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CITY MANAGER'S BUDGET MESSAGE

April 30, 2007

Mayor and City Council
Modesto, California

Honorable Mayor and City Council:

Despite challenging economic conditions – because of a weakening local economy, this budget proposal reflects a cautious financial approach.

FINANCIAL HEALTH

The Fiscal Year 2007-08 Proposed Operating Budget and Interim Capital Improvement Program (CIP) for the City of Modesto reflect these positive changes. As submitted, the Proposed Operating Budget is \$325,179,554. Of this, the General Fund is \$122,914,484 (37.8%). Public Safety (excluding grants and the JPA) remains the largest portion of the General Fund at \$82,702,042 (67.5%).

While adoption of the budget does not occur until June, much work is done in advance of that time to ensure a well-planned budget for the upcoming year. This budget is a direct result of the time and commitment shown by city staff and the Council's Finance Committee to working through the budget related issues in a thoughtful and deliberative manner. The following summarizes the work done by the Finance Committee and staff:

January	Mid-Year Budget Report
February	Committee review of Policy questions: <ul style="list-style-type: none">• Booking Fee Reimbursement/Public Safety Revenues• 3-Year Funding Commitment to 2-1-1 HelpLine• Allocation of Funding for New Positions• Maintenance of the General Fund Reserve Level at 8%• Managed Competition for External Building Services• Public Works Reorganization
March	Public Works Reorganization (cont.)
April	Actuarial Studies for Insurance Funds Public Works Reorganization (cont.) Pruned Refuse Funding and Service Delivery Water Fund Zero-Based Budget Use of Temporary Labor

HIGHLIGHTS AND CHANGES FROM THE FY 2006-07 BUDGET

Several accomplishments include the following:

- ◆ Addition of ten police officers.
- ◆ Development of one Fire Department Engine Company using existing resources.
- ◆ Set aside funding (\$100,000) for future Golf Capital Projects.
- ◆ Restructuring of current debt for Thurman Field and Tenth Street Place.
- ◆ Set aside funding (\$300,000) for the Dennet Dam removal.

Department budget targets were increased in FY 2007-08 to account for the following variances:

- ◆ Negotiated contracts with bargaining associations, including full-year costs for the December 2006 agreement with the Modesto City Fire Fighters Association.
- ◆ Cost of contracts previously entered into by the City or through JPA agreements.
- ◆ On-going supplemental budget requests previously approved by the Council.
- ◆ Known increases in rates for items such as natural gas and electricity.
- ◆ Past budget trends and prior Council actions.

Additionally, as the result of the City Manager's departmental budget reviews, several budget requests were identified outside the base budget that have been determined to be critical in terms of providing services. These are included in the Proposed Budget:

Personnel Department

- ◆ Adding a confidential clerical position to provide administrative support to the deputy director, two employee relations specialists, and support for the on-going work of the City's six bargaining units.
- ◆ Adding a confidential 60% benefited clerical position for adjustment of medical-only workers compensation claims and coordination of the bill review process. This is an internal service fund cost which will be shared between all funding sources.
- ◆ Three of the City's bargaining units will be in negotiations during FY 2007-08. In the likely event a facilitator is utilized, \$40,000 has been added to the Personnel Department budget to address these costs.

EXPANDING THE REVENUE BASE

From FY 2006-07 to FY 2007-08, revenue growth in the General Fund is estimated to grow at 4.4% (does not include transfers and one-time revenues). The largest sources of revenue for the City's General Fund are Sales Tax, Property Tax, Motor Vehicle License Tax, and the Utility User's Tax (UUT). Together these revenues account for 69.3% (does not include transfers) of the General Fund revenue stream.

In the enterprise funds, the Council has taken action to bolster revenues in both the Water and Wastewater Funds, assuring funding for future improvements. In FY 2007-08, a Storm Drain Fee and a Water Rate Fee analysis will occur and it is likely a Proposition 218 vote will need to be undertaken. Without a rate increase, storm drain activities will continue to be supported by the General Fund and Water Enterprise Fund capital spending will need to be reduced to accommodate the higher level of costs that are being realized over the amount anticipated in the last rate study process.

STATE BUDGET IMPACTS – AS OF APRIL 2007

The Governor's proposed budget projects General Fund revenues will increase by 7.2% over the revised FY 2006-07 projections while expenditures increase by just 1%. Of the \$102.3 billion in projected revenue about \$506 million comes from new tribal gambling agreements; another \$290 million from tax-related changes; and, \$165 million from the elimination of the teacher tax credit.

These projections have come under the scrutiny of the Legislative Analyst's Office (LAO). The LAO estimates the state's General Fund revenues will come in about \$2 billion below the Governor's projection and if the proposed budget were adopted, the state would end FY 2007-08 with no reserves and a deficit of \$726 million. This comes from an operating shortfall of \$2.6 billion which is only partially offset by the \$1.9 billion in reserves available from FY 2006-07.

Impacting the state budget is Proposition 58 which enacted the Budget Stabilization Account (BSA). This measure requires the state to transfer a certain percentage of General Fund revenues into a sub-account to be used for making supplemental payments on the deficit-financing bonds until the bonds are paid. These transfers may be suspended by the Governor, but he must do so by June 1st. If the Governor does not suspend the transfer, \$2 billion will be transferred to the BSA. One-half of that amount would immediately be used to make a supplemental bond payment, leaving only the remaining \$1 billion available for budget-balancing purposes. The LAO projections assume this transfer will occur.

MANDATED REIMBURSEMENTS

Under Proposition 1A, the State Legislature must allocate annual funding to pay for outstanding mandate claims, suspend the mandate, or repeal the mandate. Under the same proposition, the state is required over a period of 15 years to pay the backlog of mandate claims from years prior to FY 2004-05.

The Governor's proposed budget for FY 2007-08 contains no funding to pay mandate claims. According to the Governor's office, the state can realize one-time savings in the upcoming fiscal year because the funding allocation for FY 2006-07 included sufficient funding to pay the current year (FY 2006-07) claims and two years of funding for repayment of mandate claims prior to FY 2004-05, thus meeting the technical requirements of Proposition 1A. Further, the administration asserts that 1A changed the mandate payment due date permitting the state to reimburse local governments one year after the fiscal year in which the claim was submitted. Current law requires the State Controller to pay claims within 60 days.

The Legislative Analyst's Office (LAO) has reviewed the administration's proposal and agree it is likely the FY 2006-07 appropriations are sufficient for current year and pre-FY 2004-05 reimbursements. However, the LAO has expressed concern that the administration's proposed payment schedule is in conflict with the Government Code. The LAO recommends the administration either allocates sufficient funding to pay FY 2007-08 claims or proposes legislation amending the Government Code to revise the payment schedule.

PROPOSITION 42 FUNDING

Passed in 2002, this sales tax on gasoline purchases funds local transportation and road projects. Funding was restored in FY 2005-06 and continued in FY 2006-07 with the City receiving \$867,712. Full-year funding is also included in the Governor's spending proposal for FY 2007-08. A Maintenance of Effort (MOE) provision comes with the receipt of Proposition 42 funds. Under the MOE, the City is required to annually spend \$1,687,175 of the City's discretionary dollars on eligible projects.

BOOKING FEES

Legislation approved in the early 1990's allowed counties to impose fees on other public agencies for booking arrestees into county jail facilities. Over the years, the imposition of this fee has been the source of much discussion both at the state and local level.

The state's subvention of the booking fees is still the topic of discussion for FY 2007-08. The Governor's proposed budget contains \$35 million for a "*Local Detention Fund*." If funded in its entirety, booking fees for local agencies would no longer be an allowable expense with the exception of misdemeanor bookings exceeding a "rolling" three-year average. More information is expected to be forthcoming with the Governor's May budget revision.

Due to the uncertainty of the Governor's proposed budget, the City will not budget any booking fee revenues for Fiscal Year 2007-08.

CONCLUSION

The Council's budget choices in the past led Modesto through some difficult financial times. In focusing resources on cost-effective programs and services, the Council continues to make Modesto a safer place to live, enhance the quality of life within neighborhoods and encourage economic development. I am pleased to present the FY 2007-08 Proposed Operating Budget and Interim Capital Improvement Program for your consideration.

We look forward to working with you and the community as we continue to provide the kinds of municipal services that make Modesto a community where residents and businesses alike are proud to call home.

Respectfully Submitted,

George W. Britton
City Manager

OVERVIEW OF CITY FUNDS

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 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, urban forestry, sidewalk maintenance, planning & economic development, and general government.

Transportation Funds

Special Gas Tax Fund (Special Revenue - 0700): This fund accounts for the City's street maintenance & operations costs. Its revenue sources include the City's share of the State gas tax and a share of the local garbage collection service agreement fee. It also receives transfers from the General Fund (for sidewalk and street maintenance), the Local Transportation Fund and the LTF Non-Motorized fund.

Local Transportation Fund (Special Revenue - 0510): 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 - 0520): 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 Fund (Enterprise – 6510): This fund accounts 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 – 6310): 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 – 6100 thru 6180): 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 – 6210 thru 6270): 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.

Storm Drain Fund (Enterprise – 6280): 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 – 7200 & 7210): 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 – 7130 & 7131): 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 – 7800): 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 – 7100, 7110, 7120): 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 – 7310-7390): 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 – 7510 & 7520): 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 (9440, 9450)

Debt service funds 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 - 0300): 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.

Solid Waste Fund (Special Revenue – 0310): This fund accounts for the cost of administering the City's service agreements with private solid waste hauling firms as well as the costs of recycling programs. 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.

Education & Government Communication (Special Revenue – 0320): 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.

Elections (Special Revenue – 0350): This fund has been established to accumulate resources to pay the costs of municipal elections. Generally, municipal elections are held only every other year. Each year, the City transfers half of the estimated cost of running the next election from the General Fund to the Elections fund. This arrangement ensures that the General Fund cost of elections is relatively stable from year to year.

Operating Grants – Block (Special Revenue – 0400): This fund was established to account for non-capital grants received by the City (other than grants received by Enterprise and Internal 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 – 0410): This fund was 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.

Traffic Safety Fund (Special Revenue – 0600): 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 police operations and equipment.

Downtown Improvement District (Special Revenue – 0900): 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): This fund accounts 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.

Housing Loan Program (Special Revenue – 1150): This is a revolving fund, which provides housing loans to low-income individuals. Original funding to establish the fund was received from the Federal Department of Housing and Urban Development (HUD). Current revenues in the fund reflect loan repayments, which are accumulated to make new loans.

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 – 1390): This fund accounts for administrative costs associated with the Capital Facilities Fee (CFF) program. The fund is financed with CFF revenues.

Park Fund (Capital Projects – 1400): 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, below) and the Gas Tax fund, to repay the inter-fund loan. The proceeds are in turn transferred to the General Fund in payment for a corresponding inter-fund loan.

CFD Administration (Capital Projects – 2900): 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.

Parking Fund (Enterprise – 6000): 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.

Golf Fund (Enterprise – 6600): 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 – 6700 & 6710): 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 – 0800): 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 – 1310 thru 1430): 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.

CFD Funds (Capital Projects – 2600 thru 2800): 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:

- Tenth Street Place JPA (8500)
- Stanislaus Drug Enforcement Agency (8850)
- Tuolumne River Regional Park (8900)
- Modesto Redevelopment Agency (9000 – 9080)

CITY MANAGER'S BUDGET MESSAGE

June 30, 2007

Mayor and City Council
Modesto, California

Honorable Mayor and City Council:

These are challenging economic times. The Fiscal Year (FY) 2007-08 budget reflects this challenge with a budget that is conservative in both expenditures and revenue forecasting. At the same time, the City continues to focus existing resources on cost-effective programs and services making Modesto a safer place to live, improving the quality of life within neighborhoods and encouraging economic development.

EXPENDITURE OVERVIEW

The City's budget was adopted the first week in June after a rigorous review process beginning in January 2007. This process, led by Council's Finance Committee, culminates in televised budget workshops during the month of May where community residents have the opportunity to voice their thoughts about the budget. The adopted budget includes total operating expenditures of \$346.13 million (from all funding sources) against projected revenues of \$358.24 million.

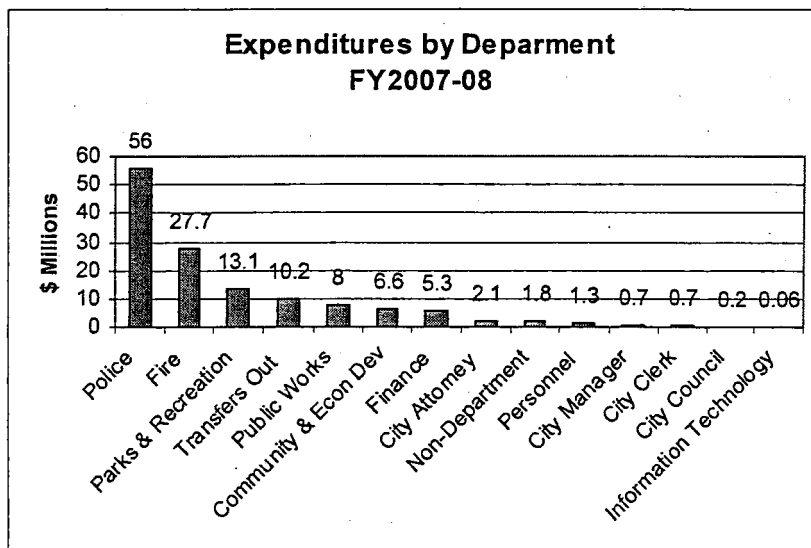
In the General Fund, the adopted operating budget of \$134 million exceeds the projected revenues of \$127 million with the use of reserves in excess of the 8% reserve policy level for certain one-time and on-going expenditures. This additional funding pays for more street and road maintenance projects including curb and gutter repairs, as well as leaf collection, and improvements to park infrastructure, the police training facility, and the City's golf courses.

In keeping with established Council priorities, public safety receives the highest allocation of the City's discretionary spending with over 62.6% (with transfers) of the total General Fund appropriations including transfers out.

The following are new items in the FY 2007-08 operating budget:

- Full-year spending for the ten police officers added in FY 2006-07
- One Fire Department Engine Company using existing resources
- Restructuring of current debt for Thurman Field and Tenth Street Place.
- Set aside funding (\$300,000) to study feasibility of removing Dennet Dam
- Two clericals position in the Personnel Department

General Fund departmental expenditures for FY2007-08



REVENUE OVERVIEW

From FY 2006-07 to FY 2007-08, the General Fund's major revenue categories are estimated to grow at 4.6% (not including transfers and one-time revenues). The largest sources of revenue for the City's General Fund are Sales Tax, Property Tax, Motor Vehicle License Tax, and the Utility User's Tax (UUT). Together these revenues account for nearly 67% of all General Fund revenue.

In the enterprise funds, the Council has taken action to bolster revenues in both the Water and Wastewater Funds, assuring funding for future improvements. In FY 2007-08, a rate analysis is anticipated for both the Storm Drain Fund and the Water Fund.

The Storm Drain Fund continues to depend heavily on the use of General Fund monies for support since the existing rate structure does not generate sufficient funding for all the state-mandated programs. This subsidy can be expected to continue until an alternative revenue source is in place.

In the Water Fund significant capital spending is occurring as water treatment facility expansion-related projects continue. With the rising cost of construction, it will be necessary to reprioritize some projects if additional revenues are not generated in this fund.

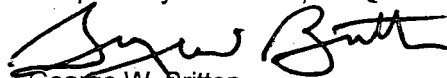
STRUCTURAL CHANGES FROM FY 2006-07 TO FY 2007-08

- Community & Economic Development Department increased by 14 staff positions with the reorganization of all land development activities into C&EDD. The reorganization reduces the number of positions in Public Works by 11 and in the City Manager's Office by three.
- The General Fund adopted budget includes only one-half year of funding for the pruned refuse program. This strategy is in keeping with on-going Council discussions to contract this service out to the local garbage companies.

CONCLUSION

As I noted earlier, challenging financial times are here. Throughout the year, we will carefully track revenues and continue the conservative financial policies previously enacted by the Council. I want to thank the Mayor and the Council for committing their time and energies to the development of this budget. I also want to thank my fellow city staff for their commitment to providing outstanding public service and making this community a great place to live and work.

Respectfully Submitted,



George W. Britton
City Manager

OVERVIEW OF CITY FUNDS

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 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, urban forestry, sidewalk maintenance, planning & economic development, and general government.

Transportation Funds

Special Gas Tax Fund (Special Revenue - 0700): This fund accounts for the City's street maintenance & operations costs. Its revenue sources include the City's share of the State gas tax and a share of the local garbage collection service agreement fee. It also receives transfers from the General Fund (for sidewalk and street maintenance), the Local Transportation Fund and the LTF Non-Motorized fund.

Local Transportation Fund (Special Revenue - 0510): 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.

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Airport Fund (Enterprise – 6310): 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 – 6100 thru 6180): 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.

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Storm Drain Fund (Enterprise – 6280): 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 – 7200 & 7210): 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.

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Building Services (Internal Service – 7800): 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 – 7100, 7110, 7120): 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 – 7310-7390): 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 – 7510 & 7520): 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 (9440, 9450)

Debt service funds 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 - 0300): 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.

Solid Waste Fund (Special Revenue – 0310): This fund accounts for the cost of administering the City's service agreements with private solid waste hauling firms as well as the costs of recycling programs. 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.

Education & Government Communication (Special Revenue – 0320): 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.

Elections (Special Revenue – 0350): This fund has been established to accumulate resources to pay the costs of municipal elections. Generally, municipal elections are held only every other year. Each year, the City transfers half of the estimated cost of running the next election from the General Fund to the Elections fund. This arrangement ensures that the General Fund cost of elections is relatively stable from year to year.

Operating Grants – Block (Special Revenue – 0400): This fund was established to account for non-capital grants received by the City (other than grants received by Enterprise and Internal 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 – 0410): This fund was 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.

Traffic Safety Fund (Special Revenue – 0600): 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 police operations and equipment.

Downtown Improvement District (Special Revenue – 0900): 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): This fund accounts 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.

Housing Loan Program (Special Revenue – 1150): This is a revolving fund, which provides housing loans to low-income individuals. Original funding to establish the fund was received from the Federal Department of Housing and Urban Development (HUD). Current revenues in the fund reflect loan repayments, which are accumulated to make new loans.

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 – 1390): This fund accounts for administrative costs associated with the Capital Facilities Fee (CFF) program. The fund is financed with CFF revenues.

Park Fund (Capital Projects – 1400): 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, below) and the Gas Tax fund, to repay the inter-fund loan. The proceeds are in turn transferred to the General Fund in payment for a corresponding inter-fund loan.

CFD Administration (Capital Projects – 2900): 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.

Parking Fund (Enterprise – 6000): 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.

Golf Fund (Enterprise – 6600): 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 – 6700 & 6710): 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 – 0800): 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 – 1310 thru 1430): 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.

CFD Funds (Capital Projects – 2600 thru 2800): 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:

- Tenth Street Place JPA (8500)
- Stanislaus Drug Enforcement Agency (8850)
- Tuolumne River Regional Park (8900)
- Modesto Redevelopment Agency (9000 – 9080)

THE CITIZEN'S GUIDE

The "Citizen's Guide to the Budget" is presented each year providing you with an update on the City's budget. This year we are taking this opportunity to not only talk about where we've been, but what the future holds for Modesto.

Throughout this document, we'll be talking about the "Fiscal Year." Modesto, like most governmental agencies, budgets on a fiscal year calendar which runs from July 1 through June 30 of the following year. So, for example, Fiscal Year 2006-07 refers to the period of time from July 1, 2006, through June 30, 2007.

THE GENERAL FUND

The General Fund is the primary operating fund of the City. General Fund dollars are discretionary in nature. This means that unlike water and sewer rates which must be spent on those particular services, General Fund dollars support a wide variety of general-governmental programs. These programs include police, fire, parks, tree maintenance and recreation, just to name a few.

The City's budget policies require the General Fund to set an amount equal to 8% of its operating costs as an unbudgeted reserve. This reserve level is critical, as you'll see when you read further, because it helps smooth out the inevitable changes in the economy and cover unanticipated expenditures.

General Fund revenues make up about 35.4% of the citywide revenues, and are estimated to grow at 4.6% from Fiscal Year 2006-07 to Fiscal Year 2007-08. The majority of the General Fund revenues come from Sales Tax, Property Tax, Motor Vehicle License Tax and the Utility User's Tax (UUT). Together these revenues account for 67% of all the revenue in the General Fund.

LOOKING BACK AT FISCAL YEAR 2006-07

After successive years of budget cuts, the beginning of Fiscal Year (FY) 2006-07 allowed conservative expansion of services and improved maintenance efforts at City parks and on the City's roadways. This was due in part to increases in property tax revenues and City departmental savings in the prior fiscal year.

By the end of FY 2006-07, the City's budget picture had changed. With the recent changes in the housing market, both property taxes and sales taxes are substantially reduced from earlier projections. By the time the books are closed on FY 2006-07 (around the end of August), we estimate there will be about \$2 million less in General Fund revenue than had originally been anticipated. Despite this downturn in the economy, the City will retain nearly \$12.5 million in the General Fund's unrestricted reserve. This is equal to 9.7% of the General Fund operating budget, or slightly more than the 8%, unallocated reserve level required by the City's budget policies.

2007-08 ADOPTED BUDGET

The City's budget is adopted the first week in June after a rigorous review process which begins in the preceding January. This process, led by Council's Finance Committee, culminates in televised budget workshops during the month of May where community residents have the opportunity to voice their thoughts about the budget. Supporting the Mayor and Council's policy of maintaining a long-term sustainable budget, the adopted budget for FY 2007-08 reflects a cautious financial approach. The adopted budget includes total operating expenditures of \$346,126,543 (from all funding sources), against projected revenues of \$358,243,538.

The FY 2007-08 budget also funds the following items that were not part of the previous year's budget:

- Ten new police officers
- One Fire Department Engine Company using existing resources
- Restructuring of current debt for Thurman Field and Tenth Street Place
- Set aside funding (\$300,000) to determine feasibility of Dennet Dam removal

In setting the spending levels for FY 2007-08, the City Council also approved using anticipated reserves in excess of the 8% reserve level for certain one-time and on-going expenditures. This additional funding pays for more street and road maintenance projects including curb

CONTINUED ON PAGE 2

THE CITIZEN'S GUIDE

and gutter repairs, as well as leaf collection, and improvements to park infrastructure, the police training facility and the City's golf courses.

CURRENT STATUS

With the information we now have, it is clear the adopted FY 2007-08 budget will need to be reduced if the City is to end FY 2007-08 with an 8% unallocated reserve in the General Fund. Departments are already looking at budgets to determine what needs to happen and what can wait. Vacant positions are being scrutinized and, in many cases, may not be filled until the revenue picture improves. City staff are closely monitoring both spending and revenues and will be providing the Council with regular updates throughout the year.

OTHER ITEMS OF INTEREST

Proposition 42 Funding

Proposition 42 passed in 2002 and dedicates revenues from the state's share of the sales tax on gasoline to local transportation projects. This sales tax on gasoline generates roughly \$1.3 billion a year, increasing annually of which the City receives \$867,172 annually. The Governor's spending proposal for FY 2007-08 again includes full-year funding of Proposition 42. In order to receive these funds, however, the Proposition 42 Maintenance of Effort (MOE) provision requires the City spend at least \$1,687,172 of the City's discretionary dollars on eligible road projects. As a matter of practice, the City spends about \$1.3 million more on road maintenance projects than is needed to meet the MOE requirement. The Council recognizes the need for additional road maintenance and is committed to continued funding of road repair and improvements.

Pruned Refuse Collection Service

The FY 2007-08 General Fund budget includes only six months of funding for the pruned refuse collection service. This is the program that allows residents to place their large tree and shrubbery trimmings in the street or alleyway for pick up by the City. Staff has recommended to the Council's Finance Committee that this program be discontinued. The full City Council is expected to consider this recommendation in September 2007. Similar to collection practices in neighboring cities of Stockton, Turlock, Livermore and Tracy, the recommendation is:

- The current fall leaf collection program would remain in place.
- The City would contract with the local garbage companies for pruned refuse collection.
- For households placing all their pruned refuse into their one existing green toter, the estimated additional cost is \$1.59 per month.
- For households that need an additional toter to place all their pruned refuse into, the cost for each new toter is estimated at \$4.16 per month.
- Residents choosing to not utilize the garbage company would have the option of hauling their pruned refuse to the transfer station themselves or they may choose to have a lawn care service handle this for them.

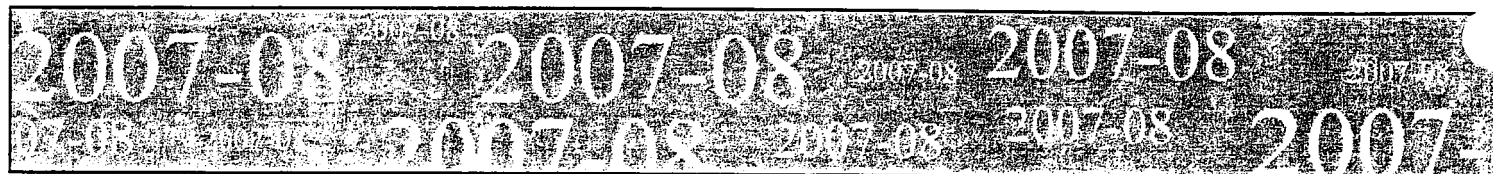
CONCLUSION

The Council's budget choices in the past have led Modesto through challenging financial times. In focusing resources on cost-effective programs and services, the Council continues to make Modesto a safer place to live, enhance the quality of life within neighborhoods and encourage economic development. Through conservative spending practices, the budget balances ongoing expenses with ongoing revenues while addressing many of the services and programs that make a community a home: beautiful parks, well-maintained recreational facilities and cultural activities. It also continues to provide and expand funding for police and fire services to protect the community.

We wish to thank you, the residents of Modesto, for your involvement and feedback during the development of this budget. We also extend an open invitation to all residents to continue participating in the government process by attending City Council meetings so that your voice can be heard.

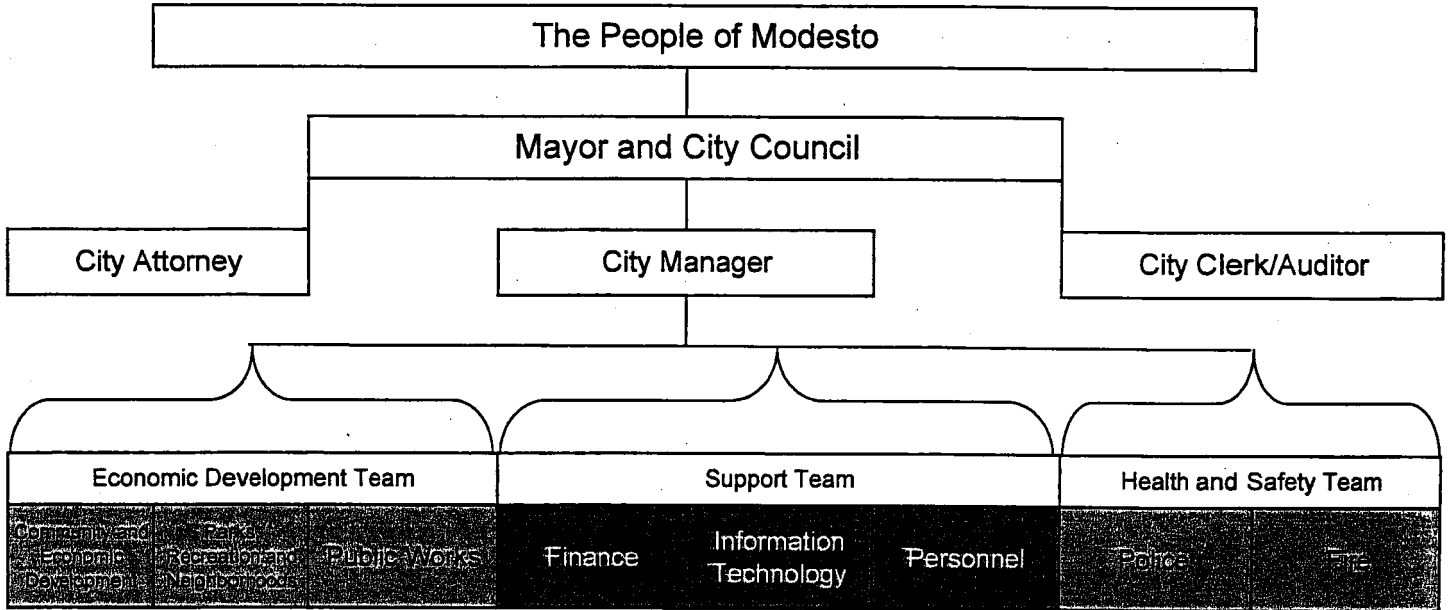
ACCESSING THE BUDGET

In September, the FY 2007-08 "Citizen's Guide to the Budget" will be available online at www.modestogov.com/fin or in hard copy at the Stanislaus County Library, located at 1500 "I" Street, Modesto. For questions or more information, please contact the City's Finance Department at (209) 577-5369.



Our Vision of Modesto:

A healthy, safe, attractive, economically vibrant, socially and culturally diverse city with a strong sense of identity and pride - a community engaged in the practice of citizenship with governance based on the principal of stewardship.



CITY NEWS...

Downtown Street Reconstruction- During FY 2007-08 9th Street, B-D Streets and L-MID Lateral No. 4 will be reconstructed. \$2.5 million is budgeted for this project. Federal participation is 88.53%, City gas tax match is 11.47%.

Tuolumne River Regional Parkway- In total, 72 acres of the Gateway Parcel is currently under construction, with the major portion complete. Construction of Phase 1.1 is scheduled for completion in late summer 2007 and is being funded by a \$1.14 million grant from Proposition 40. Phase 1.2 of the Gateway Parcel should begin construction in late fall 2007 and will include the removal of approximately 4,500 cubic yards of soil separating Dry Creek from the Backwater Channel, excavation and stockpiling of approximately 180,000 cubic yards of soil from along the Tuolumne River under the 9th Street Bridge creating various terraces throughout the park site and the planting of riparian plant material as part of the restoration of the Gateway Parcel. Phase 1.2 also is scheduled to include the construction of various trails and pathways, including a continuation of the Riverwalk Trail eastward from Confluence Point, installation of site furnishings and installation of irrigation. Construction of Phase 1.2 encompasses approximately 60 acres of park site and

is being funded by a \$1.5 million grant from Proposition 50 and is slated to be completed in late 2008.

The Virginia Corridor is beginning to really take flight. With the Rotary Clubs of Modesto Centennial Junction portion of the trail (located at Roseburg Square) completed, the next phase of this 4.2-mile railway project is under construction. Once completed, the trail will extend from Granger Avenue to College Avenue – *creating one and one-half miles of usable trail.*

Ten New Police Officers- Full year funding for the police officers added during FY 2006-07 is included in the FY 2007-08 budget at a cost of \$1,040,700.

The Neighborhood Center at Marshall Park is under construction and is scheduled for completion this fall. This is a unique joint venture in which three departments (Police, Fire and Parks, Recreation and Neighborhoods) have teamed up to develop *a joint service facility* at the southwest corner of Sutter and Chicago Avenues, on the existing Marshall Park site. In addition to a fire station and police office, this will be a facility where citizens can conduct City business, such as enroll a child in a recreation program, pay sewer and water bills or ask questions about City programs and policies.

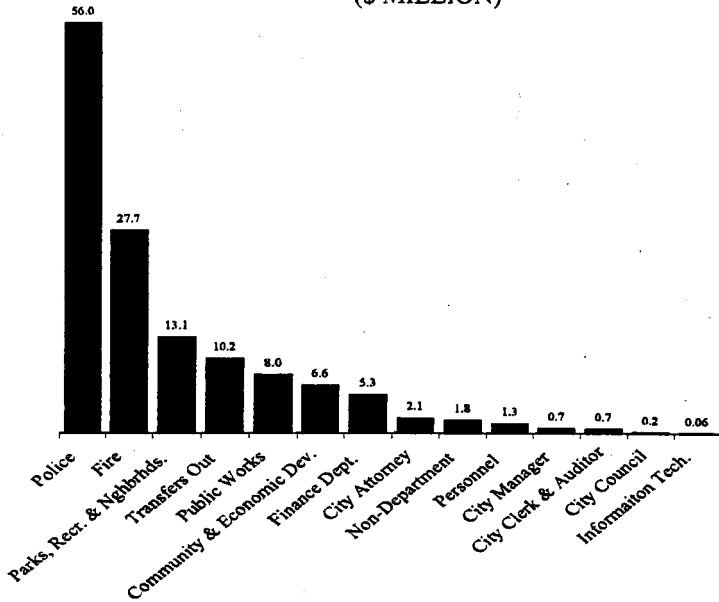
BUDGET AT A GLANCE

City of Modesto 2007-08 Operating Budget

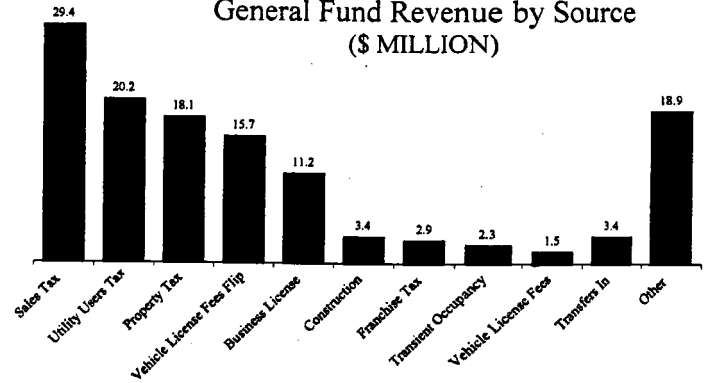
Fund (s)	Revenues	Expenditures	Difference
General Fund	\$126,904,417	\$133,715,896	(\$6,811,479)
Gas Tax Fund	\$9,628,014	\$8,956,031	\$671,983
Utilities	\$88,017,611	\$67,583,370	\$20,434,241
Internal Services	\$85,516,971	\$85,654,503	(\$137,532)
Debt Services	\$3,273,860	\$4,608,021	(\$1,334,161)
Other	\$44,902,665	\$45,608,722	(\$706,057)
Total (with transfers)	\$358,243,538	\$346,126,543	12,116,995

*\$6.8 million from reserves was approved to help fund street and road maintenance projects, curb, gutter and sidewalk repairs; park infrastructure, storm drain leaf collection efforts, improvements to the police training site and golf capital improvements.

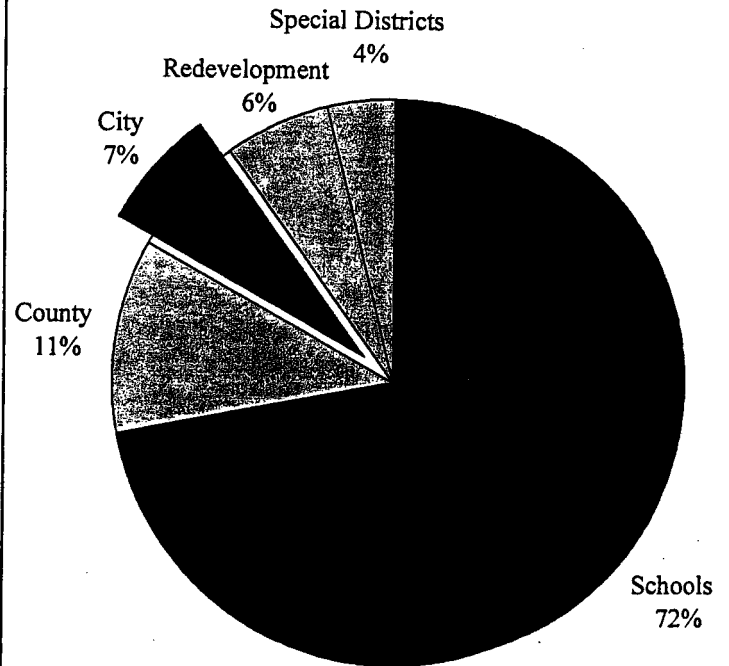
General Fund Expenditures by Department
(\$ MILLION)



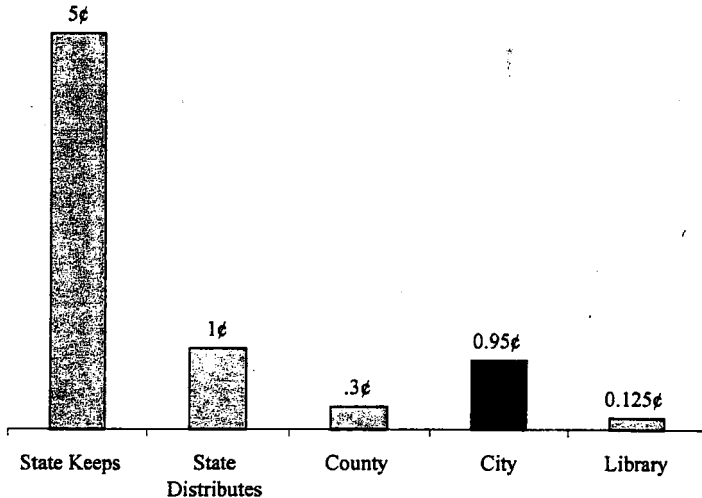
General Fund Revenue by Source
(\$ MILLION)



Where Your Property Tax Goes
(ROUNDED)



Where Your Sales Tax Goes
HOW YOUR 7.375 CENT TAX IS DISTRIBUTED



ACCESSING THE BUDGET • In September, the 2007-08 "Citizen's Guide to the Budget" will be available online www.modestogov.com/fin or at the Stanislaus County Library, located at 1500 "I" Street, Modesto. For questions or more information, please contact the City's Finance Department at (209) 577-5369.

CITY STRUCTURE & ORGANIZATION

The City of Modesto is a “charter city,” under California law, which means that the basic structure of city government is specified by a charter adopted by local voters. Modesto’s charter was adopted in November 1962, and has been amended by the voters on eleven occasions. The city charter is available on the Internet at:

www.modestogov.com/council/charter

Under the charter, the City is organized according to the “Council-Manager” form of government, in which the voters are represented by a City Council consisting of a Mayor and six Council members, who in turn appoint a professional City Manager to act as the chief executive officer for the City. The City Council also appoints the City Attorney and the City Clerk/Auditor, who are referred to as “charter officers” since their positions are specifically defined within the City charter. In addition to the departments overseen by the charter officers, the City of Modesto consists of eight departments, all under the jurisdiction of the City Manager:

- Personnel
- Information Technology
- Finance
- Community & Economic Development
- Fire
- Police
- Parks, Recreation & Neighborhoods
- Public Works

The City Council is divided into committees to address particular issues. Committee meetings are open to the public and committee recommendations are forwarded to the full City Council for final action. Currently, the following committees are utilized:

- Audit
- Economic Development
- Finance
- Safety & Communities

FISCAL POLICIES

The City’s fiscal year begins on July 1 and ends on June 30.

Accounting Basis of Budgeting

All City budgets are adopted on a modified accrual basis. Revenues are recognized when they become both measurable and available, and expenditures are recognized when the liability is incurred, except for such items as inventories and prepaid insurance. The City prepares financial statements annually in accordance with Generally Accepted Accounting

Principles for government entities (“Government GAAP”), which are audited by an independent certified public accounting firm. The annual financial report is generally available six months following the end of the fiscal year. The annual budget is legally adopted at each fund’s total expenditure and revenue level.

General Fund Reserve

The City Council has directed that the City retain an undesignated, unreserved balance in the General Fund equal to at least 8% of the total annual General Fund expenditures (includes transfers). This 8% “contingency reserve” is intended to protect the General Fund from unanticipated fluctuations in major revenue sources.

Debt Financing

The City seeks to match the maturity its bonds and other debt instruments with the useful life span of the corresponding debt-financed assets.

Inter-fund Loans

Loans between funds are to be documented and reported in the City’s annual financial report. Each inter-fund loan should be associated with a realistic repayment plan, and loan repayments should be incorporated into the annual budget. Inter-fund loans should be re-paid with interest at a rate corresponding to the interest the lending fund would have earned on the balance, based upon the return earned by the City cash reserves for the twelve months prior to the payment date. (Loans to the Redevelopment Agency prior to 1992 bear an interest rate of 8%. Loans to the Redevelopment Agency after 1992 shall bear an interest rate of 7%.)

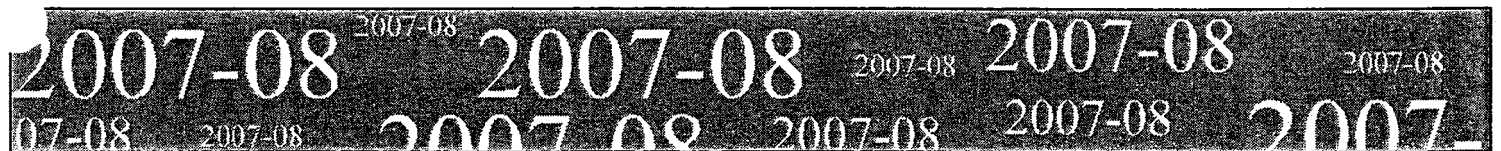
Interest Allocation

Interest is to be allocated monthly to all funds based upon month-end balances.

Inter-fund Service Charges

Charges for direct services performed by one fund on behalf of another (referred to as “service credits”) are budgeted based on estimates and past experience, and charged during the year based on actual services delivered and costs incurred.

Internal Service Fund (ISF) charges are budgeted and charged based on estimates (actuarially determined, where possible) and allocation formulas intended to reflect the association of costs with operating departments and services.



Indirect costs - the cost of general overhead services paid for by the General Fund and not directly chargeable as service credits - are calculated and charged based on an Indirect Cost Allocation Plan, which is updated with the assistance of an outside consulting firm.

Self-Insurance Reserves

The City of Modesto is self-insured for general liability and workers compensation liability. The City sets aside reserve funds to offset these liabilities, based on actuarial estimates of outstanding liabilities and of liabilities to be incurred in the current year. Currently, the City's reserve levels match the "expected" level of liability in these areas. The City should strive to increase these reserves to the "75% Confidence" level, to provide greater security against the possibility of unexpected high claims in future years. The City also obtains excess liability coverage through multi-jurisdictional pools (which may, in turn, purchase commercial insurance) to cover extraordinary claims.

Post-Retirement Benefits

Current City labor contracts provide some employees the ability to convert unused sick leave balances into City-paid health insurance benefits for a number of months upon retirement. The City sets aside an amount based on an estimate of the current-year cost of providing this benefit. This is expected to stabilize the unfunded liability associated with this benefit in the City's financial statements.

BUDGET PROCESS

Although the City Manager has the lead responsibility for the development of the annual budget with staff support from the Finance Department, the annual budget process is an organizational effort. Staff in all City departments play critical roles in devising and implementing each year's budget.

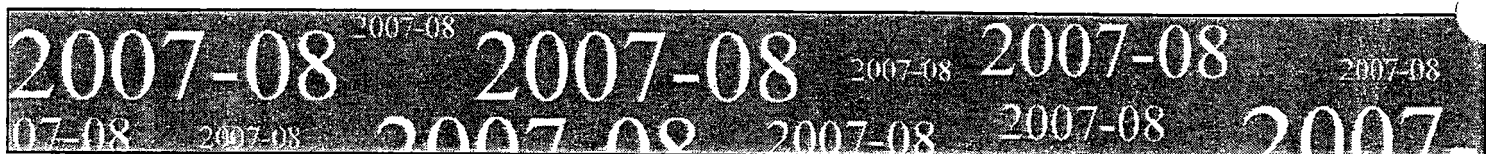
The budget process may vary somewhat from year to year. The following outlines the steps followed in the development and adoption of the Fiscal Year 2007--08 annual budget. Throughout this process, the City Manager briefed the Finance Committee and City Council on the status of the budget and solicited their policy guidance.

Operating Budget

1. Baseline Operating Budget: The Budget and City Manager staff estimates a "baseline" budget for each operating department. The baseline budget includes the pro-

jected cost of staff positions plus materials & services for the upcoming budget year. It reflects spending impacts due to contracted increases in salaries and benefits, as well as any changes in internal service charges (such as set-asides for liability insurance). In principle, the baseline reflects the cost of current operations at next year's wage and price levels. The baseline is initially calculated in December or January.

2. Initial Revenue Forecast & Gap Estimate: Around the same time, the budget analysts and department budget coordinators forecast the City's major revenue sources. Comparing expected revenues with the baseline for expenditures yields the initial gap estimate. If revenues exceed baseline expenditures, the City can consider improving service levels and expanding programs. If anticipated revenues fall short of baseline, the City will need to make cuts to balance its budget.
3. Department Funding Requests: Department directors have the authority to "re-arrange" their baseline budgets to reflect their priorities and the needs of the community, as long as the total does not increase. Additional funding requests, outside the baseline, can be submitted after the actual revenues and expenditures are recognized.
4. Gap Update: The update reflects any new information that has been received relating to likely revenue levels and other costs authorized by the City Manager. If expenditures still exceed revenues, the process proceeds to the Cutback step.
5. Unmet Needs: Departments identify their "unmet needs", by describing the background, current status, impacts, options and estimated costs of the improvements. These unmet needs are reviewed with the Finance Committee during the budget workshops. Once "actuals" are known (September/October), and there are sufficient funds available, the City Manager could recommend to the City Council that certain unmet needs be incorporated into the department budgets.
6. Cutbacks (if needed): The City Manager asks departments to identify possible spending cuts. Generally, they are assigned a "target" based on a formula (such as a fixed percentage of the department budget). In addition, specific programs may be slated for reduction or elimination, based upon the City's overall service priorities.
7. Proposed Budget: The City Manager reviews the back



proposals developed by the departments and makes the final determination on how to balance the budget. Based on the City Manager's decisions, the Budget Staff compiles the Proposed Budget document, which is presented by the City Manager to the Finance Committee.

8. Finance Committee Workshops: The Finance Committee holds a series of public workshops to discuss the Proposed Budget. These workshops are also carried on cable television and are open to the public. The format of the workshops varies from year to year at the discretion of the Committee Chair, but they will usually include presentations by staff to explain the provisions of the Proposed Budget and its likely effects on the community. The Committee may recommend changes to the Proposed Budget, and their recommendations are forwarded to the full City Council for a formal public hearing.
9. Public Hearing: The City Council conducts a public hearing on the budget as recommended by the Finance Committee. The Council may accept the budget as recommended or may vote to amend it further.
10. Adoption: Under the charter, the City Council adopts the budget by ordinance. The ordinance adopts the operating budget, an interim capital improvement program (CIP), and multi-year non-capital projects, as well as appropriating funds to cover unpaid encumbrances carried forward to the next budget year.

Capital Improvement Program (CIP)

The process of developing the CIP has changed during the last two years. Previously, the CIP was adopted at the same time as the operating budget. This process has been re-scheduled to allow a more thorough review by staff. The FY2007-08 budget includes an "interim CIP," which authorizes continuation of projects already underway, as well as initiation of a few new projects, which must get underway in the first quarter of the fiscal year.

The following details the major steps in the CIP process:

1. Resource Estimation: The Finance department, in coordination with other departments, develops available revenue resource estimates for spending on capital improvements and other projects.
2. Project & Funding Source Identification: Departments identify projects to be included in the CIP document. The goal is to include both current projects and any projects that should commence within the ten-year timeframe of

the CIP plan. Departments also identify likely project-specific funding sources

3. CIP Balancing: The Budget staff compiles project-level information prepared by departments and determines whether any City funding sources are "overcommitted" - i.e. whether the amount earmarked for projects total more than the available revenues. If so, select projects may be deferred until future years when resources become available.
4. Planning Commission Presentation: Once the CIP program is completed, it is presented to the Planning Commission, which determines whether the CIP is consistent with the City's comprehensive land use plan. The document is then forwarded to the City Council for adoption.
5. City Council Action: An interim CIP identifies existing and new projects for the upcoming fiscal years and is adopted in June along with the operating budget. The comprehensive ten-year capital program is presented to the Planning Commission within the first quarter of the Fiscal Year. The Finance Committee and Council are scheduled to review and adopt the Amended CIP in October.

Modifying the Annual and Multi-Year Budgets

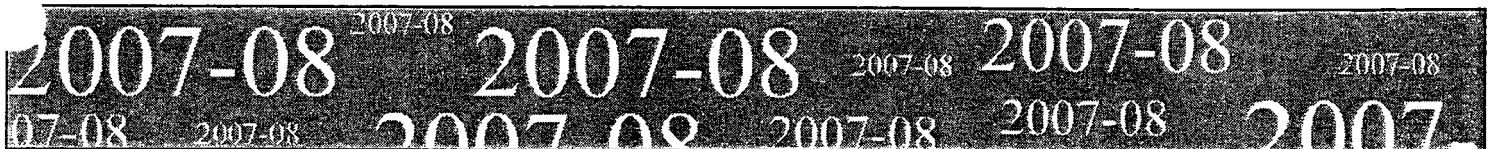
The annual budget ordinance specifies the procedural requirements for making changes to the budget during the year. Levels of budget authority are described in the City of Modesto Financial Policies located within the Appendix section of this document.

BUDGET DOCUMENT

The City of Modesto's Adopted Budget document consists of the following sections:

- Budget Message Transmittal
- Policies & Issues
- Financial Summaries
- Forecasts
- Staffing
- Departments
- Budget Reductions
- Capital Improvement Program
- Redevelopment Agency
- Index

In addition, the City produces a Proposed Budget document,



which is submitted to the City Council in the course of the budget process, and a Citizen's Guide, which presents the key budget issues facing the City in a user-friendly four-page format. The Citizen's Guide brochure is distributed to citizens as an insert to the utility bill.

FINANCIAL STRUCTURE

The City of Modesto's finances are organized into several distinct "funds." From an accounting and budgetary perspective, each fund is an entirely separate entity. Each fund has its own self-balancing assets and liabilities, and transactions between funds must be explicitly budgeted and strictly accounted for.

This system of "fund accounting" originated as a Progressive-era reform intended to increase government accountability. Today, fund accounting is a requirement of Generally Accepted Accounting Principles for Governments ("Government GAAP"), and is used by essentially all U.S. cities of significant size.

Fund accounting can create the appearance that the City is spending considerably more money than it actually is. A sort of double counting occurs when one City fund makes a payment to another. The transaction creates an expenditure in one fund, and a revenue in another, despite the fact that the City as a whole has exactly the same amount of money that it started with. To help readers understand the true level of City spending, certain summaries in the budget document are presented on a "consolidated" basis, with inter-fund transactions eliminated.

Fund Types & Basis of Accounting

Each City fund employs either the full or modified accrual basis of accounting. Full accrual accounting is essentially identical with the accounting practices used in private business, and it applies to funds which are "business-like" in nature - that is, funds that account for services paid for by their customers, rather than by taxpayers at large. Modified accrual accounting applies to governmental fund types - funds that account for taxes, grants, and similar governmental resources.

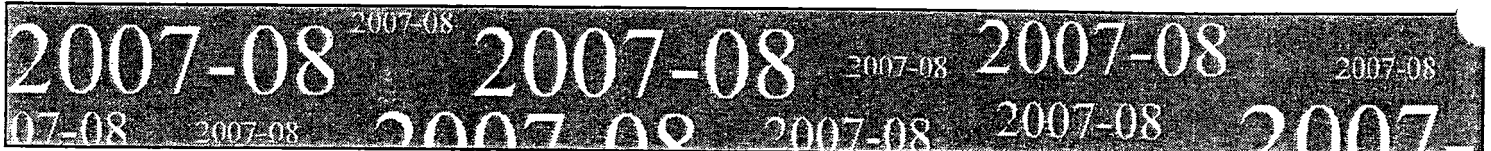
As a practical matter, the primary difference between full and modified accrual is the treatment of fixed assets (such as buildings, equipment, and vehicles). Under full accrual, a fund that acquires a fixed asset incurs no expense at the time of acquisition; instead, it will be charged depreciation over the lifetime of the asset. Under modified accrual, an expendi-

ture is recorded when the asset is acquired, and depreciation is not charged.

The modified accrual basis of accounting is considered appropriate for governmental fund types, in which the focus is on compliance with the authorized budget, i.e. ensuring that expenditures do not exceed authorized levels, regardless of what was purchased. The City's funds can be classified into the following fund types:

- **General Fund:** a fund type unto itself, the General Fund, accounts for City revenues, which are not required to be accounted for in a different fund. In practice, the General Fund accounts for the City's major discretionary tax revenues, such as sales and property taxes, and for tax-supported services such as police and fire. The general fund employs the modified accrual basis of accounting.
- **Special Revenue Funds:** these funds account for taxes, grants, and similar revenue sources, which are dedicated by law, contract, or Council policy to a specific purpose. Examples include the Gas Tax Fund and the Local Transportation Fund, which are both dedicated to street maintenance and improvements. Special revenue funds employ the modified accrual basis of accounting.
- **Debt Service Funds:** these funds account for amounts set aside by the City to pay current and future debt service (principal and interest). Debt service funds employ the modified accrual basis of accounting.
- **Capital Projects Funds:** these funds account for resources set aside for the acquisition and/or construction of major capital assets. Capital projects funds employ the modified accrual basis of accounting.
- **Enterprise Funds:** these funds account for operations that provide services to external customers (i.e. "the public" in return for payment, much like a business. Examples include the utility funds (water, wastewater, stormdrain, etc.). Enterprise funds employ the full accrual basis of accounting.
- **Internal Service Funds:** these funds account for operations that provide services to internal customers (i.e. City departments) in return for payments, much like a business. Examples include the Fleet Fund and the Building Services Fund. Internal service funds employ the full accrual basis of accounting.

Additional information on the City's principal funds is described in the Glossary of Budget Terms located in the Appendix section of this document.



POLICIES & ISSUES SUMMARY

General Fund Reserves	
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2-1-1 Funding	
Does the City wish to commit financial resources, \$24,694.00, towards the implementation of 2-1-1 Stanislaus Helpline?	This is a policy decision of the Council.
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Should the Modesto Police Department recover booking fee costs from charged defendants?	Concur with staff recommendation to closely monitor the developments in this year's state budget and consider changes once more is known.
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Should the custodial service to external facilities be outsourced?	If approved, City should maintain one employee, in addition to the Building Services Superintendent, to oversee the contract citywide. Staff recommends a performance-based contract that allows for a deduction in payment for less than a 90% level of cleaning.
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Should the Public Works Department be reorganized into a Municipal Utilities Department and a Public Transportation Department?	Committee reviewed staff's recommendation to reorganize the Public Works Department into a Municipal Utilities Department and a Public Transportation Department, but desires more detailed fiscal analysis before pursuing.

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Should department be required to submit a spending plan at the start of the year for all grant and special allocation monies that can be applied to costs from a broad category of expense types?	Staff's recommendation is to require each department that anticipates having this type of grant and special allocation money available next year to include as part of their budget submittal, a list of prioritized needs to be funded with these monies.

Issue: General Fund Reserve

Should the City Council Reconsider the Policy Requirement for Maintaining an 8% General Fund Reserve?

Background:

The City Council recently adopted financial policies as part of the 2006-2007 budget adoption process. One of the policies re-adopted at that time, after considerable discussion by the Finance Committee, was the policy to maintain a minimum 8% reserve in the General Fund. There have been several discussions during the current year in which the need to continue maintaining this reserve level has been questioned. This issue is being brought forth at this time to allow the City Council to have an opportunity to evaluate the merits of the policy in advance of their deliberations over the Fiscal 2007-2008 budget.

Fiscal Impact:

The fiscal impact of lowering the reserve requirement will be felt immediately because the lower reserve requirement will provide additional resources to pay current costs. Consideration must be given to the amount of adjustment that is made in order to leave the city with the resources needed to provide an adequate contingency reserve for unforeseen costs.

Staff Recommendation:

Staff's recommendation is that a discussion should be held on this topic so that the Finance Committee can evaluate the city's ability to cover unforeseen costs. The current status of the city's insurance programs would be covered in these discussions in order to help the committee reach a decision on this issue.

Action Taken:

The Finance Committee declined to take action on this item.

Issue: Allocation of Funding for New Positions

Should the City defer the actual allocation of funding for new positions to the date of hire instead of the current practice which allocates funding from the date the position is authorized by Council?

Background:

The City budget allocates full year funding for all authorized positions. Each year, the Council has the opportunity to approve new positions in the various operating departments. When those positions are approved by Council, the funding for that position is immediately allocated to the operating budget. However, it is uncommon for a position to be immediately filled since there is often a need to recruit for and establish an eligibility list from which to hire. When this occurs, funding is "encumbered" for a purpose (the position) but may not be needed for months.

Fiscal Impact:

The anticipated salary savings from delaying the funding of new positions until the hire date of an employee creates additional resources that can be used to fund other critical needs within the City. The level of savings is dependent on the number of new positions being approved in any given year.

Staff Recommendation:

Staff recommends this approach to the funding of new positions. If unusual circumstances warrant exception, staff would recommend these be approved by the City Manager on a case-by-case basis.

Action Taken:

Finance Committee endorsed staff recommendation. Policy language follows:

Allocating Funding for New Positions:

New positions allocated by the City Council shall be funded as of the date-of-hire unless specifically approved by the City Manager, e.g., funding shall not be transferred to a departmental operating budget until the position is actually filled. Circumstances that may warrant City Manager approval of funding in advance of the hire date include, but may not be limited to:

Funding is necessary to hire contract or temporary staff until such time as the position is filled;

Overtime by existing staff is necessary to manage the existing workload until the position is filled. In any event, it is the Department Director's responsibility to assure that other departmental operating funds are not available prior to requesting the advanced funding allocation.

Issue: 2-1-1 Funding

Does the City wish to commit financial resources towards the implementation of 2-1-1 Stanislaus Helpline?

Background:

Spearheaded by the United Way of America, 2-1-1 is an abbreviated, easy to remember telephone number, designated by the Federal Communications Commission in 2000 to be a toll-free call for residents to confidentially access health and human services.

In 2003, the California Public Utilities Commission (CPUC) approved the 2-1-1 ruling and on July 20, 2006, the United Way of Stanislaus County was authorized by the CPUC to become the sole 2-1-1 service provider in this county.

In late January 2007, the City received a letter from the United Way requesting long-term financial support of this service. That letter and additional background on the 2-1-1 service are attached for your review.

Both the Police Chief and Fire Chief are supportive of the services provided by 2-1-1. At the same time, while the goal is for 2-1-1 Helpline to be the first call for residents seeking non-emergency help, it is unclear if implementation of 2-1-1 will have any significant impact on the call volume to the 9-1-1 Center which is supported operationally in both the Police and Fire Department budgets.

Fiscal Impact:

The United Way is requesting \$60,000 in financial support from the county's nine cities, divided between the cities on a population basis. The request assumes the City of Modesto population is about 41.16% of the county's total equating to an annual contribution of \$24,694.

Since the local United Way Board will not allow the launch of 2-1-1 unless three-year funding needs are met, the request also asks that the City make a three-year funding commitment.

Staff Recommendation:

This is a policy decision of the Council.

Action Taken:

On March 6, 2007, the City Council concurred with the Finance Committee recommendation approving a three-year funding commitment beginning in FY 07-08 at an annual cost of \$24,694.

Issue: Booking Fee Reimbursement/Public Safety Revenue Enhancement

Should the Modesto Police Department recover booking fee costs from charged defendants?

Background:

In the early 1990's, the State of California authorized counties to charge local municipalities the cost for booking fees. In 1994, the City of Modesto worked with Stanislaus County to establish a procedure to recapture booking fee costs from charged defendants. The courts would order the defendants to reimburse the City of Modesto the cost for booking fees with payment made through the county collections department. At that time, the State of California did not reimburse cities for the cost of booking fees.

Beginning with FY 1999-2000, the State of California began reimbursing all local agencies the cost for booking fees. The City of Modesto received \$560,804 for reimbursement of booking fees paid to Stanislaus County from July 1997 to June 1998. This amount (\$560,804) was received annually for the following six years.

The practice of recovering booking fees from defendants was stopped in 2001, to avoid "double recovery." Even though the City of Modesto stills receives small monthly payments from the courts, no formal requests have been made to the courts by the Modesto Police Department since 2001.

Fiscal Impact:

In fiscal years 1997-2000, the City of Modesto received an average \$44,673 in booking fee reimbursement from charged defendants as part of the formal judicial sentencing. Historically, the percentage of collection of booking fee reimbursement from charged defendants is very small. Thirty percent of the reimbursement received is retained as a fee for collection by Stanislaus County. For the years that the Modesto Police Department did request the reimbursement, \$1,569,526 was paid for booking fees by the City of Modesto and \$130,236 in reimbursement was received.

For the past couple of years, the number of bookings has increased. Current year anticipated costs for booking fees are estimated at \$600,000. Even with improved collection processes at the County, their estimate is that only 10% to 15% of the invoices for booking fee would be paid as requested. Based on these estimates, anticipated annual revenue would be approximately \$60,000.

Staff Recommendation:

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The proposed FY 2007-2008 State of California budget contains \$35 million for a "**Local Detention Fund.**" If funded in its entirety, booking fees for local agencies will no longer be

an allowable expense with the exception of misdemeanor bookings that exceed a "rolling" three-year average.

The State of California budget is unsettled. If counties are allowed to continue the practice of charging local municipalities the cost for booking fees without subvention, the police department will consider implementing a reimbursement program similar to one utilized in 1994-2000.

Staff is recommending that we closely monitor the developments in this year's state budget and to consider changes once more is known.

Action Taken:

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Should the Custodial Service to External Facilities Be Outsourced?

Background:

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In addition to potential cost savings, outsourcing custodial services could provide certain benefits. The contractor would have the responsibility to maintain staffing levels regardless of vacations or employees out sick. Currently each custodial crewmember has a full workload. When vacation or sick leave occur, work in the buildings suffers. In addition, the city would be able to request changes in staffing levels as needed. In addition, the City would be able to take advantage of a contractor's professional experience in areas that require training and skills such as floor cleaning.

Issues that may arise with outsourcing include security and assistance with special events. The City might have better security with in-house employees. A program to perform appropriate background checks on the contractor's employees would need to be included in the contract. Currently City custodial crews complete set-ups and teardowns for special events at many facilities through out the city. These hours and costs are included in the total cost described above, and would need to be negotiated into any contract with an outside provider.

Staff Recommendations:

If outsourcing is approved, the City should maintain one employee, in addition to the Building Services Superintendent to oversee the contract citywide. Following the practice used for the landscape maintenance contract, this employee should be a Maintenance Supervisor. The cost for this employee would need to be deducted from the cost savings listed above. Staff also recommends a performance-based contract that allows for a deduction in monthly payment to the contractor per building if the building did not maintain a 90% level of cleaning. The program would allow for a bonus program to the contracted employees.

Action Taken:

The Finance Committee endorsed undertaking the managed competition. Staff will develop a work plan to be reviewed with the Committee during budget workshops in May 2007.

Issue: Public Works Department Reorganization into Two Departments

Should the Public Works Department be reorganized into a Municipal Utilities Department and a Public Transportation Department?

Background:

The City of Modesto's Public Works Department was created by a 2004 reorganization that combined the former Operations and Maintenance Department (O & M) and the former Engineering and Transportation Department (E & T). This reorganization was primarily done as a cost reduction measure and to strengthen the linkage between E & T and O & M.

The 2004 reorganization created an organizational structure that is typical for a public works department serving small to medium-sized cities in California. It is a "generalist" full-service public works department. This type of full-service public works department is an effective service delivery structure for cities with populations of approximately 90,000 to 100,000.

When the service population of a municipality increases beyond 150,000, the general trend is to typically divide public works functions between two or more departments (or departments and districts) to improve effectiveness and efficiency in the delivery of services. This improvement is the result of three factors:

1. Reducing the span of control (both functionally and structurally)
2. Reducing "goal conflict"
3. Providing more specialized knowledge for the management of key functional areas

The purpose of the proposed reorganization is to design the key organizational systems required to support the Public Works Department's areas of responsibility in order to better serve the citizens of Modesto as the city grows. The specific goal is to create the necessary organization to support the mission of planning, designing, constructing, operating, and maintaining the public infrastructure to meet the community's expectations and needs. Some specific outcomes would include expediting the delivery of master plans and related analyses.

Water, wastewater, and storm water utilities are complex services and essential services. Development, economic well-being, and a good quality of life depend on having reliable, sufficient, high-quality water supplies, effective wastewater systems, and effective storm water management. Thus, it is important organizationally to establish a clear focus on the planning, development, operations, and maintenance of these utilities. Therefore, the formation of a Municipal Utilities Department will position the City to plan for, fully develop, and properly manage its water resources (water, wastewater, storm water) to enhance the community's quality of life, preserve water rights, facilitate economic development, and to protect the environment.

Like municipal utilities, traffic, fleet, streets, airports, and transit systems also are complex services with their own specific sets of regulatory requirements and customer expectations. Additionally, these functional areas have similar federal funding and reporting requirements. Therefore, the formation of a Public Transportation Department will strengthen the management and leadership direction of the City's transportation-based divisions (Airport, Transit, Traffic Engineering, Fleet Services, and Street Maintenance) and provide for more uniform management and compliance with the funding and regulatory requirements needed to meet the goal of delivering safe and efficient transportation systems.

A third aspect of the proposed reorganization will be the opportunity to combine the land development functions that are currently housed in separate divisions of the existing Public Works Department. The concept is to provide a unified approach to the engineering aspects of land development, create more of a "one-stop shop" and house these functions under the new City Engineer position.

If this proposed reorganization is recommended, it will be consistent with the other organizational assessments that the City is currently undertaking and implementing.

Fiscal Impact:

The reorganization will create two departments, thus creating a need for additional personnel in areas. If the Committee concurs with the recommendation, staff will prepare a detailed "phasing plan" which will include costs and plans for using existing staff resources to minimize fiscal impacts.

Staff Recommendation:

Concur with staff recommendation to reorganize the Public Works Department into a Municipal Utilities Department and a Public Transportation Department.

Action Taken:

The Finance Committee endorsed staff recommendation but desires more detailed fiscal analysis before pursuing. Staff to return to Committee with fiscal analysis in March 2007.

Issue: Spending Plans for Grant Monies

Should departments be required to submit a spending plan at the start of the year for all grant and special allocation monies that can be applied to costs from a broad category of expense types?

Background:

Periodically departments obtain funds from various sources that do not limit the expenditure to specific items, such as the purchase of an automobile. Where these monies are available, the departments have the ability to apply the funding where they see fit. Further, these departments bring their requests before a committee and the City Council for spending authorization. What is not apparent in the process is whether there are specific needs that can be met with these funds that are being overlooked in favor of other costs.

Fiscal Impact:

The use of these grant and special allocation monies should be directed at the most urgent needs within a department without supplanting local monies based on a list of prioritized needs identified at the start of the budget year. This will allow city resources to be directed to other critical needs and also provide those departments that need to coordinate the acquisition of these costs or services with advance notice of an intended purchase.

Staff Recommendation:

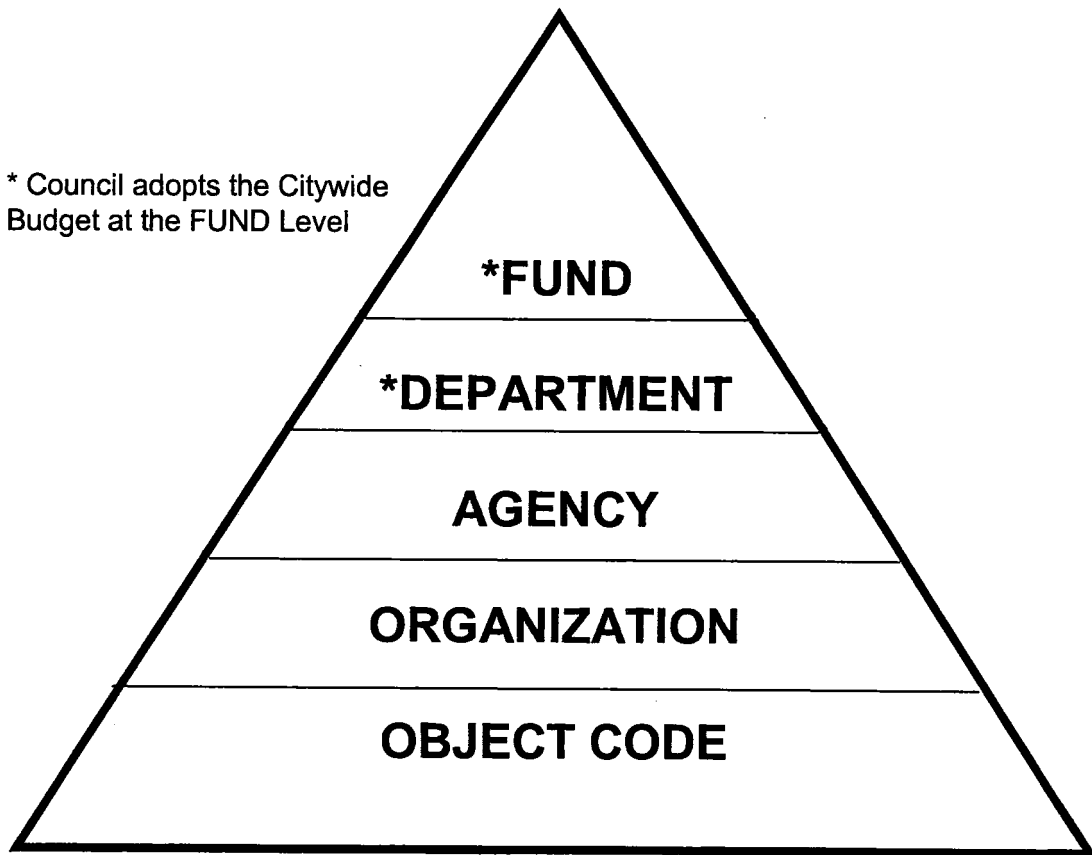
Staff's recommendation is to require each department that anticipates having this type of grant and special allocation money available next year to include as part of their budget submittal, a list of prioritized needs that can be funded with these monies. The Finance Committee can recommend to the City Council the approval of the list, which would then become the spending plan of the department for the next year.

Action Taken:

Discussion of this item was deferred until a later date.

City of Modesto Financial Structure

* Council adopts the Citywide Budget at the FUND Level



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.

Department – The functions carried out by the City are organized by department. The leadership and staff assigned to each department are charged with carrying out these assigned functions. Examples of the various departments include Police, Fire Protection and Information Technology.

Agency – In certain instances the functions carried out by a particular department are numerous and diverse. In these instances the leadership within a department is broken out so that the leadership and staff assigned to a particular set of functions is given its own unique identifier. In the City, this identifier is known as the Agency. The agency identifier also is used to provide a breakout of the revenues and costs associated with each of these functions.

Organization – The organization identifier or the “Org Number” is commonly used within the City's accounting system to identify a specific cost center assigned to a department. Thus, a single department can have one or more cost centers assigned to it in order to capture costs for each separate function.

For example, the Fire Department has 11 “Org Numbers” assigned to it. A separate “Org Number” is assigned to fire suppression, training and investigative costs. These eleven organizational divisions allow the costs for each function to be captured separately.

Object Code – The basic unit of the City's accounting structure is the object code. The purpose of the object code is to provide a means for separating each type of cost from another.

For example, full-time salaries are charged to Object Code 0110 while pest control costs are accounted for in Object Code 0214.

The reason for maintaining this type of formal structure comes down to the agency's need to maintain accountability over the assets for which it has control.

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Staff Recommendation:

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Staff Recommendation:

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In 2003, the California Public Utilities Commission (CPUC) approved the 2-1-1 ruling and on July 20, 2006, the United Way of Stanislaus County was authorized by the CPUC to become the sole 2-1-1 service provider in this county.

In late January 2007, the City received a letter from the United Way requesting long-term financial support of this service. That letter and additional background on the 2-1-1 service are attached for your review.

Both the Police Chief and Fire Chief are supportive of the services provided by 2-1-1. At the same time, while the goal is for 2-1-1 Helpline to be the first call for residents seeking non-emergency help, it is unclear if implementation of 2-1-1 will have any significant impact on the call volume to the 9-1-1 Center which is supported operationally in both the Police and Fire Department budgets.

Fiscal Impact:

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Fiscal Impact:

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Action Taken:

The Finance Committee endorsed undertaking the managed competition. Staff will develop a work plan to be reviewed with the Committee during budget workshops in May 2007.

Issue: Public Works Department Reorganization into Two Departments

Should the Public Works Department be reorganized into a Municipal Utilities Department and a Public Transportation Department?

Background:

The City of Modesto's Public Works Department was created by a 2004 reorganization that combined the former Operations and Maintenance Department (O & M) and the former Engineering and Transportation Department (E & T). This reorganization was primarily done as a cost reduction measure and to strengthen the linkage between E & T and O & M.

The 2004 reorganization created an organizational structure that is typical for a public works department serving small to medium-sized cities in California. It is a "generalist" full-service public works department. This type of full-service public works department is an effective service delivery structure for cities with populations of approximately 90,000 to 100,000.

When the service population of a municipality increases beyond 150,000, the general trend is to typically divide public works functions between two or more departments (or departments and districts) to improve effectiveness and efficiency in the delivery of services. This improvement is the result of three factors:

1. Reducing the span of control (both functionally and structurally)
2. Reducing "goal conflict"
3. Providing more specialized knowledge for the management of key functional areas

The purpose of the proposed reorganization is to design the key organizational systems required to support the Public Works Department's areas of responsibility in order to better serve the citizens of Modesto as the city grows. The specific goal is to create the necessary organization to support the mission of planning, designing, constructing, operating, and maintaining the public infrastructure to meet the community's expectations and needs. Some specific outcomes would include expediting the delivery of master plans and related analyses.

Water, wastewater, and storm water utilities are complex services and essential services. Development, economic well-being, and a good quality of life depend on having reliable, sufficient, high-quality water supplies, effective wastewater systems, and effective storm water management. Thus, it is important organizationally to establish a clear focus on the planning, development, operations, and maintenance of these utilities. Therefore, the formation of a Municipal Utilities Department will position the City to plan for, fully develop, and properly manage its water resources (water, wastewater, storm water) to enhance the community's quality of life, preserve water rights, facilitate economic development, and to protect the environment.

Like municipal utilities, traffic, fleet, streets, airports, and transit systems also are complex services with their own specific sets of regulatory requirements and customer expectations. Additionally, these functional areas have similar federal funding and reporting requirements. Therefore, the formation of a Public Transportation Department will strengthen the management and leadership direction of the City's transportation-based divisions (Airport, Transit, Traffic Engineering, Fleet Services, and Street Maintenance) and provide for more uniform management and compliance with the funding and regulatory requirements needed to meet the goal of delivering safe and efficient transportation systems.

A third aspect of the proposed reorganization will be the opportunity to combine the land development functions that are currently housed in separate divisions of the existing Public Works Department. The concept is to provide a unified approach to the engineering aspects of land development, create more of a "one-stop shop" and house these functions under the new City Engineer position.

If this proposed reorganization is recommended, it will be consistent with the other organizational assessments that the City is currently undertaking and implementing.

Fiscal Impact:

The reorganization will create two departments, thus creating a need for additional personnel in areas. If the Committee concurs with the recommendation, staff will prepare a detailed "phasing plan" which will include costs and plans for using existing staff resources to minimize fiscal impacts.

Staff Recommendation:

Concur with staff recommendation to reorganize the Public Works Department into a Municipal Utilities Department and a Public Transportation Department.

Action Taken:

The Finance Committee endorsed staff recommendation but desires more detailed fiscal analysis before pursuing. Staff to return to Committee with fiscal analysis in March 2007.

Issue: Spending Plans for Grant Monies

Should departments be required to submit a spending plan at the start of the year for all grant and special allocation monies that can be applied to costs from a broad category of expense types?

Background:

Periodically departments obtain funds from various sources that do not limit the expenditure to specific items, such as the purchase of an automobile. Where these monies are available, the departments have the ability to apply the funding where they see fit. Further, these departments bring their requests before a committee and the City Council for spending authorization. What is not apparent in the process is whether there are specific needs that can be met with these funds that are being overlooked in favor of other costs.

Fiscal Impact:

The use of these grant and special allocation monies should be directed at the most urgent needs within a department without supplanting local monies based on a list of prioritized needs identified at the start of the budget year. This will allow city resources to be directed to other critical needs and also provide those departments that need to coordinate the acquisition of these costs or services with advance notice of an intended purchase.

Staff Recommendation:

Staff's recommendation is to require each department that anticipates having this type of grant and special allocation money available next year to include as part of their budget submittal, a list of prioritized needs that can be funded with these monies. The Finance Committee can recommend to the City Council the approval of the list, which would then become the spending plan of the department for the next year.

Action Taken:

Discussion of this item was deferred until a later date.

FY2007-08 PROPOSED
Operating Revenues/Expenditures - by Fund with Transfers

FUND	FUND NAME	REVENUE	TRANSFERS IN	TOTAL REVENUE	EXPENSE	TRANSFERS OUT	TOTAL EXPENSE	NET
0100	General Fund (0100)	\$123,517,042	\$2,419,937	\$125,936,979	\$122,914,484	\$10,886,592	\$133,801,076	(\$7,864,097)
0130	Revenue Clearing Fund (0130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0300	Capital Improvement Support (0300)	\$3,214,841	\$204,919	\$3,419,760	\$3,419,760	\$0	\$3,419,760	(\$0)
0310	Solid Waste Fund (0310)	\$770,828	\$0	\$770,828	\$754,208	\$0	\$754,208	\$16,620
0320	Education-Govt Communication (0320)	\$132,965	\$133,000	\$265,965	\$252,757	\$0	\$252,757	\$13,208
0350	Elections/Outside Litigation (0350)	\$120,000	\$1,250,000	\$1,370,000	\$1,552,700	\$0	\$1,552,700	(\$182,700)
0400	Operating Grants Block Grants (0400)	\$0	\$0	\$0	\$0	\$117,201	\$117,201	(\$117,201)
0410	Operating Grants Reimbursed (0410)	\$0	\$0	\$0	\$1,237,791	\$0	\$1,237,791	(\$1,237,791)
0420	Police Outside Agreement (0420)	\$0	\$0	\$0	\$101,820	\$0	\$101,820	(\$101,820)
0510	Local Transportation Fund (0510)	\$2,400,000	\$0	\$2,400,000	\$22,726	\$2,500,157	\$2,522,883	(\$122,883)
0600	Traffic Safety Fund (0600)	\$1,380,000	\$0	\$1,380,000	\$724,800	\$842,000	\$1,566,800	(\$186,800)
0610	Traffic Offender Fund (0610)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0700	Streets, Traffic & Forestry (0700)	\$5,055,082	\$4,922,932	\$9,978,014	\$8,163,295	\$792,736	\$8,956,031	\$1,021,983
0800	Econ Dev/Strategic Plan (0800)	\$0	\$0	\$0	\$73,048	\$0	\$73,048	(\$73,048)
0900	Downtown Improvement Dist (0900)	\$227,478	\$0	\$227,478	\$226,870	\$0	\$226,870	\$608
1130	CDBG - Direct Program (1130)	\$2,583,835	\$0	\$2,583,835	\$2,603,684	\$0	\$2,603,684	(\$19,849)
1150	Housing Loan Program (1150)	\$262,500	\$0	\$262,500	\$262,500	\$0	\$262,500	\$0
1152	Public Service (1152)	\$37,500	\$0	\$37,500	\$37,500	\$0	\$37,500	\$0
1170	Home Program (1170)	\$1,436,895	\$0	\$1,436,895	\$1,436,792	\$0	\$1,436,792	\$103
1180	Emergency Shelter Program (1180)	\$104,098	\$0	\$104,098	\$104,098	\$0	\$104,098	\$0
1300	Special Fund for Capital Outlays (1300)	\$0	\$170,579	\$170,579	\$0	\$0	\$0	\$170,579
1310	Capital Facility Fees-Police (1310)	\$0	\$0	\$0	\$0	\$216,000	\$216,000	(\$216,000)
320	Capital Facility Fees-Fire (1320)	\$0	\$0	\$0	\$0	\$150,579	\$150,579	(\$150,579)
1350	Parks Capital Fac Fee (1350)	\$0	\$0	\$0	\$18,556	\$0	\$18,556	(\$18,556)
1380	Capital Facility Fees-City Hall (1380)	\$0	\$0	\$0	\$0	\$135,000	\$135,000	(\$135,000)
1390	Admin Capital Facility Fee Fund (1390)	\$120,000	\$0	\$120,000	\$307,503	\$0	\$307,503	(\$187,503)
1400	Parks Fund	\$0	\$299,000	\$299,000	\$0	\$148,000	\$148,000	\$151,000
1430	Capital Facility Fees-Air Quality (1430)	\$0	\$0	\$0	\$0	\$120,000	\$120,000	(\$120,000)
2100	Public Financing	\$0	\$0	\$0	\$0	\$800,000	\$800,000	(\$800,000)
2600	Village One (2600)	\$510,000	\$0	\$510,000	\$510,000	\$0	\$510,000	\$0
2640	Fairview Village (2640)	\$206,000	\$0	\$206,000	\$206,000	\$0	\$206,000	\$0
2642	CFD Fairview Village-Debt Service (2642)	\$0	\$0	\$0	\$311,701	\$0	\$311,701	(\$311,701)
2650	North Beyer (2650)	\$9,500	\$0	\$9,500	\$9,500	\$0	\$9,500	\$0
2660	Enterprise Park 1998 (2660)	\$16,500	\$0	\$16,500	\$16,500	\$0	\$16,500	\$0
2670	Carver/Bangs (2670)	\$197,100	\$0	\$197,100	\$197,100	\$0	\$197,100	\$0
2680	Pelandale/Snyder (2680)	\$24,998	\$0	\$24,998	\$24,998	\$0	\$24,998	\$0
2690	CFD - Village 1 #2 (2690)	\$483,000	\$0	\$483,000	\$483,000	\$0	\$483,000	\$0
2692	CFD Village 1 #2 - Debt Service (2692)	\$0	\$0	\$0	\$1,668,920	\$0	\$1,668,920	(\$1,668,920)
2710	North Beyer #2 CFD Fund (2710)	\$64,500	\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
2720	Kieman Business Park West (2720)	\$64,500	\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
2730	Kieman Business Park South (2730)	\$64,500	\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
2750	NorthPointe Village (2750)	\$35,150	\$0	\$35,150	\$35,150	\$0	\$35,150	\$0
2800	Coffee-Claratina (2800)	\$158,000	\$0	\$158,000	\$158,000	\$0	\$158,000	\$0
2900	Infrastructure Fin Prgm Admin (2900)	\$386,504	\$0	\$386,504	\$387,807	\$0	\$387,807	(\$1,303)
6000	Parking Fund (6000)	\$1,248,277	\$0	\$1,248,277	\$1,495,455	\$0	\$1,495,455	(\$247,178)
100	Water Operations (6100)	\$49,688,018	\$264,000	\$49,952,018	\$30,311,053	\$3,627,553	\$33,938,606	\$16,013,412
6101	Water Development Fees (6101)	\$2,995,000	\$0	\$2,995,000	\$0	\$0	\$0	\$2,995,000
6120	Water CIP COP Fund (6120)	\$0	\$1,795,430	\$1,795,430	\$1,795,430	\$0	\$1,795,430	\$0
6130	2006 Water COP Fund (6130)	\$0	\$1,732,489	\$1,732,489	\$1,732,489	\$0	\$1,732,489	\$0

FY2007-08 PROPOSED
Operating Revenues/Expenditures - by Fund with Transfers

FUND	FUND NAME	REVENUE	TRANSFERS IN	TOTAL REVENUE	EXPENSE	TRANSFERS OUT	TOTAL EXPENSE	NET
6210	Wastewater Fund (6210)	\$24,011,347	\$820,758	\$24,832,105	\$22,209,181	\$105,983	\$22,315,164	\$2,516,941
6211	Wastewater Development Fees (6211)	\$661,050	\$0	\$661,050	\$0	\$0	\$0	\$661,050
6240	1984 Revenue Bonds Sewer (6240)	\$0	\$0	\$0	\$710,258	\$706,758	\$1,417,016	(\$1,417,016)
6280	Storm Drainage Fund (6280)	\$5,223,519	\$826,000	\$6,049,519	\$6,375,519	\$9,146	\$6,384,665	(\$335,146)
6290	Compost Operations (6290)	\$1,386,682	\$0	\$1,386,682	\$1,396,588	\$0	\$1,396,588	(\$9,906)
6310	Airport Operating Fund (6310)	\$997,750	\$0	\$997,750	\$873,380	\$1,030	\$874,410	\$123,340
6510	Bus Service - Fixed Route (6510)	\$1,183,598	\$0	\$1,183,598	\$16,560	\$18,000	\$34,560	\$1,149,038
6520	Bus Service - DAR (6520)	\$2,358,614	\$0	\$2,358,614	\$2,358,614	\$0	\$2,358,614	\$0
6530	Transportation Center (6530)	\$771,032	\$0	\$771,032	\$771,032	\$0	\$771,032	\$0
6540	Bus Fixed Route MAX Operations (6540)	\$11,658,686	\$0	\$11,658,686	\$10,114,800	\$0	\$10,114,800	\$1,543,886
6550	Bus Fixed Route-Alt Transport (6550)	\$79,048	\$1,500	\$80,548	\$89,290	\$2,639	\$91,929	(\$11,381)
6600	Golf Fund (6600)	\$2,424,592	\$200,000	\$2,624,592	\$2,423,092	\$0	\$2,423,092	\$201,500
6700	Centre Plaza Fund (6700)	\$994,971	\$833,000	\$1,827,971	\$1,670,307	\$75,600	\$1,745,907	\$82,064
6710	Centre Plaza FF&E (6710)	\$0	\$75,600	\$75,600	\$75,600	\$0	\$75,600	\$0
7100	Central Services (7100)	\$26,000	\$0	\$26,000	\$26,000	\$0	\$26,000	\$0
7110	Inventory Purchases (7110)	\$4,592,440	\$0	\$4,592,440	\$4,592,440	\$0	\$4,592,440	\$0
7120	Central Services - Mail (7120)	\$285,176	\$0	\$285,176	\$285,498	\$0	\$285,498	(\$322)
7130	Information Technology (7130)	\$4,953,006	\$586,087	\$5,539,093	\$4,955,391	\$0	\$4,955,391	\$583,702
7200	Fleet Management Fund (7200)	\$4,472,974	\$72,228	\$4,545,202	\$5,750,919	\$8,936	\$5,759,855	(\$1,214,653)
7210	Fleet Equipment Replacement (7210)	\$3,750,000	\$0	\$3,750,000	\$3,678,106	\$0	\$3,678,106	\$71,894
7310	Insurance - Administration (7310)	\$1,075,152	\$0	\$1,075,152	\$1,077,414	\$0	\$1,077,414	(\$2,262)
7320	Insurance - Workers Comp (7320)	\$4,543,705	\$1,000,000	\$5,543,705	\$4,543,705	\$0	\$4,543,705	\$1,000,000
7330	Insurance - Liability Insurance (7330)	\$2,674,979	\$0	\$2,674,979	\$2,674,979	\$0	\$2,674,979	\$0
7340	Insurance - Property Insurance (7340)	\$409,258	\$0	\$409,258	\$409,258	\$0	\$409,258	\$0
7350	Insurance - Dental Insurance (7350)	\$1,329,496	\$0	\$1,329,496	\$1,329,496	\$0	\$1,329,496	\$0
7360	Insurance - Health (7360)	\$13,206,350	\$0	\$13,206,350	\$13,206,350	\$0	\$13,206,350	\$0
7370	Insurance - Disability (7370)	\$408,648	\$0	\$408,648	\$260,000	\$0	\$260,000	\$148,648
7380	Other Employee Insurance (7380)	\$450,592	\$0	\$450,592	\$450,592	\$0	\$450,592	\$0
7390	Insurance - Vision (7390)	\$328,135	\$0	\$328,135	\$328,135	\$0	\$328,135	\$0
7510	Employee Benefits Mgmt (7510)	\$37,788,315	\$0	\$37,788,315	\$37,788,315	\$0	\$37,788,315	\$0
7520	Employee Benefits Admin (7520)	\$317,037	\$0	\$317,037	\$471,968	\$0	\$471,968	(\$154,931)
7800	Building Services (7800)	\$2,248,580	\$0	\$2,248,580	\$2,259,108	\$9,001	\$2,268,109	(\$19,529)
8500	JPA Building Services (8500)	\$1,584,900	\$0	\$1,584,900	\$1,548,892	\$0	\$1,548,892	\$36,008
8850	Stanislaus Drug Enforce Agency (8850)	\$2,463,586	\$0	\$2,463,586	\$2,498,881	\$0	\$2,498,881	(\$35,295)
8900	Tuolumne River Regional Park (8900)	\$504,403	\$0	\$504,403	\$462,369	\$0	\$462,369	\$42,034
8910	TRRP CIP Fund (8910)	\$0	\$300,000	\$300,000	\$0	\$0	\$0	\$300,000
9020	RDA COP Debt Services	\$0	\$0	\$0	\$0	\$932,006	\$932,006	(\$932,006)
9440	Public Financing Auth COP (9440)	\$0	\$376,160	\$376,160	\$376,160	\$0	\$376,160	\$0
9450	Public Financing Auth 98 Bonds (9450)	\$0	\$3,921,298	\$3,921,298	\$3,369,861	\$0	\$3,369,861	\$551,437
TOTALS		\$336,678,232	\$22,204,917	\$358,883,149	\$325,179,553	\$22,204,917	\$347,384,470	\$11,498,679

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)			Adopted 06-07	Estimate 06-07	Proposed 07-08	Purpose
To 0100 General Fund from:						
0100	0400	Operation Grants Block Grants			117.201	SLESF Repymt of Fleet Fd. Loan (4 years)
0100	0600	Traffic Safety Fund	842.000	842.000	842.000	Traffic Safety (7000)
0100	0600	Traffic Safety Fund				Traffic Safety (7000) Reserves
0100	0700	Special Gas Tax Fund	643.443	691.977	712.736	Cycle Pruning (4712)
0100	0700	Special Gas Tax Fund				Insurance Certificate Prog. (4302)
0100	0800	Econ Dev and Strategic Plan Fund				Transfer Fund Balance
0100	1300	Special Fund For Capital Outlay	50.579	50.579		General Transfer (7000)
0100	1310	Capital Facility Fees - Police	212.000	212.000	216.000	Tenth Street Place Project (7000)
0100	1320	Capital Facility Fees - Fire	100.000	100.000	100.000	Loan Repayment (7001) M174L
0100	1380	Capital Facility Fees - City Hall Expansion	141.000	141.000	135.000	Tenth Street Place Project (7000)
0100	1400	Parks Fund	200.000	200.000	148.000	Monterosso Property (7001) Q239L
0100	1400	Parks Fund				Park Maintenance
0100	2690	Village One #2 CFD				Loan Repayment (7001)
0100	6100	Water Operations	65.000	65.000	65.000	Tenth Street Place Project (7000)
0100	6100	Water Operations				Insurance Certificate Prog. (4302)
0100	6100	Water Fund Zone 1				Rate Study (55%) 1205
0100	6100	Water Fund Zone 1				Water 218 Election 1205
0100	6150	Water Fund Zone 2				Tenth Street Place Project (7000)
0100	6160	Water Fund Zone 3				Tenth Street Place Project (7000)
0100	6210	Wastewater Fund	65.000	65.000	66.000	Tenth Street Place Project (7000)
0100	6210	Wastewater Fund				Water & Wastewater Study (1205)
0100	6210	Wastewater Fund				Insurance Certificate Prog. (4302)
0100	6210	Wastewater Fund				Rate Study (45%) 1205
0100	6210	Wastewater Fund				Wastewater 218 Election 1205
0100	6280	Storm Drain Fund				Insurance Certificate Prog. (4302)
0100	6310	Airport Operations Fund				Insurance Certificate Prog. (4302)
0100	6310	Airport Operations Fund				Loan Repayment Pd FY03/04
0100	6510	Bus Services Fixed Route Fund	18.000	18.000	18.000	Tenth Street Place Project (7000)
0100	6540	Fixed Bus Max Operations				Insurance Certificate Prog. (4302)
0100	7510	Employee Benefits Fund				PERS Contribution
Total			2,337.022	2,385.556	2,419.937	
To 0300 Capital Improvement Fund						
0300	0100	General Fund	151.245	151.245	151.245	Engineering Design (4112)
0300	0100	General Fund	53.674	53.674	53.674	Engineering Construction (4212)
Total			204.919	204.919	204.919	
To 0310 Solid Waste Special Revenue Fund from:						
0310	0100	General Fund		150.000		Carpentar Road Landfill
Total			0.000	150.000	0.000	
To 0320 Education & Government Comm from:						
0320	0100	General Fund				Savings from FY03
0320	0100	General Fund				City Media production to E&G (0703)
0320	0100	General Fund	133.000	133.000	133.000	City portion of the operating budget (0703)
Total			133.000	133.000	133.000	
To 0350 Elections Fundfrom:						
0350	0100	General Fund		1,101.509	1,000.000	Outside Litigation
0350	0100	General Fund			250.000	Elections (0504)
Total			0.000	1,101.509	1,250.000	
To 0400 Operation Grants Block Grants Fund from:						
0400	0100	General Fund				Design of 15 Parks (3138)
0400	0100	General Fund				Park Build Contract I (3139)
0400	0100	General Fund				Park Build Contract I (3140)
0400	0100	General Fund				Park Build Contract I (3141)
Total			0.000	0.000	0.000	
To 0410 Operating Grants Fund from:						
0410	0100	General Fund				Modesto Safe Traffic Ops (2966)
0410	0100	General Fund				Assist to FF (1854)
0410	0100	General Fund	150.000	150.000	0.000	Survive the Night (2967)
0410	0100	General Fund				COPs in Schools (2993)
0410	0100	General Fund	450.000	450.000	0.000	COPs Universal Hiring Grant (2985)
0410	0100	General Fund				Juvenile Impact Program (2986)
0410	0100	General Fund	150.000	150.000	0.000	Cops in Schools (2989)
0410	0100	General Fund				Trees for Tots Match Grant (4805)
Total			750.000	750.000	0.000	
To 0420 Police Outside Agreements						
0420	0100	General Fund				Beat Health (2007)
Total			0.000	0.000	0.000	

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
To 0700 Gas Tax Fund from:						
0700	0100	General Fund				General Transfer (7000)
0700	0100	General Fund				Bluegum for Fire Improvement (4613)
0700	0100	General Fund				Community Forestry (4712)
0700	0100	General Fund	887.175	887.175	887.175	Street Maintenance (4612)
0700	0100	General Fund				Traffic Operations (4622)
0700	0100	General Fund				LED Replacement Program (1630)
0700	0100	General Fund	610.600	610.600	610.600	Curbs Gutters, and Sidewalks (4724)
0700	0100	General Fund	125.000	125.000	125.000	Traffic Engineering (1601)
0700	0100	General Fund	800.000	800.000	800.000	Slurry Seals (4380)
0700	0510	LTF Streets and Roads		2,229.000		General Transfer (7000)
0700	0510	LTF Streets and Roads				Electrical Utility Costs (1605)
0700	0510	LTF Streets and Roads		1,467.750	1,511.783	Street Maintenance (4612)
0700	0510	LTF Streets and Roads				Restriping Various Locations (1621)
0700	0510	LTF Streets and Roads				Low Cost Traffic Improvements (1622)
0700	0510	LTF Streets and Roads				Electrical Division (1612)
0700	0510	LTF Streets and Roads				Upgrade High Voltage Circuits (1624)
0700	0510	LTF Streets and Roads		713.790	735.204	Traffic Operations (4622)
0700	0510	LTF Streets and Roads				Curbs Gutters, and Sidewalks (4725)
0700	0510	LTF Streets and Roads		172.010	177.170	Slurry Seals (4380)
0700	0520	LTF Non-Motorized				Curbs Gutters, and Sidewalks (4724)
0700	7330	Insurance Liability Fund				Curbs Gutters, and Sidewalks (4725)
Total			2,422.775	7,005.325	4,922.932	
To 0800 Economic Development & Strategic Planning Fund from:						
0800	0100	General Fund		625.000		General Plan-related Development (7000)
Total			0.000	625.000	0.000	
To 1300 Special Fund for Capital Outlays Fund from:						
1300	0100	General Fund	120.000	120.000	120.000	Police Training Site (M168)
1300	0100	General Fund	1,800.000	1,800.000		Road Maintenance Projects
1300	1320	Fire CFF Fund	50.579	50.579	50.579	Loan Repayment (7001) M174L
Total			1,970.579	1,970.579	170.579	
To 1320 Fire Capital Facility Fees Fund from:						
1320	1300	Spec Fund for Capital Outlay				Ladder Truck (1899)
Total			0.000	0.000		
To 1400 Parks Fund from:						
1400	0100	General Fund				Discretionary Parks Transfer
1400	0100	General Fund				School Infrastructure Maintenance
1400	0100	General Fund	149.000	149.000	99.000	Parks School Infrastructure (now project P733)
1400	0100	General Fund	0.000	0.000	0.000	General Transfer (7000)
1400	0700	Gas Tax Fund	80.000	80.000	80.000	General Transfer (7000)
1400	1350	Parks Capital Facilities Fees				Park Partners Op (3124)
1400	1430	Air Quality Capital Facility Fund	120.000	120.000	120.000	General Transfer (7000)
Total			349.000	349.000	299.000	
To 2300 Capital Grants Fund from:						
2300	1350	Parks CFF				Recreational Pool Upgrades (7000)
Total			0.000	0.000	0.000	
To 2600 Village One CFD fund from:						
2600	0800	Economic Development Fund				Village One CFD (7000)
Total			0.000	0.000	0.000	
To 2660 CFD Enterprise Park Fund from:						
2660	4000	CFD Debt Service Enterprise Business Pk				
Total			0.000	0.000	0.000	
To 6100 Water Zone 1 Fund from:						
6100	0100	General Fund	264.000	264.000	264.000	Prop 218 rebate become MY W445
6100	6150	Water Fund Zone 2 Consolidation				Water Quality Compliance Consolidation (5018)
6100	6150	Water Fund Zone 2 Consolidation				Collapsing 3 zones to 1
6100	6160	Water Fund Zone 3 Consolidation				Water Quality Compliance Consolidation (5018)
6100	6160	Water Fund Zone 3				Loan Repayment (7001)
Total			264.000	264.000	264.000	
To 6120 Water CIP COP Fund from:						
6120	6100	Water Fund Zone 1	1,800.120	1,800.120	1,795.430	Debt Service Payment (7000)
6120	6150	Water Fund Zone 2				Loan Repayment (7001)
Total			1,800.120	1,800.120	1,795.430	
To 6130 Water CIP (06) New from:						
6130	6100	Water Zone 1			1,732.489	Debt Service Payment (7000)
Total			0.000	0.000	1,732.489	

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
To 6160 Del Este Non-MID						
6160	6100	Water Fund Zone 1				Collapsing 3 zones into 1
Total			0.000	0.000	0.000	
To 6210 Wastewater Fund from:						
6210	0100	General Fund				Pruned Refuse Collection (5220)
6210	0100	General Fund				Capital Improvement Svcs (5201)
6210	0100	General Fund	114.000	114.000	114.000	Prop 218 rebate became MY B618
6210	6230	1997 Sewer Revenue Bonds				WW Bond Financing - move bet. Subfunds
6210	6240	1984 Revenue Bond Sewer			706.758	Debt Service Payment
6210	6270	Refunding Revenue Bonds				WW Bond Financing - move bet. Subfunds
Total			114.000	114.000	820.758	
To 6220 1993 Sewer COP Fund from:						
6220	6210	Wastewater Fund				Debt Service Payment (7000)
Total			0.000	0.000	0.000	
To 6230 1997 Sewer Revenue Bonds from:						
6230	6210	Wastewater Fund				Debt Service Payment (7000)
Total			0.000	0.000	0.000	
To 6270 Refunding Revenue Bonds from:						
6270	6210	Wastewater Fund				Debt Service Payment (7000)
Total			0.000	0.000	0.000	
To 6280 Storm Drainage Fund from:						
6280	0100	General Fund				Storm Water Collection (5312)
6280	0100	General Fund	272.219	272.219	0.000	Rockwell Rejuvenation (5312)
6280	0100	General Fund	17.485	17.485	0.000	Weed Abatement
6280	0100	General Fund	70.000	70.000		Master Plan (Q231)
6280	0100	General Fund		200.000	500.000	Rate Analysis (Prop 218)
6280	0100	General Fund	319.000	319.000	326.000	Storm Drain Deficit-Leaf Collection (5315)
Total			678.704	878.704	826.000	
To 6290 Composting Fund from:						
6290	6210	Wastewater Fund				Composting (5222)
6290	7210	Fleet Replacement Fund				Composting (5222)
Total			0.000	0.000	0.000	
To 6310 Airport Operations Fund from:						
6310	6330	County Aircraft Revenue Fund				Closure of fund 6330
Total			0.000	0.000	0.000	
To 6510 Bus Service Fixed Route Fund from:						
6510	1420	Fixed Bus Max Operations				Bus Stop Improvements 1677
Total			0.000	0.000	0.000	
To 6540 Bus Fixed Route Max Operation Fund From:						
6540	0700	Gas Tx Fund				Alternative Transportation (1676)
6540	7510	Employee Benefits Management Fund				Transportation Transit (1672)
Total			0.000	0.000	0.000	
To 6550 Bus Fixed Route Alternative Trans Fund From:						
6550	0100	General Fund	1.500	1.500	1.500	Taxi Cab Inspections (1676)
6550	0700	Gas Tx Fund				Alternative Transportation (1676)
Total			1.500	1.500	1.500	
To 6600 Golf Fund from:						
6600	0100	General Fund	0.000	99.372	100.000	Golf Capital (P391)
6600	0100	General Fund	100.000	100.000	100.000	Operating Subsidy (7000)
Total			100.000	199.372	200.000	
To 6700 Centre Plaza Event Services Fund from:						
6700	0100	General Fund	724.826	724.826	833.000	Operating Subsidy (7000)
Total			724.826	724.826	833.000	
To 6710 Centre Plaza FF&E Fund from:						
6710	6700	Centre Plaza Event Services Fund	147.285	147.285	75.600	FF&E
Total			147.285	147.285	75.600	

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)			Adopted 06-07	Estimate 06-07	Proposed 07-08	Purpose
To 7130 Information Technology Fund from:						
7130	0100	General Fund		23.578	0.000	Employee transfer from PD to IT
7130	0100	General Fund		30.922	0.000	Supplemental Novell License
7130	0100	General Fund		819.680	586.087	Supplemental IT CAD CIP vs PD
7130	0100	General Fund		22.100	0.000	Fund Comcate (eFeedback Program)
7130	0100	General Fund				Supplemental Request: Land Use System
7130	0100	General Fund				IT allocation shortage (7000)
7130	0100	General Fund				Supplemental Request: Business Process Review
7130	0100	General Fund				Network Services (0743)
7130	0100	General Fund				Technology Replacement (0744)
Total			0.000	896.280	586.087	
To 7131 Technology Investment Fund						
7131	0100	General Fund				Technology Investment Fund
Total			0.000	0.000	0.000	
To 7200 Fleet Fund from						
7200	7210	Fleet Replacement Fund				Fleet Operations shortage EOY
7200	7210	Fleet Replacement Fund				Fleet Operations shortage EOY
7200	0100	General Fund				Taxi Cab Inspections (5813)
7200	0100	General Fund	212.000	77.604	72.228	Fleet Fund Repayment (7000)
Total			212.000	77.604	72.228	
To 7210 Fleet Replacement Fund from						
7210	0100	General Fund				Vehicle Replacement
7210	6210	Wastewater				Vehicle Replacement
Total			0.000	0.000	0.000	
To 7320 Workers Comp Fund from:						
7320	0100	General Fund	896.417	896.417	894.631	General Fund Orgs WC (7000)
7320	6100	Water Operations Fund	33.580	33.580	34.634	Water Operations WC (7000)
7320	6210	Wastewater Fund	39.574	39.574	39.983	Wastewater Operations WC (7000)
7320	6280	Storm Drain Fund	9.241	9.241	9.146	Storm Drain Operations WC (7000)
7320	6310	Airport Operations Fund	0.925	0.925	1.030	Airport Operations WC (7000)
7320	6550	Bus Fixed Route Alternative Trans	2.365	2.365	2.639	Bus Fixed Rt- Alt Transport WC (7000)
7320	7200	Fleet Fund	9.053	9.053	8.936	Fleet Operations WC (7000)
7320	7800	Building Svc Fund	8.844	8.844	9.001	Building Services WC (7000)
7320	7330	Insurance Liability Fund				Insurance Liability Fund
7320	7340	Property Insurance Fund	420.000	420.000		Property Insurance Fund (7000)
Total			1,419.999	1,419.999	1,000.000	
To 8910 TRRP (CIP) Fund from:						
8910	0100	TRRP (Operations)			300.000	Dennet Dam
Total			0.000	0.000	300.000	
To 9020 RDA COP Debt Service Fund from:						
9020	0100	General Fund				RDA Centre Plaza Debt Service TOT (7000)
9020	9070	RDA 10th St. Project				RDA COP Debt Service
Total			0.000	0.000	0.000	
To 9050 RDA Administration Fund from:						
9050	0100	General Fund				Sales Tax (7000)
9050	0100	General Fund				Transient Occupancy Tax
Total			0.000	0.000	0.000	
To 9080 RDA Master Plan Fund from:						
9080	0100	General Fund				CIP
Total			0.000	0.000	0.000	
To 9440 Public Financing Authority COP Fund from:						
9440	0100	General Fund			60.000	Thurman Field Additional Debt
9440	0100	General Fund	317.072	317.072	316.160	Thurman Field Debt Service (7000)
Total			317.072	317.072	376.160	
To 9450 Public Financing Authority 1998 Bond Fund from:						
9450	0100	General Fund	2,192.904	2,192.904	2,189.292	Tenth Street Place Debt Service (7000)
9450	2100	Public Financing Authority	800.000	800.000	800.000	Tenth Street Place Debt Service
9450	9020	RDA COP Debt Service Fund	920.690	920.690	932.006	Debt Service Payment (7000)
Total			3,913.594	3,913.594	3,921.298	
Grand Total			17,860.395	25,429.244	22,204.917	

Operating Inter-Fund Transfers OUT - Detail

Transfer Out (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
From 0100 General Fund to:						
0300	0100	Capital Improvement Support Fund	151.245	151.245	151.245	Engineering Design (4112)
0300	0100	Capital Improvement Support Fund	53.674	53.674	53.674	Engineering Construction (4212)
0310	0100	Solid Waste Special Revenue Fund		150.000		Carpenter Rd. Landfill
0310	0100	Solid Waste Special Revenue Fund				Grant money rec'd in GF need for 4402
0320	0100	Education & Government Communication				Savings from FY03
0320	0100	Education & Government Communication	133.000	133.000	133.000	City portion of the operating budget
0320	0100	Education & Government Communication				City Media production to E&G (0703)
0350	0100	Elections			250.000	Elections (0504)
0350	0100	Outside Litigation		1,101.509	1,000.000	Outside Litigation for City Attorney
0400	0100	Operational Grants Reimbursed				Design of 15 Parks (3138)
0400	0100	Operational Grants Reimbursed				Park Build Contract I (3139)
0400	0100	Operational Grants Reimbursed				Park Build Contract I (3140)
0400	0100	Operational Grants Reimbursed				Park Build Contract I (3141)
0410	0100	Operational Grants Reimbursed	150.000	150.000		Survive the Night (2967) Grant Ending
0410	0100	Operational Grants Reimbursed				COPs in Schools (2993)
0410	0100	Operational Grants Reimbursed				Modesto Safe Traffic Ops (2966)
0410	0100	Operational Grants Reimbursed				Assist to FF (1854)
0410	0100	Operational Grants Reimbursed	450.000	450.000		COPs Universal Hiring Grant (2985) Grant ending
0410	0100	Operational Grants Reimbursed				Juvenile Impact Program (2986)
0410	0100	Operational Grants Reimbursed	150.000	150.000		Cops in Schools (2989) Grant Ending
0410	0100	Operational Grants Reimbursed				Trees for Tots Grant (4805)
0420	0100	Police Outside Agreements				Beat Health (2007)
0700	0100	Special Gas Tax Fund	125.000	125.000	125.000	Traffic Engineering (1601)
0700	0100	Special Gas Tax Fund				Electrical Utility Costs (1605)
0700	0100	Special Gas Tax Fund				LED Replacement Program (1630)
0700	0100	Special Gas Tax Fund				Community Forestry (4712)
0700	0100	Special Gas Tax Fund				Traffic Operations (4622)
0700	0100	Special Gas Tax Fund	887.175	887.175	887.175	Street Maintenance (4612)
0700	0100	Special Gas Tax Fund				Bluegum for Fire Improvemt (4613)
0700	0100	Special Gas Tax Fund	610.600	610.600	610.600	Curbs, Gutters and Sidewalks (4724)
0700	0100	Special Gas Tax Fund				General Transfer (7000)
0700	0100	Special Gas Tax Fund	800.000	800.000	800.000	Annual Slurry Seal (4380)
0800	0100	Econ Develop & Strategic Planning		625.000		General Plan-related Development
1300	0100	Special Fund for Capital Outlays Fund				note: 500k Marshall Plan NBH.
1300	0100	Special Fund for Capital Outlays Fund	120.000	120.000	120.000	Police Training Site (M168)
1300	0100	Special Fund for Capital Outlays Fund	1,800.000	1,800.000	0.000	Road Maintenance Projects (H683)
1320	0100	Capital Facility Fees - Fire Fund				Ladder Truck
1400	0100	Parks Fund	149.000	149.000	99.000	Parks School Infrastructure (now project P733)
1400	0100	Parks Fund				General Transfer (7000)
1400	0100	Parks Fund				School Infrastructure Maintenance
1400	0100	Parks Fund				Discretionary Parks Transfer
6100	0100	Water Zone 1 Fund	264.000	264.000	264.000	Prop 218 rebate become MY W445
6210	0100	Wastewater Fund	114.000	114.000	114.000	Prop 218 rebate became MY B618
6210	0100	Wastewater Fund				Capital Improvement Services (5201)
6210	0100	Wastewater Fund				Pruned Refuse Collection (5220)
6280	0100	Storm Drainage Fund		200.000	500.000	Storm Drain Rate Analysis 218
6280	0100	Storm Drainage Fund				Storm Water Collection (5312)
6280	0100	Storm Drainage Fund	70.000	70.000	0.000	Master Plan (Q231)
6280	0100	Storm Drainage Fund	319.000	319.000	326.000	Storm Drain Deficit-Leaf Collection (5315)
6280	0100	Storm Drainage Fund	272.219	272.219	0.000	Annual Rockwell Rejuvenation (5314)
6280	0100	Storm Drainage Fund	17.485	17.485	0.000	Weed Abatement at Detention Basins (5312)
6550	0100	Bus Fixed Route-Alt Transport	1.500	1.500	1.500	Taxi Cab Inspections (1676)
6600	0100	Golf Fund	100.000	100.000	100.000	Contingency Subsidy (Operations)
6600	0100	Golf Fund		99.372	100.000	Golf Capital (P391)
6700	0100	Centre Plaza Event Services Fund	724.826	724.826	833.000	Operating Subsidy (7000)
7130	0100	Information Technology		23.578	0.000	Employee move from PD to IT
7130	0100	Information Technology		30.922	0.000	Supplemental Novell License
7130	0100	Information Technology		819.680	586.087	Supplemental IT CAD CIP/PD Hiring
7130	0100	Information Technology		22.100	0.000	Fund Comcate (eFeedback Program)
7130	0100	Information Technology				IT allocation shortage (7000)
7131	0100	Technology Investment Fund				Technology Investment Fund
7200	0100	Fleet Fund				Taxi Cab Inspections (5813)
7200	0100	Fleet Fund	212.000	note: 212 k	note: 212 k	Fleet Fd Repay. (\$212k is principal & interest)
7200	0100	Fleet Fund		77.604	72.228	Fleet Fund Loan Interest
7210	0100	Fleet Replacement Fund				Tractor for MPD
7320	0100	Workers Compensation Fund	896.417	896.417	894.631	General Fund Orgs WC (7000)
8910	0100	TRRP Demmet Dam CIP Project			300.000	TRRP Demmet Dam CIP Project
9020	0100	RDA COP Debt Service Fund				RDA Centre Plaza Debt Service TOT (7000)
9050	0100	RDA Administration Fund				Sales Tax (7000)
9080	0100	RDA Master Plan Fund				CIP
9440	0100	Public Financing Authority COP Fund	317.072	317.072	316.160	Thurman Field Debt Service (7000)
9440	0100	Thurman Field Additional Debt			60.000	Thurman Field Additional Debt
9450	0100	Public Financing Authority 1998 Bond Fund	2,192.904	2,192.904	2,189.292	Tenth Street Place Debt Service (7000)
Total			11,081.117	14,018.882	10,886.592	

Operating Inter-Fund Transfers OUT - Detail

Transfer Out (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
From 0400 Oper Block Grants to:						
0100	0400	General Fund			117,201	SLESF Repymt of Fleet Fd. Loan (4 years)
Total			0.000	0.000	117,201	
From 0510 Local Transportation Fund (LTF) to:						
0700	0510	Special Gas Tax Fund		2,229,000	76,000	From LTF (7000)
0700	0510	Special Gas Tax Fund				Upgrade High Voltage (1624)
0700	0510	Special Gas Tax Fund				Restriping Various Locations (1621)
0700	0510	Special Gas Tax Fund				Electrical Division (1612)
0700	0510	Special Gas Tax Fund				Low Cost Traffic Imprv (1622)
0700	0510	Special Gas Tax Fund				Curbs, Gutters and Sidewalks (4725)
0700	0510	Special Gas Tax Fund		172,010	177,170	Slurry Seal (4380)
0700	0510	Special Gas Tax Fund		713,790	735,204	Traffic Operations (4622)
0700	0510	Special Gas Tax Fund		1,467,750	1,511,783	Street Maintenance (4612)
Total			0.000	4,582,550	2,500,157	
From 0520 Local Transportation - Non Motorized Fund to:						
0700	0520	Gas Tax Fund				Curbs Gutters and Sidewalks (4724)
Total			0.000	0.000	0.000	
From 0600 Traffic Safety Fund to:						
0100	0600	General Fund	842,000	842,000	842,000	Traffic Safety (7000)
0100	0600	General Fund				Traffic Safety (7000) Reserves
Total			842,000	842,000	842,000	
From 0700 Special Gas Tax Fund to:						
0100	0700	General Fund				Insurance Certificate Prog. (4302)
0100	0700	General Fund	643,443	691,977	712,736	Cycle Pruning (4712)
1400	0700	Parks Fund	80,000	80,000	80,000	General Transfer (7000)
6540	0700	Bus Fixed Route Max Operations				Alternative Transportatin (1676)
6550	0700	Bus Fixed Route Max Operations				
Total			723,443	771,977	792,736	
From 0800 Economic Development Strategic Plan Fund to:						
0100	0800	General Fund				Transfer Fund Balance
2600	0800	Village One CFD				Village One CFD
Total			0.000	0.000	0.000	
From 1300 Special Fund For Capital Outlay Fund to:						
0100	1300	General Fund	50,579	50,579		General Transfer (7000)
9450	1300	Public Financing Authority 1998 Bond Fund				Tenth Street Place Debt Service (7000)
Total			50,579	50,579		
From 1310 Capital Facility Fees -Police Fund to:						
0100	1310	General Fund	212,000	212,000	216,000	Tenth Street Place Project (7000)
Total			212,000	212,000	216,000	
From 1320 Capital Facility Fees - Fire Fund to:						
1300	1320	Special Fund for Capital Outlays Fund	50,579	50,579	50,579	Loan Repayment (7001) M174L
0100	1320	General Fund	100,000	100,000	100,000	Loan Repayment (7001) M174L
Total			150,579	150,579	150,579	
From 1350 Capital Facility Fees -Parks Fund to:						
1400	1350	Parks Fund				Park Partners Op Org 3124
2300	1350	Capital Grants Fund				Recreational Pool Upgrades
Total						
From 1380 Capital Facility Fees-City Hall Expansion Fund to:						
0100	1380	General Fund	141,000	141,000	135,000	Tenth Street Place Project (7000)
Total			141,000	141,000	135,000	
From 1400 Park Fund to:						
0100	1400	General Fund				Park Maintenance
0100	1400	General Fund	200,000	200,000	148,000	Monterosso Property Loan (7001) Q239L
Total			200,000	200,000	148,000	
From 1420 Capital Facilities Fees - Public Transportation						
6510	1420	Bus Fund				
Total			0.000	0.000		
From 1430 Capital Facilities Fees - Air Quality Fund to:						
1400	1430	Parks Fund	120,000	120,000	120,000	General Transfer
Total			120,000	120,000	120,000	
From 2100 Public Financing Authority to:						
9450	2100	Public Financing Bond 1998	800,000	800,000	800,000	Tenth Street Place Debt Service
Total			800,000	800,000	800,000	

Operating Inter-Fund Transfers OUT - Detail

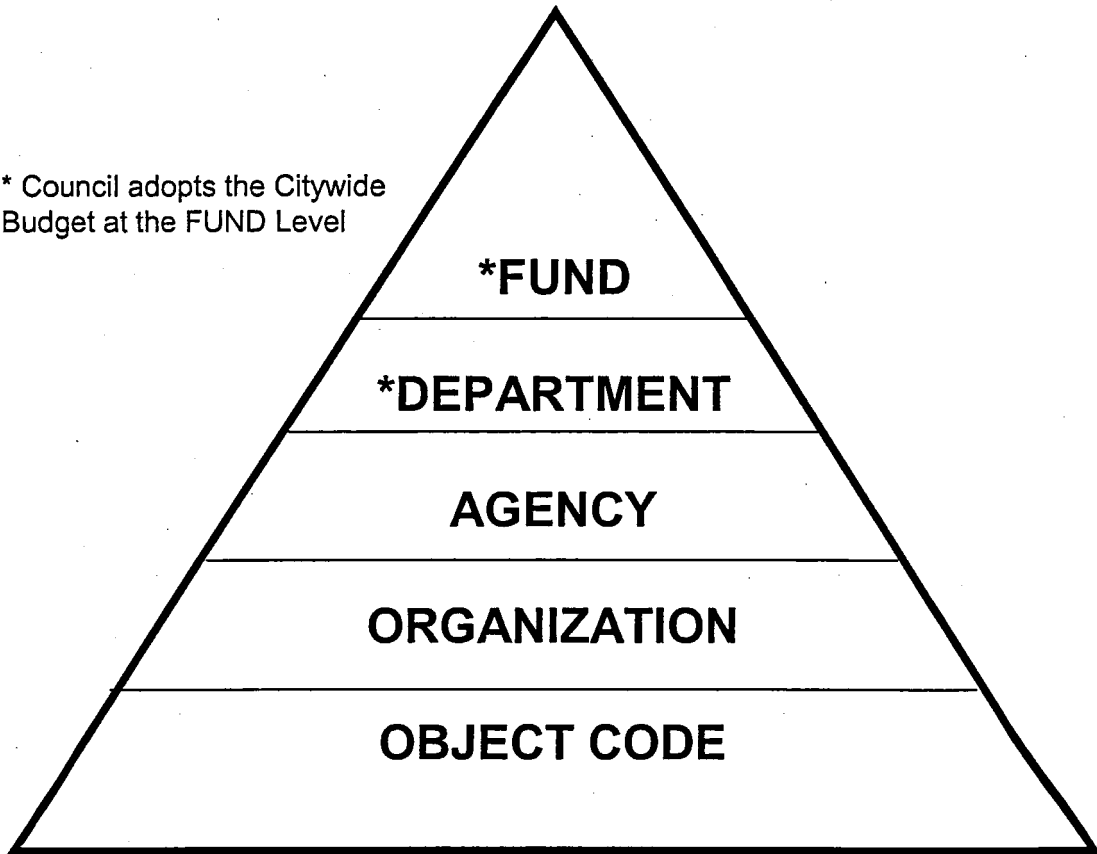
Transfer Out (\$ in Thousands)			Adopted 06-07	Estimate 06-07	Proposed 07-08	Purpose
From 4000 CFD Debt Service Enterprise Pk to:						
2660	4000	Enterprise CFD Park Fund				
Total			0.000	0.000		
From 6100 Water Operations Fund to:						
0100	6100	General Fund	65.000	65.000	65.000	Tenth Street Place Project (7000)
0100	6100	General Fund				Rate Study (55%) 1205
0100	6100	General Fund				Water 218 Vote 1205
0100	6100	General Fund				Insurance Certificate Prog. (4302)
6120	6100	Water CIP COP Fund	1,800.120	1,800.120	1,795.430	Debt Service Payment (7000)
6130	6100	Water CIP (06) New			1,732.489	Debt Service Payment (7000)
6160	6100	Del-Este Non-MID Service Areas				Collapsing 3 zones into 1
7320	6100	Workers Comp Fund	33.580	33.580	34.634	Water Operations WC (7000)
Total			1,898.700	1,898.700	3,627.553	
From 6150 Water Zone 2 Fund to:						
0100	6150	General Fund				Tenth Street Place Project (7000)
6100	6150	Water Operations				Water Quality Compliance Consolidation (5018)
6100	6150	Water Operations				Collapsing 3 zones into 1
6120	6150	Water CIP COP Fund				Loan Repayment (7001)
Total			0.000	0.000	0.000	
From 6160 Water Zone 3 Fund to:						
0100	6160	General Fund				Tenth Street Place Project (7000)
6100	6160	Water Operations				Water Quality Compliance Consolidation (5018)
6100	6160	Water Zone 1 Fund				Loan Repayment
Total			0.000	0.000	0.000	
From 6210 Wastewater Fund to:						
0100	6210	General Fund	65.000	65.000	66.000	Tenth Street Place Project
0100	6210	General Fund				Rate Study (45%) 1205
0100	6210	General Fund				Water & Wastewater Study (1205)
0100	6210	General Fund				Insurance Certificate Prog.(4302)
6220	6210	1993 Sewer COP Fund				Debt Service Payment (7000)
6230	6210	1997 Sewer Revenue Bonds				Debt Service Payment (7000)
6270	6210	Refunding Revenue Bonds				Debt Service Payment (7000)
6290	6210	Composting				Composting (5222)
7210	6210	Fleet Equip Replacement Fund				Vehicle Replacement
7320	6210	Workers Comp Fund	39.574	39.574	39.983	Wastewater Operations WC (7000)
Total			104.574	104.574	105.983	
From 6240 Wastewater Fund to:						
6210	6240	Wastewater Fund			706.758	Debt Service Payment
Total			0.000	0.000	706.758	
From 6280 Storm Drainage Fund To:						
7010	6280	General Fund				Insurance Certificate Prog. (4302)
7320	6280	Workers Comp Fund	9.241	9.241	9.146	Storm Drain Operations WC (7000)
Total			9.241	9.241	9.146	
From 6310 Airport Operations Fund to:						
0100	6310	General Fund				Loan Repayment
0100	6310	General Fund				Insurance Certificate Prog. (4302)
7320	6310	Workers Comp Fund	0.925	0.925	1.030	Airport Operations WC (7000)
Total			0.925	0.925	1.030	
From 6330 County Aircraft Revenue to						
6310	6330	Airport Operations				Closure of fund 6330
Total			0.000	0.000		
From 6510 Bus Services Fixed Route Fund to:						
0100	6510	General Fund	18.000	18.000	18.000	Tenth Street Place Project (7000)
Total			18.000	18.000	18.000	
From 6540 Fixed Bus Max Operations to:						
6540	0100	General Fund				Insurance Certificate Prog. (4302)
Total			0.000	0.000		
From 6550 Bus Fixed Route Alternative Trans Fund To:						
7320	6550	Workers Compensation Fund	2.365	2.365	2.639	Bus Fixed Rt- Alt Transport WC (7000)
Total			2.365	2.365	2.639	

Operating Inter-Fund Transfers OUT - Detail

Transfer Out (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
From 6700 Centre Plaza Event Services Fund to:						
6710	6700	Centre Plaza FF&E Fund	147,285	147,285	75,600	FF&E
Total			147,285	147,285	75,600	
From 7200 Fleet Operations Fund to:						
7320	7200	Workers Compensation Fund	9,053	9,053	8,936	Fleet Operations WC (7000)
Total			9,053	9,053	8,936	
From 7210 Fleet Equipment Replacement Fund						
6290	7210	Composting				Composting (5222)
7200	7210	Fleet Fund				Fleet Operations (5813)
7200	7210	Fleet Fund				Fleet Operations (5813)
Total			0.000	0.000		
From 7330 Insurance Liability Fund to:						
0700	7330	Gax Tax Fund				Sidewalk Repair 4725
7320	7330	Workers Comp Fund				Workers Comp
Total			0.000	0.000		
From 7340 Property Insurance Fund to:						
7320	7340	Workers Comp Fund	420,000	420,000		Workers Comp
Total			420,000	420,000		
From 7510 Employee Benefits Management Fund to:						
0100	7510	General Fund				PERS Contribution
6540	7510	Fixed Bus Max Operations				Transportation Transit (1672)
Total			0.000	0.000		
From 7800 Building Services Fund						
7320	7800	Workers Comp Fund	8,844	8,844	9,001	Building Services WC (7000)
Total			8,844	8,844	9,001	
From 8900 TRRP (Operations) Fund to:						
8910	8900	TRRP (CIP) Fund				Land Use
Total			0.000	0.000		
From 9020 RDA COP Debt Service Fund to:						
9060	9020	Housing Set Aside				
9450	9020	Public Financing Authority 1998 Bond Fund	920,690	920,690	932,006	Debt Service Payment
Total			920,690	920,690	932,006	
From 9070 RDA Tenth St. Project						
9020	9070	RDA COP Debt Svc				Debt Service Fund
Total			0.000	0.000		
Grand Total			17,860,395	25,429,244	22,204,917	

City of Modesto Financial Structure

* Council adopts the Citywide Budget at the FUND Level



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.

Department – The functions carried out by the City are organized by department. The leadership and staff assigned to each department are charged with carrying out these assigned functions. Examples of the various departments include Police, Fire Protection and Information Technology.

Agency – In certain instances the functions carried out by a particular department are numerous and diverse. In these instances the leadership within a department is broken out so that the leadership and staff assigned to a particular set of functions is given its own unique identifier. In the City, this identifier is known as the Agency. The agency identifier also is used to provide a breakout of the revenues and costs associated with each of these functions.

Organization – The organization identifier or the “Org Number” is commonly used within the City's accounting system to identify a specific cost center assigned to a department. Thus, a single department can have one or more cost centers assigned to it in order to capture costs for each separate function.

For example, the Fire Department has 11 “Org Numbers” assigned to it. A separate “Org Number” is assigned to fire suppression, training and investigative costs. These eleven organizational divisions allow the costs for each function to be captured separately.

Object Code – The basic unit of the City's accounting structure is the object code. The purpose of the object code is to provide a means for separating each type of cost from another.

For example, full-time salaries are charged to Object Code 0110 while pest control costs are accounted for in Object Code 0214.

The reason for maintaining this type of formal structure comes down to the agency's need to maintain accountability over the assets for which it has control.

**Operating Expenditure Summary
by Department (all Funds)**

Department	Actual FY04-05	Actual FY05-06	Current Modified Budget FY06-07	Proposed Budget FY07-08
City Council	193,119	194,296	221,838	208,136
City Manager	3,386,476	3,397,258	4,154,636	5,684,007
Personnel	55,986,767	58,076,976	60,154,083	64,342,008
City Attorney	2,294,385	2,898,490	1,896,908	3,099,775
City Clerk	688,065	1,077,926	1,027,137	1,553,382
Information Technology	4,265,740	4,153,996	4,919,003	5,274,648
Finance	8,795,004	6,861,354	9,599,115	11,281,786
Community & Economic Development	5,302,514	5,415,291	6,979,740	6,954,803
Fire	23,245,789	23,865,066	26,342,343	27,962,667
Police	48,084,147	53,068,821	56,823,725	59,302,666
Parks, Recreation & Neighborhoods	23,723,508	24,133,754	31,491,998	29,690,145
Public Works	76,951,330	81,456,902	100,719,884	98,090,102
Debt Service	3,972,986	5,865,562	7,126,791	11,421,428
General Revenue	108,506	2,160,135	315,000	314,000
TOTAL	256,998,336	272,625,827	311,772,201	325,179,553

City

City of Modesto

Fund Summary

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	106,209,663	114,477,806	117,424,965	123,517,042	6,092,077	5.2%
Revenue Clearing Fund (0130)	0	0	0	0	0	0.0%
Elections/Outside Litigation (0350)	856	123,939	0	120,000	120,000	0.0%
Capital Improvement Support (0300)	2,249,442	2,649,761	2,822,460	3,214,841	392,381	13.9%
Solid Waste Fund (0310)	635,347	656,218	628,267	770,828	142,561	22.7%
Education-Govt Communication (0320)	133,167	129,673	132,965	132,965	0	0.0%
Operating Grants Block Grants (0400)	97,033	308,993	0	0	0	0.0%
Operating Grants Reimbursed (0410)	933,035	1,220,089	250,064	0	(250,064)	100.0%
Local Transportation Fund (0510)	4,320,478	2,411,942	2,500,000	2,400,000	(100,000)	(4.0%)
Local Trans Fund Non-Motorized (0520)	(17,856)	0	120,000	0	(120,000)	100.0%
Traffic Safety Fund (0600)	1,073,768	793,270	1,040,000	1,380,000	340,000	32.7%
Streets, Traffic & Forestry (0700)	5,656,701	6,426,000	4,857,070	5,055,082	198,012	4.1%
Econ Dev/Strategic Plan (0800)	31,277	41,379	0	0	0	0.0%
Downtown Improvement Dist (0900)	202,023	215,323	222,430	227,478	5,048	2.3%
CDBG - Direct Program (1130)	2,360,942	2,523,700	2,750,655	2,583,835	(166,820)	(6.1%)
Housing Loan Program (1150)	227,612	100,365	293,250	262,500	(30,750)	(10.5%)
Public Service (1152)	0	0	56,750	37,500	(19,250)	(33.9%)
Home Program (1170)	1,659,307	269,754	1,465,556	1,436,895	(28,661)	(2.0%)
Emergency Shelter Program (1180)	105,715	104,361	104,098	104,098	0	0.0%
Special Fund for Capital Outlay (1300)	113,951	112,718	0	0	0	0.0%
Police Capital Facility Fee Fund (1310)	659,807	637,908	0	0	0	0.0%
Fire Capital Facility Fee Fund (1320)	221,214	140,374	0	0	0	0.0%
Admin Capital Facility Fee Fund (1390)	256,101	212,477	200,000	120,000	(80,000)	(40.0%)
Parks Capital Fac Fee (1350)	3,445,128	2,659,996	0	0	0	0.0%
Governmental Cap Fac Fee (1380)	564,611	483,154	0	0	0	0.0%
Streets Capital Facility Fee (1410)	9,903,769	8,474,724	0	0	0	0.0%
Transit Capital Facility Fee (1420)	189,129	131,401	0	0	0	0.0%
Park Fund (1400)	68,949	88,634	0	0	0	0.0%
CFD - Village 1 #2 (2690)	2,744,173	2,608,401	373,000	483,000	110,000	29.5%
Village One (2600)	1,551,215	790,552	260,000	510,000	250,000	96.2%
Fairview Village (2640)	110,935	126,012	123,000	206,000	83,000	67.5%
North Beyer (2650)	247	1,401	9,650	9,500	(150)	(1.6%)
Enterprise Park 1998 (2660)	20,254	21,415	16,000	16,500	500	3.1%
Carver/Bangs (2670)	145,295	431,356	168,100	197,100	29,000	17.3%
Hetch Hetchy CFD Fund (2700)	0	14,259	0	0	0	0.0%

City

City of Modesto

Fund Summary

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
North Beyer #2 CFD Fund (2710)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park West (2720)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park South (2730)	0	0	0	64,500	64,500	0.0%
Pelandale/Snyder (2680)	903,967	52,194	24,996	24,998	2	0.0%
NorthPointe Village (2750)	77,689	81,968	32,650	35,150	2,500	7.7%
Coffee-Claratina (2800)	173,266	173,739	126,000	158,000	32,000	25.4%
Infrastructure Fin Prgm Admin (2900)	265,875	314,010	252,854	386,504	133,650	52.9%
Parking Fund (6000)	927,611	1,198,060	1,225,689	1,248,277	22,588	1.8%
Water Operations (6100)	29,466,936	44,107,848	48,860,274	49,688,019	827,745	1.7%
Water Development Fees (6101)	1,353,268	1,877,511	3,177,000	2,995,000	(182,000)	(5.7%)
Wastewater Fund (6210)	28,905,986	28,911,391	23,504,340	24,011,347	507,007	2.2%
Wastewater Development Fees (6211)	795,421	762,765	584,631	661,050	76,419	13.1%
Storm Drainage Fund (6280)	5,859,082	5,669,481	5,278,839	5,223,519	(55,320)	(1.0%)
Airport Operating Fund (6310)	958,018	946,384	737,800	997,750	259,950	35.2%
Special Aviation Fund (6320)	39,989	3	113,500	0	(113,500)	100.0%
County Aircraft Tax (6330)	12	185,484	0	0	0	0.0%
Bus Service - Fixed Route (6510)	0	18,505	0	1,183,598	1,183,598	0.0%
Bus Service - DAR (6520)	1,840,841	1,893,046	2,224,759	2,358,614	133,855	6.0%
Transportation Center (6530)	186,334	448,124	578,350	771,032	192,682	33.3%
Bus Fixed Route MAX Operations (6540)	7,064,051	8,607,915	4,828,311	11,658,686	6,830,375	141.5%
Bus Fixed Route-Alt Transport (6550)	27,141	35,772	53,118	79,048	25,930	48.8%
Golf Fund (6600)	2,169,499	2,302,317	2,371,521	2,424,592	53,071	2.2%
Centre Plaza Fund (6700)	953,942	1,046,532	1,000,129	994,971	(5,158)	(0.5%)
Centre Plaza FF&E (6710)	1,000	(529)	0	0	0	0.0%
Central Services (7100)	37,292	35,802	26,000	26,000	0	0.0%
Inventory Purchases (7110)	3,059,158	2,640,551	2,879,875	4,592,440	1,712,565	59.5%
Central Services - Mail (7120)	256,935	255,343	282,927	285,176	2,249	0.8%
Information Technology (7130)	3,783,841	3,507,428	4,429,189	4,953,006	523,817	11.8%
Fleet Management Fund (7200)	4,055,250	4,170,160	4,564,301	4,472,974	(91,327)	(2.0%)
Fleet Equipment Replacement (7210)	3,853,751	3,764,250	3,795,000	3,750,000	(45,000)	(1.2%)
Insurance - Administration (7310)	897,228	935,139	979,606	1,075,152	95,546	9.8%
Insurance - Workers Comp (7320)	3,582,525	4,900,404	3,679,986	4,543,705	863,719	23.5%
Insurance - Liability Insurance (7330)	2,472,209	2,360,061	2,640,884	2,674,979	34,095	1.3%
Insurance - Property Insurance (7340)	452,493	460,554	410,609	409,258	(1,351)	(0.3%)
Insurance - Dental Insurance (7350)	1,187,303	1,387,824	1,334,463	1,329,496	(4,967)	(0.4%)

City

City of Modesto

Fund Summary

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Insurance - Health (7360)	8,933,328	9,885,089	10,444,768	13,206,350	2,761,582	26.4%
Insurance - Disability (7370)	310,275	341,491	398,795	408,648	9,853	2.5%
Other Employee Insurance (7380)	458,639	1,061,753	420,970	450,592	29,622	7.0%
Insurance - Vision (7390)	321,777	342,250	330,656	328,135	(2,521)	(0.8%)
Employee Benefits Mgmt (7510)	35,439,856	38,696,818	37,470,650	37,788,315	317,665	0.8%
Employee Benefits Admin (7520)	0	301,191	302,037	317,037	15,000	5.0%
Building Services (7800)	1,753,437	2,215,911	1,852,919	2,248,580	395,661	21.4%
JPA Building Services (8500)	1,371,448	1,408,254	1,500,717	1,584,900	84,183	5.6%
Stanislaus Drug Enforce Agency (8850)	0	2,265,627	2,229,669	2,463,586	233,917	10.5%
Tuolumne River Regional Park (8900)	404,086	335,277	347,031	504,403	157,372	45.3%
TRRP Special Revenue - CIP (8910)	41,745	119,732	75,000	0	(75,000)	100.0%
McHenry Mansion Restoration (1800)	122	144	0	0	0	0.0%
Compost Operations (6290)	1,080,473	1,320,988	1,284,650	1,386,682	102,032	7.9%
CFD Village 1 #2 - Debt Service (2692)	0	4,493,679	0	0	0	0.0%
CFD Fairview Village-Debt Service (264)	0	1,138,201	0	0	0	0.0%
Public Financing Auth 98 Bonds (9450)	250,330	253,648	0	0	0	0.0%
Total Revenues	301,846,717	336,617,447	312,473,743	336,678,233	24,204,490	7.7%

City

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	98,802,672	104,189,804	114,502,158	122,914,485	8,412,327	7.3%
Elections/Outside Litigation (0350)	3,351	349,806	2,700	1,552,700	1,550,000	7407.4%
Capital Improvement Support (0300)	2,454,763	2,708,433	3,139,313	3,419,760	280,447	8.9%
Solid Waste Fund (0310)	599,413	655,260	718,502	754,208	35,706	5.0%
Education-Govt Communication (0320)	271,634	278,718	255,524	252,757	(2,767)	(1.1%)
Operating Grants Block Grants (0400)	142,675	359,168	0	0	0	0.0%
Operating Grants Reimbursed (0410)	1,357,406	1,539,308	1,276,900	1,237,791	(39,109)	(3.1%)
Police Outside Agreement (0420)	0	0	0	101,820	101,820	0.0%
Local Transportation Fund (0510)	400,000	20,413	22,726	22,726	0	0.0%
Traffic Safety Fund (0600)	101,685	360,358	450,000	724,800	274,800	61.1%
Streets, Traffic & Forestry (0700)	10,544,635	10,871,913	8,234,060	8,163,295	(70,765)	(0.9%)
Econ Dev/Strategic Plan (0800)	121,000	12,751	76,824	73,048	(3,776)	(4.9%)
Downtown Improvement Dist (0900)	184,124	200,744	222,430	226,870	4,440	2.0%
CDBG - Direct Program (1130)	2,086,293	2,106,680	2,782,405	2,603,684	(178,721)	(6.4%)
CDBG Rental Rehab Program (1140)	7,410	2,616	0	0	0	0.0%
Housing Loan Program (1150)	31,279	80,702	293,250	262,500	(30,750)	(10.5%)
Public Service (1152)	100,534	74,999	56,750	37,500	(19,250)	(33.9%)
Home Program (1170)	499,424	187,679	1,465,600	1,436,792	(28,808)	(2.0%)
Emergency Shelter Program (1180)	105,715	104,361	104,098	104,098	0	0.0%
Fire Capital Facility Fee Fund (1320)	0	702,685	0	0	0	0.0%
Admin Capital Facility Fee Fund (1390)	88,016	96,077	201,900	307,503	105,603	52.3%
Parks Capital Fac Fee (1350)	459,019	458,000	453,741	18,556	(435,185)	(95.9%)
CFD - Village 1 #2 (2690)	210,993	349,575	373,000	483,000	110,000	29.5%
Village One (2600)	1,155,881	244,216	260,000	510,000	250,000	96.2%
Fairview Village (2640)	23,744	27,051	123,000	206,000	83,000	67.5%
North Beyer (2650)	8,609	6,276	9,650	9,500	(150)	(1.6%)
Enterprise Park 1998 (2660)	15,737	10,213	16,000	16,500	500	3.1%
Carver/Bangs (2670)	89,989	93,001	168,100	197,100	29,000	17.3%
Hetch Hetchy CFD Fund (2700)	0	14,259	0	0	0	0.0%
North Beyer #2 CFD Fund (2710)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park West (2720)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park South (2730)	0	0	0	64,500	64,500	0.0%
Pelandale/Snyder (2680)	319,168	0	24,996	24,998	2	0.0%
NorthPointe Village (2750)	15,990	15,328	32,650	35,150	2,500	7.7%
Coffee-Claratina (2800)	63,132	62,695	126,000	158,000	32,000	25.4%

City

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Infrastructure Fin Prgm Admin (2900)	290,544	313,093	376,399	387,807	11,408	3.0%
Parking Fund (6000)	782,836	907,158	1,161,381	1,495,455	334,074	28.8%
Water Operations (6100)	23,225,861	26,807,876	31,358,987	30,311,053	(1,047,934)	(3.3%)
Water CIP COP Fund (6120)	0	0	1,800,120	1,795,430	(4,690)	(0.3%)
2006 Water COP Fund (6130)	0	0	0	1,732,489	1,732,489	0.0%
Wastewater Fund (6210)	16,289,984	19,087,351	21,478,385	22,209,181	730,796	3.4%
1984 Revenue Bonds Sewer (6240)	0	0	0	710,258	710,258	0.0%
Storm Drainage Fund (6280)	5,725,980	5,311,634	6,177,554	6,375,519	197,965	3.2%
Airport Operating Fund (6310)	784,043	843,837	871,276	873,380	2,104	0.2%
Bus Service - Fixed Route (6510)	0	0	0	16,560	16,560	0.0%
Bus Service - DAR (6520)	1,842,266	1,893,046	2,224,759	2,358,614	133,855	6.0%
Transportation Center (6530)	403,941	405,107	578,350	771,032	192,682	33.3%
Bus Fixed Route MAX Operations (6540)	7,652,565	8,607,752	9,449,758	10,114,800	665,042	7.0%
Bus Fixed Route-Alt Transport (6550)	33,938	33,307	61,497	89,290	27,793	45.2%
Golf Fund (6600)	2,040,630	2,109,741	2,371,521	2,423,092	51,571	2.2%
Centre Plaza Fund (6700)	1,573,526	1,639,104	1,664,248	1,670,307	6,059	0.4%
Centre Plaza FF&E (6710)	31,758	69,481	74,970	75,600	630	0.8%
Central Services (7100)	22,006	20,114	26,000	26,000	0	0.0%
Inventory Purchases (7110)	2,831,233	945,339	2,884,300	4,592,440	1,708,140	59.2%
Central Services - Mail (7120)	218,017	251,429	287,173	285,498	(1,675)	(0.6%)
Information Technology (7130)	3,906,234	3,819,000	4,510,170	4,955,391	445,221	9.9%
Fleet Management Fund (7200)	4,385,769	4,755,556	5,133,183	5,750,919	617,736	12.0%
Fleet Equipment Replacement (7210)	1,334,062	45,217	2,405,100	3,678,106	1,273,006	52.9%
Insurance - Administration (7310)	901,357	925,040	997,873	1,077,414	79,541	8.0%
Insurance - Workers Comp (7320)	2,811,125	5,086,007	3,679,986	4,543,705	863,719	23.5%
Insurance - Liability Insurance (7330)	(121,485)	1,693,609	2,640,884	2,674,979	34,095	1.3%
Insurance - Property Insurance (7340)	254,292	268,297	410,609	409,258	(1,351)	(0.3%)
Insurance - Dental Insurance (7350)	1,255,614	1,262,490	1,334,463	1,329,496	(4,967)	(0.4%)
Insurance - Health (7360)	8,945,501	9,940,356	10,444,768	13,206,350	2,761,582	26.4%
Insurance - Disability (7370)	347,212	361,838	398,795	260,000	(138,795)	(34.8%)
Other Employee Insurance (7380)	465,156	448,746	420,970	450,592	29,622	7.0%
Insurance - Vision (7390)	340,572	313,898	330,656	328,135	(2,521)	(0.8%)
Employee Benefits Mgmt (7510)	39,526,511	36,154,447	37,470,650	37,788,315	317,665	0.8%
Employee Benefits Admin (7520)	0	240,042	410,043	471,968	61,925	15.1%
Building Services (7800)	1,777,816	2,029,800	2,239,862	2,259,108	19,246	0.9%

City

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
JPA Building Services (8500)	1,344,500	1,410,368	1,471,140	1,548,892	77,752	5.3%
Stanislaus Drug Enforce Agency (8850)	0	2,267,233	2,428,796	2,498,881	70,085	2.9%
Tuolumne River Regional Park (8900)	451,255	392,368	550,708	462,369	(88,339)	(16.0%)
TRRP Special Revenue - CIP (8910)	0	0	979	0	(979)	100.0%
Compost Operations (6290)	1,422,318	896,706	1,276,003	1,396,588	120,585	9.5%
CFD Village 1 #2 - Debt Service (2692)	0	748,961	832,429	1,668,920	836,491	100.5%
CFD Fairview Village-Debt Service (264)	0	485,563	296,936	311,701	14,765	5.0%
Public Financing Auth COP (9440)	315,859	316,732	317,072	376,160	59,088	18.6%
Public Financing Auth 98 Bonds (9450)	3,317,880	3,335,091	3,361,156	3,369,861	8,705	0.3%
Total Expenditures	256,994,965	272,625,825	301,602,186	325,179,554	23,577,368	7.8%

Adopted Budget 2008 by Fund

(\$ in Thousands)

Fund	Estimated Ending Working Capital FY2006-07	Estimated Revenue FY2007- 08	Other Sources (Transfers In)	Other Sources (Transfers In - Multi-Year)	Total Revenue & Other Sources (Transfers In)
General Fund					
0100 General Fund	12,686,043	123,517,042	3,087,375	300,000	126,904,417
Special Revenue Funds					
0300-0410 Operating Grants	657,000	4,340,454	1,741,164	0	6,081,618
0510-0520 Local Transportation	329,461	2,400,000	0	0	2,400,000
0600 Traffic Safety	1,000	1,380,000	0	0	1,380,000
0700 Streets, Traffic & Forestry	3,475	4,705,082	4,922,932	0	9,628,014
0800 Economic Development & Strategic Planning	1,501,244	0	0	0	0
0900 Downtown Improvement District	60,231	227,478	0	0	227,478
1130...1170 Community Development (HUD Grant Funds)	8,706,016	4,424,828	0	0	4,424,828
5400...5800 Improvement Districts	0	0	0	0	0
Special Revenue Funds Total	11,258,427	17,477,842	6,664,096	0	24,141,938
Capital Project Funds					
1300 Special Fund for Capital Outlay	(364,594)	0	170,579	0	170,579
1310-1430 Capital Facilities Fees	42,399,280	120,000	0	0	120,000
1400 Parks	1,128,548	0	0	299,000	299,000
2300 Capital Grants	2,875,297	0	0	0	0
9020...9080 Redevelopment Agency	340,000	0	0	0	0
2600...2900 Community Facilities District	36,632,417	2,220,252	0	0	2,220,252
Capital Project Total	83,010,648	2,340,252	170,579	299,000	2,809,831
Enterprise Funds					
6000 Parking	195,868	1,248,277	0	0	1,248,277
6100...6180 Water	13,059,690	52,683,018	1,732,489	264,000	54,679,507
20 Water CIP COP	0	0	0	1,795,430	1,795,430
6210...6270 Wastewater	5,352,086	24,672,397	0	820,758	25,493,155
6280 Storm Drain	784,051	5,223,519	826,000	0	6,049,519
6290 Compost Operations	541,000	1,386,682	0	0	1,386,682
6310...6330 Airport	1,147,000	1,181,750	0	0	1,181,750
6520...6550 Bus Service	1,033,655	16,050,978	0	1,500	16,052,478
6600 Golf	(89,678)	2,424,592	100,000	100,000	2,624,592
6700 & 6710 Events Services Modesto Centre Plaza	373,841	994,971	822,171	0	1,817,142
Enterprise Funds Total	22,497,513	105,866,184	3,480,660	2,981,688	112,328,532
Debt Service					
9440 & 9450 Debt Service	5,297	0	3,273,860	0	3,273,860
Internal Service Funds					
7100/7110/7120 Copiers, Records, Stores, Inventory & Mail	0	4,903,616	0	0	4,903,616
7130 Technology & Information Services	1,074,000	4,953,006	72,228	0	5,025,234
7200...7210 Fleet	30,587,322	8,222,974	0	0	8,222,974
7310...7390 Insurance	13,321,000	24,426,315	0	1,000,000	25,426,315
7510 Employee Benefits Management	14,690,000	38,105,352	0	0	38,105,352
7800 Building Services	(408,742)	2,248,580	0	0	2,248,580
Internal Service Funds Total	59,363,580	82,859,843	72,228	1,000,000	83,932,071
Other Agencies					
8500 JPA - Tenth Street Place	28,000	4,048,486	0	0	4,048,486
8900 & 8910 Tuolumne River Regional Park	804,940	504,403	0	300,000	804,403
Other Agencies Total	832,940	4,552,889	0	300,000	4,852,889
Grand Total	189,654,448	336,614,052	16,748,798	4,880,688	358,243,538

Adopted Budget 2008 by Fund

(\$ in Thousands)

Estimated Operating Expenditures FY2007-08	CIP FY2007-08	Other Uses (All Transfers Out)	Total Expenditures, CIP & Other Uses (Transfers Out)	Estimated Beginning Working Capital FY2008-09	Fund
					General Fund
123,477,467	0	10,238,429	133,715,896	5,874,564	0100 General Fund
					Special Revenue Funds
6,082,738	0	117,201	6,199,939	538,679	0300-0410 Operating Grants
22,726	0	2,500,157	2,522,883	206,578	0510-0520 Local Transportation
724,800	0	1,152,000	1,876,800	(495,800)	0600 Traffic Safety
8,163,295	0	792,736	8,956,031	675,458	0700 Streets, Traffic & Forestry
63,867	0	0	63,867	1,437,377	0800 Economic Development & Strategic Planning
226,870	0	0	226,870	50,839	0900 Downtown Improvement District
4,444,574	0	0	4,444,574	8,686,270	1130...1170 Community Development (HUD Grant Funds)
0	0	0	0	0	5400...5800 Improvement Districts
19,728,870	0	4,562,094	24,290,964	11,109,401	Special Revenue Funds Total
					Capital Project Funds
0	0	50,579	50,579	(244,594)	1300 Special Fund for Capital Outlay
326,059	0	1,151,738	1,477,797	41,041,483	1310-1430 Capital Facilities Fees
0	0	200,000	200,000	1,227,548	1400 Parks
0	0	0	0	2,875,297	2300 Capital Grants
0	0	862,000	862,000	(522,000)	9020...9080 Redevelopment Agency
4,202,176	0	0	4,202,176	34,650,193	2600...2900 Community Facilities District
4,528,235	0	2,264,317	6,792,552	79,027,927	Capital Project Total
					Enterprise Funds
1,495,455	0	0	1,495,455	(51,310)	6000 Parking
32,043,542	0	3,627,553	35,671,095	32,068,102	6100...6180 Water
1,795,430	0	0	1,795,430	0	6120 Water CIP COP
22,919,439	0	812,741	23,732,180	7,113,061	6210...6270 Wastewater
6,375,519	0	9,146	6,384,665	448,905	6280 Storm Drain
1,396,588	0	0	1,396,588	631,094	6290 Compost Operations
873,380	0	1,030	874,410	1,454,340	6310...6330 Airport
13,350,296	0	20,639	13,370,935	3,715,198	6520...6550 Bus Service
2,423,092	0	0	2,423,092	111,822	6600 Golf
1,745,907	0	75,600	1,821,507	369,476	6700 & 6710 Events Services Modesto Centre Plaza
84,418,648	0	4,546,709	88,965,357	45,860,688	Enterprise Funds Total
					Debt Service
3,746,021	0	0	3,746,021	(466,864)	9440 & 9450 Debt Service
					Internal Service Funds
4,903,938	0	0	4,903,938	(322)	7100/7110/712 Copiers, Records, Stores, Inventory & Mail
4,955,391	0	0	4,955,391	1,143,843	7130 Technology & Information Services
9,429,025	0	8,936	9,437,961	29,472,335	7200...7210 Fleet
24,279,929	0	0	24,279,929	14,467,386	7310...7390 Insurance
38,260,283	0	0	38,260,283	14,535,069	7510 Employee Benefits Management
2,259,108	0	9,001	2,268,109	(428,271)	7800 Building Services
84,087,674	0	17,937	84,105,611	59,190,040	Internal Service Funds Total
					Other Agencies
4,047,773	0	0	4,047,773	28,713	8500 JPA - Tenth Street Place
462,369	0	0	462,369	1,146,974	8900 & 8910 Tuolumne River Regional Park
4,510,142	0	0	4,510,142	1,175,687	Other Agencies Total
324,497,057	0	21,629,486	346,126,543	201,771,443	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
City Council Department		
General Fund (0100)		
0101 City Council	208,136	
	<u>208,136</u>	
City Council Department	Total	208,136
City Manager Department		
General Fund (0100)		
0201 City Manager	1,319,994	
	<u>1,319,994</u>	
City Manager Department	Total	1,319,994
City Manager Dept-Community Facilities Districts		
Admin Capital Facility Fee Fund (1390)		
0260 CFF Administration	307,503	
	<u>307,503</u>	
Village One (2600)		
0207 CFD-Annual Maintenance Charges	450,000	
0227 CFD-Ann Maintenance Tax Admin	40,000	
0228 CFD-One Time Special Tax Admin	20,000	
	<u>510,000</u>	
Fairview Village (2640)		
0207 CFD-Annual Maintenance Charges	170,000	
0227 CFD-Ann Maintenance Tax Admin	36,000	
	<u>206,000</u>	
CFD Fairview Village-Debt Service (2642)		
0251 CFD Bond Issuance #1	311,701	
	<u>311,701</u>	
North Beyer (2650)		
0207 CFD-Annual Maintenance Charges	1,500	
0227 CFD-Ann Maintenance Tax Admin	8,000	
	<u>9,500</u>	
Enterprise Park 1998 (2660)		
0207 CFD-Annual Maintenance Charges	5,000	
0227 CFD-Ann Maintenance Tax Admin	11,500	
	<u>16,500</u>	
Carver/Bangs (2670)		
0207 CFD-Annual Maintenance Charges	170,000	
0227 CFD-Ann Maintenance Tax Admin	22,100	
0228 CFD-One Time Special Tax Admin	5,000	
	<u>197,100</u>	
Pelandale/Snyder (2680)		
0208 CFD-One Time Capital Expenses	24,998	
	<u>24,998</u>	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
City Manager Dept-Community Facilities Districts		
CFD - Village 1 #2 (2690)		
0207 CFD-Annual Maintenance Charges	425,000	
0227 CFD-Ann Maintenance Tax Admin	38,000	
0228 CFD-One Time Special Tax Admin	20,000	
	483,000	
CFD Village 1 #2 - Debt Service (2692)		
0251 CFD Bond Issuance #1	1,668,920	
	1,668,920	
North Beyer #2 CFD Fund (2710)		
0206 CFD-Formation Expenditures	64,500	
	64,500	
Kiernan Business Park West (2720)		
0206 CFD-Formation Expenditures	64,500	
	64,500	
Kiernan Business Park South (2730)		
0206 CFD-Formation Expenditures	64,500	
	64,500	
NorthPointe Village (2750)		
0207 CFD-Annual Maintenance Charges	23,000	
0227 CFD-Ann Maintenance Tax Admin	12,150	
	35,150	
Coffee-Claratina (2800)		
0207 CFD-Annual Maintenance Charges	140,000	
0227 CFD-Ann Maintenance Tax Admin	18,000	
	158,000	
Infrastructure Fin Prgm Admin (2900)		
0250 IFP Administration	242,141	
	242,141	
City Manager Dept-Community Facilities Districts	Total	4,364,013

Personnel Department

General Fund (0100)	
0301 Personnel	1,644,058
0303 Training	156,586
0310 Personnel Committees & Commission	1,152
	1,801,796
Insurance - Administration (7310)	
0372 Risk Management	1,077,414
	1,077,414
Insurance - Workers Comp (7320)	
6610 Workers Compensation	4,543,705
	4,543,705
Insurance - Liability Insurance (7330)	
6611 Liability Insurance	2,674,979

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Personnel Department		
Insurance - Liability Insurance (7330)		
6611 Liability Insurance	2,674,979	
	<u>2,674,979</u>	
Insurance - Property Insurance (7340)		
6612 Property Insurance	409,258	
	<u>409,258</u>	
Insurance - Dental Insurance (7350)		
6614 Dental Insurance	1,329,496	
	<u>1,329,496</u>	
Insurance - Health (7360)		
6613 Health Insurance	13,206,350	
	<u>13,206,350</u>	
Insurance - Disability (7370)		
6615 Disability Insurance	260,000	
	<u>260,000</u>	
Other Employee Insurance (7380)		
6616 Unemployment Insurance	184,050	
6617 Employee Assistance Program	26,063	
6618 Life Insurance	240,479	
	<u>450,592</u>	
Insurance - Vision (7390)		
6619 Vision Insurance	328,135	
	<u>328,135</u>	
Employee Benefits Mgmt (7510)		
0351 Employee Benefits Administration	0	
6650 Leave Usage City-Wide	15,465,391	
6651 Non-Insurance Benefits City-Wide	22,322,924	
	<u>37,788,315</u>	
Employee Benefits Admin (7520)		
0351 Employee Benefits Administration	471,968	
	<u>471,968</u>	
Personnel Department	Total	64,342,008
City Attorney Department		
General Fund (0100)		
0401 City Attorney	2,099,775	
	<u>2,099,775</u>	
Elections/Outside Litigation (0350)		
0402 Outside Litigation	1,000,000	
	<u>1,000,000</u>	
City Attorney Department	Total	3,099,775

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
City Clerk & Auditor Department		
General Fund (0100)		
0501 City Clerk	453,177	
0503 Auditor	262,007	
	715,184	
Elections/Outside Litigation (0350)		
0504 Elections	552,700	
	552,700	
Central Services - Mail (7120)		
0554 Central Services Mail	285,498	
	285,498	
City Clerk & Auditor Department	Total	1,553,382

Information Technology

General Fund (0100)		
0219 Cable Legal	66,500	
0704 Community Broadcasting	0	
	66,500	
Education-Govt Communication (0320)		
0703 Education/Government Cable	252,757	
	252,757	
Information Technology (7130)		
0740 IT Administration	579,026	
0742 Business Application/Development Services	1,356,870	
0743 Networks/Data Center	1,606,266	
0744 Technology & Equipment Replacement	962,986	
0745 Geographic Information Systems	450,243	
	4,955,391	
Information Technology	Total	5,274,648

Finance Department

General Fund (0100)	
1201 Finance Administration	347,001
1205 Budget & Financial Analysis	1,189,805
1221 Cashiering	450,563
1222 Accounting Division	1,623,352
1223 Utilities & Collections	1,590,390
1224 Licensing	599,188
1225 Accounts Receivable	257,490
1232 Purchasing	605,557
1234 Citation Processing Services	0
	6,663,346
Central Services (7100)	
1252 Internal Service Copy	26,000

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Finance Department		
Central Services (7100)		
1272 Internal Service Stores	0	
	<u>26,000</u>	
Inventory Purchases (7110)		
1272 Internal Service Stores	342,440	
8311 Internal Service Inventory Purchasing	4,250,000	
	<u>4,592,440</u>	
Finance Department	Total	11,281,786
Community & Economic Development Department		
General Fund (0100)		
1400 Community Development	565,807	
1401 Building & Development Services	3,522,954	
1410 Planning Committees & Commission	12,860	
1421 Business Development	491,416	
1430 Planning Division	2,061,848	
	<u>6,654,885</u>	
Econ Dev/Strategic Plan (0800)		
1422 Economic Development	4,016	
1435 Housing Element Update	3,197	
1436 Northwest Business Park	56,648	
1437 Master (MEIR)	9,187	
	<u>73,048</u>	
Downtown Improvement Dist (0900)		
1442 Downtown Improvement District	226,870	
	<u>226,870</u>	
Community & Economic Development Department	Total	6,954,803
Fire Department		
General Fund (0100)		
1802 Administration	316,985	
1805 Planning	522,780	
1810 Finance & Logistics	1,629,776	
1815 Emergency Response Vehicle Program	1,099,728	
1820 Investigation	884,107	
1822 Fire Prevention	738,835	
1830 Training	591,116	
1832 Emergency Operations	22,179,340	
	<u>27,962,667</u>	
Fire Department	Total	27,962,667

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Police Department		
General Fund (0100)		
1901 Police Administration	2,871,963	
1902 Communications Center	3,503,409	
1907 SMART Program	490,796	
1921 Support Services	9,117,147	
1924 Stanislaus County Drug Enforcement Unit	391,639	
1930 PD Maintenance (Training Center)	40,000	
1932 Police Activities League (PAL)	63,324	
1934 Citation Processing	481,920	
1941 Investigation Services	11,731,248	
1961 Operations	21,590,127	
1964 Animal Control	827,755	
1965 Abandoned Vehicle Abatement	186,777	
1966 Traffic Unit	2,637,201	
1968 Weed and Seed	53,112	
1970 Stanislaus Drug Enforcement Agency	752,957	
	54,739,375	
Operating Grants Block Grants (0400)		
1921 Support Services	0	
	0	
Operating Grants Reimbursed (0410)		
2903 Safe Neighborhood Grant Program	0	
2905 Byrne Justice Assistance Grant	0	
2967 MSTOP 05	205,398	
2969 Buckle Up Stainislaus County	0	
2985 COPS More Grant	618,027	
2989 MCS Community P.O. (Shackleford/Bret Harte)	212,972	
2993 COPS in School	201,394	
	1,237,791	
Police Outside Agreement (0420)		
2983 High Risk Offender Program	101,820	
	101,820	
Traffic Safety Fund (0600)		
1906 Traffic Safety	724,800	
	724,800	
Stanislaus Drug Enforce Agency (8850)		
1974 SDEA Grant	966,745	
1975 SDEA - Operating-JPA	1,532,136	
	2,498,881	
Police Department	Total	59,302,667

Parks, Recreation & Neighborhoods Department

General Fund (0100)		
3001 Parks, Recreation & Neighborhoods Administration	971,230	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Parks, Recreation & Neighborhoods Department		
General Fund (0100)		
3120 Parks Planning & Development	573,168	
3412 Modesto Centre Plaza	0	
3415 John Thurman Field	476,891	
3430 Convention & Visitor Bureau	326,875	
3522 Parks Services	6,060,983	
3611 Cultural Services General	434,731	
3612 Cultural Services Museum	119,934	
3613 Cultural Services Mansion	119,657	
3622 Cultural Services Promotions	59,000	
3631 Landmark Preservation Commission	1,279	
3701 Youth Development	507,818	
3712 Senior and Child Services	730,416	
3713 Sports & Aquatics Services	566,564	
3731 King Kennedy Memorial Center	331,489	
3732 Maddux Youth Center	453,020	
3770 Neighborhood Preservation	846,391	
3801 Guest Services	373,782	
3810 Rental Facilities	0	
3850 Modesto Sister Cities Contribution	28,440	
3916 TRRP Contribution	159,728	
4402 Solid Waste Management	0	
	<u>13,141,396</u>	
Solid Waste Fund (0310)		
4402 Solid Waste Management	754,208	
	<u>754,208</u>	
CDBG - Direct Program (1130)		
3252 CDBG Administration	700,656	
3254 Direct Services Non-Housing	1,182,310	
3256 CDBG Housing Rehabilitation	720,718	
	<u>2,603,684</u>	
Housing Loan Program (1150)		
3266 CDBG Rehab Revolving Loan Fund	262,500	
	<u>262,500</u>	
Public Service (1152)		
3270 CDBG RLF - Public Services	37,500	
	<u>37,500</u>	
Home Program (1170)		
3258 HOME Housing Development	164,757	
3259 Home-Direct Services	1,254,155	
3260 HOME Addition	17,880	
	<u>1,436,792</u>	
Emergency Shelter Program (1180)		
3257 Emergency Shelter Program	104,098	
	<u>104,098</u>	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Parks, Recreation & Neighborhoods Department		
Parks Capital Fac Fee (1350)		
3199 Parks Capital Facility Fee Revenue	18,556	
	18,556	
Parking Fund (6000)		
3581 Parking Garage Maintenance	665,229	
3582 Surface Parking Lots	71,439	
3583 Eleventh Street Parking Garage	163,932	
3584 Ninth Street Parking Garage	234,650	
3585 Tenth Street Parking Garage	360,205	
	1,495,455	
Wastewater Fund (6210)		
5222 Biosolids Co-Composting	0	
	0	
Compost Operations (6290)		
5222 Biosolids Co-Composting	1,396,588	
	1,396,588	
Golf Fund (6600)		
3311 Golf General	702,407	
3315 Golf Environmental Golf Inc.	1,695,685	
3316 Golf Non-Environmental Golf Inc.	25,000	
	2,423,092	
Centre Plaza Fund (6700)		
3412 Modesto Centre Plaza	1,588,377	
3414 Technical Services	81,930	
	1,670,307	
Centre Plaza FF&E (6710)		
3420 Centre Plaza FF&E Fund	75,600	
	75,600	
Building Services (7800)		
3512 Building Services Administration	544,062	
3513 Building Services Maintenance and Custodial	1,670,046	
3514 Maintenance & Custodial - PD	0	
3515 PRN Facilities Maintenance/Custodial	0	
3516 Public Works Facilities Maintenance	0	
3520 Building Services Garbage Removal	0	
3810 Rental Facilities	45,000	
	2,259,108	
JPA Building Services (8500)		
3524 JPA Building Services	1,548,892	
	1,548,892	
Tuolumne River Regional Park (8900)		
3912 Tuolumne River Regional Park (TRRP)	462,369	
	462,369	
Parks, Recreation & Neighborhoods Department	Total	29,690,145

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Public Works Department		
General Fund (0100)		
4212 Construction Administration	0	
4213 Development Review/Permits	1,031,190	
4301 Traffic & Development Services Admin	252,643	
4302 Public Works Administration	791,906	
4303 Fiscal Programming & Management	75,676	
4308 Current Facilities Planning	359,435	
4521 Landscape Maintenance Contract	40,000	
4712 Community Forestry	2,812,916	
4713 Community Forestry Parks	253,286	
4722 Graffiti Abatement	345,996	
5220 Green Waste Collection	1,264,383	
5312 Storm Water Collections	0	
	<u>7,227,431</u>	
Capital Improvement Support (0300)		
4112 Engineering Design	1,816,413	
4212 Construction Administration	1,603,347	
	<u>3,419,760</u>	
Local Transportation Fund (0510)		
4310 Local Transportation Fund Revenue	22,726	
	<u>22,726</u>	
Streets, Traffic & Forestry (0700)		
1601 Transportation Traffic	940,705	
1605 Electrical Utility Cost	1,013,649	
1611 Traffic Engineering Liability	221,765	
1612 Electrical Division	1,557,722	
4112 Engineering Design	0	
4120 Gas Tax Street Maintenance	2	
4212 Construction Administration	0	
4612 Streets Maintenance	2,246,765	
4622 Traffic Operations	709,951	
4712 Community Forestry	0	
4724 Curbs, Gutters, and Sidewalks	1,472,736	
	<u>8,163,295</u>	
Infrastructure Fin Prgm Admin (2900)		
0270 CFD Engineering	145,666	
	<u>145,666</u>	
Water Operations (6100)		
5000 Water General	365,179	
5002 Water PCE Litigation	600,000	
5007 Water Ops - System Maintenance	2,377,481	
5009 Water Ops - Administration	2,356,148	
5012 Water Ops - Construction	2,310,437	
5013 Water Ops - Well Site Improvements	5,876,214	
5014 Water Ops - DBCP Litigation	0	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Public Works Department		
Water Operations (6100)		
5015 Capital Planning	688,039	
5016 Water Ops - Service/Meter Installation	2,043,805	
5017 Water Ops - Conservation	0	
5018 Water Ops - Resources/Quality	0	
5019 Water Ops - Cross Connection	0	
5024 Water Ops - MID Surface Water	12,345,094	
5099 Water Billing & Collection	1,348,656	
	<u>30,311,053</u>	
Wastewater Fund (6210)		
5000 Water General	0	
5200 Waste Water General	358,659	
5201 Capital Improvement Services Administration	1,623,671	
5202 Wastewater PCE Litigation	1,566,605	
5208 Wastewater Lift Stations	1,065,323	
5209 Water Quality Control Administration	592,222	
5210 SCADA and Electric	379,164	
5211 WWTP - Operations	1,601,977	
5212 Wastewater Collections	3,603,246	
5213 Wastewater Treatment Plant Primary	2,332,211	
5214 Wastewater Treatment Plant Secondary	2,316,306	
5215 Wastewater Monitoring & Control	952,394	
5217 Industrial Waste	1,482,974	
5220 Green Waste Collection	0	
5299 Wastewater Utility Billing & Collection	897,199	
5310 Storm Water Lift Stations	0	
	<u>18,771,951</u>	
Storm Drainage Fund (6280)		
5300 Storm Drain General	146,615	
5310 Storm Water Lift Stations	282,073	
5312 Storm Water Collections	2,919,269	
5313 Street Sweeping	1,533,598	
5314 Storm Drainage Administration/Monitoring	902,612	
5315 Leaf Collection	253,227	
5319 Storm Drain Planning	24,042	
5399 Storm Drain Billing & Collection	314,083	
	<u>6,375,519</u>	
Airport Operating Fund (6310)		
5412 Airport Operations	873,380	
	<u>873,380</u>	
Bus Service - Fixed Route (6510)		
1672 Transportation Transit	16,560	
5612 Fleet Services Bus	0	
	<u>16,560</u>	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Public Works Department		
Bus Service - DAR (6520)		
1673 Dial-A-Ride	2,358,614	
	<u>2,358,614</u>	
Transportation Center (6530)		
1674 Transportation Center	520,626	
1675 Modesto Amtrak Station	250,406	
	<u>771,032</u>	
Bus Fixed Route MAX Operations (6540)		
1672 Transportation Transit	7,294,111	
1676 Alternative Transportation	4	
5612 Fleet Services Bus	2,820,685	
	<u>10,114,800</u>	
Bus Fixed Route-Alt Transport (6550)		
1676 Alternative Transportation	89,290	
	<u>89,290</u>	
Fleet Management Fund (7200)		
5810 Fleet Services - Administration	749,757	
5812 Fleet Services - Operations and Maintenance	4,805,265	
5813 Fleet Services - Police	0	
5816 Fleet Services - Motor Pool	195,897	
	<u>5,750,919</u>	
Fleet Equipment Replacement (7210)		
5814 Fleet Services - Equipment Replacement	3,678,106	
	<u>3,678,106</u>	
Public Works Department	Total	98,090,102

Debt Service

Water Operations (6100)	
5090 Water Debt Service - 2006 Issue	0
	<u>0</u>
Water CIP COP Fund (6120)	
5089 Water Debt Service-1997 Issue	1,795,430
	<u>1,795,430</u>
2006 Water COP Fund (6130)	
5090 Water Debt Service - 2006 Issue	1,732,489
	<u>1,732,489</u>
Wastewater Fund (6210)	
5250 Wastewater Debt Service	3,437,230
	<u>3,437,230</u>
1984 Revenue Bonds Sewer (6240)	
5251 Wastewater Debt SVC - 06 Issue	710,258
	<u>710,258</u>
Public Financing Auth COP (9440)	
DS10 Thurman Field Lease Revenue Bonds Debt Service	376,160

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Debt Service		
Public Financing Auth COP (9440)		
DS10 Thurman Field Lease Revenue Bonds Debt Service	<u>376,160</u>	
	376,160	
Public Financing Auth 98 Bonds (9450)		
DS25 Lease Revenue Bonds Debt Service (9450)	<u>3,369,861</u>	
	3,369,861	
Debt Service Total		11,421,428

Non-Department

General Fund (0100)		
9510 General Purpose Fund	<u>314,000</u>	
	314,000	
Non-Department Total		314,000

General Fund Total
All Other Funds Total

Grand Total 325,179,554

ADOPTED FY 2007-08
OPERATING REVENUES/EXPENDITURES - BY FUND with TRANSFERS

FUND	FUND NAME	REVENUE	TRANSFERS IN	TOTAL REVENUE	EXPENSE	TRANSFERS OUT	TOTAL EXPENSE	NET
0100	General Fund (0100)	\$123,517,042	\$3,387,375	\$126,904,417	\$123,477,467	\$10,238,429	\$133,715,896	(\$6,811,479)
0130	Revenue Clearing Fund (0130)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0300	Capital Improvement Support (0300)	\$3,214,841	\$204,919	\$3,419,760	\$3,419,760	\$0	\$3,419,760	(\$0)
0310	Solid Waste Fund (0310)	\$770,828	\$0	\$770,828	\$755,701	\$0	\$755,701	\$15,127
0320	Education-Govt Communication (0320)	\$132,965	\$133,000	\$265,965	\$252,757	\$0	\$252,757	\$13,208
0350	Elections/Outside Litigation (0350)	\$120,000	\$1,250,000	\$1,370,000	\$1,552,700	\$0	\$1,552,700	(\$182,700)
0400	Operating Grants Block Grants (0400)	\$0	\$0	\$0	\$0	\$117,201	\$117,201	(\$117,201)
0410	Operating Grants Reimbursed (0410)	\$0	\$153,245	\$153,245	\$0	\$0	\$0	\$153,245
0420	Police Outside Agreement (0420)	\$101,820	\$0	\$101,820	\$101,820	\$0	\$101,820	\$0
0510	Local Transportation Fund (0510)	\$2,400,000	\$0	\$2,400,000	\$22,726	\$2,500,157	\$2,522,883	(\$122,883)
0600	Traffic Safety Fund (0600)	\$1,380,000	\$0	\$1,380,000	\$724,800	\$1,152,000	\$1,876,800	(\$496,800)
0700	Streets, Traffic & Forestry (0700)	\$4,705,082	\$4,922,932	\$9,628,014	\$8,163,295	\$792,736	\$8,956,031	\$671,983
0800	Econ Dev/Strategic Plan (0800)	\$0	\$0	\$0	\$63,867	\$0	\$63,867	(\$63,867)
0900	Downtown Improvement Dist (0900)	\$227,478	\$0	\$227,478	\$226,870	\$0	\$226,870	\$608
1130	CDBG - Direct Program (1130)	\$2,583,835	\$0	\$2,583,835	\$2,603,684	\$0	\$2,603,684	(\$19,849)
1150	Housing Loan Program (1150)	\$262,500	\$0	\$262,500	\$262,500	\$0	\$262,500	\$0
1152	Public Service (1152)	\$37,500	\$0	\$37,500	\$37,500	\$0	\$37,500	\$0
1170	Home Program (1170)	\$1,436,895	\$0	\$1,436,895	\$1,436,792	\$0	\$1,436,792	\$103
1180	Emergency Shelter Program (1180)	\$104,098	\$0	\$104,098	\$104,098	\$0	\$104,098	\$0
1300	Special Fund for Capital Outlays (1300)	\$0	\$170,579	\$170,579	\$0	\$50,579	\$50,579	\$120,000
1310	Police Capital Fac Fee (1310)	\$0	\$0	\$0	\$0	\$228,000	\$228,000	(\$228,000)
1320	Fire Capital Fac Fee (1320)	\$0	\$0	\$0	\$0	\$150,579	\$150,579	(\$150,579)
1350	Parks Capital Fac Fee (1350)	\$0	\$0	\$0	\$18,556	\$0	\$18,556	(\$18,556)
1380	City Hall Exp Capital Fac Fee (1380)	\$0	\$0	\$0	\$0	\$653,159	\$653,159	(\$653,159)
1390	Admin Capital Fac Fee Fund (1390)	\$120,000	\$0	\$120,000	\$307,503	\$0	\$307,503	(\$187,503)
1400	Parks Fund (1400)	\$0	\$299,000	\$299,000	\$0	\$200,000	\$200,000	\$99,000
1430	Air Quality Cap Fac Fee (1430)	\$0	\$0	\$0	\$0	\$120,000	\$120,000	(\$120,000)
2600	Village One (2600)	\$510,000	\$0	\$510,000	\$510,000	\$0	\$510,000	\$0
2640	Fairview Village (2640)	\$206,000	\$0	\$206,000	\$206,000	\$0	\$206,000	\$0
2642	CFD Fairview Village-Debt Service (2642)	\$0	\$0	\$0	\$311,701	\$0	\$311,701	(\$311,701)
2650	North Beyer (2650)	\$9,500	\$0	\$9,500	\$9,500	\$0	\$9,500	\$0
2660	Enterprise Park 1998 (2660)	\$16,500	\$0	\$16,500	\$16,500	\$0	\$16,500	\$0
2670	Carver/Bangs (2670)	\$197,100	\$0	\$197,100	\$197,100	\$0	\$197,100	\$0
2680	Pelandale/Snyder (2680)	\$24,998	\$0	\$24,998	\$24,998	\$0	\$24,998	\$0
2690	CFD - Village 1 #2 (2690)	\$483,000	\$0	\$483,000	\$483,000	\$0	\$483,000	\$0
2692	CFD Village 1 #2 - Debt Service (2692)	\$0	\$0	\$0	\$1,668,920	\$0	\$1,668,920	(\$1,668,920)
2710	North Beyer #2 CFD Fund (2710)	\$64,500	\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
2720	Kierman Business Park West (2720)	\$64,500	\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
2730	Kierman Business Park South (2730)	\$64,500	\$0	\$64,500	\$64,500	\$0	\$64,500	\$0
2750	NorthPointe Village (2750)	\$35,150	\$0	\$35,150	\$35,150	\$0	\$35,150	\$0
2800	Coffee-Claratina (2800)	\$158,000	\$0	\$158,000	\$158,000	\$0	\$158,000	\$0
2900	Infrastructure Fin Prgm Admin (2900)	\$386,504	\$0	\$386,504	\$387,807	\$0	\$387,807	(\$1,303)
6000	Parking Fund (6000)	\$1,248,277	\$0	\$1,248,277	\$1,495,455	\$0	\$1,495,455	(\$247,178)
6100	Water Operations (6100)	\$49,688,018	\$264,000	\$49,952,018	\$30,311,053	\$3,627,553	\$33,938,606	\$16,013,412
6101	Water Development Fees (6101)	\$2,995,000	\$0	\$2,995,000	\$0	\$0	\$0	\$2,995,000
6120	Water CIP COP Fund (6120)	\$0	\$1,795,430	\$1,795,430	\$1,795,430	\$0	\$1,795,430	\$0
30	2006 Water COP Fund (6130)	\$0	\$1,732,489	\$1,732,489	\$1,732,489	\$0	\$1,732,489	\$0
6210	Wastewater Fund (6210)	\$24,011,347	\$820,758	\$24,832,105	\$22,209,181	\$105,983	\$22,315,164	\$2,516,941
6211	Wastewater Development Fees (6211)	\$661,050	\$0	\$661,050	\$0	\$0	\$0	\$661,050

**ADOPTED FY 2007-08
OPERATING REVENUES/EXPENDITURES - BY FUND with TRANSFERS**

FUND	FUND NAME	REVENUE	TRANSFERS IN	TOTAL REVENUE	EXPENSE	TRANSFERS OUT	TOTAL EXPENSE	NE
6240	1984 Revenue Bonds Sewer (6240)	\$0	\$0	\$0	\$710,258	\$706,758	\$1,417,016	(\$1,417,016)
6280	Storm Drainage Fund (6280)	\$5,223,519	\$826,000	\$6,049,519	\$6,375,519	\$9,146	\$6,384,665	(\$335,146)
6290	Compost Operations (6290)	\$1,386,682	\$0	\$1,386,682	\$1,396,588	\$0	\$1,396,588	(\$9,906)
6310	Airport Operating Fund (6310)	\$997,750	\$0	\$997,750	\$873,380	\$1,030	\$874,410	\$123,340
6330	County Aircraft Tax (6330)	\$184,000	\$0	\$184,000	\$0	\$0	\$0	\$184,000
6510	Bus Service - Fixed Route (6510)	\$1,183,598	\$0	\$1,183,598	\$16,560	\$18,000	\$34,560	\$1,149,038
6520	Bus Service - DAR (6520)	\$2,358,614	\$0	\$2,358,614	\$2,358,614	\$0	\$2,358,614	\$0
6530	Transportation Center (6530)	\$771,032	\$0	\$771,032	\$771,032	\$0	\$771,032	\$0
6540	Bus Fixed Route MAX Operations (6540)	\$11,658,686	\$0	\$11,658,686	\$10,114,800	\$0	\$10,114,800	\$1,543,886
6550	Bus Fixed Route-Alt Transport (6550)	\$79,048	\$1,500	\$80,548	\$89,290	\$2,639	\$91,929	(\$11,381)
6600	Golf Fund (6600)	\$2,424,592	\$200,000	\$2,624,592	\$2,423,092	\$0	\$2,423,092	\$201,500
6700	Centre Plaza Fund (6700)	\$994,971	\$746,571	\$1,741,542	\$1,670,307	\$75,600	\$1,745,907	(\$4,365)
6710	Centre Plaza FF&E (6710)	\$0	\$75,600	\$75,600	\$75,600	\$0	\$75,600	\$0
7100	Central Services (7100)	\$26,000	\$0	\$26,000	\$26,000	\$0	\$26,000	\$0
7110	Inventory Purchases (7110)	\$4,592,440	\$0	\$4,592,440	\$4,592,440	\$0	\$4,592,440	\$0
7120	Central Services - Mail (7120)	\$285,176	\$0	\$285,176	\$285,498	\$0	\$285,498	(\$322)
7130	Information Technology (7130)	\$4,953,006	\$72,228	\$5,025,234	\$4,955,391	\$0	\$4,955,391	\$69,843
7200	Fleet Management Fund (7200)	\$4,472,974	\$0	\$4,472,974	\$5,750,919	\$8,936	\$5,759,855	(\$1,286,881)
7210	Fleet Equipment Replacement (7210)	\$3,750,000	\$0	\$3,750,000	\$3,678,106	\$0	\$3,678,106	\$71,894
7310	Insurance - Administration (7310)	\$1,075,152	\$0	\$1,075,152	\$1,077,414	\$0	\$1,077,414	(\$2,262)
7320	Insurance - Workers Comp (7320)	\$4,543,705	\$1,000,000	\$5,543,705	\$4,543,705	\$0	\$4,543,705	\$1,000,000
7330	Insurance - Liability Insurance (7330)	\$2,674,979	\$0	\$2,674,979	\$2,674,979	\$0	\$2,674,979	\$0
7340	Insurance - Property Insurance (7340)	\$409,258	\$0	\$409,258	\$409,258	\$0	\$409,258	\$0
7350	Insurance - Dental Insurance (7350)	\$1,329,496	\$0	\$1,329,496	\$1,329,496	\$0	\$1,329,496	\$0
7360	Insurance - Health (7360)	\$13,206,350	\$0	\$13,206,350	\$13,206,350	\$0	\$13,206,350	\$0
7370	Insurance - Disability (7370)	\$408,648	\$0	\$408,648	\$260,000	\$0	\$260,000	\$148,648
7380	Other Employee Insurance (7380)	\$450,592	\$0	\$450,592	\$450,592	\$0	\$450,592	\$0
7390	Insurance - Vision (7390)	\$328,135	\$0	\$328,135	\$328,135	\$0	\$328,135	\$0
7510	Employee Benefits Mgmt (7510)	\$37,788,315	\$0	\$37,788,315	\$37,788,315	\$0	\$37,788,315	\$0
7520	Employee Benefits Admin (7520)	\$317,037	\$0	\$317,037	\$471,968	\$0	\$471,968	(\$154,931)
7800	Building Services (7800)	\$2,248,580	\$0	\$2,248,580	\$2,259,108	\$9,001	\$2,268,109	(\$19,529)
8500	JPA Building Services (8500)	\$1,584,900	\$0	\$1,584,900	\$1,548,892	\$0	\$1,548,892	\$36,008
8850	Stanislaus Drug Enforce Agency (8850)	\$2,463,586	\$0	\$2,463,586	\$2,498,881	\$0	\$2,498,881	(\$35,295)
8900	Tuolumne River Regional Park (8900)	\$504,403	\$0	\$504,403	\$462,369	\$0	\$462,369	\$42,034
8910	TRRP (CIP) Fund (8910)	\$0	\$300,000	\$300,000	\$0	\$0	\$0	\$300,000
9020	RDA COP Debt Service Fund (9020)	\$0	\$0	\$0	\$0	\$862,000	\$862,000	(\$862,000)
9440	Public Financing Auth COP (9440)	\$0	\$442,742	\$442,742	\$376,160	\$0	\$376,160	\$66,582
9450	Public Financing Auth 98 Bonds (9450)	\$0	\$2,831,118	\$2,831,118	\$3,369,861	\$0	\$3,369,861	(\$538,743)
TOTALS		\$336,614,052	\$21,629,486	\$358,243,538	\$324,497,057	\$21,629,486	\$346,126,543	\$12,116,995

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)				Adopted	Estimate	Proposed	Purpose
				06-07	06-07	07-08	
To 0100 General Fund from:							
0100	0100	City Mgr (0201) United Way 2-1-1 Supp				24.700	United Way 2-1-1 Support
0100	0400	Operation Grants Block Grants				117.201	SLESF Repymt of Fleet Fd. Loan (4 years)
0100	0600	Traffic Safety Fund	842.000	842.000		842.000	Traffic Safety (7000)
0100	0610	Traffic Offender (Safety) Fund		210.000		210.000	Traffic Offender Fund (mandatory \$210k)
0100	0610	Traffic Offender (Safety) Fd (\$250)				100.000	
0100	0700	Special Gas Tax Fund	643.443	691.977		712.736	Cycle Pruning (4712)
0100	0700	Special Gas Tax Fund					Insurance Certificate Prog. (4302)
0100	0800	Econ Dev and Strategic Plan Fund					Transfer Fund Balance
0100	1300	Special Fund For Capital Outlay	50.579	50.579		50.579	General Transfer (7000)
0100	1310	Capital Facility Fees - Police	212.000	212.000		228.000	Tenth Street Place Project (7000)
0100	1320	Capital Facility Fees - Fire	100.000	100.000		100.000	Loan Repayment (7001) M174L
0100	1380	Capital Facility Fees - City Hall Expansion	141.000	141.000		653.159	Tenth Street Place Project (7000)
0100	1400	Parks Fund	200.000	200.000		200.000	Monterosso Property (7001) Q239L
0100	1400	Parks Fund					Park Maintenance
0100	2690	Village One #2 CFD					Loan Repayment (7001)
0100	6100	Water Operations	65.000	65.000		65.000	Tenth Street Place Project (7000)
0100	6100	Water Operations					Insurance Certificate Prog. (4302)
0100	6100	Water Fund Zone 1					Rate Study (55%) 1205
0100	6100	Water Fund Zone 1					Water 218 Election 1205
0100	6150	Water Fund Zone 2					Tenth Street Place Project (7000)
0100	6160	Water Fund Zone 3					Tenth Street Place Project (7000)
0100	6210	Wastewater Fund	65.000	65.000		66.000	Tenth Street Place Project (7000)
0100	6210	Wastewater Fund					Water & Wastewater Study (1205)
0100	6210	Wastewater Fund					Insurance Certificate Prog. (4302)
0100	6210	Wastewater Fund					Rate Study (45%) 1205
0100	6210	Wastewater Fund					Wastewater 218 Election 1205
0100	6280	Storm Drain Fund					Insurance Certificate Prog. (4302)
0100	6310	Airport Operations Fund					Insurance Certificate Prog. (4302)
0100	6310	Airport Operations Fund					Loan Repayment Pd FY03/04
0100	6510	Bus Services Fixed Route Fund	18.000	18.000		18.000	Tenth Street Place Project (7000)
0100	6540	Fixed Bus Max Operations					Insurance Certificate Prog. (4302)
0100	7510	Employee Benefits Fund					PERS Contribution
Total				2,337.022	2,595.556	3,387.375	
To 0300 Capital Improvement Fund							
0300	0100	General Fund	151.245	151.245		151.245	Engineering Design (4112)
0300	0100	General Fund	53.674	53.674		53.674	Engineering Construction (4212)
Total				204.919	204.919	204.919	
To 0310 Solid Waste Special Revenue Fund from:							
0310	0100	General Fund		150.000			Carpenter Road Landfill
Total				0.000	150.000	0.000	
To 0320 Education & Government Comm from:							
0320	0100	General Fund					Savings from FY03
0320	0100	General Fund					City Media production to E&G (0703)
0320	0100	General Fund	133.000	133.000		133.000	City portion of the operating budget (0703)
Total				133.000	133.000	133.000	
To 0350 Elections Fund from:							
0350	0100	General Fund		1,101.509		1,000.000	Outside Litigation
0350	0100	General Fund				250.000	Elections (0504)
Total				0.000	1,101.509	1,250.000	
To 0400 Operation Grants Block Grants Fund from:							
0400	0100	General Fund					Design of 15 Parks (3138)
0400	0100	General Fund					Park Build Contract I (3139)
0400	0100	General Fund					Park Build Contract I (3140)
0400	0100	General Fund					Park Build Contract I (3141)
Total				0.000	0.000	0.000	
To 0410 Operating Grants Fund from:							
0410	0100	General Fund					Modesto Safe Traffic Ops (2966)
0410	0100	General Fund					Assist to FF (1854)
0410	0100	General Fund	150.000	150.000		0.000	Survive the Night (2967)
0410	0100	General Fund				53.245	SAFE Neighborhood Grants (2903)
0410	0100	General Fund				100.000	GREAT Grant (2905)
0410	0100	General Fund					COPs in Schools (2993)
0410	0100	General Fund	450.000	450.000		0.000	COPs Universal Hiring Grant (2985)
0410	0100	General Fund					Juvenile Impact Program (2986)
0410	0100	General Fund	150.000	150.000		0.000	Cops in Schools (2989)
0410	0100	General Fund					Trees for Tots Match Grant (4805)
Total				750.000	750.000	153.245	
To 0420 Police Outside Agreements							
0420	0100	General Fund					Beat Health (2007)
Total				0.000	0.000	0.000	

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
To 0700 Gas Tax Fund from:						
0700	0100	General Fund				General Transfer (7000)
0700	0100	General Fund				Bluegum for Fire Improvemt (4613)
0700	0100	General Fund				Community Forestry (4712)
0700	0100	General Fund	887.175	887.175	887.175	Street Maintenance (4612)
0700	0100	General Fund				Traffic Operations (4622)
0700	0100	General Fund				LED Replacemnet Program (1630)
0700	0100	General Fund	610.600	610.600	610.600	Curbs Gutters, and Sidewalks (4724)
0700	0100	General Fund	125.000	125.000		Traffic Engineering (1601)
0700	0100	General Fund	800.000	800.000	800.000	Slurry Seals (4380)
0700	0510	LTF Streets and Roads		2,229.000	76.000	General Transfer (7000)
0700	0510	LTF Streets and Roads				Electrical Utility Costs (1605)
0700	0510	LTF Streets and Roads		1,467.750	1,511.783	Street Maintenance (4612)
0700	0510	LTF Streets and Roads				Restriping Various Locations (1621)
0700	0510	LTF Streets and Roads				Low Cost Traffic Improvements (1622)
0700	0510	LTF Streets and Roads				Electrical Division (1612)
0700	0510	LTF Streets and Roads				Upgrade High Voltage Circuits (1624)
0700	0510	LTF Streets and Roads		713.790	735.204	Traffic Operations (4622)
0700	0510	LTF Streets and Roads				Curbs Gutters, and Sidewalks (4725)
0700	0510	LTF Streets and Roads		172.010	177.170	Slurry Seals (4380)
0700	0520	LTF Non-Motorized				Curbs Gutters, and Sidewalks (4724)
0700	7330	Insurance Liability Fund				Curbs Gutters, and Sidewalks (4725)
Total			2,422.775	7,005.325	4,922.932	
To 0800 Economic Development & Strategic Planning Fund from:						
0800	0100	General Fund		625.000		General Plan-related Development (7000)
Total			0.000	625.000	0.000	
To 1300 Special Fund for Capital Outlays Fund from:						
1300	0100	General Fund	120.000	120.000	120.000	Police Training Site (M168)
1300	0100	General Fund	1,800.000	1,800.000		Road Maintenance Projects
1300	1320	Fire CFF Fund	50.579	50.579	50.579	Loan Repayment (7001) M174L
Total			1,970.579	1,970.579	170.579	
To 1320 Fire Capital Facility Fees Fund from:						
1320	1300	Spec Fund for Capital Outlay				Ladder Truck (1899)
Total			0.000	0.000		
To 1400 Parks Fund from:						
1400	0100	General Fund				Discretionary Parks Transfer
1400	0100	General Fund				School Infrastructure Maintenance
1400	0100	General Fund	149.000	149.000	99.000	Parks School Infrastructure (now project P733)
1400	0100	General Fund	0.000	0.000	0.000	General Transfer (7000)
1400	0700	Gas Tax Fund	80.000	80.000	80.000	General Transfer (7000)
1400	1350	Parks Capital Facilities Fees				Park Partners Op (3124)
1400	1430	Air Quality Capital Facility Fund	120.000	120.000	120.000	General Transfer (7000)
Total			349.000	349.000	299.000	
To 2300 Capital Grants Fund from:						
2300	1350	Parks CFF				Recreational Pool Upgrades (7000)
Total			0.000	0.000	0.000	
To 2600 Village One CFD fund from:						
2600	0800	Economic Development Fund				Village One CFD (7000)
Total			0.000	0.000	0.000	
To 2660 CFD Enterprise Park Fund from:						
2660	4000	CFD Debt Service Enterprise Business Pk				
Total			0.000	0.000	0.000	
To 6100 Water Zone 1 Fund from:						
6100	0100	General Fund	264.000	264.000	264.000	Prop 218 rebate become MY W445
6100	6150	Water Fund Zone 2 Consolidation				Water Quality Compliance Consolidation (5018)
6100	6150	Water Fund Zone 2 Consolidation				Collapsing 3 zones to 1
6100	6160	Water Fund Zone 3 Consolidation				Water Quality Compliance Consolidation (5018)
6100	6160	Water Fund Zone 3				Loan Repayment (7001)
Total			264.000	264.000	264.000	
To 6120 Water CIP COP Fund from:						
6120	6100	Water Fund Zone 1	1,800.120	1,800.120	1,795.430	Debt Service Payment (7000)
6120	6150	Water Fund Zone 2				Loan Repayment (7001)
Total			1,800.120	1,800.120	1,795.430	
To 6130 Water CIP (06) New from:						
6130	6100	Water Zone 1			1,732.489	Debt Service Payment (7000)
Total			0.000	0.000	1,732.489	

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
To 6160 Del Este Non-MID						
6160	6100	Water Fund Zone 1				Collapsing 3 zones into 1
Total			0.000	0.000	0.000	
To 6210 Wastewater Fund from:						
6210	0100	General Fund				Pruned Refuse Collection (5220)
6210	0100	General Fund				Capital Improvement Svcs (5201)
6210	0100	General Fund	114.000	114.000	114.000	Prop 218 rebate became MY B618
6210	6230	1997 Sewer Revenue Bonds				WW Bond Financing - move bet. Subfunds
6210	6240	1984 Revenue Bond Sewer			706.758	Debt Service Payment
6210	6270	Refunding Revenue Bonds				WW Bond Financing - move bet. Subfunds
Total			114.000	114.000	820.758	
To 6220 1993 Sewer COP Fund from:						
6220	6210	Wastewater Fund				Debt Service Payment (7000)
Total			0.000	0.000	0.000	
To 6230 1997 Sewer Revenue Bonds from:						
6230	6210	Wastewater Fund				Debt Service Payment (7000)
Total			0.000	0.000	0.000	
To 6270 Refunding Revenue Bonds from:						
6270	6210	Wastewater Fund				Debt Service Payment (7000)
Total			0.000	0.000	0.000	
To 6280 Storm Drainage Fund from:						
6280	0100	General Fund				Storm Water Collection (5312)
6280	0100	General Fund	272.219	272.219	0.000	Rockwell Rejuvenation (5312)
6280	0100	General Fund	17.485	17.485	0.000	Weed Abatement
6280	0100	General Fund	70.000	70.000		Master Plan (Q231)
6280	0100	General Fund		200.000	500.000	Rate Analysis (Prop 218)
6280	0100	General Fund	319.000	319.000	326.000	Storm Drain Deficit-Leaf Collection (5315)
Total			678.704	878.704	826.000	
To 6290 Composting Fund from:						
6290	6210	Wastewater Fund				Composting (5222)
6290	7210	Fleet Replacement Fund				Composting (5222)
Total			0.000	0.000	0.000	
To 6310 Airport Operations Fund from:						
6310	6330	County Aircraft Revenue Fund				Closure of fund 6330
Total			0.000	0.000	0.000	
To 6510 Bus Service Fixed Route Fund from:						
6510	1420	Fixed Bus Max Operations				Bus Stop Improvements 1677
Total			0.000	0.000	0.000	
To 6540 Bus Fixed Route Max Operation Fund From:						
6540	0700	Gas Tx Fund				Alternative Transportation (1676)
6540	7510	Employee Benefits Management Fund				Transportation Transit (1672)
Total			0.000	0.000	0.000	
To 6550 Bus Fixed Route Alternative Trans Fund From:						
6550	0100	General Fund	1.500	1.500	1.500	Taxi Cab Inspections (1676)
6550	0700	Gas Tx Fund				Alternative Transportation (1676)
Total			1.500	1.500	1.500	
To 6600 Golf Fund from:						
6600	0100	General Fund	0.000	99.372	100.000	Golf Capital (P391)
6600	0100	General Fund	100.000	100.000	100.000	Operating Subsidy (7000)
Total			100.000	199.372	200.000	
To 6700 Centre Plaza Event Services Fund from:						
6700	0100	General Fund	724.826	724.826	746.571	Operating Subsidy (7000)
Total			724.826	724.826	746.571	
To 6710 Centre Plaza FF&E Fund from:						
6710	6700	Centre Plaza Event Services Fund	147.285	147.285	75.600	FF&E
Total			147.285	147.285	75.600	

Operating Inter-Fund Transfers IN - Detail

Transfer In (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
To 7130 Information Technology Fund from:						
7130	0100	General Fund		23.578	0.000	Employee transfer from PD to IT
7130	0100	General Fund		30.922	0.000	Supplemental Novell License
7130	0100	General Fund		819.680		Supplemental IT CAD CIP vs PD
7130	0100	General Fund		22.100	0.000	Fund Comcate (eFeedback Program)
7130	0100	General Fund				Supplemental Request: Land Use System
7130	0100	General Fund				IT allocation shortage (7000)
7130	0100	General Fund				Supplemental Request: Business Process Review
7130	0100	General Fund				Network Services (0743)
7130	0100	General Fund				Technology Replacement (0744)
Total			0.000	896.280	0.000	
To 7131 Technology Investment Fund						
7131	0100	General Fund				Technology Investment Fund
Total			0.000	0.000	0.000	
To 7200 Fleet Fund from						
7200	7210	Fleet Replacement Fund				Fleet Operations shortage EOY
7200	7210	Fleet Replacement Fund				Fleet Operations shortage EOY
7200	0100	General Fund				Taxi Cab Inspections (5813)
7200	0100	General Fund	212.000	77.604	72.228	Fleet Fund Repayment (7000)
Total			212.000	77.604	72.228	
To 7210 Fleet Replacement Fund from						
7210	0100	General Fund				Vehicle Replacement
7210	6210	Wastewater				Vehicle Replacement
Total			0.000	0.000	0.000	
To 7320 Workers Comp Fund from:						
7320	0100	General Fund	896.417	896.417	894.631	General Fund Orgs WC (7000)
7320	6100	Water Operations Fund	33.580	33.580	34.634	Water Operations WC (7000)
7320	6210	Wastewater Fund	39.574	39.574	39.983	Wastewater Operations WC (7000)
7320	6280	Storm Drain Fund	9.241	9.241	9.146	Storm Drain Operations WC (7000)
7320	6310	Airport Operations Fund	0.925	0.925	1.030	Airport Operations WC (7000)
7320	6550	Bus Fixed Route Alternative Trans	2.365	2.365	2.639	Bus Fixed Rt- Alt Transport WC (7000)
7320	7200	Fleet Fund	9.053	9.053	8.936	Fleet Operations WC (7000)
7320	7800	Building Svc Fund	8.844	8.844	9.001	Building Services WC (7000)
7320	7330	Insurance Liability Fund				Insurance Liability Fund
7320	7340	Property Insurance Fund	420.000	420.000		Property Insurance Fund (7000)
Total			1,419.999	1,419.999	1,000.000	
To 8910 TRRP (CIP) Fund from:						
8910	0100	TRRP (Operations)			300.000	Dennet Dam
Total			0.000	0.000	300.000	
To 9020 RDA COP Debt Service Fund from:						
9020	0100	General Fund				RDA Centre Plaza Debt Service TOT (7000)
9020	9070	RDA 10th St. Project				RDA COP Debt Service
Total			0.000	0.000	0.000	
To 9050 RDA Administration Fund from:						
9050	0100	General Fund				Sales Tax (7000)
9050	0100	General Fund				Transient Occupancy Tax
Total			0.000	0.000	0.000	
To 9080 RDA Master Plan Fund from:						
9080	0100	General Fund				CIP
Total			0.000	0.000	0.000	
To 9440 Public Financing Authority COP Fund from:						
9440	0100	General Fund			60.000	Thurman Field Additional Debt
9440	0100	General Fund	317.072	317.072	382.742	Thurman Field Debt Service (7000)
Total			317.072	317.072	442.742	
To 9450 Public Financing Authority 1998 Bond Fund from:						
9450	0100	General Fund	2,192.904	2,192.904	1,969.118	Tenth Street Place Debt Service (7000)
9450	2100	Public Financing Authority	800.000			Tenth Street Place Debt Service
9450	9020	RDA COP Debt Service Fund	920.690	920.690	862.000	Debt Service Payment (7000)
Total			3,913.594	3,113.594	2,831.118	
Grand Total			17,860.395	24,839.244	21,629.486	

Operating Inter-Fund Transfers OUT - Detail

Transfer Out (\$ in Thousands)			Adopted	Estimate	Proposed	Purpose
			06-07	06-07	07-08	
From 0100 General Fund to:						
0100	0100	City Mgr (0201) United Way 2-1-1 Supp			24.700	United Way 2-1-1 Support
0300	0100	Capital Improvement Support Fund	151.245	151.245	151.245	Engineering Design (4112)
0300	0100	Capital Improvement Support Fund	53.674	53.674	53.674	Engineering Construction (4212)
0310	0100	Solid Waste Special Revenue Fund		150.000		Carpenter Rd. Landfill
0310	0100	Solid Waste Special Revenue Fund				Grant money rec'd in GF need for 4402
0320	0100	Education & Government Communication				Savings from FY03
0320	0100	Education & Government Communication	133.000	133.000	133.000	City portion of the operating budget
0320	0100	Education & Government Communication				City Media production to E&G (0703)
0350	0100	Elections			250.000	Elections (0504)
0350	0100	Outside Litigation		1,101.509	1,000.000	Outside Litigation for City Attorney
0400	0100	Operational Grants Reimbursed				Design of 15 Parks (3138)
0400	0100	Operational Grants Reimbursed				Park Build Contract I (3139)
0400	0100	Operational Grants Reimbursed				Park Build Contract I (3140)
0400	0100	Operational Grants Reimbursed				Park Build Contract I (3141)
0410	0100	Operational Grants Reimbursed	150.000	150.000		Survive the Night (2967) Grant Ending
0410	0100	Operational Grants Reimbursed			53.245	SAFE Neighborhood Grants (2903)
0410	0100	Operational Grants Reimbursed			100.000	GREAT Grant (2905)
0410	0100	Operational Grants Reimbursed				COPs in Schools (2993)
0410	0100	Operational Grants Reimbursed				Modesto Safe Traffic Ops (2966)
0410	0100	Operational Grants Reimbursed				Assist to FF (1854)
0410	0100	Operational Grants Reimbursed	450.000	450.000		COPs Universal Hiring Grant (2985) Grant ending
0410	0100	Operational Grants Reimbursed				Juvenile Impact Program (2986)
0410	0100	Operational Grants Reimbursed	150.000	150.000		Cops in Schools (2989) Grant Ending
0410	0100	Operational Grants Reimbursed				Trees for Tots Grant (4805)
0420	0100	Police Outside Agreements				Beat Health (2007)
0700	0100	Special Gas Tax Fund	125.000	125.000	125.000	Traffic Engineering (1601)
0700	0100	Special Gas Tax Fund				Electrical Utility Costs (1605)
0700	0100	Special Gas Tax Fund				LED Replacement Program (1630)
0700	0100	Special Gas Tax Fund				Community Forestry (4712)
0700	0100	Special Gas Tax Fund				Traffic Operations (4622)
0700	0100	Special Gas Tax Fund	887.175	887.175	887.175	Street Maintenance (4612)
0700	0100	Special Gas Tax Fund				Bluegum for Fire Improvemt (4613)
0700	0100	Special Gas Tax Fund	610.600	610.600	610.600	Curbs, Gutters and Sidewalks (4724)
0700	0100	Special Gas Tax Fund				General Transfer (7000)
0700	0100	Special Gas Tax Fund	800.000	800.000	800.000	Annual Slurry Seal (4380)
0800	0100	Econ Develop & Strategic Planning		625.000		General Plan-related Development
1300	0100	Special Fund for Capital Outlays Fund	note: 692.250	note: 692.250	note: 692.250	Fire Station #1 re-hab/re-build Project (F533)
1300	0100	Special Fund for Capital Outlays Fund			note: 500k	Marshall Plan NBH.
1300	0100	Special Fund for Capital Outlays Fund	120.000	120.000	120.000	Police Training Site (M168)
1300	0100	Special Fund for Capital Outlays Fund	1,800.000	1,800.000	0.000	Road Maintenance Projects (H683)
1320	0100	Capital Facility Fees - Fire Fund				Ladder Truck
1400	0100	Parks Fund	149.000	149.000	99.000	Parks School Infrastructure (now project P733)
1400	0100	Parks Fund				General Transfer (7000)
1400	0100	Parks Fund				School Infrastructure Maintenance
1400	0100	Parks Fund				Discretionary Parks Transfer
6100	0100	Water Zone 1 Fund	264.000	264.000	264.000	Prop 218 rebate become MY W445
6210	0100	Wastewater Fund	114.000	114.000	114.000	Prop 218 rebate became MY B618
6210	0100	Wastewater Fund				Capital Improvement Services (5201)
6210	0100	Wastewater Fund				Pruned Refuse Collection (5220)
6280	0100	Storm Drainage Fund		200.000	500.000	Storm Drain Rate Analysis 218
6280	0100	Storm Drainage Fund				Storm Water Collection (5312)
6280	0100	Storm Drainage Fund	70.000	70.000	0.000	Master Plan (Q231)
6280	0100	Storm Drainage Fund	319.000	319.000	326.000	Storm Drain Deficit-Leaf Collection (5315)
6280	0100	Storm Drainage Fund	272.219	272.219	0.000	Annual Rockwell Rejuvenation (5314)
6280	0100	Storm Drainage Fund	17.485	17.485	0.000	Weed Abatement at Detention Basins (5312)
6550	0100	Bus Fixed Route-Alt Transport	1.500	1.500	1.500	Taxi Cab Inspections (1676)
6600	0100	Golf Fund	100.000	100.000	100.000	Contingency Subsidy (Operations)
6600	0100	Golf Fund		99.372	100.000	Golf Capital (P391)
6700	0100	Centre Plaza Event Services Fund	724.826	724.826	746.571	Operating Subsidy (7000)
7130	0100	Information Technology		23.578	0.000	Employee move from PD to IT
7130	0100	Information Technology		30.922	0.000	Supplemental Novell License
7130	0100	Information Technology		819.680		Supplemental IT CAD CIP/PD Hiring
7130	0100	Information Technology		22.100	0.000	Fund Comcate (eFeedback Program)
7130	0100	Information Technology				IT allocation shortage (7000)
7131	0100	Technology Investment Fund				Technology Investment Fund
7200	0100	Fleet Fund				Taxi Cab Inspections (5813)
7200	0100	Fleet Fund	212.000	note: 212 k	note: 212 k	Fleet Fd Repay. (\$212k is principal & interest)
7200	0100	Fleet Fund		77.604	72.228	Fleet Fund Loan Interest
7210	0100	Fleet Replacement Fund				Tractor for MPD
7320	0100	Workers Compensation Fund	896.417	896.417	894.631	General Fund Orgs WC (7000)
8910	0100	TRRP Demmet Dam CIP Project			300.000	TRRP Dennet Dam CIP Project
9020	0100	RDA COP Debt Service Fund				RDA Centre Plaza Debt Service TOT (7000)
9050	0100	RDA Administration Fund				Sales Tax (7000)
9080	0100	RDA Master Plan Fund				CIP
9440	0100	Public Financing Authority COP Fund	317.072	317.072	382.742	Thurman Field Debt Service (7000)
9440	0100	Thurman Field Additional Debt			60.000	Thurman Field Additional Debt
9450	0100	Public Financing Authority 1998 Bond Fund	2,192.904	2,192.904	1,969.118	Tenth Street Place Debt Service (7000)
Total			11,081.117	14,018.882	10,238.429	

Operating Inter-Fund Transfers OUT - Detail

Transfer Out (\$ in Thousands)			Adopted 06-07	Estimate 06-07	Proposed 07-08	Purpose
From 0400 Oper Block Grants to:						
0100	0400	General Fund			117.201	SLESF Repymt of Fleet Fd. Loan (4 years)
Total			0.000	0.000	117.201	
From 0510 Local Transportation Fund (LTF) to:						
0700	0510	Special Gas Tax Fund		2,229.000	76.000	From LTF (7000)
0700	0510	Special Gas Tax Fund				Upgrade High Voltage (1624)
0700	0510	Special Gas Tax Fund				Restriping Various Locations (1621)
0700	0510	Special Gas Tax Fund				Electrical Division (1612)
0700	0510	Special Gas Tax Fund				Low Cost Traffic Imprv (1622)
0700	0510	Special Gas Tax Fund				Curbs, Gutters and Sidewalks (4725)
0700	0510	Special Gas Tax Fund		172.010	177.170	Slurry Seal (4380)
0700	0510	Special Gas Tax Fund		713.790	735.204	Traffic Operations (4622)
0700	0510	Special Gas Tax Fund		1,467.750	1,511.783	Street Maintenance (4612)
Total			0.000	4,582.550	2,500.157	
From 0520 Local Transportation - Non Motorized Fund to:						
0700	0520	Gas Tax Fund				Curbs Gutters and Sidewalks (4724)
Total			0.000	0.000	0.000	
From 0600 Traffic Safety Fund to:						
0100	0600	General Fund	842.000	842.000	842.000	Traffic Safety (7000)
0100	0610	General Fund			100.000	Traffic Offender (Safety) Fd (add'l \$250)
0100	0610	General Fund		210.000	210.000	Traffic Offender (Safety) Fd (mandatory \$212k)
Total			842.000	1,052.000	1,152.000	
From 0700 Special Gas Tax Fund to:						
0100	0700	General Fund				Insurance Certificate Prog. (4302)
0100	0700	General Fund	643.443	691.977	712.736	Cycle Pruning (4712)
1400	0700	Parks Fund	80.000	80.000	80.000	General Transfer (7000)
6540	0700	Bus Fixed Route Max Operations				Alternative Transportatin (1676)
6550	0700	Bus Fixed Route Max Operations				
Total			723.443	771.977	792.736	
From 0800 Economic Development Strategic Plan Fund to:						
0100	0800	General Fund				Transfer Fund Balance
2600	0800	Village One CFD				Village One CFD
Total			0.000	0.000	0.000	
From 1300 Special Fund For Capital Outlay Fund to:						
0100	1300	General Fund	50.579	50.579	50.579	General Transfer (7000)
9450	1300	Public Financing Authority 1998 Bond Fund				Tenth Street Place Debt Service (7000)
Total			50.579	50.579	50.579	
From 1310 Capital Facility Fees -Police Fund to:						
0100	1310	General Fund	212.000	212.000	228.000	Tenth Street Place Project (7000)
Total			212.000	212.000	228.000	
From 1320 Capital Facility Fees - Fire Fund to:						
1300	1320	Special Fund for Capital Outlays Fund	50.579	50.579	50.579	Loan Repayment (7001) M174L
0100	1320	General Fund	100.000	100.000	100.000	Loan Repayment (7001) M174L
Total			150.579	150.579	150.579	
From 1350 Capital Facility Fees -Parks Fund to:						
1400	1350	Parks Fund				Park Partners Op Org 3124
2300	1350	Capital Grants Fund				Recreational Pool Upgrades
Total			0.000	0.000		
From 1380 Capital Facility Fees-City Hall Expansion Fund to:						
0100	1380	General Fund	141.000	141.000	653.159	Tenth Street Place Project (7000)
Total			141.000	141.000	653.159	
From 1400 Park Fund to:						
0100	1400	General Fund				Park Maintenance
0100	1400	General Fund	200.000	200.000	200.000	Monterosso Property Loan (7001) Q239L
Total			200.000	200.000	200.000	
From 1420 Capital Facilities Fees - Public Transportation						
6510	1420	Bus Fund				
Total			0.000	0.000		
From 1430 Capital Facilities Fees - Air Quality Fund to:						
1400	1430	Parks Fund	120.000	120.000	120.000	General Transfer
Total			120.000	120.000	120.000	
From 2100 Public Financing Authority to:						
9450	2100	Public Financing Bond 1998	800.000			Tenth Street Place Debt Service
Total			800.000	0.000	0.000	

Operating Inter-Fund Transfers OUT - Detail

Transfer Out (\$ in Thousands)			Adopted 06-07	Estimate 06-07	Proposed 07-08	Purpose
From 4000 CFD Debt Service Enterprise Pk to:						
2660	4000	Enterprise CFD Park Fund				
Total			0.000	0.000		
From 6100 Water Operations Fund to:						
0100	6100	General Fund	65.000	65.000	65.000	Tenth Street Place Project (7000)
0100	6100	General Fund				Rate Study (55%) 1205
0100	6100	General Fund				Water 218 Vote 1205
0100	6100	General Fund				Insurance Certificate Prog. (4302)
6120	6100	Water CIP COP Fund	1,800.120	1,800.120	1,795.430	Debt Service Payment (7000)
6130	6100	Water CIP (06) New			1,732.489	Debt Service Payment (7000)
6160	6100	Del-Este Non-MID Service Areas				Collapsing 3 zones into 1
7320	6100	Workers Comp Fund	33.580	33.580	34.634	Water Operations WC (7000)
Total			1,898.700	1,898.700	3,627.553	
From 6150 Water Zone 2 Fund to:						
0100	6150	General Fund				Tenth Street Place Project (7000)
6100	6150	Water Operations				Water Quality Compliance Consolidation (5018)
6100	6150	Water Operations				Collapsing 3 zones into 1
6120	6150	Water CIP COP Fund				Loan Repayment (7001)
Total			0.000	0.000	0.000	
From 6160 Water Zone 3 Fund to:						
0100	6160	General Fund				Tenth Street Place Project (7000)
6100	6160	Water Operations				Water Quality Compliance Consolidation (5018)
6100	6160	Water Zone 1 Fund				Loan Repayment
Total			0.000	0.000	0.000	
From 6210 Wastewater Fund to:						
0100	6210	General Fund	65.000	65.000	66.000	Tenth Street Place Project
0100	6210	General Fund				Rate Study (45%) 1205
0100	6210	General Fund				Water & Wastewater Study (1205)
0100	6210	General Fund				Insurance Certificate Prog.(4302)
6220	6210	1993 Sewer COP Fund				Debt Service Payment (7000)
6230	6210	1997 Sewer Revenue Bonds				Debt Service Payment (7000)
6270	6210	Refunding Revenue Bonds				Debt Service Payment (7000)
6290	6210	Composting				Composting (5222)
7210	6210	Fleet Equip Replacement Fund				Vehicle Replacement
7320	6210	Workers Comp Fund	39.574	39.574	39.983	Wastewater Operations WC (7000)
Total			104.574	104.574	105.983	
From 6240 Wastewater Fund to:						
6210	6240	Wastewater Fund			706.758	Debt Service Payment
Total			0.000	0.000	706.758	
From 6280 Storm Drainage Fund To:						
7010	6280	General Fund				Insurance Certificate Prog. (4302)
7320	6280	Workers Comp Fund	9.241	9.241	9.146	Storm Drain Operations WC (7000)
Total			9.241	9.241	9.146	
From 6310 Airport Operations Fund to:						
0100	6310	General Fund				Loan Repayment
0100	6310	General Fund				Insurance Certificate Prog. (4302)
7320	6310	Workers Comp Fund	0.925	0.925	1.030	Airport Operations WC (7000)
Total			0.925	0.925	1.030	
From 6330 County Aircraft Revenue to						
6310	6330	Airport Operations				Closure of fund 6330
Total			0.000	0.000		
From 6510 Bus Services Fixed Route Fund to:						
0100	6510	General Fund	18.000	18.000	18.000	Tenth Street Place Project (7000)
Total			18.000	18.000	18.000	
From 6540 Fixed Bus Max Operations to:						
6540	0100	General Fund				Insurance Certificate Prog. (4302)
Total			0.000	0.000		
From 6550 Bus Fixed Route Alternative Trans Fund To:						
7320	6550	Workers Compensation Fund	2.365	2.365	2.639	Bus Fixed Rt- Alt Transport WC (7000)
Total			2.365	2.365	2.639	

Operating Inter-Fund Transfers OUT - Detail

Transfer Out (\$ in Thousands)	Adopted 06-07	Estimate 06-07	Proposed 07-08	Purpose
From 6700 Centre Plaza Event Services Fund to:				
6710 6700 Centre Plaza FF&E Fund	147,285	147,285	75,600	FF&E
Total	147,285	147,285	75,600	
From 7200 Fleet Operations Fund to:				
7320 7200 Workers Compensation Fund	9,053	9,053	8,936	Fleet Operations WC (7000)
Total	9,053	9,053	8,936	
From 7210 Fleet Equipment Replacement Fund				
6290 7210 Composting				Composting (5222)
7200 7210 Fleet Fund				Fleet Operations (5813)
7200 7210 Fleet Fund				Fleet Operations (5813)
Total	0.000	0.000		
From 7330 Insurance Liability Fund to:				
0700 7330 Gas Tax Fund				Sidewalk Repair 4725
7320 7330 Workers Comp Fund				Workers Comp
Total	0.000	0.000		
From 7340 Property Insurance Fund to:				
7320 7340 Workers Comp Fund	420,000	420,000		Workers Comp
Total	420,000	420,000		
From 7510 Employee Benefits Management Fund to:				
0100 7510 General Fund				PERS Contribution
6540 7510 Fixed Bus Max Operations				Transportation Transit (1672)
Total	0.000	0.000		
From 7800 Building Services Fund				
7320 7800 Workers Comp Fund	8,844	8,844	9,001	Building Services WC (7000)
Total	8,844	8,844	9,001	
From 8900 TRRP (Operations) Fund to:				
8910 8900 TRRP (CIP) Fund				Land Use
Total	0.000	0.000		
From 9020 RDA COP Debt Service Fund to:				
9060 9020 Housing Set Aside				
9450 9020 Public Financing Authority 1998 Bond Fund	920,690	920,690	862,000	Debt Service Payment
Total	920,690	920,690	862,000	
From 9070 RDA Tenth St. Project				
9020 9070 RDA COP Debt Svc				Debt Service Fund
Total	0.000	0.000		
Grand Total	17,860,395	24,839,244	21,629,486	

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
General Fund (0100)	
Property Taxes	
1101 Current Year Secured Taxes	14,378,785
1105 Delinquent Taxes - Unsecured	24,041
1107 Current Yr Unsecured Taxes	636,510
1110 Supplemental Roll	1,931,794
1116 In-Lieu Property Taxes	6,707
1119 Property Transfer Taxes	1,078,530
Total	18,056,367
Sales & Related Taxes	
1201 Sales & Use Taxes	22,013,994
1202 Triple Flip	7,406,532
1204 Utility User Taxes	20,238,990
1210 Transient Occupancy Taxes	2,301,737
Total	51,961,253
Franchises	
1301 Cable TV Franchise	818,739
1304 PG&E Franchise	459,654
1305 PG&E Franchise Surcharge (SB278)	127,045
1307 Garbage Service Agreement Fees	1,479,724
1313 Railroad Franchise	6,180
1314 Franchise Fee - City Towing	225,000
Total	3,116,342
Business License Tax	
1401 Business License Registration	855,350
1404 Business License Mill Tax	10,300,030
Total	11,155,380
Licenses & Permits	
2101 Bicycle License	250
2202 Various Police Permit	30,000
2203 Permits Vendors - Filming	100
2207 Removal Permit	3,310
2210 Encroachment Permit	40,200
2213 Strt Closure & Abandonment Fee	5,901
2214 Outdoor Promo/Sales Permit	12,000
Total	91,761
Intergovernmental	
3104 Homeowner Property Tax Exempt Replace	276,915
3118 Abandoned Vehicle Allocation	150,000
3119 Motor Vehicle License Fee	1,507,399
3121 VLF Swap	15,704,296
3128 Police Training Reimb Post	175,000
3172 Prop 172 Sales Tax Allocation	775,000
3173 McHenry Tax Sharing Agreement	1,244,961
3312 County Vehicle Theft Allocation	101,000
3325 CTY HSG Auth Officer Reimb	52,000
3706 JPA Administration Fee	42,034
3727 School Police Reimbursement	450,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
General Fund (0100)	
<hr/>	
Intergovernmental	
3730 School District Contribution	65,000
3762 Federal Gov't Airport Sec Reim	130,000
3765 Weed and Seed	53,112
4962 Equipment Rental	4,750
Total	<hr/> 20,731,467
Construction Related Fees	
4000 Map Checking Fee	39,721
4001 Building Fee - All Inclusive	690,773
4002 Building Inspection	997,849
4003 Plumbing Inspection	85,441
4004 Electrical Inspection	132,924
4005 Heating/Cooling Code Inspect	111,265
4006 Mobile Home Inspection	13,957
4007 Plan Checking Fee	530,790
4008 Zoning Fee	138,112
4009 Environmental Impact Fee	6,750
4010 Plot Plan Review Fee	60,522
4011 Subdivision Application/Development	342,328
4012 Annexation Fee	41,206
4014 Earthquake Education Fee	1,920
Total	<hr/> 3,193,558
Police & Fire Department Charges	
4021 Extradition Reimb	35,000
4022 Animal Shelter Fee	100,000
4024 Fingerprint Fee	7,500
4025 Contract Police Service	300,000
4027 LiveScan	85,000
4028 Vehicle Release - Police Dept	350,000
4029 Safety Response Reimb	80,000
4030 Reposition Release	3,500
4032 Hood & Duct Installation	1,500
4035 Undergrd Flam/Comb Stork Tank	2,000
4037 Plan Check	90,000
4039 Sprinkler System	25,000
4042 Industrial Fire Contract	226,000
4043 False Alarm Response Fee	5,000
4061 Police Services Reimbursement	165,000
4062 YCCD Training Partnership	115,000
Total	<hr/> 1,590,500
Highway & Streets Maintenance	
4050 Traffic Mitigation	477,927
Total	<hr/> 477,927
Recreation & Neighborhood Fees	
1319 John Thurman Field Franchise	95,000
1325 Park Concession	5,000
4064 Contract Tree Work	2,000
4065 Commercial Landscape Fee	30,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
General Fund (0100)	
Recreation & Neighborhood Fees	
4066 Parks Reservation Fee	48,000
4068 Youth Services Program Fee	65,824
4069 Excursion Program Fee	9,000
4071 Swimming Pool Fee	57,000
4072 League Fee	183,000
4074 Miscellaneous Recreation	118,500
4081 Services - Center Plaza	2,000
6208 John Thurman Field Rental	5,000
6209 Ball Field Rental	21,500
6211 McHenry Museum Fees	1,000
6215 McHenry Mansion Rental	25,000
6216 Mancini Bowl Rental	6,300
6228 Senior Citizens Center Rental	5,000
8123 Special Events Insurance	250
Total	679,374
Other Fees & Charges	
4085 Salary Reimbursement Agreement	27,074
4091 Revenue Bond Admin Fee	42,000
4092 Copying Fee	16,925
4093 City Billing Fee	609,707
4095 Miscellaneous Special Service	528,153
Total	1,223,859
Interest & Rent	
6101 Interest on Bank Accounts	470,000
6201 Lease of Land	40,000
6225 City Building Rental - Other	32,500
Total	542,500
Fines	
7101 General City Fines	185,017
7113 Parking Fine	750,000
7120 Compliance Order Fine (NPU)	50,000
Total	985,017
Miscellaneous Revenue	
4151 Maintenance Fee - General Plan	61,675
4154 Fire Alarm Oct 03	14,000
4155 Plan Review Oct 03	
4156 Inspection Oct 03	2,000
4240 Outside City Water Agreement	1,000
4340 Outside City Water Agreement	5,000
4908 Indirect Cost Recovery	3,036,753
4909 Interfund Labor Charges	5,531,646
5101 Special Assessments	31,000
5301 CFD One-Time Capital Tax	127,500
8107 Donations	2,000
8114 Evidence Release	4,000
8115 Vending Commission	1,500
8117 NEAT Program Receipts	20,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
General Fund (0100)	
Miscellaneous Revenue	
8122 "Refund, Damage & Cost Recovery"	60,000
8133 ALS Contract	72,000
8134 Returned Check Charged	8,000
8137 Sale Const Code & Specification	1,193
8143 Items for Resale	13,825
8155 Miscellaneous Revenue	418,645
8174 Reimbursement Emer Comm Ctr	300,000
Total	9,711,737
Total General Fund (0100)	123,517,042

Revenue Estimate Fiscal Year 2007-2008

Revenue
Estimate

Revenue Clearing Fund (0130)

Highway & Streets Maintenance

4050 Traffic Mitigation

Total

Total Revenue Clearing Fund (0130)

Capital Improvement Support (0300)

Licenses & Permits

2210 Encroachment Permit

55,000

Total

55,000

Construction Related Fees

4011 Subdivision Application/Development

100,000

Total

100,000

Miscellaneous Revenue

4158 Time and Materials Inspection

40,000

4909 Interfund Labor Charges

3,011,328

8155 Miscellaneous Revenue

8,513

Total

3,059,841

Total Capital Improvement Support (0300)

3,214,841

Solid Waste Fund (0310)

Intergovernmental

3316 AB939 Reimbursement

170,000

Total

170,000

Other Fees & Charges

4096 Recycling Program Fee

157,000

4097 Commercial Recycling Fee

30,000

4098 Industrial Recycling Fee

30,000

4108 Recycling Pub Ed

54,927

Total

271,927

Fines

7120 Compliance Order Fine (NPU)

1,500

Total

1,500

Miscellaneous Revenue

4100 Compost Bin Reimbursement

300

4909 Interfund Labor Charges

98,151

8103 Waste Energy Project Recovery

228,200

8155 Miscellaneous Revenue

600

8169 Ink Jet Misc Revenue

150

Total

327,401

Total Solid Waste Fund (0310)

770,828

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Education-Govt Communication (0320)	
<hr/>	
Miscellaneous Revenue	
8145 Access Modesto Agency Contributions	132,965
Total	132,965
Total Education-Govt Communication (0320)	132,965
Elections/Outside Litigation (0350)	
<hr/>	
Intergovernmental	
3732 Modesto City Schools Election Reimburse	120,000
Total	120,000
Miscellaneous Revenue	
8155 Miscellaneous Revenue	
Total	
Total Elections/Outside Litigation (0350)	120,000
Local Transportation Fund (0510)	
<hr/>	
Sales & Related Taxes	
1213 Local Transport Allocation	2,400,000
Total	2,400,000
Total Local Transportation Fund (0510)	2,400,000
Traffic Safety Fund (0600)	
<hr/>	
Police & Fire Department Charges	
4028 Vehicle Release - Police Dept	80,000
Total	80,000
Fines	
7110 Motor Vehicle Fine & Forfeiture	1,300,000
Total	1,300,000
Total Traffic Safety Fund (0600)	1,380,000
Streets, Traffic & Forestry (0700)	
<hr/>	
Licenses & Permits	
2211 Trench Cut Fee	8,000
2213 Strt Closure & Abandonment Fee	200
Total	8,200
Intergovernmental	
3110 S & H CS 2106B	750,000
3120 S&H CS 2105	1,200,000
3122 S&H CS 2107.5	10,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Streets, Traffic & Forestry (0700)	
<hr/>	
Intergovernmental	
3125 S&H CS 2107	1,700,000
Total	3,660,000
Construction Related Fees	
4008 Zoning Fee	30,000
4009 Environmental Impact Fee	7,000
4010 Plot Plan Review Fee	6,000
4011 Subdivision Application/Development	7,000
4012 Annexation Fee	200
4013 Canal Crossing Fee	5,000
4019 Subdivision Inspection	500
Total	55,700
Police & Fire Department Charges	
4063 Traffic Signal Maintenance - Riverbank	1,400
Total	1,400
Highway & Streets Maintenance	
4051 St Hiway Maintenance Agreement	32,000
4052 TRAF - Signal Maint Agreement	34,000
4053 Forced Construction Reimbursement	500
4055 Street Name Sign	9,000
4059 Traffic Signal Maintenance - Ceres	19,000
Total	94,500
Interest & Rent	
6101 Interest on Bank Accounts	40,000
Total	40,000
Miscellaneous Revenue	
4158 Time and Materials Inspection	200
4160 Reciprocal Access Agreement	200
4161 ROW Abandonment	200
4909 Interfund Labor Charges	1,178,304
8122 "Refund, Damage & Cost Recovery"	5,100
8155 Miscellaneous Revenue	11,278
Total	1,195,282
Total Streets, Traffic & Forestry (0700)	5,055,082

Downtown Improvement Dist (0900)

Business License Tax	
1410 Business License Mill Tax - DID	226,878
Total	226,878

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
<u>Downtown Improvement Dist (0900)</u>	
Interest & Rent	
6101 Interest on Bank Accounts	600
Total	600
Total Downtown Improvement Dist (0900)	227,478
<u>CDBG - Direct Program (1130)</u>	
Intergovernmental	
3513 CDBG Operating Grant	2,428,846
Total	2,428,846
Miscellaneous Revenue	
4909 Interfund Labor Charges	154,989
Total	154,989
Total CDBG - Direct Program (1130)	2,583,835
<u>Housing Loan Program (1150)</u>	
Interest & Rent	
6100 Change in Fair Value of Investment	50,000
6104 Direct Loan Interest - CDBG	212,500
Total	262,500
Total Housing Loan Program (1150)	262,500
<u>Public Service (1152)</u>	
Interest & Rent	
6104 Direct Loan Interest - CDBG	37,500
Total	37,500
Total Public Service (1152)	37,500
<u>Home Program (1170)</u>	
Intergovernmental	
3517 HOME Grant	1,361,386
Total	1,361,386
Miscellaneous Revenue	
4909 Interfund Labor Charges	25,509
6301 Direct Loan Principal	50,000
Total	75,509
Total Home Program (1170)	1,436,895

Revenue Estimate Fiscal Year 2007-2008

Revenue
Estimate

Emergency Shelter Program (1180)

Intergovernmental

3518 Emergency Shelter Grant 104,098

Total 104,098

Total Emergency Shelter Program (1180) 104,098

Admin Capital Facility Fee Fund (1390)

Miscellaneous Revenue

4152 CFF Sept 03 20,000

4166 CFF March 2006 100,000

Total 120,000

Total Admin Capital Facility Fee Fund (1390) 120,000

Village One (2600)

Miscellaneous Revenue

5301 CFD One-Time Capital Tax 20,000

5302 CFD Annual Maintenance Tax 490,000

Total 510,000

Total Village One (2600) 510,000

Fairview Village (2640)

Miscellaneous Revenue

5301 CFD One-Time Capital Tax 170,000

5302 CFD Annual Maintenance Tax 36,000

Total 206,000

Total Fairview Village (2640) 206,000

North Beyer (2650)

Miscellaneous Revenue

5302 CFD Annual Maintenance Tax 9,500

Total 9,500

Total North Beyer (2650) 9,500

Enterprise Park 1998 (2660)

Miscellaneous Revenue

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Enterprise Park 1998 (2660)	
<hr/>	
Miscellaneous Revenue	
5302 CFD Annual Maintenance Tax	16,500
Total	16,500
Total Enterprise Park 1998 (2660)	16,500
Carver/Bangs (2670)	
<hr/>	
Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	5,000
5302 CFD Annual Maintenance Tax	192,100
Total	197,100
Total Carver/Bangs (2670)	197,100
Pelandale/Snyder (2680)	
<hr/>	
Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	24,998
Total	24,998
Total Pelandale/Snyder (2680)	24,998
CFD - Village 1 #2 (2690)	
<hr/>	
Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	20,000
5302 CFD Annual Maintenance Tax	463,000
Total	483,000
Total CFD - Village 1 #2 (2690)	483,000
North Beyer #2 CFD Fund (2710)	
<hr/>	
Construction Related Fees	
4048 CFD Formation Fee	64,500
Total	64,500
Total North Beyer #2 CFD Fund (2710)	64,500
Kiernan Business Park West (2720)	
<hr/>	
Construction Related Fees	
4048 CFD Formation Fee	64,500
Total	64,500
Total Kiernan Business Park West (2720)	64,500

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Kiernan Business Park South (2730)	
<hr/>	
Construction Related Fees	
4048 CFD Formation Fee	64,500
Total	64,500
Total Kiernan Business Park South (2730)	64,500
NorthPointe Village (2750)	
<hr/>	
Miscellaneous Revenue	
5302 CFD Annual Maintenance Tax	35,150
Total	35,150
Total NorthPointe Village (2750)	35,150
Coffee-Claratina (2800)	
<hr/>	
Miscellaneous Revenue	
5302 CFD Annual Maintenance Tax	158,000
Total	158,000
Total Coffee-Claratina (2800)	158,000
Infrastructure Fin Prgm Admin (2900)	
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Miscellaneous Revenue	
4909 Interfund Labor Charges	386,504
Total	386,504
Total Infrastructure Fin Prgm Admin (2900)	386,504
Parking Fund (6000)	
<hr/>	
Interest & Rent	
6101 Interest on Bank Accounts	12,975
6201 Lease of Land	105,900
Total	118,875
Miscellaneous Revenue	
4101 Off-Street Parking	109,635
4102 Metered Parking	115,784
4103 Validated Lots	850,545
4909 Interfund Labor Charges	22,588
8155 Miscellaneous Revenue	30,850
Total	1,129,402
Total Parking Fund (6000)	1,248,277

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Water Operations (6100)	
Interest & Rent	
6101 Interest on Bank Accounts	431,000
Total	431,000
Miscellaneous Revenue	
4163 Water Supply Analysis	5,000
4201 Water Sales - Flat Rate	30,775,070
4202 Water Sales - Metered	16,937,656
4210 Utility Misc Fees - Clearing	1,013,322
4909 Interfund Labor Charges	368,275
8121 Legal Settlement	157,696
Total	49,257,019
Total Water Operations (6100)	49,688,019

Water Development Fees (6101)

Miscellaneous Revenue	
4250 Water Systems Fee	2,300,000
4251 Water Taps & Connections	500,000
4252 Fire Hydrant Connection Fee	45,000
4253 Water Meter Sales	150,000
Total	2,995,000
Total Water Development Fees (6101)	2,995,000

Wastewater Fund (6210)

Interest & Rent	
6101 Interest on Bank Accounts	300,000
Total	300,000
Miscellaneous Revenue	
4301 Residential Sewer Service	11,822,080
4304 Commercial Sewer Service	3,471,275
4307 Empire Sanitary District	218,907
4310 Septic Tank Pumping	230,000
4313 Industrial Sewer Service	6,949,772
4355 Lab Fees	50,000
4909 Interfund Labor Charges	965,813
8122 "Refund, Damage & Cost Recovery"	1,000
8155 Miscellaneous Revenue	2,500
Total	23,711,347
Total Wastewater Fund (6210)	24,011,347

Wastewater Development Fees (6211)

Miscellaneous Revenue	
4351 Sewer Recovery	39,050

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
<u>Wastewater Development Fees (6211)</u>	
Miscellaneous Revenue	
4352 Sewer Bond Redemption Fee	500,000
4353 Subtrunk Extension Charge	122,000
Total	661,050
Total Wastewater Development Fees (6211)	661,050
<u>Storm Drainage Fund (6280)</u>	
Highway & Streets Maintenance	
4051 St Hiway Maintenance Agreement	12,000
Total	12,000
Miscellaneous Revenue	
4370 Storm Drainage Fee	5,130,000
4909 Interfund Labor Charges	81,519
Total	5,211,519
Total Storm Drainage Fund (6280)	5,223,519
<u>Compost Operations (6290)</u>	
Miscellaneous Revenue	
4380 Compost Sales	397,682
4382 Co-compost Sales	8,000
4387 Stockton Tip Fees	220,000
4388 Tip Fee Pruned Refuse/Forestry	100,000
4390 Tip Fee Haulers	661,000
Total	1,386,682
Total Compost Operations (6290)	1,386,682
<u>Airport Operating Fund (6310)</u>	
Property Taxes	
1113 Aircraft Taxes	210,000
Total	210,000
Business License Tax	
1401 Business License Registration	500
1404 Business License Mill Tax	30,000
Total	30,500
Interest & Rent	
6201 Lease of Land	120,000
6225 City Building Rental - Other	45,000
Total	165,000
Miscellaneous Revenue	
4401 Special Concessions	5,000
4402 Airport Key Revenue	250

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Airport Operating Fund (6310)	
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Miscellaneous Revenue	
4404 Gallonage	75,000
4410 Airport Car Rental	150,000
4413 Airport Hangar Rental	325,000
4416 Airport Landing Fee	30,000
4419 Aircraft Tie-Down Fee	6,000
8146 Airport Security Service	1,000
Total	592,250
Total Airport Operating Fund (6310)	997,750
Bus Service - Fixed Route (6510)	
<hr/>	
Intergovernmental	
3549 FTA 5307	1,183,598
Total	1,183,598
Total Bus Service - Fixed Route (6510)	1,183,598
Bus Service - DAR (6520)	
<hr/>	
Intergovernmental	
3158 LTF Sales Tax	1,280,430
3549 FTA 5307	918,184
Total	2,198,614
Miscellaneous Revenue	
4501 Passenger Rev Dial-A-Ride	160,000
Total	160,000
Total Bus Service - DAR (6520)	2,358,614
Transportation Center (6530)	
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Intergovernmental	
3158 LTF Sales Tax	66,148
3162 LTF Amtrak	54,778
3549 FTA 5307	553,106
Total	674,032
Interest & Rent	
6125 Telephone Commissions	6,000
6201 Lease of Land	86,000
Total	92,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Transportation Center (6530)	
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Miscellaneous Revenue	
8115 Vending Commission	5,000
Total	5,000
Total Transportation Center (6530)	771,032
Bus Fixed Route MAX Operations (6540)	
<hr/>	
Intergovernmental	
3158 LTF Sales Tax	6,187,207
3161 STAF - Transit Operating Grant	2,024,579
3549 FTA 5307	1,187,598
Total	9,399,384
Miscellaneous Revenue	
4504 Cash Fares & Daily Passes	1,234,478
4507 Student Passes - Monthly	151,710
4508 Bart Express Passes	85,000
4510 E-H Passes - Monthly	182,846
4511 E-H Ticket Books	31,600
4514 Student Ticket Books	27,112
4519 Regular Ride Book Sales	114,200
4522 Regular Monthly Bus Passes	245,162
4530 County Employee Fare Reimbursement	13,000
4909 Interfund Labor Charges	74,494
8148 Bus Advertising	90,000
8149 Bus Bench Advertising	9,700
Total	2,259,302
Total Bus Fixed Route MAX Operations (6540)	11,658,686
Bus Fixed Route-Alt Transport (6550)	
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Intergovernmental	
3531 Federal TEA - 21 CMAQ	79,048
Total	79,048
Total Bus Fixed Route-Alt Transport (6550)	79,048
Golf Fund (6600)	
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Recreation & Neighborhood Fees	
4076 Golf Team Rounds	16,000
4601 Muni Green Fee	406,610
4602 Dryden Green Fee	869,811
4603 Creekside Green Fee	956,583
4604 Annual Memberships	11,250
4605 First Tee Green Fees	1,300
4620 Muni Pro - Rent	60,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Golf Fund (6600)	
Recreation & Neighborhood Fees	
4621 Dryden Pro - Rent	5,000
Total	2,326,554
Interest & Rent	
6102 Trustee Interest/Inv Earnings	20,000
6201 Lease of Land	1,358
6203 Miscellaneous Fee	76,680
Total	98,038
Total Golf Fund (6600)	2,424,592

Centre Plaza Fund (6700)

Intergovernmental	
4962 Equipment Rental	60,000
Total	60,000
Recreation & Neighborhood Fees	
4081 Services - Center Plaza	30,000
4082 Commissions	245,000
8123 Special Events Insurance	7,000
Total	282,000
Interest & Rent	
6101 Interest on Bank Accounts	3,000
6218 Room Rent - Centre Plaza	495,000
Total	498,000
Miscellaneous Revenue	
4909 Interfund Labor Charges	154,971
Total	154,971
Total Centre Plaza Fund (6700)	994,971

Central Services (7100)

Intergovernmental	
4940 Copier Charges	26,000
Total	26,000
Total Central Services (7100)	26,000

Inventory Purchases (7110)

Intergovernmental	
4945 UPS Service - Stores	7,504
4947 Surplus Sales	11,000
4948 Cellular Phones Rental Stores	500

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Inventory Purchases (7110)	
<hr/>	
Intergovernmental	
4951 Sales of Inventory - Stores	4,558,436
Total	4,577,440
Miscellaneous Revenue	
8155 Miscellaneous Revenue	15,000
Total	15,000
Total Inventory Purchases (7110)	4,592,440
Central Services - Mail (7120)	
<hr/>	
Intergovernmental	
4942 Mail Charges	285,176
Total	285,176
Total Central Services - Mail (7120)	285,176
Information Technology (7130)	
<hr/>	
Intergovernmental	
4935 Technology & Information Services	4,938,006
Total	4,938,006
Miscellaneous Revenue	
4909 Interfund Labor Charges	15,000
Total	15,000
Total Information Technology (7130)	4,953,006
Fleet Management Fund (7200)	
<hr/>	
Intergovernmental	
4961 Equipment Pool Charges	4,272,146
Total	4,272,146
Miscellaneous Revenue	
4909 Interfund Labor Charges	200,828
Total	200,828
Total Fleet Management Fund (7200)	4,472,974
Fleet Equipment Replacement (7210)	
<hr/>	
Intergovernmental	
4964 Equipment Pool Replacement	3,750,000
Total	3,750,000
Total Fleet Equipment Replacement (7210)	3,750,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Insurance - Administration (7310)	
<hr/>	
Miscellaneous Revenue	
4909 Interfund Labor Charges	1,075,152
Total	1,075,152
Total Insurance - Administration (7310)	1,075,152
Insurance - Workers Comp (7320)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	3,999,705
Total	3,999,705
Interest & Rent	
6101 Interest on Bank Accounts	544,000
Total	544,000
Total Insurance - Workers Comp (7320)	4,543,705
Insurance - Liability Insurance (7330)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	2,499,997
Total	2,499,997
Interest & Rent	
6101 Interest on Bank Accounts	162,412
Total	162,412
Miscellaneous Revenue	
8119 Insurance Reimbursement	12,570
Total	12,570
Total Insurance - Liability Insurance (7330)	2,674,979
Insurance - Property Insurance (7340)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	401,258
Total	401,258
Interest & Rent	
6101 Interest on Bank Accounts	8,000
Total	8,000
Total Insurance - Property Insurance (7340)	409,258

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Insurance - Dental Insurance (7350)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	1,329,496
Total	1,329,496
Total Insurance - Dental Insurance (7350)	1,329,496
Insurance - Health (7360)	
<hr/>	
Intergovernmental	
4972 Premium Assessments - Other	13,206,350
Total	13,206,350
Total Insurance - Health (7360)	13,206,350
Insurance - Disability (7370)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	408,648
Total	408,648
Total Insurance - Disability (7370)	408,648
Other Employee Insurance (7380)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	450,592
Total	450,592
Total Other Employee Insurance (7380)	450,592
Insurance - Vision (7390)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	328,135
Total	328,135
Total Insurance - Vision (7390)	328,135
Employee Benefits Mgmt (7510)	
<hr/>	
Intergovernmental	
4913 EBF Leave Accrual	1,627,828
4991 Leave - Internal Charges	13,483,607
4994 PERS Miscellaneous	22,322,924
Total	37,434,359

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Employee Benefits Mgmt (7510)	
<hr/>	
Interest & Rent	
6101 Interest on Bank Accounts	353,956
Total	353,956
Total Employee Benefits Mgmt (7510)	37,788,315
Employee Benefits Admin (7520)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	282,037
Total	282,037
Miscellaneous Revenue	
8135 Deferred Comp Admin. Allowance	35,000
Total	35,000
Total Employee Benefits Admin (7520)	317,037
Building Services (7800)	
<hr/>	
Intergovernmental	
4910 Building Services Charges	2,193,722
Total	2,193,722
Interest & Rent	
6225 City Building Rental - Other	45,000
Total	45,000
Miscellaneous Revenue	
4909 Interfund Labor Charges	9,858
Total	9,858
Total Building Services (7800)	2,248,580
JPA Building Services (8500)	
<hr/>	
Intergovernmental	
3311 County Share of Bldg Services	727,011
4911 City 1010 Mtc	714,460
4912 1010 Retail Share JPA Costs	85,222
4914 Cinema Share - JPA Costs	13,773
4915 1020 Share - JPA Costs	22,841
4916 Stan Cty Det - TSP Maintenance	18,000
Total	1,581,307

Revenue Estimate Fiscal Year 2007-2008

Revenue
Estimate

JPA Building Services (8500)

Interest & Rent

6225 City Building Rental - Other 3,593

Total 3,593

Total JPA Building Services (8500) 1,584,900

Stanislaus Drug Enforce Agency (8850)

Intergovernmental

3501 Federal Grant OCJP 150,000

3702 SDEA Contributions In-Kind 1,643,284

3703 SDEA Contribution Operation 584,302

Total 2,377,586

Interest & Rent

6101 Interest on Bank Accounts 16,000

Total 16,000

Fines

7202 Seized Forfeiture 70,000

Total 70,000

Total Stanislaus Drug Enforce Agency (8850) 2,463,586

Tuolumne River Regional Park (8900)

Intergovernmental

3701 TRRP Apportionment 413,403

Total 413,403

Recreation & Neighborhood Fees

6209 Ball Field Rental 12,000

6220 Picnic Area Rental 9,000

Total 21,000

Other Fees & Charges

4095 Miscellaneous Special Service 5,000

Total 5,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Tuolumne River Regional Park (8900)	
<hr/>	
Interest & Rent	
6225 City Building Rental - Other	65,000
Total	<u>65,000</u>
Total Tuolumne River Regional Park (8900)	504,403
<hr/>	
General Fund Total	
All Other Funds Total	
Grand Total	336,678,233

**SCHEDULE OF DEBT SERVICE REQUIREMENTS
FISCAL YEAR 2007-2008**

Resident Fund (1)	Debt Issue	Amount (2)	Funding Source (3)	Years Remaining (4)
CITY OF MODESTO				
1130	HUD Section 108 Note Payable	374,476	CDBG	18
6100	Water Fund Ref. Certificates of Participation - 1997	1,795,430	Water	16
6130	Water Fund Certificates of Participation - 2006	1,732,489	Water	29
6100	Dept. of Water Resources Loan (Del Este)	264,720	Water	9
6210	Wastewater Refunding Revenue Bonds - 2005 A&B	3,435,730	Sewer	16
6240	Wastewater Refunding Revenue Bonds - 2006	710,258	Sewer	29
6290	John Deere Wheel Loaders Lease/Purchase	80,972	Compost Ops	2
6600	Creekside Golf Course Construction	506,695	Golf	17
7200	Police Fleet Shop Property Purchase Loan Payable	36,127	Fleet Mgmt.	5
7130	Software License Lease/Purchase	75,000	Information Tech	3
		<u><u>\$9,011,897</u></u>		
REDEVELOPMENT AGENCY OF THE CITY OF MODESTO				
9020	Modesto Centre Plaza Construction	\$1,953,925	RDA & General	17
		<u><u>\$1,953,925</u></u>		
MODESTO PUBLIC FINANCING AUTHORITY				
9450	Tenth St Place 1998 Lease Revenue Bonds	597,738	General/RDA	27
9450	2007 Refunding Lease Revenue Bonds	2,675,370	General/RDA	27
		<u><u>\$3,273,108</u></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, 2007.

Debt Service Requirements-Budget.xls

FY 2007-08 BUDGET

GENERAL FUND								
	FY 05-06 Actual	FY 06-07 (02-13)	FY 06-07 Revised (04-26)	FY 07-08 Projected	FY 08-09 Projected	FY 09-10 Projected	FY 10-11 Projected	FY 11-12 Projected
REVENUES								
ON-GOING REVENUES Total		\$119,601,010	\$117,988,954	\$123,517,042	\$128,420,622	\$133,641,179	\$139,091,176	\$144,781,159
			-1.35%	4.69%	3.97%	4.07%	4.08%	4.09%
OTHER REVENUES Total		\$1,353,225	\$1,837,726	\$1,222,000	\$632,000	\$644,480	\$337,459	\$350,958
TRANSFERS IN Total		\$2,337,000	\$2,385,556	\$2,419,937	\$2,614,060	\$2,833,824	\$2,973,414	\$2,950,605
Grand Total Revenues	\$116,922,100	\$123,291,235	\$122,212,235	\$127,158,979	\$131,666,682	\$137,119,483	\$142,402,050	\$148,082,722
EXPENDITURES								
OPERATING DEPARTMENT Totals		(\$114,513,758)	(\$114,828,758)	(\$122,814,493)	(\$127,711,853)	(\$132,805,107)	(\$138,102,091)	(\$143,610,955)
				6.95%	3.99%	3.99%	3.99%	3.99%
ON-GOING EXPENDITURES Total		(\$4,396,738)	(\$4,396,738)	(\$2,258,315)	(\$1,526,167)	(\$1,544,735)	(\$1,564,044)	(\$1,584,126)
ON-GOING SUPPLEMENTAL Totals		(\$639,045)	(\$1,128,591)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
ONE-TIME ADJUSTMENTS Total		(\$3,707,350)	(\$4,127,525)	(\$500,000)	\$0	\$0	\$0	\$0
ONE-TIME SUPPLEMENTAL Totals		(\$189,087)	(\$189,087)	\$0	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTALS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS OUT Total		(\$9,281,117)	(\$9,145,717)	(\$8,630,063)	(\$7,281,558)	(\$7,603,558)	(\$7,325,558)	(\$7,622,558)
Grand Total Expenditures	(\$114,027,644)	(\$132,727,095)	(\$133,816,416)	(\$134,302,871)	(\$136,619,578)	(\$142,053,400)	(\$147,091,693)	(\$152,917,639)
EXPENDITURE OFFSETS								
EXPENDITURE OFFSETS Total		\$3,675,413	\$4,102,887	\$4,316,626	\$5,146,314	\$5,351,710	\$5,565,322	\$5,787,478
Grand Total Expenditure Offsets		\$3,675,413	\$4,102,887	\$4,316,626	\$5,146,314	\$5,351,710	\$5,565,322	\$5,787,478
ONE Litigation Settlement			(\$1,056,000)					
BEGINNING FUND BALANCE	\$20,415,059	\$23,309,515	\$23,309,515	\$14,752,221	\$11,924,956	\$12,118,374	\$12,536,167	\$13,411,845
ENDING FUND BALANCE	\$23,309,515	\$17,549,068	\$14,752,221	\$11,924,956	\$12,118,374	\$12,536,167	\$13,411,845	\$14,364,406
RESTRICTED FUNDS IN RSRVE	(\$1,800,000)	(\$1,700,000)	(\$1,700,000)	(\$1,600,000)	(\$1,500,000)	(\$1,400,000)	(\$1,300,000)	(\$1,200,000)
OTHER FUNDING "HOLDS"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unrestricted Balance	\$21,509,515	\$15,849,068	\$13,052,221	\$10,324,956	\$10,618,374	\$11,136,167	\$12,111,845	\$13,164,406
RESERVE AT 8% w/o Exp Offset	(\$9,122,212)	(\$10,618,168)	(\$10,705,313)	(\$10,744,230)	(\$10,929,566)	(\$11,364,272)	(\$11,767,335)	(\$12,233,411)
EXCESS/(DEFICIENCY) COMPARED to 8% POLICY	\$12,387,303	\$5,230,901	\$2,346,908	(\$419,274)	(\$311,192)	(\$228,105)	\$344,510	\$930,995
	18.86%	11.94%	9.75%	7.69%	7.77%	7.84%	8.23%	8.61%
RESERVE AT 8% w/ Exp Offset	(\$9,122,212)	(\$10,324,135)	(\$10,377,082)	(\$10,398,900)	(\$10,517,861)	(\$10,936,135)	(\$11,322,110)	(\$11,770,413)
EXCESS/(DEFICIENCY) COMPARED to 8% POLICY	\$12,387,303	\$5,524,934	\$2,675,139	(\$73,944)	\$100,513	\$200,032	\$789,736	\$1,393,993

FY 2007-2008 Budget

Operating Grants Proforma (0300's-0420's)

(in Thousands)

	Actual 04-05	Actual 05-06	Estimate 06-07	07-08	08-09	Projected 09-10	10-11	11-12
Sources								
Revenue	4,721	5,643	3,806	3,844	3,882	3,921	3,960	4,000
Total Revenue & Other Sources	5,617	6,993	4,985	5,567	5,623	5,679	5,736	5,793
Uses								
Operating Expenditures	5,174	6,839	5,513	5,568	5,623	5,680	5,737	5,794
Capital Improvement Program	0	0	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	5,174	6,839	5,513	5,568	5,623	5,680	5,737	5,794
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	443	154	(527)	(0)	(0)	(0)	(0)	(0)
Working Capital								
Beginning Working Capital	587	1,030	1,184	657	657	656	656	655
Ending Working Capital	1,030	1,184	657	657	656	656	655	655

FY 2007-2008 Budget

Information Technology Services Fund									
Fund 7130 (In Thousands)									
	Actual 04-05	05-06	06-07	07-08	Projected				
					08-09	09-10	10-11	11-12	12-13
Sources									
Revenue	3,747	3,546	5,429	4,606	4,836	5,127	5,383	5,544	5,711
Other Sources	450	1,461	1,268	0	0	0	0	0	0
Total Revenue & Other Sources	4,197	5,007	6,697	4,606	4,836	5,127	5,383	5,544	5,711
Uses									
Operating Expenditures	4,224	4,436	4,996	5,135	5,279	5,426	5,629	5,840	6,059
Other Uses	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	4,224	4,436	4,996	5,135	5,279	5,426	5,629	5,840	6,059
Other NonOperating Source/Use									
NonOperating Rev/Exp	39	(30)	40	41	41	42	43	44	45
Total NonOperating Source/Use	39	(30)	40	41	41	42	43	44	45
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses									
	12	541	1,741	(488)	(401)	(257)	(203)	(252)	(304)
Capital Improvement Program									
Operating Encumbrances	0	629	2,975	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Working Capital									
Beginning Working Capital	1,397	1,757	1,952	974	841	796	895	1,048	1,152
Balance Sheet Adj (includes Depreciation)	351	464	356	356	356	356	356	356	356
Ending Working Capital	1,760	2,133	1,074	841	796	895	1,048	1,152	1,205
Less Tidemark Money									
Less Change in Fair Value	(3)	(1)	0	0	0	0	0	0	0
Available Ending Working Capital	1,757	2,132	1,074	841	796	895	1,048	1,152	1,205

FY 2007-2008 Budget

Traffic Safety Fund (0600)								
(In Thousands)								
As of June 30, 2007								
	Actual 04-05	Actual 05-06	Estimate 06-07	07-08	Projected			
					08-09	09-10	10-11	11-12
Sources								
Revenue	1,074	793	1,120	1,142	1,165	1,189	1,212	1,237
Total Revenue & Other Sources	1,074	793	1,120	1,142	1,165	1,189	1,212	1,237
Uses								
Operating Expenditures	102	360	450	300	0	0	0	0
Capital Improvement Program	0	0	0	0	0	0	0	0
Other Uses	584	1,130	842	842	1,165	1,189	1,212	1,237
Total Expenditure & Other Uses	686	1,490	1,292	1,142	1,165	1,189	1,212	1,237
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	388	(697)	(172)	0	0	0	0	0
Working Capital								
Beginning Working Capital	482	870	173	1	2	2	2	2
Ending Working Capital	870	173	1	2	2	2	2	2

Proforma .6000 Parking.xls

	Budget FY 06-07	Proposed FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	1,044,451	195,868		0	0	0
(from the June 30, 2006 CAFR)	7/1/06	7/1/07				
REVENUE (type 31's)						
Revenue Budget	1,225,689	1,248,277	0	0	0	0
Transfers In from Fund 1300 (P866)	180,000	0	0	0	0	0
TOTAL REVENUE	1,405,689	1,248,277	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-1,170,438	-1,495,455	0	0	0	0
Transfers Out	0	0	0	0	0	0
TOTAL EXPENDITURES	-1,170,438	-1,495,455	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP (P597/P866)	-1,083,834	0	0	0	0	0
Ending Fund Balance	195,868	-51,310	0	0	0	0
	6/30/07	6/30/08				

note: \$630,000 was subtracted from the July 1, 2006 beginning balance, this amount is Property held for Resale for the parking lot at 10th and H. If the property is sold for development some or all of the \$630,000 may be converted to cash and added back to the fund balance.

	Budget FY 06-07	Proposed FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance (from the June 30, 2006 CAFR)	457,686 7/1/06	373,841 7/1/07		0	0	0
REVENUE (type 31's)						
Revenue	1,000,129	994,971	0	0	0	0
Transfers In (General Fund Subsidy)	724,955	746,571	0	0	0	0
Transfers In from 6700	147,285	75,600				
TOTAL REVENUE	1,872,369	1,817,142	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-1,808,929	-1,670,304	0	0	0	0
Transfer Out to 6710	-147,285	-75,600				
TOTAL EXPENDITURES	-1,956,214	-1,745,904	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP OR MY OPS	0	0	0	0	0	0
Ending Fund Balance	373,841 6/30/07	445,079 6/30/08	0	0	0	0

	Budget FY 06-07	Proposed FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	-192,208	-89,678		0	0	0
(from the June 30, 2006 CAFR)	7/1/06	7/1/07				
REVENUE (type 31's)						
Revenue	2,371,521	2,424,592	0	0	0	0
Transfers In (General Fund Subsidy if needed)	100,000	100,000	0	0	0	0
Transfers In from General Fund for P391 (cash not yet yet jv'd over to golf fund)	134,084	100,000				
TOTAL REVENUE	2,605,605	2,624,592	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-2,371,521	-2,423,097	0	0	0	0
Transfer Out		0	0	0	0	0
TOTAL EXPENDITURES	-2,371,521	-2,423,097	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP (P391)	-131,554	-100,000	0	0	0	0
(available budget but not yet spent)						
Ending Fund Balance	-89,678	11,817	0	0	0	0
	6/30/07	6/30/08				

notes: (A) \$612,784 in cash with fiscal agent was subtracted from the beginning balance for July 1, 2007,

(B) If this enterprise fund has operating revenues sufficient to cover operating expenses, the \$100,000 subsidy will not be transferred, if the \$100,000 subsidy is not transferred the ending working capital on June 30, 2007 could be -\$189,678,

	Budget FY 06-07	Proposed FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	0	-408,742		0	0	0
(from the June 30, 2006 CAFR)	7/1/06	7/1/07				
REVENUE (type 31's)						
Revenue	1,852,919	2,248,578	0	0	0	0
Transfers In	0	0	0	0	0	0
TOTAL REVENUE	1,852,919	2,248,578	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-2,252,817	-2,259,104	0	0	0	0
Transfer Out to Workers' Comp	-8,844	0	0	0	0	0
TOTAL EXPENDITURES	-2,261,661	-2,259,104	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP OR MY OPS	0	0	0	0	0	0
Ending Fund Balance	-408,742	-419,268	0	0	0	0
	6/30/07	6/30/08				

**Strom Drain Proforma (6280)
Five-Year ProForma**

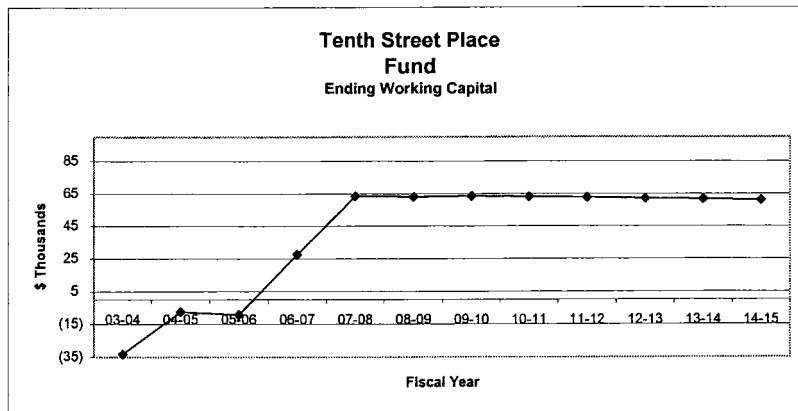
	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	6,022,051	5,116,000	5,229,000	5,303,000	5,356,000	5,411,000	5,521,000	5,566,949
Other Revenue	299,000	678,000	826,000					
Total Revenue & Other Sources	6,321,051	5,794,000	6,055,000	5,303,000	5,356,000	5,411,000	5,521,000	5,566,949
Uses								
Operating Expenditures	5,927,000	5,997,000	6,369,000	6,210,000	6,333,000	6,459,000	6,644,000	6,777,000
Capital Improvement Program	117,000	382,000	500,000	0	0	0	0	0
Other Uses	103,000	9,000						
Total Expenditures & Other Uses	6,147,000	6,388,000	6,869,000	6,210,000	6,333,000	6,459,000	6,644,000	6,777,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	174,051	(594,000)	(814,000)	(907,000)	(977,000)	(1,048,000)	(1,123,000)	(1,210,051)
Working Capital								
Beginning Working Capital	1,204,000	1,378,051	784,051	(29,949)	(936,949)	(1,913,949)	(2,961,949)	(4,084,949)
Ending Working Capital	1,378,051	784,051	(29,949)	(936,949)	(1,913,949)	(2,961,949)	(4,084,949)	(5,295,000)

FY 2007-2008 Budget

Tenth Street Place JPA Fund

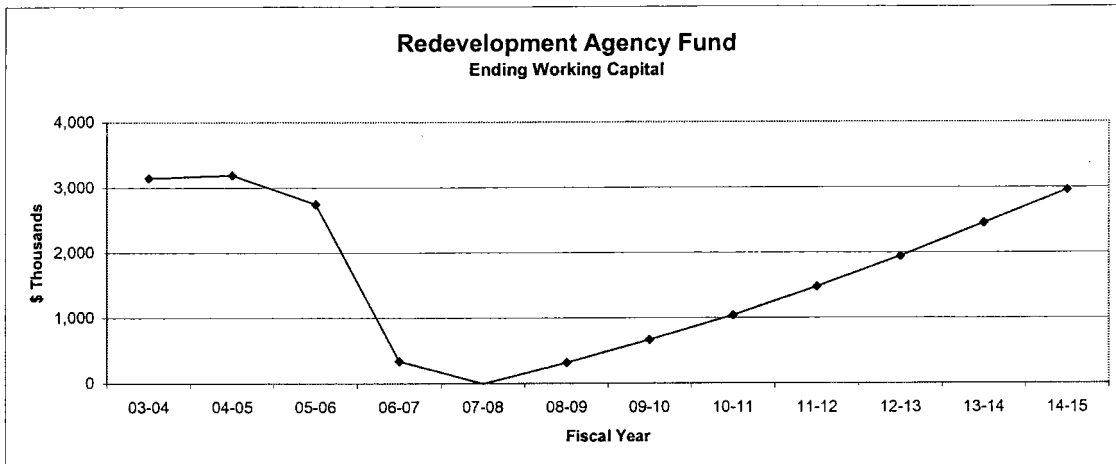
Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	Actual 03-04	Actual 04-05	Actual 05-06	Budget 06-07	Proposed 07-08	08-09	09-10	Projected				
								10-11	11-12	12-13	13-14	14-15
Sources												
Revenue	1,345	1,371	1,407	1,501	1,585	1,595	1,626	1,659	1,692	1,726	1,761	1,796
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	1,345	1,371	1,407	1,501	1,585	1,595	1,626	1,659	1,692	1,726	1,761	1,796
Uses												
Operating Expenditures	1,378	1,345	1,410	1,464	1,549	1,595	1,626	1,659	1,693	1,726	1,761	1,796
Other Uses	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	1,378	1,345	1,410	1,464	1,549	1,595	1,626	1,659	1,693	1,726	1,761	1,796
Other												
Non Operating Rev/Exp	0	0	1	0	0	0	0	0	0	0	0	0
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	(33)	26	(2)	37	36	(0)	0	(0)	(0)	(0)	(0)	(0)
Capital Improvement Program	0	0	0	0	0	0	0	0	0	0	0	0
Operating Encumbrances	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital												
Beginning Working Capital	0	(33)	(7)	(9)	28	64	63	64	63	63	62	62
Balance Sheet Adj includes Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Ending Working Capital	(33)	(7)	(9)	28	64	63	64	63	63	62	62	61
Less Change Fair Value	0	(0)	0	0	0	0	0	0	0	0	0	0
Available Ending Working Capital	(33)	(7)	(9)	28	64	63	64	63	63	62	62	61



FY 2007-2008 Budget

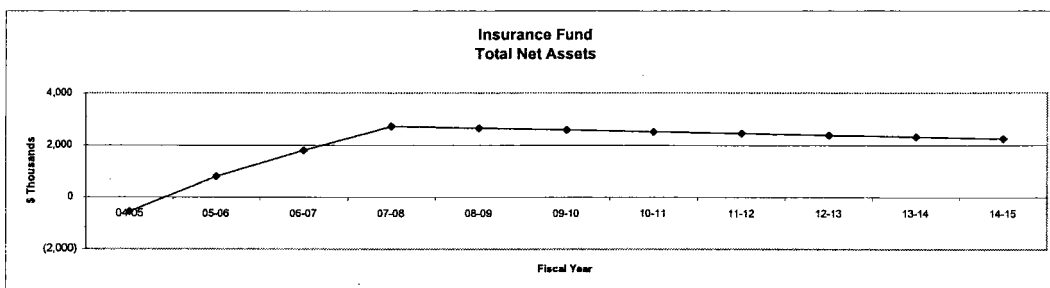
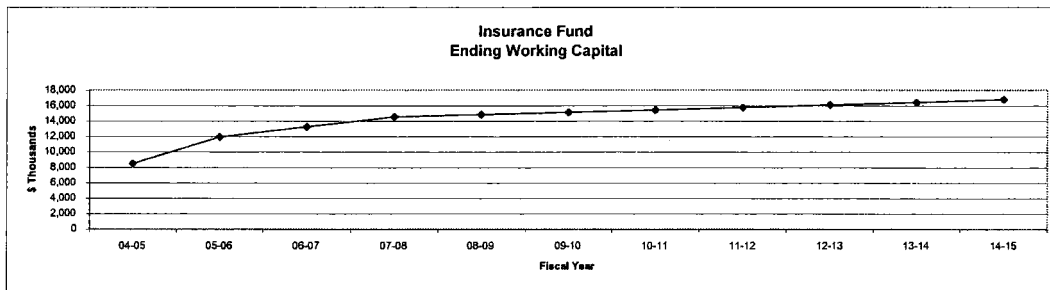
Redevelopment Agency Fund (9020-9080)												
Ten-Year Proforma (in Thousands) As of June 30, 2007												
	Actual 03-04	Actual 04-05	Actual 05-06	Budget 06-07	Proposed 07-08	08-09	09-10	10-11	Projected			
									11-12	12-13	13-14	14-15
Sources												
Revenue	4,019	4,579	4,847	5,381	6,091	6,495	6,928	7,391	7,886	8,416	8,983	9,162
Other Sources	916	2,124	1,399	27	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	4,935	6,704	6,246	5,408	6,091	6,495	6,928	7,391	7,886	8,416	8,983	9,162
Uses												
Operating Expenditures	2,299	4,183	4,292	4,541	5,117	5,076	5,253	5,442	5,655	5,859	6,078	6,312
Capital Improvement Program	214	32	104	2,462	389	138	350	575	684	1,046	1,277	1,129
Other Uses	854	2,446	2,292	947	932	958	977	999	1,109	1,040	1,124	1,214
Total Expenditure & Other Uses	3,366	6,661	6,687	7,950	6,438	6,171	6,579	7,016	7,448	7,946	8,479	8,654
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses												
	1,569	43	(441)	(2,542)	(347)	324	348	375	438	470	504	508
Working Capital												
Beginning Working Capital	1,579	3,148	3,190	2,882	340	(7)	317	665	1,040	1,478	1,948	2,452
Ending Working Capital	3,148	3,190	2,749	340	(7)	317	665	1,040	1,478	1,948	2,452	2,960



FY 2007-2008 Budget

Insurance Fund											
Ten-Year Proforma (In Thousands) As of June 30, 2007											
	Actual 04-05	Actual 05-06	Budget 06-07	Proposed 07-08	08-09	09-10	Projected				
							10-11	11-12	12-13	13-14	14-15
Sources											
Revenue	18,370	21,317	20,664	23,963	24,510	25,070	25,643	26,230	26,830	27,445	28,075
Other Sources	0	600	1,420	1,000	0	0	0	0	0	0	0
Total Revenue & Other Sources	18,370	21,917	22,084	24,963	24,510	25,070	25,643	26,230	26,830	27,445	28,075
Uses											
Operating Expenditures	12,919	18,256	20,573	24,304	24,863	25,435	26,022	26,622	27,236	27,866	28,510
Other Uses	3,117	600	420	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	16,036	18,856	20,993	24,304	24,863	25,435	26,022	26,622	27,236	27,866	28,510
Other											
Non Operating Rev/Exp	-2	358	269	613	637	663	689	716	735	765	796
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	2,332	3,419	1,360	1,272	284	297	310	324	329	345	360
Working Capital											
Beginning Working Capital	6,209	8,541	11,960	13,321	14,593	14,877	15,174	15,484	15,808	16,138	16,482
Ending Working Capital	8,541	11,960	13,321	14,593	14,877	15,174	15,484	15,808	16,138	16,482	16,842

minus Long Term Liabilities	(9,130)	(11,175)	(11,510)	(11,855)	(12,211)	(12,577)	(12,954)	(13,343)	(13,743)	(14,156)	(14,580)
plus Non-Current Assets	38	29									
= Total Net Assets	(551)	814	1,811	2,738	2,666	2,597	2,530	2,465	2,394	2,327	2,262

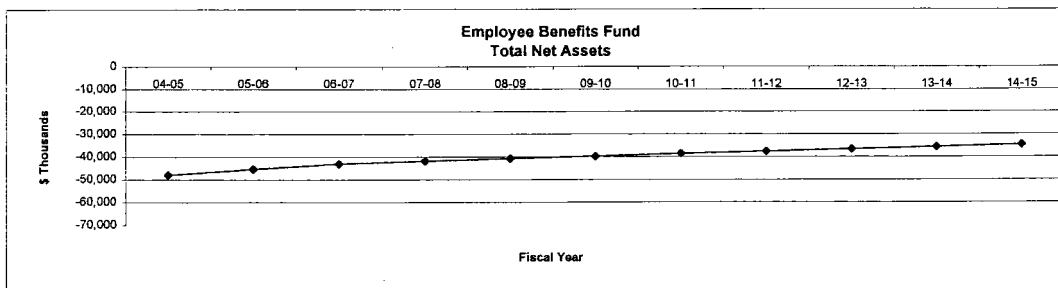
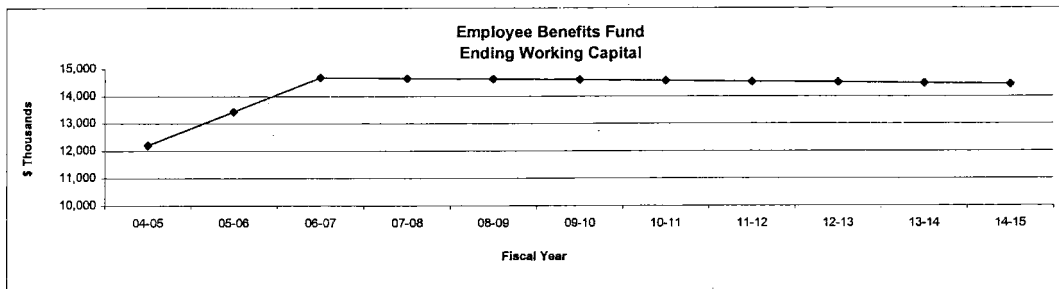


FY 2007-2008 Budget

Employee Benefits Fund

Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	Actual 04-05	Actual 05-06	Budget 06-07	07-08	08-09	09-10	Projected				
							10-11	11-12	12-13	13-14	14-15
Sources											
Revenue	35,469	38,998	38,105	39,344	40,524	41,740	42,992	44,282	45,610	46,979	48,388
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	35,469	38,998	38,105	39,344	40,524	41,740	42,992	44,282	45,610	46,979	48,388
Uses											
Operating Expenditures	33,950	37,767	38,225	39,372	40,553	41,769	43,022	44,313	45,642	47,012	48,422
Other Uses	0	0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	33,950	37,767	38,225	39,372	40,553	41,769	43,022	44,313	45,642	47,012	48,422
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	1,519	1,231	(120)	(28)	(29)	(29)	(30)	(31)	(32)	(33)	(34)
Working Capital											
Beginning Working Capital	10,688	12,208	14,810	14,690	14,662	14,634	14,604	14,574	14,543	14,510	14,477
Ending Working Capital	12,207	13,439	14,690	14,662	14,634	14,604	14,574	14,543	14,510	14,477	14,443
minus Long Term Liabilities	(60,222)	(58,848)	(57,671)	(56,517)	(55,387)	(54,279)	(53,194)	(52,130)	(51,087)	(50,066)	(49,064)
plus Non-Current Assets	10	5									
= Total Net Assets	(48,004)	(45,403)	(42,981)	(41,855)	(40,753)	(39,675)	(38,620)	(37,587)	(36,577)	(35,588)	(34,621)

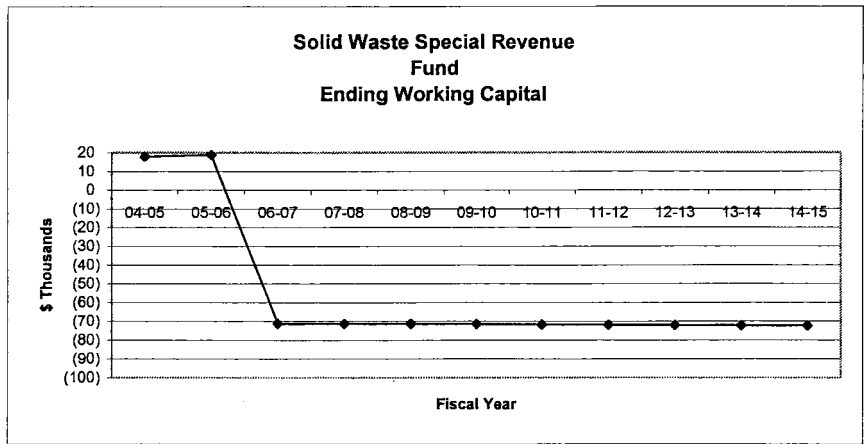


FY 2007-2008 Budget

Solid Waste Special Revenue

Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	Actual 04-05	Actual 05-06	Budget 06-07	07-08	08-09	09-10	Projected				
							10-11	11-12	12-13	13-14	14-15
Sources											
Revenue	637	660	842	771	794	818	842	868	894	920	948
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	637	660	842	771	794	818	842	868	894	920	948
Uses											
Operating Expenditures	599	655	932	771	794	818	842	868	894	920	948
Other Uses	0	0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	599	655	932	771	794	818	842	868	894	920	948
Other											
Non Operating Rev/Exp	-2	-4	0	0	0	0	0	0	0	0	0
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	36	1	(90)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Capital Improvement Program	0	0	0	0	0	0	0	0	0	0	0
Operating Encumbrances	0	0	0	0	0	0	0	0	0	0	0
Working Capital											
Beginning Working Capital	(18)	18	19	(71)	(71)	(72)	(72)	(72)	(72)	(72)	(72)
Balance Sheet Adj includes Depreciation	0	0	0	0	0	0	0	0	0	0	0
Ending Working Capital	18	19	(71)	(71)	(72)	(72)	(72)	(72)	(72)	(72)	(73)
Less Change Fair Value	0	0	0	0	0	0	0	0	0	0	0
Available Ending Working Capital	18	19	(71)	(71)	(71)	(72)	(72)	(72)	(72)	(72)	(72)



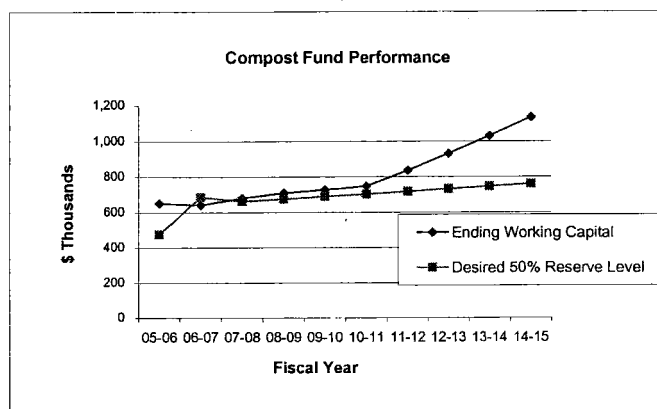
FY 2007-2008 Budget

Compost Fund - Includes Discounted Pruned Refuse Income

Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	Actual	Budget	Proposed	Projected							
	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15
Tip Fee	\$ 18.35	\$ 18.35	\$ 18.65	\$ 18.65	\$ 18.84	\$ 19.02	\$ 19.22	\$ 19.41	\$ 19.60	\$ 19.80	
Pruned Refuse Tip Fee	\$ 18.35	\$ 6.50	\$ 6.50	\$ 6.50	\$ 6.50	\$ 6.50	\$ 6.50	\$ 10.57	\$ 10.78	\$ 10.99	\$ 11.21
Sources											
Operating Revenue		1,317	1,368	1,400	1,419	1,447	1,475	1,573	1,606	1,641	1,676
Other Sources		418	29	0	0	0	0	0	0	0	0
Adv from other Funds		0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources		1,735	1,397	1,400	1,419	1,447	1,475	1,573	1,606	1,641	1,676
Uses											
Operating Expenditures		951	1,372	1,324	1,351	1,378	1,405	1,434	1,462	1,491	1,521
Other Uses		0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses		951	1,372	1,324	1,351	1,378	1,405	1,434	1,462	1,491	1,521
Other NonOperating Sources/Uses											
NonOperating Rev/Exp		-9	0	0	0	0	0	0	0	0	0
Total NonOperating Sources/Uses		-9	0	0	0	0	0	0	0	0	0
Total NonCash Contributions		0	0	0	0	0	0	0	0	0	0
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses		775	25	76	68	69	70	139	144	149	155
Capital Improvement Program		31	36	36	40	50	50	50	50	50	50
Operating Encumbrances		0	0	0	0	0	0	0	0	0	0
Working Capital											
Beginning Working Capital		(93)	652	641	681	709	728	747	837	931	1,030
Balance Sheet Adjustments		0	0	0	0	0	0	0	0	0	0
NonCash Adjustments		0	0	0	0	0	0	0	0	0	0
Ending Working Capital		652	641	681	709	728	747	837	931	1,030	1,135
Less Change in Fair Value		0	0	0	0	0	0	0	0	0	0
Available Ending Working Capital		652	641	681	709	728	747	837	931	1,030	1,135
50% Reserve Level		475	686	662	675	689	703	717	731	746	761

WC as a %of Operating Expenses 68.54% 46.69% 51.39% 52.48% 52.82% 53.18% 58.36% 63.66% 69.08% 74.61%



**Gas Tax Fund (0700)
Five-Year ProForma**

	Actual 05-06	Amended 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	7,462	7,829	0	0	0	0	0	0
Other Revenue	5,157	7,031	0	0	0	0	0	0
Total Revenue & Other Sources	12,620	14,859	0	0	0	0	0	0
Uses								
Operating Expenditures	12,309	13,091	0	0	0	0	0	0
Capital Improvement Program	1,195	1,108	0	0	0	0	0	0
Other Uses	580	2,849	0	0	0	0	0	0
Total Expenditures & Other Uses	14,083	17,048	0	0	0	0	0	0
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	(1,464)	(2,189)	0	0	0	0	0	0
Working Capital								
Beginning Working Capital	7,127	5,663	3,475	3,475	3,475	3,475	3,475	3,475
Ending Working Capital	5,663	3,475	3,475	3,475	3,475	3,475	3,475	3,475

**Special Fund for Capital Outlay (1300)
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	279,203	49,500	49,500	49,500	49,500	49,500	49,500	49,500
Other Revenue	258,239	6,636,486	720,000	220,000	0	0	0	0
Total Revenue & Other Sources	537,442	6,685,986	769,500	269,500	49,500	49,500	49,500	49,500
Uses								
Capital Improvement Program	430,433	8,483,959	220,000	220,000	0	0	0	0
Other Uses	1,017,064	488,079	50,579	50,579	50,579	50,579	50,579	50,579
Total Expenditures & Other Uses	1,447,497	8,972,038	270,579	270,579	50,579	50,579	50,579	50,579
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses								
	(910,055)	(2,286,052)	498,921	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)
Working Capital								
Beginning Working Capital	2,831,513	1,921,458	(364,594)	134,327	133,248	132,169	131,090	130,011
Ending Working Capital	1,921,458	(364,594)	134,327	133,248	132,169	131,090	130,011	128,932

**Water (6100)
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	46,084,000	51,213,000	52,683,000	53,659,000	55,298,000	56,469,000	57,771,000	59,105,000
Other Revenue								
Total Revenue & Other Sources	46,084,000	51,213,000	52,683,000	53,659,000	55,298,000	56,469,000	57,771,000	59,105,000
Uses								
Operating Expenditures	19,778,000	25,172,000	26,788,000	29,303,000	33,882,000	36,654,000	37,640,000	38,845,000
Capital Improvement Program	13,372,101	15,762,000	14,782,000	17,312,000	10,362,000	6,193,000	6,346,000	6,626,000
Other Uses Debt Service	8,747,000	8,746,000	9,994,000	11,384,000	16,454,000	16,437,000	16,441,000	16,430,000
Total Expenditures & Other Uses	41,897,101	49,680,000	51,564,000	57,999,000	60,698,000	59,284,000	60,427,000	61,901,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	4,186,899	1,533,000	1,119,000	(4,340,000)	(5,400,000)	(2,815,000)	(2,656,000)	(2,796,000)
Working Capital								
Beginning Working Capital	27,148,141	10,502,690	13,556,690	14,675,690	10,335,690	4,935,690	2,120,690	(535,310)
Estimated Funds to Add to Ending Net Assets		17,295,000	15,901,000	12,972,000	4,962,000	3,378,000	3,690,000	3,830,000
Reserves:								
CIP	(10,872,355)	(14,241,000)	(14,782,000)	(17,312,000)	(10,362,000)	(6,193,000)	(6,346,000)	(6,626,000)
Rate Stabilization Fund	(3,000,000)							
Cash with Fiscal Agent	(273,350)							
CIP Encumbrances	(2,499,746)							
Ending Working Capital	10,502,690	13,556,690	14,675,690	10,335,690	4,935,690	2,120,690	(535,310)	(3,331,310)

**Wastewater (6210)
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	24,695,880	24,017,180	24,672,390	24,818,590	25,067,430	25,318,930	25,578,120	25,840,080
Other Revenue								
Total Revenue & Other Sources	24,695,880	24,017,180	24,672,390	24,818,590	25,067,430	25,318,930	25,578,120	25,840,080
Uses								
Operating Expenditures	16,044,780	17,168,560	17,194,220	17,081,460	17,418,980	17,763,260	18,114,420	18,472,600
Capital Improvement Program	13,420,845	6,818,000	35,358,000	65,402,000	12,159,000	11,041,000	7,820,000	21,561,000
Other Uses Debt Service	2,916,460	3,728,300	4,198,830	4,090,480	4,089,930	4,075,150	4,074,650	4,079,400
Total Expenditures & Other Uses	32,382,085	27,714,860	56,751,050	86,573,940	33,667,910	32,879,410	30,009,070	44,113,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	(7,686,205)	(3,697,680)	(32,078,660)	(61,755,350)	(8,600,480)	(7,560,480)	(4,430,950)	(18,272,920)
Working Capital								
Beginning Working Capital	30,075,979	7,050,086	5,352,086	273,086	518,086	18,086	58,086	27,086
Estimated Funds to Add to Ending Net Assets		3,120,000	3,279,000	3,647,000	3,559,000	3,481,000	3,389,000	3,288,000
Reserves:								
CIP (Adopted)	(11,732,184)	(6,818,000)	(35,358,000)	(65,402,000)	(12,159,000)	(11,041,000)	(7,820,000)	(21,561,000)
Cash with Fiscal Agent	(3,621,532)							
CIP Encumbrances	(7,672,177)							
Reduction to Managed CIP With out Bonds		2,000,000	27,000,000	62,000,000	8,100,000	7,600,000	4,400,000	18,300,000
Ending Working Capital	7,050,086	5,352,086	273,086	518,086	18,086	58,086	27,086	54,086

Airport (6310) (6320) (6330)
Five-Year ProForma

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	1,887,000	2,185,000	1,755,000	1,770,000	1,785,000	1,801,000	1,817,000	1,833,000
Other Revenue	429,000	1,578,000	179,000	161,000	162,000	169,000	170,000	259,000
Total Revenue & Other Sources	2,316,000	3,763,000	1,934,000	1,931,000	1,947,000	1,970,000	1,987,000	2,092,000
Uses								
Operating Expenditures	933,000	1,591,000	944,000	954,000	982,000	1,012,000	1,042,000	1,073,000
Capital Improvement Program	1,214,000	1,664,000	130,000	1,000,000	1,000,000	900,000	900,000	900,000
Other	182,000	550,000	500,000	500,000	500,000	400,000	100,000	100,000
Total Expenditures & Other Uses	2,329,000	3,805,000	1,574,000	2,454,000	2,482,000	2,312,000	2,042,000	2,073,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	(13,000)	(42,000)	359,000	(522,000)	(535,000)	(342,000)	(55,000)	19,000
Working Capital								
Beginning Working Capital	1,202,000	1,189,000	1,147,000	1,505,000	983,000	448,000	106,000	51,000
Ending Working Capital	1,189,000	1,147,000	1,505,000	983,000	448,000	106,000	51,000	70,000

**Local Transportation Fund (0510 & 0520) DRAFT
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	2,757,585	4,652,688	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other Sources								
Total Revenue & Other Sources	2,757,585	4,652,688	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Uses								
Operating Expenditures								
Capital Improvement Program	379,085	954,400						
Other Uses	2,322,853	5,173,475	2,500,157	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Expenditures & Other Uses	2,701,938	6,127,875	2,500,157	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	55,647	(1,475,187)	(157)	0	0	0	0	0
Working Capital								
Beginning Working Capital	1,749,001	1,804,648	329,461	329,304	329,304	329,304	329,304	329,304
Ending Working Capital	1,804,648	329,461	329,304	329,304	329,304	329,304	329,304	329,304

**Capital Improvement Services (0330) DRAFT
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	2,646,735	2,740,280	3,267,525	3,309,505	3,374,502	3,455,067	3,522,952	3,592,183
Other Sources	204,919	204,919	204,919	204,919	204,919	204,919	204,919	204,919
Total Revenue & Other Sources	2,851,654	2,945,199	3,472,444	3,514,424	3,579,421	3,659,986	3,727,871	3,797,102
Uses								
Operating Expenditures	2,715,827	3,242,424	3,472,444	3,532,637	3,593,895	3,656,237	3,719,684	3,784,253
Capital Improvement Program								
Other Uses								
Total Expenditures & Other Uses	2,715,827	3,242,424	3,472,444	3,532,637	3,593,895	3,656,237	3,719,684	3,784,253
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	135,827	(297,225)	0	(18,213)	(14,474)	3,749	8,188	12,848
Working Capital								
Beginning Working Capital	196,492	332,319	35,094	35,094	16,881	2,406	6,155	14,343
Ending Working Capital	332,319	35,094	35,094	16,881	2,406	6,155	14,343	27,191

**Capital Grants (2300 & 2370) DRAFT
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	5,476,256	26,413,365	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Other Sources	2,322,389	4,495,994						
Total Revenue & Other Sources	7,798,645	30,909,359	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Uses								
Operating Expenditures								
Capital Improvement Program	6,654,193	28,980,742	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Other Uses								
Total Expenditures & Other Uses	6,654,193	28,980,742	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	802,664	1,928,617	0	0	0	0	0	0
Working Capital								
Beginning Working Capital	144,016	946,680	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297
Ending Working Capital	946,680	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297

**Operating Expenditure Summary
by Department (all Funds)**

Department	Actual FY04-05	Actual FY05-06	Current Modified Budget FY06-07	Proposed Budget FY07-08
City Council	193,119	194,296	221,838	208,136
City Manager	3,386,476	3,397,258	4,154,636	1,319,994
Personnel	55,986,767	58,076,976	60,154,083	64,342,008
City Attorney	2,294,385	2,898,490	1,896,908	3,099,775
City Clerk	688,065	1,077,926	1,027,137	1,553,382
Information Technology	4,265,740	4,153,996	4,919,003	5,274,648
Finance	8,795,004	6,861,354	9,599,115	11,181,786
Community & Economic Development	5,302,514	5,415,291	6,979,740	12,649,330
Fire	23,245,789	23,865,066	26,342,343	27,663,900
Police	48,084,147	53,068,821	56,823,725	59,314,648
Parks, Recreation & Neighborhoods	23,723,508	24,133,754	31,491,998	29,691,996
Public Works	76,951,330	81,456,902	100,719,884	96,120,310
Debt Service	3,972,986	5,865,562	7,126,791	14,551,453
Non-Department	108,506	2,160,135	315,000	658,320
TOTAL	256,998,336	272,625,827	311,772,201	327,629,686

City

City of Modesto

Fund Summary

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	106,209,663	114,477,806	117,424,965	123,517,042	6,092,077	5.2%
Revenue Clearing Fund (0130)	0	0	0	0	0	0.0%
Elections/Outside Litigation (0350)	856	123,939	0	120,000	120,000	0.0%
Capital Improvement Support (0300)	2,249,442	2,649,761	2,822,460	3,214,841	392,381	13.9%
Solid Waste Fund (0310)	635,347	656,218	628,267	770,828	142,561	22.7%
Education-Govt Communication (0320)	133,167	129,673	132,965	132,965	0	0.0%
Operating Grants Block Grants (0400)	97,033	308,993	0	0	0	0.0%
Operating Grants Reimbursed (0410)	933,035	1,220,089	250,064	0	(250,064)	100.0%
Police Outside Agreement (0420)	0	0	0	101,820	101,820	0.0%
Local Transportation Fund (0510)	4,320,478	2,411,942	2,500,000	2,400,000	(100,000)	(4.0%)
Local Trans Fund Non-Motorized (0520)	(17,856)	0	120,000	0	(120,000)	100.0%
Traffic Safety Fund (0600)	1,073,768	793,270	1,040,000	1,380,000	340,000	32.7%
Streets, Traffic & Forestry (0700)	5,656,701	6,426,000	4,857,070	4,705,082	(151,988)	(3.1%)
Econ Dev/Strategic Plan (0800)	31,277	41,379	0	0	0	0.0%
Downtown Improvement Dist (0900)	202,023	215,323	222,430	227,478	5,048	2.3%
CDBG - Direct Program (1130)	2,360,942	2,523,700	2,750,655	2,583,835	(166,820)	(6.1%)
Housing Loan Program (1150)	227,612	100,365	293,250	262,500	(30,750)	(10.5%)
Public Service (1152)	0	0	56,750	37,500	(19,250)	(33.9%)
Home Program (1170)	1,659,307	269,754	1,465,556	1,436,895	(28,661)	(2.0%)
Emergency Shelter Program (1180)	105,715	104,361	104,098	104,098	0	0.0%
Special Fund for Capital Outlay (1300)	113,951	112,718	0	0	0	0.0%
Police Capital Facility Fee Fund (1310)	659,807	637,908	0	0	0	0.0%
Fire Capital Facility Fee Fund (1320)	221,214	140,374	0	0	0	0.0%
Admin Capital Facility Fee Fund (1390)	256,101	212,477	200,000	120,000	(80,000)	(40.0%)
Parks Capital Fac Fee (1350)	3,445,128	2,659,996	0	0	0	0.0%
Governmental Cap Fac Fee (1380)	564,611	483,154	0	0	0	0.0%
Streets Capital Facility Fee (1410)	9,903,769	8,474,724	0	0	0	0.0%
Transit Capital Facility Fee (1420)	189,129	131,401	0	0	0	0.0%
Park Fund (1400)	68,949	88,634	0	0	0	0.0%
CFD - Village 1 #2 (2690)	2,744,173	2,608,401	373,000	483,000	110,000	29.5%
Village One (2600)	1,551,215	790,552	260,000	510,000	250,000	96.2%
Fairview Village (2640)	110,935	126,012	123,000	206,000	83,000	67.5%
North Beyer (2650)	247	1,401	9,650	9,500	(150)	(1.6%)
Enterprise Park 1998 (2660)	20,254	21,415	16,000	16,500	500	3.1%
Carver/Bangs (2670)	145,295	431,356	168,100	197,100	29,000	17.3%

City

City of Modesto

Fund Summary

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Hetch Hetchy CFD Fund (2700)	0	14,259	0	0	0	0.0%
North Beyer #2 CFD Fund (2710)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park West (2720)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park South (2730)	0	0	0	64,500	64,500	0.0%
Pelandale/Snyder (2680)	903,967	52,194	24,996	24,998	2	0.0%
NorthPointe Village (2750)	77,689	81,968	32,650	35,150	2,500	7.7%
Coffee-Claratina (2800)	173,266	173,739	126,000	158,000	32,000	25.4%
Infrastructure Fin Prgm Admin (2900)	265,875	314,010	252,854	386,504	133,650	52.9%
RDA COP Debt Service (9020)	3,083,327	2,453,352	2,940,638	3,737,031	796,393	27.1%
Parking Fund (6000)	927,611	1,198,060	1,225,689	1,248,277	22,588	1.8%
Water Operations (6100)	29,466,936	44,107,848	48,860,274	49,688,019	827,745	1.7%
Water Development Fees (6101)	1,353,268	1,877,511	3,177,000	2,995,000	(182,000)	(5.7%)
Wastewater Fund (6210)	28,905,986	28,911,391	23,504,340	24,011,347	507,007	2.2%
Wastewater Development Fees (6211)	795,421	762,765	584,631	661,050	76,419	13.1%
Storm Drainage Fund (6280)	5,859,082	5,669,481	5,278,839	5,223,519	(55,320)	(1.0%)
Airport Operating Fund (6310)	958,018	946,384	737,800	997,750	259,950	35.2%
Special Aviation Fund (6320)	39,989	3	113,500	0	(113,500)	100.0%
County Aircraft Tax (6330)	12	185,484	0	184,000	184,000	0.0%
Bus Service - Fixed Route (6510)	0	18,505	0	1,183,598	1,183,598	0.0%
Bus Service - DAR (6520)	1,840,841	1,893,046	2,224,759	2,358,614	133,855	6.0%
Transportation Center (6530)	186,334	448,124	578,350	771,032	192,682	33.3%
Bus Fixed Route MAX Operations (6540)	7,064,051	8,607,915	4,828,311	11,658,686	6,830,375	141.5%
Bus Fixed Route-Alt Transport (6550)	27,141	35,772	53,118	79,048	25,930	48.8%
Golf Fund (6600)	2,169,499	2,302,317	2,371,521	2,424,592	53,071	2.2%
Centre Plaza Fund (6700)	953,942	1,046,532	1,000,129	994,971	(5,158)	(0.5%)
Centre Plaza FF&E (6710)	1,000	(529)	0	0	0	0.0%
Central Services (7100)	37,292	35,802	26,000	26,000	0	0.0%
Inventory Purchases (7110)	3,059,158	2,640,551	2,879,875	4,592,440	1,712,565	59.5%
Central Services - Mail (7120)	256,935	255,343	282,927	285,176	2,249	0.8%
Information Technology (7130)	3,783,841	3,507,428	4,429,189	4,953,006	523,817	11.8%
Fleet Management Fund (7200)	4,055,250	4,170,160	4,564,301	4,472,974	(91,327)	(2.0%)
Fleet Equipment Replacement (7210)	3,853,751	3,764,250	3,795,000	3,750,000	(45,000)	(1.2%)
Insurance - Administration (7310)	897,228	935,139	979,606	1,075,152	95,546	9.8%
Insurance - Workers Comp (7320)	3,582,525	4,900,404	3,679,986	4,543,705	863,719	23.5%
Insurance - Liability Insurance (7330)	2,472,209	2,360,061	2,640,884	2,674,979	34,095	1.3%

City

City of Modesto

Fund Summary

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Insurance - Property Insurance (7340)	452,493	460,554	410,609	409,258	(1,351)	(0.3%)
Insurance - Dental Insurance (7350)	1,187,303	1,387,824	1,334,463	1,329,496	(4,967)	(0.4%)
Insurance - Health (7360)	8,933,328	9,885,089	10,444,768	13,206,350	2,761,582	26.4%
Insurance - Disability (7370)	310,275	341,491	398,795	408,648	9,853	2.5%
Other Employee Insurance (7380)	458,639	1,061,753	420,970	450,592	29,622	7.0%
Insurance - Vision (7390)	321,777	342,250	330,656	328,135	(2,521)	(0.8%)
Employee Benefits Mgmt (7510)	35,439,856	38,696,818	37,470,650	37,788,315	317,665	0.8%
Employee Benefits Admin (7520)	0	301,191	302,037	317,037	15,000	5.0%
Building Services (7800)	1,753,437	2,215,911	1,852,919	2,248,580	395,661	21.4%
JPA Building Services (8500)	1,371,448	1,408,254	1,500,717	1,584,900	84,183	5.6%
Stanislaus Drug Enforce Agency (8850)	0	2,265,627	2,229,669	2,463,586	233,917	10.5%
Tuolumne River Regional Park (8900)	404,086	335,277	347,031	504,403	157,372	45.3%
TRRP Special Revenue - CIP (8910)	41,745	119,732	75,000	0	(75,000)	100.0%
McHenry Mansion Restoration (1800)	122	144	0	0	0	0.0%
Compost Operations (6290)	1,080,473	1,320,988	1,284,650	1,386,682	102,032	7.9%
CFD Village 1 #2 - Debt Service (2692)	0	4,493,679	0	0	0	0.0%
CFD Fairview Village-Debt Service (264)	0	1,138,201	0	0	0	0.0%
Public Financing Auth 98 Bonds (9450)	250,330	253,648	0	0	0	0.0%
Total Revenues	304,930,044	339,070,798	315,414,381	340,351,084	24,936,703	7.9%

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City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	98,802,672	104,189,804	114,502,158	123,477,977	8,975,819	7.8%
Elections/Outside Litigation (0350)	3,351	349,806	2,700	1,552,700	1,550,000	7407.4%
Capital Improvement Support (0300)	2,454,763	2,708,433	3,139,313	3,419,760	280,447	8.9%
Solid Waste Fund (0310)	599,413	655,260	718,502	755,701	37,199	5.2%
Education-Govt Communication (0320)	271,634	278,718	255,524	252,757	(2,767)	(1.1%)
Operating Grants Block Grants (0400)	142,675	359,168	0	0	0	0.0%
Operating Grants Reimbursed (0410)	1,357,406	1,539,308	1,276,900	0	(1,276,900)	100.0%
Police Outside Agreement (0420)	0	0	0	101,820	101,820	0.0%
Local Transportation Fund (0510)	400,000	20,413	22,726	22,726	0	0.0%
Traffic Safety Fund (0600)	101,685	360,358	450,000	724,800	274,800	61.1%
Streets, Traffic & Forestry (0700)	10,477,335	10,871,913	8,234,060	8,163,295	(70,765)	(0.9%)
Econ Dev/Strategic Plan (0800)	121,000	12,751	76,824	65,961	(10,863)	(14.1%)
Downtown Improvement Dist (0900)	184,124	200,744	222,430	226,870	4,440	2.0%
CDBG - Direct Program (1130)	2,086,293	2,106,680	2,782,405	2,603,684	(178,721)	(6.4%)
CDBG Rental Rehab Program (1140)	7,410	2,616	0	0	0	0.0%
Housing Loan Program (1150)	31,279	80,702	293,250	262,500	(30,750)	(10.5%)
Public Service (1152)	100,534	74,999	56,750	37,500	(19,250)	(33.9%)
Home Program (1170)	499,424	187,679	1,465,600	1,436,792	(28,808)	(2.0%)
Emergency Shelter Program (1180)	105,715	104,361	104,098	104,098	0	0.0%
Fire Capital Facility Fee Fund (1320)	0	702,685	0	0	0	0.0%
Admin Capital Facility Fee Fund (1390)	88,016	96,077	201,900	307,503	105,603	52.3%
Parks Capital Fac Fee (1350)	459,019	458,000	453,741	18,556	(435,185)	(95.9%)
CFD - Village 1 #2 (2690)	210,993	349,575	373,000	483,000	110,000	29.5%
Village One (2600)	1,155,881	244,216	260,000	510,000	250,000	96.2%
Fairview Village (2640)	23,744	27,051	123,000	206,000	83,000	67.5%
North Beyer (2650)	8,609	6,276	9,650	9,500	(150)	(1.6%)
Enterprise Park 1998 (2660)	15,737	10,213	16,000	16,500	500	3.1%
Carver/Bangs (2670)	89,989	93,001	168,100	197,100	29,000	17.3%
Hetch Hetchy CFD Fund (2700)	0	14,259	0	0	0	0.0%
North Beyer #2 CFD Fund (2710)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park West (2720)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park South (2730)	0	0	0	64,500	64,500	0.0%
Pelandale/Snyder (2680)	319,168	0	24,996	24,998	2	0.0%
NorthPointe Village (2750)	15,990	15,328	32,650	35,150	2,500	7.7%
Coffee-Claratina (2800)	63,132	62,695	126,000	158,000	32,000	25.4%

City

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Infrastructure Fin Prgm Admin (2900)	290,544	313,093	376,399	387,807	11,408	3.0%
RDA COP Debt Service (9020)	2,502,119	2,565,817	2,642,865	3,130,025	487,160	18.4%
Parking Fund (6000)	782,836	907,158	1,161,381	1,495,455	334,074	28.8%
Water Operations (6100)	23,225,861	26,807,876	31,358,987	30,311,053	(1,047,934)	(3.3%)
Water CIP COP Fund (6120)	0	0	1,800,120	1,795,430	(4,690)	(0.3%)
2006 Water COP Fund (6130)	0	0	0	1,732,489	1,732,489	0.0%
Wastewater Fund (6210)	16,289,984	19,087,351	21,478,385	22,209,181	730,796	3.4%
1984 Revenue Bonds Sewer (6240)	0	0	0	710,258	710,258	0.0%
Storm Drainage Fund (6280)	5,725,980	5,311,634	6,177,554	6,375,519	197,965	3.2%
Airport Operating Fund (6310)	784,043	843,837	871,276	873,380	2,104	0.2%
Bus Service - Fixed Route (6510)	0	0	0	0	0	0.0%
Bus Service - DAR (6520)	1,842,266	1,893,046	2,224,759	2,358,614	133,855	6.0%
Transportation Center (6530)	403,941	405,107	578,350	771,032	192,682	33.3%
Bus Fixed Route MAX Operations (6540)	7,652,565	8,607,752	9,449,758	10,131,356	681,598	7.2%
Bus Fixed Route-Alt Transport (6550)	33,938	33,307	61,497	89,294	27,797	45.2%
Golf Fund (6600)	2,040,630	2,109,741	2,371,521	2,423,092	51,571	2.2%
Centre Plaza Fund (6700)	1,573,526	1,639,104	1,664,248	1,670,307	6,059	0.4%
Centre Plaza FF&E (6710)	31,758	69,481	74,970	75,600	630	0.8%
Central Services (7100)	22,006	20,114	26,000	26,000	0	0.0%
Inventory Purchases (7110)	2,831,233	945,339	2,884,300	4,592,440	1,708,140	59.2%
Central Services - Mail (7120)	218,017	251,429	287,173	285,498	(1,675)	(0.6%)
Information Technology (7130)	3,906,234	3,819,000	4,510,170	4,955,391	445,221	9.9%
Fleet Management Fund (7200)	4,385,769	4,755,556	5,133,183	5,750,919	617,736	12.0%
Fleet Equipment Replacement (7210)	1,334,062	45,217	2,405,100	3,678,106	1,273,006	52.9%
Insurance - Administration (7310)	901,357	925,040	997,873	1,077,414	79,541	8.0%
Insurance - Workers Comp (7320)	2,811,125	5,086,007	3,679,986	4,543,705	863,719	23.5%
Insurance - Liability Insurance (7330)	(121,485)	1,693,609	2,640,884	2,674,979	34,095	1.3%
Insurance - Property Insurance (7340)	254,292	268,297	410,609	409,258	(1,351)	(0.3%)
Insurance - Dental Insurance (7350)	1,255,614	1,262,490	1,334,463	1,329,496	(4,967)	(0.4%)
Insurance - Health (7360)	8,945,501	9,940,356	10,444,768	13,206,350	2,761,582	26.4%
Insurance - Disability (7370)	347,212	361,838	398,795	260,000	(138,795)	(34.8%)
Other Employee Insurance (7380)	465,156	448,746	420,970	450,592	29,622	7.0%
Insurance - Vision (7390)	340,572	313,898	330,656	328,135	(2,521)	(0.8%)
Employee Benefits Mgmt (7510)	39,526,511	36,154,447	37,470,650	37,788,315	317,665	0.8%
Employee Benefits Admin (7520)	0	240,042	410,043	471,968	61,925	15.1%

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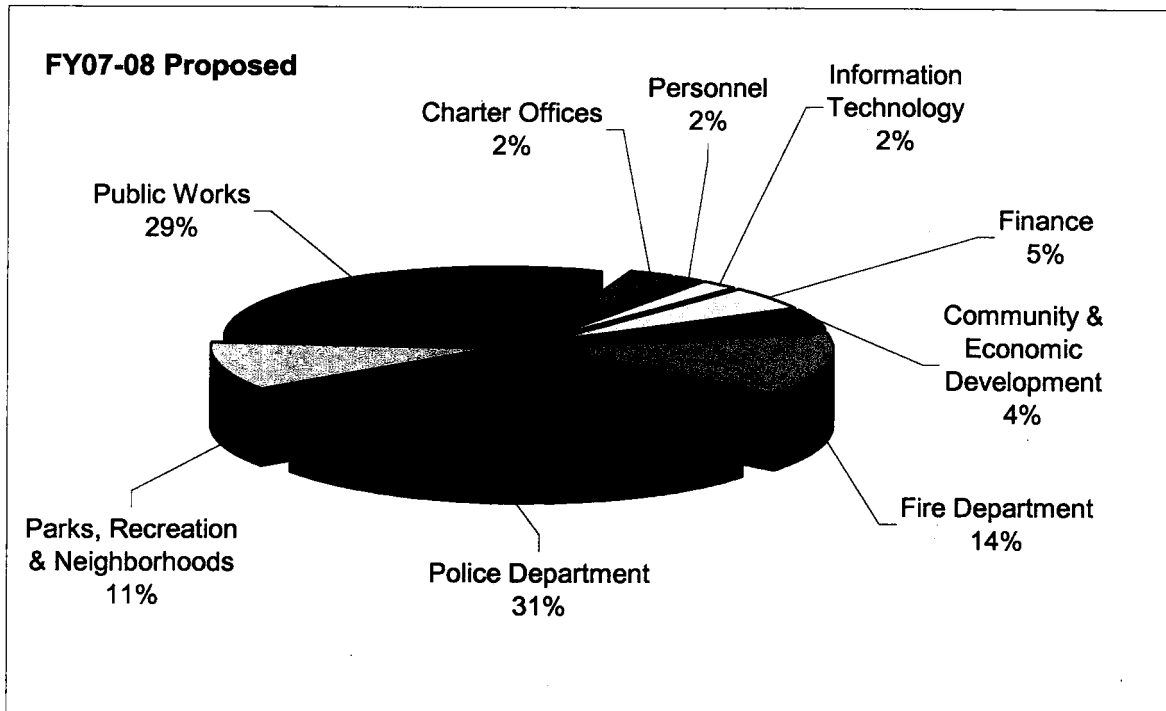
Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change Budget
Building Services (7800)	1,777,816	2,029,800	2,239,862	2,259,108	19,246	0.9%
JPA Building Services (8500)	1,344,500	1,410,368	1,471,140	1,548,892	77,752	5.3%
Stanislaus Drug Enforce Agency (8850)	0	2,267,233	2,428,796	2,498,881	70,085	2.9%
Tuolumne River Regional Park (8900)	451,255	392,368	550,708	462,369	(88,339)	(16.0%)
TRRP Special Revenue - CIP (8910)	0	0	979	0	(979)	100.0%
Compost Operations (6290)	1,422,318	896,706	1,276,003	1,396,588	120,585	9.5%
CFD Village 1 #2 - Debt Service (2692)	0	748,961	832,429	1,668,920	836,491	100.5%
CFD Fairview Village-Debt Service (264:	0	485,563	296,936	311,701	14,765	5.0%
Public Financing Auth COP (9440)	315,859	316,732	317,072	376,160	59,088	18.6%
Public Financing Auth 98 Bonds (9450)	3,317,880	3,335,091	3,361,156	3,369,861	8,705	0.3%
Total Expenditures	259,429,785	275,191,642	304,245,051	327,629,686	23,384,635	7.7%

City of Modesto Position Allocation by Department

Department	FY04-05 Actual	FY 05-06 Actual	FY06-07 Adopted	FY07-08 Proposed
City Manager	11.1	9.1	9.1	9.1
Personnel	22.1	21.0	23.0	25.0
City Attorney	16.0	14.0	16.0	16.0
City Clerk & Auditor	7.0	7.0	7.0	7.0
Information Technology	25.0	26.0	29.0	29.0
Finance	63.0	64.0	69.0	69.0
Community & Economic Development	53.0	55.0	56.0	56.0
Fire Department	184.0	189.0	189.0	189.0
Police Department	376.0	382.8	399.8	399.8
Parks, Recreation & Neighborhoods	144.0	130.8	146.8	146.8
Public Works	387.5	391.5	392.5	392.5
Total	1,288.7	1,290.1	1,337.1	1,339.1

Note: This table does not include the City Council.



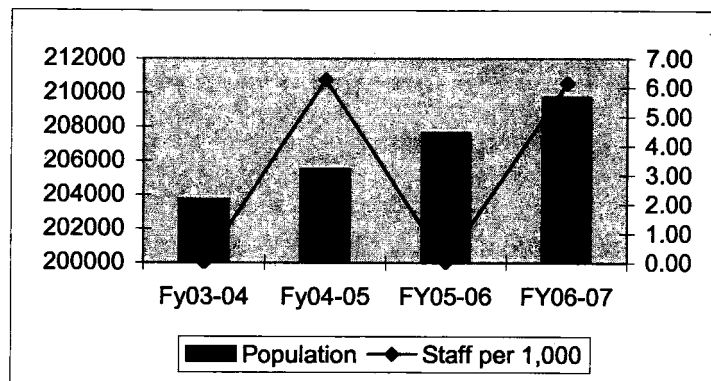
City of Modesto Position Allocation by Fund

Fund	FY04-05 Actual	FY05-06 Actual	FY06-07 Adopted	FY07-08 Proposed
General Fund (0100)	810.625	802.00	857.50	858.50
Kaiser Improvements (0300)	1	1	1	1
Capital Improvement Support Services (0300)	28	28	29	29
Special Gas Tax (0700)	91	83.50	58.00	58.00
Water (6100)	76	81	79	79
Wastewater (6210)	106	103	102	102
Storm Drainage (6280)	22	22	22	22
Compost Operations (6290)	0	7	7	7
P/R Building Services (7800)	22	22	23	23
Information & Technology (7130)	25	26	29	29
Fleet Management Fund (7200)	23	23	23	23
Bus Services (6510)	16	17	18	18
SDEA (8850)	0	6	6	6
Operation Grants Block Grants (0400)	0	0	0	0
Operation Grants Reimbursed (0410)	19	20	28	28
CDBG Direct Program (1130)	10	10	10	10
Home Program (1170)	1	1	1	1
Parking (6000)	2	2	7	7
Airport Operation (6310)	6	6	6	6
Community Center Operations (6700)	9.5	9.50	9.50	9.50
Inventory Purchases (7110)	4	4	4	4
Central Services - Mail (7120)	2	2	2	2
Community Facilities District-Admin (2900)	3.1	3.10	3.10	3.10
Insurance - Administration (7310)	6	6	7	8
Employment Benefits Management (7510)	1	1	1	1
JPA Building Services (8500)	4	4	4	4
Total	1288.225	1290.100	1337.100	1339.100

Note: This table does not include the City Council.

General Fund	#REF!	810.625	#REF!	802.00
Other Funds	#REF!	477.60	#REF!	488.10
Total	#REF!	1288.225	#REF!	1290.10

City Population	203,718	205,500	207,634	209,710
# of FTE per City Populations (per 1,000)	#REF!	6.27	#REF!	6.15



EMPLOYEE COMPENSATION

Three of the City's six bargaining units are in contract negotiations as the City approaches FY 2007-08:

- ❖ Modesto City Employees Association (MCEA) contract expires on July 23, 2007. The final salary increase under their existing MOU took place on February 20, 2007, increasing salaries by 2.5%. MCEA represents non-sworn, rank and file throughout the organization except for those non-sworn staff in Police and Fire. There are approximately 439 employees represented by MCEA.
- ❖ Modesto Confidential and Management Association (MCMA) contract expires on June 25, 2007. Under this agreement, MCMA members received a 3.5% salary increase on December 26, 2006. This Association represents 220 employees in the management and confidential ranks throughout the organization, excluding sworn management in Police and Fire.
- ❖ The Modesto Police Non-Sworn Association (MPNSA) is the newest bargaining unit within the City organization having formed in June, 2006 and representing 96 employees. The Association represents the non-management, non-sworn staff in both Police and Fire, including positions such as Community Services Officer and Police Clerk. Under their existing agreement, these members received a 2.5% salary increase on February 20, 2007.

The three associations representing sworn staff in either Police or Fire remain under contract through FY 07-08. The Modesto City Fire Fighters Association (MCFFA) entered into a new agreement on December 26, 2006 that continues through December 20, 2010. Under this contract, the 157 members of this bargaining unit received a 6% increase on December 26, 2006 of 6%. In FY 07-08, they receive a second increase of 5% on December 25, 2007.

The Modesto Police Officers Association (MPOA) represents 214 rank and file sworn staff in the Police Department. Their members are under contract through December 22, 2008. This agreement provided for two increases in FY 06-07 – 3% on July 25, 2006 and 4% on January 9, 2007. An additional increase of 6% percent will occur in FY 07-08 on January 8, 2008.

The sixth association, Modesto Police Management Association represents the management positions in the Police Department – Police Corporal, Sergeant, and Lieutenant. There are approximately 49 employees in this bargaining unit. The contract with this Association expires June 22, 2009. Under this agreement, members will receive two increases in FY 06-07 – a 3% jump on November 28, 2006 and on June 26, 2007, a 4.5% increase.

While salary is always a key interest for bargaining units, the ever-rising cost of health care can be expected to be a major discussion area in all negotiations. Likewise, PERS retirement options (2% at 55 is the City's current retirement formula) and the cost of health care will also be critical discussions. At this time, the average employee (excluding MCFFA) contributes \$229 - \$285 on family health, dental, and vision premiums each month.

Directly tied to the City's contributions to active employees' health coverage are the costs associated with retiree health coverage. Based on the conversion of accumulated sick leave at retirement, most employees can convert sick leave to City-paid health contributions when they retire. The significant unfunded liability associated with this retiree health benefit is being re-examined, as is the potential to negotiate cost effective alternatives to the current program.

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
City Council Department		
General Fund (0100)		
0101 City Council	208,136	
	208,136	
City Council Department	Total	208,136
City Manager Department		
General Fund (0100)		
0201 City Manager	1,319,994	
	1,319,994	
City Manager Department	Total	1,319,994
Personnel Department		
General Fund (0100)		
0301 Personnel	1,644,058	
0303 Training	156,586	
0310 Personnel Committees & Commission	1,152	
	1,801,796	
Insurance - Administration (7310)		
0372 Risk Management	1,077,414	
	1,077,414	
Insurance - Workers Comp (7320)		
6610 Workers Compensation	4,543,705	
	4,543,705	
Insurance - Liability Insurance (7330)		
6611 Liability Insurance	2,674,979	
	2,674,979	
Insurance - Property Insurance (7340)		
6612 Property Insurance	409,258	
	409,258	
Insurance - Dental Insurance (7350)		
6614 Dental Insurance	1,329,496	
	1,329,496	
Insurance - Health (7360)		
6613 Health Insurance	13,206,350	
	13,206,350	
Insurance - Disability (7370)		
6615 Disability Insurance	260,000	
	260,000	
Other Employee Insurance (7380)		
6616 Unemployment Insurance	184,050	
6617 Employee Assistance Program	26,063	
6618 Life Insurance	240,479	
	450,592	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Personnel Department		
Insurance - Vision (7390)		
6619 Vision Insurance	328,135	
	<u>328,135</u>	
Employee Benefits Mgmt (7510)		
0351 Employee Benefits Administration	0	
6650 Leave Usage City-Wide	15,465,391	
6651 Non-Insurance Benefits City-Wide	22,322,924	
	<u>37,788,315</u>	
Employee Benefits Admin (7520)		
0351 Employee Benefits Administration	471,968	
	<u>471,968</u>	
Personnel Department	Total	64,342,008
City Attorney Department		
General Fund (0100)		
0401 City Attorney	2,099,775	
	<u>2,099,775</u>	
Elections/Outside Litigation (0350)		
0402 Outside Litigation	1,000,000	
	<u>1,000,000</u>	
City Attorney Department	Total	3,099,775
City Clerk & Auditor Department		
General Fund (0100)		
0501 City Clerk	453,177	
0503 Auditor	262,007	
	<u>715,184</u>	
Elections/Outside Litigation (0350)		
0504 Elections	552,700	
	<u>552,700</u>	
Central Services - Mail (7120)		
0554 Central Services Mail	285,498	
	<u>285,498</u>	
City Clerk & Auditor Department	Total	1,553,382
Information Technology		
General Fund (0100)		
0219 Cable Legal	66,500	
0704 Community Broadcasting	0	
	<u>66,500</u>	
Education-Govt Communication (0320)		
0703 Education/Government Cable	252,757	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Information Technology		
Education-Govt Communication (0320)		
0703 Education/Government Cable	252,757	
	<u>252,757</u>	
Information Technology (7130)		
0740 IT Administration	579,026	
0742 Business Application/Development Services	1,356,870	
0743 Networks/Data Center	1,606,266	
0744 Technology & Equipment Replacement	962,986	
0745 Geographic Information Systems	450,243	
	<u>4,955,391</u>	
Information Technology Total		5,274,648

Finance Department

General Fund (0100)		
1201 Finance Administration	347,001	
1205 Budget & Financial Analysis	1,089,805	
1221 Cashiering	450,563	
1222 Accounting Division	1,623,352	
1223 Utilities & Collections	1,590,390	
1224 Licensing	599,188	
1225 Accounts Receivable	257,490	
1232 Purchasing	605,557	
1234 Citation Processing Services	0	
	<u>6,563,346</u>	
Central Services (7100)		
1252 Internal Service Copy	26,000	
1272 Internal Service Stores	0	
	<u>26,000</u>	
Inventory Purchases (7110)		
1272 Internal Service Stores	342,440	
8311 Internal Service Inventory Purchasing	4,250,000	
	<u>4,592,440</u>	
Finance Department Total		11,181,786

Community & Economic Development Department

General Fund (0100)		
1400 Community Development	565,807	
1401 Building & Development Services	3,522,954	
1410 Planning Committees & Commission	12,860	
1421 Business Development	491,416	
1430 Planning Division	2,061,848	
4213 Development Review/Permits	978,166	
4308 Current Facilities Planning	359,435	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Community & Economic Development Department		
General Fund (0100)		
4308 Current Facilities Planning	359,435	
	<u>7,992,486</u>	
Econ Dev/Strategic Plan (0800)		
1422 Economic Development	4,016	
1435 Housing Element Update	61,945	
1436 Northwest Business Park	0	
1437 Master (MEIR)	0	
	<u>65,961</u>	
Downtown Improvement Dist (0900)		
1442 Downtown Improvement District	226,870	
	<u>226,870</u>	
Admin Capital Facility Fee Fund (1390)		
0260 CFF Administration	307,503	
	<u>307,503</u>	
Village One (2600)		
0207 CFD-Annual Maintenance Charges	450,000	
0227 CFD-Ann Maintenance Tax Admin	40,000	
0228 CFD-One Time Special Tax Admin	20,000	
	<u>510,000</u>	
Fairview Village (2640)		
0207 CFD-Annual Maintenance Charges	170,000	
0227 CFD-Ann Maintenance Tax Admin	36,000	
	<u>206,000</u>	
CFD Fairview Village-Debt Service (2642)		
0251 CFD Bond Issuance #1	311,701	
	<u>311,701</u>	
North Beyer (2650)		
0207 CFD-Annual Maintenance Charges	1,500	
0227 CFD-Ann Maintenance Tax Admin	8,000	
	<u>9,500</u>	
Enterprise Park 1998 (2660)		
0207 CFD-Annual Maintenance Charges	5,000	
0227 CFD-Ann Maintenance Tax Admin	11,500	
	<u>16,500</u>	
Carver/Bangs (2670)		
0207 CFD-Annual Maintenance Charges	170,000	
0227 CFD-Ann Maintenance Tax Admin	22,100	
0228 CFD-One Time Special Tax Admin	5,000	
	<u>197,100</u>	
Pelandale/Snyder (2680)		
0208 CFD-One Time Capital Expenses	24,998	
	<u>24,998</u>	
CFD - Village 1 #2 (2690)		
0207 CFD-Annual Maintenance Charges	425,000	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Community & Economic Development Department		
CFD - Village 1 #2 (2690)		
0227 CFD-Ann Maintenance Tax Admin	38,000	
0228 CFD-One Time Special Tax Admin	20,000	
	483,000	
CFD Village 1 #2 - Debt Service (2692)		
0251 CFD Bond Issuance #1	1,668,920	
	1,668,920	
North Beyer #2 CFD Fund (2710)		
0206 CFD-Formation Expenditures	64,500	
	64,500	
Kiernan Business Park West (2720)		
0206 CFD-Formation Expenditures	64,500	
	64,500	
Kiernan Business Park South (2730)		
0206 CFD-Formation Expenditures	64,500	
	64,500	
NorthPointe Village (2750)		
0207 CFD-Annual Maintenance Charges	23,000	
0227 CFD-Ann Maintenance Tax Admin	12,150	
	35,150	
Coffee-Claratina (2800)		
0207 CFD-Annual Maintenance Charges	140,000	
0227 CFD-Ann Maintenance Tax Admin	18,000	
	158,000	
Infrastructure Fin Prgm Admin (2900)		
0250 IFP Administration	242,141	
	242,141	
Community & Economic Development Department Total		12,649,330

Fire Department

General Fund (0100)		
1802 Administration	316,985	
1805 Planning	522,780	
1810 Finance & Logistics	1,629,776	
1815 Emergency Response Vehicle Program	1,099,728	
1820 Investigation	763,134	
1822 Fire Prevention	738,835	
1830 Training	591,116	
1832 Emergency Operations	22,001,546	
	27,663,900	
Fire Department Total		27,663,900

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Police Department		
General Fund (0100)		
1901 Police Administration	2,871,963	
1902 Communications Center	3,503,409	
1907 SMART Program	490,796	
1921 Support Services	9,117,147	
1924 Stanislaus County Drug Enforcement Unit	391,639	
1930 PD Maintenance (Training Center)	40,000	
1932 Police Activities League (PAL)	63,324	
1934 Citation Processing	481,920	
1941 Investigation Services	11,731,248	
1961 Operations	22,634,348	
1964 Animal Control	827,908	
1965 Abandoned Vehicle Abatement	186,777	
1966 Traffic Unit	2,842,599	
1968 Weed and Seed	53,112	
1970 Stanislaus Drug Enforcement Agency	752,957	
	55,989,147	
Operating Grants Block Grants (0400)		
1921 Support Services	0	
	0	
Operating Grants Reimbursed (0410)		
2903 Safe Neighborhood Grant Program	0	
2905 GREAT Grant	0	
2967 MSTOP 05	0	
2969 Buckle Up Stainislaus County	0	
2985 COPS More Grant	0	
2989 MCS Community P.O. (Shackleford/Bret Harte)	0	
2993 COPS in School	0	
	0	
Police Outside Agreement (0420)		
2983 High Risk Offender Program	101,820	
	101,820	
Traffic Safety Fund (0600)		
1906 Traffic Safety	724,800	
	724,800	
Stanislaus Drug Enforce Agency (8850)		
1974 SDEA Grant	966,745	
1975 SDEA - Operating-JPA	1,532,136	
	2,498,881	
Police Department Total		59,314,648

Parks, Recreation & Neighborhoods Department

General Fund (0100)		
3001 Parks, Recreation & Neighborhoods Administration	971,230	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Parks, Recreation & Neighborhoods Department		
General Fund (0100)		
3120 Parks Planning & Development	573,168	
3412 Modesto Centre Plaza	0	
3415 John Thurman Field	476,891	
3430 Convention & Visitor Bureau	326,875	
3522 Parks Services	6,061,341	
3611 Cultural Services General	434,731	
3612 Cultural Services Museum	119,934	
3613 Cultural Services Mansion	119,657	
3622 Cultural Services Promotions	59,000	
3631 Landmark Preservation Commission	1,279	
3701 Youth Development	507,818	
3712 Senior and Child Services	730,416	
3713 Sports & Aquatics Services	566,564	
3731 King Kennedy Memorial Center	331,489	
3732 Maddux Youth Center	453,020	
3770 Neighborhood Preservation	846,391	
3801 Guest Services	373,782	
3810 Rental Facilities	0	
3850 Modesto Sister Cities Contribution	28,440	
3916 TRRP Contribution	159,728	
4402 Solid Waste Management	0	
	<u>13,141,754</u>	
Solid Waste Fund (0310)		
4402 Solid Waste Management	755,701	
	<u>755,701</u>	
CDBG - Direct Program (1130)		
3252 CDBG Administration	700,656	
3254 Direct Services Non-Housing	1,182,310	
3256 CDBG Housing Rehabilitation	720,718	
	<u>2,603,684</u>	
Housing Loan Program (1150)		
3266 CDBG Rehab Revolving Loan Fund	262,500	
	<u>262,500</u>	
Public Service (1152)		
3270 CDBG RLF - Public Services	37,500	
	<u>37,500</u>	
Home Program (1170)		
3258 HOME Housing Development	164,757	
3259 Home-Direct Services	1,254,155	
3260 HOME Addition	17,880	
	<u>1,436,792</u>	
Emergency Shelter Program (1180)		
3257 Emergency Shelter Program	104,098	
	<u>104,098</u>	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Parks, Recreation & Neighborhoods Department		
Parks Capital Fac Fee (1350)		
3199 Parks Capital Facility Fee Revenue	18,556	
	18,556	
Parking Fund (6000)		
3581 Parking Garage Maintenance	665,229	
3582 Surface Parking Lots	71,439	
3583 Eleventh Street Parking Garage	163,932	
3584 Ninth Street Parking Garage	234,650	
3585 Tenth Street Parking Garage	360,205	
	1,495,455	
Wastewater Fund (6210)		
5222 Biosolids Co-Composting	0	
	0	
Compost Operations (6290)		
5222 Biosolids Co-Composting	1,396,588	
	1,396,588	
Golf Fund (6600)		
3311 Golf General	702,407	
3315 Golf Environmental Golf Inc.	1,695,685	
3316 Golf Non-Environmental Golf Inc.	25,000	
	2,423,092	
Centre Plaza Fund (6700)		
3412 Modesto Centre Plaza	1,588,377	
3414 Technical Services	81,930	
	1,670,307	
Centre Plaza FF&E (6710)		
3420 Centre Plaza FF&E Fund	75,600	
	75,600	
Building Services (7800)		
3512 Building Services Administration	544,062	
3513 Building Services Maintenance and Custodial	1,670,046	
3514 Maintenance & Custodial - PD	0	
3515 PRN Facilities Maintenance/Custodial	0	
3516 Public Works Facilities Maintenance	0	
3520 Building Services Garbage Removal	0	
3810 Rental Facilities	45,000	
	2,259,108	
JPA Building Services (8500)		
3524 JPA Building Services	1,548,892	
	1,548,892	
Tuolumne River Regional Park (8900)		
3912 Tuolumne River Regional Park (TRRP)	462,369	
	462,369	
Parks, Recreation & Neighborhoods Department	Total	29,691,996

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Public Works Department		
General Fund (0100)		
4212 Construction Administration	0	
4301 Traffic & Development Services Admin	252,643	
4302 Public Works Administration	844,930	
4303 Fiscal Programming & Management	75,676	
4521 Landscape Maintenance Contract	40,000	
4712 Community Forestry	2,812,916	
4713 Community Forestry Parks	253,286	
4722 Graffiti Abatement	345,996	
5220 Green Waste Collection	632,192	
5312 Storm Water Collections	0	
	<u>5,257,639</u>	
Capital Improvement Support (0300)		
4112 Engineering Design	1,816,413	
4212 Construction Administration	1,603,347	
	<u>3,419,760</u>	
Local Transportation Fund (0510)		
4310 Local Transportation Fund Revenue	22,726	
	<u>22,726</u>	
Streets, Traffic & Forestry (0700)		
1601 Transportation Traffic	940,705	
1605 Electrical Utility Cost	1,013,649	
1611 Traffic Engineering Liability	221,765	
1612 Electrical	1,557,722	
4112 Engineering Design	0	
4120 Gas Tax Street Maintenance	0	
4212 Construction Administration	0	
4612 Streets Maintenance	2,246,767	
4622 Traffic Operations	709,951	
4712 Community Forestry	0	
4724 Curbs, Gutters, and Sidewalks	1,472,736	
	<u>8,163,295</u>	
Infrastructure Fin Prgm Admin (2900)		
0270 CFD Engineering	145,666	
	<u>145,666</u>	
Water Operations (6100)		
5000 Water General	365,179	
5002 Water PCE Litigation	600,000	
5007 Water Ops - System Maintenance	2,377,481	
5009 Water Ops - Administration	2,356,148	
5012 Water Ops - Construction	2,310,437	
5013 Water Ops - Well Site Improvements	5,876,214	
5014 Water Ops - DBCP Litigation	0	
5015 Capital Planning	688,039	
5016 Water Ops - Service/Meter Installation	2,043,805	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Public Works Department		
Water Operations (6100)		
5017 Water Ops - Conservation	0	
5018 Water Ops - Resources/Quality	0	
5019 Water Ops - Cross Connection	0	
5024 Water Ops - MID Surface Water	12,345,094	
5099 Water Billing & Collection	1,348,656	
	<u>30,311,053</u>	
Wastewater Fund (6210)		
5000 Water General	0	
5200 Wastewater General	358,659	
5201 Capital Improvement Services Administration	1,623,671	
5202 Wastewater PCE Litigation	1,566,605	
5208 Wastewater Lift Stations	1,065,323	
5209 Water Quality Control Administration	592,222	
5210 SCADA and Electric	379,164	
5211 WWTP - Operations	1,601,977	
5212 Wastewater Collections	3,603,246	
5213 Wastewater Treatment Plant Primary	2,332,211	
5214 Wastewater Treatment Plant Secondary	2,316,306	
5215 Wastewater Monitoring & Control	952,394	
5217 Industrial Waste	1,482,974	
5220 Green Waste Collection	0	
5299 Wastewater Utility Billing & Collection	897,199	
5310 Storm Water Lift Stations	0	
	<u>18,771,951</u>	
Storm Drainage Fund (6280)		
5300 Storm Drain General	146,615	
5310 Storm Water Lift Stations	282,073	
5312 Storm Water Collections	2,919,269	
5313 Street Sweeping	1,533,598	
5314 Storm Drainage Administration/Monitoring	902,612	
5315 Leaf Collection	253,227	
5319 Storm Drain Planning	24,042	
5399 Storm Drain Billing & Collection	314,083	
	<u>6,375,519</u>	
Airport Operating Fund (6310)		
5412 Airport Operations	873,380	
	<u>873,380</u>	
Bus Service - Fixed Route (6510)		
1672 Transportation Transit	0	
5612 Fleet Services Bus	0	
	<u>0</u>	
Bus Service - DAR (6520)		
1673 Dial-A-Ride	2,358,614	
	<u>2,358,614</u>	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Public Works Department		
Transportation Center (6530)		
1674 Transportation Center	520,626	
1675 Modesto Amtrak Station	250,406	
	771,032	
Bus Fixed Route MAX Operations (6540)		
1672 Transportation Transit	7,310,671	
1676 Alternative Transportation	0	
5612 Fleet Services Bus	2,820,685	
	10,131,356	
Bus Fixed Route-Alt Transport (6550)		
1676 Alternative Transportation	89,294	
	89,294	
Fleet Management Fund (7200)		
5810 Fleet Services - Administration	749,757	
5812 Fleet Services - Operations and Maintenance	4,805,265	
5813 Fleet Services - Police	0	
5816 Fleet Services - Motor Pool	195,897	
	5,750,919	
Fleet Equipment Replacement (7210)		
5814 Fleet Services - Equipment Replacement	3,678,106	
	3,678,106	
Public Works Department Total		96,120,310

Debt Service

Water Operations (6100)	
5090 Water Debt Service - 2006 Issue	0
	0
Water CIP COP Fund (6120)	
5089 Water Debt Service-1997 Issue	1,795,430
	1,795,430
2006 Water COP Fund (6130)	
5090 Water Debt Service - 2006 Issue	1,732,489
	1,732,489
Wastewater Fund (6210)	
5250 Wastewater Debt Service	3,437,230
	3,437,230
1984 Revenue Bonds Sewer (6240)	
5251 Wastewater Debt SVC - 06 Issue	710,258
	710,258
RDA COP Debt Service (9020)	
DS92 Redevelopment Agency Debt Service (9020)	3,130,025
	3,130,025
Public Financing Auth COP (9440)	
DS10 Thurman Field Lease Revenue Bonds Debt Service	376,160

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
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Debt Service

Public Financing Auth COP (9440)		
DS10 Thurman Field Lease Revenue Bonds Debt Service	376,160	
	376,160	

Public Financing Auth 98 Bonds (9450)		
DS25 Lease Revenue Bonds Debt Service (9450)	3,369,861	
	3,369,861	

	Debt Service Total	14,551,453
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Non-Department

General Fund (0100)		
9510 General Purpose Fund	658,320	
	658,320	

	Non-Department Total	658,320
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General Fund Total
All Other Funds Total

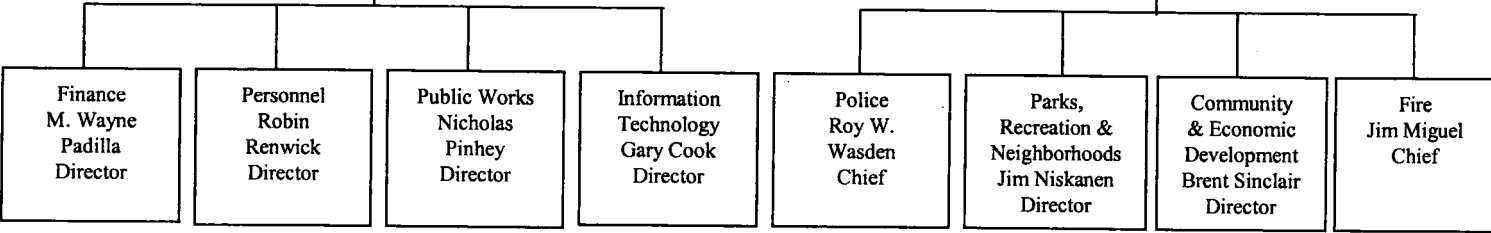
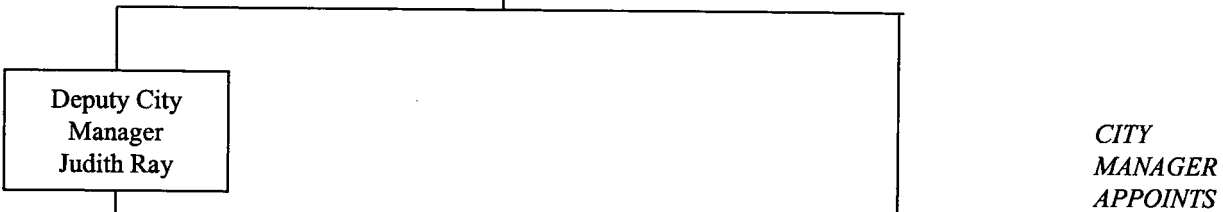
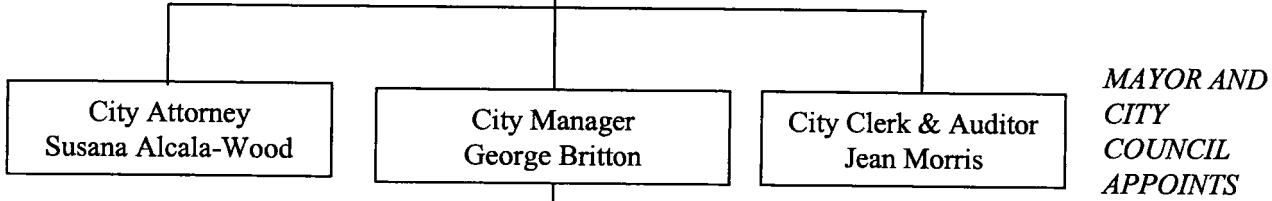
	All Funds Grand Total	327,629,686
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CITIZENS OF MODESTO

CITY COUNCIL

Jim Ridenour, Mayor
 Bob Dunbar Janice Keating
 Brad Hawn Garrad Marsh
 Kristin Olsen Will O'Bryant

VOTERS ELECT



Citizens Advisory Boards, Commissions and Committees

ALSO APPOINTED BY THE MAYOR AND CITY COUNCIL

- Airport Advisory Committee
- Board of Building Appeals
- Board of Zoning Adjustments
- Citizen Housing & Community Development
- Citizens Advisory Committee on Recycling
- Citizens Redevelopment Advisory Committee
- Community Qualities Forum
- Culture Commission
- Disabled Access Appeals Board
- Downtown Improvement District Advisory Board

- Equal Opportunity/Disability Commission
- Golf Courses Committee
- Housing Rehabilitation Loan Committee
- Human Relations Commission
- Landmark Preservation Commission
- Local Cable Programming Committee
- Planning Commission
- Tuolumne River Regional Park Citizens Advisory Committee
- Youth Commission

Revenue Estimate Fiscal Year 2007-2008

General Fund (0100)	Revenue Estimate
Property Taxes	
1101 Current Year Secured Taxes	14,378,785
1105 Delinquent Taxes - Unsecured	24,041
1107 Current Yr Unsecured Taxes	636,510
1110 Supplemental Roll	1,931,794
1116 In-Lieu Property Taxes	6,707
1119 Property Transfer Taxes	1,078,530
Total	18,056,367
Sales & Related Taxes	
1201 Sales & Use Taxes	22,013,994
1202 Triple Flip	7,406,532
1204 Utility User Taxes	20,238,990
1210 Transient Occupancy Taxes	2,301,737
Total	51,961,253
Franchises	
1301 Cable TV Franchise	818,739
1304 PG&E Franchise	459,654
1305 PG&E Franchise Surcharge (SB278)	127,045
1307 Garbage Service Agreement Fees	1,479,724
1313 Railroad Franchise	6,180
1314 Franchise Fee - City Towing	225,000
Total	3,116,342
Business License Tax	
1401 Business License Registration	855,350
1404 Business License Mill Tax	10,300,030
Total	11,155,380
Licenses & Permits	
2101 Bicycle License	250
2202 Various Police Permit	30,000
2203 Permits Vendors - Filming	100
2207 Removal Permit	3,310
2210 Encroachment Permit	40,200
2213 Strt Closure & Abandonment Fee	5,901
2214 Outdoor Promo/Sales Permit	12,000
Total	91,761
Intergovernmental	
3104 Homeowner Property Tax Exempt Replace	276,915
3118 Abandoned Vehicle Allocation	150,000
3119 Motor Vehicle License Fee	1,507,399
3121 VLF Swap	15,704,296
3128 Police Training Reimb Post	175,000
3172 Prop 172 Sales Tax Allocation	775,000
3173 McHenry Tax Sharing Agreement	1,244,961
3312 County Vehicle Theft Allocation	101,000
3325 CTY HSG Auth Officer Reimb	52,000
3706 JPA Administration Fee	42,034
3727 School Police Reimbursement	450,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
General Fund (0100)	
Intergovernmental	
3730 School District Contribution	65,000
3762 Federal Gov't Airport Sec Reim	130,000
3765 Weed and Seed	53,112
4962 Equipment Rental	4,750
Total	20,731,467
Construction Related Fees	
4000 Map Checking Fee	39,721
4001 Building Fee - All Inclusive	690,773
4002 Building Inspection	997,849
4003 Plumbing Inspection	85,441
4004 Electrical Inspection	132,924
4005 Heating/Cooling Code Inspect	111,265
4006 Mobile Home Inspection	13,957
4007 Plan Checking Fee	530,790
4008 Zoning Fee	138,112
4009 Environmental Impact Fee	6,750
4010 Plot Plan Review Fee	60,522
4011 Subdivision Application/Development	342,328
4012 Annexation Fee	41,206
4014 Earthquake Education Fee	1,920
Total	3,193,558
Police & Fire Department Charges	
4021 Extradition Reimb	35,000
4022 Animal Shelter Fee	100,000
4024 Fingerprint Fee	7,500
4025 Contract Police Service	300,000
4027 LiveScan	85,000
4028 Vehicle Release - Police Dept	350,000
4029 Safety Response Reimb	80,000
4030 Reposition Release	3,500
4032 Hood & Duct Installation	1,500
4035 Undergrd Flam/Comb Stork Tank	2,000
4037 Plan Check	90,000
4039 Sprinkler System	25,000
4042 Industrial Fire Contract	226,000
4043 False Alarm Response Fee	5,000
4061 Police Services Reimbursement	165,000
4062 YCCD Training Partnership	115,000
Total	1,590,500
Highway & Streets Maintenance	
4050 Traffic Mitigation	477,927
Total	477,927
Recreation & Neighborhood Fees	
1319 John Thurman Field Franchise	95,000
1325 Park Concession	5,000
4064 Contract Tree Work	2,000
4065 Commercial Landscape Fee	30,000

Revenue Estimate Fiscal Year 2007-2008

General Fund (0100)	Revenue Estimate
Recreation & Neighborhood Fees	
4066 Parks Reservation Fee	48,000
4068 Youth Services Program Fee	65,824
4069 Excursion Program Fee	9,000
4071 Swimming Pool Fee	57,000
4072 League Fee	183,000
4074 Miscellaneous Recreation	118,500
4081 Services - Center Plaza	2,000
6208 John Thurman Field Rental	5,000
6209 Ball Field Rental	21,500
6211 McHenry Museum Fees	1,000
6215 McHenry Mansion Rental	25,000
6216 Mancini Bowl Rental	6,300
6228 Senior Citizens Center Rental	5,000
8123 Special Events Insurance	250
Total	679,374
Other Fees & Charges	
4085 Salary Reimbursement Agreement	27,074
4091 Revenue Bond Admin Fee	42,000
4092 Copying Fee	16,925
4093 City Billing Fee	609,707
4095 Miscellaneous Special Service	528,153
Total	1,223,859
Interest & Rent	
6101 Interest on Bank Accounts	470,000
6201 Lease of Land	40,000
6225 City Building Rental - Other	32,500
Total	542,500
Fines	
7101 General City Fines	185,017
7113 Parking Fine	750,000
7120 Compliance Order Fine (NPU)	50,000
Total	985,017
Miscellaneous Revenue	
4151 Maintenance Fee - General Plan	61,675
4154 Fire Alarm Oct 03	14,000
4155 Plan Review Oct 03	
4156 Inspection Oct 03	2,000
4240 Outside City Water Agreement	1,000
4340 Outside City Water Agreement	5,000
4908 Indirect Cost Recovery	3,036,753
4909 Interfund Labor Charges	5,531,646
5101 Special Assessments	31,000
5301 CFD One-Time Capital Tax	127,500
8107 Donations	2,000
8114 Evidence Release	4,000
8115 Vending Commission	1,500
8117 NEAT Program Receipts	20,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
General Fund (0100)	
Miscellaneous Revenue	
8122 "Refund, Damage & Cost Recovery"	60,000
8133 ALS Contract	72,000
8134 Returned Check Charged	8,000
8137 Sale Const Code & Specification	1,193
8143 Items for Resale	13,825
8155 Miscellaneous Revenue	418,645
8174 Reimbursement Emer Comm Ctr	300,000
Total	9,711,737
Total General Fund (0100)	123,517,042

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Revenue Clearing Fund (0130)	
<hr/>	
Highway & Streets Maintenance	
4050 Traffic Mitigation	
Total	
Total Revenue Clearing Fund (0130)	
 Capital Improvement Support (0300)	
<hr/>	
Licenses & Permits	
2210 Encroachment Permit	55,000
Total	55,000
Construction Related Fees	
4011 Subdivision Application/Development	100,000
Total	100,000
Miscellaneous Revenue	
4158 Time and Materials Inspection	40,000
4909 Interfund Labor Charges	3,011,328
8155 Miscellaneous Revenue	8,513
Total	3,059,841
Total Capital Improvement Support (0300)	
3,214,841	
 Solid Waste Fund (0310)	
<hr/>	
Intergovernmental	
3316 AB939 Reimbursement	170,000
Total	170,000
Other Fees & Charges	
4096 Recycling Program Fee	157,000
4097 Commercial Recycling Fee	30,000
4098 Industrial Recycling Fee	30,000
4108 Recycling Pub Ed	54,927
Total	271,927
Fines	
7120 Compliance Order Fine (NPU)	1,500
Total	1,500
Miscellaneous Revenue	
4100 Compost Bin Reimbursement	300
4909 Interfund Labor Charges	98,151
8103 Waste Energy Project Recovery	228,200
8155 Miscellaneous Revenue	600
8169 Ink Jet Misc Revenue	150
Total	327,401
Total Solid Waste Fund (0310)	
770,828	

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
<u>Education-Govt Communication (0320)</u>	
Miscellaneous Revenue	
8145 Access Modesto Agency Contributions	132,965
Total	132,965
Total Education-Govt Communication (0320)	132,965
<u>Elections/Outside Litigation (0350)</u>	
Intergovernmental	
3732 Modesto City Schools Election Reimburse	120,000
Total	120,000
Miscellaneous Revenue	
8155 Miscellaneous Revenue	
Total	
Total Elections/Outside Litigation (0350)	120,000
<u>Operating Grants Reimbursed (0410)</u>	
Intergovernmental	
3313 High Risk Offender & Juv Court	
Total	
Total Operating Grants Reimbursed (0410)	
<u>Police Outside Agreement (0420)</u>	
Intergovernmental	
3313 High Risk Offender & Juv Court	101,820
Total	101,820
Total Police Outside Agreement (0420)	101,820
<u>Local Transportation Fund (0510)</u>	
Sales & Related Taxes	
1213 Local Transport Allocation	2,400,000
Total	2,400,000
Total Local Transportation Fund (0510)	2,400,000
<u>Traffic Safety Fund (0600)</u>	
Police & Fire Department Charges	
4028 Vehicle Release - Police Dept	80,000
Total	80,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Traffic Safety Fund (0600)	
<hr/>	
Fines	
7110 Motor Vehicle Fine & Forfeiture	1,300,000
Total	1,300,000
Total Traffic Safety Fund (0600)	
1,380,000	
Streets, Traffic & Forestry (0700)	
<hr/>	
Licenses & Permits	
2211 Trench Cut Fee	8,000
2213 Strt Closure & Abandonment Fee	200
Total	8,200
Intergovernmental	
3110 S & H CS 2106B	750,000
3120 S&H CS 2105	1,200,000
3122 S&H CS 2107.5	10,000
3125 S&H CS 2107	1,700,000
Total	3,660,000
Construction Related Fees	
4008 Zoning Fee	30,000
4009 Environmental Impact Fee	7,000
4010 Plot Plan Review Fee	6,000
4011 Subdivision Application/Development	7,000
4012 Annexation Fee	200
4013 Canal Crossing Fee	5,000
4019 Subdivision Inspection	500
Total	55,700
Police & Fire Department Charges	
4063 Traffic Signal Maintenance - Riverbank	1,400
Total	1,400
Highway & Streets Maintenance	
4051 St Hiway Maintenance Agreement	32,000
4052 TRAF - Signal Maint Agreement	34,000
4053 Forced Construction Reimbursement	500
4055 Street Name Sign	9,000
4059 Traffic Signal Maintenance - Ceres	19,000
Total	94,500
Interest & Rent	
6101 Interest on Bank Accounts	40,000
Total	40,000
Miscellaneous Revenue	
4158 Time and Materials Inspection	200
4160 Reciprocal Access Agreement	200
4161 ROW Abandonment	200
4909 Interfund Labor Charges	828,304
8122 "Refund, Damage & Cost Recovery"	5,100

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Streets, Traffic & Forestry (0700)	
<hr/>	
Miscellaneous Revenue	
8155 Miscellaneous Revenue	11,278
Total	845,282
Total Streets, Traffic & Forestry (0700)	4,705,082
Downtown Improvement Dist (0900)	
<hr/>	
Business License Tax	
1410 Business License Mill Tax - DID	226,878
Total	226,878
Interest & Rent	
6101 Interest on Bank Accounts	600
Total	600
Total Downtown Improvement Dist (0900)	227,478
CDBG - Direct Program (1130)	
<hr/>	
Intergovernmental	
3513 CDBG Operating Grant	2,428,846
Total	2,428,846
Miscellaneous Revenue	
4909 Interfund Labor Charges	154,989
Total	154,989
Total CDBG - Direct Program (1130)	2,583,835
Housing Loan Program (1150)	
<hr/>	
Interest & Rent	
6100 Change in Fair Value of Investment	50,000
6104 Direct Loan Interest - CDBG	212,500
Total	262,500
Total Housing Loan Program (1150)	262,500
Public Service (1152)	
<hr/>	
Interest & Rent	
6104 Direct Loan Interest - CDBG	37,500
Total	37,500
Total Public Service (1152)	37,500
Home Program (1170)	
<hr/>	
Intergovernmental	

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Home Program (1170)	
<hr/>	
Intergovernmental	
3517 HOME Grant	1,361,386
	1,361,386
	Total
Miscellaneous Revenue	
4909 Interfund Labor Charges	25,509
6301 Direct Loan Principal	50,000
	75,509
	Total
Total Home Program (1170)	1,436,895
Emergency Shelter Program (1180)	
<hr/>	
Intergovernmental	
3518 Emergency Shelter Grant	104,098
	104,098
	Total
Total Emergency Shelter Program (1180)	104,098
Admin Capital Facility Fee Fund (1390)	
<hr/>	
Miscellaneous Revenue	
4152 CFF Sept 03	20,000
4166 CFF March 2006	100,000
	120,000
	Total
Total Admin Capital Facility Fee Fund (1390)	120,000
Village One (2600)	
<hr/>	
Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	20,000
5302 CFD Annual Maintenance Tax	490,000
	510,000
	Total
Total Village One (2600)	510,000
Fairview Village (2640)	
<hr/>	
Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	170,000
5302 CFD Annual Maintenance Tax	36,000
	206,000
	Total
Total Fairview Village (2640)	206,000
North Beyer (2650)	
<hr/>	
Miscellaneous Revenue	

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
North Beyer (2650)	
<hr/>	
Miscellaneous Revenue	
5302 CFD Annual Maintenance Tax	9,500
Total	9,500
Total North Beyer (2650)	9,500
Enterprise Park 1998 (2660)	
<hr/>	
Miscellaneous Revenue	
5302 CFD Annual Maintenance Tax	16,500
Total	16,500
Total Enterprise Park 1998 (2660)	16,500
Carver/Bangs (2670)	
<hr/>	
Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	5,000
5302 CFD Annual Maintenance Tax	192,100
Total	197,100
Total Carver/Bangs (2670)	197,100
Pelandale/Snyder (2680)	
<hr/>	
Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	24,998
Total	24,998
Total Pelandale/Snyder (2680)	24,998
CFD - Village 1 #2 (2690)	
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Miscellaneous Revenue	
5301 CFD One-Time Capital Tax	20,000
5302 CFD Annual Maintenance Tax	463,000
Total	483,000
Total CFD - Village 1 #2 (2690)	483,000
North Beyer #2 CFD Fund (2710)	
<hr/>	
Construction Related Fees	
4048 CFD Formation Fee	64,500
Total	64,500
Total North Beyer #2 CFD Fund (2710)	64,500

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Kiernan Business Park West (2720)	
<hr/>	
Construction Related Fees	
4048 CFD Formation Fee	64,500
Total	64,500
Total Kiernan Business Park West (2720)	64,500
Kiernan Business Park South (2730)	
<hr/>	
Construction Related Fees	
4048 CFD Formation Fee	64,500
Total	64,500
Total Kiernan Business Park South (2730)	64,500
NorthPointe Village (2750)	
<hr/>	
Miscellaneous Revenue	
5302 CFD Annual Maintenance Tax	35,150
Total	35,150
Total NorthPointe Village (2750)	35,150
Coffee-Claratina (2800)	
<hr/>	
Miscellaneous Revenue	
5302 CFD Annual Maintenance Tax	158,000
Total	158,000
Total Coffee-Claratina (2800)	158,000
Infrastructure Fin Prgm Admin (2900)	
<hr/>	
Miscellaneous Revenue	
4909 Interfund Labor Charges	386,504
Total	386,504
Total Infrastructure Fin Prgm Admin (2900)	386,504
Parking Fund (6000)	
<hr/>	
Interest & Rent	
6101 Interest on Bank Accounts	12,975
6201 Lease of Land	105,900
Total	118,875
Miscellaneous Revenue	
4101 Off-Street Parking	109,635
4102 Metered Parking	115,784
4103 Validated Lots	850,545

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Parking Fund (6000)	
Miscellaneous Revenue	
4909 Interfund Labor Charges	22,588
8155 Miscellaneous Revenue	30,850
Total	1,129,402
Total Parking Fund (6000)	1,248,277

Water Operations (6100)	
Interest & Rent	
6101 Interest on Bank Accounts	431,000
Total	431,000
Miscellaneous Revenue	
4163 Water Supply Analysis	5,000
4201 Water Sales - Flat Rate	30,775,070
4202 Water Sales - Metered	16,937,656
4210 Utility Misc Fees - Clearing	1,013,322
4909 Interfund Labor Charges	368,275
8121 Legal Settlement	157,696
Total	49,257,019
Total Water Operations (6100)	49,688,019

Water Development Fees (6101)	
Miscellaneous Revenue	
4250 Water Systems Fee	2,300,000
4251 Water Taps & Connections	500,000
4252 Fire Hydrant Connection Fee	45,000
4253 Water Meter Sales	150,000
Total	2,995,000
Total Water Development Fees (6101)	2,995,000

Wastewater Fund (6210)	
Interest & Rent	
6101 Interest on Bank Accounts	300,000
Total	300,000
Miscellaneous Revenue	
4301 Residential Sewer Service	11,822,080
4304 Commercial Sewer Service	3,471,275
4307 Empire Sanitary District	218,907
4310 Septic Tank Pumping	230,000
4313 Industrial Sewer Service	6,949,772
4355 Lab Fees	50,000
4909 Interfund Labor Charges	965,813
8122 "Refund, Damage & Cost Recovery"	1,000

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Wastewater Fund (6210)	
<hr/>	
Miscellaneous Revenue	
8155 Miscellaneous Revenue	2,500
Total	23,711,347
Total Wastewater Fund (6210)	24,011,347
Wastewater Development Fees (6211)	
<hr/>	
Miscellaneous Revenue	
4351 Sewer Recovery	39,050
4352 Sewer Bond Redemption Fee	500,000
4353 Subtrunk Extension Charge	122,000
Total	661,050
Total Wastewater Development Fees (6211)	661,050
Storm Drainage Fund (6280)	
<hr/>	
Highway & Streets Maintenance	
4051 St Hiway Maintenance Agreement	12,000
Total	12,000
Miscellaneous Revenue	
4370 Storm Drainage Fee	5,130,000
4909 Interfund Labor Charges	81,519
Total	5,211,519
Total Storm Drainage Fund (6280)	5,223,519
Compost Operations (6290)	
<hr/>	
Miscellaneous Revenue	
4380 Compost Sales	397,682
4382 Co-compost Sales	8,000
4387 Stockton Tip Fees	220,000
4388 Tip Fee Pruned Refuse/Forestry	100,000
4390 Tip Fee Haulers	661,000
Total	1,386,682
Total Compost Operations (6290)	1,386,682
Airport Operating Fund (6310)	
<hr/>	
Property Taxes	
1113 Aircraft Taxes	210,000
Total	210,000
Business License Tax	
1401 Business License Registration	500

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Airport Operating Fund (6310)	
Business License Tax	
1404 Business License Mill Tax	30,000
Total	30,500
Interest & Rent	
6201 Lease of Land	120,000
6225 City Building Rental - Other	45,000
Total	165,000
Miscellaneous Revenue	
4401 Special Concessions	5,000
4402 Airport Key Revenue	250
4404 Gallonage	75,000
4410 Airport Car Rental	150,000
4413 Airport Hangar Rental	325,000
4416 Airport Landing Fee	30,000
4419 Aircraft Tie-Down Fee	6,000
8146 Airport Security Service	1,000
Total	592,250
Total Airport Operating Fund (6310)	997,750

County Aircraft Tax (6330)

Intergovernmental	
3404 County Airport App Cap Grant	184,000
Total	184,000
Total County Aircraft Tax (6330)	184,000

Bus Service - Fixed Route (6510)

Intergovernmental	
3549 FTA 5307	1,183,598
Total	1,183,598
Total Bus Service - Fixed Route (6510)	1,183,598

Bus Service - DAR (6520)

Intergovernmental	
3158 LTF Sales Tax	1,280,430
3549 FTA 5307	918,184
Total	2,198,614

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Bus Service - DAR (6520)	
<hr/>	
Miscellaneous Revenue	
4501 Passenger Rev Dial-A-Ride	160,000
Total	160,000
Total Bus Service - DAR (6520)	2,358,614
Transportation Center (6530)	
<hr/>	
Intergovernmental	
3158 LTF Sales Tax	66,148
3162 LTF Amtrak	54,778
3549 FTA 5307	553,106
Total	674,032
Interest & Rent	
6125 Telephone Commissions	6,000
6201 Lease of Land	86,000
Total	92,000
Miscellaneous Revenue	
8115 Vending Commission	5,000
Total	5,000
Total Transportation Center (6530)	771,032
Bus Fixed Route MAX Operations (6540)	
<hr/>	
Intergovernmental	
3158 LTF Sales Tax	6,187,207
3161 STAF - Transit Operating Grant	2,024,579
3549 FTA 5307	1,187,598
Total	9,399,384
Miscellaneous Revenue	
4504 Cash Fares & Daily Passes	1,234,478
4507 Student Passes - Monthly	151,710
4508 Bart Express Passes	85,000
4510 E-H Passes - Monthly	182,846
4511 E-H Ticket Books	31,600
4514 Student Ticket Books	27,112
4519 Regular Ride Book Sales	114,200
4522 Regular Monthly Bus Passes	245,162
4530 County Employee Fare Reimbursement	13,000
4909 Interfund Labor Charges	74,494
8148 Bus Advertising	90,000
8149 Bus Bench Advertising	9,700
Total	2,259,302
Total Bus Fixed Route MAX Operations (6540)	11,658,686

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Bus Fixed Route-Alt Transport (6550)	
<hr/>	
Intergovernmental	
3531 Federal TEA - 21 CMAQ	79,048
Total	79,048
Total Bus Fixed Route-Alt Transport (6550)	79,048
Golf Fund (6600)	
<hr/>	
Recreation & Neighborhood Fees	
4076 Golf Team Rounds	16,000
4601 Muni Green Fee	406,610
4602 Dryden Green Fee	869,811
4603 Creekside Green Fee	956,583
4604 Annual Memberships	11,250
4605 First Tee Green Fees	1,300
4620 Muni Pro - Rent	60,000
4621 Dryden Pro - Rent	5,000
Total	2,326,554
Interest & Rent	
6102 Trustee Interest/Inv Earnings	20,000
6201 Lease of Land	1,358
6203 Miscellaneous Fee	76,680
Total	98,038
Total Golf Fund (6600)	2,424,592
Centre Plaza Fund (6700)	
<hr/>	
Intergovernmental	
4962 Equipment Rental	60,000
Total	60,000
Recreation & Neighborhood Fees	
4081 Services - Center Plaza	30,000
4082 Commissions	245,000
8123 Special Events Insurance	7,000
Total	282,000
Interest & Rent	
6101 Interest on Bank Accounts	3,000
6218 Room Rent - Centre Plaza	495,000
Total	498,000
Miscellaneous Revenue	
4909 Interfund Labor Charges	154,971
Total	154,971
Total Centre Plaza Fund (6700)	994,971

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Central Services (7100)	
<hr/>	
Intergovernmental	
4940 Copier Charges	26,000
Total	26,000
Total Central Services (7100)	26,000

Inventory Purchases (7110)

Intergovernmental	
4945 UPS Service - Stores	7,504
4947 Surplus Sales	11,000
4948 Cellular Phones Rental Stores	500
4951 Sales of Inventory - Stores	4,558,436
Total	4,577,440
Miscellaneous Revenue	
8155 Miscellaneous Revenue	15,000
Total	15,000
Total Inventory Purchases (7110)	4,592,440

Central Services - Mail (7120)

Intergovernmental	
4942 Mail Charges	285,176
Total	285,176
Total Central Services - Mail (7120)	285,176

Information Technology (7130)

Intergovernmental	
4935 Technology & Information Services	4,938,006
Total	4,938,006
Miscellaneous Revenue	
4909 Interfund Labor Charges	15,000
Total	15,000
Total Information Technology (7130)	4,953,006

Fleet Management Fund (7200)

Intergovernmental	
4961 Equipment Pool Charges	4,272,146
Total	4,272,146
Miscellaneous Revenue	

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
<u>Fleet Management Fund (7200)</u>	
Miscellaneous Revenue	
4909 Interfund Labor Charges	200,828
Total	200,828
Total Fleet Management Fund (7200)	4,472,974
<u>Fleet Equipment Replacement (7210)</u>	
Intergovernmental	
4964 Equipment Pool Replacement	3,750,000
Total	3,750,000
Total Fleet Equipment Replacement (7210)	3,750,000
<u>Insurance - Administration (7310)</u>	
Miscellaneous Revenue	
4909 Interfund Labor Charges	1,075,152
Total	1,075,152
Total Insurance - Administration (7310)	1,075,152
<u>Insurance - Workers Comp (7320)</u>	
Intergovernmental	
4971 Premium Assessments	3,999,705
Total	3,999,705
Interest & Rent	
6101 Interest on Bank Accounts	544,000
Total	544,000
Total Insurance - Workers Comp (7320)	4,543,705
<u>Insurance - Liability Insurance (7330)</u>	
Intergovernmental	
4971 Premium Assessments	2,499,997
Total	2,499,997
Interest & Rent	
6101 Interest on Bank Accounts	162,412
Total	162,412
Miscellaneous Revenue	
8119 Insurance Reimbursement	12,570
Total	12,570
Total Insurance - Liability Insurance (7330)	2,674,979

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Insurance - Property Insurance (7340)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	401,258
Total	401,258
Interest & Rent	
6101 Interest on Bank Accounts	8,000
Total	8,000
Total Insurance - Property Insurance (7340)	409,258
Insurance - Dental Insurance (7350)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	1,329,496
Total	1,329,496
Total Insurance - Dental Insurance (7350)	1,329,496
Insurance - Health (7360)	
<hr/>	
Intergovernmental	
4972 Premium Assessments - Other	13,206,350
Total	13,206,350
Total Insurance - Health (7360)	13,206,350
Insurance - Disability (7370)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	408,648
Total	408,648
Total Insurance - Disability (7370)	408,648
Other Employee Insurance (7380)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	450,592
Total	450,592
Total Other Employee Insurance (7380)	450,592

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Insurance - Vision (7390)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	328,135
Total	328,135
Total Insurance - Vision (7390)	328,135
Employee Benefits Mgmt (7510)	
<hr/>	
Intergovernmental	
4913 EBF Leave Accrual	1,627,828
4991 Leave - Internal Charges	13,483,607
4994 PERS Miscellaneous	22,322,924
Total	37,434,359
Interest & Rent	
6101 Interest on Bank Accounts	353,956
Total	353,956
Total Employee Benefits Mgmt (7510)	37,788,315
Employee Benefits Admin (7520)	
<hr/>	
Intergovernmental	
4971 Premium Assessments	282,037
Total	282,037
Miscellaneous Revenue	
8135 Deferred Comp Admin. Allowance	35,000
Total	35,000
Total Employee Benefits Admin (7520)	317,037
Building Services (7800)	
<hr/>	
Intergovernmental	
4910 Building Services Charges	2,193,722
Total	2,193,722
Interest & Rent	
6225 City Building Rental - Other	45,000
Total	45,000
Miscellaneous Revenue	
4909 Interfund Labor Charges	9,858
Total	9,858
Total Building Services (7800)	2,248,580

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
JPA Building Services (8500)	
<hr/>	
Intergovernmental	
3311 County Share of Bldg Services	727,011
4911 City 1010 Mtc	714,460
4912 1010 Retail Share JPA Costs	85,222
4914 Cinema Share - JPA Costs	13,773
4915 1020 Share - JPA Costs	22,841
4916 Stan Cty Det - TSP Maintenance	18,000
Total	1,581,307
 Interest & Rent	
6225 City Building Rental - Other	3,593
Total	3,593
Total JPA Building Services (8500)	1,584,900

Stanislaus Drug Enforce Agency (8850)

Intergovernmental	
3501 Federal Grant OCJP	150,000
3702 SDEA Contributions In-Kind	1,643,284
3703 SDEA Contribution Operation	584,302
Total	2,377,586
 Interest & Rent	
6101 Interest on Bank Accounts	16,000
Total	16,000
 Fines	
7202 Seized Forfeiture	70,000
Total	70,000
Total Stanislaus Drug Enforce Agency (8850)	2,463,586

Tuolumne River Regional Park (8900)

Intergovernmental	
3701 TRRP Apportionment	413,403
Total	413,403
 Recreation & Neighborhood Fees	
6209 Ball Field Rental	12,000
6220 Picnic Area Rental	9,000
Total	21,000
 Other Fees & Charges	
4095 Miscellaneous Special Service	5,000
Total	5,000

Revenue Estimate Year 2007-2008

Revenue
Estimate

Tuolumne River Regional Park (8900)

Interest & Rent

6225 City Building Rental - Other

65,000

65,000

Total Tuolumne River Regional Park (8900)

504,403

General Fund Total
All Other Funds Total

All Funds Grand Total

336,614,053

**PROGRAM APPROPRIATIONS BY FUNDING SOURCE
2007-08**

Department	Fund	Orgn	Program Service Description	General Fund	Other Funds	Total Programs	%	FTE
CITY COUNCIL	0100	0101	City Council	\$208,136	\$0	\$208,136	100.0%	0.0
CITY COUNCIL Total				\$208,136	\$0	\$208,136		0.0

City Council Department

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	193,119	194,296	220,240	208,136	(12,104)	(5.5%)
Total Expenditures	193,119	194,296	220,240	208,136	(12,104)	(5.5%)

City Council (0101)

City of Modesto

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	70,169	87,566	94,075	74,353	(19,722)	(21.0%)
Internal Service Charges	32,460	32,645	37,021	45,768	8,747	23.6%
Professional & Contractual Svc	46,580	28,888	38,408	35,979	(2,429)	(6.3%)
Materials & Supplies	3,123	2,001	7,036	7,036	0	0.0%
Other	40,787	43,197	43,700	45,000	1,300	3.0%
Total Expenditures	193,119	194,296	220,240	208,136	(12,104)	(5.5%)
Net (Expenditures)/Revenues	(193,119)	(194,296)	(220,240)	(208,136)	12,104	(5.5%)

FY 2007-08 BUDGET

GENERAL FUND								
	FY 05-06 Actual	FY 06-07 (02-13)	FY 06-07 Revised (04-26)	FY 07-08 Projected	FY 08-09 Projected	FY 09-10 Projected	FY 10-11 Projected	FY 11-12 Projected
REVENUES								
ON-GOING REVENUES Total		\$119,601,010	\$117,988,954	\$123,517,042	\$128,420,622	\$133,641,179	\$139,091,176	\$144,781,159
			-1.35%	4.69%	3.97%	4.07%	4.08%	4.09%
OTHER REVENUES Total		\$1,353,225	\$1,837,726	\$1,222,000	\$632,000	\$644,480	\$337,459	\$350,958
TRANSFERS IN Total		\$2,337,000	\$2,385,556	\$2,419,937	\$2,614,060	\$2,833,824	\$2,973,414	\$2,950,605
Grand Total Revenues	\$116,922,100	\$123,291,235	\$122,212,235	\$127,158,979	\$131,666,682	\$137,119,483	\$142,402,050	\$148,082,722
EXPENDITURES								
OPERATING DEPARTMENT Totals		(\$114,513,758)	(\$114,828,758)	(\$122,814,493)	(\$127,711,853)	(\$132,805,107)	(\$138,102,091)	(\$143,610,955)
				6.95%	3.99%	3.99%	3.99%	3.99%
ON-GOING EXPENDITURES Total		(\$4,396,738)	(\$4,396,738)	(\$2,258,315)	(\$1,526,167)	(\$1,544,735)	(\$1,564,044)	(\$1,584,126)
ON-GOING SUPPLEMENTAL Totals		(\$639,045)	(\$1,128,591)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
ONE-TIME ADJUSTMENTS Total		(\$3,707,350)	(\$4,127,525)	(\$500,000)	\$0	\$0	\$0	\$0
ONE-TIME SUPPLEMENTAL Totals		(\$189,087)	(\$189,087)	\$0	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTALS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TRANSFERS OUT Total		(\$9,281,117)	(\$9,145,717)	(\$8,630,063)	(\$7,281,558)	(\$7,603,558)	(\$7,325,558)	(\$7,622,558)
Grand Total Expenditures	(\$114,027,644)	(\$132,727,095)	(\$133,816,416)	(\$134,302,871)	(\$136,619,578)	(\$142,053,400)	(\$147,091,693)	(\$152,917,639)
EXPENDITURE OFFSETS								
EXPENDITURE OFFSETS Total		\$3,675,413	\$4,102,887	\$4,316,626	\$5,146,314	\$5,351,710	\$5,565,322	\$5,787,478
Grand Total Expenditure Offsets		\$3,675,413	\$4,102,887	\$4,316,626	\$5,146,314	\$5,351,710	\$5,565,322	\$5,787,478
ONE Litigation Settlement			(\$1,056,000)					
BEGINNING FUND BALANCE	\$20,415,059	\$23,309,515	\$23,309,515	\$14,752,221	\$11,924,956	\$12,118,374	\$12,536,167	\$13,411,845
ENDING FUND BALANCE	\$23,309,515	\$17,549,068	\$14,752,221	\$11,924,956	\$12,118,374	\$12,536,167	\$13,411,845	\$14,364,406
RESTRICTED FUNDS IN RSRVE	(\$1,800,000)	(\$1,700,000)	(\$1,700,000)	(\$1,600,000)	(\$1,500,000)	(\$1,400,000)	(\$1,300,000)	(\$1,200,000)
OTHER FUNDING "HOLDS"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unrestricted Balance	\$21,509,515	\$15,849,068	\$13,052,221	\$10,324,956	\$10,618,374	\$11,136,167	\$12,111,845	\$13,164,406
RESERVE AT 8% w/o Exp Offset	(\$9,122,212)	(\$10,618,168)	(\$10,705,313)	(\$10,744,230)	(\$10,929,566)	(\$11,364,272)	(\$11,767,335)	(\$12,233,411)
EXCESS/(DEFICIENCY) COMPARED to 8% POLICY	\$12,387,303	\$5,230,901	\$2,346,908	(\$419,274)	(\$311,192)	(\$228,105)	\$344,510	\$930,995
	18.86%	11.94%	9.75%	7.69%	7.77%	7.84%	8.23%	8.61%
RESERVE AT 8% w/ Exp Offset	(\$9,122,212)	(\$10,324,135)	(\$10,377,082)	(\$10,398,900)	(\$10,517,861)	(\$10,936,135)	(\$11,322,110)	(\$11,770,413)
EXCESS/(DEFICIENCY) COMPARED to 8% POLICY	\$12,387,303	\$5,524,934	\$2,675,139	(\$73,944)	\$100,513	\$200,032	\$789,736	\$1,393,993

FY 2007-2008 Budget

Operating Grants Proforma (0300's-0420's)								
(in Thousands)								
	Actual 04-05	Actual 05-06	Estimate 06-07	07-08	08-09	Projected 09-10	10-11	11-12
Sources								
Revenue	4,721	5,643	3,806	3,844	3,882	3,921	3,960	4,000
Total Revenue & Other Sources	5,617	6,993	4,985	5,567	5,623	5,679	5,736	5,793
Uses								
Operating Expenditures	5,174	6,839	5,513	5,568	5,623	5,680	5,737	5,794
Capital Improvement Program	0	0	0	0	0	0	0	0
Other Uses	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	5,174	6,839	5,513	5,568	5,623	5,680	5,737	5,794
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	443	154	(527)	(0)	(0)	(0)	(0)	(0)
Working Capital								
Beginning Working Capital	587	1,030	1,184	657	657	656	656	655
Ending Working Capital	1,030	1,184	657	657	656	656	655	655

FY 2007-2008 Budget

Information Technology Services Fund									
Fund 7130 (In Thousands)									
	Actual 04-05	05-06	06-07	07-08	Projected				
					08-09	09-10	10-11	11-12	12-13
Sources									
Revenue	3,747	3,546	5,429	4,606	4,836	5,127	5,383	5,544	5,711
Other Sources	450	1,461	1,268	0	0	0	0	0	0
Total Revenue & Other Sources	4,197	5,007	6,697	4,606	4,836	5,127	5,383	5,544	5,711
Uses									
Operating Expenditures	4,224	4,436	4,996	5,135	5,279	5,426	5,629	5,840	6,059
Other Uses	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	4,224	4,436	4,996	5,135	5,279	5,426	5,629	5,840	6,059
Other NonOperating Source/Use									
NonOperating Rev/Exp	39	(30)	40	41	41	42	43	44	45
Total NonOperating Source/Use	39	(30)	40	41	41	42	43	44	45
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses									
	12	541	1,741	(488)	(401)	(257)	(203)	(252)	(304)
Capital Improvement Program									
Operating Encumbrances	0	629	2,975	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0
Working Capital									
Beginning Working Capital	1,397	1,757	1,952	974	841	796	895	1,048	1,152
Balance Sheet Adj (includes Depreciation)	351	464	356	356	356	356	356	356	356
Ending Working Capital	1,760	2,133	1,074	841	796	895	1,048	1,152	1,205
Less Tidemark Money									
Less Change in Fair Value	(3)	(1)	0	0	0	0	0	0	0
Available Ending Working Capital	1,757	2,132	1,074	841	796	895	1,048	1,152	1,205

FY 2007-2008 Budget

Traffic Safety Fund (0600)

(in Thousands)
As of June 30, 2007

	Actual 04-05	Actual 05-06	Estimate 06-07	07-08	Projected			
					08-09	09-10	10-11	11-12
Sources								
Revenue	1,074	793	1,120	1,142	1,165	1,189	1,212	1,237
Total Revenue & Other Sources	1,074	793	1,120	1,142	1,165	1,189	1,212	1,237
Uses								
Operating Expenditures	102	360	450	300	0	0	0	0
Capital Improvement Program	0	0	0	0	0	0	0	0
Other Uses	584	1,130	842	842	1,165	1,189	1,212	1,237
Total Expenditure & Other Uses	686	1,490	1,292	1,142	1,165	1,189	1,212	1,237
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	388	(697)	(172)	0	0	0	0	0
Working Capital								
Beginning Working Capital	482	870	173	1	2	2	2	2
Ending Working Capital	870	173	1	2	2	2	2	2

Proforma .6000 Parking.xls

	Budget FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	1,044,451	195,868		0	0	0
(from the June 30, 2006 CAFR)	7/1/06	7/1/07				
REVENUE (type 31's)						
Revenue Budget	1,225,689	1,248,277	0	0	0	0
Transfers In from Fund 1300 (P866)	180,000	0	0	0	0	0
TOTAL REVENUE	1,405,689	1,248,277	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-1,170,438	-1,495,455	0	0	0	0
Transfers Out	0	0	0	0	0	0
TOTAL EXPENDITURES	-1,170,438	-1,495,455	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP (P597/P866)	-1,083,834	0	0	0	0	0
Ending Fund Balance	195,868	-51,310	0	0	0	0
	6/30/07	6/30/08				

note: \$630,000 was subtracted from the July 1, 2006 beginning balance, this amount is Property held for Resale for the parking lot at 10th and H. If the property is sold for development some or all of the \$630,000 may be converted to cash and added back to the fund balance.

6700_Centre Plaza FY 07-08

	Budget FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	457,686	373,841		0	0	0
(from the June 30, 2006 CAFR)	7/1/06	7/1/07				
REVENUE (type 31's)						
Revenue	1,000,129	994,971	0	0	0	0
Transfers In (General Fund Subsidy)	724,955	746,571	0	0	0	0
Transfers In from 6700	147,285	75,600				
TOTAL REVENUE	1,872,369	1,817,142	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-1,808,929	-1,670,304	0	0	0	0
Transfer Out to 6710	-147,285	-75,600				
TOTAL EXPENDITURES	-1,956,214	-1,745,904	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP OR MY OPS	0	0	0	0	0	0
Ending Fund Balance	373,841	445,079	0	0	0	0
	6/30/07	6/30/08				

	Budget FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance (from the June 30, 2006 CAFR)	-192,208 7/1/06	-89,678 7/1/07		0	0	0
REVENUE (type 31's)						
Revenue	2,371,521	2,424,592	0	0	0	0
Transfers In (General Fund Subsidy if needed)	100,000	100,000	0	0	0	0
Transfers In from General Fund for P391 (cash not yet yet jv'd over to golf fund)	134,084	100,000				
TOTAL REVENUE	2,605,605	2,624,592	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-2,371,521	-2,423,097	0	0	0	0
Transfer Out		0	0	0	0	0
TOTAL EXPENDITURES	-2,371,521	-2,423,097	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP (P391) (available budget but not yet spent)	-131,554	-100,000	0	0	0	0
Ending Fund Balance	-89,678 6/30/07	11,817 6/30/08	0	0	0	0

notes: (A) \$612,784 in cash with fiscal agent was subtracted from the beginning balance for July 1, 2007,

(B) if this enterprise fund has operating revenues sufficient to cover operating expenses, the \$100,000 subsidy will not be transferred, if the \$100,000 subsidy is not transferred the ending working capital on June 30, 2007 could be -\$189,678,

7800_Building Services FY 07-08

	Budget FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	0	-408,742		0	0	0
(from the June 30, 2006 CAFR)	7/1/06	7/1/07				
REVENUE (type 31's)						
Revenue	1,852,919	2,248,578	0	0	0	0
Transfers In	0	0	0	0	0	0
TOTAL REVENUE	1,852,919	2,248,578	0	0	0	0
EXPENDITURES (type 22's)						
Operating Budget	-2,252,817	-2,259,104	0	0	0	0
Transfer Out to Workers' Comp	-8,844	0	0	0	0	0
TOTAL EXPENDITURES	-2,261,661	-2,259,104	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP OR MY OPS	0	0	0	0	0	0
Ending Fund Balance	-408,742	-419,268	0	0	0	0
	6/30/07	6/30/08				

Strom Drain Proforma (6280)
Five-Year ProForma

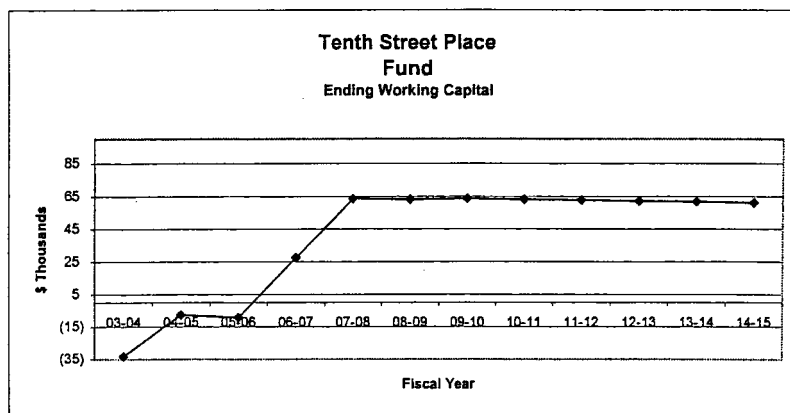
	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	6,022,051	5,116,000	5,229,000	5,303,000	5,356,000	5,411,000	5,521,000	5,566,949
Other Revenue	299,000	678,000	826,000					
Total Revenue & Other Sources	6,321,051	5,794,000	6,055,000	5,303,000	5,356,000	5,411,000	5,521,000	5,566,949
Uses								
Operating Expenditures	5,927,000	5,997,000	6,369,000	6,210,000	6,333,000	6,459,000	6,644,000	6,777,000
Capital Improvement Program	117,000	382,000	500,000	0	0	0	0	0
Other Uses	103,000	9,000						
Total Expenditures & Other Uses	6,147,000	6,388,000	6,869,000	6,210,000	6,333,000	6,459,000	6,644,000	6,777,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	174,051	(594,000)	(814,000)	(907,000)	(977,000)	(1,048,000)	(1,123,000)	(1,210,051)
Working Capital								
Beginning Working Capital	1,204,000	1,378,051	784,051	(29,949)	(936,949)	(1,913,949)	(2,961,949)	(4,084,949)
Ending Working Capital	1,378,051	784,051	(29,949)	(936,949)	(1,913,949)	(2,961,949)	(4,084,949)	(5,295,000)

FY 2007-2008 Budget

Tenth Street Place JPA Fund

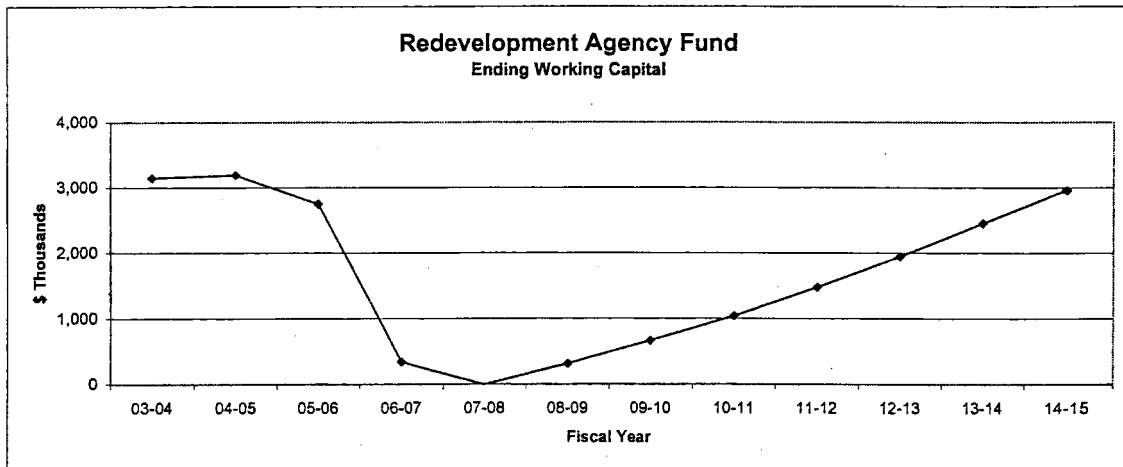
Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	Actual 03-04	Actual 04-05	Actual 05-06	Budget 06-07	Adopted 07-08	08-09	09-10	Projected				
								10-11	11-12	12-13	13-14	14-15
Sources												
Revenue	1,345	1,371	1,407	1,501	1,585	1,595	1,626	1,659	1,692	1,726	1,761	1,796
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	1,345	1,371	1,407	1,501	1,585	1,595	1,626	1,659	1,692	1,726	1,761	1,796
Uses												
Operating Expenditures	1,378	1,345	1,410	1,464	1,549	1,595	1,626	1,659	1,693	1,726	1,761	1,796
Other Uses	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	1,378	1,345	1,410	1,464	1,549	1,595	1,626	1,659	1,693	1,726	1,761	1,796
Other												
Non Operating Rev/Exp	0	0	1	0	0	0	0	0	0	0	0	0
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	(33)	26	(2)	37	36	(0)	0	(0)	(0)	(0)	(0)	(0)
Capital Improvement Program	0	0	0	0	0	0	0	0	0	0	0	0
Operating Encumbrances	0	0	0	0	0	0	0	0	0	0	0	0
Working Capital												
Beginning Working Capital	0	(33)	(7)	(9)	28	64	63	64	63	63	62	62
Balance Sheet Adj includes Depreciation	0	0	0	0	0	0	0	0	0	0	0	0
Ending Working Capital	(33)	(7)	(9)	28	64	63	64	63	63	62	62	61
Less Change Fair Value	0	(0)	0	0	0	0	0	0	0	0	0	0
Available Ending Working Capital	(33)	(7)	(9)	28	64	63	64	63	63	62	62	61



FY 2007-2008 Budget

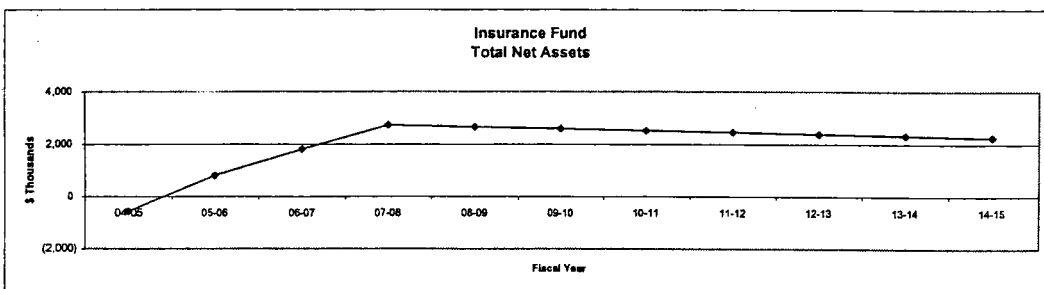
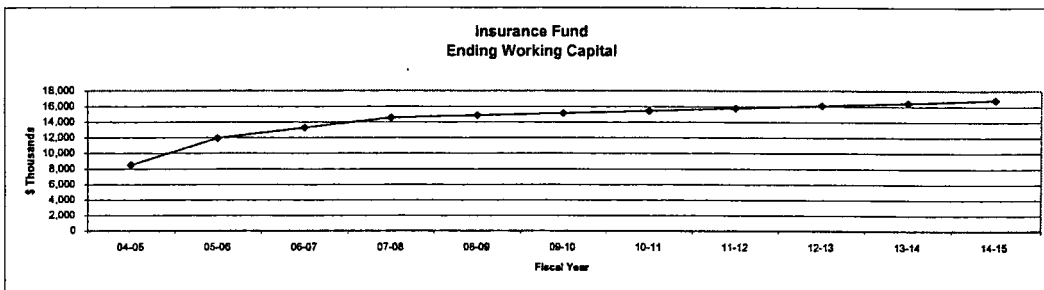
Redevelopment Agency Fund (9020-9080)												
Ten-Year Proforma (in Thousands) As of June 30, 2007												
	Actual 03-04	Actual 04-05	Actual 05-06	Budget 06-07	Adopted 07-08	08-09	09-10	10-11	Projected			
									11-12	12-13	13-14	14-15
Sources												
Revenue	4,019	4,579	4,847	5,381	6,091	6,495	6,928	7,391	7,886	8,416	8,983	9,162
Other Sources	916	2,124	1,399	27	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	4,935	6,704	6,246	5,408	6,091	6,495	6,928	7,391	7,886	8,416	8,983	9,162
Uses												
Operating Expenditures	2,299	4,183	4,292	4,541	5,117	5,076	5,253	5,442	5,655	5,859	6,078	6,312
Capital Improvement Program	214	32	104	2,462	389	138	350	575	684	1,046	1,277	1,129
Other Uses	854	2,446	2,292	947	932	958	977	999	1,109	1,040	1,124	1,214
Total Expenditure & Other Uses	3,366	6,661	6,687	7,950	6,438	6,171	6,579	7,016	7,448	7,946	8,479	8,654
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses												
	1,569	43	(441)	(2,542)	(347)	324	348	375	438	470	504	508
Working Capital												
Beginning Working Capital	1,579	3,148	3,190	2,882	340	(7)	317	665	1,040	1,478	1,948	2,452
Ending Working Capital	3,148	3,190	2,749	340	(7)	317	665	1,040	1,478	1,948	2,452	2,960



FY 2007-2008 Budget

Insurance Fund											
Ten-Year Proforma											
(In Thousands)											
As of June 30, 2007											
	Actual 04-05	Actual 05-06	Budget 06-07	Adopted 07-08	08-09	09-10	Projected				
							10-11	11-12	12-13	13-14	14-15
Sources											
Revenue	18,370	21,317	20,664	23,963	24,510	25,070	25,643	26,230	26,830	27,445	28,075
Other Sources	0	600	1,420	1,000	0	0	0	0	0	0	0
Total Revenue & Other Sources	18,370	21,917	22,084	24,963	24,510	25,070	25,643	26,230	26,830	27,445	28,075
Uses											
Operating Expenditures	12,919	18,256	20,573	24,304	24,863	25,435	26,022	26,622	27,236	27,866	28,510
Other Uses	3,117	600	420	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	16,036	18,856	20,993	24,304	24,863	25,435	26,022	26,622	27,236	27,866	28,510
Other											
Non Operating Rev/Exp	-2	358	269	613	637	663	689	716	735	765	796
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	2,332	3,419	1,360	1,272	284	297	310	324	329	345	360
Working Capital											
Beginning Working Capital	6,209	8,541	11,960	13,321	14,593	14,877	15,174	15,484	15,808	16,138	16,482
Ending Working Capital	8,541	11,960	13,321	14,593	14,877	15,174	15,484	15,808	16,138	16,482	16,842

minus Long Term Liabilities	(9,130)	(11,175)	(11,510)	(11,855)	(12,211)	(12,577)	(12,954)	(13,343)	(13,743)	(14,156)	(14,580)
plus Non-Current Assets	38	29									
= Total Net Assets	(551)	814	1,811	2,738	2,666	2,597	2,530	2,465	2,394	2,327	2,262

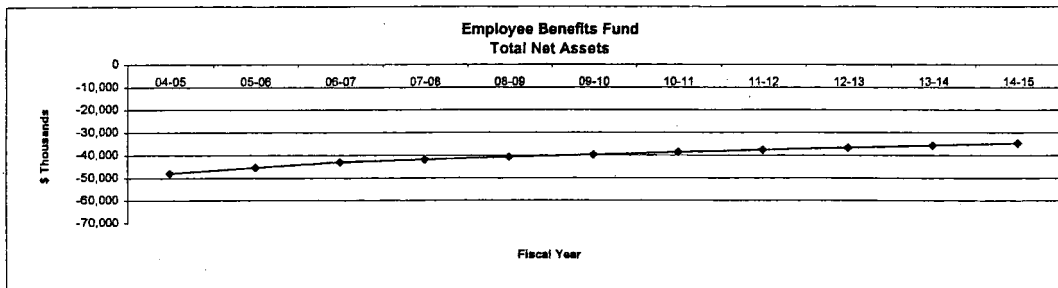
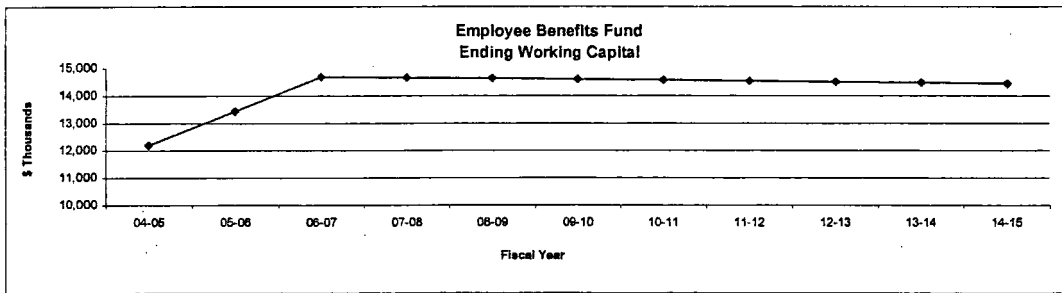


FY 2007-2008 Budget

Employee Benefits Fund

Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	Actual 04-05	Actual 05-06	Budget 06-07	Adopted 07-08	Projected 08-09	09-10	10-11	11-12	12-13	13-14	14-15
Sources											
Revenue	35,469	38,998	38,105	39,344	40,524	41,740	42,992	44,282	45,610	46,979	48,388
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	35,469	38,998	38,105	39,344	40,524	41,740	42,992	44,282	45,610	46,979	48,388
Uses											
Operating Expenditures	33,950	37,767	38,225	39,372	40,553	41,769	43,022	44,313	45,642	47,012	48,422
Other Uses	0	0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	33,950	37,767	38,225	39,372	40,553	41,769	43,022	44,313	45,642	47,012	48,422
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses	1,519	1,231	(120)	(28)	(29)	(29)	(30)	(31)	(32)	(33)	(34)
Working Capital											
Beginning Working Capital	10,688	12,208	14,810	14,690	14,662	14,634	14,604	14,574	14,543	14,510	14,477
Ending Working Capital	12,207	13,439	14,690	14,662	14,634	14,604	14,574	14,543	14,510	14,477	14,443
minus Long Term Liabilities	(60,222)	(58,848)	(57,671)	(56,517)	(55,387)	(54,279)	(53,194)	(52,130)	(51,087)	(50,066)	(49,064)
plus Non-Current Assets	10	5									
= Total Net Assets	(48,004)	(45,403)	(42,981)	(41,855)	(40,753)	(39,675)	(38,620)	(37,587)	(36,577)	(35,588)	(34,621)

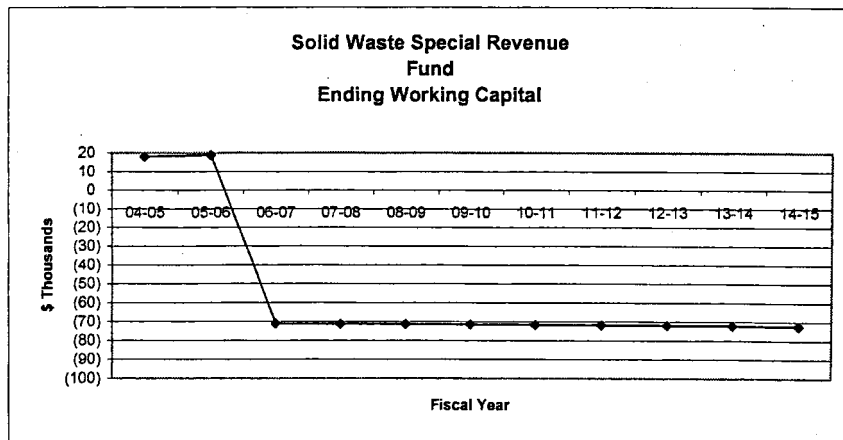


FY 2007-2008 Budget

Solid Waste Special Revenue

Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	Actual 04-05	Actual 05-06	Budget 06-07	Adopted 07-08	08-09	09-10	10-11	Projected 11-12	12-13	13-14	14-15
Sources											
Revenue	637	660	842	771	794	818	842	868	894	920	948
Other Sources	0	0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources	637	660	842	771	794	818	842	868	894	920	948
Uses											
Operating Expenditures	599	655	932	771	794	818	842	868	894	920	948
Other Uses	0	0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses	599	655	932	771	794	818	842	868	894	920	948
Other											
Non Operating Rev/Exp	-2	-4	0	0	0	0	0	0	0	0	0
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses											
	36	1	(90)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Capital Improvement Program Operating Encumbrances											
	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
Working Capital											
Beginning Working Capital	(18)	18	19	(71)	(71)	(72)	(72)	(72)	(72)	(72)	(72)
Balance Sheet Adj includes Depreciation	0	0	0	0	0	0	0	0	0	0	0
Ending Working Capital	18	19	(71)	(71)	(72)	(72)	(72)	(72)	(72)	(72)	(73)
Less Change Fair Value	0	0	0	0	0	0	0	0	0	0	0
Available Ending Working Capital	18	19	(71)	(71)	(71)	(72)	(72)	(72)	(72)	(72)	(72)

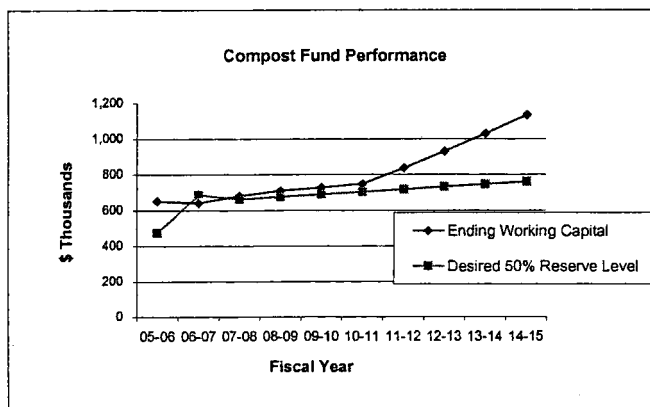


FY 2007-2008 Budget

Compost Fund - Includes Discounted Pruned Refuse Income

Ten-Year Proforma
(in Thousands)
As of June 30, 2007

	04-05	Actual 05-06	Budget 06-07	Adopted 07-08	08-09	09-10	10-11	Projected			
								11-12	12-13	13-14	14-15
Tip Fee		\$ 18.35	\$ 18.35	\$ 18.65	\$ 18.65	\$ 18.84	\$ 19.02	\$ 19.22	\$ 19.41	\$ 19.60	\$ 19.80
Pruned Refuse Tip Fee		\$ 18.35	\$ 6.50	\$ 6.50	\$ 6.50	\$ 6.50	\$ 6.50	\$ 10.57	\$ 10.78	\$ 10.99	\$ 11.21
Sources											
Operating Revenue		1,317	1,368	1,400	1,419	1,447	1,475	1,573	1,606	1,641	1,676
Other Sources		418	29	0	0	0	0	0	0	0	0
Adv from other Funds		0	0	0	0	0	0	0	0	0	0
Total Revenue & Other Sources		1,735	1,397	1,400	1,419	1,447	1,475	1,573	1,606	1,641	1,676
Uses											
Operating Expenditures		951	1,372	1,324	1,351	1,378	1,405	1,434	1,462	1,491	1,521
Other Uses		0	0	0	0	0	0	0	0	0	0
Total Expenditure & Other Uses		951	1,372	1,324	1,351	1,378	1,405	1,434	1,462	1,491	1,521
Other NonOperating Sources/Uses											
NonOperating Rev/Exp		-9	0	0	0	0	0	0	0	0	0
Total NonOperating Sources/Uses		-9	0	0	0	0	0	0	0	0	0
Total NonCash Contributions		0	0	0	0	0	0	0	0	0	0
Excess (deficiency) of Revenue & Other Sources over (under) Expenditures & Other Uses		775	25	76	68	69	70	139	144	149	155
Capital Improvement Program		31	36	36	40	50	50	50	50	50	50
Operating Encumbrances		0	0	0	0	0	0	0	0	0	0
Working Capital											
Beginning Working Capital		(93)	652	641	681	709	728	747	837	931	1,030
Balance Sheet Adjustments		0	0	0	0	0	0	0	0	0	0
NonCash Adjustments		0	0	0	0	0	0	0	0	0	0
Ending Working Capital		652	641	681	709	728	747	837	931	1,030	1,135
Less Change in Fair Value		0	0	0	0	0	0	0	0	0	0
Available Ending Working Capital		652	641	681	709	728	747	837	931	1,030	1,135
50% Reserve Level		475	686	662	675	689	703	717	731	746	761
WC as a % of Operating Expenses		68.54%	46.69%	51.39%	52.48%	52.82%	53.18%	58.36%	63.66%	69.08%	74.61%



**Gas Tax Fund (0700)
Five-Year ProForma**

	Actual 05-06	Amended 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	7,462	7,829	0	0	0	0	0	0
Other Revenue	5,157	7,031	0	0	0	0	0	0
Total Revenue & Other Sources	12,620	14,859	0	0	0	0	0	0
Uses								
Operating Expenditures	12,309	13,091	0	0	0	0	0	0
Capital Improvement Program	1,195	1,108	0	0	0	0	0	0
Other Uses	580	2,849	0	0	0	0	0	0
Total Expenditures & Other Uses	14,083	17,048	0	0	0	0	0	0
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	(1,464)	(2,189)	0	0	0	0	0	0
Working Capital								
Beginning Working Capital	7,127	5,663	3,475	3,475	3,475	3,475	3,475	3,475
Ending Working Capital	5,663	3,475	3,475	3,475	3,475	3,475	3,475	3,475

**Special Fund for Capital Outlay (1300)
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	279,203	49,500	49,500	49,500	49,500	49,500	49,500	49,500
Other Revenue	258,239	6,636,486	720,000	220,000	0	0	0	0
Total Revenue & Other Sources	537,442	6,685,986	769,500	269,500	49,500	49,500	49,500	49,500
Uses								
Capital Improvement Program	430,433	8,483,959	220,000	220,000	0	0	0	0
Other Uses	1,017,064	488,079	50,579	50,579	50,579	50,579	50,579	50,579
Total Expenditures & Other Uses	1,447,497	8,972,038	270,579	270,579	50,579	50,579	50,579	50,579
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	(910,055)	(2,286,052)	498,921	(1,079)	(1,079)	(1,079)	(1,079)	(1,079)
Working Capital								
Beginning Working Capital	2,831,513	1,921,458	(364,594)	134,327	133,248	132,169	131,090	130,011
Ending Working Capital	1,921,458	(364,594)	134,327	133,248	132,169	131,090	130,011	128,932

Water (6100)
Five-Year ProForma

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	46,084,000	51,213,000	52,683,000	53,659,000	55,298,000	56,469,000	57,771,000	59,105,000
Other Revenue								
Total Revenue & Other Sources	46,084,000	51,213,000	52,683,000	53,659,000	55,298,000	56,469,000	57,771,000	59,105,000
Uses								
Operating Expenditures	19,778,000	24,735,000	25,062,000	29,303,000	33,882,000	36,654,000	37,640,000	38,845,000
Capital Improvement Program	13,372,101	15,762,000	15,762,000	17,312,000	10,362,000	6,193,000	6,346,000	6,626,000
Other Uses Debt Service	8,747,000	9,681,000	12,944,000	11,384,000	16,454,000	16,437,000	16,441,000	16,430,000
Total Expenditures & Other Uses	41,897,101	50,178,000	53,768,000	57,999,000	60,698,000	59,284,000	60,427,000	61,901,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses								
	4,186,899	1,035,000	(1,085,000)	(4,340,000)	(5,400,000)	(2,815,000)	(2,656,000)	(2,796,000)
Working Capital								
Beginning Working Capital	27,148,141	10,502,690	13,059,690	11,974,690	3,577,690	1,162,690	1,347,690	1,691,690
Estimated Funds to Add to Ending Net Assets		16,798,000	14,677,000	8,915,000	5,947,000	3,378,000	3,690,000	3,830,000
Reserves:								
CIP	(10,872,355)	(14,241,000)	(15,762,000)	(17,312,000)	(10,362,000)	(6,193,000)	(6,346,000)	(6,626,000)
Rate Stabilization Fund	(3,000,000)							
Cash with Fiscal Agent	(273,350)							
CIP Encumbrances	(2,498,746)							
Reduction to Managed CIP With out Bonds					2,000,000	3,000,000	3,000,000	3,000,000
Ending Working Capital	10,502,690	13,059,690	11,974,690	3,577,690	1,162,690	1,347,690	1,691,690	1,895,690

**Wastewater (6210)
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	24,695,880	24,017,180	24,672,390	24,818,590	25,067,430	25,318,930	25,578,120	25,840,080
Other Revenue								
Total Revenue & Other Sources	24,695,880	24,017,180	24,672,390	24,818,590	25,067,430	25,318,930	25,578,120	25,840,080
Uses								
Operating Expenditures	16,044,780	17,168,560	17,194,220	17,081,460	17,418,980	17,763,260	18,114,420	18,472,600
Capital Improvement Program	13,420,845	6,818,000	35,358,000	65,402,000	12,159,000	11,041,000	7,820,000	21,561,000
Other Uses Debt Service	2,916,460	3,728,300	4,198,830	4,090,480	4,089,930	4,075,150	4,074,650	4,079,400
Total Expenditures & Other Uses	32,382,085	27,714,860	56,751,050	86,573,940	33,667,910	32,879,410	30,009,070	44,113,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses								
	(7,686,205)	(3,697,680)	(32,078,660)	(61,755,350)	(8,600,480)	(7,560,480)	(4,430,950)	(18,272,920)
Working Capital								
Beginning Working Capital	30,075,979	7,050,086	5,352,086	273,086	518,086	18,086	58,086	27,086
Estimated Funds to Add to Ending Net Assets		3,120,000	3,279,000	3,647,000	3,559,000	3,481,000	3,389,000	3,288,000
Reserves:								
CIP (Adopted)	(11,732,184)	(6,818,000)	(35,358,000)	(65,402,000)	(12,159,000)	(11,041,000)	(7,820,000)	(21,561,000)
Cash with Fiscal Agent	(3,621,532)							
CIP Encumbrances	(7,672,177)							
Reduction to Managed CIP With out Bonds		2,000,000	27,000,000	62,000,000	8,100,000	7,600,000	4,400,000	18,300,000
Ending Working Capital	7,050,086	5,352,086	273,086	518,086	18,086	58,086	27,086	54,086

Airport (6310) (6320) (6330)
Five-Year ProForma

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	1,887,000	2,185,000	1,755,000	1,770,000	1,785,000	1,801,000	1,817,000	1,833,000
Other Revenue	429,000	1,578,000	179,000	161,000	162,000	169,000	170,000	259,000
Total Revenue & Other Sources	2,316,000	3,763,000	1,934,000	1,931,000	1,947,000	1,970,000	1,987,000	2,092,000
Uses								
Operating Expenditures	933,000	1,591,000	944,000	954,000	982,000	1,012,000	1,042,000	1,073,000
Capital Improvement Program	1,214,000	1,664,000	130,000	1,000,000	1,000,000	900,000	900,000	900,000
Other	182,000	550,000	500,000	500,000	500,000	400,000	100,000	100,000
Total Expenditures & Other Uses	2,329,000	3,805,000	1,574,000	2,454,000	2,482,000	2,312,000	2,042,000	2,073,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	(13,000)	(42,000)	359,000	(522,000)	(535,000)	(342,000)	(55,000)	19,000
Working Capital								
Beginning Working Capital	1,202,000	1,189,000	1,147,000	1,505,000	983,000	448,000	106,000	51,000
Ending Working Capital	1,189,000	1,147,000	1,505,000	983,000	448,000	106,000	51,000	70,000

**Local Transportation Fund (0510 & 0520) DRAFT
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	2,757,585	4,652,688	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Other Sources								
Total Revenue & Other Sources	2,757,585	4,652,688	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Uses								
Operating Expenditures								
Capital Improvement Program	379,085	954,400						
Other Uses	2,322,853	5,173,475	2,500,157	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Total Expenditures & Other Uses	2,701,938	6,127,875	2,500,157	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses								
	55,647	(1,475,187)	(157)	0	0	0	0	0
Working Capital								
Beginning Working Capital	1,749,001	1,804,648	329,461	329,304	329,304	329,304	329,304	329,304
Ending Working Capital	1,804,648	329,461	329,304	329,304	329,304	329,304	329,304	329,304

**Capital Improvement Services (0330) DRAFT
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	2,646,735	2,740,280	3,267,525	3,309,505	3,374,502	3,455,067	3,522,952	3,592,183
Other Sources	204,919	204,919	204,919	204,919	204,919	204,919	204,919	204,919
Total Revenue & Other Sources	2,851,654	2,945,199	3,472,444	3,514,424	3,579,421	3,659,986	3,727,871	3,797,102
Uses								
Operating Expenditures Capital Improvement Program Other Uses	2,715,827	3,242,424	3,472,444	3,532,637	3,593,895	3,656,237	3,719,684	3,784,253
Total Expenditures & Other Uses	2,715,827	3,242,424	3,472,444	3,532,637	3,593,895	3,656,237	3,719,684	3,784,253
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	135,827	(297,225)	0	(18,213)	(14,474)	3,749	8,188	12,848
Working Capital								
Beginning Working Capital	196,492	332,319	35,094	35,094	16,881	2,406	6,155	14,343
Ending Working Capital	332,319	35,094	35,094	16,881	2,406	6,155	14,343	27,191

**Capital Grants (2300 & 2370) DRAFT
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	07-08	08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	5,476,256	26,413,365	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Other Sources	2,322,389	4,495,994						
Total Revenue & Other Sources	7,798,645	30,909,359	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Uses								
Operating Expenditures								
Capital Improvement Program	6,654,193	28,980,742	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Other Uses								
Total Expenditures & Other Uses	6,654,193	28,980,742	8,329,000	1,904,000	1,814,000	2,032,000	1,814,000	1,995,000
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	802,664	1,928,617	0	0	0	0	0	0
Working Capital								
Beginning Working Capital	144,016	946,680	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297
Ending Working Capital	946,680	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297	2,875,297

**HUD Funds (1130 to 1180)
Five-Year ProForma**

	Actual 05-06	Estimate 06-07	Adopted 07-08	Projected 08-09	09-10	10-11	11-12	12-13
Sources								
Revenue	4,157,319	3,783,398	3,765,769	3,765,769	3,765,769	3,765,769	3,765,769	3,765,769
Other Revenue (Program Income)	991,665	900,444	300,000	300,000	300,000	300,000	300,000	300,000
Total Revenue & Other Sources	5,148,984	4,683,842	4,065,769	4,065,769	4,065,769	4,065,769	4,065,769	4,065,769
Uses								
Operating Expenditures	4,436,231	3,267,709	5,865,964	4,565,769	4,565,769	4,565,769	4,565,769	4,565,769
Capital Improvement Program	324,998	404,343	899,805	300,000	300,000	300,000	300,000	300,000
Other								
Total Expenditures & Other Uses	4,761,229	3,672,052	6,765,769	4,865,769	4,865,769	4,865,769	4,865,769	4,865,769
Excess(deficiency) of Revenue & Other Sources over under Expenditures & other uses	387,755	1,011,790	(2,700,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Working Capital								
Beginning Working Capital	7,306,471	7,694,226	8,706,016	6,006,016	5,206,016	4,406,016	3,606,016	2,806,016
Ending Working Capital	7,694,226	8,706,016	6,006,016	5,206,016	4,406,016	3,606,016	2,806,016	2,006,016

Remarks:

This proforma includes HUD entitlement grants (CDBG, HOME, and ESG); it does not include funding from HUD Section 108 Loan.

1310-1430 Capital Facility Fee Funds

	Actuals FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance (from the June 30, 2006 CAFR)	42,107,113 7/1/06	42,399,280 7/1/07		0	0	0
REVENUE (type 31's)						
Operating Revenue Budget	11,004,239	13,010,840	0	0	0	0
Other Revenues/Transfers In		5,420,945	0	0	0	0
MY Operating Revenue Budgets (org 0260)		120,000				
TOTAL REVENUE	11,004,239	18,551,785	0	0	0	0
EXPENDITURES (type 22's)						
Operating and CIP Budget	-10,712,072	0	0	0	0	0
Transfers Out	0	-1,857,129	0	0	0	0
MY Operating Expense Budgets (orgs 0260, 3122)		-455,085				
TOTAL EXPENDITURES	-10,712,072	-2,312,224	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP		-31,382,266	0	0	0	0
Ending Fund Balance	42,399,280	26,958,545	0	0	0	0
	6/30/07	6/30/08				

note: staff are currently preparing the amended Capital Improvement Program budget which is scheduled to be adopted by Council in November 2007 for FY 07-08, this amended CIP is expected to significantly reduce the available ending working capital balance for the CFF funds.

	Actuals FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance (from the June 30, 2006 CAFR)	42,135,367 7/1/06	36,632,117 7/1/07		0	0	0
REVENUE (type 31's)						
Operating Revenue Budget	11,234,121	2,195,889	0	0	0	0
Other Revenues/Transfers In		693,158	0	0	0	0
MY Operating Revenue Budgets		2,076,176				
TOTAL REVENUE	11,234,121	4,965,223	0	0	0	0
EXPENDITURES (type 22's)						
Operating and CIP Budget	-16,737,371	4,564,013	0	0	0	0
Transfers Out	0	2,824,057	0	0	0	0
MY Operating Expense Budgets		2,076,176				
TOTAL EXPENDITURES	-16,737,371	9,064,228	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP		-18,302,363	0	0	0	0
Ending Fund Balance	36,632,117 6/30/07	4,230,748 6/30/08	0	0	0	0

note: staff are currently preparing the amended Capital Improvement Program budget which is scheduled to be adopted by Council in November 2007 for FY 07-08, this amended CIP is expected to significantly reduce the available ending working capital balance for the CFD funds.

0800 Strategic Planning
Fund

	Actuals FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	1,982,372 7/1/06	1,501,244 7/1/07	0 7/1/08	0	0	0
REVENUE (type 31's)						
Operating Revenue Budget	1,149,847	587,174	0	0	0	0
Other Revenues/Transfers In		636,500	0	0	0	0
TOTAL REVENUE	1,149,847	1,003,674	0	0	0	0
EXPENDITURES (type 22's)						
Operating and CIP Budget	-1,630,975	-2,504,918	0	0	0	0
Transfers Out	0		0	0	0	0
TOTAL EXPENDITURES	-1,630,975	-2,504,918	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP			0	0	0	0
Ending Fund Balance	501,244 6/30/07	0 6/30/08	0	0	0	0

0900 Downtown Improvement District
Fund

	Actuals FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	59,000 7/1/06	60,231 7/1/07	60,839 7/1/08	0	0	0
REVENUE (type 31's)						
Operating Revenue Budget	221,345	227,476	0	0	0	0
Other Revenues/Transfers In			0	0	0	0
TOTAL REVENUE	221,345	227,476	0	0	0	0
EXPENDITURES (type 22's)						
Operating and CIP Budget	-220,114	-226,870	0	0	0	0
Transfers Out	0		0	0	0	0
TOTAL EXPENDITURES	-220,114	-226,870	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP			0	0	0	0
Ending Fund Balance	60,231 6/30/07	60,839 6/30/08	0	0	0	0

1400 Parks
Fund

	Actuals FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	1,065,601 7/1/06	1,128,548 7/1/07	0	0	0	0
REVENUE (type 31's)						
Operating Revenue Budget	1,128,846	2,400,000	0	0	0	0
Other Revenues/Transfers In		577,632	0	0	0	0
TOTAL REVENUE	1,128,846	2,977,632	0	0	0	0
EXPENDITURES (type 22's)						
Operating and CIP Budget	-1,065,899	3,123,673	0	0	0	0
Transfers Out	0	299,724	0	0	0	0
TOTAL EXPENDITURES	-1,065,899	3,423,397	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP			0	0	0	0
Ending Fund Balance	1,128,548 6/30/07	882,733 6/30/08	0	0	0	0

note: staff are currently preparing the amended Capital Improvement Program budget which is scheduled to be adopted by Council in November 2007 for FY 07-08, this amended CIP is expected to significantly reduce the available ending working capital balance for the Parks Fund.

Transit Fund Summary (6520...6550)

2

	Actuals	Adopted	Estimate	Adopted	Proposed	Proposed	Proposed	Proposed
	05-06	06-07	06-07	07-08	08-09	09-10	10-11	11-1'
1 Revenue								
2 6520 DAR, 06-30-07 Projection	\$166,864	\$150,000	\$175,994	\$160,000	\$163,200	\$166,464	\$169,793	\$173,189
3 6530 Transit Center, 06-30-07 Projection	\$224,200	\$315,301	\$25,092	\$97,000	\$98,940	\$100,919	\$102,937	\$104,996
4 6540 MAX, 06-30-07 Projection	\$2,254,558	\$2,250,712	\$2,217,914	\$2,259,302	\$2,304,488	\$2,350,578	\$2,397,589	\$2,445,541
5 6550 Alternative Transportation, 06-30-07 Projection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Total Revenue	\$2,645,622	\$2,716,013	\$2,419,000	\$2,516,302	\$2,566,628	\$2,617,961	\$2,670,320	\$2,723,726
8 Expenses								
9 6520 DAR, 06-30-07 Projection	(\$1,893,046)	(\$2,224,759)	(\$2,160,252)	(\$2,358,614)	(\$2,405,786)	(\$2,453,902)	(\$2,502,980)	(\$2,553,040)
10 6530 Transit Center, 06-30-07 Projection	(\$663,165)	(\$578,350)	(\$488,257)	(\$771,032)	(\$786,453)	(\$802,182)	(\$818,225)	(\$834,590)
11 6540 MAX, 06-30-07 Projection	(\$8,936,126)	(\$9,446,739)	(\$8,813,450)	(\$10,114,796)	(\$10,317,092)	(\$10,523,434)	(\$10,733,902)	(\$10,948,580)
12 6550 Alternative Transportation, 06-30-07 Projection	(\$33,307)	(\$61,498)	(\$39,689)	(\$89,290)	(\$65,000)	(\$66,300)	(\$67,626)	(\$68,979)
13 Total Expenses	(\$11,525,644)	(\$12,311,346)	(\$11,501,648)	(\$13,333,732)	(\$13,574,331)	(\$13,845,817)	(\$14,122,734)	(\$14,405,188)
15 Non-Operating Revenues/(Expenses)								
16 6520 DAR, 06-30-07 Projection	\$1,726,182	\$2,074,759	\$1,994,320	\$2,198,614	\$2,242,586	\$2,287,438	\$2,333,187	\$2,379,851
17 6530 Transit Center, 06-30-07 Projection	\$443,287	\$263,049	\$548,076	\$674,032	\$687,513	\$701,263	\$715,288	\$729,594
18 6540 MAX, 06-30-07 Projection	\$6,353,360	\$7,140,205	\$6,151,038	\$7,762,297	\$7,917,543	\$8,075,894	\$8,237,412	\$8,402,160
19 6550 Alternative Transportation, 06-30-07 Projection	\$35,772	\$53,118	\$37,777	\$89,290	\$65,000	\$66,300	\$67,626	\$68,979
20 Total Non-Oper. Revenues/(Expenses)	\$8,558,601	\$9,531,131	\$8,731,211	\$10,724,233	\$10,912,642	\$11,130,895	\$11,353,513	\$11,580,583
22 Net Transfers (In and Out)								
23 6520 DAR, 06-30-07 Projection	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24 6530 Transit Center, 06-30-07 Projection	\$0	\$0	(\$47,694)	\$0	\$0	\$0	\$0	\$0
25 6540 MAX, 06-30-07 Projection	\$34,066	\$0	\$444,498	\$93,197	\$0	\$0	\$0	\$0
26 6550 Alternative Transportation, 06-30-07 Projection	\$6,882	\$0	\$1,500	\$0	\$0	\$0	\$0	\$0
27 Total Net Transfers (In and Out)	\$40,948	\$0	\$398,304	\$93,197	\$0	\$0	\$0	\$0
29 Beginning Working Capital								
30 6520 DAR, 06-30-07 Projection	\$607,246	\$607,246	\$607,246	\$617,308	\$617,308	\$617,308	\$617,308	\$617,308
31 6530 Transit Center, 06-30-07 Projection	\$365,888	\$370,210	\$370,210	\$407,427	\$407,427	\$407,427	\$407,427	\$407,427
32 6540 MAX, 06-30-07 Projection	\$294,127	(\$15)	(\$15)	(\$15)	(\$15)	(\$95,076)	(\$192,038)	(\$290,940)
33 6550 Alternative Transportation, 06-30-07 Projection	\$0	\$9,347	\$9,347	\$8,935	\$8,935	\$8,935	\$8,935	\$8,935
34 Total Beginning Working Capital	\$1,267,261	\$986,788	\$986,788	\$1,033,655	\$1,033,655	\$938,594	\$841,632	\$742,730
36 Ending Working Capital								
37 6520 DAR, 06-30-07 Projection	\$607,246	\$607,246	\$617,308	\$617,308	\$617,308	\$617,308	\$617,308	\$617,308
38 6530 Transit Center, 06-30-07 Projection	\$370,210	\$370,210	\$407,427	\$407,427	\$407,427	\$407,427	\$407,427	\$407,427
39 6540 MAX, 06-30-07 Projection	(\$15)	(\$55,837)	(\$15)	(\$15)	(\$95,076)	(\$192,038)	(\$290,940)	(\$391,819)
40 6550 Alternative Transportation, 06-30-07 Projection	\$9,347	\$967	\$8,935	\$8,935	\$8,935	\$8,935	\$8,935	\$8,935
41 Total Ending Working Capital	\$986,788	\$922,586	\$1,033,655	\$1,033,655	\$938,594	\$841,632	\$742,730	\$641,851

8900-8910 Tuolumne River Regional Park
Fund

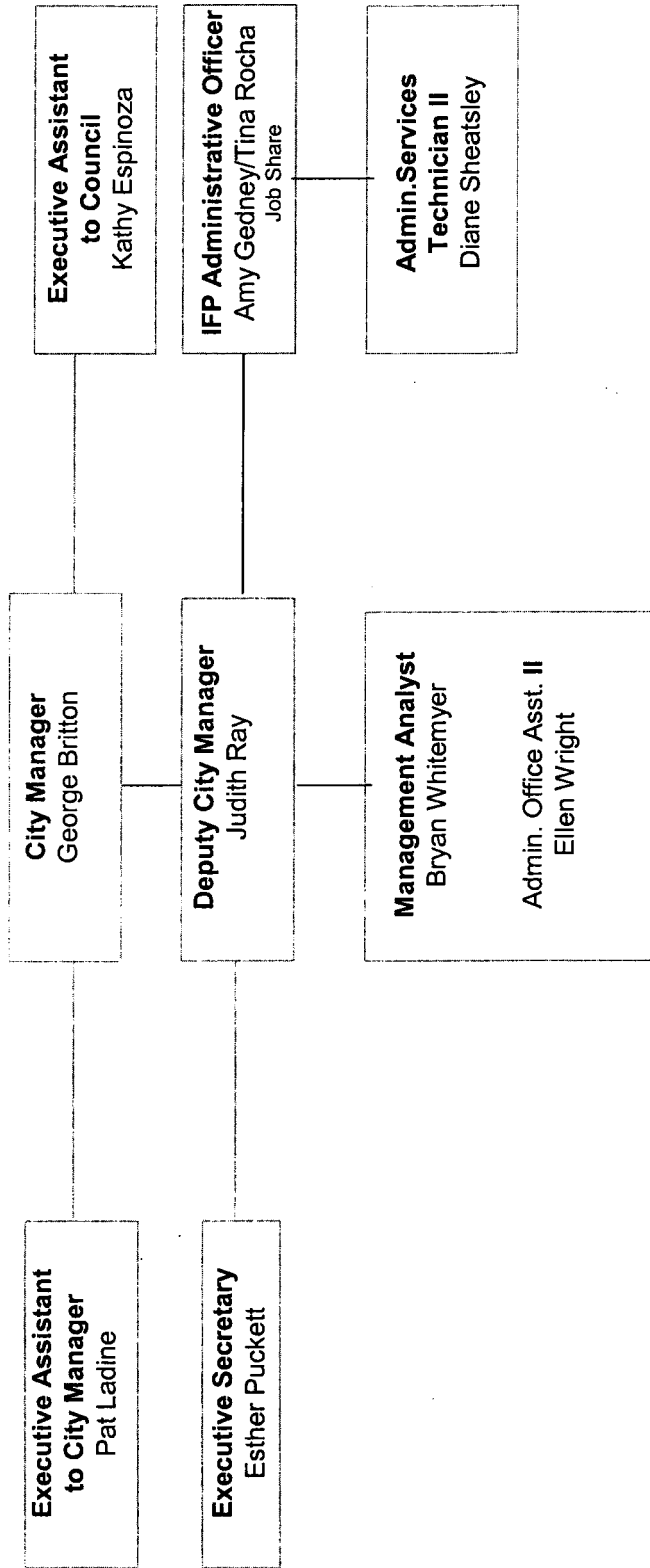
	Actuals FY 06-07	Adopted FY 07-08	Projected FY 08-09	Projected FY 09-10	Projected FY 10-11	Projected FY 11-12
Beginning Fund Balance	143,193 7/1/06	804,940 7/1/07	0 7/1/08	0	0	0
REVENUE (type 31's)						
Operating Revenue Budget	2,084,617	504,403	0	0	0	0
Other Revenues/CIP Revenue (N441, P844)		2,897,044	0	0	0	0
TOTAL REVENUE	2,084,617	3,395,447	0	0	0	0
EXPENDITURES (type 22's)						
Operating and CIP Budget	-1,422,870	-462,684	0	0	0	0
	0		0	0	0	0
TOTAL EXPENDITURES	-1,422,870	-462,684	0	0	0	0
ENCUMBRANCES (type 21's)	0	0	0	0	0	0
BUDGETED IN CIP (N441, P844)		-3,737,703	0	0	0	0
Ending Fund Balance	304,940	0	0	0	0	0
	6/30/07	6/30/08				

Fleet Fund Summary (7200 - 7210)

	Actuals	Actuals	Actuals	Estimate	Adopted	Proposed	Proposed	Proposed	Propo.
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
1 Revenue									
2 7200 Fleet Management Fund	\$4,234,874	\$4,222,288	\$4,391,339	\$5,056,661	\$4,472,974				
3 7210 Fleet Equipment Replacement	\$4,196,171	\$4,407,452	\$4,098,459	\$4,900,087	\$3,750,000				
4 Total Revenue	\$8,431,046	\$8,629,740	\$8,489,798	\$9,956,748	\$8,222,974	\$0	\$0	\$0	\$0
5									
6 Expenses									
7 7200 Fleet Management Fund	\$3,834,572	\$4,374,777	\$4,755,556	\$4,813,063	\$5,759,855				
8 7210 Fleet Equipment Replacement	\$2,373,582	\$2,588,323	\$3,065,050	\$5,263,306	\$3,678,106				
9 Total Expenses	\$6,208,154	\$6,963,100	\$7,820,606	\$10,076,369	\$9,437,961	\$0	\$0	\$0	\$0
10									
11 Beginning Working Capital	\$26,248,220	\$28,471,111	\$30,137,751	\$30,806,943	\$30,687,322				
12									
13 Ending Working Capital	\$28,471,111	\$30,137,751	\$30,806,943	\$30,687,322	\$29,472,335				

CITY MANAGER'S OFFICE

Current



CITY MANAGER'S OFFICE: 9.1 Full-time staff members

Performance Measures Overview

Charter Offices

City Manager

Mission:

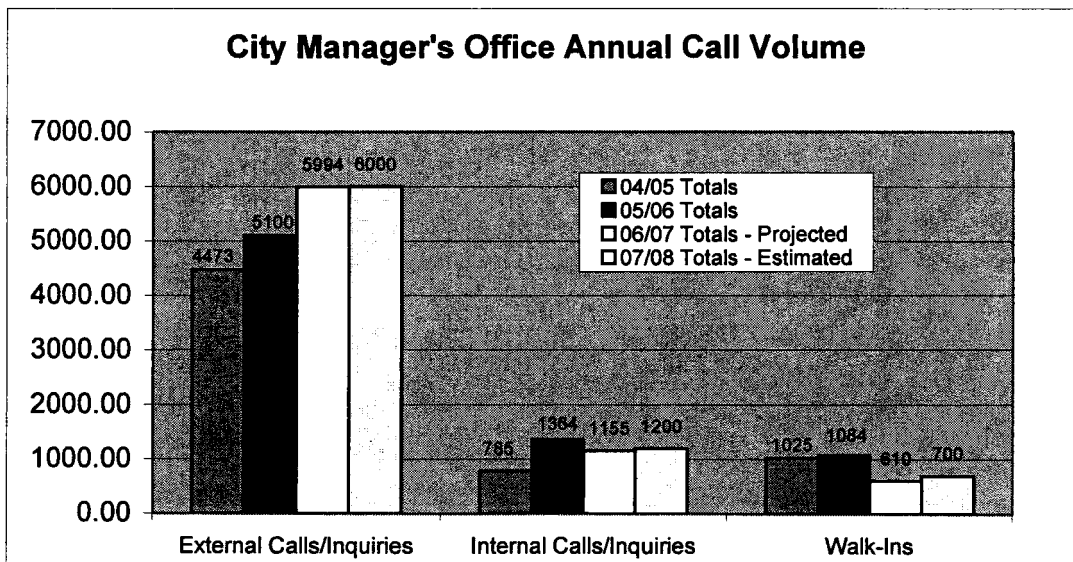
The City Manager's Office provides organizational leadership to further the goals of City Council and to guide development of a high-performance organization.

Core Goals and Services:

- ♦ Improve interdepartmental communications through collaborative approaches to issues and problem solving
- ♦ Improve emergency service communication systems.
- ♦ Create information systems and structures that promote the public's access to government.
- ♦ Increase the efficiency of the permit process to ensure it is customer friendly and informative.
- ♦ Seek external funding sources to improve revenue stream.
- ♦ New growth and development should provide public infrastructure and generate public revenue so the City's overall fiscal base is maintained and enhanced.
- ♦ Long range infrastructure planning should identify cost estimates and staging and coordination issues which can be included in any long-term financing strategy.
- ♦ Develop a comprehensive water & wastewater strategy.
- ♦ Create non-motorized transportation system linking neighborhoods and regional bikeways.
- ♦ Expand Modesto's tourist events to bring in outside revenue, improve Modesto's image, and expand usage of the Convention Center facilities and Tuolumne River Regional Park.
- ♦ Improve service delivery efficiency and effectiveness through internal collaboration.
- ♦ Ensure City programs, facilities and services reflect existing neighborhood ties and a community orientation.
- ♦ Utilize community centers, area command offices and other remote facilities to provide linkages between neighborhoods and services.
- ♦ Adopt Best Practices Principles to ensure safe neighborhoods.

Performance – Efficiency Measures

1. **It is the goal of the City Manager's Office to have an open line of communication with members of the community and City staff.**



Performance Measures Overview

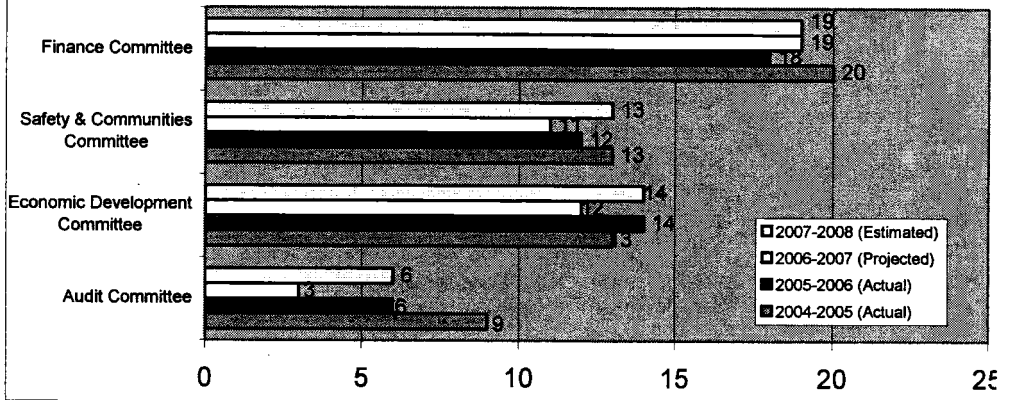
Charter Offices

2. It is the Goal of the City Manager's Office to process and post all Council Committee Agendas in accordance with the Brown Act.

Goal – 100% compliance with the Brown Act each year.

In fiscal year 2006 – 2007 the City Manager's Office processed and posted 45 Council Committee Agendas. All agenda postings complied with the Brown Act.

Committee Agenda's Posted in Compliance of the Brown Act



**PROGRAM APPROPRIATIONS BY FUNDING SOURCE
2007-08**

Department	Fund	Orgn	Program Service Description	General Fund	Other Funds	Total Programs	%	FT
CITY MANAGER	0100	0201	211 Stanislaus HelpLine	\$22,440	\$0	\$22,440	1.7%	0.0
CITY MANAGER	0100	0201	Citywide Communications and Marketing Activities (assist with press releases, annual report, speeches, utility inserts)	\$66,000	\$0	\$66,000	5.0%	1.0
CITY MANAGER	0100	0201	Legislative action - legislative platform, tracking, lobbyist services, LCC activities	\$263,999	\$0	\$263,999	20.0%	1.0
CITY MANAGER	0100	0201	City Council Services - briefings, workshops, document preparation, staff to Committees/Council	\$369,598	\$0	\$369,598	28.0%	1.5
CITY MANAGER	0100	0201	City Department Administration - personnel, budget, policy implementation, information flow	\$597,957	\$0	\$597,957	45.3%	3.5
CITY MANAGER Total				\$1,319,994	\$0	\$1,319,994		7.0

CFD	1390	0260	CFF Administration	\$0	\$307,503	\$307,503	100.0%	0.0
CFD	2600	0207	CFD-Annual Maintenance Charges	\$0	\$450,000	\$450,000	100.0%	0.0
CFD	2600	0227	CFD-Ann Maintenance Tax Admin	\$0	\$40,000	\$40,000	100.0%	0.0
CFD	2600	0228	CFD-One Time Special Tax Admin	\$0	\$20,000	\$20,000	100.0%	0.0
CFD	2640	0207	CFD-Annual Maintenance Charges	\$0	\$170,000	\$170,000	100.0%	0.0
CFD	2640	0227	CFD-Ann Maintenance Tax Admin	\$0	\$36,000	\$36,000	100.0%	0.0
CFD	2642	0251	CFD Bond Issuance #1	\$0	\$311,701	\$311,701	100.0%	0.0
CFD	2650	0207	CFD-Annual Maintenance Charges	\$0	\$1,500	\$1,500	100.0%	0.0
CFD	2650	0227	CFD-Ann Maintenance Tax Admin	\$0	\$8,000	\$8,000	100.0%	0.0
CFD	2660	0207	CFD-Annual Maintenance Charges	\$0	\$5,000	\$5,000	100.0%	0.0
CFD	2660	0227	CFD-Ann Maintenance Tax Admin	\$0	\$11,500	\$11,500	100.0%	0.0
CFD	2670	0207	CFD-Annual Maintenance Charges	\$0	\$170,000	\$170,000	100.0%	0.0
CFD	2670	0227	CFD-Ann Maintenance Tax Admin	\$0	\$22,100	\$22,100	100.0%	0.0
CFD	2670	0228	CFD-One Time Special Tax Admin	\$0	\$5,000	\$5,000	100.0%	0.0
CFD	2680	0208	CFD-One Time Capital Expenses	\$0	\$24,998	\$24,998	100.0%	0.0
CFD	2690	0207	CFD-Annual Maintenance Charges	\$0	\$425,000	\$425,000	100.0%	0.0
CFD	2690	0227	CFD-Ann Maintenance Tax Admin	\$0	\$38,000	\$38,000	100.0%	0.0
CFD	2690	0228	CFD-One Time Special Tax Admin	\$0	\$20,000	\$20,000	100.0%	0.0
CFD	2692	0251	CFD Bond Issuance #1	\$0	\$1,668,920	\$1,668,920	100.0%	0.0
CFD	2710	0206	CFD-Formation Expenditures	\$0	\$64,500	\$64,500	100.0%	0.0
CFD	2720	0206	CFD-Formation Expenditures	\$0	\$64,500	\$64,500	100.0%	0.0
CFD	2730	0206	CFD-Formation Expenditures	\$0	\$64,500	\$64,500	100.0%	0.0
CFD	2750	0207	CFD-Annual Maintenance Charges	\$0	\$23,000	\$23,000	100.0%	0.0
CFD	2750	0227	CFD-Ann Maintenance Tax Admin	\$0	\$12,150	\$12,150	100.0%	0.0
CFD	2800	0207	CFD-Annual Maintenance Charges	\$0	\$140,000	\$140,000	100.0%	0.0
CFD	2800	0227	CFD-Ann Maintenance Tax Admin	\$0	\$18,000	\$18,000	100.0%	0.0
CFD	2900	0250	IFP Administration	\$0	\$242,141	\$242,141	100.0%	0.0
CFD Total				\$0	\$4,364,013	\$4,364,013		0.0

City Manager's Office

City of Modesto

Position Allocation	FY04-05 Actual	FY05-06 Actual	FY06-07 Proposed	FY06-07 Adopted	FY07-08 Proposed	Increase/ (Decrease)
City Manager	1.0	1.0	1.0	1.0	1.0	
Deputy City Manager	1.0	1.0	1.0	1.0	1.0	
Management Analyst	1.0	1.0	1.0	1.0	1.0	
Executive Assistant	2.0	2.0	2.0	2.0	2.0	
Executive Secretary	1.0	1.0	1.0	1.0	1.0	
Admin Office Assistant II (Confidential)	2.0	1.0	1.0	1.0	1.0	
City Manager (0100-0201)	8.0	7.0	7.0	7.0	7.0	
Community Facilities District Admin Officer	1.1	1.1	1.1	1.1	1.1	
Senior Civil Engineer	1.0					
Admin Office Assistant III (Confidential)						
Administrative Services Technician II	1.0	1.0	1.0	1.0	1.0	
CFD Administration (2900-0250)	3.1	2.1	2.1	2.1	2.1	
General Fund	8.0	7.0	7.0	7.0	7.0	
Other Funds	3.1	2.1	2.1	2.1	2.1	
City Manager Total	11.1	9.1	9.1	9.1	9.1	

City Manager Department

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	1,104,673	1,059,050	1,215,985	1,319,994	104,009	8.6%
Total Expenditures	1,104,673	1,059,050	1,215,985	1,319,994	104,009	8.6%

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	22,795	4,627	0	0	0	0.0%
Infrastructure Fin Prgm Admin (2900)	1,403	0	0	0	0	0.0%
Total Revenues	24,198	4,627	0	0	0	0.0%

City Manager (0201)

City of Modesto

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	802,163	761,106	828,177	876,570	48,393	5.8%
Internal Service Charges	87,633	81,552	81,407	79,076	(2,331)	(2.9%)
Professional & Contractual Svc	207,881	204,861	286,566	347,587	61,021	21.3%
Materials & Supplies	5,197	10,906	15,970	12,896	(3,074)	(19.2%)
Other	1,800	624	3,865	3,865	0	0.0%
Total Expenditures	1,104,673	1,059,050	1,215,985	1,319,994	104,009	8.6%
Revenues (\$)						
Interfund Labor Charges	16,400	1,946	0	0	0	
CFD One-Time Capital Tax	6,395	2,681	0	0	0	
Total Revenues	22,795	4,627	0	0	0	
Net (Expenditures)/Revenues	(1,081,879)	(1,054,424)	(1,215,985)	(1,319,994)	(104,009)	8.6%

City Manager (0201)

City of Modesto

Infrastructure Fin Prgm Admin (2900)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Revenues (\$)						
Interfund Labor Charges	1,403	0	0	0	0	
Total Revenues	1,403	0	0	0	0	
Net (Expenditures)/Revenues	1,403	0	0	0	0	

IFP Administration

George W. Britton
District Administrator

Tina Rocha/Amy Gedney
IFP Administrative Officers

Diane Sheatsley
Administrative Services Technician II

Community Facilities Districts

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	0	0	0	0	0	0.0%
Admin Capital Facility Fee Fund (1390)	88,016	96,077	201,900	307,503	105,603	52.3%
CFD - Village 1 #2 (2690)	210,993	349,575	373,000	483,000	110,000	29.5%
Village One (2600)	1,155,881	244,216	260,000	510,000	250,000	96.2%
Fairview Village (2640)	23,744	27,051	123,000	206,000	83,000	67.5%
North Beyer (2650)	8,609	6,276	9,650	9,500	(150)	(1.6%)
Enterprise Park 1998 (2660)	15,737	10,213	16,000	16,500	500	3.1%
Carver/Bangs (2670)	89,989	93,001	168,100	197,100	29,000	17.3%
Hetch Hetchy CFD Fund (2700)	0	14,259	0	0	0	0.0%
North Beyer #2 CFD Fund (2710)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park West (2720)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park South (2730)	0	0	0	64,500	64,500	0.0%
Pelandale/Snyder (2680)	319,167	0	24,996	24,998	2	0.0%
NorthPointe Village (2750)	15,990	15,328	32,650	35,150	2,500	7.7'
Coffee-Claratina (2800)	63,132	62,695	126,000	158,000	32,000	25.4%
Infrastructure Fin Prgm Admin (2900)	290,544	184,993	238,679	242,141	3,462	1.5%
CFD Village 1 #2 - Debt Service (2692)	0	748,961	832,429	1,668,920	836,491	100.5%
CFD Fairview Village-Debt Service (264:	0	485,563	296,936	311,701	14,765	5.0%
Total Expenditures	2,281,802	2,338,208	2,703,340	4,364,013	1,660,673	61.4%

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Admin Capital Facility Fee Fund (1390)	256,101	212,477	200,000	120,000	(80,000)	(40.0%)
CFD - Village 1 #2 (2690)	2,744,171	2,608,398	373,000	483,000	110,000	29.5%
Village One (2600)	1,551,216	790,551	260,000	510,000	250,000	96.2%
Fairview Village (2640)	110,934	126,013	123,000	206,000	83,000	67.5%
North Beyer (2650)	247	1,401	9,650	9,500	(150)	(1.6%)
Enterprise Park 1998 (2660)	20,254	21,415	16,000	16,500	500	3.1%
Carver/Bangs (2670)	145,295	431,356	168,100	197,100	29,000	17.3%
Hetch Hetchy CFD Fund (2700)	0	14,259	0	0	0	0.0%
North Beyer #2 CFD Fund (2710)	0	0	0	64,500	64,500	0.0
Kiernan Business Park West (2720)	0	0	0	64,500	64,500	0.0%
Kiernan Business Park South (2730)	0	0	0	64,500	64,500	0.0%
Pelandale/Snyder (2680)	903,967	52,194	24,996	24,998	2	0.0%

Community Facilities Districts

City of Modesto

Fund Summary

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
NorthPointe Village (2750)	77,689	81,968	32,650	35,150	2,500	7.7%
Coffee-Claratina (2800)	173,266	173,740	126,000	158,000	32,000	25.4%
Infrastructure Fin Prgm Admin (2900)	264,472	184,310	246,076	242,141	(3,935)	(1.6%)
CFD Village 1 #2 - Debt Service (2692)	0	4,493,681	0	0	0	0.0%
CFD Fairview Village-Debt Service (264:	0	1,138,201	0	0	0	0.0%
Total Revenues	6,247,611	10,329,963	1,579,472	2,195,889	616,417	39.0%

IFP Administration (0250)

City of Modesto

	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Infrastructure Fin Prgm Admin (2900)						
Expenditures (\$)						
Employee Services	268,392	168,745	184,910	191,335	6,425	3.5%
Internal Service Charges	8,677	6,861	16,585	15,684	(901)	(5.4%)
Professional & Contractual Svc	8,026	5,536	29,694	27,832	(1,862)	(6.3%)
Materials & Supplies	5,449	3,852	6,690	6,090	(600)	(9.0%)
Other	0	0	800	1,200	400	50.0%
Total Expenditures	290,544	184,993	238,679	242,141	3,462	1.5%
Revenues (\$)						
Capital Facility Fee	20,779	0	0	0	0	
Interfund Labor Charges	160,550	184,310	246,076	242,141	(3,935)	(1.6%)
CFD One-Time Capital Tax	33,246	0	0	0	0	
CFD Annual Maintenance Tax	49,889	0	0	0	0	
Miscellaneous Revenue	8	0	0	0	0	
Total Revenues	264,472	184,310	246,076	242,141	(3,935)	(1.6%)
Net (Expenditures)/Revenues	(26,072)	(683)	7,397	0	(7,397)	(100.0%)

CFF Administration (0260)

City of Modesto

Admin Capital Facility Fee Fund (1390)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	88,016	96,077	201,900	307,503	105,603	52.3%
Total Expenditures	88,016	96,077	201,900	307,503	105,603	52.3%
Revenues (\$)						
Capital Facility Fee	25,305	13,000	0	0	0	
Capital Facility Fee	78,783	52,387	0	0	0	
CFF Sept 03	135,286	116,371	100,000	20,000	(80,000)	(80.0%)
CFF Sept 03 County Sphere	12,342	8,295	0	0	0	
CFF March 2006	0	8,866	100,000	100,000	0	0.0%
CFF March 2006 County Sphere	0	3,512	0	0	0	
Change in Fair Value of Investment	0	279	0	0	0	
Interest on Bank Accounts	4,386	9,766	0	0	0	
Total Revenues	256,101	212,477	200,000	120,000	(80,000)	(40.0%)
Net (Expenditures)/Revenues	168,085	116,399	(1,900)	(187,503)	(185,603)	9768.6%

CFD-Formation Expenditures (0206)

City of Modesto

North Beyer #2 CFD Fund (2710)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	0	0	0	64,500	64,500	
Total Expenditures	0	0	0	64,500	64,500	
Revenues (\$)						
CFD Formation Fee	0	0	0	64,500	64,500	
Total Revenues	0	0	0	64,500	64,500	
Net (Expenditures)/Revenues	0	0	0	0	0	

CFD-Formation Expenditures (0206)

City of Modesto

Kiernan Business Park West (2720)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	0	0	0	64,500	64,500	
Total Expenditures	0	0	0	64,500	64,500	
Revenues (\$)						
CFD Formation Fee	0	0	0	64,500	64,500	
Total Revenues	0	0	0	64,500	64,500	
Net (Expenditures)/Revenues	0	0	0	0	0	

CFD-Formation Expenditures (0206)

City of Modesto

Kiernan Business Park South (2730)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	0	0	0	64,500	64,500	
Total Expenditures	0	0	0	64,500	64,500	
Revenues (\$)						
CFD Formation Fee	0	0	0	64,500	64,500	
Total Revenues	0	0	0	64,500	64,500	
Net (Expenditures)/Revenues	0	0	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

Village One (2600)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	223,130	194,237	200,000	450,000	250,000	125.0%
Total Expenditures	223,130	194,237	200,000	450,000	250,000	125.0%
Revenues (\$)						
CFD Annual Maintenance Tax	488,138	547,475	200,000	450,000	250,000	125.0%
Total Revenues	488,138	547,475	200,000	450,000	250,000	125.0%
Net (Expenditures)/Revenues	265,008	353,238	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

Fairview Village (2640)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	1,166	826	95,000	170,000	75,000	78.9%
Total Expenditures	1,166	826	95,000	170,000	75,000	78.9%
Revenues (\$)						
CFD One-Time Capital Tax	0	0	95,000	170,000	75,000	78.9%
CFD Annual Maintenance Tax	103,169	101,095	0	0	0	
Total Revenues	103,169	101,095	95,000	170,000	75,000	78.9%
Net (Expenditures)/Revenues	102,003	100,269	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

North Beyer (2650)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	604	1,400	1,500	1,500	0	0.0%
Total Expenditures	604	1,400	1,500	1,500	0	0.0%
Revenues (\$)						
CFD Annual Maintenance Tax	230	1,303	1,500	1,500	0	0.0%
Total Revenues	230	1,303	1,500	1,500	0	0.0%
Net (Expenditures)/Revenues	(374)	(96)	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

Enterprise Park 1998 (2660)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	3,197	1,410	4,500	5,000	500	11.1%
Total Expenditures	3,197	1,410	4,500	5,000	500	11.1%
Revenues (\$)						
CFD Annual Maintenance Tax	7,911	5,697	4,500	5,000	500	11.1%
Total Revenues	7,911	5,697	4,500	5,000	500	11.1%
Net (Expenditures)/Revenues	4,715	4,287	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

Carver/Bangs (2670)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	53,155	69,398	141,000	170,000	29,000	20.6%
Total Expenditures	53,155	69,398	141,000	170,000	29,000	20.6%
Revenues (\$)						
CFD Annual Maintenance Tax	151,488	243,783	141,000	170,000	29,000	20.6%
Total Revenues	151,488	243,783	141,000	170,000	29,000	20.6%
Net (Expenditures)/Revenues	98,333	174,385	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

CFD - Village 1 #2 (2690)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	97,044	202,230	320,000	425,000	105,000	32.8%
Other	0	73	0	0	0	
Total Expenditures	97,044	202,303	320,000	425,000	105,000	32.8%
Revenues (\$)						
CFD Annual Maintenance Tax	228,449	199,533	320,000	425,000	105,000	32.8%
Total Revenues	228,449	199,533	320,000	425,000	105,000	32.8%
Net (Expenditures)/Revenues	131,405	(2,770)	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

NorthPointe Village (2750)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	5,233	12,381	18,500	23,000	4,500	24.3%
Other	247	0	0	0	0	
Total Expenditures	5,479	12,381	18,500	23,000	4,500	24.3%
Revenues (\$)						
CFD Annual Maintenance Tax	72,250	76,230	18,500	23,000	4,500	24.3%
Total Revenues	72,250	76,230	18,500	23,000	4,500	24.3%
Net (Expenditures)/Revenues	66,771	63,849	0	0	0	

CFD-Annual Maintenance Charges (0207)

City of Modesto

Coffee-Claratina (2800)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	45,078	57,899	106,000	140,000	34,000	32.1%
Total Expenditures	45,078	57,899	106,000	140,000	34,000	32.1%
Revenues (\$)						
CFD Annual Maintenance Tax	161,137	156,713	106,000	140,000	34,000	32.1%
Total Revenues	161,137	156,713	106,000	140,000	34,000	32.1%
Net (Expenditures)/Revenues	116,059	98,813	0	0	0	

CFD-One Time Capital Expenses (0208)

City of Modesto

	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Pelandale/Snyder (2680)						
Expenditures (\$)						
Professional & Contractual Svc	131,920	0	0	0	0	
Capital Non-CIP	187,247	0	24,996	24,998	2	0.0%
Total Expenditures	319,168	0	24,996	24,998	2	0.0%
Revenues (\$)						
CFD One-Time Capital Tax	840,689	48,540	24,996	24,998	2	0.0%
Total Revenues	840,689	48,540	24,996	24,998	2	0.0%
Net (Expenditures)/Revenues	521,521	48,540	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

Village One (2600)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	56,565	29,458	40,000	40,000	0	0.0%
Total Expenditures	56,565	29,458	40,000	40,000	0	0.0%
Revenues (\$)						
CFD Annual Maintenance Tax	37,022	41,208	40,000	40,000	0	0.0%
Total Revenues	37,022	41,208	40,000	40,000	0	0.0%
Net (Expenditures)/Revenues	(19,544)	11,749	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

Fairview Village (2640)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	6,322	24,575	28,000	36,000	8,000	28.6%
Total Expenditures	6,322	24,575	28,000	36,000	8,000	28.6%
Revenues (\$)						
CFD Annual Maintenance Tax	7,765	7,609	28,000	36,000	8,000	28.6%
Total Revenues	7,765	7,609	28,000	36,000	8,000	28.6%
Net (Expenditures)/Revenues	1,444	(16,965)	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
North Beyer (2650)						
Expenditures (\$)						
Professional & Contractual Svc	8,004	4,876	8,150	8,000	(150)	(1.8%)
Total Expenditures	8,004	4,876	8,150	8,000	(150)	(1.8%)
Revenues (\$)						
CFD Annual Maintenance Tax	17	98	8,150	8,000	(150)	(1.8%)
Total Revenues	17	98	8,150	8,000	(150)	(1.8%)
Net (Expenditures)/Revenues	(7,987)	(4,778)	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

Enterprise Park 1998 (2660)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	12,540	8,804	11,500	11,500	0	0.0%
Total Expenditures	12,540	8,804	11,500	11,500	0	0.0%
Revenues (\$)						
CFD Annual Maintenance Tax	12,343	15,719	11,500	11,500	0	0.0%
Total Revenues	12,343	15,719	11,500	11,500	0	0.0%
Net (Expenditures)/Revenues	(197)	6,915	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

Carver/Bangs (2670)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	17,072	11,573	22,100	22,100	0	0.0%
Total Expenditures	17,072	11,573	22,100	22,100	0	0.0%
Revenues (\$)						
CFD Annual Maintenance Tax	11,402	18,349	22,100	22,100	0	0.0%
Total Revenues	11,402	18,349	22,100	22,100	0	0.0%
Net (Expenditures)/Revenues	(5,670)	6,776	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

CFD - Village 1 #2 (2690)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	19,047	50,324	38,000	38,000	0	0.0%
Total Expenditures	19,047	50,324	38,000	38,000	0	0.0%
Revenues (\$)						
CFD Annual Maintenance Tax	17,196	15,019	38,000	38,000	0	0.0%
Total Revenues	17,196	15,019	38,000	38,000	0	0.0%
Net (Expenditures)/Revenues	(1,851)	(35,306)	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
NorthPointe Village (2750)						
Expenditures (\$)						
Professional & Contractual Svc	10,511	2,947	14,150	12,150	(2,000)	(14.1%)
Total Expenditures	10,511	2,947	14,150	12,150	(2,000)	(14.1%)
Revenues (\$)						
CFD Annual Maintenance Tax	5,438	5,738	14,150	12,150	(2,000)	(14.1%)
Total Revenues	5,438	5,738	14,150	12,150	(2,000)	(14.1%)
Net (Expenditures)/Revenues	(5,073)	2,791	0	0	0	

CFD-Ann Maintenance Tax Admin (0227)

City of Modesto

	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Coffee-Claratina (2800)						
Expenditures (\$)						
Professional & Contractual Svc	18,054	4,795	20,000	18,000	(2,000)	(10.0%)
Total Expenditures	18,054	4,795	20,000	18,000	(2,000)	(10.0%)
Revenues (\$)						
CFD Annual Maintenance Tax	12,129	11,796	20,000	18,000	(2,000)	(10.0%)
Total Revenues	12,129	11,796	20,000	18,000	(2,000)	(10.0%)
Net (Expenditures)/Revenues	(5,925)	7,000	0	0	0	

CFD-One Time Special Tax Admin (0228)

City of Modesto

Village One (2600)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	50,032	20,520	20,000	20,000	0	0.0%
Total Expenditures	50,032	20,520	20,000	20,000	0	0.0%
Revenues (\$)						
CFD One-Time Capital Tax	120,298	2,762	20,000	20,000	0	0.0%
Total Revenues	120,298	2,762	20,000	20,000	0	0.0%
Net (Expenditures)/Revenues	70,266	(17,758)	0	0	0	

CFD-One Time Special Tax Admin (0228)

City of Modesto

Carver/Bangs (2670)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	11,202	2,324	5,000	5,000	0	0.0%
Total Expenditures	11,202	2,324	5,000	5,000	0	0.0%
Revenues (\$)						
CFD One-Time Capital Tax	(1,232)	6,740	5,000	5,000	0	0.0%
Total Revenues	(1,232)	6,740	5,000	5,000	0	0.0%
Net (Expenditures)/Revenues	(12,433)	4,416	0	0	0	

CFD-One Time Special Tax Admin (0228)

City of Modesto

CFD - Village 1 #2 (2690)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	13,442	35,547	15,000	20,000	5,000	33.3%
Total Expenditures	13,442	35,547	15,000	20,000	5,000	33.3%
Revenues (\$)						
CFD One-Time Capital Tax	124,926	104,654	15,000	20,000	5,000	33.3%
Total Revenues	124,926	104,654	15,000	20,000	5,000	33.3%
Net (Expenditures)/Revenues	111,484	69,106	0	0	0	

CFD Bond Issuance #1 (0251)

City of Modesto

CFD Village 1 #2 - Debt Service (2692)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Internal Service Charges	0	748,961	787,429	1,623,920	836,491	106.2%
Professional & Contractual Svc	0	0	37,000	37,000	0	0.0%
Other	0	0	8,000	8,000	0	0.0%
Total Expenditures	0	748,961	832,429	1,668,920	836,491	100.5%
Revenues (\$)						
Other Financing Source	0	4,455,357	0	0	0	
Change in Fair Value of Investment	0	4,092	0	0	0	
Interest on Bank Accounts	0	34,230	0	0	0	
Total Revenues	0	4,493,679	0	0	0	
Net (Expenditures)/Revenues	0	3,744,718	(832,429)	(1,668,920)	(836,491)	100.5%

CFD Bond Issuance #1 (0251)

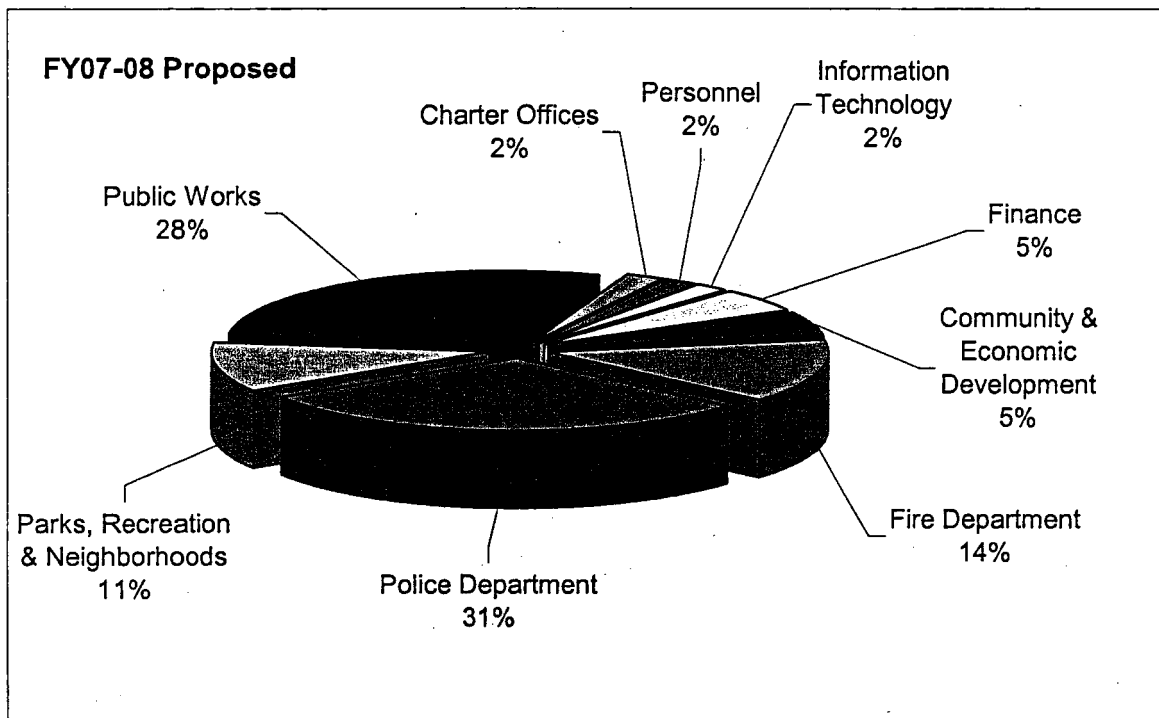
City of Modesto

	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
CFD Fairview Village-Debt Service (264)						
Expenditures (\$)						
Internal Service Charges	0	485,527	250,118	264,883	14,765	5.9%
Professional & Contractual Svc	0	36	41,818	41,818	0	0.0%
Other	0	0	5,000	5,000	0	0.0%
Total Expenditures	0	485,562	296,936	311,701	14,765	5.0%
Revenues (\$)						
Other Financing Source	0	1,115,870	0	0	0	
Change in Fair Value of Investment	0	2,334	0	0	0	
Interest on Bank Accounts	0	19,997	0	0	0	
Total Revenues	0	1,138,201	0	0	0	
Net (Expenditures)/Revenues	0	652,639	(296,936)	(311,701)	(14,765)	5.0%

City of Modesto Position Allocation by Department

Department	FY04-05 Actual	FY 05-06 Actual	FY06-07 Adopted	FY07-08 Proposed
City Manager	11.10	9.10	9.10	7.00
Personnel	22.13	21.00	22.60	24.60
City Attorney	16.00	14.00	16.00	16.00
City Clerk & Auditor	7.00	7.00	7.00	7.00
Information Technology	25.00	26.00	29.00	29.00
Finance	64.00	65.00	69.00	69.00
Community & Economic Development	53.00	55.00	56.00	70.10
Fire Department	184.00	189.00	189.00	189.00
Police Department	381.00	383.75	399.75	399.75
Parks, Recreation & Neighborhoods	144.00	130.75	146.75	146.75
Public Works	388.00	391.50	392.50	381.25
Total	1295.23	1292.10	1336.70	1339.45

Note: This table does not include the City Council.



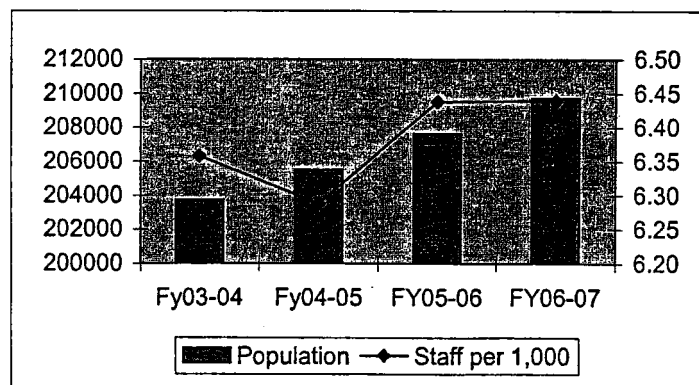
City of Modesto Position Allocation by Fund

Fund	FY04-05 Actual	FY05-06 Actual	FY06-07 Adopted	FY07-08 Proposed
General Fund (0100)	814.625	804.00	857.50	870.50
Kaiser Improvements (0300)	1	1	1	1
Capital Improvement Support Services (0300)	28	28	29	29
Special Gas Tax (0700)	91	83.50	58.00	58.00
Water (6100)	76	81	79	79
Wastewater (6210)	101	103	102	103
Storm Drainage (6280)	22	22	22	21
Compost Operations (6290)	6	7	7	7
P/R Building Services (7800)	22	22	23	23
Information & Technology (7130)	25	26	29	29
Fleet Management Fund (7200)	23	23	23	23
Bus Services (6510)	16	17	18	18
SDEA (8850)	0	6	6	6
Operation Grants Block Grants (0400)	0	0	0	0
Operation Grants Reimbursed (0410)	21	20	28	28
CDBG Direct Program (1130)	10	10	10	10
Home Program (1170)	1	1	1	1
Parking (6000)	2	2	7	7
Airport Operation (6310)	6	6	6	7
Community Center Operations (6700)	9.5	9.50	9.50	9.50
Inventory Purchases (7110)	4	4	4	4
Central Services - Mail (7120)	2	2	2	2
Community Facilities District-Admin (2900)	3.1	3.10	3.10	3.10
Insurance - Administration (7310)	6	6	6.60	7
Employment Benefits Management (7510)	1	1	1	1
JPA Building Services (8500)	4	4	4	4
Total	1295.225	1292.100	1336.700	1350.450

Note: This table does not include the City Council.

General Fund	814.625	804.00	857.50	870.50
Other Funds	480.60	488.10	479.20	479.95
Total	1295.225	1292.1	1336.70	1350.45

City Population	203,718	205,500	207,634	209,710
# of FTE per City Populations (per 1,000)	6.36	6.29	6.44	6.44



EMPLOYEE COMPENSATION

Three of the City's six bargaining units are in contract negotiations as the City approaches FY 2007-08:

- ❖ Modesto City Employees Association (MCEA) contract expires on July 23, 2007. The final salary increase under their existing MOU took place on February 20, 2007, increasing salaries by 2.5%. MCEA represents non-sworn, rank and file throughout the organization except for those non-sworn staff in Police and Fire. There are approximately 439 employees represented by MCEA.
- ❖ Modesto Confidential and Management Association (MCMA) contract expires on June 25, 2007. Under this agreement, MCMA members received a 3.5% salary increase on December 26, 2006. This Association represents 220 employees in the management and confidential ranks throughout the organization, excluding sworn management in Police and Fire.
- ❖ The Modesto Police Non-Sworn Association (MPNSA) is the newest bargaining unit within the City organization having formed in June, 2006 and representing 96 employees. The Association represents the non-management, non-sworn staff in both Police and Fire, including positions such as Community Services Officer and Police Clerk. Under their existing agreement, these members received a 2.5% salary increase on February 20, 2007.

The three associations representing sworn staff in either Police or Fire remain under contract through FY 07-08. The Modesto City Fire Fighters Association (MCFFA) entered into a new agreement on December 26, 2006 that continues through December 20, 2010. Under this contract, the 157 members of this bargaining unit received a 6% increase on December 26, 2006 of 6%. In FY 07-08, they receive a second increase of 5% on December 25, 2007.

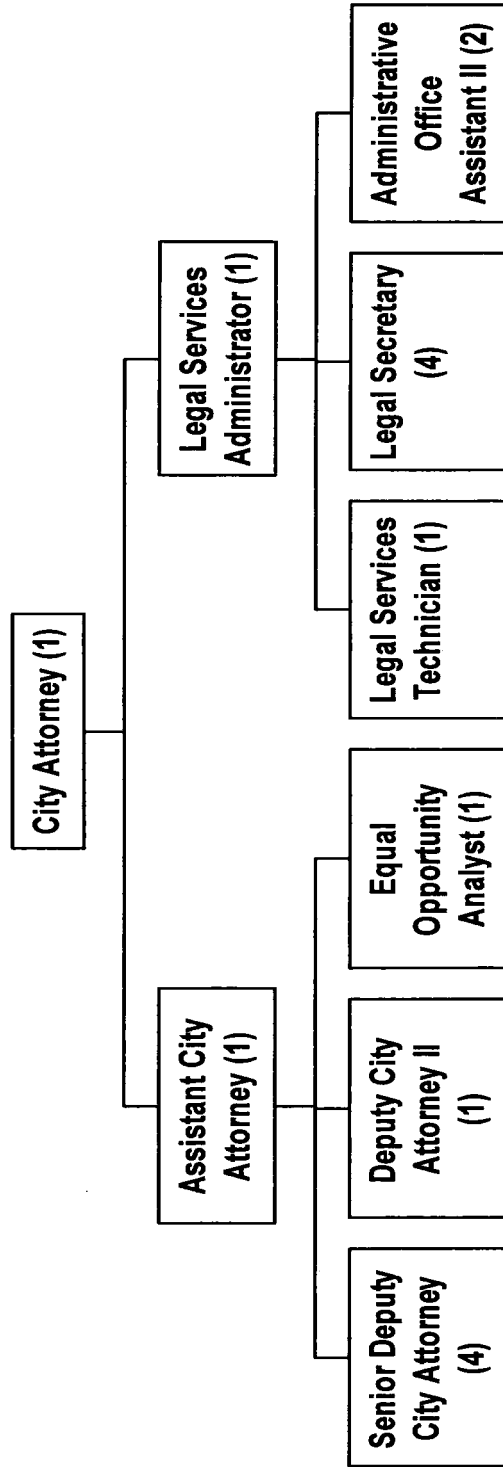
The Modesto Police Officers Association (MPOA) represents 214 rank and file sworn staff in the Police Department. Their members are under contract through December 22, 2008. This agreement provided for two increases in FY 06-07 – 3% on July 25, 2006 and 4% on January 9, 2007. An additional increase of 6% percent will occur in FY 07-08 on January 8, 2008.

The sixth association, Modesto Police Management Association represents the management positions in the Police Department – Police Corporal, Sergeant, and Lieutenant. There are approximately 49 employees in this bargaining unit. The contract with this Association expires June 22, 2009. Under this agreement, members will receive two increases in FY 06-07 – a 3% jump on November 28, 2006 and on June 26, 2007, a 4.5% increase.

While salary is always a key interest for bargaining units, the ever-rising cost of health care can be expected to be a major discussion area in all negotiations. Likewise, PERS retirement options (2% at 55 is the City's current retirement formula) and the cost of health care will also be critical discussions. At this time, the average employee (excluding MCFFA) contributes \$229 - \$285 on family health, dental, and vision premiums each month.

Directly tied to the City's contributions to active employees' health coverage are the costs associated with retiree health coverage. Based on the conversion of accumulated sick leave at retirement, most employees can convert sick leave to City-paid health contributions when they retire. The significant unfunded liability associated with this retiree health benefit is being re-examined, as is the potential to negotiate cost effective alternatives to the current program.

City Attorney's Office



16 Full-Time Employees

Supervising Managers: 3 (including City Attorney)

Performance Measures Overview

Charter Offices

City Attorney

Mission:

To cooperate with departments and citizens to accomplish City goals, and to establish and maintain effective planning and response capability to foresee, avoid, minimize and/or control legal risks affecting City interests. To deliver high-quality legal services efficiently.

Core Services:

The City Attorney is the legal adviser, attorney and counsel for the City, City Council and all of its various commissions and boards. The City Attorney performs legal research, analysis and interpretation of laws, prepares legal opinions, ordinances, resolutions and other formal documents required by Council. The City Attorney also reviews and approves all contracts, bonds, deeds and other legal documents with respect to form and legal substance, and prosecutes violations of the Modesto Municipal Code.

Strategic Plan Goals:

- ◆ The City Attorney will aggressively strive to minimize legal exposure for the City.
- ◆ Handling a large percentage of litigation cases in-house continues to be a high priority for the City Attorney.

Key Performance – Efficiency Measures

Performance Measure	Results	FY 07-08	Comments								
<p>ATTORNEY</p> <p>What: Handle 80% of incoming tort cases against the City on an in-house basis.</p> <p>Why: Handling cases in-house greatly reduce the cost of legal services paid by the City.</p>	<p>Litigation Cases Handled by the City Attorney</p> <table border="1"> <caption>Litigation Cases Handled by the City Attorney</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>In-House</td> <td>61%</td> </tr> <tr> <td>Outside</td> <td>35%</td> </tr> <tr> <td>Cases Tendered</td> <td>4%</td> </tr> </tbody> </table>	Category	Percentage	In-House	61%	Outside	35%	Cases Tendered	4%	<p>Target</p> <p>Target for in-house cases is at least 80% for FY 2007-2008</p>	
Category	Percentage										
In-House	61%										
Outside	35%										
Cases Tendered	4%										

**PROGRAM APPROPRIATIONS BY FUNDING SOURCE
2007-08**

Department	Fund	Orgn	Program Service Description	General Fund	Other Funds	Total Programs	%	FTE
CITY ATTORNEY	0100	0401	City Attorney	\$2,099,775	\$0	\$2,099,775	100.0%	0.0
CITY ATTORNEY	0350	0402	Outside Litigation	\$0	\$1,000,000	\$1,000,000	100.0%	0.0
CITY ATTORNEY Total				\$2,099,775	\$1,000,000	\$3,099,775		0.0

City Attorney Department

Position Allocation	FY04-05 Actual	FY05-06 Actual	FY06-07 Proposed	FY06-07 Adopted	FY07-08 Proposed	Increase/ (Decrease)
City Attorney	1.0	1.0	1.0	1.0	1.0	
Assistant City Attorney	1.0	1.0	1.0	1.0	1.0	
Senior Deputy City Attorney II	5.0	4.0	4.0	4.0	4.0	
Deputy City Attorney II				1.0	1.0	
Legal Services Administrator	1.0	1.0	1.0	1.0	1.0	
Legal Services Technician	1.0	1.0	1.0	1.0	1.0	
Legal Secretary	4.0	3.0	3.0	4.0	4.0	
Admin Office Assistant II (Confidential)	2.0	2.0	2.0	2.0	2.0	
Paralegal	1.0					
Equal Opportunity Analyst		1.0	1.0	1.0	1.0	
City Attorney (0100-0401)	16.0	14.0	14.0	16.0	16.0	
General Fund	16.0	14.0	14.0	16.0	16.0	
Other Funds						
City Attorney Total	16.0	14.0	14.0	16.0	16.0	

City Attorney Department

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	2,294,385	2,898,490	1,804,258	2,099,775	295,517	16.4%
Elections/Outside Litigation (0350)	0	0	0	1,000,000	1,000,000	0.0%
Total Expenditures	2,294,385	2,898,490	1,804,258	3,099,775	1,295,517	71.8%

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	838,990	813,959	797,564	734,226	(63,338)	(7.9%)
Elections/Outside Litigation (0350)	0	0	0	0	0	0.0%
Total Revenues	838,990	813,959	797,564	734,226	(63,338)	(7.9%)

City Attorney (0401)

City of Modesto

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	1,482,663	1,294,638	1,443,567	1,689,999	246,432	17.1%
Internal Service Charges	137,958	132,118	97,188	93,009	(4,179)	(4.3%)
Professional & Contractual Svc	732,953	1,431,150	250,347	301,681	51,334	20.5%
Materials & Supplies	70,860	65,705	70,334	76,492	6,158	8.8%
Other	6,562	4,975	6,036	6,036	0	0.0%
Intrafund Service Credits	(136,611)	(30,096)	(63,214)	(67,442)	(4,228)	6.7%
Total Expenditures	2,294,385	2,898,490	1,804,258	2,099,775	295,517	16.4%
Revenues (\$)						
Miscellaneous Special Service	0	31,646	1,100	1,100	0	0.0%
Interfund Labor Charges	813,291	766,017	786,464	732,126	(54,338)	(6.9%)
CFD One-Time Capital Tax	5,145	13,022	0	0	0	
Miscellaneous Revenue	20,553	3,275	10,000	1,000	(9,000)	(90.0%)
Total Revenues	838,990	813,959	797,564	734,226	(63,338)	(7.9%)
Net (Expenditures)/Revenues	(1,455,396)	(2,084,531)	(1,006,694)	(1,365,549)	(358,855)	35.6%

Outside Litigation (0402)

City of Modesto

Elections/Outside Litigation (0350)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	0	0	0	1,000,000	1,000,000	
Total Expenditures	0	0	0	1,000,000	1,000,000	
Revenues (\$)						
Miscellaneous Revenue	0	0	0	0	0	
Total Revenues	0	0	0	0	0	
Net (Expenditures)/Revenues	0	0	0	(1,000,000)	(1,000,000)	

CITIZENS OF MODESTO

CITY COUNCIL

Jim Ridenour, Mayor
 Bob Dunbar Janice Keating
 Brad Hawn Garrad Marsh
 Kristin Olsen Will O'Bryant

VOTERS ELECT

City Attorney
 Susana Alcalá-Wood

City Manager
 George Britton

City Clerk & Auditor
 Jean Morris

*MAYOR AND
 CITY
 COUNCIL
 APPOINTS*

Deputy City
 Manager
 Judith Ray

*CITY
 MANAGER
 APPOINTS*

Finance
 M. Wayne
 Padilla
 Director

Personnel
 Robin
 Renwick
 Director

Public Works
 Nicholas
 Pinhey
 Director

Information
 Technology
 Gary Cook
 Director

Police
 Roy W.
 Wasden
 Chief

Parks,
 Recreation &
 Neighborhoods
 Jim Niskanen
 Director

Community
 & Economic
 Development
 Brent Sinclair
 Director

Fire
 Jim Miguel
 Chief

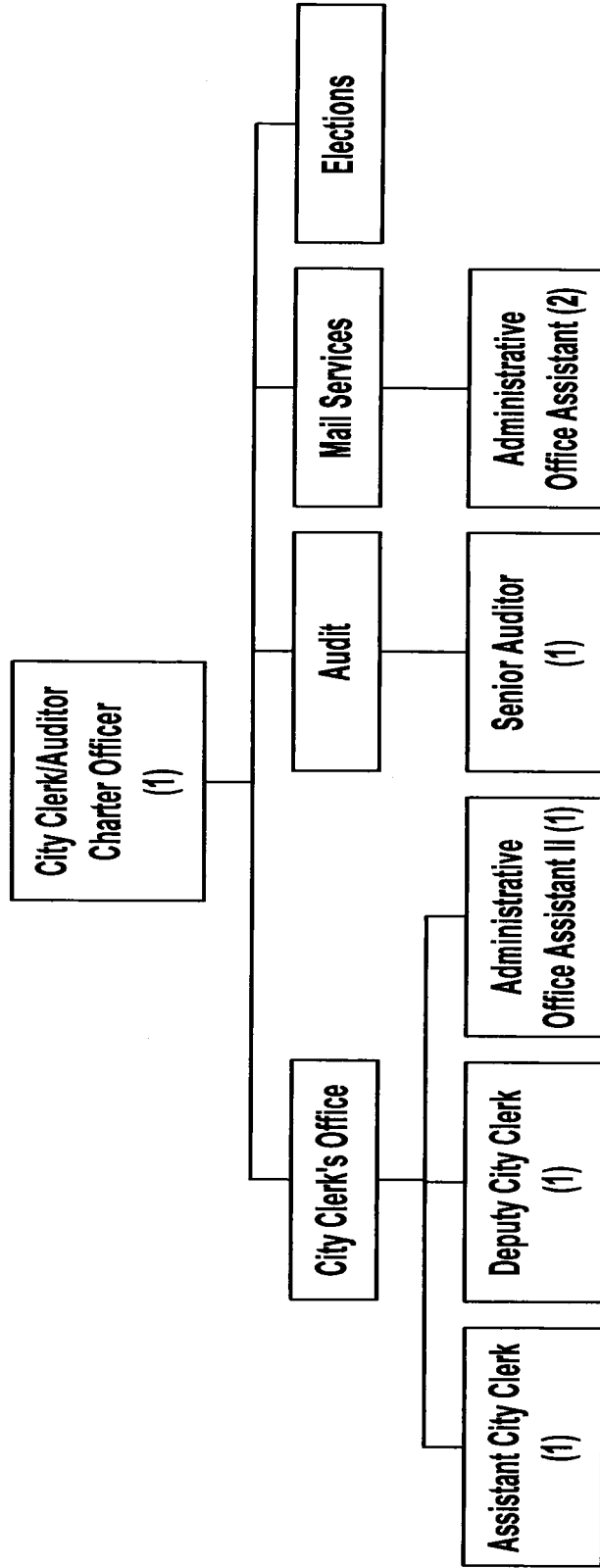
Citizens Advisory Boards, Commissions and Committees

*ALSO
 APPOINTED BY
 THE MAYOR
 AND CITY
 COUNCIL*

Airport Advisory Committee
 Board of Building Appeals
 Board of Zoning Adjustments
 Citizen Housing & Community Development
 Citizens Advisory Committee on Recycling
 Citizens Redevelopment Advisory Committee
 Community Qualities Forum
 Culture Commission
 Disabled Access Appeals Board
 Downtown Improvement District Advisory Board

Equal Opportunity/Disability Commission
 Golf Courses Committee
 Housing Rehabilitation Loan Committee
 Human Relations Commission
 Landmark Preservation Commission
 Local Cable Programming Committee
 Planning Commission
 Tuolumne River Regional Park Citizens Advisory Committee
 Youth Commission

City Clerk/Auditor



7 Full-Time Employees

Supervising Managers: 1 (Department Director)

Performance Measures Overview

Charter Offices

City Clerk

Mission:

To support the City Council with professionalism and neutrality. To provide assistance to our internal and external customers using accurate knowledge and diplomacy.

Core Services:

- ♦ Prepare and distribute the City Council agenda, set hearings, record and maintain records of all proceedings of the Council
- ♦ Maintain all ordinances and resolutions and to certify the publication and/or posting in accordance with the law.
- ♦ Receive, review and log all claims; maintain a record of all contracts, leases, agreements, bids, and official bonds.
- ♦ Index all public records, administers oaths, take affidavits.
- ♦ Update and maintains the Municipal Code.
- ♦ Ensure compliance with the Fair Political Practices Commission laws and regulations concerning campaign funds and statements of economic interest.
- ♦ Verify cash receipts and distribution to proper funds. Audit and approve all invoices for payment, City staff payroll and demands against the City. Sign all checks. Receive and process stop notices and liens on City contracts, process garnishments of City staff wages.
- ♦ Supervises the Internal Audit function of the City, which conducts financial, and performance audits as recommended by the Audit Committee and approved by the City Council.
- ♦ Supervises the City's internal service fund for mail services which sorts, delivers, stamps and processes outgoing mail.
- ♦ Provides Passport processing services for Citizens.

Strategic Plan Goals:

- One goal of the City Clerk is to consistently distribute all City Council agenda packet material by the Thursday preceding each regular Council meeting and process all resolutions and minutes immediately following each Council meeting and posted on the City's web page.
- Provide Municipal Code and Council and Redevelopment legislative history on the web page.
- Develop annual audit plan for approval by the Audit Committee and City Council.
- Distribute FPPC forms to elected and appointed officials and designated employees to comply with State law
- Meet ongoing Continuing Professional Education requirements for Government Audit Standards of the U.S. General Accounting Office.

Performance Measure

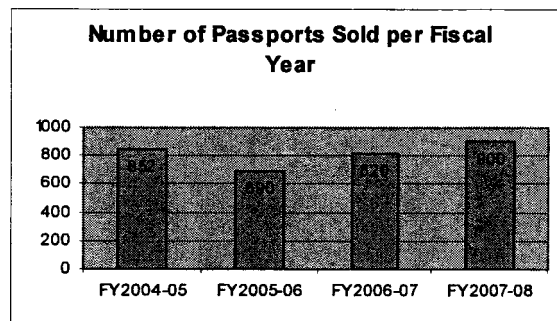
Results

FY 2007-08 Target

City Clerk

What: Increase number of passports processed.

Why: Increase revenue to City.



Target number of passports processed for FY2007-08 is 900.

**PROGRAM APPROPRIATIONS BY FUNDING SOURCE
2007-08**

Department	Fund	Orgn	Program Service Description	General Fund	Other Funds	Total Programs	%	FTE
CITY CLERK	0100	0501	Passports	\$18,127	\$0	\$18,127	4.0%	0.2
CITY CLERK	0100	0501	Municipal Code	\$18,127	\$0	\$18,127	4.0%	0.1
CITY CLERK	0100	0501	Political Reform Act Requirements-Statement of Economic Interests, Campaign Statements	\$40,786	\$0	\$40,786	9.0%	0.3
CITY CLERK	0100	0501	Records Management-Contract & Agreement Processing, Records Retrieval & Storage	\$167,675	\$0	\$167,675	37.0%	1.1
CITY CLERK	0100	0501	Council Support- Agenda Compilation & Distribution, Council Meeting Followup, Meeting Attendance, Brown Act Requirements	\$208,461	\$0	\$208,461	46.0%	2.3
CITY CLERK	0100	0503	Internal Audit Services	\$262,007	\$0	\$262,007	100.0%	1.0
CITY CLERK	0350	0504	Elections, Municipal and Run-Off--Coordinate Municipal & School District, Conduct Run-Off	\$302,700	\$250,000	\$552,700	100.0%	4.0
CITY CLERK	7120	0554	Mail Services	\$0	\$285,498	\$285,498	100.0%	2.0
CITY CLERK Total				\$1,017,884	\$535,498	\$1,553,382		11.0

City Clerk & Auditor Department

Position Allocation	FY04-05 Actual	FY05-06 Actual	FY06-07 Proposed	FY06-07 Adopted	FY07-08 Proposed	Increase/ (Decrease)
City Clerk / Auditor	1.0	1.0	1.0	1.0	1.0	
Assistant City Clerk / Auditor	1.0	1.0	1.0	1.0	1.0	
Deputy City Clerk	1.0	1.0	1.0	1.0	1.0	
Admin Office Assistant II	1.0	1.0	1.0	1.0	1.0	
City Clerk (0100-0501)	4.0	4.0	4.0	4.0	4.0	
Senior Auditor		1.0	1.0	1.0	1.0	
Accountant II	1.0					
Auditor (0100-0503)	1.0	1.0	1.0	1.0	1.0	
Admin Office Assistant I	2.0	2.0	2.0	2.0	2.0	
Central Services - Mail (7120-0554)	2.0	2.0	2.0	2.0	2.0	
General Fund	5.0	5.0	5.0	5.0	5.0	
Other Funds	2.0	2.0	2.0	2.0	2.0	
City Clerk & Auditor Total	7.0	7.0	7.0	7.0	7.0	

City Clerk & Auditor Department

City of Modesto

Fund Summary

	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures by Fund (\$)						
General Fund (0100)	466,697	476,691	703,606	715,184	11,578	1.6%
Elections/Outside Litigation (0350)	3,351	349,806	2,700	552,700	550,000	370.4%
Central Services - Mail (7120)	218,017	251,429	287,173	285,498	(1,675)	(0.6%)
Total Expenditures	688,065	1,077,926	993,479	1,553,382	559,903	56.4%
Revenues General Fund (\$)						
General Fund (0100)	25,712	21,133	22,500	26,000	3,500	15.6%
Elections/Outside Litigation (0350)	856	123,939	0	120,000	120,000	0.0%
Central Services - Mail (7120)	256,935	255,343	282,927	285,176	2,249	0.8%
Total Revenues	283,502	400,414	305,427	431,176	125,749	41.2%

City Clerk (0501)

City of Modesto

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	284,885	328,024	341,922	355,405	13,483	3.9%
Internal Service Charges	24,136	22,418	25,598	27,612	2,014	7.9%
Professional & Contractual Svc	45,404	34,076	70,930	63,895	(7,035)	(9.9%)
Materials & Supplies	3,199	3,032	5,513	5,513	0	0.0%
Other	597	516	752	752	0	0.0%
Total Expenditures	358,222	388,066	444,715	453,177	8,462	1.9%
Revenues (\$)						
Copying Fee	141	430	500	500	0	0.0%
Miscellaneous Special Service	25,571	20,703	22,000	25,500	3,500	15.9%
Total Revenues	25,712	21,133	22,500	26,000	3,500	15.6%
Net (Expenditures)/Revenues	(332,510)	(366,932)	(422,215)	(427,177)	(4,962)	1.2%

Auditor (0503)

City of Modesto

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	77,145	84,874	92,337	94,499	2,162	2.3%
Internal Service Charges	1,019	909	1,033	1,858	825	79.9%
Professional & Contractual Svc	29,953	2,400	164,011	165,650	1,639	1.0%
Materials & Supplies	44	127	610	0	(610)	(100.0%)
Other	315	315	900	0	(900)	(100.0%)
Total Expenditures	108,475	88,625	258,891	262,007	3,116	1.2%
Net (Expenditures)/Revenues	(108,475)	(88,625)	(258,891)	(262,007)	(3,116)	1.2%

Central Services Mail (0554)

City of Modesto

Central Services - Mail (7120)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	84,195	92,207	100,611	98,242	(2,369)	(2.4%)
Internal Service Charges	6,993	6,450	9,980	11,200	1,220	12.2%
Professional & Contractual Svc	126,381	152,090	176,082	175,056	(1,026)	(0.6%)
Materials & Supplies	448	682	500	1,000	500	100.0%
Capital Non-CIP	0	0	0	0	0	
Total Expenditures	218,017	251,429	287,173	285,498	(1,675)	(0.6%)
Revenues (\$)						
Mail Charges	257,884	254,813	282,927	285,176	2,249	0.8%
Change in Fair Value of Investment	0	8	0	0	0	
Interest on Bank Accounts	(949)	522	0	0	0	
Total Revenues	256,935	255,343	282,927	285,176	2,249	0.8%
Net (Expenditures)/Revenues	38,918	3,913	(4,246)	(322)	3,924	(92.4%)

Elections (0504)

City of Modesto

Elections/Outside Litigation (0350)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	1,106	349,513	1,200	551,200	550,000	45833.3%
Materials & Supplies	2,244	292	1,500	1,500	0	0.0%
Total Expenditures	3,351	349,805	2,700	552,700	550,000	20370.4%
Revenues (\$)						
Modesto City Schools Election Reimbu	0	0	0	120,000	120,000	
Miscellaneous Revenue	856	123,939	0	0	0	
Total Revenues	856	123,939	0	120,000	120,000	
Net (Expenditures)/Revenues	(2,494)	(225,867)	(2,700)	(432,700)	(430,000)	15925.9%

City Council Department

City of Modesto

Fund Summary

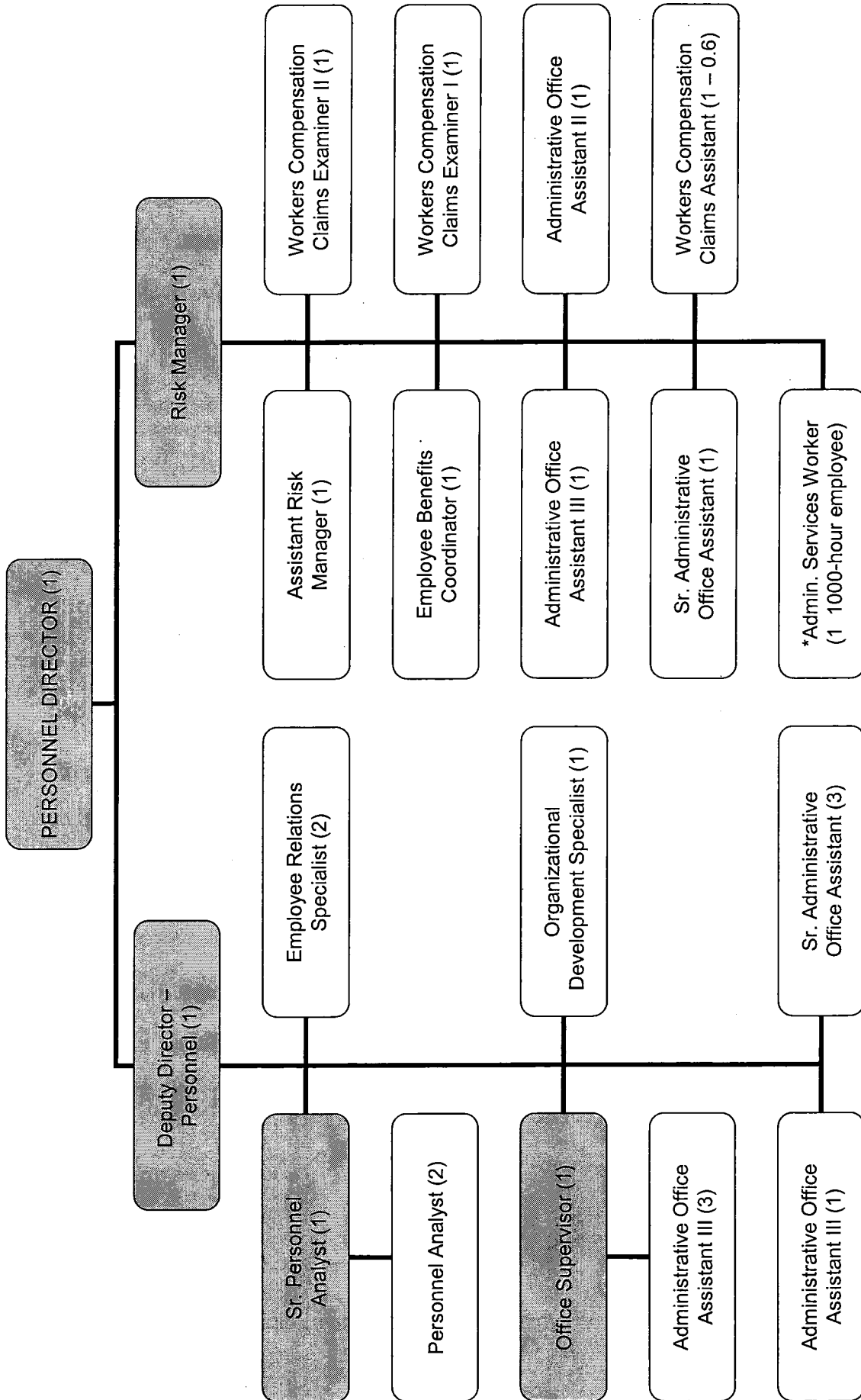
Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
General Fund (0100)	193,119	194,296	220,240	208,136	(12,104)	(5.5%)
Total Expenditures	193,119	194,296	220,240	208,136	(12,104)	(5.5%)

City Council (0101)

City of Modes

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	70,169	87,566	94,075	74,353	(19,722)	(21.0%)
Internal Service Charges	32,460	32,645	37,021	45,768	8,747	23.6%
Professional & Contractual Svc	46,580	28,888	38,408	35,979	(2,429)	(6.3%)
Materials & Supplies	3,123	2,001	7,036	7,036	0	0.0%
Other	40,787	43,197	43,700	45,000	1,300	3.0%
Total Expenditures	193,119	194,296	220,240	208,136	(12,104)	(5.5%)
Net (Expenditures)/Revenues	(193,119)	(194,296)	(220,240)	(208,136)	12,104	(5.5%)

Personnel Department



25 Employees (plus one 1000 hour employee)
 Supervising Managers: 5 (including Director)

Support Departments

Performance Measures Overview

Personnel Department

Modesto: A healthy, safe, attractive, economically, vibrant, socially diverse and culturally rich city with a strong sense of identity and pride, a community engaged in the practice of citizenship with governance based on the principle of stewardship.

Robin Renwick, Personnel Director

rrenwick@modestogov.com

(209) 577-5400

Mission:

The mission of the Personnel Department is to recruit and retain a qualified and diverse workforce to meet the varied needs of the organization; to train and develop the workforce toward performance that exceeds community expectations; to recognize and minimize the risk of loss associated with the provision of City services.

Core Services:

Core services include Recruitment and Testing, Payroll and Personnel Services, Employee Relations, Labor Relations, Equal Opportunity, Employee Training and Performance Incentives, Safety, Workers' Compensation, Liability, Insurance Administration and Employee Benefits.

Strategic Plan Goals:

- S.A.1. The City hires exceptional employees to deliver City services.
- S.A.2. The City provides an equitable and fair employment process that supports and encourages a diverse workforce.
- S.A.3. The City provides excellent customer service from competent, motivated employees and encourages leadership at all levels to nurture innovation to maximize results.
- S.A.4. The City's workforce of represented and unrepresented employees delivers efficient and effective services enhanced by labor-management cooperation.
- VIII.B. The City achieves full employment with diversity of opportunity in all pay ranges and at all skill levels.

Key Performance - Efficiency Measures

Performance Measure	Results	2007-2008 Target	Comments
<p>PER-1 RECRUITMENT OUTREACH</p> <p>What: Measure the impact of the Police Officer Trainee/LEAR recruitment outreach program.</p> <p>Community Outcome: To attract more police academy students, resulting in an applicant pool more reflective of the gender and diversity of the community.</p> <p>Strategic Plan Goals: S.A.1., S.A.2.</p>	<p>Male Applicants</p> <p>Female Applicants</p> <p>White/Caucasian Applicants</p> <p>Minority Applicants</p>	<p>Our target remains 35% or more of the applicants are women.</p> <p>Our target remains 35% or more of the applicants are minorities.</p>	<p>The ability to achieve this outcome can be influenced by the outreach efforts of the various law enforcement academies and by economic conditions such as unemployment rates.</p>

Support Departments

Performance Measures Overview

Personnel Department

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Key Performance - Efficiency Measures

Performance Measure	Results	2007-2008 Target	Comments												
<p>PER-2 RECRUITMENT PARTNERS</p> <p>What: Measure the effectiveness of strategic partnerships formed to plan, develop and deliver recruitments.</p> <p>Community Outcomes: To increase the effectiveness of the partnerships as measured by a formal feedback process that determines the return on the investment of time and expenses dedicated to the recruitment and testing process.</p> <p>Strategic Plan Goals: S.A.1., S.A.2., VIII.B</p>	<table border="1"> <caption>% Satisfaction Rating by Partners</caption> <thead> <tr> <th>Fiscal Year</th> <th>% Satisfaction Rating</th> </tr> </thead> <tbody> <tr> <td>FY '05</td> <td>80%</td> </tr> <tr> <td>FY '06</td> <td>80%</td> </tr> <tr> <td>FY '07 est.</td> <td>85%</td> </tr> </tbody> </table>	Fiscal Year	% Satisfaction Rating	FY '05	80%	FY '06	80%	FY '07 est.	85%	<p>Our target remains partnership effectiveness survey ratings of 80% or higher.</p>					
Fiscal Year	% Satisfaction Rating														
FY '05	80%														
FY '06	80%														
FY '07 est.	85%														
<p>PER-3 MANAGEMENT SKILLS</p> <p>What: Measure the impact of management and supervisory training and development.</p> <p>Community Outcomes: To increase skills and competencies, resulting in greater promotability of current managers and non-managers, saving on recruitment costs and retaining institutional management knowledge.</p> <p>Strategic Plan Goals: S.A.3</p>	<table border="1"> <caption>% of Mgmt Positions Filled by Current Employees</caption> <thead> <tr> <th>Fiscal Year</th> <th>% of Mgmt Positions Filled</th> </tr> </thead> <tbody> <tr> <td>FY '03</td> <td>65%</td> </tr> <tr> <td>FY '04</td> <td>70%</td> </tr> <tr> <td>FY '05</td> <td>55%</td> </tr> <tr> <td>FY '06</td> <td>60%</td> </tr> <tr> <td>FY '07 est.</td> <td>55%</td> </tr> </tbody> </table>	Fiscal Year	% of Mgmt Positions Filled	FY '03	65%	FY '04	70%	FY '05	55%	FY '06	60%	FY '07 est.	55%	<p>Our goal is to improve the promotability of current employees. Our measurement target is that 65% of management positions filled each year are filled by internal candidates.</p>	<p>Inputs to this measure include training, tuition assistance, employee recognition awards and coaching. Succession planning and career development initiatives began last year.</p>
Fiscal Year	% of Mgmt Positions Filled														
FY '03	65%														
FY '04	70%														
FY '05	55%														
FY '06	60%														
FY '07 est.	55%														
<p>PER-4 WORKERS' COMPENSATION</p> <p>What: Measure the number of industrial injuries per 100 FTE (full time employees).</p> <p>Community Outcome: To focus safety efforts on our most active departments with the greatest frequency of incidents.</p> <p>Strategic Plan Goals: n/a</p>	<table border="1"> <caption># of Industrial Injuries per 100 FTE</caption> <thead> <tr> <th>Fiscal Year</th> <th># of Industrial Injuries per 100 FTE</th> </tr> </thead> <tbody> <tr> <td>FY '03</td> <td>18</td> </tr> <tr> <td>FY '04</td> <td>22</td> </tr> <tr> <td>FY '05</td> <td>20</td> </tr> <tr> <td>FY '06</td> <td>20</td> </tr> <tr> <td>FY '07 est.</td> <td>18</td> </tr> </tbody> </table>	Fiscal Year	# of Industrial Injuries per 100 FTE	FY '03	18	FY '04	22	FY '05	20	FY '06	20	FY '07 est.	18	<p>The target is to reduce the number of injuries by increasing safety awareness.</p> <p>Focus will be on providing expanded services to department safety programs.</p>	<p>Focus Citywide safety efforts on analysis of those accidents that were determined to be preventable and use what's learned to prevent future injury.</p>
Fiscal Year	# of Industrial Injuries per 100 FTE														
FY '03	18														
FY '04	22														
FY '05	20														
FY '06	20														
FY '07 est.	18														
<p>What: Measure the percent of injuries that result in lost time.</p> <p>Community Outcome: To focus safety training on those prevention factors that contribute to injuries that result in lost time.</p> <p>Strategic Plan Goals: n/a</p>	<table border="1"> <caption>Percent of Industrial Injuries that Resulted in Lost Time</caption> <thead> <tr> <th>Fiscal Year</th> <th>Percent of Industrial Injuries that Resulted in Lost Time</th> </tr> </thead> <tbody> <tr> <td>FY '03</td> <td>18%</td> </tr> <tr> <td>FY '04</td> <td>35%</td> </tr> <tr> <td>FY '05</td> <td>32%</td> </tr> <tr> <td>FY '06</td> <td>35%</td> </tr> <tr> <td>FY '07 est.</td> <td>28%</td> </tr> </tbody> </table>	Fiscal Year	Percent of Industrial Injuries that Resulted in Lost Time	FY '03	18%	FY '04	35%	FY '05	32%	FY '06	35%	FY '07 est.	28%	<p>Emphasis will be on preventing most severe injuries that result in most lost time.</p>	<p>Due to loss development, these numbers are subject to change.</p>
Fiscal Year	Percent of Industrial Injuries that Resulted in Lost Time														
FY '03	18%														
FY '04	35%														
FY '05	32%														
FY '06	35%														
FY '07 est.	28%														

Support Departments

Performance Measures Overview

Personnel Department

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Key Performance - Efficiency Measures

Performance Measure	Results	2007-2008 Target	Comments																								
<p>PER-5 LIABILITY</p> <p>What: Provide data and training to departments to raise internal awareness and to empower employees to proactively identify risks and act to mitigate them.</p> <p>Community Outcomes: To enable departments to perform the work needed to reduce and/or eliminate the risks that result in claims against the City.</p> <p>Strategic Plan Goals: n/a</p>	<p># of Liability Claims</p> <table border="1"> <tr><th>Fiscal Year</th><th># of Liability Claims</th></tr> <tr><td>FY '03</td><td>250</td></tr> <tr><td>FY '04</td><td>260</td></tr> <tr><td>FY '05</td><td>300</td></tr> <tr><td>FY '06 actual</td><td>240</td></tr> <tr><td>FY '07 est.</td><td>200</td></tr> </table> <p>Total Cost</p> <table border="1"> <tr><th>Fiscal Year</th><th>Total Cost (\$)</th></tr> <tr><td>FY '03</td><td>\$400,000</td></tr> <tr><td>FY '04</td><td>\$1,200,000</td></tr> <tr><td>FY '05</td><td>\$2,100,000</td></tr> <tr><td>FY '06 actual</td><td>\$1,300,000</td></tr> <tr><td>FY '07 est.</td><td>\$100,000</td></tr> </table>	Fiscal Year	# of Liability Claims	FY '03	250	FY '04	260	FY '05	300	FY '06 actual	240	FY '07 est.	200	Fiscal Year	Total Cost (\$)	FY '03	\$400,000	FY '04	\$1,200,000	FY '05	\$2,100,000	FY '06 actual	\$1,300,000	FY '07 est.	\$100,000	<p>The target is to reduce the number of liability claims against the City, and to reduce the total costs associated with those claims.</p> <p>Due to loss development, these numbers are subject to change.</p>	<p>Special training will be planned and delivered to all supervisors, showing them how and why all employees need to identify hazards and act on what they identify as a risk.</p>
Fiscal Year	# of Liability Claims																										
FY '03	250																										
FY '04	260																										
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FY '06 actual	240																										
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FY '06 actual	\$1,300,000																										
FY '07 est.	\$100,000																										
<p>PER-6 EMPLOYEE SERVICES</p> <p>What: Measure the number of job applications received on-line.</p> <p>Why: To monitor improved access to the recruitment process, reduce labor and reduce the use of office resources.</p> <p>Strategic Plan Goals: S.A.1., S.A.3.</p>	<p>% of Other</p> <p>% of On-Line Applications</p> <table border="1"> <tr><th>Fiscal Year</th><th>% of On-Line Applications</th><th>% of Other</th></tr> <tr><td>FY '04</td><td>0%</td><td>100%</td></tr> <tr><td>FY '05</td><td>5%</td><td>95%</td></tr> <tr><td>FY '06</td><td>10%</td><td>90%</td></tr> <tr><td>FY '07 est.</td><td>20%</td><td>80%</td></tr> </table>	Fiscal Year	% of On-Line Applications	% of Other	FY '04	0%	100%	FY '05	5%	95%	FY '06	10%	90%	FY '07 est.	20%	80%	<p>The City implemented the Neo-Gov on-line/applicant tracking program in March 2007. In the first year, our target is to achieve 50% of all applications are received on-line. Thereafter, the target will be increased to at least 80%.</p>										
Fiscal Year	% of On-Line Applications	% of Other																									
FY '04	0%	100%																									
FY '05	5%	95%																									
FY '06	10%	90%																									
FY '07 est.	20%	80%																									

**PROGRAM APPROPRIATIONS BY FUNDING SOURCE
2007-08**

Department	Fund	Orgn	Program Service Description	General Fund	Other Funds	Total Programs	%	FTE
PERSONNEL	0100	0301	Equal Opportunity	\$89,930	\$0	\$89,930	5.5%	0.7
PERSONNEL	0100	0301	Payroll And Personnel Serv	\$252,363	\$0	\$252,363	15.4%	2.4
PERSONNEL	0100	0301	Employee And Labor Relations	\$556,185	\$0	\$556,185	33.8%	4.8
PERSONNEL	0100	0301	Recruitment And Testing	\$745,580	\$0	\$745,580	45.4%	6.2
PERSONNEL	0100	0303	Performance Incentives	\$58,203	\$0	\$58,203	37.2%	0.8
PERSONNEL	0100	0303	Employee Training	\$98,383	\$0	\$98,383	62.8%	0.9
PERSONNEL	0100	0310	01 Joint EEO/HRC Group	\$1,152	\$0	\$1,152	100.0%	0.0
PERSONNEL	7310	0372	SAFETY - This program is funded by both General Fund and Other Funds.	\$0	\$161,612	\$161,612	15.0%	0.3
PERSONNEL	7310	0372	RISK MANAGEMENT ADMINISTRATION - This program is funded by both General Fund and Other Funds.	\$0	\$915,802	\$915,802	85.0%	0.1
PERSONNEL	7320	6610	WORKERS COMPENSATION - This program is funded by both General Fund and Other Funds.	\$2,925,208	\$1,618,497	\$4,543,705	100.0%	4.4
PERSONNEL	7330	6611	LIABILITY INSURANCE - This program is funded by both General Fund and Other Funds.	\$1,500,962	\$1,174,017	\$2,674,979	100.0%	2.2
PERSONNEL	7340	6612	PROPERTY INSURANCE - This program is funded by both General Fund and Other Funds.	\$98,419	\$310,839	\$409,258	100.0%	0.1
PERSONNEL	7350	6614	INSURANCE - DENTAL - This program is funded by both General Fund and Other Funds.	\$707,136	\$622,360	\$1,329,496	100.0%	0.4
PERSONNEL	7360	6613	HEALTH INSURANCE - This program is funded by both General Fund and Other Funds.	\$3,517,812	\$9,688,538	\$13,206,350	100.0%	0.3
PERSONNEL	7370	6615	DISABILITY INSURANCE - This program is funded by both General Fund and Other Funds.	\$234,396	\$25,604	\$260,000	100.0%	0.2
PERSONNEL	7380	6616	UNEMPLOYMENT - This program is funded by both General Fund and Other Funds.	\$53,046	\$131,004	\$184,050	100.0%	0.1
PERSONNEL	7380	6617	EMPLOYEE ASSISTANCE PROGRAM - This program is funded by both General Fund and Other Funds.	\$16,039	\$10,024	\$26,063	100.0%	0.0
PERSONNEL	7380	6618	LIFE INSURANCE - This program is funded by both General Fund and Other Funds.	\$90,684	\$149,795	\$240,479	100.0%	0.0
PERSONNEL	7390	6619	VISION INSURANCE - This program is funded by both General Fund and Other Funds.	\$176,004	\$152,131	\$328,135	100.0%	0.0
PERSONNEL	7510	6650	Leave Usage City-Wide	\$0	\$15,465,391	\$15,465,391	100.0%	0.0
PERSONNEL	7510	6651	Non-Insurance Benefits City-Wide	\$0	\$22,322,924	\$22,322,924	100.0%	0.0
PERSONNEL	7520	0351	EMPLOYEE BENEFITS ADMIN.	\$183,909	\$288,059	\$471,968	100.0%	2.2
PERSONNEL Total				\$11,305,411	\$53,036,597	\$64,342,008		25.8

Personnel Department

Position Allocation	FY04-05 Actual	FY05-06 Actual	FY06-07 Proposed	FY06-07 Adopted	FY07-08 Proposed	Increase/ (Decrease)
Personnel Director	1.0	1.0	1.0	1.0	1.0	
Assistant Personnel Director						
Deputy Director of Personnel	1.0	1.0	1.0	1.0	1.0	
Senior Personnel Analyst	1.0	1.0	1.0	1.0	1.0	
Personnel Analyst	2.0	2.0	2.0	2.0	2.0	
Employee Relations Specialist	1.0	1.0	1.0	2.0	2.0	
Equal Opportunity Officer						
Office Supervisor		1.0	1.0	1.0	1.0	
Executive Secretary	1.0					
Sr. Admin Office Assistant (Confidential)	2.0	2.0	2.0	2.0	3.0	1.0
Admin Office Assistant III (Confidential)	4.0	4.0	4.0	4.0	4.0	
Admin Office Assistant I	1.1					
Personnel (0100-0301)	14.1	13.0	13.0	14.0	15.0	
Organizational Development Specialist	1.0	1.0	1.0	1.0	1.0	
Training (0100-0303)	1.0	1.0	1.0	1.0	1.0	
Risk Manager	1.0	1.0	1.0	1.0	1.0	
Assistant Risk Manager	1.0	1.0	1.0	1.0	1.0	
Workers Compensation Claims Examiner II				1.0	1.0	
Workers Compensation Claims Examiner II	2.0	2.0	2.0	2.0	2.0	
Sr. Admin Office Assistant (Confidential)	1.0	1.0	1.0	1.0	1.0	
Admin Office Assistant III (Confidential)					1.0	1.0
Admin Office Assistant II (Confidential)	1.0	1.0	1.0	1.0	1.0	
Risk Management (7310-0372)	6.0	6.0	6.0	7.0	8.0	
Employee Benefits Coordinator	1.0	1.0	1.0	1.0	1.0	
Employee Benefits Admin (7510-0351)	1.0	1.0	1.0	1.0	1.0	
General Fund	15.1	14.0	14.0	15.0	16.0	
Other Funds	7.0	7.0	7.0	8.0	9.0	
Personnel Total	22.1	21.0	21.0	23.0	25.0	

Personnel Department

City of Modesto

Fund Summary

Expenditures by Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change From Budget
General Fund (0100)	1,260,912	1,382,205	1,533,776	1,801,800	268,024	17.5%
Insurance - Administration (7310)	901,356	925,040	997,873	1,077,414	79,541	8.0%
Insurance - Workers Comp (7320)	2,811,125	5,086,012	3,679,982	4,543,708	863,726	23.5%
Insurance - Liability Insurance (7330)	(121,485)	1,693,606	2,640,882	2,674,981	34,099	1.3%
Insurance - Property Insurance (7340)	254,292	268,297	410,609	409,258	(1,351)	(0.3%)
Insurance - Dental Insurance (7350)	1,255,610	1,262,490	1,334,460	1,329,500	(4,960)	(0.4%)
Insurance - Health (7360)	8,945,500	9,940,360	10,444,800	13,206,400	2,761,600	26.4%
Insurance - Disability (7370)	347,212	361,838	398,795	260,000	(138,795)	(34.8%)
Other Employee Insurance (7380)	465,156	448,747	420,970	450,592	29,622	7.0%
Insurance - Vision (7390)	340,572	313,898	330,656	328,135	(2,521)	(0.8%)
Employee Benefits Mgmt (7510)	39,526,479	36,154,432	37,470,700	37,788,300	317,600	0.8%
Employee Benefits Admin (7520)	0	240,042	410,043	471,968	61,925	15.1%
Total Expenditures	55,986,729	58,076,967	60,073,546	64,342,056	4,268,510	7.1%

Revenues General Fund (\$)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change From Budget
General Fund (0100)	103,741	69,948	64,810	70,505	5,695	8.8%
Insurance - Administration (7310)	897,228	935,139	979,606	1,075,150	95,544	9.8%
Insurance - Workers Comp (7320)	3,582,529	4,900,404	3,679,990	4,543,710	863,720	23.5%
Insurance - Liability Insurance (7330)	2,472,213	2,360,065	2,640,885	2,674,982	34,097	1.3%
Insurance - Property Insurance (7340)	452,493	460,554	410,609	409,258	(1,351)	(0.3%)
Insurance - Dental Insurance (7350)	1,187,305	1,387,823	1,334,460	1,329,500	(4,960)	(0.4%)
Insurance - Health (7360)	8,933,325	9,885,090	10,444,800	13,206,400	2,761,600	26.4%
Insurance - Disability (7370)	310,275	341,491	398,795	408,648	9,853	2.5%
Other Employee Insurance (7380)	458,640	1,061,754	420,970	450,592	29,622	7.0%
Insurance - Vision (7390)	321,777	342,250	330,656	328,135	(2,521)	(0.8%)
Employee Benefits Mgmt (7510)	35,439,890	38,696,823	37,470,630	37,788,286	317,656	0.8%
Employee Benefits Admin (7520)	0	301,191	302,037	317,037	15,000	5.0%
Total Revenues	54,159,416	60,742,532	58,478,248	62,602,203	4,123,955	7.1%

Personnel (0301)

City of Modestc

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	945,019	1,022,450	1,159,579	1,358,926	199,347	17.2%
Internal Service Charges	79,059	73,384	88,148	99,875	11,727	13.3%
Professional & Contractual Svc	111,860	139,354	107,846	161,177	53,331	49.5%
Materials & Supplies	8,511	13,954	22,570	22,570	0	0.0%
Other	1,184	705	1,325	1,510	185	14.0%
Total Expenditures	1,145,633	1,249,847	1,379,468	1,644,058	264,590	19.2%
Revenues (\$)						
Interfund Labor Charges	65,043	69,948	64,810	70,505	5,695	8.8%
"Refund, Damage & Cost Recovery"	38,698	0	0	0	0	
Total Revenues	103,741	69,948	64,810	70,505	5,695	8.8%
Net (Expenditures)/Revenues	(1,041,891)	(1,179,899)	(1,314,658)	(1,573,553)	(258,895)	19.7%

Training (0303)

City of Modesto

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	88,649	97,893	116,409	124,400	7,991	6.9%
Internal Service Charges	8,160	7,509	12,659	8,099	(4,560)	(36.0%)
Professional & Contractual Svc	16,776	24,961	22,035	22,035	0	0.0%
Materials & Supplies	1,197	757	1,800	1,800	0	0.0%
Other	180	252	252	252	0	0.0%
Total Expenditures	114,961	131,371	153,155	156,586	3,431	2.2%
Net (Expenditures)/Revenues	(114,961)	(131,371)	(153,155)	(156,586)	(3,431)	2.2%

Personnel Committees & Commission (0310)

City of Modestc

General Fund (0100)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	318	988	1,091	1,091	0	0.0%
Materials & Supplies	0	0	61	61	0	0.0%
Total Expenditures	318	988	1,152	1,152	0	0.0%
Net (Expenditures)/Revenues	(318)	(988)	(1,152)	(1,152)	0	0.0%

Risk Management (0372)

City of Modesto

Insurance - Administration (7310)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	460,514	488,067	544,240	600,972	56,732	10.4%
Internal Service Charges	42,979	40,270	49,079	53,097	4,018	8.2%
Professional & Contractual Svc	388,954	387,837	394,119	413,510	19,391	4.9%
Materials & Supplies	7,785	8,255	9,435	9,085	(350)	(3.7%)
Other	1,125	610	1,000	750	(250)	(25.0%)
Total Expenditures	901,357	925,040	997,873	1,077,414	79,541	8.0%
Revenues (\$)						
Interfund Labor Charges	890,297	929,748	979,606	1,075,152	95,546	9.8%
Change in Fair Value of Investment	0	152	0	0	0	
Interest on Bank Accounts	6,931	5,239	0	0	0	
Total Revenues	897,228	935,139	979,606	1,075,152	95,546	9.8%
Net (Expenditures)/Revenues	(4,129)	10,099	(18,267)	(2,262)	16,005	(87.6%)

Workers Compensation (6610)

City of Modestc

Insurance - Workers Comp (7320)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	539,595	623,912	583,172	623,588	40,416	6.9%
Other	2,271,530	4,462,095	3,096,814	3,920,117	823,303	26.6%
Total Expenditures	2,811,125	5,086,007	3,679,986	4,543,705	863,719	23.5%
Revenues (\$)						
Premium Assessments	3,409,326	4,433,670	3,499,986	3,999,705	499,719	14.3%
Change in Fair Value of Investment	0	6,371	0	0	0	
Interest on Bank Accounts	164,528	224,282	180,000	544,000	364,000	202.2%
"Refund, Damage & Cost Recovery"	8,671	236,081	0	0	0	
Total Revenues	3,582,525	4,900,404	3,679,986	4,543,705	863,719	23.5%
Net (Expenditures)/Revenues	771,400	(185,603)	0	0	0	

Liability Insurance (6611)

City of Modesto

Insurance - Liability Insurance (7330)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	367,555	312,396	391,842	430,061	38,219	9.8%
Other	(489,040)	1,381,213	2,249,042	2,244,918	(4,124)	(0.2%)
Total Expenditures	(121,485)	1,693,609	2,640,884	2,674,979	34,095	1.3%
Revenues (\$)						
Premium Assessments	2,423,456	2,286,406	2,550,589	2,499,997	(50,592)	(2.0%)
Change in Fair Value of Investment	0	2,011	0	0	0	
Interest on Bank Accounts	48,753	71,644	40,000	162,412	122,412	306.0%
Insurance Reimbursement	0	0	50,295	12,570	(37,725)	(75.0%)
Total Revenues	2,472,209	2,360,061	2,640,884	2,674,979	34,095	1.3%
Net (Expenditures)/Revenues	2,593,694	666,452	0	0	0	

Property Insurance (6612)

City of Modestc

Insurance - Property Insurance (7340)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Professional & Contractual Svc	4,482	7,440	19,592	21,503	1,911	9.8%
Other	249,810	260,857	391,017	387,755	(3,262)	(0.8%)
Total Expenditures	254,292	268,297	410,609	409,258	(1,351)	(0.3%)
Revenues (\$)						
Premium Assessments	444,720	444,684	402,609	401,258	(1,351)	(0.3%)
Change in Fair Value of Investment	0	465	0	0	0	
Interest on Bank Accounts	7,773	15,405	8,000	8,000	0	0.0%
Total Revenues	452,493	460,554	410,609	409,258	(1,351)	(0.3%)
Net (Expenditures)/Revenues	198,201	192,257	0	0	0	

Health Insurance (6613)

City of Modesto

Insurance - Health (7360)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Other	8,945,501	9,940,356	10,444,768	13,206,350	2,761,582	26.4%
Total Expenditures	8,945,501	9,940,356	10,444,768	13,206,350	2,761,582	26.4%
Revenues (\$)						
Premium Assessments - Other	8,931,023	9,880,019	10,444,768	13,206,350	2,761,582	26.4%
Change in Fair Value of Investment	0	(14)	0	0	0	
Interest on Bank Accounts	2,305	5,084	0	0	0	
Total Revenues	8,933,328	9,885,089	10,444,768	13,206,350	2,761,582	26.4%
Net (Expenditures)/Revenues	(12,174)	(55,266)	0	0	0	

Dental Insurance (6614)

City of Modestc

Insurance - Dental Insurance (7350)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Other	1,255,614	1,262,490	1,334,463	1,329,496	(4,967)	(0.4%)
Total Expenditures	1,255,614	1,262,490	1,334,463	1,329,496	(4,967)	(0.4%)
Revenues (\$)						
Premium Assessments	1,178,008	1,377,051	1,334,463	1,329,496	(4,967)	(0.4%)
Change in Fair Value of Investment	0	284	0	0	0	
Interest on Bank Accounts	9,295	10,489	0	0	0	
Total Revenues	1,187,303	1,387,824	1,334,463	1,329,496	(4,967)	(0.4%)
Net (Expenditures)/Revenues	(68,311)	125,334	0	0	0	

Disability Insurance (6615)

City of Modesto

Insurance - Disability (7370)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Other	347,212	361,838	398,795	260,000	(138,795)	(34.8%)
Total Expenditures	347,212	361,838	398,795	260,000	(138,795)	(34.8%)
Revenues (\$)						
Premium Assessments	309,305	340,930	398,795	408,648	9,853	2.5%
Change in Fair Value of Investment	0	21	0	0	0	
Interest on Bank Accounts	970	540	0	0	0	
Total Revenues	310,275	341,491	398,795	408,648	9,853	2.5%
Net (Expenditures)/Revenues	(36,937)	(20,348)	0	148,648	148,648	

Unemployment Insurance (6616)

City of Modestc

Other Employee Insurance (7380)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Other	137,913	133,419	157,470	184,050	26,580	16.9%
Total Expenditures	137,913	133,419	157,470	184,050	26,580	16.9%
Revenues (\$)						
Premium Assessments	139,558	139,702	157,470	184,050	26,580	16.9%
Change in Fair Value of Investment	0	233	0	0	0	
Interest on Bank Accounts	3,658	13,759	0	0	0	
Total Revenues	143,216	153,694	157,470	184,050	26,580	16.9%
Net (Expenditures)/Revenues	5,303	20,275	0	0	0	

Employee Assistance Program (6617)

City of Modesto

Other Employee Insurance (7380)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Other	18,881	32,369	26,063	26,063	0	0.0%
Total Expenditures	18,881	32,369	26,063	26,063	0	0.0%
Revenues (\$)						
Premium Assessments	25,932	26,063	26,063	26,063	0	0.0%
Total Revenues	25,932	26,063	26,063	26,063	0	0.0%
Net (Expenditures)/Revenues	7,051	(6,306)	0	0	0	

Life Insurance (6618)

City of Modestc

Other Employee Insurance (7380)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Other	308,362	282,959	237,437	240,479	3,042	1.3%
Total Expenditures	308,362	282,959	237,437	240,479	3,042	1.3%
Revenues (\$)						
Premium Assessments	289,492	281,997	237,437	240,479	3,042	1.3%
"Refund, Damage & Cost Recovery"	0	600,000	0	0	0	
Total Revenues	289,492	881,997	237,437	240,479	3,042	1.3%
Net (Expenditures)/Revenues	(18,870)	599,038	0	0	0	

Vision Insurance (6619)

City of Modesto

Insurance - Vision (7390)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Other	340,572	313,898	330,656	328,135	(2,521)	(0.8%)
Total Expenditures	340,572	313,898	330,656	328,135	(2,521)	(0.8%)
Revenues (\$)						
Premium Assessments	319,907	340,243	330,656	328,135	(2,521)	(0.8%)
Change in Fair Value of Investment	0	54	0	0	0	
Interest on Bank Accounts	1,870	1,953	0	0	0	
Total Revenues	321,777	342,250	330,656	328,135	(2,521)	(0.8%)
Net (Expenditures)/Revenues	(18,795)	28,352	0	0	0	

Employee Benefits Administration (0351)

City of Modesto

Employee Benefits Admin (7520)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	0	65,967	89,428	152,144	62,716	70.1%
Internal Service Charges	0	1,934	6,139	7,054	915	14.9%
Professional & Contractual Svc	0	151,565	293,468	291,760	(1,708)	(0.6%)
Materials & Supplies	0	19,381	20,408	20,410	2	0.0%
Other	0	1,195	600	600	0	0.0%
Total Expenditures	0	240,042	410,043	471,968	61,925	15.1%
Revenues (\$)						
Interfund Labor Charges	0	58	0	0	0	
Premium Assessments	0	281,795	282,037	282,037	0	0.0%
Change in Fair Value of Investment	0	39	0	0	0	
Interest on Bank Accounts	0	966	0	0	0	
Deferred Comp Admin. Allowance	0	18,333	20,000	35,000	15,000	75.0%
Total Revenues	0	301,191	302,037	317,037	15,000	5.0%
Net (Expenditures)/Revenues	0	61,149	(108,006)	(154,931)	(46,925)	43.4%

Leave Usage City-Wide (6650)

City of Modesto

Employee Benefits Mgmt (7510)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	14,590,098	13,877,439	15,470,154	15,465,391	(4,763)	(0.0%)
Professional & Contractual Svc	2,400	0	0	0	0	
Other	353	0	0	0	0	
Total Expenditures	14,592,851	13,877,439	15,470,154	15,465,391	(4,763)	(0.0%)
Revenues (\$)						
EBF Leave Accrual	3,598,536	3,602,359	1,890,630	1,627,828	(262,802)	(13.9%)
Leave - Internal Charges	10,281,866	9,594,821	13,363,524	13,483,607	120,083	0.9%
Change in Fair Value of Investment	0	9,565	0	0	0	
Interest on Bank Accounts	286,752	353,957	216,000	353,956	137,956	63.9%
Total Revenues	14,167,154	13,560,702	15,470,154	15,465,391	(4,763)	(0.0%)
Net (Expenditures)/Revenues	(425,698)	(316,737)	0	0	0	

Non-Insurance Benefits City-Wide (6651)

City of Modestc

Employee Benefits Mgmt (7510)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	21,038,139	25,052,275	21,987,095	22,309,524	322,429	1.5%
Professional & Contractual Svc	2,307	1,635	5,400	5,400	0	0.0%
Materials & Supplies	5,485	14,787	8,000	8,000	0	0.0%
Total Expenditures	21,045,930	25,068,697	22,000,495	22,322,924	322,429	1.5%
Revenues (\$)						
Non-Insurance Benefits - Internal Char	6,957,909	7,335,764	0	0	0	
PERS Miscellaneous	3,031,572	6,218,809	22,000,495	22,322,924	322,429	1.5%
PERS Deduction - MPMA	55,059	56,382	0	0	0	
PERS Deduction - MPOA	301,515	314,829	0	0	0	
PERS Benefits	3,648,348	3,123,748	0	0	0	
PERS Fire Employer Benefit	2,823,091	3,227,289	0	0	0	
PERS Police Employer Benefit	4,146,284	4,859,295	0	0	0	
Total Revenues	20,963,779	25,136,116	22,000,495	22,322,924	322,429	1.5%
Net (Expenditures)/Revenues	(82,152)	67,419	0	0	0	

Compensated Absence Accrual Adjustments (6652)

City of Modesto

Employee Benefits Mgmt (7510)	2004-2005 Actual Exp_Rev	2005-2006 Actual Exp_Rev	2006-2007 Adopted Budget	CC 2007-08 Adopted Budget	\$ Change From Budget	% Change
Expenditures (\$)						
Employee Services	3,608,906	(2,791,688)	0	0	0	
Total Expenditures	3,608,906	(2,791,688)	0	0	0	
Net (Expenditures)/Revenues	(3,608,906)	2,791,688	0	0	0	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Personnel Department		
General Fund (0100)		
0301 Personnel	1,644,062	
0303 Training	156,586	
0310 Personnel Committees & Commission	1,152	
	<u>1,801,800</u>	
Insurance - Administration (7310)		
0372 Risk Management	1,077,414	
	<u>1,077,414</u>	
Insurance - Workers Comp (7320)		
6610 Workers Compensation	4,543,708	
	<u>4,543,708</u>	
Insurance - Liability Insurance (7330)		
6611 Liability Insurance	2,674,981	
	<u>2,674,981</u>	
Insurance - Property Insurance (7340)		
6612 Property Insurance	409,258	
	<u>409,258</u>	
Insurance - Dental Insurance (7350)		
6614 Dental Insurance	1,329,500	
	<u>1,329,500</u>	
Insurance - Health (7360)		
6613 Health Insurance	13,206,400	
	<u>13,206,400</u>	
Insurance - Disability (7370)		
6615 Disability Insurance	260,000	
	<u>260,000</u>	
Other Employee Insurance (7380)		
6616 Unemployment Insurance	184,050	
6617 Employee Assistance Program	26,063	
6618 Life Insurance	240,479	
	<u>450,592</u>	
Insurance - Vision (7390)		
6619 Vision Insurance	328,135	
	<u>328,135</u>	
Employee Benefits Mgmt (7510)		
0351 Employee Benefits Administration	0	
6650 Leave Usage City-Wide	15,465,400	
6651 Non-Insurance Benefits City-Wide	22,322,900	
	<u>37,788,300</u>	
Employee Benefits Admin (7520)		
0351 Employee Benefits Administration	471,968	

Operating Budget Fiscal Year 2007-2008

Department / Fund / Organization	Organization/ Fund Total	Department Total
Personnel Department		
Employee Benefits Admin (7520)		
0351 Employee Benefits Administration	471,968	
	471,968	
Personnel Department	Total	64,342,056

	General Fund Total	
	All Other Funds Total	
	All Funds Grand Total	64,342,056

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
General Fund (0100)	
<hr/>	
Miscellaneous Revenue	
4909 Interfund Labor Charges	70,505
Total	<hr/> 70,505
Total General Fund (0100)	70,505

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Insurance - Administration (7310)	
<hr/>	
Miscellaneous Revenue	
4909 Interfund Labor Charges	1,075,150
Total	1,075,150
Total Insurance - Administration (7310)	1,075,150
Insurance - Workers Comp (7320)	
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Intergovernmental	
4971 Premium Assessments	3,999,710
Total	3,999,710
Interest & Rent	
6101 Interest on Bank Accounts	544,000
Total	544,000
Total Insurance - Workers Comp (7320)	4,543,710
Insurance - Liability Insurance (7330)	
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Intergovernmental	
4971 Premium Assessments	2,500,000
Total	2,500,000
Interest & Rent	
6101 Interest on Bank Accounts	162,412
Total	162,412
Miscellaneous Revenue	
8119 Insurance Reimbursement	12,570
Total	12,570
Total Insurance - Liability Insurance (7330)	2,674,982
Insurance - Property Insurance (7340)	
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Intergovernmental	
4971 Premium Assessments	401,258
Total	401,258
Interest & Rent	
6101 Interest on Bank Accounts	8,000
Total	8,000
Total Insurance - Property Insurance (7340)	409,258

Revenue Estimate Fiscal Year 2007-2008

Revenue
Estimate

Insurance - Dental Insurance (7350)

Intergovernmental		
4971 Premium Assessments		1,329,500
	Total	1,329,500
Total Insurance - Dental Insurance (7350)		1,329,500

Insurance - Health (7360)

Intergovernmental		
4972 Premium Assessments - Other		13,206,400
	Total	13,206,400
Total Insurance - Health (7360)		13,206,400

Insurance - Disability (7370)

Intergovernmental		
4971 Premium Assessments		408,648
	Total	408,648
Total Insurance - Disability (7370)		408,648

Other Employee Insurance (7380)

Intergovernmental		
4971 Premium Assessments		450,592
	Total	450,592
Total Other Employee Insurance (7380)		450,592

Insurance - Vision (7390)

Intergovernmental		
4971 Premium Assessments		328,135
	Total	328,135
Total Insurance - Vision (7390)		328,135

Employee Benefits Mgmt (7510)

Intergovernmental		
4913 EBF Leave Accrual		1,627,830
4991 Leave - Internal Charges		13,483,600
4994 PERS Miscellaneous		22,322,900
	Total	37,434,330

Revenue Estimate Fiscal Year 2007-2008

	Revenue Estimate
Employee Benefits Mgmt (7510)	
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Interest & Rent	
6101 Interest on Bank Accounts	353,956
Total	353,956
Total Employee Benefits Mgmt (7510)	37,788,286
Employee Benefits Admin (7520)	
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Intergovernmental	
4971 Premium Assessments	282,037
Total	282,037
 Miscellaneous Revenue	
8135 Deferred Comp Admin. Allowance	35,000
Total	35,000
 Total Employee Benefits Admin (7520)	317,037
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General Fund Total	
All Other Funds Total	
Grand Total	62,602,203

