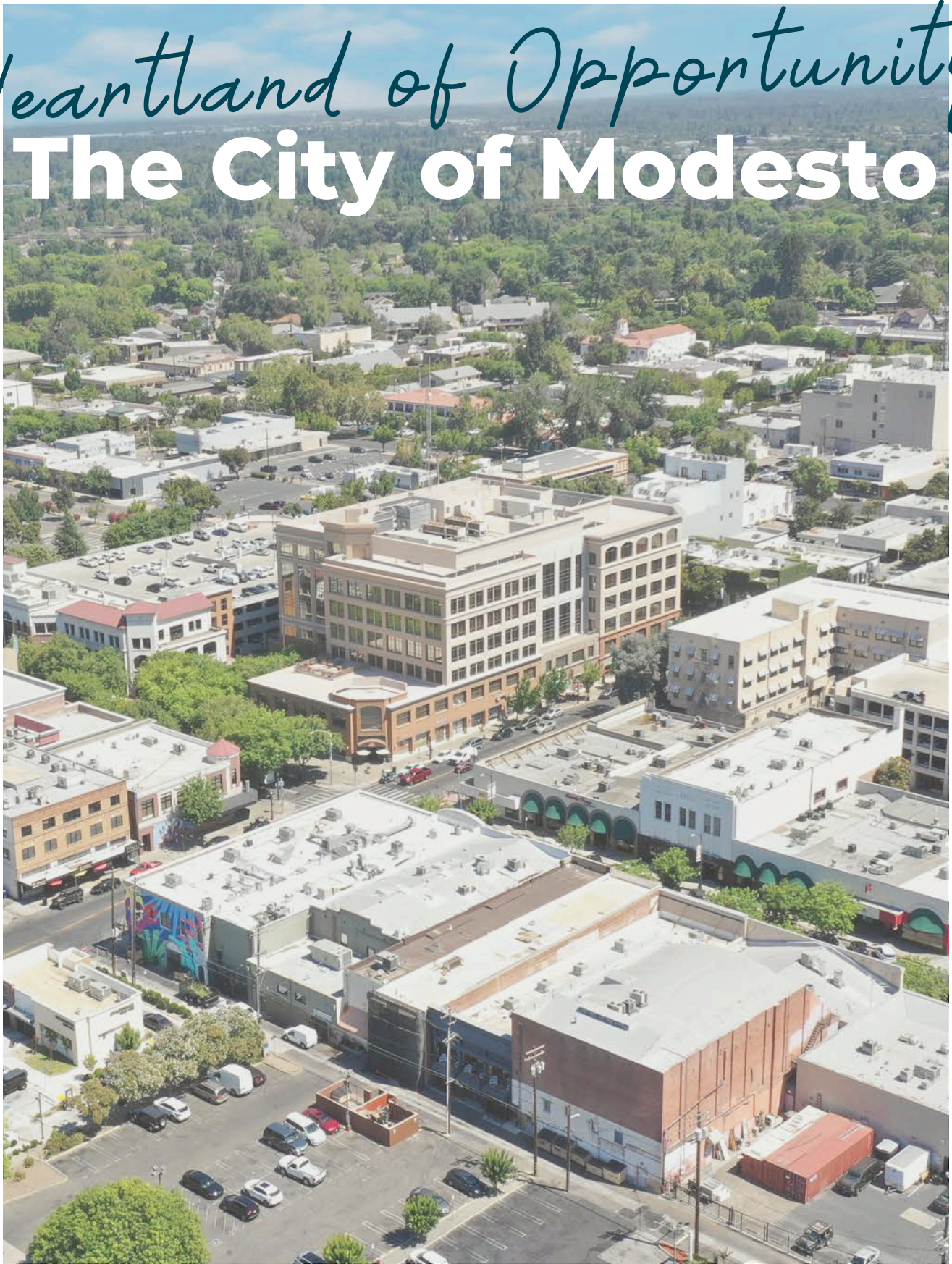


Heartland of Opportunity **The City of Modesto**



City of Modesto Adopted Operating Budget Fiscal Year 2025-2026 and 2026-2027

City of Modesto
FY 2025-2026 and 2026-2027 Adopted Budget

In accordance with the requirements of Title II of the Americans with Disabilities Act (“ADA”) of 1990, the Fair Employment & Housing Act (“FEHA”), the Rehabilitation Act of 1973 (as amended), Government Code section 11135 and other applicable codes, the City of Modesto (“City”) will not discriminate against individuals on the basis of disability in the City’s services, programs, or activities. For more information, please visit the City of Modesto website at

<https://www.modestogov.com/865/Americans-with-Disabilities-Act-ADA>

Fiscal Year 2025-26

Operating Budget

City Council

Sue Zwahlen, Mayor

Rosa Escutia-Braaton, Council Member - District 1

Eric Alvarez, Council Member - District 2

Chris Ricci, Council Member - District 3

Nick Bavaro, Council Member - District 4

Jeremiah Williams, Council Member - District 5

David Wright, Council Member - District 6

Council Appointees

Joseph Lopez, City Manager

Jose Sanchez, City Attorney

Diane Nayares-Perez, City Clerk

Colleen Rozillis, City Auditor

Executive Team

Allison Van Guilder, Deputy City Manager

Scotty Douglass, Deputy City Manager

Sonya Severo, Public Relations and Legislative Affairs Manager

Cameron Cramer, Community & Media Relations Officer

Jessica Hill, Community & Economic Development Director

DeAnna Christensen, Finance Director

Christina Alger, Human Resources Director

Stephan Christensen, Chief Information Officer

Stephan Christensen, Office of Performance Management and Budget

Jeremy Rogers, Parks, Recreation, and Neighborhoods Director

Brandon Gillespie, Chief of Police

Kevin Wise, Interim Fire Chief

Bill Sandhu, Public Works Director

Will Wong, Utilities Director

Budget Team

Kacey Culbertson, Budget Manager

Marvin Chan

Rylee Silva

Richard Vang

Maria Garnica

Calogero (Cal) Maniscalco

David Gomez

MISSION



A mission is a statement of the purpose of the organization. It fundamentally defines what the organization stands for and what it will do.

We are committed to the delivery of exceptional public services and building partnerships that promote economic prosperity and engaged neighborhoods.

CITY OF MODESTO ORGANIZATION CHART

Modesto Voters

Modesto City Council



Mayor
Sue Zwahlen



District 1
Rosa Escutia-Braaton



District 2
Eric Alvarez



District 3
Chris Ricci



District 4
Nick Bavaro



District 5
Jeremiah Williams



District 6
David Wright

Charter Officers

The charter officers are hired by the City Council



City Manager
Joseph Lopez



City Attorney
Jose Sanchez



City Clerk
Diane Nayares-Perez



City Auditor
Moss Adams



CITY OF MODESTO ORGANIZATION CHART

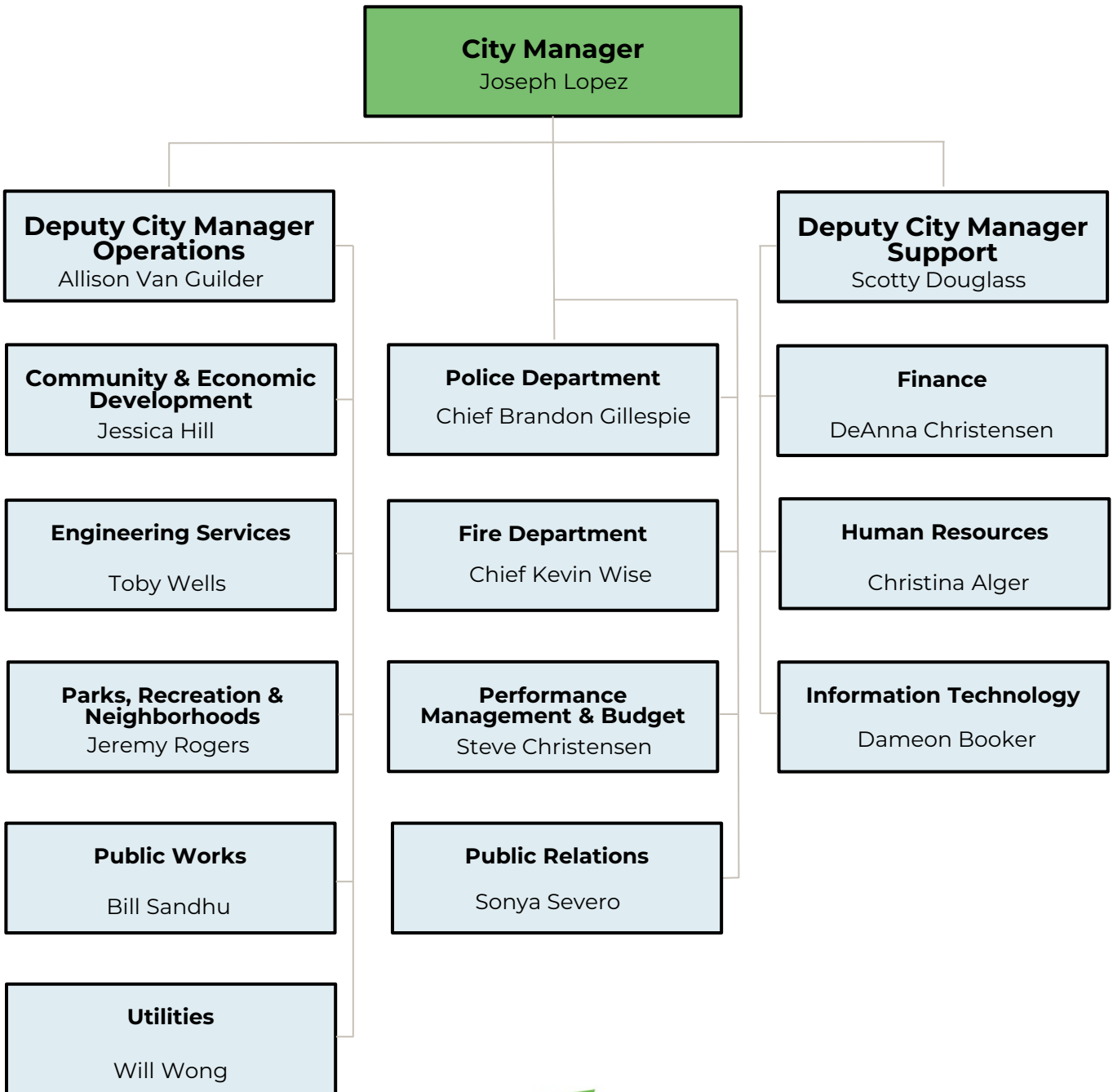


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City of Modesto

Community Profile

Mission Statement:

- We are committed to the delivery of exceptional public services and building partnerships that promote economic prosperity and engaged neighborhoods

City Profile:

History: Modesto was founded as one of the San Joaquin Valley's railroad towns in 1870.

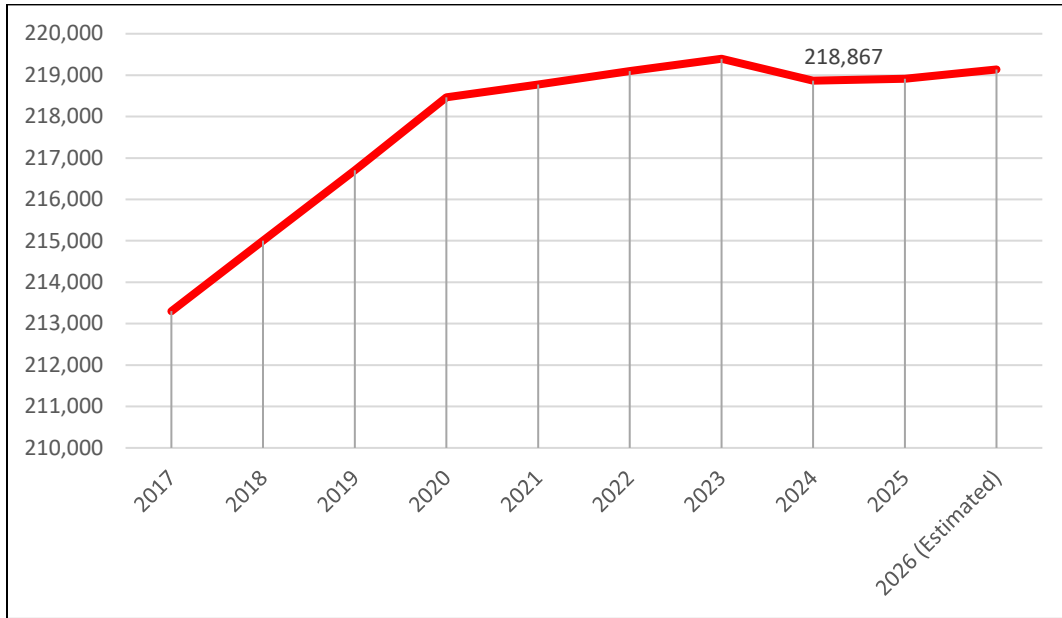
Today, Modesto is home to more than 220,000 residents and 13,000 businesses. Featuring a classic one-square-mile downtown center, Modesto encompasses a total incorporated area of 37 square miles and a total General Plan area of 66.7 square miles. Modesto is a relatively young and diverse community with the average age under 35 years. From 2012 to 2017 Modesto has grown about 5%; a healthy manageable rate. The city's population growth has been accommodated with faster job growth; between 2012 and 2017 the percentage of the population employed rose from 82% to over 90%. Businesses are prospering with commercial and industrial vacancy rates at historic lows. Modesto is an amazing community that has something to offer everyone: a vibrant downtown and unique neighborhoods, historic architecture, wonderful family-friendly parks, and abundant trees.

- City Government: The Modesto City Council is the City's legislative body. It sets policies, approves budgets, determines tax rates and passes ordinances and resolutions to govern the City. The Council also appoints citizen volunteers to more than 26 City advisory boards, committees, and commissions; and appoints and supervises the performance of the City Manager, City Attorney, City Auditor, and City Clerk.

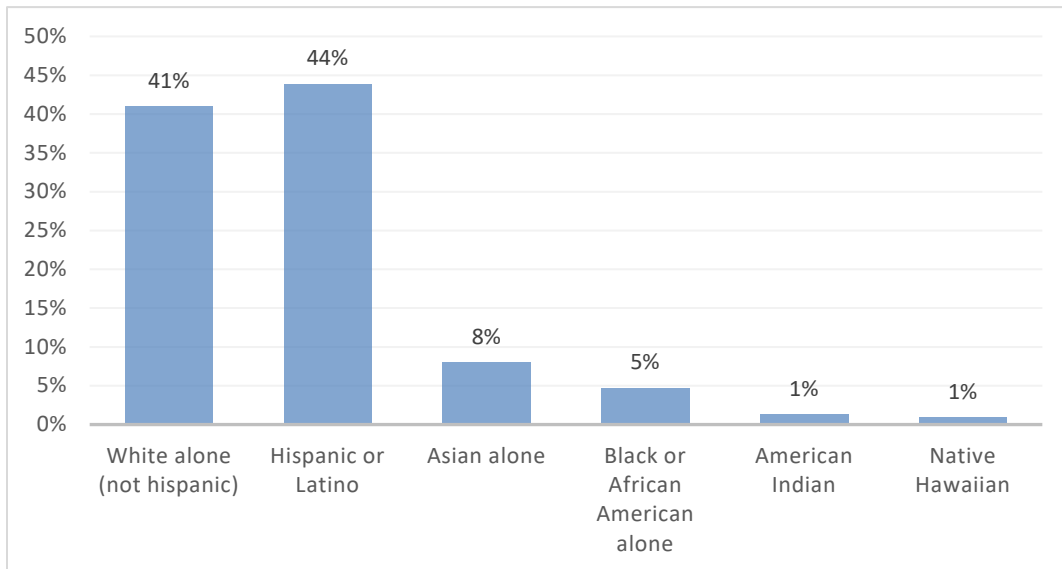
The Modesto City Council is made up of 7 elected officials. The Mayor is elected at-large by the entire City, while the Council members are elected by residents in each of the six districts. The Mayor of Modesto is the presiding officer of all City Council meetings and is authorized to sign legal documents on behalf of the City. He represents the City on local, state and national levels. In his absence, his duties are performed by the Vice Mayor. Members of the City Council hold office for 4-year terms and are limited to 2 terms. Their terms of office expire in alternate odd numbered years, with a maximum of 4 Council seats up for election at any one time.

Key Data Points:

- City at a Glance:
 - Population: 218,915



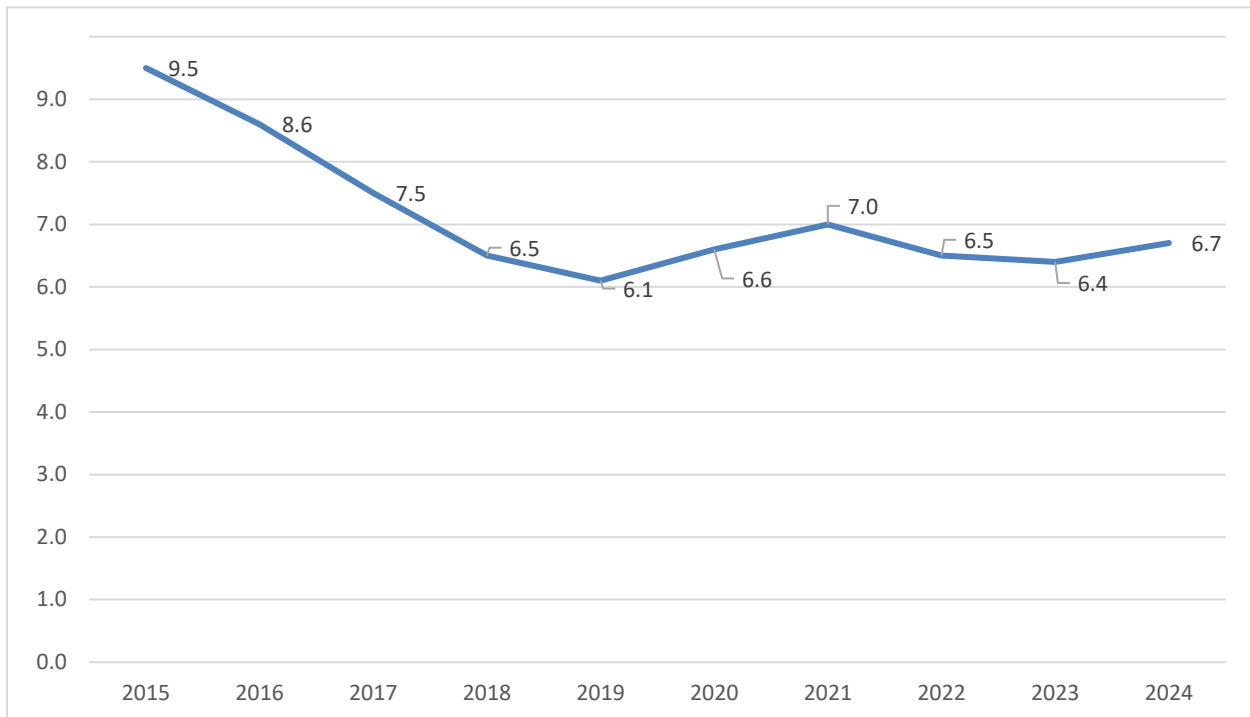
Ethnic Distribution:



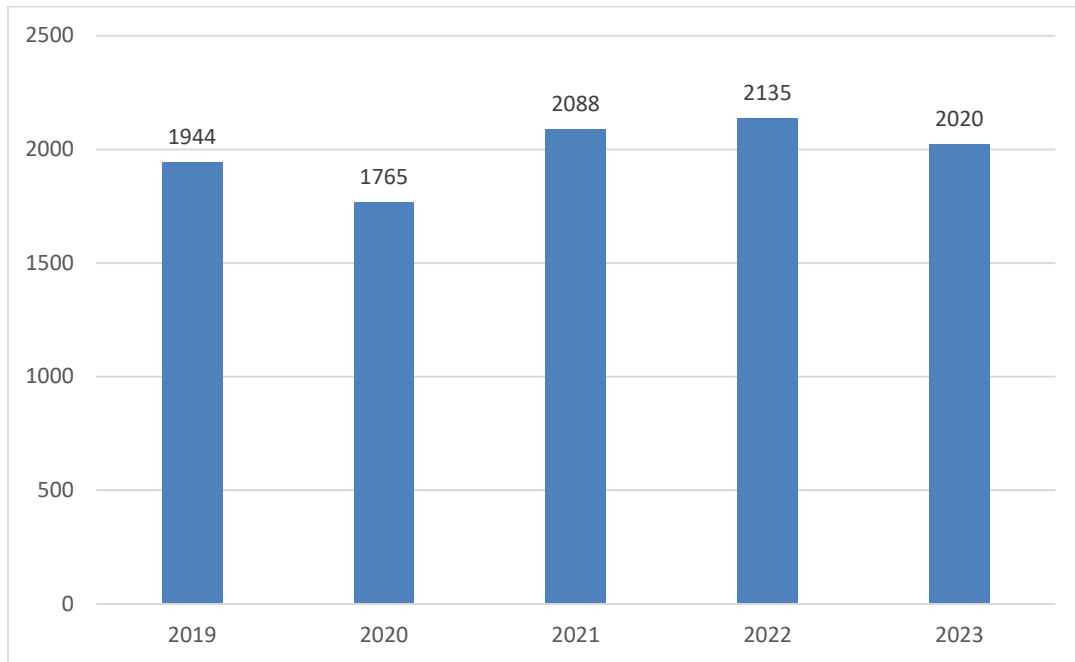
- Median Household Income: Based on the U.S. Census Bureau, the median household income in Modesto is \$77,899. The table below shows the median household income for Modesto and its comparable cities:

2023	Household Income	Per Person Income
Modesto	\$77,899	\$34,656
Turlock	\$79,807	\$36,306
Stockton	\$76,851	\$31,279
Merced	\$59,938	\$26,140
Fresno	\$66,804	\$31,012
Sacramento	\$83,753	\$42,300
Tracy	\$118,253	\$42,884

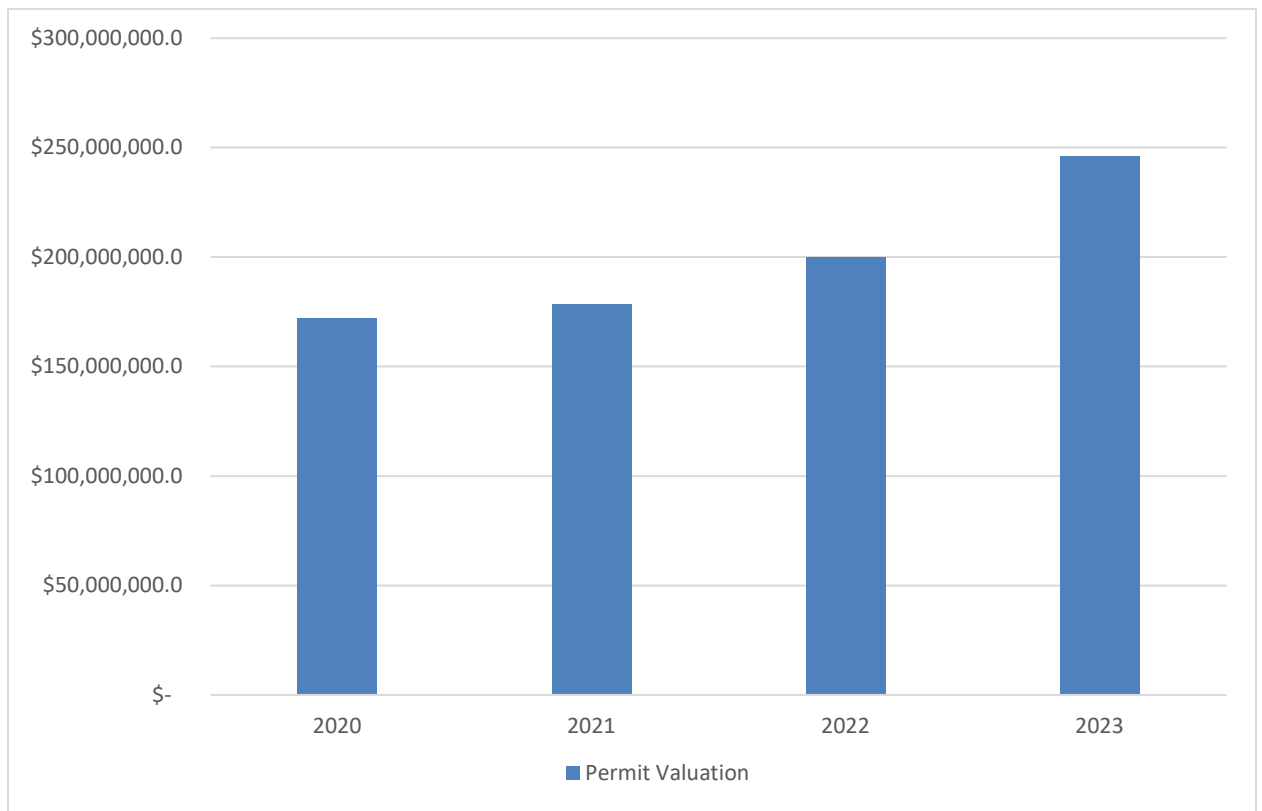
- Unemployment Rate: Unemployment in the city of Modesto has been steadily decreasing. However, as expected we are beginning to see very slight increases beginning based on the availability of data in 2024.



- Business licenses: The graph below shows the amount of new business licenses.



- Development Activity in Modesto: The graph below depicts the value of the development permits that were issued between 2020 and 2023.

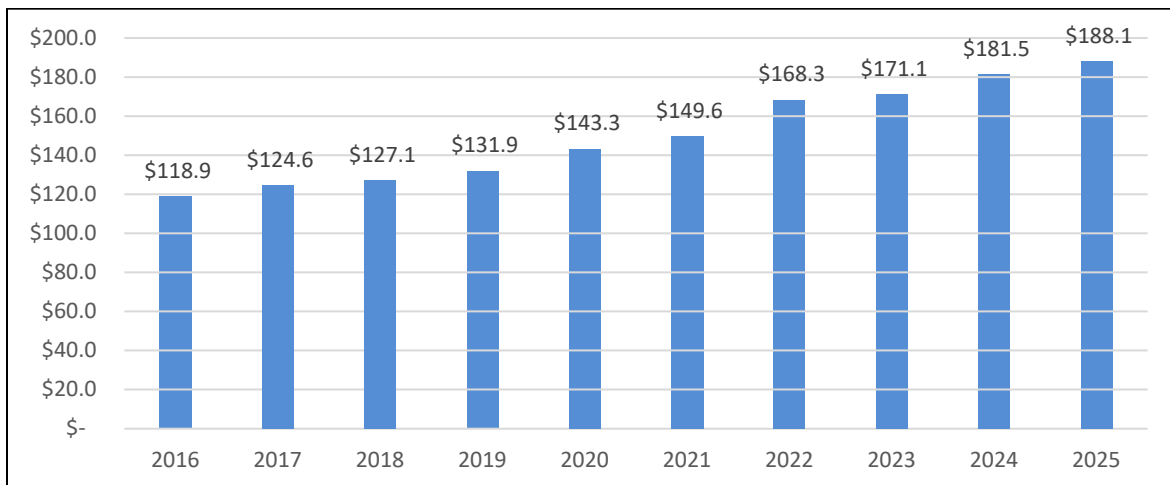


- Major Employers:

Company/ Organization Name	Number of Employees
E & J Gallo	6,000
County of Stanislaus	3,859
Modesto City Schools	3,200
Doctors Medical Center	2,600
Memorial Medical Center	2,000
Save Mart Supermarkets	1,650
Del Monte Foods	1,500
Stanislaus Foods	1,500
City of Modesto	1,200
Stanislaus County Office of Education	1,130

- Financial Status

- General Fund Comparison: This graphic provides a 10-year history of the City's General Fund revenue that includes sales tax, property tax, transient occupancy tax, utility user tax, mill tax, and other revenue sources.



Additional information related to the Community profile can be found at:
<https://www.choosemodesto.com/>



Linking Community Priorities to Department Workplans and the Budgeting Process

City Strategic Plan

The City of Modesto Strategic Plan (2026-2027) is the foundation of the City's efforts and investments for the community. The Plan defines the City's mission, vision, values, goals, objectives, and key performance indicators. The mission and vision statements articulate what the City's purpose is and what it strives to be. The values form the foundation on which City employees perform work and conduct themselves. The goals are broad areas of focus for the City supported by each mayoral department. Objectives are more specific, mid-term achievements that will help the City achieve its goals. Key performance indicators demonstrate the targets and results associated with the City's performance. The current City Strategic Plan focuses on Fiscal Years 2026-2027. With a two-year lifecycle, it is designed to coincide with the two-year budget cycle and be evaluated annually and updated as necessary. It provides the framework for City employees' activities and gives branches and departments the foundation necessary to develop more detailed tactical plans.

The City's Strategic Plan included robust engagement with key stakeholders to ensure the goals and priorities of the plan were reflective of the community's interests. The engagement included meetings with the senior executive team, interviews with the Mayor and Council, focus groups with the Chairs and Vice Chairs of the City's various committees and commissions, focus groups with community leaders, a community survey, citywide townhall meetings in each of the council districts, and workgroups with the senior executive team and Mayor and Council.

From these engagement activities, staff identified the following priorities and goals for the City:

Quality of Life:

Engage partners across the community to ensure the safety, resilience, and attractiveness of Modesto.

- Goal 1: Improve community safety and quality of life through a combination of prevention and intervention efforts that address safety and its underlying issues.
- Goal 2: Increase pride in Modesto's diverse neighborhoods and business districts through beautification efforts and investing in community assets and amenities
- Goal 3: In partnership with public agencies and other key stakeholders, develop and implement a comprehensive housing and homelessness action plan.
- Goal 4: Provide safe, efficient, and reliable infrastructure through proactive community investment, maintenance and sustainability efforts.

Economic Vitality:

Retain and attract residential, commercial, and industrial development to meet the community's needs today and for the next generation.

- Goal 5: Drive the success of vibrant and economically sustainable business climate.
- Goal 6: Build and promote a recognizable and desirable identity for the City of Modesto.
- Goal 7: Make downtown Modesto a regional destination

Governance and Service Delivery:

Build community trust in City government through responsive, transparent and efficient service delivery.

- Goal 8: Achieve long-term financial sustainability.
- Goal 9: Promote trust and engagement between the community and the City.
- Goal 10: Build a high-performance organization.

Performance Management and Budgeting

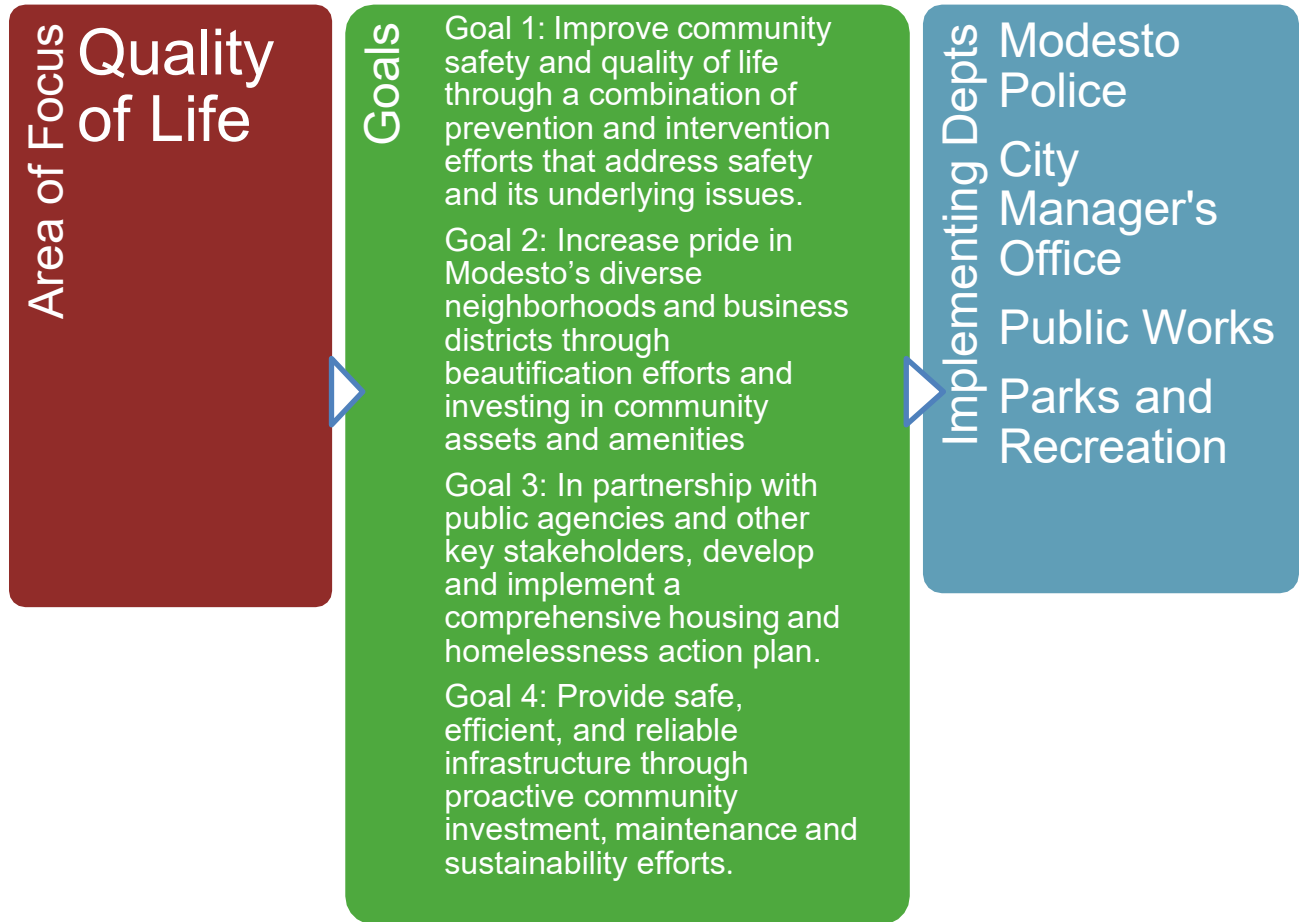
The City of Modesto has adopted CityView as its internal initiative to become a more data-driven organization. The goal of CityView is to create a more strategically oriented organization that optimizes its operations to serve the City's residents most effectively and efficiently. CityView has supported the City with managing performance of various programs and processes – while also infusing accountability for performance into City services at every level of the organization, as well as improve communication throughout the City and support data-enabled decision-making. Performance management helps the City create and adhere to its goals and priorities while strategic planning enables the City to manage the resources necessary for achieving them.

The City has also infused these performance management efforts with these strategic priorities and the budgeting process. Successful programs and initiatives require the strategic allocation of resources through the budgeting process, and to ensure that they are successful they also require careful performance management as shown below:

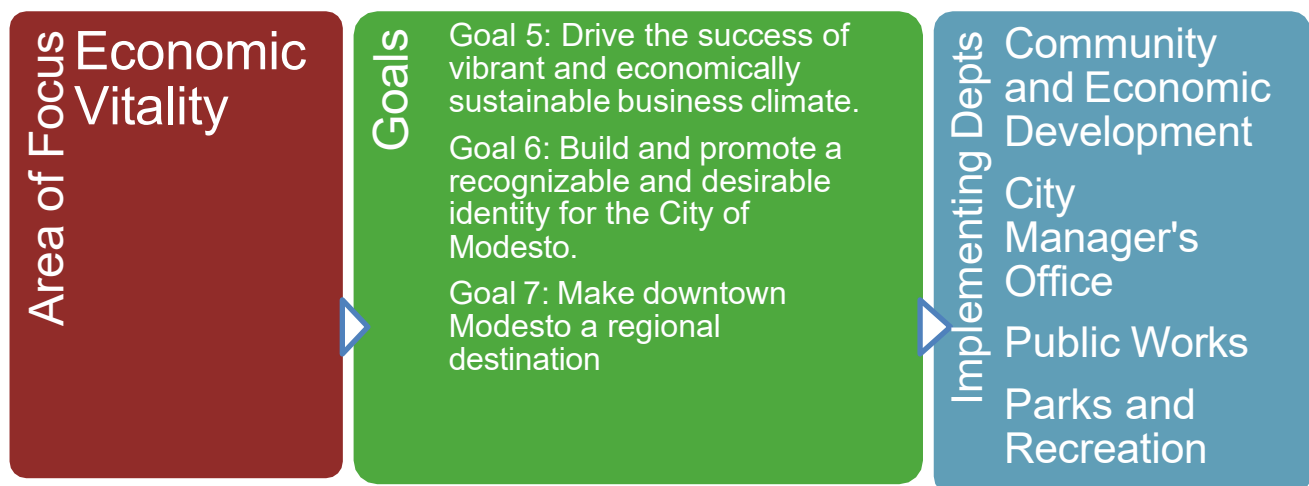


Linking Community Priorities to Department Workplans

Quality of Life



Economic Vitality



Governance and Service Delivery



The complete City of Modesto Strategic Plan 2026-2027 can be found on the City of Modesto website:

<https://www.modestogov.com/ArchiveCenter/ViewFile/Item/3100>



Sue Zwahlen, Mayor
City of Modesto
1010 Tenth Street, Suite 6100
Modesto, CA 95354
szwahlen@modestogov.com

MAYOR'S FINAL BUDGET MODIFICATIONS MESSAGE - FY 2025-2026
MAY 6, 2025

To the Residents of Modesto and the Members of the City Council:

It is with great honor and respect that I present for your consideration the Proposed FY 2025-26 Operating, Capital Improvement and Multi-Year Project Budget for the City of Modesto.

This budget reflects a coordinated effort between staff, our City Manager, and the City Council, and is guided by the policies and priorities set forth in the new Two-Year Strategic Plan. Through earnest and meticulous planning, the proposed budget for FY 2025-26, reflects our commitment to fiscal responsibility with the uncertainty of future economic times while also planning for continued improvement of services for the residents of Modesto.

The approved funding in the Fiscal Year 2024-25 Measure H Spending Plan continues to make lasting improvements across our City. Park improvements continue to be made. Public Safety is being supported with additional positions and resources added to the Police Department. The Fire Department continues to improve their ability to save lives with advances in their Emergency Medical Services (EMS) with additional funding for LifePaks and Lucas Devices, as well as replacement of overextended fire apparatus. Forestry continues to reduce the City's pruning cycle, work on the removal of tree stumps as well as work on the reforestation of the many trees that make Modesto a "City of Trees". Progress is being made in the City's homelessness efforts with critical funding for the Downtown Streets Team and multiple housing opportunities. All these exceptional improvements would not be possible without the funding approved by you, the residents of Modesto through Measure H.

With the continued voter approved Measure H funding, the Fiscal Year 2025-26 Measure H Spending Plan looks to continue the efforts listed above and provide additional improvements to City services. The Measure H Spending Plan that is proposed with this Operating Budget, includes \$13.7 million in spending on new programs as well as \$25.7 million on spending for previously approved Measure H programs. New funding in the spending plan will go towards the following:

- Parks Deferred Maintenance - \$2.1 M
- Public Safety - \$3.4 M
- Forestry Equipment - \$60 K
- MLK Park Renovation Project - \$7.9 M
- Rentable Community Stage - \$260 K

The items listed above will add to the already expansive list of improvements that the City of Modesto has been able to achieve, as we strive to enhance the quality of life for all residents.



Sue Zwahlen, Mayor
City of Modesto
1010 Tenth Street, Suite 6100
Modesto, CA 95354
szwahlen@modestogov.com

The Proposed Budget continues to address needed infrastructure improvements around the City. Street work will continue for the current backlog of sidewalk repairs, and we will see work continue towards the completion of the César E. Chávez Park renovation towards the end of 2025-26. The park projects represent a significant investment into providing recreational opportunities for our residents to enjoy year-round.

While Measure H continues to provide service advancements and infrastructure improvements for the public, the City's General Fund continues to be impacted by the external pressures of the economy as some major revenues continue to decline while many expenditures are beginning to see the impacts of prolonged inflation. Overall, the General Fund is facing a budget deficit, with expenditures exceeding revenues by \$19.6 million. The most recent decline in sales tax revenues is heavily impacting the current fiscal year and projections for the proposed FY 2025-26 budget year. Measure H has helped to ease the burden of the ongoing budget deficit, and staff continues to heavily scrutinize the General Fund operating budgets to minimize the impact of the ongoing structural budget deficit.

As Mayor, the Charter dictates that I prepare and deliver to the Council any Final Budget Modifications to the Draft Budget. At this time, I have no modifications and recommend that the Draft Budget be moved forward for approval by the Council in June as the Proposed Budget.

In times of uncertainty, I take solace in the knowledge that many individuals and organizations across the City, as well as my fellow Councilmembers, continue to work together to address important topics like public safety, homelessness, economic development, and blight. Together, we address these complicated topics knowing that the goal is worth all the effort, planning, and difficult conversations. The City will continue to do its part to push forward and make innovative ideas a reality for the deserving residents of Modesto.

I would like to thank our community, staff, and Council for the support I have received as Mayor. The push to improve the quality of life in Modesto is possible because we work together. I sincerely appreciate you all. I am excited for what the future holds for our city. Let's continue to build that future together, fostering innovation with integrity.

Sue Zwahlen
Mayor
City of Modesto

May 13, 2025



Honorable Mayor and Members of the City Council:

I consider it an honor and a privilege to submit the Proposed Fiscal Year 2025-26/2026-27 City of Modesto Operating and Capital Improvement Program Budget. Thanks to the dedication and diligence of our City staff, this organization has been able to come together and build a comprehensive budget that builds upon the strategic and innovative improvement to City Services that have taken shape since the passage of Measure H.

In preparation of submitting a balanced budget, we aligned the General Fund and Measure H budgets with the Two-Year Strategic Plan Priorities of the City Council which includes adopting strategies that ensure fiscal responsibility with taxpayer dollars. Despite increased revenue from Measure H, we are presenting a budget that has been scrutinized and reconciled against past expenditures and future needs.

With a changing economic landscape and a current level of uncertainty, the City continues to be proactive and adaptive to effectively managing its budget for sustainable growth and effective risk management. This approach ensures the preservation of providing essential services and creates opportunities for economic development for a thriving Modesto even in the event of an economic downturn.

The City is committed to building a solid financial foundation, growing at an adequate pace without overtaxing our resources, and maintaining a balanced budget. With the dedication and diligence of our staff, who carefully navigate our community's current needs and priorities, we can continue the steady financial progress we have seen over the last few years.

Thanks to Measure H, the City is still able to increase service levels in this budget that were not possible several years ago. From improving parks, to fixing sidewalks, and increased tree trimming, the City is able to address the years of deferred maintenance and improve the quality of life for our residents.

PROPOSED GENERAL FUND

The City of Modesto's General Fund budget continues to look towards maintaining levels of service, but some challenges remain. Sales Tax revenues have seen their growth decline in the current fiscal year and this trend is expected to continue into FY 2025-26. Prolonged inflation is beginning to impact spending habits in the local economy which is impacting the overall sales tax revenues received for the City of Modesto. Where once Sales Tax revenues were projected to be \$41.9 million, these revenues are now projected to be \$35.9 million in Fiscal Year 2025-26. This is a decrease of \$6 million. Total Revenues for Fiscal Year 2025-26 are budgeted at \$199.9 million. This amount includes the funding from Measure H to assist in covering the budget structural deficit in the amount of \$13.6 million. Property Tax, Utility Users Tax, and Business License/Mill Tax all continue to have increases in Fiscal Year 2025-26 budgeted revenues.

Revenue Category	FY 2024-25 Current Budget	FY 2025-26 Proposed	% Inc
Property Tax - Property	\$ 23,600,000	\$ 24,573,189	4.1%
Property Tax - VLF Swap	\$ 23,321,204	\$ 24,839,088	6.5%
Utility Users Tax	\$ 22,707,614	\$ 23,619,649	4.0%
Business License/Mill Tax	\$ 17,853,824	\$ 18,690,534	4.7%

Overall budgeted General Fund revenues in Fiscal Year 2025-26 are increasing approximately 2.2% when compared to the budgeted General Fund revenues for Fiscal Year 2024-25 (excluding budgeted funding from Measure H).

The total expenditures for the General Fund in Fiscal Year 2025-26 are approximately \$199.9 million. The impact of the long-term inflation is being seen most in expenditures. Inflation is anticipated to continue to increase the costs of parts, fuel, and professional services contracts. One additional area that is being closely monitored as we go into the new fiscal year is the future impact of tariffs. There is constant change in this field and the impacts are wide-ranging. City staff will continually monitor the potential effects of these changes and adjust accordingly. These rising costs present significant challenges, requiring us to adapt and find innovative solutions to maintain the quality of services our residents expect and deserve.

MEASURE H SPENDING PLAN

The Fiscal Year 2025-26 Measure H Spending Plan is a testament to our commitment to improving the lives of our residents by investing in innovative programs and services. Through Measure H funding, we will implement initiatives aimed at enhancing public safety, improving infrastructure, and supporting community development projects. With the Measure H funding, the City’s budget will provide increases to areas with the goal of increased service to the residents of Modesto.

Measure H is estimated to bring in additional sales tax revenue of approximately \$45.4 million in Fiscal Year 2025-26. The Proposed Budget includes the Fiscal Year 2025-26 Measure H Spending Plan that works toward achieving the goals mentioned above and improving the quality of life for residents.

The proposed Measure H Spending Plan will appropriate an additional \$13.7 million in new Measure H spending across various categories to address Council budget priorities as well as adhering to the recommended types of expenditures that were included with the Measure H ballot language. The expenditures of the spending plan will support the following:

- Parks Deferred Maintenance - \$2.1 million
- Public Safety - \$3.4 million
- MLK Park Renovation Project - \$7.9 million
- Rentable Community Stage - \$260 thousand

The spending plan proposed in the Fiscal Year 2025-26 budget also includes \$25.7 million in continued spending on previously approved ongoing Measure H approved programs. These programs continue to enhance the quality of services that the City provides to the residents throughout the community. Below is a breakdown of the complete Fiscal Year 2025-26 Measure H expenditures that are included in the Measure H Spending Plan for the proposed budget:

FY 2025-26 Measure H Spending Plan	Amount
Approved Spending on New Programs	\$ 13,671,935
Continued Spending on Prior Year Approved Measure H Programs	\$ 25,698,761
General Fund Budget Deficit Funding	\$ 11,664,984
Supplement for ARPA Lost Funding in the General Fund	\$ 2,000,000
Proposed FY 2025-26 Measure H Spending Plan Totals	\$ 53,035,680

As we move forward as an organization, we will continue to prioritize transparency and accountability in the allocation of Measure H funds. The residents of Modesto have given this organization and the City Council an incredible responsibility by passing Measure H, and it is our intention to follow through with our commitment to the community to utilize these funds to their fullest potential to provide the greatest impact for the residents of Modesto.

Modesto's Budget and the Strategic Plan

City staff has worked to ensure an apportionment of resources to align with Council's budget priorities and vision for the city, all while aligning the budget to realistic expectations based on conservative assumptions. During the budget process for Fiscal Year 2025-26, the City Council defined their priorities to be incorporated into a new Two-Year Strategic Plan. The new Strategic Plan provides the basic framework for resource allocation, and the City has set forth a vision and associated General Fund budget that continues to focus on three core focus areas:



- 1. *Quality of Life:*** Engaging partners across the community to ensure the safety, resilience, and attractiveness of Modesto by: A) Improving community safety and quality of life through a combination of prevention and intervention efforts that address safety and its underlying issues; B) Increasing pride in Modesto's diverse neighborhoods and business districts by actively addressing blight and ensuring that the community assets and amenities are well-maintained and preserved; C) In partnership with public agencies and other key stakeholders, develop and implement a comprehensive housing and homelessness action plan; D) Providing safe, efficient, and reliable infrastructure through proactive community investment, maintenance, and sustainability efforts. **GENERAL FUND - \$184.6 MILLION (87% OF TOTAL GENERAL FUND BUDGET)**
- 2. *Economic Vitality:*** Retain and attract residential, commercial, and industrial development to meet the community's needs today and for the next generation by: E) Driving the success of a vibrant and economically sustainable business climate; F) Building and promoting a recognizable and desirable identity for the City of Modesto; G) Making downtown Modesto a regional destination. **GENERAL FUND - \$7.5 MILLION (4% OF TOTAL GENERAL FUND BUDGET); WATER FUND - \$79.1 MILLION; WASTEWATER FUND - \$55.2 MILLION; SURFACE TRANSPORTATION FUND - \$18.9 MILLION; STORM DRAIN FUND - \$8.6 MILLION**
- 3. *Governance and Service Delivery:*** Build community trust in City government through responsive, transparent, and efficient service delivery by: H) Achieving long-term financial sustainability; I) Promoting trust and engagement between the community and the City; J) Building a high-performance organization. **GENERAL FUND - \$18.9 MILLION (9% OF TOTAL GENERAL FUND BUDGET)**

Overview of the Fiscal Year 2025-26 Proposed Budget

The total city operating expense budget for all funds, including certain Joint Power Authorities, for Fiscal Year 2025-26 is \$639.2million. There are five major funds within the city’s budget: General, Measure H, Water, Wastewater, and Internal Services. There are also several smaller funds, including Golf, Modesto Centre Plaza, Storm Drainage, Surface Transportation, Parking, and Airport Funds. The information in the following table summarizes the city’s primary funds:

Fund Name	Amount
General Fund	\$199,918,090
Internal Service Funds	\$119,397,373
Water Enterprise Funds	\$79,110,332
Wastewater Enterprise Funds	\$55,208,123
Measure H Fund	\$53,035,680
Other Funds	\$50,627,117
Insurance Funds	\$25,044,613
Solid Waste Funds	\$19,579,264
Surface Transportation Funds	\$18,942,201
Storm Drainage Fund	\$8,609,720
Golf Fund	\$3,655,280
Parking Fund	\$2,622,208
Centre Plaza Fund	\$1,953,692
Airport Fund	\$1,490,642
TOTAL FUNDS	\$639,194,335

General Fund

As the City continues to deal with the changing economic conditions that have been brought on by the prolonged inflation that looks to continue in the next fiscal year and the additional pressures of the changing landscape of the impacts of tariffs, initial budget projections continue to show a shortfall between revenue and expenses for the General Fund. Increased costs for parts, fuel, and professional services contracts are being felt across funds and departments within the City. The initial projected gap for the Fiscal Year 2025-26 General Fund Operating Budget is approximately \$19.6 million. Staff continues to reduce this structural deficit even as additional revenue continues to be received through increases in Property Tax, Utility Users Tax, and Business License/Mill Tax. These increases are being offset by a downward estimated amount for Sales Tax.

Revenues were once projected to reach \$41.9 million in Fiscal Year 2025-26 but are now projected down to a proposed budget amount of \$35.9 million. This is a \$6 million decrease from previous projected amounts. This is largely a result of the current state of the economy brought on by factors of inflation as households start to tighten their spending. Measure H Sales Tax revenue will continue to help push the city forward with improved services across the organization and allow for critical infrastructure improvements to be made for the benefit of all residents. However, this funding will not just be a remedy for all the City’s former financial constraints, and we will continue to be good stewards of the public funds as we look to continue to lower the General Fund structural deficit.

In Fiscal Year 2025-26, it is projected that General Fund revenues (including Transfers In) will be \$199.9 million. Current revenues show slow growth overall (2.2%) but some increases in the city’s Property Tax (5.3%), Utility Users Tax (4.0%), and Business License/Mill Tax (4.7%). Below is a chart that shows the details for all General Fund revenues that are being proposed in the new budget year:

Revenue Category	Amount (in Millions)
Property Tax (Property & VLF Swap)	\$ 49.41
Sales Tax	\$ 35.90
Utility User Tax	\$ 23.62
Transient Occupancy Tax	\$ 3.55
Business License/Mill Tax	\$ 18.69
Franchise Fees	\$ 5.88
Motor Vehicle Fees	\$ 0.53
Construction Revenues	\$ 3.27
Departmental Revenues*	\$ 39.70
Cannabis Tax	\$ 3.40
Measure H Transfers In	\$ 13.66
Transfers In	\$ 2.25
TOTAL GENERAL FUND REVENUES	\$ 199.86

*Departmental Revenues include Contract revenues for Fire Services with Oakdale, Ceres, Stanislaus Consolidated, Turlock and Salida.

Total General Fund expenditures, including Transfers Out, in the Proposed Budget are \$199.9 million, inclusive of a variance factor of 9% which equates to savings of \$13.9 million. Public Safety (Police and Fire) continues to be the primary spending priority of the General Fund with \$162.9 million or 81.5% of its resources being allocated to support this function.

Fund Name	Amount
General Fund	\$199,918,090
Internal Service Funds	\$119,397,373
Water Enterprise Funds	\$79,110,332
Wastewater Enterprise Funds	\$55,208,123
Other Funds	\$53,035,680
Measure H Fund	\$50,627,117
Insurance Funds	\$25,044,613
Solid Waste Funds	\$19,579,264
Surface Transportation Funds	\$18,942,201
Storm Drainage Fund	\$8,609,720
Golf Fund	\$3,655,280
Parking Fund	\$2,622,208
Centre Plaza Fund	\$1,953,692
Airport Fund	\$1,490,642
TOTAL FUNDS	\$639,194,335

Water Fund

The City provides drinking water to residents in the areas of Modesto, Empire, Salida, Grayson, Del Rio, parts of Ceres and Turlock, and County areas adjacent to the city system equating to approximately 260,000+ residents. The City provides drinking water from its 92 groundwater wells and purchased treated surface water from the Modesto Irrigation District and has over 100 miles of pipe and 12 storage tanks. The City collects monthly service charges from the residents within the service area, which represent the primary source of revenue for the Fund.

The City conducted a Water Rate Study in Fiscal Year 2022-23 and found that while the prior water rate and fee increases had strengthened the financial condition of the Fund, it was no longer adequate to fund the needed water system reliability, water

quality improvements, and meet regulatory mandates. Within the Proposition 218 requirements, the City was approved to adjust the rates by 4.5% annually for 5 years from Fiscal Year 2023-24 through Fiscal Year 2027-28. During Fiscal Year 2024-25, the increase was deferred from October 1, 2024, to January 1, 2025, with a change in the annual increase date from October 1st to January 1st. This rate adjustment has equipped the Fund to meet its commitment to bondholders, plan construction on several necessary capital improvement projects, and support day-to-day operations of the water system. Total revenue for Fiscal Year 2025-26 is estimated to be \$95.5 million.

Fund Name	Amount
General Fund	\$199,918,090
Internal Service Funds	\$119,397,373
Water Enterprise Funds	\$79,110,332
Wastewater Enterprise Funds	\$55,208,123
Other Funds	\$53,035,680
Measure H Fund	\$50,627,117
Insurance Funds	\$25,044,613
Solid Waste Funds	\$19,579,264
Surface Transportation Funds	\$18,942,201
Storm Drainage Fund	\$8,609,720
Golf Fund	\$3,655,280
Parking Fund	\$2,622,208
Centre Plaza Fund	\$1,953,692
Airport Fund	\$1,490,642
TOTAL FUNDS	\$639,194,335

Wastewater Fund

The Wastewater Fund provides wastewater services to customers in the City of Modesto, the community of Empire, a portion North of Ceres, and unincorporated County “Islands” within the City Limits. This service area equates to over 200,000 residents. The system consists of approximately 70 miles of trunk lines, over 670 miles of sanitary lines, and 40 wastewater lift stations. The City’s treatment facilities consist of two treatment plants, the Sutter Plant, and the Jennings Plant, which operate in series to provide increasing levels of treatment, up to tertiary levels. Recognizing the value of the high-quality water produced from tertiary treatment, the City developed a program to recycle the water and since December 2017, has been selling recycled water to an irrigation district for agricultural use instead of discharging it to the river.

Wastewater Fund revenues come from monthly service charges to residents at rates established by the Council. During Fiscal Year 2021-22, the City successfully increased wastewater rates with an annual increase of 3.5% rate increase for residential/commercial customers and a 2.5% rate increase for the Canneries until Fiscal Year 2026-27. With its annual review of the rates, the City has adjusted its rates and re-prioritized its projects, within the Proposition 218 requirements, which has generated \$301.86 million of revenues over the 5 past years. This equipped the Fund to meet its commitment to bondholders, construct several necessary capital improvement projects, and support day-to-day operations of the wastewater system. Total revenue for Fiscal Year 2025-26 is estimated to be \$74.62 million.

Fund Name	Amount
General Fund	\$199,918,090
Internal Service Funds	\$119,397,373
Water Enterprise Funds	\$79,110,332
Wastewater Enterprise Funds	\$55,208,123
Other Funds	\$53,035,680
Measure H Fund	\$50,627,117
Insurance Funds	\$25,044,613
Solid Waste Funds	\$19,579,264
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Storm Drainage Fund	\$8,609,720
Golf Fund	\$3,655,280
Parking Fund	\$2,622,208
Centre Plaza Fund	\$1,953,692
Airport Fund	\$1,490,642
TOTAL FUNDS	\$639,194,335

Internal Service Fund

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

The City will continue to closely monitor the expenses and fund balances of each Internal Service Fund and ensure that appropriate levels are maintained. When balances begin to grow beyond necessity, those funds will be considered for return to the original contributing fund. In the Proposed Budget for Fiscal Year 2025-26, there is a recommended return of fund balance from the Worker’s Compensation ISF Fund (\$0.75 M) and the Employee’s Benefits ISF Fund (\$2.7 M).

In Closing

As City Manager of the City of Modesto, I am pleased to share a proposed budget for Fiscal Year 2025-26 that is collaborative in nature, and one that is built on a foundation of solid financial planning in the face of uncertain economic times. The proposed budget takes a conservative approach to maintain financial sustainability for the City's future while still providing the opportunity to appropriate funds for forward thinking initiatives that will seek to carry out the priorities that have been set forth by the City Council in the Two-Year Strategic Plan.

Measure H continues to enable our ability to invest in critical infrastructure projects that will modernize our city and make it a place that residents can enjoy and be proud to call home. The infrastructure improvements and service enhancements will provide a connectivity and sense of community as major projects begin to come to life. Projects like the Cesar E. Chavez Park and the Martin Luther King Park Renovation Project, all only possible through funding received by Measure H. Enhancements to public safety and emergency response and the vital equipment needed for our public safety officers to do their jobs efficiently and effectively, all only possible through funding received from Measure H. The amazing work completed by our Forestry Division to make progress in reducing the pruning cycle and elevate our City of Trees, all only possible through funding received from Measure H.

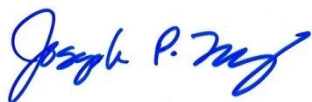
Most importantly, the continued funding in the Fiscal Year 2025-26 Proposed Budget empowers us to foster collaboration and partnership between community groups, non-profits, and Modesto businesses. It is only through this collaboration and leveraging of our collective strengths that we will be able to address challenging issues such as homelessness and economic development in a compassionate and innovative way.

As we move forward through these uncertain economic times, I am reminded of the words of Mattie Stepanek, who once said, "Unity is strength...when there is teamwork and collaboration, wonderful things can be achieved." Through the collaboration between this organization, the City Council, community groups, businesses and most importantly the residents of Modesto we will overcome any challenges presented and realize the future vision that we all see for the City of Modesto.

In accordance with MMC Section 1302.2 of the City's Charter, I submit the FY 2025-26/2026-27 Proposed Budget to Council for consideration.

My thanks to those responsible for the preparation of this year's Proposed Budget. This document represents a tremendous amount of time and effort by the Office of Performance Management and Budget, Department Directors, and key members of their staff. I also wish to extend my gratitude to the City Council for its support of our City staff and their time and effort during this budget process.

Joseph P. Lopez



City Manager

Proposal #	Description of Adjustment	Department	Ongoing/One-Time	Fund Name	FTE	Fund	Cost Center	Account	Project	Amount
CED-009	Economic Development Strategic Plan Implementation	Community & Economic Development	One-Time	General Fund	-	0100	14180	53030	000000	\$ 50,000
ESD-010	Convert PT Construction Inspector to 1 FTE	Engineering Services Department	Ongoing	Capital Improvement Support	1.00	1300	13210	51401/51901 /51040	000000	\$ 72,339
PW-SW-004	Add one Operations Crewleader position	Public Works	Ongoing	Solid Waste Fund	1.00	4891	56010	51401/51901	000000	\$ 121,496
UTL-003	Water Resource Analyst - New Allocation	Utilities Department	Ongoing	Sewer Operations Fund	1.00	4210	44113	51401/51901	000000	\$ 143,067
TOTALS FOR NON-MEASURE H ADJUSTMENTS					3.00					\$ 386,902

Proposal #	Description of Adjustment	Department	Ongoing/One-Time	Measure H/Non-Measure H	FTE	Fund	Cost Center	Amount
ESD-001	Measure H - High Priority Deferred Maintenance Needs - Large Projects (Year 3)	Engineering Services Department	One-Time	Measure H	-	3122	39998	\$ 500,000
ESD-002	Measure H - High Priority Preventative Maintenance Needs - Large Projects (Year 3)	Engineering Services Department	One-Time	Measure H	-	3122	39998	\$ 500,000
ESD-003	Cesar E. Chavez Park Renovation Project Funding	Engineering Services Department	One-Time	Measure H	-	3140	39999	\$ 761,133
ESD-006	Dr. Martin Luther King Jr. Park Renovation Project Funding	Engineering Services Department	One-Time	Measure H	-	3140	39998	\$ 7,870,000
ESD-010	Pelandale Street Landscape Project Refunding of Budget	Engineering Services Department	One-Time	Measure H	-	3140	39998	\$ 300,000
MFD-007	Radio Maintenance Program Funding	Modesto Fire Department	One-Time	Measure H	-	0160	18211	\$ 155,175
MFD-010	Wildland Web Gear Funding	Modesto Fire Department	One-Time	Measure H	-	0160	18211	\$ 100,000
MPD-010	Armored Vehicle Purchase	Modesto Police Department	One-Time	Measure H	-	0160	19321	\$ 400,000
PRN-016	Rentable Community Stage Purchase	Parks, Recreation, and Neighborhoods	One-Time	Measure H	-	0160	33031	\$ 260,000
PW-FGW-003	Additional Drenching Trailer and Pickup Truck Purchase for Forestry	Public Works	One-Time	Measure H	-	0160	56041	\$ 60,000
GF Balancing	Movement of SAFER Operation Subsidy Transfer to Measure H (Ongoing)	Modesto Police Department	Ongoing	Measure H	-	0160	70160	\$ 258,000
GF Balancing	Movement of CHAT Operations Subsidy Transfer to Measure H (Ongoing)	Modesto Police Department	Ongoing	Measure H	-	0160	70160	\$ 394,000
GF Balancing	Movement of CalVIP Operations Subsidy Transfer to Measure H (Ongoing)	Modesto Police Department	Ongoing	Measure H	-	0160	70160	\$ 75,000
GF Balancing	Move Police Air Support Operations to Measure H (Ongoing)	Modesto Police Department	Ongoing	Measure H	-	0160	19323	\$ 466,294
GF Balancing	Move Area Command Operations to Measure H (Ongoing)	Modesto Police Department	Ongoing	Measure H	1.00	0160	19511	\$ 427,928
GF Balancing	Move Alternative Response Unit (ARU) Operations to Measure H (Ongoing)	Modesto Police Department	Ongoing	Measure H	3.00	0160	19521	\$ 926,423
MPD Staffing	Eliminate 10 Police Officer Recruit Positions	Modesto Police Department	Ongoing	Measure H	(10.00)	0160	19321	\$ (967,940)
MPD Staffing	Add 5 Police Officer Positions	Modesto Police Department	Ongoing	Measure H	5.00	0160	19321/19550	\$ 793,730
MPD Staffing	1 Senior Administrative Office Assistant	Modesto Police Department	Ongoing	Measure H	1.00	0160	19421	\$ 93,955
MPD Staffing	Convert 2 existing Police Officer positions to 2 Sergeant allocations	Modesto Police Department	Ongoing	Measure H	2.00	0160	19321/19550	\$ 155,434
MPD Staffing	Convert 1 existing Police Officer position to 1 Police Lieutenant allocation	Modesto Police Department	Ongoing	Measure H	1.00	0160	19511	\$ 131,303
MPD Staffing	Convert 1 existing Park Ranger position to 1 Park Ranger Supervisor allocation	Modesto Police Department	Ongoing	Measure H	1.00	0160	19522	\$ 11,500
TOTALS FOR MEASURE H SPENDING PLAN					4.00			\$ 13,671,935

Employee Compensation

- ❖ Modesto City Employees Association (MCEA) signed a contract effective July 1, 2023, and will expire on June 30, 2027. Employees were granted a 4% salary adjustment effective June 20, 2023, 3% effective June 18, 2024, 3% effective July 1, 2025, and 3% effective June 30, 2026. Identified positions in the market study were approved to be brought within the market, to be implemented over a two-year period. Effective, July 1, 2025, the salary ranges will be updated to 6 steps from Step A to Step F. Changes to Boot Allowance, Tool Allowance, Meal Allowance, Shift Differential, Education Incentive, Longevity Pay, Certification Pays, Retiree Health Savings, 2 additional holidays added, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 13th, 2023.
- ❖ Modesto Confidential and Management Association (MCMA) signed a contract effective July 1, 2023, and will expire on June 30, 2027. Employees were granted a 4% salary adjustment effective June 20, 2023, 3% effective June 18, 2024, 3% effective July 1, 2025, and 3% effective June 30, 2026. Identified positions in the market study were approved to be brought within the market, to be implemented over a two-year period. Effective, July 1, 2025, the salary ranges will be updated to 6 steps from Step A to Step F. Changes to Uniform Allowance, Meal Allowance, Shift Differential, Education Incentive, Longevity Pay, Certification Pays, Retiree Health Savings, 2 additional holidays added, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 13th, 2023.
- ❖ The Modesto Police and Fire Non-Sworn Association (MPNSA) signed a contract effective July 1, 2023, and will expire on June 30, 2027. Employees were granted a 4% salary adjustment effective June 20, 2023, 3% effective June 18, 2024, 3% effective July 1, 2025, and 3% effective June 30, 2026. Identified positions in the market study were approved to be brought within the market, to be implemented over a two-year period. Effective, July 1, 2025, the salary ranges will be updated to 6 steps from Step A to Step F. Changes to Uniform Allowance, Meal Allowance, Shift Differential, Education Incentive, Longevity Pay, 2 additional holidays added, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 13th, 2023.
- ❖ The Modesto City Fire Fighters Association (MCFFA) signed a contract effective July 1, 2024 that will expire on June 30, 2028. Employees were granted a 6% salary adjustment effective June 18, 2024, 6% effective July 1, 2025, 5% effective June 30, 2026, and 4% effective June 29, 2027. Effective June 18, 2024, employee shall contribute 5% to the CalPERS Unfunded Accrued Liability (UAL) and an additional 1.5% of salary as contributions to an agreed upon base as noted in the CalPERS Safety Schedule of Amortization Bases as Additional Direct Payments to the CalPERS Unfunded Accrued Liability (UAL). Changes to Longevity Pay, Certification Incentive, Bilingual Pay, Special Assignment, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 4th, 2024.
- ❖ Unrepresented Sworn Fire Personnel (Fire Chiefs); The City has historically implemented terms and conditions of employment for these Unrepresented Sworn Fire Personnel consistent with the terms and conditions of employment covering employees in the MCFAA bargaining unit, with appropriate modifications. Employees were granted a 6% salary adjustment effective June 18, 2024, 6% effective July 1, 2025, 5% effective June 30, 2026, and 4% effective June 29, 2027. Effective June 18, 2024, employee shall contribute 5% to

the CalPERs Unfunded Accrued Liability (UAL) and an additional 1.5% of salary as contributions to an agreed upon base as noted in the CalPERs Safety Schedule of Amortization Bases as Additional Direct Payments to the CalPERs Unfunded Accrued Liability (UAL). Changes to Longevity Pay, Certification Incentive, Bilingual Pay, Special Assignment, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 4th, 2024.

- ❖ The Modesto Police Officers Association (MPOA) and Modesto Police Management Association (MPMA) merged into one bargaining unit, MPOA. The contract between MPOA and the City became effective on July 1, 2023, that will expire on June 30, 2027. Employees were granted a 5% salary adjustment effective June 20, 2023, 5% effective June 18, 2024, 3% effective July 1, 2025 and 4% effective June 30, 2026. Effective, July 1, 2025, the salary ranges will be updated to 6 steps from Step A to Step F. Changes to Master Police Officer Pay, Education Incentive, FTO Pay, 2 additional holidays added, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 27th, 2023.
- ❖ Unrepresented Sworn Police Personnel (Police Chief and Police Captains); The City has historically implemented terms and conditions of employment for these Unrepresented Sworn Police Personnel consistent with the terms and conditions of employment covering employees in the MPOA bargaining unit, with appropriate modifications. Employees were granted a 5% salary adjustment effective June 20, 2023, 5% effective June 18, 2024, 3% effective July 1, 2025, and 4% effective June 30, 2026. Effective, July 1, 2025, the salary ranges will be updated to 6 steps from Step A to Step F. Changes to Master Police Officer Pay, Education Incentive, FTO Pay, 2 additional holidays added, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 27th, 2023.
- ❖ Unrepresented Non-Sworn Employees (Manager, Confidential Employees, City Manager, Deputy City Managers, Department Directors, and Deputy Department Directors). The City has historically implemented terms and conditions of employment for these Unrepresented Non-Sworn Employees consistent with the terms and conditions of employment covering employees in the MCMA bargaining unit, with appropriate modifications. Employees were granted a 4% salary adjustment effective June 20, 2023, 3% effective June 18, 2024, 3% effective July 1, 2025, and 3% effective June 30, 2026. Identified positions in the market study were approved to be brought within the market, to be implemented over a two-year period. Effective, July 1, 2025, the salary ranges will be updated to 6 steps from Step A to Step F. Changes to Uniform Allowance, Meal Allowance, Shift Differential, Education Incentive, Longevity Pay, 2 additional holidays added, and City contribution to medical, dental, and vision were also agreed upon. This contract was approved by the City Council on June 13th, 2023.

FY2025-26 Position Allocation by Fund

Position	FY26 Starting	Move	New	Eliminate	Total
Proposed Budget					
0100 - General Fund	690.75	(4.00)	1.00	(2.00)	685.75
0160 - General Fund - Measure H Funds	123.00	4.00	6.00	(10.00)	123.00
1133 - Grants - CDBG Direct Program	11.00				11.00
1300 - Capital Improvement Support	32.00		1.00		33.00
1341 - Grants - Operation Grants Reimbursed	16.00	-			16.00
1342 - Grants - Police	13.00				13.00
1610 - Traffic Offender Fund	1.00				1.00
1700 - Surface Transportation Fund	66.00				66.00
3220 - Infrastructure Financing Program Administration	8.00				8.00
4000 - Parking Fund	7.00				7.00
4100 - Water Fund	134.00				134.00
4210 - Sewer Operations Fund	148.00		1.00		149.00
4310 - Airport Operating Fund	6.00				6.00
4480 - Storm Drainage Fund	6.00				6.00
4700 - Community Center Operations Fund	5.75				5.75
4890 - Compost Fund	11.00				11.00
4891 - Solid Waste Fund	11.00		1.00		12.00
4892 - Green Waste Fund	45.00				45.00
5110 - Inventory Purchases Fund	7.00				7.00
5120 - Mail Services ISF Fund	2.00				2.00
5230 - Information Technology Fund	37.00				37.00
5310 - Insurance - Administration Fund	5.00				5.00
5400 - Fleet Management Fund	60.00				60.00
5520 - Employee Benefits Administration Fund	2.00				2.00
5800 - P/R Building Services Fund	7.00				7.00
Proposed Budget Total	1,454.50	-	10.00	(12.00)	1,452.50
Total	1,454.50	-	10.00	(12.00)	1,452.50

FY23-2024 through FY2025-26 Position Allocation by Department

Position	FY24 Ending	FY25 Current	FY 26 Starting	Move	New	Eliminate	FY 26 Ending
Proposed Budget							
City Attorney's Office	7.00	7.00	7.00				7.00
City Clerk's Office	6.00	6.00	6.00				6.00
City Council	8.00	9.00	9.00				9.00
City Manager's Office	16.00	9.00	9.00				9.00
Community & Economic Development Department	51.00	54.00	54.00		-		54.00
Engineering Services Department	39.00	48.00	48.00		1.00		49.00
Finance Department	67.75	70.75	70.75				70.75
Human Resources	20.00	20.00	20.00				20.00
Information Technology	37.00	39.00	39.00				39.00
Modesto Fire Department	237.00	243.00	243.00		1.00		244.00
Modesto Police Department	375.50	385.00	385.00		5.00	(10.00)	380.00
Office of the City Auditor	3.00	3.00	3.00			(2.00)	1.00
Office of Performance Management and Budget	-	6.00	6.00				6.00
Parks, Recreation & Neighborhoods Department	67.75	64.75	64.75				64.75
Public Works Department	219.00	232.00	232.00		2.00		234.00
Utilities Department	252.00	258.00	258.00		1.00		259.00
Proposed Budget Total	1,406.00	1,454.50	1,454.50	-	10.00	(12.00)	1,452.50

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
0100 - General Fund						
Proposed Budget						
Account Clerk I	4.00	-	-	-	-	4.00
Account Clerk II	3.00	-	-	-	-	3.00
Account Clerk II (Confidential)	1.00	-	-	-	-	1.00
Account Technician II	2.00	-	-	-	-	2.00
Accounting Manager	1.00	-	-	-	-	1.00
Administrative Analyst I	1.00	-	-	-	-	1.00
Administrative Analyst II	8.00	-	-	-	-	8.00
Administrative Office Assistant II	5.00	-	-	-	-	5.00
Administrative Office Assistant II Conf	1.00	-	-	-	-	1.00
Administrative Office Assistant III	8.00	-	-	-	-	8.00
Administrative Office Assistant III Conf	3.00	-	-	-	-	3.00
Administrative Services Technician II	1.00	-	-	-	-	1.00
Animal Control Supervisor	1.00	-	-	-	-	1.00
Assistant Buyer	1.00	-	-	-	-	1.00
Assistant Chief of Police	1.00	-	-	-	-	1.00
Assistant City Clerk	1.00	-	-	-	-	1.00
Assistant Planner	1.00	-	-	-	-	1.00
Associate Engineer	1.00	-	-	-	-	1.00
Auditor II	1.00	-	-	(1.00)	-	-
Budget Manager	1.00	-	-	-	-	1.00
Building Inspector I	4.00	-	-	-	-	4.00
Building Maintenance Technician	1.00	-	-	-	-	1.00
Building Safety Program Coordinator	1.00	-	-	-	-	1.00
Business Analyst	3.00	-	-	-	-	3.00
Buyer	4.00	-	-	-	-	4.00
Chief Building Official	1.00	-	-	-	-	1.00
Chief of Police	1.00	-	-	-	-	1.00
City Attorney	1.00	-	-	-	-	1.00
City Auditor	1.00	-	-	-	-	1.00
City Clerk	1.00	-	-	-	-	1.00
City Manager	1.00	-	-	-	-	1.00
Code Enforcement Officer I - NPU	2.00	-	-	-	-	2.00
Code Enforcement Officer II - NPU	3.00	-	-	-	-	3.00
Communications and Media Relations Officer	1.00	-	-	-	-	1.00
Council Member	6.00	-	-	-	-	6.00
Cultural Services Program Manager	1.00	-	-	-	-	1.00
Custodian I	1.00	-	-	-	-	1.00
Custodian II	1.00	-	-	-	-	1.00
Deputy City Attorney III	1.00	-	-	-	-	1.00
Deputy City Clerk	1.00	-	-	-	-	1.00
Deputy City Manager	2.00	-	-	-	-	2.00
Deputy Fire Marshal	1.00	-	-	-	-	1.00
Development Services Technician I	1.00	-	-	-	-	1.00
Development Services Technician II	3.00	-	-	-	-	3.00
Director of Community and Economic Development	1.00	-	-	-	-	1.00
Director of Finance	1.00	-	-	-	-	1.00
Director of Human Resources	1.00	-	-	-	-	1.00
Director of Parks Recreation & Neighborhoods	1.00	-	-	-	-	1.00
Economic Development Manager	1.00	-	-	-	-	1.00
Economic Development Marketing Specialist	1.00	-	-	-	-	1.00
Employee Relations Officer	1.00	-	-	-	-	1.00
Engineering Assistant II	1.00	-	-	-	-	1.00
Events Coordinator	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Executive Assistant	6.00	-	-	-	-	6.00
Executive Assistant to the City Council	1.00	-	-	-	-	1.00
Executive Assistant to the City Manager	1.00	-	-	-	-	1.00
Financial Analyst I	1.00	-	-	-	-	1.00
Financial Analyst II	5.00	-	-	-	-	5.00
Financial Analyst III	4.00	-	-	-	-	4.00
Fire Battalion Chief	10.00	-	-	-	-	10.00
Fire Captain	58.00	-	-	-	-	58.00
Fire Captain 80 Hr	1.00	-	-	-	-	1.00
Fire Chief	1.00	-	-	-	-	1.00
Fire Deputy Chief	5.00	-	-	-	-	5.00
Fire Engineer	61.00	-	-	-	-	61.00
Fire Engineer Special Assignment	2.00	-	-	-	-	2.00
Fire Fighter	65.00	-	-	-	-	65.00
Fire Fighter Trainee	1.00	-	-	-	-	1.00
Fire Prevention Inspector I	1.00	-	-	-	-	1.00
Fire Prevention Inspector II	4.00	-	-	-	-	4.00
Head Groundskeeper	1.00	-	-	-	-	1.00
Human Resources Analyst II	3.00	-	-	-	-	3.00
Human Resources Assistant	1.00	-	-	-	-	1.00
Human Resources Manager	1.00	-	-	-	-	1.00
Maintenance Worker I	7.00	(1.00)	-	-	-	6.00
Maintenance Worker II	9.00	-	-	-	-	9.00
Management Analyst	1.00	-	-	-	-	1.00
Mayor	1.00	-	-	-	-	1.00
Multimedia Designer	2.00	-	-	-	-	2.00
Neighborhood Preservation Supervisor	1.00	-	-	-	-	1.00
Operations Manager	1.00	-	-	-	-	1.00
Operations Supervisor	3.00	-	-	-	-	3.00
Organizational Development Coordinator	1.00	-	-	-	-	1.00
Paralegal	2.00	-	-	-	-	2.00
Parking Adjudication Program Coordinator	1.00	-	-	-	-	1.00
Parks Maintenance Crewleader	3.00	-	-	-	-	3.00
Parks Maintenance Mechanic	2.00	-	-	-	-	2.00
Parks Planning and Development Manager	1.00	-	-	-	-	1.00
Planning Manager	1.00	-	-	-	-	1.00
Plans Examiner	2.00	-	-	-	-	2.00
Police Administrator	1.00	-	-	-	-	1.00
Police Cadet I	7.00	-	-	-	-	7.00
Police Cadet II	1.00	-	-	-	-	1.00
Police Captain	2.00	-	-	-	-	2.00
Police Civilian Manager	2.00	-	-	-	-	2.00
Police Civilian Supervisor	6.00	-	-	-	-	6.00
Police Community Service Officer I	12.00	-	-	-	-	12.00
Police Community Service Officer II	6.00	-	-	-	-	6.00
Police Crime & Intelligence Analyst II	1.00	-	-	-	-	1.00
Police Crime and Intelligence Analyst I	2.00	-	-	-	-	2.00
Police Crime and Intelligence Analyst II	3.00	-	-	-	-	3.00
Police Detective	6.00	-	-	-	-	6.00
Police Evidence & Property Technician I	1.00	-	-	-	-	1.00
Police Evidence & Property Technician II	1.00	-	-	-	-	1.00
Police Evidence and Property Technician I	2.00	-	-	-	-	2.00
Police Evidence and Property Technician II	1.00	-	-	-	-	1.00
Police Identification Technician I	1.00	-	-	-	-	1.00
Police Identification Technician II	2.00	-	-	-	-	2.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Police Lieutenant	9.00	(1.00)	-	-	-	8.00
Police Officer	123.00	(1.00)	-	-	-	122.00
Police Officer Recruit	13.00	-	-	-	-	13.00
Police Officer Trainee	12.00	-	-	-	-	12.00
Police Sergeant	26.00	(1.00)	-	-	-	25.00
Police Support Specialist I	7.00	-	-	-	-	7.00
Police Support Specialist II	16.00	-	-	-	-	16.00
Police Support Specialist II (Confidential)	1.00	-	-	-	-	1.00
Police Technician	4.00	-	-	-	-	4.00
Principal Planner	2.00	-	-	-	-	2.00
Public Relations and Legislative Affairs Manager	1.00	-	-	-	-	1.00
Public Safety Business Services Analyst	1.00	-	-	-	-	1.00
Purchasing Manager	1.00	-	-	-	-	1.00
Recreation and Neighborhoods Services Manager	1.00	-	-	-	-	1.00
Recreation Coordinator	7.00	-	-	-	-	7.00
Recreation Supervisor	2.00	-	-	-	-	2.00
Revenue Collections and Compliance Manager	1.00	-	-	-	-	1.00
Senior Account Clerk	2.75	-	-	-	-	2.75
Senior Administrative Office Assistant	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant Conf	2.00	-	-	-	-	2.00
Senior Auditor	1.00	-	-	(1.00)	-	-
Senior Building Inspector	1.00	-	-	-	-	1.00
Senior Buyer	1.00	-	-	-	-	1.00
Senior Crime and Intelligence Analyst	1.00	-	-	-	-	1.00
Senior Financial Analyst	2.00	-	-	-	-	2.00
Senior Human Resources Assistant	1.00	-	-	-	-	1.00
Senior Planner	2.00	-	-	-	-	2.00
Storeskeeper	1.00	-	-	-	-	1.00
Police Hiring Supervisor	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
Human Resources Technician II	2.00	-	-	-	-	2.00
Account Technician I	1.00	-	-	-	-	1.00
Account Technician I (Confidential)	1.00	-	-	-	-	1.00
Groundskeeper	1.00	-	-	-	-	1.00
Police Animal Control Officer I	2.00	-	-	-	-	2.00
Public Safety Information Officer	1.00	-	-	-	-	1.00
Assistant Landscape Designer	2.00	-	-	-	-	2.00
Fire Assistant Chief	2.00	-	-	-	-	2.00
Police Civilian Investigator	1.00	-	-	-	-	1.00
Director of Engineering Services	1.00	-	-	-	-	1.00
Police Range and Training Center Technician	1.00	-	-	-	-	1.00
Associate Planner	1.00	-	-	-	-	1.00
Junior Landscape Designer	2.00	-	-	-	-	2.00
Executive Assistant to City Council	1.00	-	-	-	-	1.00
Office of Performance Management & Budget Director	1.00	-	-	-	-	1.00
Fire Plans Examiner	-	-	1.00	-	-	1.00
Proposed Budget Total	690.75	(4.00)	1.00	(2.00)	-	685.75
0100 - General Fund Total	690.75	(4.00)	1.00	(2.00)	-	685.75
0160 - General Fund - Measure H Funds						
Proposed Budget						
Account Clerk II	1.00	-	-	-	-	1.00
Administrative Analyst II	2.00	-	-	-	-	2.00
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Administrative Office Assistant III Conf	2.00	-	-	-	-	2.00
Assistant Buyer	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Code Enforcement Officer I - NPU	8.00	-	-	-	-	8.00
Deputy City Clerk	1.00	-	-	-	-	1.00
Fire Captain	3.00	-	-	-	-	3.00
Fire Engineer	1.00	-	-	-	-	1.00
Head Groundskeeper	1.00	-	-	-	-	1.00
Human Resources Assistant	1.00	-	-	-	-	1.00
Maintenance Worker I	10.00	1.00	-	-	(4.00)	7.00
Maintenance Worker II	6.00	-	1.00	-	4.00	11.00
Management Analyst	1.00	-	-	-	-	1.00
Operations Crewleader	1.00	-	-	-	-	1.00
Operations Supervisor	1.00	-	-	-	-	1.00
Parks Maintenance Mechanic	2.00	-	-	-	-	2.00
Police Captain	1.00	-	-	-	-	1.00
Police Civilian Manager	1.00	-	-	-	-	1.00
Police Civilian Supervisor	1.00	-	-	-	-	1.00
Police Community Service Officer I	7.00	-	-	-	-	7.00
Police Community Service Officer II	4.00	-	-	-	-	4.00
Police Lieutenant	1.00	1.00	-	-	1.00	3.00
Police Officer	7.00	1.00	5.00	-	(2.00)	11.00
Police Officer Recruit	18.00	-	-	(10.00)	-	8.00
Police Sergeant	1.00	1.00	-	-	2.00	4.00
Police Technician	3.00	-	-	-	-	3.00
Principal Systems Engineer	1.00	-	-	-	-	1.00
Public Safety Business Services Analyst	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Software Analyst II	1.00	-	-	-	-	1.00
Storeskeeper	1.00	-	-	-	-	1.00
Tree Trimmer Crewleader	1.00	-	-	-	-	1.00
Tree Trimmer I	3.00	-	-	-	-	3.00
Tree Trimmer II	1.00	-	-	-	-	1.00
Account Technician I (Confidential)	1.00	-	-	-	-	1.00
Police Animal Control Officer I	1.00	-	-	-	-	1.00
Police Park Ranger	12.00	-	-	-	(1.00)	11.00
Police Civilian Investigator	5.00	-	-	-	-	5.00
Deputy City Attorney II	1.00	-	-	-	-	1.00
Legal Secretary I	1.00	-	-	-	-	1.00
Senior Landscape Architect/ Senior Architect	2.00	-	-	-	-	2.00
Police Technician Supervisor	1.00	-	-	-	-	1.00
Police Officer	1.00	-	-	-	(1.00)	-
EMS- Quality Improvement Coordinator	1.00	-	-	-	-	1.00
Police Park Ranger Supervisor	-	-	-	-	1.00	1.00
Proposed Budget Total	123.00	4.00	6.00	(10.00)	-	123.00
0160 - General Fund - Measure H Funds Total	123.00	4.00	6.00	(10.00)	-	123.00
1133 - Grants - CDBG Direct Program						
Proposed Budget						
Administrative Analyst II	2.00	-	-	-	-	2.00
Housing and Urban Development Supervisor	1.00	-	-	-	-	1.00
Housing Financial Specialist	1.00	-	-	-	-	1.00
Housing Rehabilitation Supervisor	1.00	-	-	-	-	1.00
Senior Community Development Program Specialist	2.00	-	-	-	-	2.00
Community Development Program Specialist I	3.00	-	-	-	-	3.00
Housing Rehab Specialist II	1.00	-	-	-	-	1.00
Proposed Budget Total	11.00	-	-	-	-	11.00
1133 - Grants - CDBG Direct Program Total	11.00	-	-	-	-	11.00
1300 - Capital Improvement Support						

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Proposed Budget						
Administrative Analyst I	1.00	-	-	-	-	1.00
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	2.00	-	-	-	-	2.00
Assistant City Engineer	1.00	-	-	-	-	1.00
Assistant Engineer	3.00	-	-	-	-	3.00
Associate Engineer	2.00	-	-	-	-	2.00
Construction Inspection Supervisor	1.00	-	-	-	-	1.00
Construction Inspector	5.00	-	1.00	-	-	6.00
Engineering Assistant II	3.00	-	-	-	-	3.00
Engineering Assistant Trainee	1.00	-	-	-	-	1.00
Senior Land Surveyor	1.00	-	-	-	-	1.00
Survey Party Chief	1.00	-	-	-	-	1.00
Traffic Engineer	1.00	-	-	-	-	1.00
Engineering Project Coordinator	2.00	-	-	-	-	2.00
Senior Civil/ Traffic Engineer	3.00	-	-	-	-	3.00
Senior Construction Inspector	2.00	-	-	-	-	2.00
Junior Engineer	1.00	-	-	-	-	1.00
Associate Land Surveyor	1.00	-	-	-	-	1.00
Proposed Budget Total	32.00	-	1.00	-	-	33.00
1300 - Capital Improvement Support Total	32.00	-	1.00	-	-	33.00
1341 - Grants - Operation Grants Reimbursed						
Proposed Budget						
Fire Fighter	9.00	-	-	-	-	9.00
Paramedic	4.00	-	-	-	-	4.00
Emergency Medical Technician	3.00	-	-	-	-	3.00
Proposed Budget Total	16.00	-	-	-	-	16.00
1341 - Grants - Operation Grants Reimbursed Total	16.00	-	-	-	-	16.00
1342 - Grants - Police						
Proposed Budget						
Police Crime and Intelligence Analyst I	1.00	-	-	-	-	1.00
Public Safety Outreach Specialist	10.00	-	-	-	-	10.00
Public Safety Outreach Supervisor	2.00	-	-	-	-	2.00
Proposed Budget Total	13.00	-	-	-	-	13.00
1342 - Grants - Police Total	13.00	-	-	-	-	13.00
1610 - Traffic Offender Fund						
Proposed Budget						
Police Officer	1.00	-	-	-	-	1.00
Proposed Budget Total	1.00	-	-	-	-	1.00
1610 - Traffic Offender Fund Total	1.00	-	-	-	-	1.00
1700 - Surface Transportation Fund						
Proposed Budget						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	2.00	-	-	-	-	2.00
Administrative Office Assistant III Conf	1.00	-	-	-	-	1.00
Administrative Services Technician II	1.00	-	-	-	-	1.00
Associate Engineer	1.00	-	-	-	-	1.00
Director of Public Works	1.00	-	-	-	-	1.00
Electrical Supervisor	1.00	-	-	-	-	1.00
Electrician Crewleader	1.00	-	-	-	-	1.00
Engineering Assistant Trainee	1.00	-	-	-	-	1.00
Equipment Operator I	12.00	-	-	-	-	12.00
Equipment Operator II	13.00	-	-	-	-	13.00
Executive Assistant	1.00	-	-	-	-	1.00
Maintenance Worker I	3.00	-	-	-	-	3.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Maintenance Worker II	1.00	-	-	-	-	1.00
Operations Crewleader	3.00	-	-	-	-	3.00
Operations Supervisor	2.00	-	-	-	-	2.00
Senior Equipment Operator	3.00	-	-	-	-	3.00
Streets Manager	1.00	-	-	-	-	1.00
Traffic Operations Technician	4.00	-	-	-	-	4.00
Traffic Striping Crewleader	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
Electrician Apprentice I	2.00	-	-	-	-	2.00
Senior Public Works Manager	1.00	-	-	-	-	1.00
Electrician	7.00	-	-	-	-	7.00
Electrician Apprentice II	1.00	-	-	-	-	1.00
Proposed Budget Total	66.00	-	-	-	-	66.00
1700 - Surface Transportation Fund Total	66.00	-	-	-	-	66.00
3220 - Infrastructure Financing Program Administration						
Proposed Budget						
Administrative Analyst II	2.00	-	-	-	-	2.00
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Administrative Services Technician I	1.00	-	-	-	-	1.00
Community Development Manager	1.00	-	-	-	-	1.00
Infrastructure Financing Program Supervisor	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant	1.00	-	-	-	-	1.00
Proposed Budget Total	8.00	-	-	-	-	8.00
3220 - Infrastructure Financing Program Administration Total	8.00	-	-	-	-	8.00
4000 - Parking Fund						
Proposed Budget						
Maintenance Worker I	2.00	-	-	-	(2.00)	-
Maintenance Worker II	2.00	-	-	-	2.00	4.00
Parking Enforcement Officer	1.00	-	-	-	-	1.00
Parking Services Crewleader	1.00	-	-	-	-	1.00
Parking Services Supervisor	1.00	-	-	-	-	1.00
Proposed Budget Total	7.00	-	-	-	-	7.00
4000 - Parking Fund Total	7.00	-	-	-	-	7.00
4100 - Water Fund						
Proposed Budget						
Account Clerk I	4.00	-	-	-	-	4.00
Account Clerk II	9.00	-	-	-	-	9.00
Account Technician II	3.00	-	-	-	-	3.00
Administrative Analyst II	2.00	-	-	-	-	2.00
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	5.00	-	-	-	-	5.00
Administrative Services Officer	1.00	-	-	-	-	1.00
Administrative Services Technician II	3.00	-	-	-	-	3.00
Assistant Engineer	2.00	-	-	-	-	2.00
Associate Engineer	3.00	-	-	-	-	3.00
Director of Utilities	1.00	-	-	-	-	1.00
Engineering Assistant II	2.00	-	-	-	-	2.00
Executive Assistant	1.00	-	-	-	-	1.00
Financial Analyst III	2.00	-	-	-	-	2.00
Maintenance Worker II	1.00	-	-	-	-	1.00
Revenue Collections and Compliance Manager	1.00	-	-	-	-	1.00
Senior Account Clerk	4.00	-	-	-	-	4.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Senior Utilities Plant Operator	3.00	-	-	-	-	3.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Senior Utilities Services Worker	5.00	-	-	-	-	5.00
Utilities Plant Operations Supervisor	2.00	-	-	-	-	2.00
Utilities Plant Operator II	12.00	-	-	-	-	12.00
Utilities Services Supervisor	3.00	-	-	-	-	3.00
Utilities Services Worker I	8.00	-	-	-	-	8.00
Utilities Services Worker II	20.00	-	-	-	-	20.00
Utilities Services Worker III	23.00	-	-	-	-	23.00
Utility Dispatch Supervisor	1.00	-	-	-	-	1.00
Water Conservation Specialist	2.00	-	-	-	-	2.00
Water Division Manager	1.00	-	-	-	-	1.00
Water Resources Analyst	2.00	-	-	-	-	2.00
Water Superintendent - Operations/Water Superintendent - Construction	2.00	-	-	-	-	2.00
Engineering Project Coordinator	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	2.00	-	-	-	-	2.00
Revenue Collections and Compliance Supervisor	1.00	-	-	-	-	1.00
Proposed Budget Total	134.00	-	-	-	-	134.00
4100 - Water Fund Total	134.00	-	-	-	-	134.00
4210 - Sewer Operations Fund						
Proposed Budget						
Administrative Analyst II	3.00	-	-	-	-	3.00
Administrative Office Assistant II	2.00	-	-	-	-	2.00
Administrative Office Assistant III	3.00	-	-	-	-	3.00
Administrative Services Technician II	3.00	-	-	-	-	3.00
Assistant Engineer	1.00	-	-	-	-	1.00
Associate Civil / Traffic Engineer	1.00	-	-	-	-	1.00
Associate Civil/Traffic Engineer	1.00	-	-	-	-	1.00
Electrical Supervisor	1.00	-	-	-	-	1.00
Engineering Assistant II	1.00	-	-	-	-	1.00
Engineering Division Manager	1.00	-	-	-	-	1.00
Environmental Compliance Inspector I	5.00	-	-	-	-	5.00
Environmental Compliance Inspector II	1.00	-	-	-	-	1.00
Environmental Regulatory Compliance Superintendent	1.00	-	-	-	-	1.00
Environmental Services Supervisor	1.00	-	-	-	-	1.00
Laboratory Analyst I	3.00	-	-	-	-	3.00
Laboratory Analyst II	1.00	-	-	-	-	1.00
Laboratory Analyst III	1.00	-	-	-	-	1.00
Laboratory Supervisor	1.00	-	-	-	-	1.00
Plant Maintenance Planner	1.00	-	-	-	-	1.00
Plant Maintenance Superintendent	1.00	-	-	-	-	1.00
Plant Maintenance Supervisor	2.00	-	-	-	-	2.00
Plant Mechanic I	4.00	-	-	-	-	4.00
Plant Mechanic II	11.00	-	-	-	-	11.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Senior Plant Mechanic	6.00	-	-	-	-	6.00
Senior Utilities Plant Operator	8.00	-	-	-	-	8.00
Senior Utilities Services Worker	3.00	-	-	-	-	3.00
Utilities Plant Operations Supervisor	2.00	-	-	-	-	2.00
Utilities Plant Operator I	5.00	-	-	-	-	5.00
Utilities Plant Operator II	3.00	-	-	-	-	3.00
Utilities Plant Operator Trainee	4.00	-	-	-	-	4.00
Utilities Services Supervisor	3.00	-	-	-	-	3.00
Utilities Services Worker I	12.00	-	-	-	-	12.00
Utilities Services Worker II	11.00	-	-	-	-	11.00
Utilities Services Worker III	17.00	-	-	-	-	17.00
Utility Dispatch Supervisor	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Wastewater Collections Systems Superintendent	1.00	-	-	-	-	1.00
Wastewater Division Manager	1.00	-	-	-	-	1.00
Water Resources Analyst	1.00	-	1.00	-	-	2.00
WQC Superintendent-Chief Plant Operator	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
Sr Environmental Compliance Inspector	1.00	-	-	-	-	1.00
Process Control System Technician	3.00	-	-	-	-	3.00
Environmental Compliance Technician	2.00	-	-	-	-	2.00
Electrician	9.00	-	-	-	-	9.00
Senior Electrician	1.00	-	-	-	-	1.00
Laboratory Quality Control Analyst	1.00	-	-	-	-	1.00
Proposed Budget Total	148.00	-	1.00	-	-	149.00
4210 - Sewer Operations Fund Total	148.00	-	1.00	-	-	149.00
4310 - Airport Operating Fund						
Proposed Budget						
Airport Maintenance Crewleader	1.00	-	-	-	-	1.00
Airport Maintenance Worker	3.00	-	-	-	-	3.00
Airport Manager	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Proposed Budget Total	6.00	-	-	-	-	6.00
4310 - Airport Operating Fund Total	6.00	-	-	-	-	6.00
4480 - Storm Drainage Fund						
Proposed Budget						
Equipment Operator II	6.00	-	-	-	-	6.00
Proposed Budget Total	6.00	-	-	-	-	6.00
4480 - Storm Drainage Fund Total	6.00	-	-	-	-	6.00
4700 - Community Center Operations Fund						
Proposed Budget						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Building Maintenance Technician	1.00	-	-	-	-	1.00
Events Coordinator	1.00	-	-	-	-	1.00
Production Technician	1.00	-	-	-	-	1.00
Lead Service Worker	0.75	-	-	-	-	0.75
Events Supervisor	1.00	-	-	-	-	1.00
Proposed Budget Total	5.75	-	-	-	-	5.75
4700 - Community Center Operations Fund Total	5.75	-	-	-	-	5.75
4890 - Compost Fund						
Proposed Budget						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Compost Facility Supervisor	1.00	-	-	-	-	1.00
Equipment Operator I	1.00	-	-	-	-	1.00
Equipment Operator II	2.00	-	-	-	-	2.00
Maintenance Worker I	3.00	-	-	-	-	3.00
Operations Crewleader	1.00	-	-	-	-	1.00
Operations Supervisor	1.00	-	-	-	-	1.00
Senior Equipment Operator	1.00	-	-	-	-	1.00
Proposed Budget Total	11.00	-	-	-	-	11.00
4890 - Compost Fund Total	11.00	-	-	-	-	11.00
4891 - Solid Waste Fund						
Proposed Budget						
Administrative Office Assistant I	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Administrative Services Technician I	1.00	-	-	-	-	1.00
Integrated Waste Program Manager	1.00	-	-	-	-	1.00
Maintenance Worker I	2.00	-	-	-	-	2.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Solid Waste Enforcement Officer	2.00	-	-	-	-	2.00
Solid Waste Enforcement Supervisor	1.00	-	-	-	-	1.00
Solid Waste Supervisor	1.00	-	-	-	-	1.00
Solid Waste Specialist	1.00	-	-	-	-	1.00
Operations Crewleader	-	-	1.00	-	-	1.00
Proposed Budget Total	11.00	-	1.00	-	-	12.00
4891 - Solid Waste Fund Total	11.00	-	1.00	-	-	12.00
4892 - Green Waste Fund						
Proposed Budget						
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Equipment Operator II	9.00	-	-	-	-	9.00
Maintenance Worker I	6.00	-	-	-	-	6.00
Maintenance Worker II	6.00	-	-	-	-	6.00
Operations Crewleader	3.00	-	-	-	-	3.00
Operations Supervisor	2.00	-	-	-	-	2.00
Tree Trimmer I	3.00	-	-	-	-	3.00
Tree Trimmer II	11.00	-	-	-	-	11.00
Forestry Manager	1.00	-	-	-	-	1.00
Senior Tree Trimmer	2.00	-	-	-	-	2.00
Proposed Budget Total	45.00	-	-	-	-	45.00
4892 - Green Waste Fund Total	45.00	-	-	-	-	45.00
5110 - Inventory Purchases Fund						
Proposed Budget						
Assistant Buyer	1.00	-	-	-	-	1.00
Central Stores Supervisor	1.00	-	-	-	-	1.00
Senior Buyer	1.00	-	-	-	-	1.00
Senior Storeskeeper	2.00	-	-	-	-	2.00
Storeskeeper	2.00	-	-	-	-	2.00
Proposed Budget Total	7.00	-	-	-	-	7.00
5110 - Inventory Purchases Fund Total	7.00	-	-	-	-	7.00
5120 - Mail Services ISF Fund						
Proposed Budget						
Administrative Office Assistant II	2.00	-	-	-	-	2.00
Proposed Budget Total	2.00	-	-	-	-	2.00
5120 - Mail Services ISF Fund Total	2.00	-	-	-	-	2.00
5230 - Information Technology Fund						
Proposed Budget						
Chief Information Officer	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
Information Technology Manager	2.00	-	-	-	-	2.00
Information Technology Security Officer	1.00	-	-	-	-	1.00
Principal Systems Engineer	1.00	-	-	-	-	1.00
Senior Software Analyst	6.00	-	-	-	-	6.00
Senior Systems Engineer	3.00	-	-	-	-	3.00
Senior Systems Technician	2.00	-	-	-	-	2.00
Software Analyst I	3.00	-	-	-	-	3.00
Software Analyst II	5.00	-	-	-	-	5.00
Systems Engineer I	2.00	-	-	-	-	2.00
Systems Engineer II	4.00	-	-	-	-	4.00
Systems Technician I	2.00	-	-	-	-	2.00
Systems Technician II	3.00	-	-	-	-	3.00
Principal Database Administrator	1.00	-	-	-	-	1.00
Proposed Budget Total	37.00	-	-	-	-	37.00
5230 - Information Technology Fund Total	37.00	-	-	-	-	37.00

FY2025-26 Position Allocation by Fund and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
5310 - Insurance - Administration Fund						
Proposed Budget						
Risk Analyst I	1.00	-	-	-	-	1.00
Risk Manager	1.00	-	-	-	-	1.00
Safety Officer	1.00	-	-	-	-	1.00
Safety Specialist	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Proposed Budget Total	5.00	-	-	-	-	5.00
5310 - Insurance - Administration Fund Total	5.00	-	-	-	-	5.00
5400 - Fleet Management Fund						
Proposed Budget						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Administrative Services Technician I	2.00	-	-	-	-	2.00
Administrative Services Technician II	1.00	-	-	-	-	1.00
Equipment Service Technician	5.00	-	-	-	-	5.00
Fleet Manager	1.00	-	-	-	-	1.00
Fleet Procurement Technician	3.00	-	-	-	-	3.00
Heavy Equipment Mechanic Crewleader	8.00	-	-	-	-	8.00
Heavy Equipment Mechanic I	8.00	-	-	-	-	8.00
Heavy Equipment Mechanic II	19.00	-	-	-	-	19.00
Maintenance Worker I	9.00	-	-	-	-	9.00
Operations Supervisor	3.00	-	-	-	-	3.00
Proposed Budget Total	60.00	-	-	-	-	60.00
5400 - Fleet Management Fund Total	60.00	-	-	-	-	60.00
5520 - Employee Benefits Administration Fund						
Proposed Budget						
Employee Benefits Technician	1.00	-	-	-	-	1.00
Senior Human Resources Assistant	1.00	-	-	-	-	1.00
Proposed Budget Total	2.00	-	-	-	-	2.00
5520 - Employee Benefits Administration Fund Total	2.00	-	-	-	-	2.00
5800 - P/R Building Services Fund						
Proposed Budget						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Building Maintenance Specialist	3.00	-	-	-	-	3.00
Building Maintenance Technician	1.00	-	-	-	-	1.00
Facilities Manager	1.00	-	-	-	-	1.00
Proposed Budget Total	7.00	-	-	-	-	7.00
5800 - P/R Building Services Fund Total	7.00	-	-	-	-	7.00
Total	1,454.50	-	10.00	(12.00)	-	1,452.50

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Proposed Budget						
0100 - General Fund						
City Attorney's Office						
04010 - CAO - City Attorney's Office						
Administrative Office Assistant III Conf	1.00	-	-	-	-	1.00
City Attorney	1.00	-	-	-	-	1.00
Deputy City Attorney III	1.00	-	-	-	-	1.00
Paralegal	2.00	-	-	-	-	2.00
04010 - CAO - City Attorney's Office Total	5.00	-	-	-	-	5.00
City Attorney's Office Total	5.00	-	-	-	-	5.00
City Clerk's Office						
05010 - CCO - City Clerk's Office						
Assistant City Clerk	1.00	-	-	-	-	1.00
City Clerk	1.00	-	-	-	-	1.00
Deputy City Clerk	1.00	-	-	-	-	1.00
05010 - CCO - City Clerk's Office Total	3.00	-	-	-	-	3.00
City Clerk's Office Total	3.00	-	-	-	-	3.00
City Council						
01010 - CCM - City Council of Modesto						
Council Member	6.00	-	-	-	-	6.00
Executive Assistant to the City Council	1.00	-	-	-	-	1.00
Mayor	1.00	-	-	-	-	1.00
Executive Assistant to City Council	1.00	-	-	-	-	1.00
01010 - CCM - City Council of Modesto Total	9.00	-	-	-	-	9.00
City Council Total	9.00	-	-	-	-	9.00
City Manager's Office						
02010 - CMO - City Manager's Office						
Administrative Office Assistant II Conf	1.00	-	-	-	-	1.00
City Manager	1.00	-	-	-	-	1.00
Deputy City Manager	2.00	-	-	-	-	2.00
Executive Assistant to the City Manager	1.00	-	-	-	-	1.00
Management Analyst	1.00	-	-	-	-	1.00
02010 - CMO - City Manager's Office Total	6.00	-	-	-	-	6.00
02015 - CMO - Communications and Legislative Affairs						
Communications and Media Relations Officer	1.00	-	-	-	-	1.00
Multimedia Designer	1.00	-	-	-	-	1.00
Public Relations and Legislative Affairs Manager	1.00	-	-	-	-	1.00
02015 - CMO - Communications and Legislative Affairs Total	3.00	-	-	-	-	3.00
City Manager's Office Total	9.00	-	-	-	-	9.00
Finance Department						
12110 - FIN - Accounting						
Account Clerk I	1.00	-	-	-	-	1.00
Account Clerk II	2.00	-	-	-	-	2.00
Account Clerk II (Confidential)	1.00	-	-	-	-	1.00
Account Technician II	1.00	-	-	-	-	1.00
Accounting Manager	1.00	-	-	-	-	1.00
Financial Analyst I	1.00	-	-	-	-	1.00
Financial Analyst II	5.00	-	-	-	-	5.00
Financial Analyst III	2.00	-	-	-	-	2.00
Senior Financial Analyst	1.00	-	-	-	-	1.00
Account Technician I	1.00	-	-	-	-	1.00
Account Technician I (Confidential)	1.00	-	-	-	-	1.00
12110 - FIN - Accounting Total	17.00	-	-	-	-	17.00
12210 - FIN - Administration						
Director of Finance	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
12210 - FIN - Administration Total	2.00	-	-	-	-	2.00
12430 - FIN - Licensing						
Account Clerk I	3.00	-	-	-	-	3.00
Account Clerk II	1.00	-	-	-	-	1.00
Account Technician II	1.00	-	-	-	-	1.00
Code Enforcement Officer II - NPU	1.00	-	-	-	-	1.00
Revenue Collections and Compliance Manager	1.00	-	-	-	-	1.00
Senior Account Clerk	1.75	-	-	-	-	1.75
12430 - FIN - Licensing Total	8.75	-	-	-	-	8.75
12450 - FIN - Citation Processing Services						
Parking Adjudication Program Coordinator	1.00	-	-	-	-	1.00
Senior Account Clerk	1.00	-	-	-	-	1.00
12450 - FIN - Citation Processing Services Total	2.00	-	-	-	-	2.00
12510 - FIN - Purchasing						
Assistant Buyer	1.00	-	-	-	-	1.00
Buyer	4.00	-	-	-	-	4.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Purchasing Manager	1.00	-	-	-	-	1.00
Senior Buyer	1.00	-	-	-	-	1.00
12510 - FIN - Purchasing Total	7.00	-	-	-	-	7.00
Finance Department Total	36.75	-	-	-	-	36.75
Human Resources						
17210 - HR - HR Administration						
Director of Human Resources	1.00	-	-	-	-	1.00
Employee Relations Officer	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
Human Resources Analyst II	3.00	-	-	-	-	3.00
Human Resources Assistant	1.00	-	-	-	-	1.00
Human Resources Manager	1.00	-	-	-	-	1.00
Organizational Development Coordinator	1.00	-	-	-	-	1.00
Senior Human Resources Assistant	1.00	-	-	-	-	1.00
Human Resources Technician II	2.00	-	-	-	-	2.00
17210 - HR - HR Administration Total	12.00	-	-	-	-	12.00
Human Resources Total	12.00	-	-	-	-	12.00
Modesto Fire Department						
18110 - MFD - Administration & Officers						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Administrative Office Assistant III Conf	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
Fire Battalion Chief	1.00	-	-	-	-	1.00
Fire Chief	1.00	-	-	-	-	1.00
Fire Deputy Chief	2.00	-	-	-	-	2.00
Fire Assistant Chief	1.00	-	-	-	-	1.00
18110 - MFD - Administration & Officers Total	9.00	-	-	-	-	9.00
18210 - MFD - Suppression						
Fire Battalion Chief	6.00	-	-	-	-	6.00
Fire Captain	36.00	-	-	-	-	36.00
Fire Captain 80 Hr	1.00	-	-	-	-	1.00
Fire Engineer	40.00	-	-	-	-	40.00
Fire Fighter	40.00	-	-	-	-	40.00
Fire Fighter Trainee	1.00	-	-	-	-	1.00
18210 - MFD - Suppression Total	124.00	-	-	-	-	124.00
18211 - MFD - Fire Services for Consolidated						
Fire Deputy Chief	1.00	-	-	-	-	1.00
18211 - MFD - Fire Services for Consolidated Total	1.00	-	-	-	-	1.00
18212 - MFD - Fire Services for Oakdale						
Fire Captain	9.00	-	-	-	-	9.00
Fire Engineer	9.00	-	-	-	-	9.00
Fire Fighter	10.00	-	-	-	-	10.00
18212 - MFD - Fire Services for Oakdale Total	28.00	-	-	-	-	28.00
18213 - MFD - Fire Services for Ceres						
Fire Battalion Chief	3.00	-	-	-	-	3.00
Fire Captain	9.00	-	-	-	-	9.00
Fire Engineer	9.00	-	-	-	-	9.00
Fire Fighter	12.00	-	-	-	-	12.00
Fire Prevention Inspector I	1.00	-	-	-	-	1.00
Fire Assistant Chief	1.00	-	-	-	-	1.00
18213 - MFD - Fire Services for Ceres Total	35.00	-	-	-	-	35.00
18214 - MFD - Fire Service for Turlock						
Fire Deputy Chief	1.00	-	-	-	-	1.00
18214 - MFD - Fire Service for Turlock Total	1.00	-	-	-	-	1.00
18217 - MFD - Fire Service for Salida						
Fire Captain	3.00	-	-	-	-	3.00
Fire Engineer	3.00	-	-	-	-	3.00
Fire Fighter	3.00	-	-	-	-	3.00
18217 - MFD - Fire Service for Salida Total	9.00	-	-	-	-	9.00
18510 - MFD - Fire Prevention Bureau						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Deputy Fire Marshal	1.00	-	-	-	-	1.00
Fire Deputy Chief	1.00	-	-	-	-	1.00
Fire Prevention Inspector II	4.00	-	-	-	-	4.00
Fire Plans Examiner	-	-	1.00	-	-	1.00
18510 - MFD - Fire Prevention Bureau Total	7.00	-	1.00	-	-	8.00
18520 - MFD - Fire Investigations						
Fire Captain	1.00	-	-	-	-	1.00
Fire Engineer Special Assignment	2.00	-	-	-	-	2.00
18520 - MFD - Fire Investigations Total	3.00	-	-	-	-	3.00
18610 - MFD - Facilities & Fleet						

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Storeskeeper	1.00	-	-	-	-	1.00
18610 - MFD - Facilities & Fleet Total	1.00	-	-	-	-	1.00
Modesto Fire Department Total	218.00	-	1.00	-	-	219.00
Modesto Police Department						
19110 - MPD - Administration						
Assistant Chief of Police	1.00	-	-	-	-	1.00
Chief of Police	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
Police Crime & Intelligence Analyst II	1.00	-	-	-	-	1.00
Police Crime and Intelligence Analyst I	2.00	-	-	-	-	2.00
Police Crime and Intelligence Analyst II	3.00	-	-	-	-	3.00
Police Lieutenant	1.00	-	-	-	-	1.00
Police Officer	1.00	-	-	-	-	1.00
Police Sergeant	2.00	-	-	-	-	2.00
Police Support Specialist II (Confidential)	1.00	-	-	-	-	1.00
Senior Crime and Intelligence Analyst	1.00	-	-	-	-	1.00
Public Safety Information Officer	1.00	-	-	-	-	1.00
19110 - MPD - Administration Total	16.00	-	-	-	-	16.00
19220 - MPD - Investigative Services						
Administrative Office Assistant III Conf	1.00	-	-	-	-	1.00
Police Cadet I	5.00	-	-	-	-	5.00
Police Cadet II	1.00	-	-	-	-	1.00
Police Captain	1.00	-	-	-	-	1.00
Police Civilian Manager	1.00	-	-	-	-	1.00
Police Community Service Officer II	1.00	-	-	-	-	1.00
Police Detective	6.00	-	-	-	-	6.00
Police Identification Technician I	1.00	-	-	-	-	1.00
Police Identification Technician II	2.00	-	-	-	-	2.00
Police Lieutenant	1.00	-	-	-	-	1.00
Police Officer	27.00	-	-	-	-	27.00
Police Officer Recruit	3.00	-	-	-	-	3.00
Police Sergeant	5.00	-	-	-	-	5.00
Police Support Specialist II	2.00	-	-	-	-	2.00
Police Civilian Investigator	1.00	-	-	-	-	1.00
19220 - MPD - Investigative Services Total	58.00	-	-	-	-	58.00
19320 - MPD - Field Operations						
Police Cadet I	2.00	-	-	-	-	2.00
Police Captain	1.00	-	-	-	-	1.00
Police Community Service Officer I	11.00	-	-	-	-	11.00
Police Community Service Officer II	4.00	(1.00)	-	-	-	3.00
Police Lieutenant	5.00	-	-	-	-	5.00
Police Officer	90.00	-	-	-	-	90.00
Police Officer Recruit	10.00	-	-	-	-	10.00
Police Officer Trainee	12.00	-	-	-	-	12.00
Police Sergeant	17.00	-	-	-	-	17.00
Police Technician	1.00	-	-	-	-	1.00
19320 - MPD - Field Operations Total	153.00	(1.00)	-	-	-	152.00
19420 - MPD - Records and Support						
Administrative Analyst I	1.00	-	-	-	-	1.00
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Police Administrator	1.00	-	-	-	-	1.00
Police Civilian Manager	1.00	-	-	-	-	1.00
Police Civilian Supervisor	6.00	-	-	-	-	6.00
Police Community Service Officer I	1.00	-	-	-	-	1.00
Police Evidence & Property Technician I	1.00	-	-	-	-	1.00
Police Evidence & Property Technician II	1.00	-	-	-	-	1.00
Police Evidence and Property Technician I	2.00	-	-	-	-	2.00
Police Evidence and Property Technician II	1.00	-	-	-	-	1.00
Police Lieutenant	1.00	-	-	-	-	1.00
Police Support Specialist I	7.00	-	-	-	-	7.00
Police Support Specialist II	14.00	-	-	-	-	14.00
Police Technician	2.00	-	-	-	-	2.00
Public Safety Business Services Analyst	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Police Hiring Supervisor	1.00	-	-	-	-	1.00
19420 - MPD - Records and Support Total	44.00	-	-	-	-	44.00
19460 - MPD - Police Abandoned Vehicles						
Police Community Service Officer II	-	1.00	-	-	-	1.00
19460 - MPD - Police Abandoned Vehicles Total	-	1.00	-	-	-	1.00
19490 - MPD - Building Services						
Custodian I	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Custodian II	1.00	-	-	-	-	1.00
Operations Supervisor	1.00	-	-	-	-	1.00
19490 - MPD - Building Services Total	3.00	-	-	-	-	3.00
19520 - MPD - Alternative Response Unit						
Maintenance Worker I	1.00	(1.00)	-	-	-	-
Police Officer	1.00	(1.00)	-	-	-	-
Police Sergeant	1.00	(1.00)	-	-	-	-
19520 - MPD - Alternative Response Unit Total	3.00	(3.00)	-	-	-	-
19510 - MPD - Area Command						
Police Lieutenant	1.00	(1.00)	-	-	-	-
19510 - MPD - Area Command Total	1.00	(1.00)	-	-	-	-
19530 - MPD - Crime Reduction Team						
Police Officer	4.00	-	-	-	-	4.00
Police Sergeant	1.00	-	-	-	-	1.00
19530 - MPD - Crime Reduction Team Total	5.00	-	-	-	-	5.00
19324 - MPD - Real Time Crime Center						
Police Technician	1.00	-	-	-	-	1.00
19324 - MPD - Real Time Crime Center Total	1.00	-	-	-	-	1.00
19430 - MPD - Tactical Training Center						
Police Range and Training Center Technician	1.00	-	-	-	-	1.00
19430 - MPD - Tactical Training Center Total	1.00	-	-	-	-	1.00
19540 - MPD - Animal Control (AC)						
Animal Control Supervisor	1.00	-	-	-	-	1.00
Police Animal Control Officer I	2.00	-	-	-	-	2.00
19540 - MPD - Animal Control (AC) Total	3.00	-	-	-	-	3.00
19560 - MPD - Neighborhood Preservation (AC)						
Administrative Office Assistant II	2.00	-	-	-	-	2.00
Code Enforcement Officer I - NPU	2.00	-	-	-	-	2.00
Code Enforcement Officer II - NPU	2.00	-	-	-	-	2.00
Neighborhood Preservation Supervisor	1.00	-	-	-	-	1.00
19560 - MPD - Neighborhood Preservation (AC) Total	7.00	-	-	-	-	7.00
19570 - MPD - MPD Police Abandoned Vehicles (AC)						
Police Community Service Officer II	1.00	-	-	-	-	1.00
19570 - MPD - MPD Police Abandoned Vehicles (AC) Total	1.00	-	-	-	-	1.00
Modesto Police Department Total	296.00	(4.00)	-	-	-	292.00
Community and Economic Development						
14110 - CED - Administration						
Administrative Analyst II	1.00	-	-	-	-	1.00
Business Analyst	1.00	-	-	-	-	1.00
Director of Community and Economic Development	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
14110 - CED - Administration Total	4.00	-	-	-	-	4.00
14180 - CED - Economic Development						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Business Analyst	2.00	-	-	-	-	2.00
Economic Development Manager	1.00	-	-	-	-	1.00
Economic Development Marketing Specialist	1.00	-	-	-	-	1.00
Multimedia Designer	1.00	-	-	-	-	1.00
14180 - CED - Economic Development Total	6.00	-	-	-	-	6.00
14210 - CED - Building Safety						
Administrative Office Assistant II	2.00	-	-	-	-	2.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Building Inspector I	4.00	-	-	-	-	4.00
Building Safety Program Coordinator	1.00	-	-	-	-	1.00
Chief Building Official	1.00	-	-	-	-	1.00
Development Services Technician II	2.00	-	-	-	-	2.00
Plans Examiner	2.00	-	-	-	-	2.00
Senior Building Inspector	1.00	-	-	-	-	1.00
14210 - CED - Building Safety Total	14.00	-	-	-	-	14.00
14410 - CED - Planning						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Assistant Planner	1.00	-	-	-	-	1.00
Development Services Technician I	1.00	-	-	-	-	1.00
Planning Manager	1.00	-	-	-	-	1.00
Principal Planner	2.00	-	-	-	-	2.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Senior Planner	2.00	-	-	-	-	2.00
Associate Planner	1.00	-	-	-	-	1.00
14410 - CED - Planning Total	10.00	-	-	-	-	10.00
Community and Economic Development Total	34.00	-	-	-	-	34.00
Parks and Recreations Neighborhood						
31005 - PRN - Grogan Park						

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Head Groundskeeper	1.00	-	-	-	-	1.00
Groundskeeper	1.00	-	-	-	-	1.00
31005 - PRN - Grogan Park Total	2.00	-	-	-	-	2.00
31010 - PRN - Administration						
Administrative Analyst II	2.00	-	-	-	-	2.00
Director of Parks Recreation & Neighborhoods	1.00	-	-	-	-	1.00
31010 - PRN - Administration Total	3.00	-	-	-	-	3.00
33030 - PRN - Recreation Administration						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Services Technician II	1.00	-	-	-	-	1.00
Recreation and Neighborhoods Services Manager	1.00	-	-	-	-	1.00
Recreation Coordinator	1.00	-	-	-	-	1.00
Recreation Supervisor	1.00	-	-	-	-	1.00
33030 - PRN - Recreation Administration Total	5.00	-	-	-	-	5.00
33040 - PRN - Guest Services						
Administrative Office Assistant III	2.00	-	-	-	-	2.00
33040 - PRN - Guest Services Total	2.00	-	-	-	-	2.00
33320 - PRN - Maddux Youth Center						
Recreation Coordinator	1.00	-	-	-	-	1.00
Recreation Supervisor	1.00	-	-	-	-	1.00
33320 - PRN - Maddux Youth Center Total	2.00	-	-	-	-	2.00
33330 - PRN - Neighborhood Center At Marshall Park						
Recreation Coordinator	1.00	-	-	-	-	1.00
33330 - PRN - Neighborhood Center At Marshall Park Total	1.00	-	-	-	-	1.00
34110 - PRN - Historical Properties						
Cultural Services Program Manager	1.00	-	-	-	-	1.00
Events Coordinator	1.00	-	-	-	-	1.00
34110 - PRN - Historical Properties Total	2.00	-	-	-	-	2.00
35170 - PRN - Graffiti Abatement						
Maintenance Worker II	2.00	-	-	-	-	2.00
35170 - PRN - Graffiti Abatement Total	2.00	-	-	-	-	2.00
35220 - PRN - Operations Services Administration						
Maintenance Worker I	6.00	-	-	-	-	6.00
Maintenance Worker II	7.00	-	-	-	-	7.00
Operations Manager	1.00	-	-	-	-	1.00
Operations Supervisor	2.00	-	-	-	-	2.00
Parks Maintenance Crewleader	3.00	-	-	-	-	3.00
Parks Maintenance Mechanic	2.00	-	-	-	-	2.00
Senior Administrative Office Assistant	1.00	-	-	-	-	1.00
35220 - PRN - Operations Services Administration Total	22.00	-	-	-	-	22.00
33140 - PRN - Adult and Child Services						
Recreation Coordinator	2.00	-	-	-	-	2.00
33140 - PRN - Adult and Child Services Total	2.00	-	-	-	-	2.00
33350 - PRN - Senior Citizens Center						
Recreation Coordinator	1.00	-	-	-	-	1.00
33350 - PRN - Senior Citizens Center Total	1.00	-	-	-	-	1.00
33150 - PRN - Aquatics Services						
Recreation Coordinator	1.00	-	-	-	-	1.00
33150 - PRN - Aquatics Services Total	1.00	-	-	-	-	1.00
Parks and Recreations Neighborhood Total	45.00	-	-	-	-	45.00
Public Works						
19490 - MPD - Building Services						
Building Maintenance Technician	1.00	-	-	-	-	1.00
19490 - MPD - Building Services Total	1.00	-	-	-	-	1.00
Public Works Total	1.00	-	-	-	-	1.00
City Auditor's Office						
06010 - AUD - City Auditor						
Auditor II	1.00	-	-	(1.00)	-	-
City Auditor	1.00	-	-	-	-	1.00
Senior Auditor	1.00	-	-	(1.00)	-	-
06010 - AUD - City Auditor Total	3.00	-	-	(2.00)	-	1.00
City Auditor's Office Total	3.00	-	-	(2.00)	-	1.00
Engineering Services Department						
13120 - ENG - Land Development Engineering						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Associate Engineer	1.00	-	-	-	-	1.00
Development Services Technician II	1.00	-	-	-	-	1.00
Engineering Assistant II	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
13120 - ENG - Land Development Engineering Total	5.00	-	-	-	-	5.00
13110 - ENG - Administration						
Administrative Analyst II	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Executive Assistant	1.00	-	-	-	-	1.00
Director of Engineering Services	1.00	-	-	-	-	1.00
13110 - ENG - Administration Total	3.00	-	-	-	-	3.00
13320 - ENG - Parks Planning and Development						
Administrative Analyst II	1.00	-	-	-	-	1.00
Parks Planning and Development Manager	1.00	-	-	-	-	1.00
Assistant Landscape Designer	2.00	-	-	-	-	2.00
Junior Landscape Designer	2.00	-	-	-	-	2.00
13320 - ENG - Parks Planning and Development Total	6.00	-	-	-	-	6.00
Engineering Services Department Total	14.00	-	-	-	-	14.00
Office of Performance Management and Budget						
11210 - OPMB - Budget						
Budget Manager	1.00	-	-	-	-	1.00
Financial Analyst III	2.00	-	-	-	-	2.00
Senior Financial Analyst	1.00	-	-	-	-	1.00
11210 - OPMB - Budget Total	4.00	-	-	-	-	4.00
11110 - OPMB - Administration						
Office of Performance Management & Budget Director	1.00	-	-	-	-	1.00
11110 - OPMB - Administration Total	1.00	-	-	-	-	1.00
Office of Performance Management and Budget Total	5.00	-	-	-	-	5.00
0100 - General Fund Total	690.75	(4.00)	1.00	(2.00)	-	685.75
1133 - Grants - CDBG Direct Program						
Community and Economic Development						
14111 - CED - HUD Administration						
Administrative Analyst II	2.00	-	-	-	-	2.00
Housing and Urban Development Supervisor	1.00	-	-	-	-	1.00
Housing Financial Specialist	1.00	-	-	-	-	1.00
Housing Rehabilitation Supervisor	1.00	-	-	-	-	1.00
Senior Community Development Program Specialist	2.00	-	-	-	-	2.00
Community Development Program Specialist I	3.00	-	-	-	-	3.00
Housing Rehab Specialist II	1.00	-	-	-	-	1.00
14111 - CED - HUD Administration Total	11.00	-	-	-	-	11.00
Community and Economic Development Total	11.00	-	-	-	-	11.00
1133 - Grants - CDBG Direct Program Total	11.00	-	-	-	-	11.00
1300 - Capital Improvement Support						
Engineering Services Department						
13220 - ENG - Transportation Engineering and Design						
Administrative Analyst II	1.00	-	-	-	-	1.00
Assistant City Engineer	1.00	-	-	-	-	1.00
Assistant Engineer	2.00	-	-	-	-	2.00
Associate Engineer	2.00	-	-	-	-	2.00
Engineering Assistant II	2.00	-	-	-	-	2.00
Engineering Assistant Trainee	1.00	-	-	-	-	1.00
Traffic Engineer	1.00	-	-	-	-	1.00
Engineering Project Coordinator	2.00	-	-	-	-	2.00
Senior Civil/ Traffic Engineer	2.00	-	-	-	-	2.00
Junior Engineer	1.00	-	-	-	-	1.00
13220 - ENG - Transportation Engineering and Design Total	15.00	-	-	-	-	15.00
13210 - ENG - Construction Admin						
Administrative Analyst I	1.00	-	-	-	-	1.00
Administrative Office Assistant III	2.00	-	-	-	-	2.00
Assistant Engineer	1.00	-	-	-	-	1.00
Construction Inspection Supervisor	1.00	-	-	-	-	1.00
Construction Inspector	5.00	-	1.00	-	-	6.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
Senior Construction Inspector	2.00	-	-	-	-	2.00
13210 - ENG - Construction Admin Total	13.00	-	1.00	-	-	14.00
13212 - ENG - Surveying						
Engineering Assistant II	1.00	-	-	-	-	1.00
Senior Land Surveyor	1.00	-	-	-	-	1.00
Survey Party Chief	1.00	-	-	-	-	1.00
Associate Land Surveyor	1.00	-	-	-	-	1.00
13212 - ENG - Surveying Total	4.00	-	-	-	-	4.00
Engineering Services Department Total	32.00	-	1.00	-	-	33.00
1300 - Capital Improvement Support Total	32.00	-	1.00	-	-	33.00
1341 - Grants - Operation Grants Reimbursed						
Modesto Fire Department						
18216 - MFD - 2020 FEMA SAFER Grant						
Fire Fighter	9.00	(9.00)	-	-	-	-
18216 - MFD - 2020 FEMA SAFER Grant Total	9.00	(9.00)	-	-	-	-
18222 - MFD - Emergency Paramedics SAMHSA						
Paramedic	4.00	-	-	-	-	4.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Emergency Medical Technician	3.00	-	-	-	-	3.00
18222 - MFD - Emergency Paramedics SAMHSA Total	7.00	-	-	-	-	7.00
18218 - MFD - 2023 FEMA SAFER Grant						
Fire Fighter	-	9.00	-	-	-	9.00
18218 - MFD - 2023 FEMA SAFER Grant Total	-	9.00	-	-	-	9.00
Modesto Fire Department Total	16.00	-	-	-	-	16.00
1341 - Grants - Operation Grants Reimbursed Total	16.00	-	-	-	-	16.00
1342 - Grants - Police						
Modesto Police Department						
19523 - MPD - Community Health and Assistance Team (CHAT) CCP Funded (ARU)						
Police Crime and Intelligence Analyst I	1.00	-	-	-	-	1.00
Public Safety Outreach Specialist	10.00	-	-	-	-	10.00
Public Safety Outreach Supervisor	2.00	-	-	-	-	2.00
19523 - MPD - Community Health and Assistance Team (CHAT) CCP Funded (ARU) Total	13.00	-	-	-	-	13.00
Modesto Police Department Total	13.00	-	-	-	-	13.00
1342 - Grants - Police Total	13.00	-	-	-	-	13.00
1610 - Traffic Offender Fund						
Modesto Police Department						
19553 - MPD - Traffic Safety Impound (AC)						
Police Officer	1.00	-	-	-	-	1.00
19553 - MPD - Traffic Safety Impound (AC) Total	1.00	-	-	-	-	1.00
Modesto Police Department Total	1.00	-	-	-	-	1.00
1610 - Traffic Offender Fund Total	1.00	-	-	-	-	1.00
1700 - Surface Transportation Fund						
Public Works						
53110 - PW - Street Services Administration						
Administrative Office Assistant III	2.00	-	-	-	-	2.00
Streets Manager	1.00	-	-	-	-	1.00
53110 - PW - Street Services Administration Total	3.00	-	-	-	-	3.00
53130 - PW - Street Maintenance						
Equipment Operator I	11.00	-	-	-	-	11.00
Equipment Operator II	7.00	-	-	-	-	7.00
Maintenance Worker I	2.00	-	-	-	-	2.00
Operations Crewleader	2.00	-	-	-	-	2.00
Operations Supervisor	1.00	-	-	-	-	1.00
Senior Equipment Operator	2.00	-	-	-	-	2.00
53130 - PW - Street Maintenance Total	25.00	-	-	-	-	25.00
53134 - PW - Transportation Gas Tax Fund Level Expense						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant III Conf	1.00	-	-	-	-	1.00
Director of Public Works	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
Senior Public Works Manager	1.00	-	-	-	-	1.00
53134 - PW - Transportation Gas Tax Fund Level Expense Total	5.00	-	-	-	-	5.00
53142 - PW - Curbs, Gutter, & Sidewalks						
Equipment Operator I	1.00	-	-	-	-	1.00
Equipment Operator II	6.00	-	-	-	-	6.00
Maintenance Worker II	1.00	-	-	-	-	1.00
Operations Crewleader	1.00	-	-	-	-	1.00
Operations Supervisor	1.00	-	-	-	-	1.00
Senior Equipment Operator	1.00	-	-	-	-	1.00
53142 - PW - Curbs, Gutter, & Sidewalks Total	11.00	-	-	-	-	11.00
53510 - PW - Traffic Engineering						
Associate Engineer	1.00	-	-	-	-	1.00
Engineering Assistant Trainee	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
53510 - PW - Traffic Engineering Total	3.00	-	-	-	-	3.00
53540 - PW - Electrical Division						
Administrative Services Technician II	1.00	-	-	-	-	1.00
Electrical Supervisor	1.00	-	-	-	-	1.00
Electrician Crewleader	1.00	-	-	-	-	1.00
Electrician Apprentice I	2.00	-	-	-	-	2.00
Electrician	7.00	-	-	-	-	7.00
Electrician Apprentice II	1.00	-	-	-	-	1.00
53540 - PW - Electrical Division Total	13.00	-	-	-	-	13.00
53550 - PW - Traffic Operations						
Maintenance Worker I	1.00	-	-	-	-	1.00
Traffic Operations Technician	4.00	-	-	-	-	4.00
Traffic Striping Crewleader	1.00	-	-	-	-	1.00
53550 - PW - Traffic Operations Total	6.00	-	-	-	-	6.00
Public Works Total	66.00	-	-	-	-	66.00
1700 - Surface Transportation Fund Total	66.00	-	-	-	-	66.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
3220 - Infrastructure Financing Program Administration						
Community and Economic Development						
14160 - CED - Infrastructure Financing Programs (IFP)						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Services Technician I	1.00	-	-	-	-	1.00
Infrastructure Financing Program Supervisor	1.00	-	-	-	-	1.00
14160 - CED - Infrastructure Financing Programs (IFP) Total	3.00	-	-	-	-	3.00
14165 - CED - Community Development Administration						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Community Development Manager	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant	1.00	-	-	-	-	1.00
14165 - CED - Community Development Administration Total	5.00	-	-	-	-	5.00
Community and Economic Development Total	8.00	-	-	-	-	8.00
3220 - Infrastructure Financing Program Administration Total	8.00	-	-	-	-	8.00
4000 - Parking Fund						
Public Works						
53250 - PW - Parking Services						
Maintenance Worker I	2.00	-	-	-	(2.00)	-
Maintenance Worker II	2.00	-	-	-	2.00	4.00
Parking Services Crewleader	1.00	-	-	-	-	1.00
Parking Services Supervisor	1.00	-	-	-	-	1.00
53250 - PW - Parking Services Total	6.00	-	-	-	-	6.00
53257 - PW - Parking Enforcement						
Parking Enforcement Officer	1.00	-	-	-	-	1.00
53257 - PW - Parking Enforcement Total	1.00	-	-	-	-	1.00
Public Works Total	7.00	-	-	-	-	7.00
4000 - Parking Fund Total	7.00	-	-	-	-	7.00
4100 - Water Fund						
Finance Department						
12460 - FIN - Cashiering						
Account Clerk II	4.00	-	-	-	-	4.00
Account Technician II	1.00	-	-	-	-	1.00
Financial Analyst III	1.00	-	-	-	-	1.00
Senior Account Clerk	1.00	-	-	-	-	1.00
12460 - FIN - Cashiering Total	7.00	-	-	-	-	7.00
12470 - FIN - Utilities and Collections						
Account Clerk I	4.00	-	-	-	-	4.00
Account Clerk II	5.00	-	-	-	-	5.00
Account Technician II	2.00	-	-	-	-	2.00
Financial Analyst III	1.00	-	-	-	-	1.00
Revenue Collections and Compliance Manager	1.00	-	-	-	-	1.00
Senior Account Clerk	3.00	-	-	-	-	3.00
Revenue Collections and Compliance Supervisor	1.00	-	-	-	-	1.00
12470 - FIN - Utilities and Collections Total	17.00	-	-	-	-	17.00
Finance Department Total	24.00	-	-	-	-	24.00
Utilities						
41010 - UPP - Administration						
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Administrative Services Officer	1.00	-	-	-	-	1.00
Director of Utilities	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
41010 - UPP - Administration Total	5.00	-	-	-	-	5.00
42024 - UTL - Water Engineering Design						
Assistant Engineer	1.00	-	-	-	-	1.00
Associate Engineer	1.00	-	-	-	-	1.00
Engineering Assistant II	2.00	-	-	-	-	2.00
Engineering Project Coordinator	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
42024 - UTL - Water Engineering Design Total	6.00	-	-	-	-	6.00
43060 - UPP - Capital Planning						
Administrative Services Technician II	1.00	-	-	-	-	1.00
Assistant Engineer	1.00	-	-	-	-	1.00
Associate Engineer	2.00	-	-	-	-	2.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
43060 - UPP - Capital Planning Total	5.00	-	-	-	-	5.00
45010 - UPP - Water Services Administration						
Administrative Analyst II	2.00	-	-	-	-	2.00
Administrative Office Assistant III	4.00	-	-	-	-	4.00
Administrative Services Technician II	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Utility Dispatch Supervisor	1.00	-	-	-	-	1.00
Water Division Manager	1.00	-	-	-	-	1.00
Water Superintendent - Operations/Water Superintendent - Construction	2.00	-	-	-	-	2.00
45010 - UPP - Water Services Administration Total	12.00	-	-	-	-	12.00
45020 - UPP - Water System Maintenance						
Senior Utilities Services Worker	1.00	-	-	-	-	1.00
Utilities Services Supervisor	1.00	-	-	-	-	1.00
Utilities Services Worker I	2.00	-	-	-	-	2.00
Utilities Services Worker II	10.00	-	-	-	-	10.00
Utilities Services Worker III	3.00	-	-	-	-	3.00
45020 - UPP - Water System Maintenance Total	17.00	-	-	-	-	17.00
45040 - UPP - Water Construction						
Senior Utilities Services Worker	2.00	-	-	-	-	2.00
Utilities Services Supervisor	1.00	-	-	-	-	1.00
Utilities Services Worker I	6.00	-	-	-	-	6.00
Utilities Services Worker II	3.00	-	-	-	-	3.00
Utilities Services Worker III	7.00	-	-	-	-	7.00
45040 - UPP - Water Construction Total	19.00	-	-	-	-	19.00
45050 - UPP - Water Wells and Tanks						
Maintenance Worker II	1.00	-	-	-	-	1.00
Senior Utilities Plant Operator	2.00	-	-	-	-	2.00
Utilities Plant Operations Supervisor	1.00	-	-	-	-	1.00
Utilities Plant Operator II	12.00	-	-	-	-	12.00
45050 - UPP - Water Wells and Tanks Total	16.00	-	-	-	-	16.00
45055 - UPP - Water Quality						
Administrative Services Technician II	1.00	-	-	-	-	1.00
Senior Utilities Plant Operator	1.00	-	-	-	-	1.00
Senior Utilities Services Worker	1.00	-	-	-	-	1.00
Utilities Plant Operations Supervisor	1.00	-	-	-	-	1.00
Utilities Services Worker II	3.00	-	-	-	-	3.00
Utilities Services Worker III	4.00	-	-	-	-	4.00
Water Resources Analyst	2.00	-	-	-	-	2.00
45055 - UPP - Water Quality Total	13.00	-	-	-	-	13.00
45060 - UPP - Water Service and Meters						
Senior Utilities Services Worker	1.00	-	-	-	-	1.00
Utilities Services Supervisor	1.00	-	-	-	-	1.00
Utilities Services Worker II	4.00	-	-	-	-	4.00
Utilities Services Worker III	9.00	-	-	-	-	9.00
45060 - UPP - Water Service and Meters Total	15.00	-	-	-	-	15.00
45065 - UPP - Water Conservation						
Water Conservation Specialist	2.00	-	-	-	-	2.00
45065 - UPP - Water Conservation Total	2.00	-	-	-	-	2.00
Utilities Total	110.00	-	-	-	-	110.00
4100 - Water Fund Total	134.00	-	-	-	-	134.00
4210 - Sewer Operations Fund						
Utilities						
42026 - UTL - Wastewater Engineering Design						
Assistant Engineer	1.00	-	-	-	-	1.00
Associate Civil / Traffic Engineer	1.00	-	-	-	-	1.00
Associate Civil/Traffic Engineer	1.00	-	-	-	-	1.00
Engineering Assistant II	1.00	-	-	-	-	1.00
Senior Civil/ Traffic Engineer	1.00	-	-	-	-	1.00
42026 - UTL - Wastewater Engineering Design Total	5.00	-	-	-	-	5.00
42300 - UPP - Capital Improvement Services						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Administrative Services Technician II	1.00	-	-	-	-	1.00
Engineering Division Manager	1.00	-	-	-	-	1.00
42300 - UPP - Capital Improvement Services Total	4.00	-	-	-	-	4.00
44010 - UPP - Wastewater Services Administration						
Administrative Analyst II	2.00	-	-	-	-	2.00
Administrative Office Assistant II	2.00	-	-	-	-	2.00
Administrative Office Assistant III	2.00	-	-	-	-	2.00
Administrative Services Technician II	2.00	-	-	-	-	2.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
Utility Dispatch Supervisor	1.00	-	-	-	-	1.00
Wastewater Division Manager	1.00	-	-	-	-	1.00
Water Resources Analyst	1.00	-	-	-	-	1.00
44010 - UPP - Wastewater Services Administration Total	12.00	-	-	-	-	12.00
44112 - UPP - Laboratory Services						
Laboratory Analyst I	3.00	-	-	-	-	3.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Laboratory Analyst II	1.00	-	-	-	-	1.00
Laboratory Analyst III	1.00	-	-	-	-	1.00
Laboratory Supervisor	1.00	-	-	-	-	1.00
Laboratory Quality Control Analyst	1.00	-	-	-	-	1.00
44112 - UPP - Laboratory Services Total	7.00	-	-	-	-	7.00
44113 - UPP - Environmental Services						
Environmental Compliance Inspector I	5.00	-	-	-	-	5.00
Environmental Compliance Inspector II	1.00	-	-	-	-	1.00
Environmental Regulatory Compliance Superintendent	1.00	-	-	-	-	1.00
Environmental Services Supervisor	1.00	-	-	-	-	1.00
Water Resources Analyst	-	-	1.00	-	-	1.00
Sr Environmental Compliance Inspector	1.00	-	-	-	-	1.00
Environmental Compliance Technician	2.00	-	-	-	-	2.00
44113 - UPP - Environmental Services Total	11.00	-	1.00	-	-	12.00
44211 - UPP - Sewer Collections						
Senior Utilities Services Worker	3.00	-	-	-	-	3.00
Utilities Services Supervisor	3.00	-	-	-	-	3.00
Utilities Services Worker I	12.00	-	-	-	-	12.00
Utilities Services Worker II	11.00	-	-	-	-	11.00
Utilities Services Worker III	17.00	-	-	-	-	17.00
Wastewater Collections Systems Superintendent	1.00	-	-	-	-	1.00
44211 - UPP - Sewer Collections Total	47.00	-	-	-	-	47.00
44312 - UPP - Wastewater Plant Operations						
Senior Utilities Plant Operator	8.00	-	-	-	-	8.00
Utilities Plant Operations Supervisor	2.00	-	-	-	-	2.00
Utilities Plant Operator I	5.00	-	-	-	-	5.00
Utilities Plant Operator II	3.00	-	-	-	-	3.00
Utilities Plant Operator Trainee	4.00	-	-	-	-	4.00
WQC Superintendent-Chief Plant Operator	1.00	-	-	-	-	1.00
44312 - UPP - Wastewater Plant Operations Total	23.00	-	-	-	-	23.00
44313 - UPP - Sutter Plant Maintenance						
Electrical Supervisor	1.00	-	-	-	-	1.00
Plant Maintenance Planner	1.00	-	-	-	-	1.00
Plant Maintenance Superintendent	1.00	-	-	-	-	1.00
Plant Maintenance Supervisor	2.00	-	-	-	-	2.00
Plant Mechanic I	4.00	-	-	-	-	4.00
Plant Mechanic II	11.00	-	-	-	-	11.00
Senior Plant Mechanic	6.00	-	-	-	-	6.00
Process Control System Technician	3.00	-	-	-	-	3.00
Electrician	9.00	-	-	-	-	9.00
Senior Electrician	1.00	-	-	-	-	1.00
44313 - UPP - Sutter Plant Maintenance Total	39.00	-	-	-	-	39.00
Utilities Total	148.00	-	1.00	-	-	149.00
4210 - Sewer Operations Fund Total	148.00	-	1.00	-	-	149.00
4310 - Airport Operating Fund						
Public Works						
53312 - PW - Airport Services						
Airport Maintenance Crewleader	1.00	-	-	-	-	1.00
Airport Maintenance Worker	3.00	-	-	-	-	3.00
Airport Manager	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
53312 - PW - Airport Services Total	6.00	-	-	-	-	6.00
Public Works Total	6.00	-	-	-	-	6.00
4310 - Airport Operating Fund Total	6.00	-	-	-	-	6.00
4480 - Storm Drainage Fund						
Public Works						
53150 - PW - Street Sweeping						
Equipment Operator II	6.00	-	-	-	-	6.00
53150 - PW - Street Sweeping Total	6.00	-	-	-	-	6.00
Public Works Total	6.00	-	-	-	-	6.00
4480 - Storm Drainage Fund Total	6.00	-	-	-	-	6.00
4700 - Community Center Operations Fund						
Parks and Recreations Neighborhood						
34200 - PRN - Cultural Services Administration						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Building Maintenance Technician	1.00	-	-	-	-	1.00
Events Coordinator	1.00	-	-	-	-	1.00
Lead Service Worker	0.75	-	-	-	-	0.75
Events Supervisor	1.00	-	-	-	-	1.00
34200 - PRN - Cultural Services Administration Total	4.75	-	-	-	-	4.75
34210 - PRN - Technical Services						
Production Technician	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
34210 - PRN - Technical Services Total	1.00	-	-	-	-	1.00
Parks and Recreations Neighborhood Total	5.75	-	-	-	-	5.75
4700 - Community Center Operations Fund Total	5.75	-	-	-	-	5.75
4890 - Compost Fund						
Public Works						
56030 - PW - Compost Operations						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Compost Facility Supervisor	1.00	-	-	-	-	1.00
Equipment Operator I	1.00	-	-	-	-	1.00
Equipment Operator II	2.00	-	-	-	-	2.00
Maintenance Worker I	3.00	-	-	-	-	3.00
Operations Crewleader	1.00	-	-	-	-	1.00
Operations Supervisor	1.00	-	-	-	-	1.00
Senior Equipment Operator	1.00	-	-	-	-	1.00
56030 - PW - Compost Operations Total	11.00	-	-	-	-	11.00
Public Works Total	11.00	-	-	-	-	11.00
4890 - Compost Fund Total	11.00	-	-	-	-	11.00
4891 - Solid Waste Fund						
Public Works						
56010 - PW - Solid Waste Management						
Administrative Office Assistant I	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Administrative Services Technician I	1.00	-	-	-	-	1.00
Integrated Waste Program Manager	1.00	-	-	-	-	1.00
Maintenance Worker I	2.00	-	-	-	-	2.00
Solid Waste Enforcement Officer	2.00	-	-	-	-	2.00
Solid Waste Enforcement Supervisor	1.00	-	-	-	-	1.00
Solid Waste Supervisor	1.00	-	-	-	-	1.00
Solid Waste Specialist	1.00	-	-	-	-	1.00
Operations Crewleader	-	-	1.00	-	-	1.00
56010 - PW - Solid Waste Management Total	11.00	-	1.00	-	-	12.00
Public Works Total	11.00	-	1.00	-	-	12.00
4891 - Solid Waste Fund Total	11.00	-	1.00	-	-	12.00
4892 - Green Waste Fund						
Public Works						
56020 - PW - Green Waste Collection (Pruned Refuse)						
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Equipment Operator II	8.00	-	-	-	-	8.00
Operations Crewleader	1.00	-	-	-	-	1.00
Operations Supervisor	1.00	-	-	-	-	1.00
56020 - PW - Green Waste Collection (Pruned Refuse) Total	11.00	-	-	-	-	11.00
56040 - PW - Community Forestry						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Equipment Operator II	1.00	-	-	-	-	1.00
Maintenance Worker I	6.00	-	-	-	-	6.00
Maintenance Worker II	6.00	-	-	-	-	6.00
Operations Crewleader	2.00	-	-	-	-	2.00
Operations Supervisor	1.00	-	-	-	-	1.00
Tree Trimmer I	3.00	-	-	-	-	3.00
Tree Trimmer II	11.00	-	-	-	-	11.00
Forestry Manager	1.00	-	-	-	-	1.00
Senior Tree Trimmer	2.00	-	-	-	-	2.00
56040 - PW - Community Forestry Total	34.00	-	-	-	-	34.00
Public Works Total	45.00	-	-	-	-	45.00
4892 - Green Waste Fund Total	45.00	-	-	-	-	45.00
5110 - Inventory Purchases Fund						
Finance Department						
12530 - FIN - Central Stores						
Assistant Buyer	1.00	-	-	-	-	1.00
Central Stores Supervisor	1.00	-	-	-	-	1.00
Senior Buyer	1.00	-	-	-	-	1.00
Senior Storeskeeper	1.00	-	-	-	-	1.00
Storeskeeper	2.00	-	-	-	-	2.00
12530 - FIN - Central Stores Total	6.00	-	-	-	-	6.00
12531 - FIN - Central Stores - Jefferson Mark-up						
Senior Storeskeeper	1.00	-	-	-	-	1.00
12531 - FIN - Central Stores - Jefferson Mark-up Total	1.00	-	-	-	-	1.00
Finance Department Total	7.00	-	-	-	-	7.00
5110 - Inventory Purchases Fund Total	7.00	-	-	-	-	7.00
5120 - Mail Services ISF Fund						
City Clerk's Office						
05030 - CCO - Central Services Mail						

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Administrative Office Assistant II	2.00	-	-	-	-	2.00
05030 - CCO - Central Services Mail Total	2.00	-	-	-	-	2.00
City Clerk's Office Total	2.00	-	-	-	-	2.00
5120 - Mail Services ISF Fund Total	2.00	-	-	-	-	2.00
5230 - Information Technology Fund						
Information Technology						
17410 - IT - Administration						
Chief Information Officer	1.00	-	-	-	-	1.00
Executive Assistant	1.00	-	-	-	-	1.00
17410 - IT - Administration Total	2.00	-	-	-	-	2.00
17510 - IT - Business Applications/Development Services						
Information Technology Manager	1.00	-	-	-	-	1.00
Senior Software Analyst	5.00	-	-	-	-	5.00
Software Analyst I	3.00	-	-	-	-	3.00
Software Analyst II	3.00	-	-	-	-	3.00
17510 - IT - Business Applications/Development Services Total	12.00	-	-	-	-	12.00
17610 - IT - Geographic Information Systems						
Senior Software Analyst	1.00	-	-	-	-	1.00
Software Analyst II	2.00	-	-	-	-	2.00
17610 - IT - Geographic Information Systems Total	3.00	-	-	-	-	3.00
17710 - IT - Network/Data Center						
Information Technology Manager	1.00	-	-	-	-	1.00
Principal Systems Engineer	1.00	-	-	-	-	1.00
Senior Systems Engineer	3.00	-	-	-	-	3.00
Senior Systems Technician	2.00	-	-	-	-	2.00
Systems Engineer I	2.00	-	-	-	-	2.00
Systems Engineer II	3.00	-	-	-	-	3.00
Systems Technician I	2.00	-	-	-	-	2.00
Systems Technician II	3.00	-	-	-	-	3.00
Principal Database Administrator	1.00	-	-	-	-	1.00
17710 - IT - Network/Data Center Total	18.00	-	-	-	-	18.00
17720 - IT - Security						
Information Technology Security Officer	1.00	-	-	-	-	1.00
Systems Engineer II	1.00	-	-	-	-	1.00
17720 - IT - Security Total	2.00	-	-	-	-	2.00
Information Technology Total	37.00	-	-	-	-	37.00
5230 - Information Technology Fund Total	37.00	-	-	-	-	37.00
5310 - Insurance - Administration Fund						
Human Resources						
17310 - HR - Risk Management						
Risk Analyst I	1.00	-	-	-	-	1.00
Risk Manager	1.00	-	-	-	-	1.00
Safety Officer	1.00	-	-	-	-	1.00
Safety Specialist	1.00	-	-	-	-	1.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
17310 - HR - Risk Management Total	5.00	-	-	-	-	5.00
Human Resources Total	5.00	-	-	-	-	5.00
5310 - Insurance - Administration Fund Total	5.00	-	-	-	-	5.00
5400 - Fleet Management Fund						
Public Works						
53243 - PW - City Services for StanRTA - Bus Maintenance Facility						
Administrative Services Technician I	2.00	-	-	-	-	2.00
Equipment Service Technician	3.00	-	-	-	-	3.00
Fleet Procurement Technician	1.00	-	-	-	-	1.00
Heavy Equipment Mechanic Crewleader	4.00	-	-	-	-	4.00
Heavy Equipment Mechanic I	3.00	-	-	-	-	3.00
Heavy Equipment Mechanic II	8.00	-	-	-	-	8.00
Maintenance Worker I	9.00	-	-	-	-	9.00
Operations Supervisor	1.00	-	-	-	-	1.00
53243 - PW - City Services for StanRTA - Bus Maintenance Facility Total	31.00	-	-	-	-	31.00
53255 - PW - Fleet Vehicle and Equipment Maintenance						
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Administrative Services Technician II	1.00	-	-	-	-	1.00
Equipment Service Technician	2.00	-	-	-	-	2.00
Fleet Manager	1.00	-	-	-	-	1.00
Fleet Procurement Technician	2.00	-	-	-	-	2.00
Heavy Equipment Mechanic Crewleader	4.00	-	-	-	-	4.00
Heavy Equipment Mechanic I	5.00	-	-	-	-	5.00
Heavy Equipment Mechanic II	11.00	-	-	-	-	11.00
Operations Supervisor	2.00	-	-	-	-	2.00
53255 - PW - Fleet Vehicle and Equipment Maintenance Total	29.00	-	-	-	-	29.00
Public Works Total	60.00	-	-	-	-	60.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
5400 - Fleet Management Fund Total	60.00	-	-	-	-	60.00
5520 - Employee Benefits Administration Fund						
Human Resources						
17160 - HR - Employee Benefits Administration						
Employee Benefits Technician	1.00	-	-	-	-	1.00
Senior Human Resources Assistant	1.00	-	-	-	-	1.00
17160 - HR - Employee Benefits Administration Total	2.00	-	-	-	-	2.00
Human Resources Total	2.00	-	-	-	-	2.00
5520 - Employee Benefits Administration Fund Total	2.00	-	-	-	-	2.00
5800 - P/R Building Services Fund						
Public Works						
52110 - PW - Building Administration						
Administrative Analyst II	1.00	-	-	-	-	1.00
Administrative Office Assistant III	1.00	-	-	-	-	1.00
Facilities Manager	1.00	-	-	-	-	1.00
52110 - PW - Building Administration Total	3.00	-	-	-	-	3.00
52120 - PW - Building Maintenance						
Building Maintenance Specialist	3.00	-	-	-	-	3.00
Building Maintenance Technician	1.00	-	-	-	-	1.00
52120 - PW - Building Maintenance Total	4.00	-	-	-	-	4.00
Public Works Total	7.00	-	-	-	-	7.00
5800 - P/R Building Services Fund Total	7.00	-	-	-	-	7.00
0160 - General Fund - Measure H Funds						
City Attorney's Office						
04011 - CAO - Measure H - City Attorney's Office						
Deputy City Attorney II	1.00	-	-	-	-	1.00
Legal Secretary I	1.00	-	-	-	-	1.00
04011 - CAO - Measure H - City Attorney's Office Total	2.00	-	-	-	-	2.00
City Attorney's Office Total	2.00	-	-	-	-	2.00
City Clerk's Office						
05011 - CCO - Measure H - City Clerk's Office						
Deputy City Clerk	1.00	-	-	-	-	1.00
05011 - CCO - Measure H - City Clerk's Office Total	1.00	-	-	-	-	1.00
City Clerk's Office Total	1.00	-	-	-	-	1.00
Finance Department						
12111 - FIN - Measure H - Accounting						
Account Clerk II	1.00	-	-	-	-	1.00
Account Technician I (Confidential)	1.00	-	-	-	-	1.00
12111 - FIN - Measure H - Accounting Total	2.00	-	-	-	-	2.00
12511 - FIN - Measure H - Purchasing						
Assistant Buyer	1.00	-	-	-	-	1.00
12511 - FIN - Measure H - Purchasing Total	1.00	-	-	-	-	1.00
Finance Department Total	3.00	-	-	-	-	3.00
Human Resources						
17211 - HR - Measure H - HR Administration						
Human Resources Assistant	1.00	-	-	-	-	1.00
17211 - HR - Measure H - HR Administration Total	1.00	-	-	-	-	1.00
Human Resources Total	1.00	-	-	-	-	1.00
Information Technology						
17711 - IT - Measure H - Network/Data Center						
Principal Systems Engineer	1.00	-	-	-	-	1.00
Software Analyst II	1.00	-	-	-	-	1.00
17711 - IT - Measure H - Network/Data Center Total	2.00	-	-	-	-	2.00
Information Technology Total	2.00	-	-	-	-	2.00
Modesto Fire Department						
18111 - MFD - Measure H - Administration						
Public Safety Business Services Analyst	1.00	-	-	-	-	1.00
Storeskeeper	1.00	-	-	-	-	1.00
18111 - MFD - Measure H - Administration Total	2.00	-	-	-	-	2.00
18511 - MFD - Measure H - Fire Prevention Bureau						
Administrative Analyst II	1.00	-	-	-	-	1.00
Fire Engineer	1.00	-	-	-	-	1.00
18511 - MFD - Measure H - Fire Prevention Bureau Total	2.00	-	-	-	-	2.00
18221 - MFD - Measure H - Emergency Medical Services Responses						
Administrative Office Assistant III Conf	1.00	-	-	-	-	1.00
Fire Captain	3.00	-	-	-	-	3.00
EMS- Quality Improvement Coordinator	1.00	-	-	-	-	1.00
18221 - MFD - Measure H - Emergency Medical Services Responses Total	5.00	-	-	-	-	5.00
Modesto Fire Department Total	9.00	-	-	-	-	9.00
Modesto Police Department						
19321 - MPD - Measure H - Field Operations						
Police Community Service Officer I	6.00	-	-	-	-	6.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Police Community Service Officer II	1.00	-	-	-	-	1.00
Police Officer	1.00	-	5.00	-	-	6.00
Police Officer Recruit	16.00	-	-	(10.00)	-	6.00
Senior Administrative Office Assistant Conf	1.00	-	-	-	-	1.00
19321 - MPD - Measure H - Field Operations Total	25.00	-	5.00	(10.00)	-	20.00
19421 - MPD - Measure H - Records and Support						
Administrative Office Assistant III Conf	1.00	-	-	-	-	1.00
19421 - MPD - Measure H - Records and Support Total	1.00	-	-	-	-	1.00
19222 - MPD - Measure H - Investigative Services						
Police Lieutenant	-	-	-	-	1.00	1.00
Police Officer	1.00	-	-	-	(1.00)	-
Police Officer Recruit	2.00	-	-	-	-	2.00
Police Sergeant	-	-	-	-	1.00	1.00
Police Civilian Investigator	4.00	-	-	-	-	4.00
Police Officer	1.00	-	-	-	(1.00)	-
19222 - MPD - Measure H - Investigative Services Total	8.00	-	-	-	-	8.00
19521 - MPD - Measure H - Alternative Response						
Maintenance Worker I	1.00	1.00	-	-	-	2.00
Police Officer	-	1.00	-	-	-	1.00
Police Sergeant	-	1.00	-	-	-	1.00
19521 - MPD - Measure H - Alternative Response Total	1.00	3.00	-	-	-	4.00
19511 - MPD - Measure H - Area Command						
Police Captain	1.00	-	-	-	-	1.00
Police Civilian Supervisor	1.00	-	-	-	-	1.00
Police Community Service Officer I	1.00	-	-	-	-	1.00
Police Community Service Officer II	2.00	-	-	-	-	2.00
Police Lieutenant	1.00	1.00	-	-	-	2.00
19511 - MPD - Measure H - Area Command Total	6.00	1.00	-	-	-	7.00
19522 - MPD -Measure H - Park Ranger Program (ARU)						
Police Park Ranger	12.00	-	-	-	(1.00)	11.00
Police Park Ranger Supervisor	-	-	-	-	1.00	1.00
19522 - MPD -Measure H - Park Ranger Program (ARU) Total	12.00	-	-	-	-	12.00
19541 - MPD - Measure H - Animal Control (AC)						
Police Animal Control Officer I	1.00	-	-	-	-	1.00
19541 - MPD - Measure H - Animal Control (AC) Total	1.00	-	-	-	-	1.00
19550 - MPD - Measure H - Traffic Safety Program (AC)						
Police Community Service Officer II	1.00	-	-	-	-	1.00
Police Officer	5.00	-	-	-	(1.00)	4.00
Police Sergeant	1.00	-	-	-	1.00	2.00
Police Civilian Investigator	1.00	-	-	-	-	1.00
19550 - MPD - Measure H - Traffic Safety Program (AC) Total	8.00	-	-	-	-	8.00
19561 - MPD - Measure H - Neighborhood Preservation (AC)						
Code Enforcement Officer I - NPU	8.00	-	-	-	-	8.00
19561 - MPD - Measure H - Neighborhood Preservation (AC) Total	8.00	-	-	-	-	8.00
19326 - MPD -Measure H - Real Time Crime Center						
Police Civilian Manager	1.00	-	-	-	-	1.00
Police Technician	3.00	-	-	-	-	3.00
Police Technician Supervisor	1.00	-	-	-	-	1.00
19326 - MPD -Measure H - Real Time Crime Center Total	5.00	-	-	-	-	5.00
Modesto Police Department Total	75.00	4.00	5.00	(10.00)	-	74.00
Community and Economic Development						
14112 - CED - Measure H - Administration						
Administrative Analyst II	1.00	-	-	-	-	1.00
14112 - CED - Measure H - Administration Total	1.00	-	-	-	-	1.00
Community and Economic Development Total	1.00	-	-	-	-	1.00
Parks and Recreations Neighborhood						
35221 - PRN - Measure H - Park Operations						
Head Groundskeeper	1.00	-	-	-	-	1.00
Maintenance Worker I	4.00	-	-	-	-	4.00
Maintenance Worker II	6.00	-	-	-	-	6.00
Operations Supervisor	1.00	-	-	-	-	1.00
Parks Maintenance Mechanic	2.00	-	-	-	-	2.00
35221 - PRN - Measure H - Park Operations Total	14.00	-	-	-	-	14.00
Parks and Recreations Neighborhood Total	14.00	-	-	-	-	14.00
Public Works						
56019 - PW - Measure H - Blight Abatement						
Maintenance Worker I	4.00	-	-	-	(4.00)	-
Maintenance Worker II	-	-	1.00	-	4.00	5.00
56019 - PW - Measure H - Blight Abatement Total	4.00	-	1.00	-	-	5.00
56041 - PW - Measure H - Community Forestry						
Administrative Office Assistant II	1.00	-	-	-	-	1.00
Maintenance Worker I	1.00	-	-	-	-	1.00

FY2025-26 Position Allocation by Fund, Department, Cost Center, and Classification

Position	FY26 Starting	Move	New	Eliminate	Reclass	Total
Operations Crewleader	1.00	-	-	-	-	1.00
Tree Trimmer Crewleader	1.00	-	-	-	-	1.00
Tree Trimmer I	3.00	-	-	-	-	3.00
Tree Trimmer II	1.00	-	-	-	-	1.00
56041 - PW - Measure H - Community Forestry Total	8.00	-	-	-	-	8.00
Public Works Total	12.00	-	1.00	-	-	13.00
Engineering Services Department						
13321 - ENG - Measure H - Parks Planning and Development						
Senior Landscape Architect/ Senior Architect	2.00	-	-	-	-	2.00
13321 - ENG - Measure H - Parks Planning and Development Total	2.00	-	-	-	-	2.00
Engineering Services Department Total	2.00	-	-	-	-	2.00
Office of Performance Management and Budget						
11215 - OPMB - Measure H - Data Analytics						
Management Analyst	1.00	-	-	-	-	1.00
11215 - OPMB - Measure H - Data Analytics Total	1.00	-	-	-	-	1.00
Office of Performance Management and Budget Total	1.00	-	-	-	-	1.00
0160 - General Fund - Measure H Funds Total	123.00	4.00	6.00	(10.00)	-	123.00
Proposed Budget Total	1,454.50	-	10.00	(12.00)	-	1,452.50
Total	1,454.50	-	10.00	(12.00)	-	1,452.50

City of Modesto
Statements of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Fiscal Year Ended June 30, 2024

	General	Operating Grants	Housing and Community Development	Transportation Special Tax	Other Governmental	Total Governmental
REVENUES:						
Taxes	\$ 72,810,841	\$ 294,108	\$ -	\$ 1,997,412	\$ 209,236	\$ 75,311,597
Licenses and permits	88,123	58,575	-	2,718	250,282	399,698
Intergovernmental	129,442,636	19,333,321	9,017,200	26,795,778	11,550,129	196,139,064
Charges for services	19,613,987	4,649,043	1,462,091	1,626,618	6,496,820	33,848,559
Special assessments levied	378,779	80,823	-	-	4,976,459	5,436,061
Interest and rent	388,844	1,474,952	23,547	1,118,885	2,462,146	5,468,374
Net increase in fair value of investments	1,503,184	77,283	18,048	1,029,027	1,180,292	3,807,834
Fines and forfeits	384,225	-	-	-	191,948	576,173
Miscellaneous	646,091	275,525	-	118,887	62,016	1,102,519
Total revenues	<u>225,256,710</u>	<u>26,243,630</u>	<u>10,520,886</u>	<u>32,689,325</u>	<u>27,379,328</u>	<u>322,089,879</u>
EXPENDITURES:						
Current:						
General government	14,970,501	258,275	-	-	-	15,228,776
Community development	6,185,028	18,522,942	12,751,048	1,847,896	5,835,158	45,142,072
Highways and streets	-	112,999	-	16,243,596	10,064,483	26,421,078
Public works	5,455,924	993,947	-	-	6,261,645	12,711,516
Parks and recreation	16,364,245	670,003	-	-	2,445,265	19,479,513
Public safety	142,622,102	11,243,566	-	-	793,302	154,658,970
Capital outlay	3,061,670	477,856	-	11,240	7,095,915	10,646,681
Debt service:						
Principal retirement	2,050,599	129,116	328,000	3,778	3,087,473	5,598,966
Interest	182,834	305	14,425	392	1,082,424	1,280,380
Other	418,800	-	-	-	54,370	473,170
Total expenditures	<u>191,311,703</u>	<u>32,409,009</u>	<u>13,093,473</u>	<u>18,106,902</u>	<u>36,720,035</u>	<u>291,641,122</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>33,945,007</u>	<u>(6,165,379)</u>	<u>(2,572,587)</u>	<u>14,582,423</u>	<u>(9,340,707)</u>	<u>30,448,757</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	3,509,083	5,338,613	4,417	1,540,205	16,481,074	26,873,392
Transfers out	(10,099,889)	(3,329,065)	(3,424,071)	(10,072,498)	(2,589,382)	(29,514,905)
Other financing proceeds - leases and SBITAs	2,916,392	268,934	-	-	857,348	4,042,674
Sale of assets	11,576	-	-	41,755	485	53,816
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,662,838)</u>	<u>2,278,482</u>	<u>(3,419,654)</u>	<u>(8,490,538)</u>	<u>14,749,525</u>	<u>1,454,977</u>
CHANGES IN FUND BALANCES	<u>30,282,169</u>	<u>(3,886,897)</u>	<u>(5,992,241)</u>	<u>6,091,885</u>	<u>5,408,818</u>	<u>31,903,734</u>
FUND BALANCES, JULY 1, AS PREVIOUSLY REPORTED	53,570,568	4,731,444	33,771,463	49,198,117	82,634,300	223,905,892
PRIOR PERIOD ADJUSTMENTS	(794,117)	14,545	(379)	-	97,628	(682,323)
FUND BALANCES, JULY 1, AS RESTATED	<u>52,776,451</u>	<u>4,745,989</u>	<u>33,771,084</u>	<u>49,198,117</u>	<u>82,731,928</u>	<u>223,223,569</u>
FUND BALANCES, JUNE 30	<u>\$ 83,058,620</u>	<u>\$ 859,092</u>	<u>\$ 27,778,843</u>	<u>\$ 55,290,002</u>	<u>\$ 88,140,746</u>	<u>\$ 255,127,303</u>
CHANGE IN FUND BALANCES	30,282,169	(3,886,897)	(5,992,241)	6,091,885	5,408,818	31,903,734
% CHANGE IN FUND BALANCE	56.5%	-82.2%	-17.7%	12.4%	6.5%	14.3%

Source: Fiscal Year 2023-24 Annual Comprehensive Financial Report
(ACFR) <https://www.modestogov.com/ArchiveCenter/ViewFile/Item/4280>

City of Modesto
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2024

	Special Revenue				
	Local Transportation	Traffic Safety	Downtown Improvement District	Strategic Planning and Development	Cannabis Fund
REVENUES:					
Taxes	\$ -	\$ -	\$ 209,236	\$ -	\$ -
Licenses and permits	-	-	-	-	250,282
Intergovernmental	60,993	-	-	-	-
Charges for services	-	308,517	-	318,962	-
Special assessments levied	-	-	838,281	-	-
Interest and rent	97,913	-	-	56,442	-
Net increase (decrease) in fair value of investments	-	-	-	51,547	-
Fines and forfeits	-	191,948	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	<u>158,906</u>	<u>500,465</u>	<u>1,047,517</u>	<u>426,951</u>	<u>250,282</u>
EXPENDITURES:					
Current:					
Community development	-	-	1,049,516	159,955	265,104
Highways and streets	-	-	-	-	-
Public works	-	-	-	-	-
Parks and recreation	119,604	-	-	-	-
Public safety	-	554,374	-	-	-
Capital outlay:					
Community development	-	-	-	-	-
Highways and streets	-	-	-	-	-
Public Works	-	-	-	-	-
Parks and recreation	-	-	-	-	-
Public safety	-	900,488	-	-	-
Debt service:					
Principal retirement	-	300,895	-	-	-
Interest	-	4,452	-	-	-
Other	-	-	-	-	-
Total expenditures	<u>119,604</u>	<u>1,760,209</u>	<u>1,049,516</u>	<u>159,955</u>	<u>265,104</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>39,302</u>	<u>(1,259,744)</u>	<u>(1,999)</u>	<u>266,996</u>	<u>(14,822)</u>
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	55,920	-
Transfers out	(39,302)	-	-	(2,538)	-
Other financing proceeds - leases and SBITAs	-	838,362	-	-	-
Sale of assets	-	485	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(39,302)</u>	<u>838,847</u>	<u>-</u>	<u>53,382</u>	<u>-</u>
CHANGES IN FUND BALANCES	-	(420,897)	(1,999)	320,378	(14,822)
FUND BALANCES, JULY 1	1,775	3,671,213	1,676	2,284,326	-
PRIOR PERIOD ADJUSTMENTS	-	-	-	-	-
FUND BALANCES (DEFICIT), JUNE 30	<u>\$ 1,775</u>	<u>\$ 3,250,316</u>	<u>\$ (323)</u>	<u>\$ 2,604,704</u>	<u>\$ (14,822)</u>
CHANGE IN FUND BALANCES	0	(420,897)	(1,999)	320,378	(14,822)
% CHANGE IN FUND BALANCE	0%	-11.5%	-119.3%	14%	

Source: Fiscal Year 2023-24 Annual Comprehensive Financial Report (ACFR)
<https://www.modestogov.com/ArchiveCenter/ViewFile/Item/4280>

City of Modesto
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Fiscal Year Ended June 30, 2024

	Capital Projects				
	Capital Grants	Special Fund for Capital Outlays	Parks	Securities for Future Improvements	Community Facilities Districts
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental	10,298,883	-	-	-	-
Charges for services	-	3,000	1,695	-	926,834
Special assessments levied	-	-	-	-	4,138,178
Interest and rent	-	65,550	56,948	4,289	602,321
Net increase (decrease) in fair value of investments	-	62,439	12,877	-	490,738
Fines and forfeits	-	-	-	-	-
Miscellaneous	-	34,900	10,231	-	-
Total revenues	10,298,883	165,889	81,751	4,289	6,158,071
EXPENDITURES:					
Current:					
Community development	79,398	366,950	-	-	3,885,004
Highways and streets	4,880,203	-	-	-	-
Public works	6,261,645	-	-	-	-
Parks and recreation	-	1,172,794	23,116	-	-
Public safety	-	238,928	-	-	-
Capital outlay:					
Community development	57,490	-	-	-	66
Highways and streets	1,946,341	473	-	-	-
Public Works	73,178	-	-	-	-
Parks and recreation	1,199,609	-	282,208	-	-
Public safety	-	-	-	-	-
Debt service:					
Principal retirement	-	-	-	-	1,578
Interest	-	-	-	-	103
Other	-	-	-	-	-
Total expenditures	14,497,864	1,779,145	305,324	-	3,886,751
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,198,981)	(1,613,256)	(223,573)	4,289	2,271,320
OTHER FINANCING SOURCES (USES):					
Transfers in	6,330,832	1,782,019	182,638	-	-
Transfers out	-	(4,358)	(39,407)	-	-
Other financing proceeds - leases and SBITAs	-	-	-	-	18,986
Sale of assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	6,330,832	1,777,661	143,231	-	18,986
CHANGES IN FUND BALANCES	2,131,851	164,405	(80,342)	4,289	2,290,306
FUND BALANCES, JULY 1	(4,751,207)	2,684,614	602,001	76,757	23,038,505
PRIOR PERIOD ADJUSTMENTS	-	-	-	-	97,628
FUND BALANCES (DEFICIT), JUNE 30	\$(2,619,356)	\$ 2,849,019	\$ 521,659	\$ 81,046	\$ 25,426,439
CHANGE IN FUND BALANCES	2,131,851	164,405	(80,342)	4,289	2,290,306
% CHANGE IN FUND BALANCE	44.9%	6.1%	-13.3%	5.6%	9.9%

Source: Fiscal Year 2023-24 Annual Comprehensive Financial Report
(ACFR) <https://www.modestogov.com/ArchiveCenter/ViewFile/Item/4280>

City of Modesto
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Fiscal Year Ended June 30, 2024

	Capital Projects			Debt Service	Total
	Successor Redevelopment Housing Agency	Capital Facility Fees	Transportation Special Tax Capital	Public Financing Authority	
REVENUES:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 209,236
Licenses and permits	-	-	-	-	250,282
Intergovernmental	-	-	-	1,190,253	11,550,129
Charges for services	-	4,937,812	-	-	6,496,820
Special assessments levied	-	-	-	-	4,976,459
Interest and rent	222,670	1,091,099	-	264,914	2,462,146
Net increase (decrease) in fair value of investments	(235)	562,926	-	-	1,180,292
Fines and forfeits	-	-	-	-	191,948
Miscellaneous	-	16,885	-	-	62,016
Total revenues	222,435	6,608,722	-	1,455,167	27,379,328
EXPENDITURES:					
Current:					
Community development	-	16,066	13,165	-	5,835,158
Highways and streets	-	571,485	4,612,795	-	10,064,483
Public works	-	-	-	-	6,261,645
Parks and recreation	-	868,518	261,233	-	2,445,265
Public safety	-	-	-	-	793,302
Capital outlay:					
Community development	-	-	16,224	-	73,780
Highways and streets	-	2,090,251	406,445	-	4,443,510
Public Works	-	-	-	-	73,178
Parks and recreation	-	100,250	22,892	-	1,604,959
Public safety	-	-	-	-	900,488
Debt service:					
Principal retirement	-	-	-	2,785,000	3,087,473
Interest	-	-	-	1,077,869	1,082,424
Other	-	-	-	54,370	54,370
Total expenditures	-	3,646,570	5,332,754	3,917,239	36,720,035
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	222,435	2,962,152	(5,332,754)	(2,462,072)	(9,340,707)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	5,332,754	2,796,911	16,481,074
Transfers out	-	(2,503,777)	-	-	(2,589,382)
Other financing proceeds - leases and SBITAs	-	-	-	-	857,348
Sale of assets	-	-	-	-	485
TOTAL OTHER FINANCING SOURCES (USES)	-	(2,503,777)	5,332,754	2,796,911	14,749,525
CHANGES IN FUND BALANCES	222,435	458,375	-	334,839	5,408,818
FUND BALANCES, JULY 1	3,153,695	46,733,934	-	5,137,011	82,634,300
PRIOR PERIOD ADJUSTMENTS	-	-	-	-	97,628
FUND BALANCES (DEFICIT), JUNE 30	\$ 3,376,130	\$ 47,192,309	\$ -	\$ 5,471,850	\$ 88,140,746
CHANGE IN FUND BALANCES	222,435	458,375		334,839	5,408,818
% CHANGE IN FUND BALANCE	7.1%	0.98%		6.5%	6.5%

Source: Fiscal Year 2023-24 Annual Comprehensive Financial Report
(ACFR) <https://www.modestogov.com/ArchiveCenter/ViewFile/Item/4280>

Fiscal Year 2025-26 Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY25-26 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY25-26 Total Revenue
0100	General Fund	\$211,016,400	\$0	\$1,928,570	\$5,502,818	\$218,447,788	\$183,953,622	\$0	\$0	\$14,293,624	\$198,247,246
0130	Revenue Clearing Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0140	Utility Suspense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0150	Misc Rec System Suspense Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0160	General Fund - Measure H	\$23,888,779	\$0	\$0	\$13,664,984	\$37,553,763	\$45,626,115	\$0	\$0	\$0	\$45,626,115
0180	Fire Department Unrestricted Non-Capital Projects	\$0	\$0	\$834,457	\$0	\$834,457	\$0	\$0	\$318,237	\$0	\$318,237
0190	Police Fund - Smart Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1100	Grants - ARRA CDBG NSP1 Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1101	Grants - ARRA CDBG NSP2 Program	\$0	\$0	\$674,821	\$0	\$674,821	\$0	\$0	(\$5,227,714)	\$0	(\$5,227,714)
1120	Grants - PLHA Program	\$0	\$0	\$3,487,069	\$0	\$3,487,069	\$0	\$0	\$2,494,973	\$0	\$2,494,973
1130	Grants - CDBG Direct Program	\$1,018,046	\$0	\$459,217	\$914,222	\$2,391,485	\$2,304,992	\$0	\$270,856	\$100,000	\$2,675,848
1131	Grants - CDBG NSP Entitlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1133	HUD Administration	\$2,006,664	\$0	\$0	\$0	\$2,006,664	\$2,166,739	\$0	\$0	\$0	\$2,166,739
1139	CDBG Direct Program Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$5,873	\$0	\$0	\$0	\$5,873
1140	CDBG Rental Rehab Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1150	Grants - RLF Housing Loan Program	\$0	\$0	\$1,043,851	\$0	\$1,043,851	\$0	\$0	\$1,000,000	\$250,000	\$1,250,000
1151	Grants - RLF Direct Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1152	Public Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1155	Grants - RLF Program Income	\$84,878	\$0	\$0	\$350,000	\$434,878	\$0	\$0	\$0	\$0	\$0
1160	Housing Economic Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1170	Grants - HOME Program	\$0	\$0	\$17,207,691	\$0	\$17,207,691	\$0	\$0	\$14,961,230	\$914,222	\$15,875,452
1180	Grants - Emergency Shelter Program	\$0	\$0	\$121,646	\$0	\$121,646	\$0	\$0	\$115,581	\$0	\$115,581
1185	Community System of Care (CSoc)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1190	Grants - HUD Section 108 Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1200	Downtown Improvement District Fund	\$208,500	\$0	\$0	\$0	\$208,500	\$208,500	\$0	\$0	\$0	\$208,500
1210	Downtown Modesto Community Benefit District	\$875,500	\$0	\$0	\$0	\$875,500	\$875,500	\$0	\$0	\$0	\$875,500
1300	Capital Improvement Support	\$7,902,388	\$0	\$0	\$0	\$7,902,388	\$9,265,791	\$0	\$0	\$0	\$9,265,791
1301	Capital Improvement Support - Survey Equipment Replacement Fund	\$2,500	\$0	\$0	\$0	\$2,500	\$16,000	\$0	\$0	\$0	\$16,000
1309	Capital Improvement Support - Fleet Replac	\$0	\$0	\$0	\$0	\$0	\$31,986	\$0	\$0	\$0	\$31,986
1310	Solid Waste Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1319	Solid Waste Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1320	Education and Government Cable	\$262,213	\$0	\$0	\$0	\$262,213	\$144,048	\$0	\$0	\$144,048	\$288,096
1321	Public Educational Governmental (PEG) Fund	\$0	\$0	\$36,180	\$0	\$36,180	\$0	\$0	\$0	\$0	\$0
1330	Developers Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1340	Grants - Operation Block Grants	\$0	\$0	\$16,405	\$0	\$16,405	\$0	\$0	(\$927,020)	\$0	(\$927,020)
1341	Grants - Operation Grants Reimbursed	\$2,490,764	\$0	\$4,535,033	\$0	\$7,025,797	\$0	\$0	\$4,949,842	\$0	\$4,949,842
1342	Grants - Police	\$1,867,405	\$0	\$8,851,634	\$0	\$10,719,040	\$1,826,283	\$0	\$6,321,829	\$0	\$8,148,112
1343	CallHome Loan Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1344	Grants - Emergency Rental Assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1345	Grants - ARRA Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1346	Grants - CED Grants Reimbursed	\$0	\$0	\$10,240,508	\$0	\$10,240,508	\$0	\$0	\$7,002,812	\$0	\$7,002,812
1350	Outside Litigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1351	Elections Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1353	Grants - Public Works (ARRA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1360	Carpenter Road Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1370	Green Waste Diversion Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1379	Pruned Refuse Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1380	Non-Capital Parks Fund (Non-Grant)	\$0	\$0	\$1,066,568	\$0	\$1,066,568	\$0	\$0	\$652,082	\$0	\$652,082
1381	Non-Capital Public Works (Non-Grant)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1390	American Rescue Grants Fund	\$0	\$0	\$5,123,040	\$0	\$5,123,040	\$0	\$0	\$10,520,758	\$0	\$10,520,758
1410	Measure L - Road Tax Fund	\$0	\$0	\$2,158,743	\$5,000,000	\$7,158,743	\$13,947,006	\$0	\$4,953	\$0	\$13,951,959
1420	Surface Transportation Fund - Measure L/SB1 MOE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000
1510	LTF - Street and Roads Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1520	LTF - Non-Motorized Fund	\$0	\$0	\$60,457	\$0	\$60,457	\$0	\$0	\$0	\$0	\$0
1600	Traffic Safety Fund	\$557,512	\$0	\$0	\$0	\$557,512	\$200,000	\$0	\$0	\$0	\$200,000
1610	Traffic Offender Fund	\$325,420	\$0	\$0	\$0	\$325,420	\$350,000	\$0	\$0	\$0	\$350,000
1700	Surface Transportation Fund	\$18,942,201	\$0	\$1,007,317	\$0	\$19,949,517	\$1,038,375	\$0	\$1,146,423	\$16,901,826	\$19,086,624
1709	Surface Transportation Fleet Replacement	\$0	\$0	\$0	\$0	\$0	\$274,411	\$0	\$0	\$0	\$274,411

Fiscal Year 2025-26 Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY25-26 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY25-26 Total Revenue
1710	Prop 1B - Streets Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1720	Streets LTF Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1730	Gas Tax Fund	\$0	\$0	\$0	\$9,396,841	\$9,396,841	\$6,105,254	\$0	\$0	\$0	\$6,105,254
1740	Garbage Franchise Fees - Streets Fund	\$0	\$0	\$0	\$1,750,000	\$1,750,000	\$2,000,000	\$0	\$0	\$0	\$2,000,000
1750	Surface Transportation Fund - MOE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1760	Road Maintenance and Rehabilitation - SB1 RMRA	\$0	\$0	\$0	\$5,753,385	\$5,753,385	\$5,742,708	\$0	\$0	\$0	\$5,742,708
1800	Economic Development/Strategic Plan Fund	\$0	\$0	\$4,230,890	\$0	\$4,230,890	\$0	\$0	\$735,270	\$0	\$735,270
1810	Agricultural Mitigation Fund	\$17,053	\$0	\$0	\$0	\$17,053	\$0	\$0	\$0	\$0	\$0
1820	Cannabis Fund	\$299,339	\$0	\$0	\$0	\$299,339	\$287,402	\$0	\$0	\$0	\$287,402
1840	Economic Vitality - Revolving Loan Fund	\$0	\$0	\$630	\$0	\$630	\$0	\$0	(\$259)	\$0	(\$259)
1850	Disability Access and Education Fund	\$5,095	\$0	\$0	\$0	\$5,095	\$48,000	\$0	\$0	\$0	\$48,000
1906	RDA Low and Mod Income Housing Fund	\$0	\$0	\$3,323	\$0	\$3,323	\$0	\$0	\$0	\$0	\$0
1910	RDA Successor Agency Administration Fund	\$39,063	\$0	\$0	\$0	\$39,063	\$0	\$0	\$0	\$0	\$0
2100	Public Financing Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2140	Public Financing Authority COP's Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2150	Public Financing Authority 98 & 07 Bonds	\$4,422,380	\$0	\$0	\$0	\$4,422,380	\$298,300	\$0	\$0	\$4,124,080	\$4,422,380
2903	RDA Successor Agency Debt Service Fund	\$3,093	\$0	\$0	\$1,195,983	\$1,199,076	\$0	\$0	\$0	\$0	\$0
3100	Capital Grants - PRN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3120	Special Fund for Capital Outlay	\$0	\$0	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
3125	John Thurman Capital Improvement Fund	\$0	\$0	\$252,721	\$0	\$252,721	\$0	\$0	\$170,000	\$0	\$170,000
3130	Parks Fund	\$0	\$0	\$128,901	\$0	\$128,901	\$0	\$0	\$24,000	\$0	\$24,000
3140	Capital Grants - CIP Projects	\$0	\$2,200,000	\$4,326,188	\$0	\$6,526,188	\$0	\$2,200,000	\$4,537,011	\$2,200,000	\$8,937,011
3150	Capital Grants - Parks CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3160	Capital Grants - Streets CIP Projects	\$0	\$7,150,000	\$1,953,467	\$0	\$9,103,467	\$0	\$7,150,000	\$2,604,435	\$3,800,000	\$13,554,435
3170	Capital Grants - HUD CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3121	Measure H - Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3122	Measure H - Non-Capital Projects	\$0	\$0	\$14,712,260	\$0	\$14,712,260	\$0	\$0	\$20,418,550	\$0	\$20,418,550
3200	Village One CFD Fund	\$1,059,365	\$0	\$0	\$0	\$1,059,365	\$1,300,000	\$0	\$0	\$0	\$1,300,000
3204	Village One Triangle CFD	\$0	\$0	\$6,679	\$0	\$6,679	\$0	\$0	(\$8,279)	\$0	(\$8,279)
3210	Kiernan Business Park West CFD Fund	\$77,084	\$0	\$0	\$0	\$77,084	\$114,400	\$0	\$0	\$0	\$114,400
3211	Kiernan Business Park South CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3212	Kiernan Business Park East CFD Fund	\$68,472	\$0	\$0	\$0	\$68,472	\$171,600	\$0	\$0	\$0	\$171,600
3213	Kiernan Business Park East CFD Fund - Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3215	The Vintage CFD Fund	\$86,828	\$0	\$0	\$0	\$86,828	\$180,190	\$0	\$0	\$0	\$180,190
3216	Woodglen 2018-1 CFD Fund	\$135,361	\$0	\$0	\$0	\$135,361	\$259,319	\$0	\$0	\$0	\$259,319
3218	Kiernan Business Park South #2 CFD Fund	\$15,182	\$0	\$0	\$0	\$15,182	\$0	\$0	\$0	\$0	\$0
3220	Infrastructure Financing Program Administration	\$1,350,422	\$0	\$82,211	\$0	\$1,432,633	\$1,834,376	\$0	\$83,449	\$0	\$1,917,825
3224	City-led Specific Plan Fund	\$0	\$0	\$661,741	\$0	\$661,741	\$0	\$0	\$675,000	\$0	\$675,000
3225	Hetch Hetchy CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3230	Village One Annexation #3 Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3235	North Beyer #2 CFD Fund	\$117,917	\$0	\$0	\$0	\$117,917	\$114,400	\$0	\$0	\$0	\$114,400
3240	Fairview Village CFD Fund	\$268,016	\$0	\$0	\$0	\$268,016	\$266,864	\$0	\$0	\$0	\$266,864
3241	Fairview Village CFD Fund - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3242	Fairview Village CFD - Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3245	Fairview Village CFD - 2014 Debt Refunding	\$360,296	\$0	\$0	\$0	\$360,296	\$384,800	\$0	\$0	\$0	\$384,800
3246	Fairview Village #2 CFD Formation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3250	North Beyer Park CFD	\$2,371	\$0	\$0	\$0	\$2,371	\$0	\$0	\$0	\$0	\$0
3255	Tivoli CFD	\$771	\$0	(\$6,997)	\$0	(\$6,226)	\$0	\$0	\$0	\$0	\$0
3260	Enterprise Park 1998 CFD Fund	\$18,472	\$0	\$0	\$0	\$18,472	\$16,224	\$0	\$0	\$0	\$16,224
3265	NorthPointe CFD Special Revenue Fund	\$129,099	\$0	\$0	\$0	\$129,099	\$72,800	\$0	\$0	\$0	\$72,800
3270	Carver/Bangs Pelandale/Snyder CFD Fund	\$146,606	\$0	\$0	\$0	\$146,606	\$98,800	\$0	\$0	\$0	\$98,800
3275	Coffee/Claratina CFD Fund	\$278,459	\$0	\$0	\$0	\$278,459	\$244,400	\$0	\$0	\$0	\$244,400
3280	Pelandale/Snyder CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3281	Pelandale/Snyder CFD Fund - Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3290	Village One #2 CFD Fund	\$1,088,773	\$0	\$0	\$0	\$1,088,773	\$1,300,000	\$0	\$0	\$0	\$1,300,000
3291	Village One #2 CFD Fund - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3292	Village One #2 CFD 2004 Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3294	Village One #2 CFD 2014 Debt Fund	\$2,108,799	\$0	\$0	\$0	\$2,108,799	\$3,000,000	\$0	\$0	\$0	\$3,000,000
3295	Village One #2 CFD Fund - Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2025-26 Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY25-26 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY25-26 Total Revenue
3300	Measure L - Capital Projects-300	\$0	\$1,000,000	\$0	\$0	\$1,000,000	\$0	\$1,000,000	\$0	\$1,000,000	\$2,000,000
3410	Streets Capital Facility Fee Fund	\$0	\$0	\$523,871	\$0	\$523,871	\$0	\$0	\$0	\$0	\$0
3420	Public Transportation Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3430	Air Quality Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3432	Parks and Air Quality Capital Facility Fees Fund	\$0	\$0	\$0	\$2,000,000	\$2,000,000	\$0	\$0	\$0	\$0	\$0
3440	Police Department Capital Facility Fee Fund	\$0	\$0	\$0	\$215,000	\$215,000	\$0	\$0	\$0	\$0	\$0
3450	Fire Department Capital Facility Fee Fund	\$0	\$0	\$0	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$0
3460	Parks Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3470	General Government Capital Facility Fee Fund	\$0	\$0	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$0	\$0
3480	Capital Facility Fees Administration Fund	\$223,573	\$0	\$0	\$0	\$223,573	\$145,600	\$0	\$0	\$0	\$145,600
3510	Securities for Future Improvements	\$0	\$0	\$66,397	\$0	\$66,397	\$0	\$0	(\$14,649)	\$0	(\$14,649)
3800	McHenry Mansion Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4000	Parking Fund	\$2,622,208	\$0	\$0	\$0	\$2,622,208	\$1,707,171	\$0	\$0	\$734,878	\$2,442,049
4009	Parking Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$27,812	\$0	\$0	\$0	\$27,812
4100	Water Fund	\$73,831,317	\$0	\$4,062,076	\$4,386,250	\$82,279,643	\$92,759,058	\$0	\$635,656	\$694,400	\$94,089,114
4101	Water Fund Development Fees	\$0	\$0	\$0	\$0	\$0	\$1,045,000	\$0	\$0	\$0	\$1,045,000
4109	Water Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$308,984	\$0	\$0	\$0	\$308,984
4112	Water PCE Mitigation Fund	\$853,648	\$0	\$1,374,366	\$0	\$2,228,014	\$0	\$0	(\$41,186)	\$0	(\$41,186)
4120	Water COP 97 Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4130	Water 2008 COP 2008 Series A	\$3,828,547	\$0	\$0	\$0	\$3,828,547	\$246,500	\$0	\$0	\$3,582,090	\$3,828,590
4140	Water - Grants	\$39,117	\$0	\$724,503	\$0	\$763,620	\$0	\$0	\$1,711,723	\$39,160	\$1,750,883
4150	Water Fund - Del Este - MID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4151	Del Este - MID Service Area DF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4160	Water Fund - Del Este - Non-MID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4161	Del Este - Non-MID Service Area DF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4170	Water Fund - Rate Stabilization Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4180	Water Fund - CIP Projects	\$0	\$0	\$17,145,438	\$0	\$17,145,438	\$0	\$0	\$0	\$0	\$0
4181	Fairview Water Improvements - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Sewer Operations Fund	\$44,667,796	\$0	\$22,585,766	\$9,072,960	\$76,326,522	\$72,446,125	\$0	\$487,119	\$60,192	\$72,993,436
4211	Wastewater Developmental Fees Fund	\$0	\$0	\$1,409,404	\$0	\$1,409,404	\$565,000	\$0	(\$1,539,356)	\$0	(\$974,356)
4212	Wastewater PCE Mitigation Fund	\$500	\$0	\$185,171	\$0	\$185,671	\$0	\$0	(\$18)	\$0	(\$18)
4219	Wastewater Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$564,851	\$0	\$0	\$0	\$564,851
4220	FY 1993 Sewer COP Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4230	FY 1997 Sewer Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Sewer NVRWP State Revolving Loan	\$1,158,867	\$0	\$0	\$0	\$1,158,867	\$1,158,910	\$0	\$0	\$0	\$1,158,910
4240	2006 Wastewater Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4241	2015 Wastewater Refunding Private Placement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4242	Wastewater Bonds Issuance 2025	\$308,000	\$0	\$0	\$0	\$308,000	\$0	\$0	\$0	\$0	\$0
4245	State Revolving Loan (Teritary Treatment Funding)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4270	Refunding Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4271	Wastewater Refunding Bond 2018A	\$1,253,697	\$0	\$0	\$0	\$1,253,697	\$0	\$0	\$0	\$1,253,740	\$1,253,740
4272	Wastewater Rev Refunding 2020A (Taxable)	\$6,469,747	\$0	\$0	\$0	\$6,469,747	\$0	\$0	\$0	\$6,469,790	\$6,469,790
4273	Wastewater Rev Refunding 2020B(Tax-Exempt)	\$1,280,747	\$0	\$0	\$0	\$1,280,747	\$0	\$0	\$0	\$1,280,790	\$1,280,790
4280	Wastewater Grants Fund	\$0	\$0	\$619,461	\$0	\$619,461	\$0	\$0	\$0	\$0	\$0
4310	Airport Operating Fund	\$1,490,642	\$0	\$0	\$0	\$1,490,642	\$1,509,326	\$0	\$0	\$0	\$1,509,326
4319	Airport Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$5,687	\$0	\$0	\$0	\$5,687
4320	Special Aviation Fund	\$0	\$0	\$290,000	\$0	\$290,000	\$0	\$0	\$299,650	\$0	\$299,650
4330	County Aircraft Tax Fund	\$0	\$0	\$0	\$0	\$0	\$180,000	\$0	\$0	\$0	\$180,000
4480	Storm Drainage Fund	\$8,609,720	\$0	\$149,431	\$0	\$8,759,150	\$5,836,267	\$0	\$0	\$700,000	\$6,536,267
4489	Storm Drain Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$184,447	\$0	\$0	\$0	\$184,447
4510	Bus Fixed Route Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4520	Bus Service Fund - DAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530	Transportation CTR Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4540	Bus Fixed Route Max Operations Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4549	Bus Fixed Route Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4550	Bus Fixed Route - Altern Transport Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4560	Bus Fixed Route - Bus Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Golf Fund	\$2,164,134	\$0	\$152,959	\$0	\$2,317,093	\$125,000	\$0	(\$20,860)	\$156,628	\$260,768
4605	Golf Kemper Fund	\$1,491,146	\$0	\$0	\$0	\$1,491,146	\$3,373,652	\$0	\$0	\$0	\$3,373,652

Fiscal Year 2025-26 Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY25-26 Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY25-26 Total Revenue
4700	Community Center Operations Fund	\$1,953,692	\$0	\$831,407	\$0	\$2,785,099	\$623,536	\$0	(\$346,461)	\$676,615	\$953,690
4709	Centre Plaza Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4710	Centre Plaza FF&E Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4890	Compost Fund	\$2,853,345	\$0	\$0	\$60,192	\$2,913,537	\$2,275,000	\$0	\$0	\$0	\$2,275,000
4891	Solid Waste Fund	\$2,419,357	\$0	\$0	\$0	\$2,419,357	\$2,290,687	\$0	\$0	\$0	\$2,290,687
4892	Green Waste Fund	\$10,294,393	\$0	\$0	\$0	\$10,294,393	\$7,165,785	\$0	\$0	\$0	\$7,165,785
4893	Carpenter Road Landfill (Enterprise)	\$636,548	\$0	\$147,688	\$694,400	\$1,478,636	\$860,000	\$0	\$0	\$0	\$860,000
4894	Geer Road Landfill Mitigation Costs	\$741,029	\$0	\$0	\$0	\$741,029	\$860,000	\$0	\$0	\$0	\$860,000
4895	Waste to Energy Distribution Fund	\$20,000	\$0	\$463,884	\$0	\$483,884	\$500	\$0	\$660,057	\$0	\$660,557
4896	Compost Facility Improvements Fund	\$1,860,000	\$0	\$0	\$0	\$1,860,000	\$1,856,000	\$0	\$0	\$0	\$1,856,000
4899	Solid Waste Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$406,211	\$0	\$0	\$0	\$406,211
4910	Abatement and Public Nuisance Fund	\$0	\$0	(\$199,063)	\$0	(\$199,063)	\$0	\$0	(\$1,524,444)	\$0	(\$1,524,444)
5100	Central Services Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Inventory Purchases Fund	\$8,959,170	\$0	\$0	\$0	\$8,959,170	\$8,968,420	\$0	\$0	\$0	\$8,968,420
5119	Inventory Purchases Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$6,583	\$0	\$0	\$0	\$6,583
5120	Mail Services ISF Fund	\$386,608	\$0	\$0	\$0	\$386,608	\$399,126	\$0	\$0	\$0	\$399,126
5129	Mail Services ISF Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$1,557	\$0	\$0	\$0	\$1,557
5230	Information Technology Fund	\$15,215,900	\$0	\$0	\$144,048	\$15,359,948	\$12,002,018	\$0	\$0	\$0	\$12,002,018
5231	Technology Investment Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5239	Information Tech Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$369	\$0	\$0	\$0	\$369
5310	Insurance - Administration Fund	\$1,469,750	\$0	\$0	\$0	\$1,469,750	\$243,262	\$0	\$0	\$1,226,488	\$1,469,750
5319	Insurance Admin Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Insurance - Workers Compensation Fund	\$7,906,514	\$0	\$0	\$637,774	\$8,544,288	\$7,730,393	\$0	\$0	\$0	\$7,730,393
5330	Insurance - Liability Insurance Fund	\$10,032,998	\$0	\$0	\$515,125	\$10,548,123	\$10,417,404	\$0	\$0	\$0	\$10,417,404
5340	Insurance - Property Insurance Fund	\$2,494,700	\$0	\$0	\$73,589	\$2,568,289	\$2,561,542	\$0	\$0	\$0	\$2,561,542
5350	Insurance - Dental Insurance Fund	\$1,983,330	\$0	\$0	\$0	\$1,983,330	\$2,156,308	\$0	\$0	\$0	\$2,156,308
5360	Insurance - Health Fund	\$21,888,364	\$0	\$0	\$0	\$21,888,364	\$20,578,092	\$0	\$0	\$0	\$20,578,092
5370	Insurance - Disability Fund	\$165,000	\$0	\$0	\$0	\$165,000	\$274,461	\$0	\$0	\$0	\$274,461
5380	Insurance - Other Employee Fund	\$676,514	\$0	\$0	\$0	\$676,514	\$658,760	\$0	\$0	\$0	\$658,760
5390	Insurance - Vision Fund	\$331,405	\$0	\$0	\$0	\$331,405	\$331,164	\$0	\$0	\$0	\$331,164
5400	Fleet Management Fund	\$25,331,566	\$0	\$50,000	\$0	\$25,381,566	\$26,499,823	\$0	(\$46,000)	\$5,000	\$26,458,823
5409	Fleet Management Fleet Replace Fund	\$9,300,000	\$0	\$0	\$0	\$9,300,000	\$0	\$0	\$0	\$0	\$0
5410	Fleet Equipment Replacement	\$0	\$0	\$0	\$0	\$0	\$1,165,971	\$0	\$0	\$0	\$1,165,971
5411	Measure H - Fleet Equipment Replacement	\$0	\$0	\$0	\$0	\$0	\$83,913	\$0	\$0	\$0	\$83,913
5510	Employee Benefits Management Fund	\$41,166,797	\$0	\$0	\$0	\$41,166,797	\$38,451,702	\$0	\$0	\$0	\$38,451,702
5520	Employee Benefits Administration Fund	\$1,413,218	\$0	\$0	\$0	\$1,413,218	\$1,601,379	\$0	\$0	\$0	\$1,601,379
5800	P/R Building Services Fund	\$3,308,787	\$0	\$0	\$0	\$3,308,787	\$2,995,905	\$0	\$0	\$0	\$2,995,905
5809	P/R Building Services Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$6,322	\$0	\$0	\$0	\$6,322
5810	10th Street Place Building Services	\$0	\$0	\$0	\$0	\$0	\$1,457,796	\$0	\$0	\$0	\$1,457,796
6100	JPA - Industrial Fire	\$828,753	\$0	\$0	\$0	\$828,753	\$819,906	\$0	\$0	\$0	\$819,906
6200	JPA - Modesto Regional Fire Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	JPA - MRFA Worker's Compensation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6299	JPA - MRFA Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6301	JPA - Stanislaus Regional Water Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6470	Landscape and Lighting District Shackleford	\$35,720	\$0	\$0	\$0	\$35,720	\$32,198	\$0	\$0	\$0	\$32,198
6480	Landscape Assessment District #1	\$25,027	\$0	\$0	\$0	\$25,027	\$19,474	\$0	\$0	\$0	\$19,474
6490	Landscape Assessment District #2	\$27,664	\$0	\$0	\$0	\$27,664	\$35,572	\$0	\$0	\$0	\$35,572
6500	JPA - Tenth Street Place	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6501	JPA - Tenth Street Place Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6599	JPA - Tenth Street Place Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6600	JPA - Stanislaus Drug Enforcement Agency	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
6700	JPA - Tuolumne River Regional Park (TRRP)	\$821,898	\$0	\$0	\$50,000	\$871,898	\$692,133	\$0	\$0	\$0	\$692,133
6710	JPA - TRRP Special Revenue Fund - CIP	\$0	\$0	\$1,913,525	\$0	\$1,913,525	\$0	\$0	\$268,871	\$50,000	\$318,871
6720	TRRP - Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,952	\$0	\$202,952
6799	TRRP Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$4,613	\$0	\$0	\$0	\$4,613
Total		\$608,388,939	\$10,350,000	\$137,851,506	\$61,657,571	\$818,248,016	\$624,798,353	\$10,350,000	\$73,577,073	\$61,657,571	\$770,382,997

Fiscal Year 2026-27 Projected Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY26-27 Projected Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY26-27 Projected Total Revenue
0100	General Fund	\$227,024,318	\$0	\$1,928,570	\$5,767,813	\$234,720,701	\$190,885,016	\$0	\$0	\$14,293,624	\$205,178,640
0130	Revenue Clearing Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0140	Utility Suspense Account	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0150	Misc Rec System Suspense Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0160	General Fund - Measure H	\$25,156,596	\$0	\$0	\$13,664,984	\$38,821,580	\$46,213,118	\$0	\$0	\$0	\$46,213,118
0180	Fire Department Unrestricted Non-Capital Projects	\$0	\$0	\$834,457	\$0	\$834,457	\$0	\$0	\$318,237	\$0	\$318,237
0190	Police Fund - Smart Deposits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1100	Grants - ARRA CDBG NSP1 Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1101	Grants - ARRA CDBG NSP2 Program	\$0	\$0	\$674,821	\$0	\$674,821	\$0	\$0	(\$5,227,714)	\$0	(\$5,227,714)
1120	Grants - PLHA Program	\$0	\$0	\$3,487,069	\$0	\$3,487,069	\$0	\$0	\$2,494,973	\$0	\$2,494,973
1130	Grants - CDBG Direct Program	\$1,041,942	\$0	\$459,217	\$914,222	\$2,415,381	\$2,313,568	\$0	\$270,856	\$100,000	\$2,684,424
1131	Grants - CDBG NSP Entitlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1133	HUD Administration	\$2,106,872	\$0	\$0	\$0	\$2,106,872	\$2,231,724	\$0	\$0	\$0	\$2,231,724
1139	CDBG Direct Program Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$5,280	\$0	\$0	\$0	\$5,280
1140	CDBG Rental Rehab Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1150	Grants - RLF Housing Loan Program	\$0	\$0	\$1,043,851	\$0	\$1,043,851	\$0	\$0	\$1,000,000	\$250,000	\$1,250,000
1151	Grants - RLF Direct Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1152	Public Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1155	Grants - RLF Program Income	\$102,303	\$0	\$0	\$350,000	\$452,303	\$0	\$0	\$0	\$0	\$0
1160	Housing Economic Development Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1170	Grants - HOME Program	\$0	\$0	\$17,207,691	\$0	\$17,207,691	\$0	\$0	\$14,961,230	\$914,222	\$15,875,452
1180	Grants - Emergency Shelter Program	\$0	\$0	\$121,646	\$0	\$121,646	\$0	\$0	\$115,581	\$0	\$115,581
1185	Community System of Care (CSoc)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1190	Grants - HUD Section 108 Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1200	Downtown Improvement District Fund	\$210,000	\$0	\$0	\$0	\$210,000	\$210,000	\$0	\$0	\$0	\$210,000
1210	Downtown Modesto Community Benefit District	\$901,800	\$0	\$0	\$0	\$901,800	\$901,800	\$0	\$0	\$0	\$901,800
1300	Capital Improvement Support	\$8,199,091	\$0	\$0	\$0	\$8,199,091	\$9,540,762	\$0	\$0	\$0	\$9,540,762
1301	Capital Improvement Support - Survey Equipment Replacement Fund	\$2,500	\$0	\$0	\$0	\$2,500	\$16,480	\$0	\$0	\$0	\$16,480
1309	Capital Improvement Support - Fleet Replac	\$0	\$0	\$0	\$0	\$0	\$41,136	\$0	\$0	\$0	\$41,136
1310	Solid Waste Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1319	Solid Waste Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1320	Education and Government Cable	\$282,644	\$0	\$0	\$0	\$282,644	\$0	\$0	\$0	\$0	\$0
1321	Public Educational Governmental (PEG) Fund	\$0	\$0	\$36,180	\$0	\$36,180	\$0	\$0	\$0	\$0	\$0
1330	Developers Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1340	Grants - Operation Block Grants	\$0	\$0	\$16,405	\$0	\$16,405	\$0	\$0	(\$927,020)	\$0	(\$927,020)
1341	Grants - Operation Grants Reimbursed	\$2,645,860	\$0	\$4,535,033	\$0	\$7,180,894	\$0	\$0	\$4,949,842	\$0	\$4,949,842
1342	Grants - Police	\$1,947,075	\$0	\$8,851,634	\$0	\$10,798,709	\$1,876,569	\$0	\$6,321,829	\$0	\$8,198,398
1343	CalHome Loan Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1344	Grants - Emergency Rental Assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1345	Grants - ARRA Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1346	Grants - CED Grants Reimbursed	\$0	\$0	\$10,240,508	\$0	\$10,240,508	\$0	\$0	\$7,002,812	\$0	\$7,002,812
1350	Outside Litigation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1351	Elections Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1353	Grants - Public Works (ARRA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1360	Carpenter Road Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1370	Green Waste Diversion Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1379	Pruned Refuse Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1380	Non-Capital Parks Fund (Non-Grant)	\$0	\$0	\$1,066,568	\$0	\$1,066,568	\$0	\$0	\$652,082	\$0	\$652,082
1381	Non-Capital Public Works (Non-Grant)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1390	American Rescue Grants Fund	\$0	\$0	\$5,123,040	\$0	\$5,123,040	\$0	\$0	\$10,520,758	\$0	\$10,520,758
1410	Measure L - Road Tax Fund	\$0	\$0	\$2,158,743	\$0	\$2,158,743	\$13,947,006	\$0	\$4,953	\$0	\$13,951,959
1420	Surface Transportation Fund - Measure L/SB1 MOE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,538,605	\$1,538,605
1510	LTF - Street and Roads Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1520	LTF - Non-Motorized Fund	\$0	\$0	\$60,457	\$0	\$60,457	\$0	\$0	\$0	\$0	\$0
1600	Traffic Safety Fund	\$595,563	\$0	\$0	\$0	\$595,563	\$200,000	\$0	\$0	\$0	\$200,000
1610	Traffic Offender Fund	\$346,122	\$0	\$0	\$0	\$346,122	\$350,000	\$0	\$0	\$0	\$350,000
1700	Surface Transportation Fund	\$20,785,447	\$0	\$1,007,317	\$0	\$21,792,764	\$1,027,414	\$0	\$1,146,423	\$18,200,719	\$20,374,556

Fiscal Year 2026-27 Projected Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY26-27 Projected Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY26-27 Projected Total Revenue
1709	Surface Transportation Fleet Replacement	\$0	\$0	\$0	\$0	\$0	\$312,953	\$0	\$0	\$0	\$312,953
1710	Prop 1B - Streets Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1720	Streets LTF Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1730	Gas Tax Fund	\$0	\$0	\$0	\$10,408,065	\$10,408,065	\$6,107,331	\$0	\$0	\$0	\$6,107,331
1740	Garbage Franchise Fees - Streets Fund	\$0	\$0	\$0	\$1,750,000	\$1,750,000	\$2,000,000	\$0	\$0	\$0	\$2,000,000
1750	Surface Transportation Fund - MOE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1760	Road Maintenance and Rehabilitation - SB1 RMRA	\$0	\$0	\$0	\$6,041,054	\$6,041,054	\$6,064,299	\$0	\$0	\$0	\$6,064,299
1800	Economic Development/Strategic Plan Fund	\$0	\$0	\$4,230,890	\$0	\$4,230,890	\$0	\$0	\$735,270	\$0	\$735,270
1810	Agricultural Mitigation Fund	\$17,566	\$0	\$0	\$0	\$17,566	\$0	\$0	\$0	\$0	\$0
1820	Cannabis Fund	\$300,533	\$0	\$0	\$0	\$300,533	\$287,402	\$0	\$0	\$0	\$287,402
1840	Economic Vitality - Revolving Loan Fund	\$0	\$0	\$630	\$0	\$630	\$0	\$0	(\$259)	\$0	(\$259)
1850	Disability Access and Education Fund	\$5,095	\$0	\$0	\$0	\$5,095	\$48,000	\$0	\$0	\$0	\$48,000
1906	RDA Low and Mod Income Housing Fund	\$0	\$0	\$3,323	\$0	\$3,323	\$0	\$0	\$0	\$0	\$0
1910	RDA Successor Agency Administration Fund	\$40,363	\$0	\$0	\$0	\$40,363	\$0	\$0	\$0	\$0	\$0
2100	Public Financing Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2140	Public Financing Authority COP's Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2150	Public Financing Authority 98 & 07 Bonds	\$4,535,500	\$0	\$0	\$0	\$4,535,500	\$298,300	\$0	\$0	\$4,222,280	\$4,520,580
2903	RDA Successor Agency Debt Service Fund	\$3,182	\$0	\$0	\$1,224,461	\$1,227,643	\$0	\$0	\$0	\$0	\$0
3100	Capital Grants - PRN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3120	Special Fund for Capital Outlay	\$0	\$0	\$150,000	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
3125	John Thurman Capital Improvement Fund	\$0	\$0	\$252,721	\$0	\$252,721	\$0	\$0	\$170,000	\$0	\$170,000
3130	Parks Fund	\$0	\$0	\$128,901	\$0	\$128,901	\$0	\$0	\$24,000	\$0	\$24,000
3140	Capital Grants - CIP Projects	\$0	\$0	\$4,326,188	\$0	\$4,326,188	\$0	\$0	\$4,537,011	\$0	\$4,537,011
3150	Capital Grants - Parks CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3160	Capital Grants - Streets CIP Projects	\$0	\$0	\$1,953,467	\$0	\$1,953,467	\$0	\$0	\$2,604,435	\$0	\$2,604,435
3170	Capital Grants - HUD CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3121	Measure H - Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3122	Measure H - Non-Capital Projects	\$0	\$0	\$14,712,260	\$0	\$14,712,260	\$0	\$0	\$20,418,550	\$0	\$20,418,550
3200	Village One CFD Fund	\$1,091,177	\$0	\$0	\$0	\$1,091,177	\$1,352,000	\$0	\$0	\$0	\$1,352,000
3204	Village One Triangle CFD	\$0	\$0	\$6,679	\$0	\$6,679	\$0	\$0	(\$8,279)	\$0	(\$8,279)
3210	Kiernan Business Park West CFD Fund	\$79,395	\$0	\$0	\$0	\$79,395	\$114,400	\$0	\$0	\$0	\$114,400
3211	Kiernan Business Park South CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3212	Kiernan Business Park East CFD Fund	\$70,525	\$0	\$0	\$0	\$70,525	\$171,600	\$0	\$0	\$0	\$171,600
3213	Kiernan Business Park East CFD Fund - Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3215	The Vintage CFD Fund	\$89,573	\$0	\$0	\$0	\$89,573	\$180,190	\$0	\$0	\$0	\$180,190
3216	Woodglen 2018-1 CFD Fund	\$139,421	\$0	\$0	\$0	\$139,421	\$259,319	\$0	\$0	\$0	\$259,319
3218	Kiernan Business Park South #2 CFD Fund	\$10,403	\$0	\$0	\$0	\$10,403	\$0	\$0	\$0	\$0	\$0
3220	Infrastructure Financing Program Administration	\$1,440,687	\$0	\$82,211	\$0	\$1,522,898	\$1,885,332	\$0	\$83,449	\$0	\$1,968,781
3224	City-led Specific Plan Fund	\$0	\$0	\$661,741	\$0	\$661,741	\$0	\$0	\$675,000	\$0	\$675,000
3225	Hetch Hetchy CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3230	Village One Annexation #3 Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3235	North Beyer #2 CFD Fund	\$121,454	\$0	\$0	\$0	\$121,454	\$114,400	\$0	\$0	\$0	\$114,400
3240	Fairview Village CFD Fund	\$289,619	\$0	\$0	\$0	\$289,619	\$266,864	\$0	\$0	\$0	\$266,864
3241	Fairview Village CFD Fund - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3242	Fairview Village CFD - Debt Service Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3245	Fairview Village CFD - 2014 Debt Refunding	\$363,022	\$0	\$0	\$0	\$363,022	\$384,800	\$0	\$0	\$0	\$384,800
3246	Fairview Village #2 CFD Formation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3250	North Beyer Park CFD	\$2,397	\$0	\$0	\$0	\$2,397	\$0	\$0	\$0	\$0	\$0
3255	Tivoli CFD	\$797	\$0	(\$6,997)	\$0	(\$6,200)	\$0	\$0	\$0	\$0	\$0
3260	Enterprise Park 1998 CFD Fund	\$19,403	\$0	\$0	\$0	\$19,403	\$16,224	\$0	\$0	\$0	\$16,224
3265	NorthPointe CFD Special Revenue Fund	\$56,563	\$0	\$0	\$0	\$56,563	\$72,800	\$0	\$0	\$0	\$72,800
3270	Carver/Bangs Pelandale/Snyder CFD Fund	\$151,004	\$0	\$0	\$0	\$151,004	\$98,800	\$0	\$0	\$0	\$98,800
3275	Coffee/Claratina CFD Fund	\$272,711	\$0	\$0	\$0	\$272,711	\$244,400	\$0	\$0	\$0	\$244,400
3280	Pelandale/Snyder CFD Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3281	Pelandale/Snyder CFD Fund - Capital Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3290	Village One #2 CFD Fund	\$1,197,769	\$0	\$0	\$0	\$1,197,769	\$1,352,000	\$0	\$0	\$0	\$1,352,000
3291	Village One #2 CFD Fund - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3292	Village One #2 CFD 2004 Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2026-27 Projected Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY26-27 Projected Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY26-27 Projected Total Revenue
3294	Village One #2 CFD 2014 Debt Fund	\$2,150,678	\$0	\$0	\$0	\$2,150,678	\$3,000,000	\$0	\$0	\$0	\$3,000,000
3295	Village One #2 CFD Fund - Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3300	Measure L - Capital Projects-300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3410	Streets Capital Facility Fee Fund	\$0	\$0	\$523,871	\$0	\$523,871	\$0	\$0	\$0	\$0	\$0
3420	Public Transportation Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3430	Air Quality Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3432	Parks and Air Quality Capital Facility Fees Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3440	Police Department Capital Facility Fee Fund	\$0	\$0	\$0	\$215,000	\$215,000	\$0	\$0	\$0	\$0	\$0
3450	Fire Department Capital Facility Fee Fund	\$0	\$0	\$0	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$0
3460	Parks Capital Facility Fee Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3470	General Government Capital Facility Fee Fund	\$0	\$0	\$0	\$175,000	\$175,000	\$0	\$0	\$0	\$0	\$0
3480	Capital Facility Fees Administration Fund	\$227,822	\$0	\$0	\$0	\$227,822	\$145,600	\$0	\$0	\$0	\$145,600
3510	Securities for Future Improvements	\$0	\$0	\$66,397	\$0	\$66,397	\$0	\$0	(\$14,649)	\$0	(\$14,649)
3800	McHenry Mansion Restoration	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4000	Parking Fund	\$2,843,686	\$0	\$0	\$0	\$2,843,686	\$1,784,874	\$0	\$0	\$1,058,812	\$2,843,686
4009	Parking Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$28,270	\$0	\$0	\$0	\$28,270
4100	Water Fund	\$76,665,979	\$0	\$4,062,076	\$4,367,250	\$85,095,305	\$96,928,391	\$0	\$635,656	\$669,600	\$98,233,647
4101	Water Fund Development Fees	\$0	\$0	\$0	\$0	\$0	\$1,045,000	\$0	\$0	\$0	\$1,045,000
4109	Water Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$397,644	\$0	\$0	\$0	\$397,644
4112	Water PCE Mitigation Fund	\$854,339	\$0	\$1,374,366	\$0	\$2,228,705	\$0	\$0	(\$41,186)	\$0	(\$41,186)
4120	Water COP 97 Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4130	Water 2008 COP 2008 Series A	\$3,821,693	\$0	\$0	\$0	\$3,821,693	\$258,830	\$0	\$0	\$3,562,940	\$3,821,770
4140	Water - Grants	\$39,233	\$0	\$724,503	\$0	\$763,736	\$0	\$0	\$1,711,723	\$39,310	\$1,751,033
4150	Water Fund - Del Este - MID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4151	Del Este - MID Service Area DF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4160	Water Fund - Del Este - Non-MID	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4161	Del Este - Non-MID Service Area DF	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4170	Water Fund - Rate Stabilization Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4180	Water Fund - CIP Projects	\$0	\$0	\$17,145,438	\$0	\$17,145,438	\$0	\$0	\$0	\$0	\$0
4181	Fairview Water Improvements - CIP Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4210	Sewer Operations Fund	\$46,511,687	\$0	\$22,585,766	\$9,077,480	\$78,174,933	\$74,884,961	\$0	\$487,119	\$58,824	\$75,430,904
4211	Wastewater Developmental Fees Fund	\$0	\$0	\$1,409,404	\$0	\$1,409,404	\$565,000	\$0	(\$1,539,356)	\$0	(\$974,356)
4212	Wastewater PCE Mitigation Fund	\$500	\$0	\$185,171	\$0	\$185,671	\$0	\$0	(\$18)	\$0	(\$18)
4219	Wastewater Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$704,296	\$0	\$0	\$0	\$704,296
4220	FY 1993 Sewer COP Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4230	FY 1997 Sewer Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4235	Sewer NRRWP State Revolving Loan	\$1,159,173	\$0	\$0	\$0	\$1,159,173	\$1,159,250	\$0	\$0	\$0	\$1,159,250
4240	2006 Wastewater Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4241	2015 Wastewater Refunding Private Placement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4242	Wastewater Bonds Issuance 2025	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4245	State Revolving Loan (Tertiary Treatment Funding)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4270	Refunding Revenue Bonds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4271	Wastewater Refunding Bond 2018A	\$756,323	\$0	\$0	\$0	\$756,323	\$0	\$0	\$0	\$1,257,550	\$1,257,550
4272	Wastewater Rev Refunding 2020A (Taxable)	\$6,006,923	\$0	\$0	\$0	\$6,006,923	\$0	\$0	\$0	\$6,007,000	\$6,007,000
4273	Wastewater Rev Refunding 2020B(Tax-Exempt)	\$1,744,213	\$0	\$0	\$0	\$1,744,213	\$0	\$0	\$0	\$1,744,290	\$1,744,290
4280	Wastewater Grants Fund	\$0	\$0	\$619,461	\$0	\$619,461	\$0	\$0	\$0	\$0	\$0
4310	Airport Operating Fund	\$1,580,112	\$0	\$0	\$0	\$1,580,112	\$1,492,429	\$0	\$0	\$0	\$1,492,429
4319	Airport Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$12,123	\$0	\$0	\$0	\$12,123
4320	Special Aviation Fund	\$0	\$0	\$290,000	\$0	\$290,000	\$0	\$0	\$299,650	\$0	\$299,650
4330	County Aircraft Tax Fund	\$0	\$0	\$0	\$0	\$0	\$180,000	\$0	\$0	\$0	\$180,000
4480	Storm Drainage Fund	\$8,986,668	\$0	\$149,431	\$0	\$9,136,099	\$5,706,220	\$0	\$0	\$700,000	\$6,406,220
4489	Storm Drain Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$150,219	\$0	\$0	\$0	\$150,219
4510	Bus Fixed Route Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4520	Bus Service Fund - DAR	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4530	Transportation CTR Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4540	Bus Fixed Route Max Operations Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4549	Bus Fixed Route Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4550	Bus Fixed Route - Altern Transport Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Fiscal Year 2026-27 Projected Fund Summary

Fund	Fund Name	Fiscal Year Operating Expense	New CIP Expense	M.Y. Operating Expense (Balance @ 2.14.25 + New Request)	Transfers OUT	FY26-27 Projected Total Expense	Fiscal Year Operating Revenue	New CIP Revenue (including Transfers In)	MY Operating Revenue (Balance @ 2.15.25 + New Request)	Transfers IN	FY26-27 Projected Total Revenue
4560	Bus Fixed Route - Bus Purchases	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4600	Golf Fund	\$2,276,409	\$0	\$152,959	\$0	\$2,429,368	\$131,250	\$0	(\$20,860)	\$165,977	\$276,367
4605	Golf Kemper Fund	\$1,563,155	\$0	\$0	\$0	\$1,563,155	\$3,542,337	\$0	\$0	\$0	\$3,542,337
4700	Community Center Operations Fund	\$2,051,244	\$0	\$831,407	\$0	\$2,882,651	\$654,182	\$0	(\$346,461)	\$0	\$307,721
4709	Centre Plaza Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$3,925	\$0	\$0	\$0	\$3,925
4710	Centre Plaza FF&E Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4890	Compost Fund	\$3,103,599	\$0	\$0	\$58,824	\$3,162,423	\$2,275,000	\$0	\$0	\$0	\$2,275,000
4891	Solid Waste Fund	\$2,555,638	\$0	\$0	\$0	\$2,555,638	\$2,299,388	\$0	\$0	\$0	\$2,299,388
4892	Green Waste Fund	\$11,086,539	\$0	\$0	\$0	\$11,086,539	\$7,380,760	\$0	\$0	\$0	\$7,380,760
4893	Carpenter Road Landfill (Enterprise)	\$639,244	\$0	\$147,688	\$669,600	\$1,456,532	\$860,000	\$0	\$0	\$0	\$860,000
4894	Geer Road Landfill Mitigation Costs	\$741,300	\$0	\$0	\$0	\$741,300	\$860,000	\$0	\$0	\$0	\$860,000
4895	Waste to Energy Distribution Fund	\$20,000	\$0	\$463,884	\$0	\$483,884	\$500	\$0	\$660,057	\$0	\$660,557
4896	Compost Facility Improvements Fund	\$1,860,000	\$0	\$0	\$0	\$1,860,000	\$1,856,000	\$0	\$0	\$0	\$1,856,000
4899	Solid Waste Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$380,414	\$0	\$0	\$0	\$380,414
4910	Abatement and Public Nuisance Fund	\$0	\$0	(\$199,063)	\$0	(\$199,063)	\$0	\$0	(\$1,524,444)	\$0	(\$1,524,444)
5100	Central Services Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5110	Inventory Purchases Fund	\$9,412,232	\$0	\$0	\$0	\$9,412,232	\$9,419,747	\$0	\$0	\$0	\$9,419,747
5119	Inventory Purchases Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$3,292	\$0	\$0	\$0	\$3,292
5120	Mail Services ISF Fund	\$405,141	\$0	\$0	\$0	\$405,141	\$411,100	\$0	\$0	\$0	\$411,100
5129	Mail Services ISF Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$1,516	\$0	\$0	\$0	\$1,516
5230	Information Technology Fund	\$16,296,889	\$0	\$0	\$0	\$16,296,889	\$12,918,579	\$0	\$0	\$0	\$12,918,579
5231	Technology Investment Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5239	Information Tech Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$27	\$0	\$0	\$0	\$27
5310	Insurance - Administration Fund	\$1,425,674	\$0	\$0	\$0	\$1,425,674	\$253,501	\$0	\$0	\$1,172,173	\$1,425,674
5319	Insurance Admin Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5320	Insurance - Workers Compensation Fund	\$8,962,905	\$0	\$0	\$609,530	\$9,572,435	\$9,739,076	\$0	\$0	\$0	\$9,739,076
5330	Insurance - Liability Insurance Fund	\$12,270,940	\$0	\$0	\$492,313	\$12,763,253	\$12,723,169	\$0	\$0	\$0	\$12,723,169
5340	Insurance - Property Insurance Fund	\$2,794,064	\$0	\$0	\$70,330	\$2,864,394	\$2,864,839	\$0	\$0	\$0	\$2,864,839
5350	Insurance - Dental Insurance Fund	\$2,181,662	\$0	\$0	\$0	\$2,181,662	\$2,156,308	\$0	\$0	\$0	\$2,156,308
5360	Insurance - Health Fund	\$22,668,695	\$0	\$0	\$0	\$22,668,695	\$20,578,092	\$0	\$0	\$0	\$20,578,092
5370	Insurance - Disability Fund	\$173,250	\$0	\$0	\$0	\$173,250	\$285,707	\$0	\$0	\$0	\$285,707
5380	Insurance - Other Employee Fund	\$551,848	\$0	\$0	\$0	\$551,848	\$682,120	\$0	\$0	\$0	\$682,120
5390	Insurance - Vision Fund	\$331,405	\$0	\$0	\$0	\$331,405	\$331,164	\$0	\$0	\$0	\$331,164
5400	Fleet Management Fund	\$28,319,540	\$0	\$50,000	\$0	\$28,369,540	\$29,580,561	\$0	(\$46,000)	\$5,000	\$29,539,561
5409	Fleet Management Fleet Replace Fund	\$10,350,000	\$0	\$0	\$0	\$10,350,000	\$0	\$0	\$0	\$0	\$0
5410	Fleet Equipment Replacement	\$0	\$0	\$0	\$0	\$0	\$1,140,483	\$0	\$0	\$0	\$1,140,483
5411	Measure H - Fleet Equipment Replacement	\$0	\$0	\$0	\$0	\$0	\$63,594	\$0	\$0	\$0	\$63,594
5510	Employee Benefits Management Fund	\$45,156,079	\$0	\$0	\$0	\$45,156,079	\$45,158,770	\$0	\$0	\$0	\$45,158,770
5520	Employee Benefits Administration Fund	\$1,634,061	\$0	\$0	\$0	\$1,634,061	\$1,855,319	\$0	\$0	\$0	\$1,855,319
5800	P/R Building Services Fund	\$3,621,321	\$0	\$0	\$0	\$3,621,321	\$3,456,670	\$0	\$0	\$0	\$3,456,670
5809	P/R Building Services Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$5,691	\$0	\$0	\$0	\$5,691
5810	10th Street Place Building Services	\$0	\$0	\$0	\$0	\$0	\$1,526,913	\$0	\$0	\$0	\$1,526,913
6100	JPA - Industrial Fire	\$829,020	\$0	\$0	\$0	\$829,020	\$819,906	\$0	\$0	\$0	\$819,906
6200	JPA - Modesto Regional Fire Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6205	JPA - MRFA Worker's Compensation Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6299	JPA - MRFA Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6301	JPA - Stanislaus Regional Water Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6470	Landscape and Lighting District Shackleford	\$37,093	\$0	\$0	\$0	\$37,093	\$32,198	\$0	\$0	\$0	\$32,198
6480	Landscape Assessment District #1	\$25,738	\$0	\$0	\$0	\$25,738	\$19,474	\$0	\$0	\$0	\$19,474
6490	Landscape Assessment District #2	\$28,778	\$0	\$0	\$0	\$28,778	\$35,572	\$0	\$0	\$0	\$35,572
6500	JPA - Tenth Street Place	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6501	JPA - Tenth Street Place Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6599	JPA - Tenth Street Place Fleet Replace Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6600	JPA - Stanislaus Drug Enforcement Agency	\$0	\$0	(\$0)	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0
6700	JPA - Tuolumne River Regional Park (TRRP)	\$876,470	\$0	\$0	\$50,000	\$926,470	\$720,826	\$0	\$0	\$0	\$720,826
6710	JPA - TRRP Special Revenue Fund - CIP	\$0	\$0	\$1,913,525	\$0	\$1,913,525	\$0	\$0	\$268,871	\$50,000	\$318,871
6720	TRRP - Special Revenue Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$202,952	\$0	\$202,952
6799	TRRP Fleet Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$6,168	\$0	\$0	\$0	\$6,168

Analysis of Proforma Fund Balances

This section contains proformas for major fund. Some proformas are more detailed and complex due to the nature of the fund and the use of the proforma.

General Fund

The General Fund is the City's primary operating fund. Its principal revenue sources include sales tax, property tax, utility user tax, business license tax, and cannabis tax. These revenues are used to pay for city services that include public safety (which are the bulk of the expenditures in the General Fund), with the balance going to a variety of other programs including parks, recreation, planning, economic development, and general government administration. The proforma for this fund shows the revenues are growing but the growth is being outpaced by the large increases in expenditure growth. During the COVID-19 pandemic, the City relied upon American Rescue Plan Act funds from the Federal Government to provide supplementary funding to assist in the City in maintaining its financial sustainability. As the City and the community navigated their way out of the pandemic, the residents voted to approve Measure H in November of 2022. These additional funds have allowed the City to supplement not only stabilize the General Fund but enhance the services provided to the residents and make many improvements to the infrastructure throughout Modesto. This funding is tracked in its own fund and the City Council adopts a Measure H Spending Plan on an annual basis to ensure that this funding is used to its maximum level while maintaining a healthy reserve. For the General Fund, the City continues to maintain an Emergency Reserve Balance and add additional funds to that balance when available carryover is present at fiscal year-end to do so.

Surface Transportation Funds

These funds are a combination of Surface Transportation, Senate Bill 1 RMRA Maintenance of Effort, Streets LTF Funds, Gas Tax, and Garbage Franchise Fees—Street Funds. The various fund balances are listed on the bottom of the proforma and are projected to be \$3.8 Million for beginning balance for Proposed Budget for Fiscal Year 2026. The budget for Fiscal Year 2026 continues to maintain the existing operations for Streets Maintenance, Traffic Operations, and Curbs, Gutters and Sides.

Fleet

This fund houses the Fleet Internal Service Fund. The fund currently is projected to have a negative fund balance at the end of Fiscal Year 2025. While there is a negative projected fund balance, the fund runs two years in arrears of actuals. For fiscal year 2025-2026, the actuals from Fiscal Year 2023-2024 are being recovered. The fund is anticipated to recover the fund balance by Fiscal Year 2026-27.

Airport Operating Fund

This fund houses the Airport operating revenue and expenses. The projected beginning fund balance for Fiscal Year 2025-2025 is \$1,2,533,632. The fund continues to experience increased costs due to inflation. Additionally, while the hangars are occupied at a high occupancy rate, the value of the aircrafts has declines resulting in lower revenue for aircraft taxes.

County Aircraft Tax Fund

This fund houses the County's portion of aircraft taxes. The funds can be used for general aviation work and has also been used as the local funds for grant matches. The fund balance increased in Fiscal Year 2023-2024 due to allocating funds to a new Feasibility Study and a 22% increase in Aircraft tax revenue. The projected beginning fund balance for Fiscal Year 2025-26 is \$1,270,645.

Wastewater Fund

The fund ended Fiscal Year 2023-24 with approximately \$104.7M and projected to fall to fund balance of approximately -\$13.08M by end of Fiscal Year 2028-29. The current proforma accounts for issuance of additional bonds in the amount of \$60M starting in Fiscal Year 2025-26. This is to pay for major Capital Improvement Projects expenses associated with the River Trunk Alignment project. The annual debt service payments associated with the \$60M of bond issuance is estimated to be approximately \$3.64M. On April 12th, 2022, Council approved 3.5% rate increase for residential/industrial/commercial customers and 2.5% for Cannery customers to be effective 7/1/2022.

Storm Drain Fund

Fiscal Year 2025-26 budgeted ending fund balance of \$5,484,509 is healthy but due to not being able to raise rates the fund balance is decreasing. SB341, signed on October 6th, 2017, defined Storm Drain as a Utility, making it eligible for the Proposition 218 process but it is expected to be challenged in the courts and we are waiting on that to move forward.

Information Technology

The fund balance fluctuates year to year due to the equipment replacement schedule. The fund has had increased expenses due to approvals for Software and Equipment with ARPA funds that have ongoing maintenance expenses which are now being paid from the Information Technology Fund. The fund continues to maintain a healthy reserve and anticipates spending some fund balance in Fiscal Year 2025-26 for PC equipment replacement.

Water Fund

During Fiscal Year 2023-2024, a rate increase of 4.5% annual was approved to be effective October 1st each year from Fiscal Year 2023-2024 through Fiscal Year 2027-2028. This implementation date was revised to January 1st each year beginning January 2025 to provide some economic relief to the citizen and industries in Modesto. The fund finished Fiscal Year 2023-24 with approximately \$138.7M in fund balance. The Capital Improvement Projects are projected to be over \$30M annually and operating expenses continue to increase. The rate increase has helped the Water Fund maintain a healthy reserve level and keep a debt service ratio over 2.0.

Employee Benefits Fund

During the Fiscal Year 2025-26 budget process, the fund balance was reviewed and determined that some of the current reserves could be returned to the various funds. The expenses in the fund have remained flat and sick leave conversion has decreased. An amount of \$2.7M of fund balance was reallocated to funds city-wide. The fund balance is anticipated to be \$5.5M.

Workers Compensation Fund

During the Fiscal Year 2025-26 budget process, the fund balance was reviewed and determined that some of the current reserves could be returned to the various funds. The fund is scheduled to maintain a \$9.1M fund balance.

General Liability Fund

This fund balance is projected to be approximately \$453K. The budget and fund balance are being reviewed due to an increase in liability claims.

City of Modesto - General Fund Proforma
 FY 2025-26/2026-27 Proposed Budget

	FY 2021-22 Actuals	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Current Budget	FY 2025-26 Proposed Budget	FY 2026-27 Projected Budget
REVENUES:						
Taxes:						
Property Tax - Property	\$ 19,602,435	\$ 21,736,960	\$ 22,890,835	\$ 23,600,000	\$ 24,573,189	\$ 26,177,707
Property Tax - VLF Swap	\$ 19,406,502	\$ 20,805,243	\$ 22,083,114	\$ 23,321,204	\$ 24,839,088	\$ 26,524,354
Sales Tax	\$ 40,389,650	\$ 39,611,849	\$ 38,038,757	\$ 36,549,000	\$ 35,904,490	\$ 36,250,683
Utility Users Tax	\$ 20,918,654	\$ 22,363,014	\$ 21,173,728	\$ 22,707,614	\$ 23,619,649	\$ 24,389,286
Transient Occupancy Tax	\$ 3,621,191	\$ 3,513,479	\$ 3,351,194	\$ 3,443,286	\$ 3,546,585	\$ 3,652,982
Business License/Mill Tax	\$ 15,529,034	\$ 15,519,346	\$ 16,375,151	\$ 17,853,824	\$ 18,690,534	\$ 19,587,750
Fees:						
Franchise Fees	\$ 5,413,754	\$ 6,152,185	\$ 5,683,989	\$ 6,161,300	\$ 5,877,722	\$ 5,978,722
Motor Vehicle Fees	\$ 474,637	\$ 389,644	\$ 454,400	\$ 478,591	\$ 525,000	\$ 525,000
Construction Revenues	\$ 2,507,546	\$ 2,657,335	\$ 2,764,173	\$ 2,584,959	\$ 3,273,168	\$ 3,276,881
Departmental Revenues	\$ 20,392,006	\$ 22,866,175	\$ 23,104,430	\$ 23,462,233	\$ 21,576,646	\$ 21,837,618
Oakdale Fire Contract Revenue	\$ 5,075,002	\$ 5,632,252	\$ 5,698,865	\$ 5,850,880	\$ 6,988,200	\$ 7,427,808
Ceres Fire Contract Revenue	\$ 5,701,749	\$ 6,997,059	\$ 7,443,677	\$ 7,965,366	\$ 8,031,979	\$ 8,433,578
Stanislaus Consolidated Fire Contract Revenue	\$ 148,363	\$ 414,013	\$ 563,462	\$ 404,986	\$ 413,871	\$ 427,416
Turlock Fire Contract Revenue	\$ 128,985	\$ 364,210	\$ 496,889	\$ 383,382	\$ 391,726	\$ 411,312
Salida Fire Contract Revenue	\$ -	\$ 1,315,162	\$ 1,810,298	\$ 1,891,522	\$ 2,301,982	\$ 2,506,587
Cannabis Revenues	\$ 4,022,800	\$ 3,185,203	\$ 3,408,455	\$ 3,306,506	\$ 3,400,793	\$ 3,478,332
Cannabis Admin Fee	\$ 293,734	\$ 259,904	\$ -	\$ -	\$ -	\$ -
American Rescue Plan Act Funds	\$ 4,083,430	\$ -	\$ -	\$ -	\$ -	\$ -
Measure H Sales Tax (Used to Cover Budget Shortfall)	\$ -	\$ -	\$ 6,178,633	\$ 8,164,984	\$ 11,664,984	\$ 11,664,984
Additional Measure H Sales Tax (Supplemented for Lost ARPA Rev)	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Total Operating Revenues	\$ 167,709,471	\$ 173,783,034	\$ 181,520,050	\$ 188,129,637	\$ 197,619,606	\$ 204,551,000
Transfers In	\$ 628,640	\$ 1,322,750	\$ 3,598,292	\$ 1,665,597	\$ 2,248,484	\$ 1,898,484
TOTAL REVENUES	\$ 168,338,111	\$ 175,105,784	\$ 185,118,342	\$ 189,795,234	\$ 199,868,090	\$ 206,449,484
EXPENSES:						
Police Department	\$ (67,235,905)	\$ (68,465,822)	\$ (78,284,137)	\$ (90,991,084)	\$ (91,463,744)	\$ (99,537,968)
Fire Department	\$ (42,650,453)	\$ (45,316,347)	\$ (47,836,430)	\$ (53,017,960)	\$ (55,324,786)	\$ (59,348,335)
Oakdale Fire Contract Expense	\$ (4,887,470)	\$ (5,682,282)	\$ (5,914,804)	\$ (6,308,965)	\$ (6,859,874)	\$ (7,344,798)
Ceres Fire Contract Expense	\$ (5,198,194)	\$ (7,024,665)	\$ (7,389,465)	\$ (8,213,055)	\$ (8,698,935)	\$ (9,295,793)
Stanislaus Consolidated Fire Contract Expense	\$ (89,672)	\$ (303,540)	\$ (563,249)	\$ (389,263)	\$ (456,761)	\$ (496,231)
Turlock Fire Contract Expense	\$ (79,533)	\$ (284,874)	\$ (410,984)	\$ (322,840)	\$ (353,776)	\$ (361,284)
Salida Fire Contract Expense	\$ -	\$ (1,013,260)	\$ (1,824,752)	\$ (1,995,946)	\$ (2,305,922)	\$ (2,509,059)
Parks, Recreation, and Neighborhoods	\$ (12,727,450)	\$ (14,268,254)	\$ (14,960,745)	\$ (17,478,703)	\$ (16,087,604)	\$ (18,283,217)
Community and Economic Development	\$ (5,885,601)	\$ (6,621,648)	\$ (4,854,062)	\$ (6,552,935)	\$ (7,480,703)	\$ (7,867,184)
Engineering Services Department	\$ -	\$ -	\$ (1,108,878)	\$ (2,457,725)	\$ (3,038,315)	\$ (3,212,600)
Public Works	\$ 378	\$ 0	\$ -	\$ -	\$ -	\$ -
City Council	\$ (459,030)	\$ (502,817)	\$ (508,696)	\$ (764,802)	\$ (782,116)	\$ (816,650)
City Manager's Office	\$ (3,074,434)	\$ (3,000,027)	\$ (3,289,700)	\$ (3,163,353)	\$ (3,081,820)	\$ (3,266,412)
Human Resources	\$ (1,723,415)	\$ (1,869,759)	\$ (1,862,059)	\$ (2,145,466)	\$ (2,202,842)	\$ (2,335,478)
City Attorney's Office	\$ (1,888,725)	\$ (1,660,681)	\$ (1,917,766)	\$ (1,997,018)	\$ (1,994,354)	\$ (2,187,734)
City Clerk's Office	\$ (496,314)	\$ (1,018,372)	\$ (906,556)	\$ (1,319,215)	\$ (775,747)	\$ (1,153,826)
Office of Performance Management & Budget	\$ -	\$ -	\$ -	\$ (1,276,658)	\$ (1,303,553)	\$ (1,373,908)
Office of the City Auditor	\$ (103,761)	\$ (190,069)	\$ (337,993)	\$ (548,828)	\$ (600,740)	\$ (606,895)
Finance Department	\$ (5,401,302)	\$ (5,765,954)	\$ (5,709,342)	\$ (7,026,570)	\$ (7,733,583)	\$ (8,171,508)
Non-Departmental	\$ (445,865)	\$ (409,876)	\$ (418,800)	\$ (436,873)	\$ (435,500)	\$ (449,989)
Recommended Department Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Department Expenses	\$ (152,346,745)	\$ (163,398,245)	\$ (178,098,418)	\$ (206,407,257)	\$ (210,980,674)	\$ (228,618,869)
Closing the Shortfall Expenditure Adjustments			\$ -	\$ -	\$ 3,424,260	\$ 5,651,744
Other Expense Adjustments (Variance Rate)	\$ -	\$ -	\$ -	\$ 12,491,555	\$ 13,868,142	\$ 16,474,248
Transfers Out	\$ (11,848,774)	\$ (7,879,253)	\$ (8,857,078)	\$ (7,107,743)	\$ (6,229,818)	\$ (6,768,423)
TOTAL EXPENSES	\$ (164,195,519)	\$ (171,277,498)	\$ (186,955,496)	\$ (201,023,445)	\$ (199,918,090)	\$ (213,261,300)
Net Operating Surplus/Deficit	\$ 4,142,592	\$ 3,828,287	\$ (1,837,154)	\$ (11,228,211)	\$ (50,000)	\$ (6,811,817)
RESERVES:						
Beginning Fund Balance	\$ 30,899,092	\$ 39,419,125	\$ 43,247,412	\$ 41,526,981		
CAFR Adjustments	\$ 4,377,441		\$ 116,723	\$ -		
Ending Fund Balance	\$ 39,419,125	\$ 43,247,412	\$ 41,526,981	\$ 30,298,770		
Non-Spendable	\$ 2,341,984	\$ 2,341,984	\$ 1,974,551	\$ 1,974,551		
Restricted	\$ 8,157,536	\$ 8,157,536	\$ 10,088,574	\$ 10,088,574		
Committed for Emergency Reserves	\$ 18,397,817	\$ 18,397,817	\$ 18,397,817	\$ 18,397,817		
Assigned	\$ 579,390	\$ 579,390	\$ 1,620,627	\$ 1,620,627		
Unassigned Reserves	\$ 9,942,398	\$ 13,770,685	\$ 9,445,412	\$ (1,782,799)		
Unrestricted Reserves (Carryover at Year-End)	\$ 9,942,398	\$ 13,770,685	\$ 9,445,412	\$ (1,782,799)		
Emergency Reserves Running Balance	\$ 18,397,817	\$ 18,397,817	\$ 18,397,817	\$ 18,397,817		

City of Modesto
Surface Transportation Fund Operating ProForma
FY 2026 Proposed - Including SB1 and MOE

	10/11/2022	12/5/2023	12/6/2024		1	2	3	4	5
	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Budget FY 2025	Proposed FY 2026	Projection FY 2027	Projection FY 2028	Projection FY 2029	Projection FY 2030
1700 Surface Transportation Fund									
Beginning Fund Balance	487,673	329,003	653,937	498,725	557,295	557,295	557,295	557,295	557,295
Operating Revenues by Cost Center									
53110 PW - Streets Services Administration	63	71	53	-	-	-	-	-	-
53130 PW - Streets Maintenance	12,668	87,762	104,869	71,854	89,247	90,139	91,041	91,951	92,871
53134 PW - Surface Transportation Administration	372,172	497,026	743,441	882,190	963,939	983,218	1,002,882	1,022,940	1,043,399
53142 PW - Curbs, Gutter & Sidewalks	760	129,014	23,733	53,728	16,007	16,167	16,328	16,492	16,656
53510 PW - Traffic Engineering (14510)	113,017	123,256	132,771	129,165	167,947	171,306	174,732	178,226	181,791
53540 PW - Electrical Division (14540)	226,529	251,442	373,389	297,976	361,027	368,248	375,613	383,125	390,788
53550 PW - Traffic Operations (14560)	34,158	7,504	11,575	17,746	4,553	4,599	4,644	4,691	4,738
SubTotal	759,367	1,096,076	1,389,831	1,452,659	1,602,719	1,633,676	1,665,240	1,697,425	1,730,242
Transfers-In by Cost Center									
60100 General Fund									
53520 - PW - Electrical Utility Costs (14520)	1,500	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600
61420 Measure L/Senate Bill Maintenance of Effort		1,219,826		1,202,251	639,467	658,610	644,692	653,908	647,590
53130 - PW - Streets Maintenance	830,728		1,169,566						
53142 - PW - Curbs, Gutter & Sidewalks	-								
53510 - PW - Traffic Engineering (14510)	-								
53540 - PW - Electrical Division (14540)	314,097								
53550 - PW - Traffic Operations (14560)									
61730 Gas Tax Fund					11,613,688	16,217,973	16,575,235	16,912,862	17,269,257
53110 - PW - Streets Services Administration	309,326	348,703	323,728	430,870					
53130 - PW - Streets Maintenance	2,537,937	2,978,699	4,062,401	3,451,535					
53134 - PW - Surface Transportation Administration	100,082	22,401	87,752	16,923					
53142 - PW - Curbs, Gutter & Sidewalks	1,341,318	890,399	2,030,514	2,179,719					
53510 - PW - Traffic Engineering (14510)	841,495	879,382	972,723	1,622,499					
53520 - PW - Electrical Utility Costs (14520)	788,537	832,705	878,449	835,656					
53540 - PW - Electrical Division (14540)	1,834,582	2,009,551	2,284,021	3,221,716					
53550 - PW - Traffic Operations (14560)	863,674	834,045	1,395,041	1,503,490					
59999 - PW - Capital Projects 101304-Upgrade High Voltage	797,629	912,354	43,255	194,251					
59999 - PW - Capital Projects 101421-Video Detection Cameras Downtown SB1		510,313	568,850	31,150					
59998 - PW-Non-Capital Projects - 101515 Upgrade High Voltage FY 23/24			963,980	203,060					
59998 - PW-Non-Capital Projects - 101616 Upgrade High Voltage - FY 24/25				796,940					
59998 - PW-Non-Capital Projects - 101636 - FY 24-25 SB1 Video Detection				200,000					
61740 Garbage Franchise Fees - Streets Fund									
53130 - PW - Streets Maintenance	1,200,000	1,350,000	1,500,000	1,500,000	4,799,971	1,922,281	1,922,281	1,922,281	1,922,281
SubTotal	11,760,904	12,789,977	16,281,880	17,391,662	17,054,727	18,800,464	19,143,807	19,490,651	19,840,728
Total	12,520,271	13,886,053	17,671,711	18,844,321	18,657,446	20,434,140	20,809,048	21,188,076	21,570,970
Operating Expenses by Cost Center									
53110 PW - Streets Services Administration	309,389	348,865	435,608	430,870	540,465	567,525	578,876	590,453	602,262
53130 PW - Streets Maintenance	4,580,504	4,950,555	6,864,602	6,724,367	7,622,613	9,034,845	9,215,542	9,399,853	9,587,850
53134 PW - Surface Transportation Administration	472,254	520,833	786,635	827,447	963,939	983,218	1,002,882	1,022,940	1,043,399
53142 PW - Curbs, Gutter & Sidewalks	1,342,078	1,271,845	2,107,358	2,233,446	2,530,268	2,698,898	2,752,876	2,807,933	2,864,092
53510 PW - Traffic Engineering (14510)	948,713	998,518	1,168,985	1,751,665	1,262,454	1,199,857	1,223,854	1,248,331	1,273,298
53520 PW - Electrical Utility Costs (14520)	790,037	834,305	880,049	837,256	928,478	929,956	948,555	967,526	986,877
53540 PW - Electrical Division (14540)	2,341,224	2,217,698	2,583,958	3,519,693	3,597,128	3,731,233	3,805,858	3,881,975	3,959,614
53550 PW - Traffic Operations (14560)	885,893	1,275,814	1,420,571	1,521,236	1,618,929	1,710,796	1,745,012	1,779,912	1,815,510
Vacancy Rate -5%				(368,502)	(406,828)	(422,188)	(464,407)	(510,847)	(561,932)
59998 PW-Non-Capital Projects - 101304 - Upgrade High Voltage FY 20/21	861,535	859,911	30,347	-	-	-	-	-	-
59998 PW-Non-Capital Projects - 101421 Video Detection Cameras Downtown SB1		510,313	568,850	31,150	-	-	-	-	-
59998 PW-Non-Capital Projects - 101515 Upgrade High Voltage FY 23/24			979,960	203,060	-	-	-	-	-
59998 PW-Non-Capital Projects - 101616 Upgrade high Voltage - FY 24/25				796,940	-	-	-	-	-
59998 PW-Non-Capital Projects - 101636 - FY 24-25 SB1 Video Detection				213,320	-	-	-	-	-
SubTotal	12,531,627	13,788,656	17,826,923	18,721,947	18,657,446	20,434,140	20,809,048	21,188,076	21,570,970
Total	12,678,941	13,788,656	17,826,923	18,721,947	18,657,446	20,434,140	20,809,048	21,188,076	21,570,970
Surplus/Deficit Ending Fund Balance	329,003	426,399	498,725	621,099	557,295	557,295	557,295	557,295	557,295
ACFR Adjustment		227,539	-						
1720 Streets LTF Fund - Prop 42									

City of Modesto
Surface Transportation Fund Operating ProForma
FY 2026 Proposed - Including SB1 and MOE

		10/11/2022	12/5/2023	12/6/2024		1	2	3	4	5
		Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Budget FY 2025	Proposed FY 2026	Projection FY 2027	Projection FY 2028	Projection FY 2029	Projection FY 2030
1700	Surface Transportation Fund									
	Beginning Fund Balance	487,673	329,003	653,937	498,725	557,295	557,295	557,295	557,295	557,295
	Beginning Balance	44,655	42,706	55,222	70,996	70,761	70,761	70,761	70,761	70,761
	Revenue/Transfers In	(1,950)	9,774	15,774						
	Expenses/Transfers Out	-								
	Ending Balance	42,706	52,480	70,996	70,996	70,761	70,761	70,761	70,761	70,761
	ACFR Adjustment	1,740	2,742							
1730	Gas Tax Fund									
	Beginning Balance	6,606,135	6,789,461	6,581,222	4,665,757	2,341,503	3,225,778	(191,033)	(3,488,413)	(6,720,892)
	Road Maintenance Rehab Funds (2017 Act) - SB1	4,415,701	4,888,093	5,123,044	5,776,556	6,042,708	6,518,185	7,008,203	7,514,679	7,990,413
	Revenue/Transfers In	4,944,372	5,517,624	6,660,827	6,006,474	6,455,254	6,282,978	6,269,651	6,165,704	6,165,704
	Available for Current Year Spending	15,966,207	17,195,178	18,365,093	16,448,787	14,839,465	16,026,941	13,086,822	10,191,970	7,435,225
	Expenses/Transfers Out	8,616,950	8,848,326	12,031,557	13,689,469	11,613,688	16,217,973	16,575,235	16,912,862	17,269,257
	Reserved for CIP Projects (Transfer in from 1730)									
	New CIP High Voltage Lights									
	<i>Transfer to Fund 3160 Projects</i>			88,623						
	<i>Project 101166 - Upgrade HVC - City Staff</i>	823	575							
	<i>Project 101304 - Upgrade High Voltage FY 20/21</i>	797,629	859,911	30,347						
	<i>Project 101421 - Video Detection Cameras Downtown SB1</i>		510,313	568,850						
	<i>Project 101515 - Upgrade High Voltage FY 23/24</i>		-	979,960	203,060					
	<i>Project 101616 Upgrade high Voltage - FY 24/25</i>				796,940					
	<i>Project 101636 - FY 24-25 SB1 Video Detection</i>				213,319					
	Ending Balance	6,550,240	6,976,052	4,665,757	1,545,999	3,225,778	(191,033)	(3,488,413)	(6,720,892)	(9,834,032)
	ACFR Adjustment	239,221	(394,830)							
1740	Garbage Franchise Fees - Streets Fund									
	Beginning Balance	817,102	1,264,996	1,897,820	2,455,409	2,877,690	-	-	-	-
	Revenue/Transfers In	1,619,953	2,089,301	2,057,589	1,922,281	1,922,281	1,922,281	1,922,281	1,922,281	1,922,281
	Expenses/Transfers Out	1,200,000	1,350,000	1,500,000	2,500,000	4,799,971	1,922,281	1,922,281	1,922,281	1,922,281
	Ending Balance	1,237,055	2,004,297	2,455,409	1,877,690	-	-	-	-	-
	ACFR Adjustment	13,970	(106,477)							
	Ending Fund Balances									
	1700 - Surface Transportation	329,003	653,937	498,725	621,099	557,295	557,295	557,295	557,295	557,295
	1720 - Streets LTF	44,446	55,222	70,996	70,996	70,761	70,761	70,761	70,761	70,761
	1730 - Gas Tax	6,789,461	6,581,222	4,665,757	1,545,999	3,225,778	(191,033)	(3,488,413)	(6,720,892)	(9,834,032)
	1740 - Garbage Franchise Fees - Streets Fund	1,251,025	1,897,820	2,455,409	1,877,690	-	-	-	-	-
	Total Ending Fund Balances	8,413,935	9,188,201	7,690,888	4,115,785	3,853,834	437,023	(2,860,357)	(6,092,836)	(9,205,976)

Last Updated: March 26, 2025

Fleet Management Fund (5400)
4/3/2025

Fiscal Year	Actuals 21-22	Actuals 22-23	Actuals 23-24	Budget 24-25	Proposed 25-26	Projected 26-27	Projected 27-28	Projected 28-29	Projected 29-30
Beginning Fund Balance	\$ 1,918,658	\$ (2,110,070)	\$ (2,604,469)	\$ (2,333,399)	\$ (2,250,587)	\$ (524,561)	\$ 295,109	\$ 659,716	\$ 667,261
Revenues	\$ 12,728,797	\$ 14,737,398	\$ 19,705,028	\$ 22,522,568	\$ 26,865,306	\$ 28,973,722	\$ 29,363,281	\$ 29,876,179	\$ 30,664,965
Expense	\$ 16,840,837	\$ 14,431,897	\$ 18,508,518	\$ 22,852,563	\$ 25,139,280	\$ 28,154,052	\$ 28,998,674	\$ 29,868,634	\$ 30,764,693
ACFR Adjustments	\$ 83,312	\$ (799,900)	\$ (925,441)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ (2,193,382)	\$ (1,804,569)	\$ (1,407,958)	\$ (2,663,394)	\$ (524,561)	\$ 295,109	\$ 659,716	\$ 667,261	\$ 567,533

Airport Operating Fund Proforma (4310)
5/8/2025

Fiscal Year	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Proposed FY 25-26	Projected FY 26-27	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30
Beginning Fund Balance	\$ 1,019,902	\$ 1,205,898	\$ 1,584,603	\$ 2,331,650	\$ 2,533,948	\$ 2,552,632	\$ 2,464,949	\$ 2,328,109	\$ 2,138,759
Revenues	\$ 1,104,821	\$ 1,616,347	\$ 1,705,437	\$ 1,584,252	\$ 1,509,326	\$ 1,492,429	\$ 1,522,278	\$ 1,552,723	\$ 1,583,778
Expense	\$ 957,953	\$ 1,205,276	\$ 1,051,623	\$ 1,381,954	\$ 1,490,642	\$ 1,580,112	\$ 1,659,118	\$ 1,742,073	\$ 1,829,177
ACFR Adjustments	\$ 39,128	\$ (32,366)	\$ 93,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,205,898	\$ 1,584,603	\$ 2,331,650	\$ 2,533,948	\$ 2,552,632	\$ 2,464,949	\$ 2,328,109	\$ 2,138,759	\$ 1,893,359

County Aircraft Tax Proforma (4330)

5/8/2025

Fiscal Year	Actuals FY21-22	Actuals FY 22-23	Actuals FY 23-24	Budget FY 24-25	Proposed FY 25-26	Proposed FY 26-27	Projected FY 27-28	Projected FY 28-29	Projected FY 29-30	Projected FY 30-31
Beginning Fund Balance	\$ 827,014	\$ 1,339,368	\$ 1,516,274	\$ 1,856,044	\$ 1,175,645	\$ 1,270,645	\$ 1,365,645	\$ 1,487,895	\$ 1,610,144	\$ 1,732,392
Revenues	\$ 181,078	\$ 270,900	\$ 400,487	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
Expense	\$ (290,679)	\$ 65,507	\$ 60,718	\$ 358,150	\$ 85,000	\$ 85,000	\$ 57,750	\$ 57,751	\$ 57,752	\$ 57,753
ACFR Adjustments	\$ 40,598	\$ (28,488)	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,339,368	\$ 1,516,274	\$ 1,856,044	\$ 1,677,894	\$ 1,270,645	\$ 1,365,645	\$ 1,487,895	\$ 1,610,144	\$ 1,732,392	\$ 1,854,639

**City of Modesto
Wastewater Fund ProForma**

		2.5% CanSeg (3.5% all other) 3.5%	2.5% CanSeg (3.5% all other) 3.5%	2.5% CanSeg (3.5% all other) 3.5%	2.5% CanSeg (3.5% all other) 3.5%	2.5% CanSeg (3.5% all other) 3.5%	2.5% CanSeg (3.5% all other) 3.5%	0%	0%
Rate Increase Date	N/A Actual FY 2022	7/1/22 (4/12/22 Council) Actuals FY 2023	7/1/23 (4/12/22 Council) Actuals FY 2024	7/1/24 (4/12/22 Council) Budget FY 2025	7/1/25 (4/12/22 Council) Proposed FY 2026	7/1/26 (4/12/22 Council) Projected FY 2027	N/A Projected FY 2028	N/A Projected FY 2029	
Operating Revenues by Account									
Service Charges									
CS - PW - Residential Sewer Service	36,897,292	38,446,722	40,343,896	41,185,090	42,626,568	44,118,498	44,118,498	44,118,498	
CS - PW - Commercial Sewer Service	8,493,611	8,413,143	8,588,411	9,012,369	9,327,802	9,654,275	9,654,275	9,654,275	
CS - PW - Empire Sanitary District	-	-	-	-	-	-	-	-	
CS - PW - Septic Tank Pumping	1,055,709	1,008,462	1,102,579	1,080,290	1,118,100	1,157,233	1,157,233	1,157,233	
CS - PW - Industrial Sewer Service	14,543,565	12,780,730	15,657,457	13,692,037	14,170,224	14,666,182	14,666,182	14,666,182	
CS - Broker Fees and Reimbursements	607,749	666,138	-	-	102,000	-	-	-	
Cannery Secondary Scalping	-	-	-	-	-	-	-	-	
Intergov - Local - Del Puerto Water District (Debt Service)	1,152,162	1,152,162	1,154,016	1,156,340	1,158,910	1,159,250	1,152,162	1,152,162	
Intergov - Local - Del Puerto Water District (DS Cost Savings)	-	-	-	-	-	-	-	-	
Intergov - Local - Del Puerto Water District (O & M)	912,682	1,033,255	1,016,001	1,085,904	900,000	900,000	1,045,029	1,067,430	
Intergov - Other Government Agencies (DPWD Water Sales)	448,770	433,410	471,193	495,000	400,000	400,000	495,000	495,000	
Intergov - Local - City of Turlock	87,928	59,547	84,621	65,018	72,500	76,000	-	-	
SubTotal	\$ 64,199,468	\$ 63,993,569	\$ 68,418,174	\$ 67,772,048	\$ 69,876,104	\$ 72,131,438	\$ 72,288,379	\$ 72,310,779	
Interest Income									
Interest Revenue on Bank Accounts	938,078	1,574,588	2,373,873	-	-	-	-	-	
Interest Trustee/Investment Earnings	-	-	-	-	-	-	-	-	
SubTotal	\$ 938,078	\$ 1,574,588	\$ 2,373,873	\$ -	\$ -	\$ -	\$ -	\$ -	
Rental Income									
Lease of Land	479,700	367,753	447,578	-	497,700	497,700	497,700	497,700	
Miscellaneous Lease	27,376	26,548	61,139	25,044	25,044	25,044	25,044	25,044	
SubTotal	\$ 507,076	\$ 394,300	\$ 508,717	\$ 25,044	\$ 522,744	\$ 522,744	\$ 522,744	\$ 522,744	
Direct Charges/Cost Distribution									
Interfund Charges - Service Credit Labor Charges	1,663,397	1,864,298	1,880,355	3,135,650	3,566,645	3,869,220	3,946,604	4,025,536	
Interfund Charges - Equipment Rental	24,274	19,093	14,026	21,976	42,286	43,553	44,424	45,313	
SubTotal	\$ 1,711,945	\$ 1,883,391	\$ 1,894,381	\$ 3,157,626	\$ 3,608,931	\$ 3,912,773	\$ 3,991,028	\$ 4,070,849	
Miscellaneous Income									
Wastewater Developmental Fees (4211-42500)	1,138,868	877,682	766,400	565,500	565,500	565,500	565,500	565,500	
Other/FMV	(3,916,688)	(816,434)	3,563,329	120,000	-	-	-	-	
SubTotal	\$ (2,777,820)	\$ 61,248	\$ 4,329,729	\$ 685,500	\$ 565,500	\$ 565,500	\$ 565,500	\$ 565,500	
Transfers-In by Account									
General Fund (Repayment of InterFund Loan)	378,000	378,000	330,973	-	-	-	-	-	
Transfer in from Fund 4235 (Excess Cash from Principal Retirement)	-	-	856,945	-	-	-	-	-	
Compost Fund (Repayment of InterFund Loan)	44,056	44,039	50,616	48,236	49,590	48,375	47,880	47,025	
JT (Repayment of JTF Interfund Loan)	94,509	93,909	94,959	91,437	-	-	-	-	
SubTotal	\$ 516,565	\$ 515,949	\$ 1,333,493	\$ 48,236	\$ 49,590	\$ 48,375	\$ 47,880	\$ 47,025	
Total	\$ 65,095,312	\$ 68,423,044	\$ 78,858,367	\$ 71,688,454	\$ 74,622,869	\$ 77,180,830	\$ 77,415,531	\$ 77,516,897	
Operating Expenses by Cost Center									
Projected Fiscal Years assume a 2% annual growth									
UPP - Wastewater General	690,838	660,213	890,650	739,022	712,149	713,469	727,738	742,293	
UPP - Wastewater Utility Billing and Collections	1,024,446	1,028,805	1,042,114	1,517,158	1,773,712	1,843,003	1,879,863	1,917,460	
UTL - Wastewater Engineering Design	513,521	483,126	387,070	716,504	1,402,491	1,483,944	1,513,623	1,543,895	
UPP - Capital Improvement Services	511,900	462,522	515,595	757,700	784,978	815,273	831,578	848,210	
UTL - Construction Administration	2,746	1,129	820	-	-	-	-	-	
UPP - Wastewater System Analysis	16,425	94,904	76,053	171,233	171,682	178,706	182,280	185,926	
UPP - Sphere of Influence Area Expansion	466	587	5,146	2,768	6,005	6,187	6,311	6,437	
UPP - Wastewater Rate Analysis	147,366	53,529	6,147	32,980	3,853	3,970	4,049	4,130	
UPP - Wastewater Services Administration	1,149,300	1,527,725	2,481,069	2,840,616	3,113,404	3,232,919	3,297,577	3,363,529	
UPP - Laboratory Services	1,158,035	1,183,149	1,187,540	1,549,436	1,525,969	1,589,961	1,621,760	1,654,195	
UPP - Environmental Services	1,200,588	1,113,252	1,095,486	1,874,028	1,987,221	2,108,704	2,150,878	2,193,896	
UPP - Sewer Collections	5,986,555	7,112,096	7,515,513	9,703,388	10,309,108	10,904,468	11,122,557	11,345,009	
UPP - Sewer Lateral Cost Sharing Program	3,572	8,466	4,320	80,010	101,448	104,418	106,506	108,636	
UPP - Wastewater Plant Operations	3,842,130	3,772,527	4,679,546	5,822,324	5,548,983	5,639,328	5,752,115	5,867,157	
UPP - Sutter Plant Maintenance	3,426,712	3,847,836	11,942,758	15,336,592	15,354,763	15,998,617	16,318,589	16,644,961	
UPP - Cannery Segregation Line	239,402	261,934	507,731	695,173	635,619	647,586	660,538	673,748	
UTL - NVRWP (North Valley Regional Recycled Water Program)	943,119	895,590	1,055,674	1,103,314	1,093,343	1,098,068	1,120,029	1,142,430	
UPP - Wastewater Developmental Fees	-	-	-	-	-	-	-	-	
Non-Capital Projects	2,290,853	887,115	2,009,623	4,842,612	4,939,464	5,038,254	5,139,019	5,241,799	
Parklawn Sewer Improvements (MY Account)	-	36,375	5,472	-	-	-	-	-	
Airport Neighborhood Sewer(MY Account)	-	35,381	32,460	-	-	-	-	-	
SubTotal	\$ 31,780,398	\$ 32,056,499	\$ 35,440,788	\$ 47,784,857	\$ 49,464,192	\$ 51,406,875	\$ 52,435,012	\$ 53,483,712	
Transfers-Out by Account									
General Fund	68,640	68,640	68,640	68,640	68,640	68,640	68,640	68,640	
Transfer to Water Fund	-	-	260,954	-	-	-	-	-	
Transfer to Water Fund - CIP Projects	-	-	616,650	-	-	-	-	-	
Transfer to Sewer Fund (4280) 101313	-	146,074	3,251,701	-	-	-	-	-	
Transfer to 4210 (Excess Cash from Principal Retirement)	-	-	856,945	-	-	-	-	-	
Misc Transfer	9,636	(4,657,020)	-	-	-	-	-	-	
Closing of Debt Service Fund 4245-SRF Tertiary Treatment	84,966	-	-	-	-	-	-	-	
Transfer Out to HR Insurance Funds	208,565	-	-	-	-	-	-	-	
SubTotal	\$ 371,807	\$ (4,442,306)	\$ 5,054,890	\$ 68,640	\$ 68,640	\$ 68,640	\$ 68,640	\$ 68,640	
Total	\$ 32,152,205	\$ 27,614,193	\$ 40,495,679	\$ 47,853,497	\$ 49,532,832	\$ 51,475,515	\$ 52,503,652	\$ 53,552,352	
Net Operating Surplus/Deficit	\$ 32,943,107	\$ 40,808,851	\$ 38,362,688	\$ 23,834,957	\$ 25,090,036	\$ 25,705,315	\$ 24,911,879	\$ 23,964,545	

Debt Service

2005 Series A & B Bonds	-	-	-	-	-	-	-	-
2006 Series A Bonds	-	-	-	-	-	-	-	-
SRF Recycled Water	1,154,447	1,158,065	1,137,505	1,156,339	1,158,867	1,159,173	1,152,162	1,152,162
2015 Wastewater Revenue/Refunding Revenue Bonds	2,777,113	2,778,010	976,526	915,769	-	-	-	-
SRF Loan Payments: Phase 2 - Tertiary Treatment Project (2011)	-	-	-	-	-	-	-	-
2018A Refunding Bonds (2006A)	559,236	562,456	558,465	562,529	1,253,697	756,323	1,242,900	1,247,775
Series 2020A Bonds (2011 State Loan Refunding)	6,464,587	6,468,403	6,462,023	6,469,629	6,469,747	6,006,923	6,895,000	6,893,125

	Actual FY 2022	Actuals FY 2023	Actuals FY 2024	Budget FY 2025	Proposed FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029
Series 2020B Bonds (2011 State Loan Refunding)	1,277,048	1,279,212	1,278,235	1,280,629	1,280,747	1,744,213	843,536	843,536
Future Indebtedness (60M Bond)	-	-	-	-	1,650,104	3,642,875	3,640,125	3,640,250
Bond Cost of Issuance (60M Bond)	-	-	-	-	469,725	-	-	-
Total	\$ 12,232,431	\$ 12,246,146	\$ 10,412,754	\$10,384,895	\$12,282,887	\$13,309,507	\$13,773,723	\$13,776,848
Debt Service Coverage Ratio								
Must Remain Above 1.5	2.69	3.33	3.68	2.30	2.04	1.93	1.81	1.74
Capital Projects								
Project Expenses	8,385,751	28,562,280	44,281,989	32,805,000	72,655,000	63,000,000	45,910,000	33,425,000
Bond Funding	-	-	-	-	(10,000,000)	(20,000,000)	(20,000,000)	(10,000,000)
SRF Loan Funding	-	-	-	-	-	-	-	-
Grant Funding	(61,232)	(907,520)	(5,104,158)	(10,000,000)	-	-	-	-
Misc Revenue	337,991	(22,800)	(100,700)	-	-	-	-	-
Pay as You Go CIP Total	\$ 8,662,510	\$ 27,631,960	\$ 39,077,131	\$ 22,805,000	\$ 62,655,000	\$ 43,000,000	\$ 25,910,000	\$ 23,425,000
Retained Earnings Calculation								
Beginning Unrestricted Retained Earnings	103,192,814	120,785,155	119,144,486	104,727,056	95,372,118	45,524,267	14,920,075	148,232
Net Operating Surplus/Deficit	32,943,107	40,808,851	38,362,688	23,834,957	25,090,036	25,705,315	24,911,879	23,964,545
Total Debt Service	(12,232,431)	(12,246,146)	(10,412,754)	(10,384,895)	(12,282,887)	(13,309,507)	(13,773,723)	(13,776,848)
Pay as You Go CIP - Out Years	(8,662,510)	(27,631,960)	(39,077,131)	(22,805,000)	(62,655,000)	(43,000,000)	(25,910,000)	(23,425,000)
ACFR Adjustment	5,544,176	(2,571,415)	(3,290,233)	-	-	-	-	-
Ending Unallocated Retained Earnings	\$ 120,785,155	\$ 119,144,486	\$ 104,727,056	\$ 95,372,118	\$ 45,524,267	\$ 14,920,075	\$ 148,232	\$ (13,089,071)
Minimum Reserve								
Target Cash - 50% of Annual Operating Costs:	16,076,103	13,807,096	20,247,839	23,926,749	24,766,416	25,737,757	26,251,826	26,776,176
Required Reserve - One SRF Loan Payment	1,154,447	1,158,065	1,137,505	1,156,339	1,158,867	1,159,173	1,152,162	1,152,162
Minimum Reserve	\$ 17,230,550	\$ 14,965,161	\$ 21,385,344	\$25,083,088	\$25,925,283	\$26,896,930	\$27,403,988	\$27,928,338

Storm Drain Fund Proforma (4480)

	Actuals 21-22	Actuals 22-23	Actuals 23-24	Budget 24-25	Proposed 25-26	Projected 26-27	Projected 27-28	Projected 28-29	Projected 29-30
Sources									
1	Operating Revenue	\$5,516,402	\$5,561,054	\$5,613,895	\$5,468,152	\$5,450,000	\$5,430,940	\$5,430,940	\$5,430,940
2	Interfund Labor/Equipment	\$131,589	\$166,185	\$128,519	\$344,776	\$291,713	\$156,265	\$156,265	\$156,265
3	Misc	-\$263,946	\$55,097	\$222,847		\$0	\$0	\$0	\$0
4	Interest Income	\$66,028	\$111,120	\$167,726	\$55,000	\$55,000	\$62,743	\$54,381	\$28,237
5	Source Water Protection Program (see note 2)	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	\$700,000
6	Total Revenue/Other Sources	\$6,150,073	\$6,593,456	\$6,832,987	\$6,567,928	\$6,496,713	\$6,349,948	\$6,341,586	\$6,315,442
Uses									
7	41210 - Storm Drain General	\$65,462	\$59,699	\$77,178	\$86,039	\$88,331	\$92,834	\$94,691	\$96,584
8	41220 - Storm Drain Util Bill/Collect	\$344,402	\$336,852	\$353,224	\$504,669	\$452,713	\$453,226	\$462,291	\$471,536
9	43120 - Storm Drain System Analysis	\$7,100	\$30,271	\$41,295	\$168,765	\$155,146	\$164,930	\$168,229	\$171,593
10	53115 - Storm Drainage Leaf Collection	\$445,326	\$558,257	\$574,799	\$731,102	\$774,335	\$688,169	\$701,932	\$715,971
11	53150 - Street Sweeping	\$1,561,221	\$1,660,788	\$1,887,196	\$2,278,197	\$2,402,315	\$2,534,986	\$2,585,686	\$2,637,399
12	44111 - Storm Water Compliance (54114)	\$530,437	\$709,573	\$924,830	\$1,229,084	\$1,394,355	\$1,620,087	\$1,652,489	\$1,685,539
13	44222 - Storm Water Collections (54222)	\$2,643,035	\$2,944,112	\$2,618,116	\$3,634,716	\$3,037,021	\$3,128,388	\$3,190,956	\$3,254,775
14	44311 - Storm Water Lift Stations (54311)	-\$21,361	\$209,232	\$159,747	\$280,463	\$305,503	\$304,047	\$310,128	\$316,330
15	Total Operating Expenditures	\$5,575,621	\$6,508,783	\$6,636,386	\$8,913,035	\$8,609,719	\$8,986,667	\$9,166,400	\$9,349,728
	Transfer Out to Fund 4100			\$22,368					
	Transfer Out to Fund 5510	\$7,611							
20	Total Expenditure/Other Uses	\$5,583,232	\$6,508,783	\$6,658,753	\$8,913,035	\$8,609,719	\$8,986,667	\$9,166,400	\$9,349,728
Capital Improvement Program									
22	100696 Storm Drain Master Plan (Closed)	\$29,072	\$1,006						
	101454 UTL-Storm Drain - Grant Research and Writing			\$314					
29	Total CIP	\$29,072	\$1,006	\$314	\$0	\$0	\$0	\$0	\$0
Fund Balance Calculation									
30	Beginning Fund Balance Earnings	\$7,813,124	\$8,086,917	\$8,089,819	\$8,264,052	\$7,597,515	\$5,484,509	\$2,847,790	\$22,976
31	Net Increase (decrease)	\$537,768	\$83,666	(\$174,234)	\$2,345,107	(\$2,113,006)	(\$2,636,719)	(\$2,824,814)	(\$3,034,286)
32	CAFR Adjustment	(\$263,975)	(\$80,765)	\$0		\$0	\$0	\$0	\$0
33	Net Fund Balance	\$8,086,917	\$8,089,819	\$8,264,052	\$5,918,946	\$5,484,509	\$2,847,790	\$22,976	\$3,011,311
34	Target Cash @ 25% of Operating Costs:	\$1,395,808	\$1,627,196	\$1,664,688	\$2,228,259	\$2,152,430	\$2,246,667	\$2,291,600	\$2,337,432

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

note 2: water source protection program transfers in from the water fund steady at \$700K annually, this will increase to the Council adopted maximum amount of \$2.7 million when funding is available from the water

Information & Technology Services Proforma (5230)

April 4, 2025

Fiscal Year	2022-23 Actuals	2023-24 Actuals	2024-25 Current Budget	2025-26 Proposed	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Beginning Fund Balance	3,318,919	4,165,615	5,123,093	4,197,364	1,209,747	(2,211,890)	(1,461,890)	(711,890)
Revenues	8,582,807	10,623,729	11,100,132	12,002,018	12,583,974	17,226,204	17,716,327	18,221,153
Expenses	7,667,295	9,668,751	15,327,150	14,989,634	16,005,611	16,476,204	16,966,327	17,471,153
ACFR Adjustments	(68,815)	2,499	-	-	-	-	-	-
Ending Fund Balance	4,165,615	5,123,093	896,075	1,209,747	(2,211,890)	(1,461,890)	(711,890)	38,110

City of Modesto - Water Fund Proforma

Rate Increase Date	Effective date of	Effective date of				Effective date of	Effective date of	Effective date of	Effective date of	No PROP 218	No PROP 218
	10/1/2021, approved on 4/6/2021; deferred to FY22 due to COVID-19 economic impacts)	No PROP 218	Effective date of 10/1/2023, approved on 8/22/2023 per resolution 2023-391	Effective date of 1/1/2025, approved on 8/22/2023 per resolution 2023-391	Effective date of 1/1/2026, approved on 8/22/2023 per resolution 2023-391	Effective date of 1/1/2027, approved on 8/22/2023 per resolution 2023-391	Effective date of 1/1/2028, approved on 8/22/2023 per resolution 2023-391	No PROP 218	No PROP 218		
Rate Increase	2.00%	0.00%	4.50%	4.50%	4.50%	4.50%	4.50%	0.00%	0.00%		
	Actual 2022	Actuals 2023	Actuals 2024	Budget 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030		
	No PROP 218 (deferred from FY21)	No PROP 218						No PROP 218	No PROP 218		
REVENUES											
Charges for Services	79,318,075	76,795,929	80,556,147	82,368,660	86,075,250	89,948,636	93,996,325	96,064,704	96,064,704		
Misc Revenue	135,665	7,484	15,607	15,919	16,238	16,562	16,894	17,231	17,576		
Refunds, Damages, and Cost Recovery/ Other	(4,141,774)	53,974	80,714	11,500	11,730	11,965	12,204	12,448	12,697		
Water Fund Development Fees	1,194,261	1,337,878	1,731,616	1,278,000	1,303,560	1,329,631	1,356,224	1,383,348	1,411,015		
Interest Income	971,868	890,334	5,426,475	1,500,000	1,545,000	1,591,350	1,639,091	1,688,263	1,738,911		
Legal Settlement	1,005,890	240,978	238,052	-	-	-	-	-	-		
Rental Income	42,787	42,274	42,983	42,000	42,840	43,697	44,571	45,462	46,371		
Service credits	3,405,150	2,797,201	3,528,249	4,180,554	4,741,378	4,836,206	4,932,930	5,031,588	5,132,220		
Sale of Fixed Asset	14,068	42,557	33,608	-	-	-	-	-	-		
Project Revenue	-	-	387,704	635,656	-	-	-	-	-		
Utility Assistance Fee	138,725	178,670	229,650	353,950	-	-	-	-	-		
GF Transfer Parks P&I (paid off in FY19)	-	-	-	-	-	-	-	-	-		
Misc Transfers In	-	-	-	-	-	-	-	-	-		
Repayment of Carpenter Road Landfill mitigation loan - Advance 16A/B/C	658,001	670,964	694,400	678,280	663,710	649,140	634,570	634,570	634,570		
GROSS OPERATING REVENUES	82,742,716	83,058,243	92,965,205	91,064,519	94,399,706	98,427,187	102,632,807	104,877,615	105,058,064		
OPERATING EXPENSES											
12460 FIN Cashiering	680,347	769,287	836,916	1,089,901	1,217,740	1,278,627	1,342,558	1,409,686	1,480,171		
12461 FIN City Services for StanRTA	29,128	-	-	-	-	-	-	-	-		
12470 FIN Utilities & Collections	2,098,214	2,139,653	2,195,219	2,931,893	3,482,888	3,657,032	3,839,884	4,031,878	4,233,472		
12475 FIN Utility Assistance Programs	920,434	1,088,762	1,748,260	2,500,392	3,024,370	3,175,589	3,334,368	3,501,086	3,676,141		
12480 FIN Customer Service Administration	-	-	-	-	-	-	-	-	-		
41010 UPP Administration	775,145	963,674	1,388,707	1,458,612	1,514,896	1,590,641	1,670,173	1,753,681	1,841,366		
41320 UPP Utility Billing and Collections	-	-	-	-	-	-	-	-	-		
41410 UPP Water General	314,169	330,544	348,924	433,007	479,369	503,337	528,504	554,930	582,676		
41420 UPP Water Billing & Collections	184,034	158,596	171,896	287,108	392,585	412,214	432,825	454,466	477,190		
42024 UTL Water Engineering Design	887,433	827,772	1,039,797	1,200,010	1,364,489	1,432,713	1,504,349	1,579,567	1,658,545		
42026 UTL Wastewater Engineering Design	-	-	-	-	-	-	-	-	-		
42100 UPP Water PCE Litigation	-	-	-	-	-	-	-	-	-		
42200 UPP Water Zone1 Revenue	-	-	-	-	-	-	-	-	-		
43010 UPP Ground Water Management Plan	60,473	68,921	107,498	166,965	135,644	142,426	149,548	157,025	164,876		
43020 UPP Water System Analysis	74,466	114,206	131,238	188,520	179,060	188,013	197,414	207,284	217,649		
43030 UPP Urban Water Management Plan	21,334	34,969	23,433	51,749	255,636	268,418	281,839	295,931	310,727		
43040 UPP Water Quality Study	222	10,196	3,245	80,805	86,166	90,474	94,998	99,748	104,735		
43060 UPP Capital Planning	505,413	642,607	739,430	1,024,024	1,107,994	1,163,394	1,221,563	1,282,642	1,346,774		
43070 UPP Water Rate Analysis	8,514	95,323	31,391	19,090	4,658	4,891	5,135	5,392	5,662		
43080 UPP Sphere of Influence	52	2,310	6,265	2,801	6,120	6,426	6,747	7,085	7,439		
45010 UPP Water Services Administration	1,775,059	2,045,824	2,039,959	2,417,820	2,865,271	3,008,535	3,158,961	3,316,909	3,482,755		
45020 UPP Systems Maintenance	2,663,103	2,892,698	3,481,766	4,213,338	4,466,660	4,689,993	4,924,493	5,170,717	5,429,253		
45040 UPP Construction	5,824,728	6,073,170	6,908,820	7,454,347	7,651,483	8,034,057	8,435,760	8,857,548	9,300,425		
45050 UPP Wells & Tanks	7,959,001	7,750,191	9,405,818	9,663,264	10,347,121	10,864,477	11,407,701	11,978,086	12,576,990		
45055 UPP Water Quality	2,473,750	2,742,653	2,875,371	3,113,789	3,345,242	3,512,504	3,688,129	3,872,536	4,066,163		
45060 UPP Service & Meters	3,727,834	2,433,891	2,810,930	3,123,963	3,266,496	3,429,821	3,601,312	3,781,377	3,970,446		
45065 UPP Water Conservation	1,427,206	1,808,104	1,155,589	1,992,491	1,895,805	1,990,595	2,090,125	2,194,631	2,304,363		
45070 UPP MID Surface Water T & DA	11,597,093	14,291,987	14,444,022	17,159,383	18,540,129	19,467,135	20,440,492	21,462,517	22,535,643		
Storm Drain for MID	-	-	-	-	-	-	0	0	0		
55090 PW Water Wells and T	-	-	-	-	-	-	-	-	-		
55110 PW - Water Services Meters	-	-	-	-	-	-	-	-	-		
UPP - Well Field Phase II B Multyr- 100610	-	-	-	-	-	-	-	-	-		
UPP - Well Field Management Project - 100817	-	-	-	-	-	-	-	-	-		
UPP - Groundwater Sub-Basin Study - 100818	-	-	-	-	-	-	-	-	-		
Non-capital projects	2,013,764	-	-	4,013,960	-	-	-	-	-		
UTL - ASR Program - 100875	-	-	47,278	-	-	-	-	-	-		
UPP - Prop 1 Groundwater Uranium Study - 101011	-	-	-	-	-	-	-	-	-		
UTL - TCP Litigation - 101303	-	17,630	11,754	39,000	-	-	-	-	-		
FIN - Utility Billing Software - 101396	-	-	745,584	-	-	-	-	-	-		
UTL - Water - Grant Research & Writing - 101452	-	26,955	16,965	150,000	-	-	-	-	-		
UTL - Groundwater Well Strategy Plan - 101456	-	62,089	63,749	-	-	-	-	-	-		
UTL - Olea Smart Water Revenue System - 101480	-	-	340,000	-	-	-	-	-	-		
UPP - Fifth Unregulated Contaminant Monitoring Rule (UCMR5) - 101481	-	-	23,775	-	-	-	-	-	-		
UTL - PFAS Litigation and Research - 101585	-	-	2,515	-	-	-	-	-	-		
SUB-TOTAL OPERATING EXPENSES	46,020,915	47,392,011	53,146,114	64,776,232	65,629,822	68,911,313	72,356,879	75,974,723	79,773,459		
TRANSFERS OUT											
Transfer Out \$2.3M Loan to Carpenter Road Landfill	-	-	-	-	-	-	-	-	-		
Transfer Out to Fund 5230 for Budget Software and Oracle Update	5,546	-	-	-	-	-	-	-	-		
Transfer Out additional \$900K Loan to Carpenter Road Landfill	-	-	-	-	-	-	-	-	-		
Transfer Out additional 1.54M Loan to Carpenter Road Landfill	-	-	-	-	-	-	-	-	-		
Transfer Out to Project 101223 for TrackIt Software (fund 1800)	0	-	-	-	-	-	-	-	-		
Transfer Out to Project 101209 South MLK S&R Water Mains (fund 3170)	37	-	-	-	-	-	-	-	-		
Transfer Out to IT (5230) for DocuSign/Hyland software	-	-	-	-	-	-	-	-	-		
Transfer Out to Fund 5350-5390 for FMLA Reimbursement	-	-	-	-	-	-	-	-	-		
Transfer Out to Water Grants - Prop 1 - GSP (101131)	-	-	-	-	-	-	-	-	-		
Transfer Into Fund 4140 - Match Funding	104,034	34,091	432,857	38,470	-	-	-	-	-		
Transfer Into 4210 - WasterWater for Join Project (Water and Sewer Mains 101302,101032)	(342,491)	-	-	-	-	-	-	-	-		
UAL 115 Trust and OPEB Trust transfers to 5510-EBF	191,783	-	-	-	-	-	-	-	-		
Storm Drain Annual Transfer-out (rockwell rej)	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000		
JPA Building svcs Annual Transfer-out	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000		
TOTAL OPERATING EXPENSES	46,744,824	48,191,102	54,343,971	65,579,702	66,394,822	69,676,313	73,121,879	81,074,723	80,538,459		

City of Modesto - Water Fund Proforma

Rate Increase Date	Effective date of	No PROP 218	Effective date of	Effective date of	Effective date of	Effective date of	Effective date of	No PROP 218	No PROP 218
	10/1/2021, approved on 4/6/2021; deferred to FY22 due to COVID-19 economic impacts)			10/1/2023, approved on 8/22/2023 per resolution 2023-391	1/1/2025, approved on 8/22/2023 per resolution 2023-391	1/1/2026, approved on 8/22/2023 per resolution 2023-391	1/1/2027, approved on 8/22/2023 per resolution 2023-391		
Rate Increase	2.00%	0.00%	4.50%	4.50%	4.50%	4.50%	4.50%	0.00%	0.00%
	Actual 2022	Actuals 2023	Actuals 2024	Budget 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
	No PROP 218 (deferred from FY21)	No PROP 218						No PROP 218	No PROP 218
NET OPERATING REVENUES	35,997,892	34,867,141	38,621,234	25,484,818	28,004,884	28,750,874	29,510,928	28,137,892	24,519,606
TOTAL DEBT SERVICE									
55140-54104 MID T & DA - 1998D (2013G)	5,460,520	5,179,171	-	-	-	-	-	-	-
55140-54103 MID T & DA - 2007F	4,461,194	4,275,000	8,525,231	8,419,220	8,405,500	8,409,206	8,409,207	8,409,208	8,409,209
4130 2008 Water Rev Lease Bond	2,138,850	2,124,040	3,632,022	3,440,629	3,828,547	3,375,765	3,424,772	3,424,772	3,424,772
55060 CA DWR (Del Este)	-	-	-	-	-	-	-	-	-
4140-12183 ARRA funding CDPH	37,343	37,756	37,443	38,469	39,117	39,117	39,117	36,600	36,600
Total Debt Service	12,097,907	11,615,967	12,194,696	11,898,318	12,273,164	11,824,088	11,873,096	11,870,580	11,870,581
DEBT SERVICE COVERAGE									
(Net operating Revenues / Total Debt Service)	2.98	3.00	3.17	2.14	2.28	2.43	2.49	2.37	2.07
RETAINED EARNINGS CALCULATION									
Beginning Unrestricted Retained Earnings	105,539,951	135,836,026	145,203,602	138,712,595	131,522,294	128,979,014	127,435,799	126,928,632	122,820,944
2007 Bond Collateral Refund	-	-	-	-	-	-	-	-	-
Return of Cash Collateral	-	-	-	-	-	-	-	-	-
Release of Restricted Cash with Fiscal Agent	10,008,884	-	-	-	-	-	-	-	-
1997 Bond Retired FY11	-	-	-	-	-	-	-	-	-
Net Change in Retained Earnings	23,899,985	23,251,174	26,426,538	13,586,500	15,731,720	16,926,786	17,637,832	16,267,312	12,649,025
PCE Litigation expenses	-	-	-	-	-	-	-	-	-
ACFR Adjustments	4,499,798	(1,945,730)	-	-	-	-	-	-	-
Pay as you go CIP	(8,112,592)	(11,937,868)	(32,917,545)	(20,776,800)	(18,275,000)	(18,470,000)	(18,145,000)	(20,375,000)	(27,175,000)
Ending Retained Earnings	135,836,026	145,203,602	138,712,595	131,522,294	128,979,014	127,435,799	126,928,632	122,820,944	108,294,969
<i>Target Cash at 25% of Operating Costs</i>	11,686,206	12,047,775	13,585,993	16,394,925	16,598,706	17,419,078	18,280,470	19,184,931	20,134,615
RETAINED EARNINGS RESERVED FOR CIP									
Cash flow expected for CIP projects (Updated on 2/4/25)	(8,478,880)	(12,315,008)	(33,754,805)	(22,185,000)	(23,835,000)	(23,995,000)	(21,645,000)	(22,875,000)	(27,175,000)
Anticipated Grant Reimbursement for CIP projects	366,288	377,140	837,260	1,408,200	5,560,000	5,525,000	3,500,000	2,500,000	
Current Year Developer Fees	1,194,261	1,337,878	1,731,616	1,278,000	1,303,560	1,329,631	1,356,224	1,383,348	1,411,015
Retained Earnings Needed	6,918,331	10,599,990	31,185,929	19,498,800	16,971,440	17,140,369	16,788,776	18,991,652	25,763,985
Bond Proceeds used	-	-	-	-	-	-	-	-	-

Employee Benefits Fund (5510 EBF & 5520 EBF Admin)
3/10/2025

Fiscal Year	Actual (w/25% Rate Reduction) 2022	Actual 2023	Actuals 2024	Budget 2025	Proposed 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Beginning Fund Balance	\$ 6,862,298	\$ 4,297,041	\$ 6,356,941	\$ 6,906,503	\$ 8,111,618	\$ 5,584,684	\$ 5,808,633	\$ 5,808,633	\$ 5,808,633
Revenues (and one time settlement)	\$ 7,303,198	\$ 7,651,930	\$ 6,830,854	\$ 7,226,392	\$ 4,260,940	\$ 7,469,089	\$ 7,462,494	\$ 7,686,369	\$ 7,916,960
Expense	\$ (8,490,893)	\$ (6,192,723)	\$ (6,209,789)	\$ (7,189,291)	\$ (6,787,874)	\$ (7,245,140)	\$ (7,462,494)	\$ (7,686,369)	\$ (7,916,960)
ACFR Adjustments	\$ 9,718	\$ 600,693	\$ (71,503)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 4,297,041	\$ 6,356,941	\$ 6,906,503	\$ 6,943,604	\$ 5,584,684	\$ 5,808,633	\$ 5,808,633	\$ 5,808,633	\$ 5,808,633

Workers Comp Fund (5320)

3.4.25

Fiscal Year	Actual (w/25% Rate Reduction) 2022	Actual (w/16% Rate Reduction) 2023	Actuals 2024	Budget 2025	Proposed 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Beginning Fund Balance	\$ 10,089,878	\$ 8,893,632	\$ 8,576,482	\$ 9,938,240	\$ 9,847,874	\$ 9,092,455	\$ 9,255,237	\$ 9,255,237	\$ 9,255,237
Revenues	\$ 4,875,396	\$ 6,247,051	\$ 6,906,619	\$ 6,551,039	\$ 7,730,393	\$ 9,739,069	\$ 9,933,850	\$ 10,132,527	\$ 10,335,178
Expenses	\$ (6,477,260)	\$ (6,112,145)	\$ (6,240,892)	\$ (6,641,404)	\$ (8,485,812)	\$ (9,576,287)	\$ (9,933,850)	\$ (10,132,527)	\$ (10,335,178)
ACFR Adjustment	\$ 405,619	\$ (452,057)	\$ 696,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 8,893,632	\$ 8,576,482	\$ 9,938,240	\$ 9,847,874	\$ 9,092,455	\$ 9,255,237	\$ 9,255,237	\$ 9,255,237	\$ 9,255,237

General Liability (5330)

3.6.25

	Actual	Actuals	Actuals	Budget	Proposed	Projected	Projected	Projected	Projected
Fiscal Year	2022	2023	2024	2025	2026	2027	2028	2029	2030
Beginning Fund Balance	\$ 3,657,346	\$ 2,342,032	\$ 504,200	\$ 472,400	\$ 453,228	\$ 369,739	\$ 326,544	\$ 326,544	\$ 326,544
Revenues	\$ 5,501,656	\$ 6,636,473	\$ 8,418,464	\$ 9,430,232	\$ 10,417,404	\$ 12,723,169	\$ 13,404,682	\$ 14,074,916	\$ 14,778,662
Expenses	\$ (5,884,667)	\$ (7,643,231)	\$ (9,445,036)	\$ (9,449,404)	\$ (10,500,893)	\$ (12,766,364)	\$ (13,404,682)	\$ (14,074,916)	\$ (14,778,662)
ACFR Adjustment	\$ (932,303)	\$ (831,075)	\$ 994,772	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 2,342,032	\$ 504,200	\$ 472,400	\$ 453,228	\$ 369,739	\$ 326,544	\$ 326,544	\$ 326,544	\$ 326,544

Schedule of Revenues

City-Wide

Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
General Fund	183,631,640	183,953,622	190,885,016
City Attorney's Office	91,660	135,635	139,701
City Clerk's Office	-	-	-
City Council	-	-	-
City Manager's Office	131,256	162,330	167,200
Community and Economic Development	2,749,967	3,410,590	3,417,698
Engineering Services Department	969,477	1,053,309	1,078,975
Finance Department	3,863,449	4,013,378	4,128,086
Human Resources	526,992	594,839	612,686
Modesto Fire Department	18,405,122	20,157,447	21,135,727
Modesto Police Department	3,760,604	3,948,688	4,005,938
Parks and Recreations Neighborhood	4,588,921	3,900,485	3,815,439
Office of Performance Management and Budget	336,151	358,249	368,874
Public Works	-	-	-
General Revenue Department	146,542,444	146,218,672	152,014,692
Transfer In	1,665,597	-	-
General Fund - Measure H	43,111,513	45,626,115	46,213,118
Engineering Services Department	79,009	166,519	171,515
Finance Department	24,145	12,946	15,488
Modesto Fire Department	100,000	-	-
Modesto Police Department	47,733	15,375	21,115
Parks and Recreations Neighborhood	50,826	-	-
General Revenue Department	42,809,800	45,431,275	46,005,000
Utilities	183,106,409	175,115,142	181,799,811
Finance Department	4,008,499	4,739,256	4,965,603
Public Works	1,655,118	1,368,147	1,427,484
Utilities	164,044,079	169,007,739	175,406,724
Transfer In	12,580,760	-	-
Loan Receivable	817,953	-	-
Transportation Funds	48,202,599	30,802,767	31,143,555
Community and Economic Development	13,947,006	13,947,006	13,947,006
Public Works	32,716,988	16,855,761	17,196,549
Transfer In	1,538,605	-	-
Other Funds	38,676,866	41,034,286	41,862,395
Community and Economic Development	5,261,384	6,451,707	6,576,224
Engineering Services Department	5,342,494	9,281,791	9,557,242
Information Technology	784,724	144,048	-
Modesto Fire Department	853,294	-	-
Modesto Police Department	2,666,093	2,376,283	2,426,569
Parks and Recreations Neighborhood	4,104,356	4,122,188	4,327,769
Public Works	17,684,658	17,487,025	17,775,547
Utilities	-	-	-
Joint Power Agency	289,097	1,171,244	1,199,044
Transfer In	1,636,641	-	-
Loan Receivable	54,125	-	-
Other Agencies	1,476,630	1,516,652	1,546,900
Public Works	4,494	4,613	6,168
Joint Power Agency	1,472,136	1,512,039	1,540,732
Non-Operating Funds	8,481,436	7,859,199	7,963,199
Community and Economic Development	8,081,436	7,859,199	7,963,199
Modesto Police Department	-	-	-
Parks and Recreations Neighborhood	-	-	-
Public Works	-	-	-
Transfer In	400,000	-	-
Internal Service Funds	127,944,887	138,592,270	155,156,238
City Clerk's Office	291,839	399,126	411,100
Finance Department	7,566,168	8,968,420	9,419,747
Human Resources	81,063,364	85,004,467	96,628,065
Information Technology	11,100,132	12,002,018	12,918,579
Public Works	26,871,280	32,218,239	35,778,747

Schedule of Revenues

City-Wide

Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Transfer In	1,052,104	-	-
Debt Service Funds	3,729,000	298,300	298,300
Finance Department	228,400	298,300	298,300
Transfer In	3,500,600	-	-
Grand Total	638,360,980	624,798,353	656,868,532

**Schedule of Expenses
City-Wide**

Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
General Fund	211,869,569	211,016,400	227,024,318
City Attorney's Office	1,996,046	1,994,354	2,181,726
City Auditor's Office	548,825	600,740	604,838
City Clerk's Office	1,319,208	775,747	1,150,008
City Council	764,810	782,116	814,538
City Manager's Office	3,153,035	3,081,820	3,254,355
Community and Economic Development	6,590,212	7,530,703	7,830,732
Engineering Services Department	2,455,957	3,038,315	3,200,123
Finance Department	6,978,676	7,733,583	8,136,946
Human Resources	2,140,896	2,202,842	2,322,489
Modesto Fire Department	69,724,486	74,000,054	78,895,249
Modesto Police Department	90,286,319	91,463,744	98,914,384
Parks and Recreations Neighborhood	17,166,198	16,091,800	17,919,561
Office of Performance Management and Budget	1,276,658	1,285,083	1,349,380
Public Works	-	-	-
General Revenue Department	435,500	435,500	449,989
Transfer Out	7,032,743	-	-
General Fund - Measure H	44,066,605	23,888,779	25,156,596
City Attorney's Office	385,396	413,842	444,234
City Clerk's Office	128,208	137,183	147,041
City Manager's Office	255,000	255,000	255,000
Community and Economic Development	1,125,870	155,410	161,865
Engineering Services Department	223,125	457,547	477,610
Finance Department	284,371	358,120	384,360
Human Resources	102,965	107,115	115,531
Information Technology	308,770	332,686	354,394
Modesto Fire Department	11,904,137	1,801,216	1,935,716
Modesto Police Department	11,836,083	12,840,632	13,509,797
Parks and Recreations Neighborhood	2,581,076	2,527,362	2,645,243
Office of Performance Management and Budget	139,971	174,957	189,500
Public Works	6,538,433	4,327,709	4,536,305
Transfer Out	8,253,200	-	-
Utilities	148,339,844	142,301,702	146,546,730
Finance Department	20,363,856	22,029,822	22,329,389
Public Works	2,994,828	3,176,651	3,223,156
Utilities	111,566,760	117,095,230	120,994,186
Transfer Out	13,414,400	-	-
Transportation Funds	52,580,769	20,432,843	22,365,559
Community and Economic Development	15,803,747	-	-
Engineering Services Department	-	-	-
Public Works	19,096,232	20,432,843	22,365,559
Transfer Out	17,680,790	-	-
Other Funds	44,979,331	46,320,050	48,882,705
Community and Economic Development	4,790,928	4,683,583	4,919,626
Engineering Services Department	7,423,289	7,904,888	8,201,591
Information Technology	324,012	262,213	282,644
Modesto Fire Department	1,856,417	2,490,764	2,645,860
Modesto Police Department	2,861,456	2,750,338	2,888,760
Parks and Recreations Neighborhood	5,640,997	5,608,972	5,890,808
Public Works	20,264,426	21,446,881	22,850,006
Utilities	-	-	-
Joint Power Agency	291,290	1,172,411	1,203,409
Loan Payments	726,516	-	-
Transfer Out	800,000	-	-
Other Agencies	2,698,679	1,692,807	1,749,035
Community and Economic Development	1,881	42,156	43,545
Joint Power Agency	1,681,624	1,650,651	1,705,490
Transfer Out	1,015,174	-	-
Non-Operating Funds	8,157,035	6,283,358	6,429,105
Community and Economic Development	5,854,328	6,283,358	6,429,105
Modesto Police Department	-	-	-

**Schedule of Expenses
City-Wide**

Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Public Works	101,331	-	-
Transfer Out	2,201,376	-	-
Internal Service Funds	141,217,413	152,030,620	166,555,706
City Clerk's Office	369,833	386,608	405,141
Finance Department	7,571,202	8,959,170	9,412,232
Human Resources	83,056,528	89,528,590	98,150,583
Information Technology	13,424,882	15,215,900	16,296,889
Public Works	34,561,859	37,940,352	42,290,860
Transfer Out	2,233,109	-	-
Debt Service Funds	3,729,000	4,422,380	4,535,500
Finance Department	3,729,000	4,422,380	4,535,500
Grand Total	657,638,245	608,388,939	649,245,254

Transfer Analysis

Transfer from 0100 – General Fund to 1420 – Measure L / SB1 Maintenance of Effort (MOE) has been decreased to \$1,00,000 to account for the MOE requirement for Senate Bill 1 Road Maintenance Repair Act and Measure L. The City is additionally contribution \$1,800,000 from Measure H – General Fund to meet the MOE requirement.

Transfer from 0100 – General Fund to 4600 – Golf Fund has slightly increased in FY26 due to a higher need of operational subsidy as revenues in the fund have increased.

Transfer from 0100 – General Fund to 4700 – Centre Plaza Event Services Fund has been updated to \$0 as it is pending on a decision for the Centre Plaza.

Transfer from 0160 – General Fund – Measure H to 0100 – General Fund has increased based on the amount to fund the ongoing General Fund structural deficit.

Transfer from 1410 – Measure L – Road Tax to 3140 – Capital Grants – Capital Projects, 3160 – Capital Grants – Streets CIP Projects, and 3300 Measure L – Capital Projects have been established for projects that are being increased in FY26.

Transfer from 1730 – Gas Tax Fund to 1700 – Surface Transportation Fund has increased due to the increase in Surface Transportation Fund operations. Additionally, Fund 1760 has been created to track Senate Bill 1 (SB1) Road Maintenance Rehabilitation Account (RMRA) revenue.

Transfer from 3440 Capital Facility Fees – Police and 3450 – Fire Department Capital Facility Fee Fund, and 3470 Capital Facility Fees – City Hall Expansion to the 0100 – General Fund remains the same as FY23 and FY24 since there are sufficient fund balances in this fund.

FY 2025-26 and 2026-27 Operating Inter-Fund Transfers IN & OUT Detail (sorted by Transfers OUT)

TRANSFER OUT (from)		TRANSFER IN (to)							Adopted	Adopted	Adopted	Adopted	Projected	Purpose		
FUND	COST CENTER / PROJ#	ACCOUNT/TASK	FUND	COST CENTER	ACCOUNT	PROJECT	2022-23	2023-24	2024-25	2025-26	2026-27					
0100	General Fund	70100	71341	1341	Grants - Operation Grants Reimbursed		18216	60100		\$0	\$0	\$258,346	\$0	\$0	Funding for the City's Contribution for 2020 FEMA SAFER Grant	
0100	General Fund	70100	71342	1342	Grants - Police		19998	60100	101422	\$0	\$0	\$75,000	\$0	\$0	Funding for the City's Contribution for match portion of the 2022-2025 Board of State and Community Correction (BSCC) California Violence Intervention and Prevention (CalVIP) Grant.	
0100	General Fund	70100	71420	1420	Measure/SB1 Maintenance of Effort		61420	60100		\$1,538,605	\$1,538,605	\$1,538,605	\$1,000,000	\$1,538,605	Funding for the Maintenance of Effort for Measure L and SB1 is 1,538,605.	
0100	General Fund	70100	71700	1700	Surface Transportation Fund		53520	60100		\$1,600	\$1,600	\$1,600	\$1,600	\$1,600	Ineligible Gas Tax Non-Roadway Lights (Gallo Art Center, 10th Street between I and J and J and K)	
0100	General Fund	70100	72150	2150	Public Financing Auth 98 & 07 Bonds		62150	60100		\$241,555	\$224,239	\$196,384	\$231,361	\$236,870	Thurman Field Debt Service (7000)	
0100	General Fund	70100	72150	2150	Public Financing Auth 98 & 07 Bonds		62150	60100		\$2,742,364	\$2,545,772	\$2,289,042	\$2,696,736	\$2,760,949	Tenth Street Place Debt Service (7000)	
0100	General Fund	70100	74000	4000	Parking Fund		6400	60100	101252	\$0	\$1,027,084	\$522,258	\$734,878	\$1,058,812	Parking Fund Subsidy from GF for Operations	
0100	General Fund	70100	73125	3125	John Thurman Capital Improvement Fund		14998	60100	101019	\$120,000	\$120,000	\$120,000	\$0	\$0	John Thurman Field Capital Commitment through FY26 (FY21 payment deferred to FY26)	
0100	General Fund	70100	74550	4550	Bus Fixed Route Max Alternative Trans Fund		53476	60100		\$0	\$0	\$0	\$0	\$0	Taxi Cab Inspections	
0100	General Fund	70100	74600	4600	Golf Fund		64600	60100		\$1,147,429	\$784,505	\$183,411	\$156,628	\$165,977	Operating subsidy	
0100	General Fund	70100	74700	4700	Centre Plaza Event Services Fund		64700	60100		\$1,529,481	\$1,184,930	\$1,353,230	\$676,615	\$0	Operating subsidy	
0100	General Fund	70100	74700	4700	Centre Plaza Event Services Fund		64700	60100	101251	\$146,532	\$249,000	\$199,320	\$0	\$0	Per July 1st 2019, TOT agreement between the City and CVB, 30% of TOT revenue exceeding \$2.85M will be deposited for MCP deferred maintenance and Capital Improvements. FY 2025-26 and beyond, amount is being proposed to be taken out of agreement with pending Centre Plaza decision.	
0100	General Fund	70100	75400	5400	Fleet Management Fund		53258	60100		\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Funding the Municipal TAXI program now housed in the Fleet Management Fund	
0100 Total											\$7,850,566	\$8,011,708	\$7,137,047	\$5,502,818	\$5,767,813	
0160	General Fund - Measure H	70160	70100	0100	General Fund		60100	60160		\$0	\$6,178,633	\$8,168,584	\$13,664,984	\$13,664,984	Funding for Ongoing General Fund structural deficit	
0160 Total											\$0	\$6,178,633	\$8,168,584	\$13,664,984	\$13,664,984	
1130	Grants - CDBG Direct Program	71130	73170	3170	Capital Grants - HUD CIP Projects		63170	61130		\$150,000	\$400,000	\$400,000	\$0	\$0	Funding for HUD Capital Projects	
1130	Grants - CDBG Direct Program	71130	71170	1170	Grants - HOME Investment Partnership Prgm		14998	61130	101493	\$0	\$0	\$0	\$914,222	\$914,222	CDBG Funding for the 7th Street Village Project	
1130 Total											\$150,000	\$400,000	\$400,000	\$914,222	\$914,222	
1155	Grants - RLF Program Income	71155	71150	1150	Grants - RLF Housing Loan Program		14998	61155	101309	\$250,000	\$0	\$0	\$0	\$0	Revolving Loan Funds	
1155	Grants - RLF Program Income	71155	71150	1150	Grants - RLF Housing Loan Program		14998	61155	101469	\$0	\$250,000	\$250,000	\$0	\$0	Revolving Loan Funds	
1155	Grants - RLF Program Income	71155	71150	1150	Grants - RLF Housing Loan Program		14998	61155	101594	\$0	\$0	\$0	\$250,000	\$250,000	Revolving Loan Funds	
1155	Grants - RLF Program Income	71155	71130	1130	Grants - CDBG Direct Program		61130	61155		\$0	\$100,000	\$100,000	\$100,000	\$100,000	RLF Funding for CDBG Admin & Projects	
1155 Total											\$250,000	\$350,000	\$350,000	\$350,000	\$350,000	
1410	Measure L - Road Tax Fund - Local Streets and Roads	14625	73140	3140	Capital Grants - CIP Projects		39999	61410	100813	\$0	\$0	\$0	\$200,000	\$0	Virginia Corridor Phase VII	
1410	Measure L - Road Tax Fund - Local Streets and Roads	14625	73160	3160	Capital Grants - Streets CIP Projects		14999	61410	101042	\$0	\$4,452,561	\$0	\$0	\$0	Paradise Road ATP Cycle III	
1410	Measure L - Road Tax Fund - Local Streets and Roads	14625	73300	3300	Measure L - Capital Projects		14999	61410	101486	\$0	\$2,990,000	\$0	\$0	\$0	Lakewood Ave and Scenic Drive Improvements	
1410	Measure L - Road Tax Fund - Local Streets and Roads	14625	73160	3160	Capital Grants - Streets CIP Projects		13999	61410	101578	\$0	\$0	\$0	\$3,000,000	\$0	Claus Road Complete Street	
1410	Measure L - Road Tax Fund - Local Streets and Roads	14625	73160	3160	Capital Grants - Streets CIP Projects		13999	61410	101655	\$0	\$0	\$0	\$800,000	\$0	College & Bowen RAB & Ped.	
1410	Measure L - Road Tax Fund - Traffic Management	14626	73160	3160	Capital Grants - Streets CIP Projects		59999	61410	101383	\$50,000	\$50,000	\$0	\$0	\$0	HSIP - Oakdale Rd Safety Improvements	
1410	Measure L - Road Tax Fund - Traffic Management	14626	73160	3160	Capital Grants - Streets CIP Projects		59999	61410	101384	\$50,000	\$50,000	\$0	\$0	\$0	HSIP - Stanford/Longbridge and Sylvan/Bridgeford Pedestrian Hybrid	
1410	Measure L - Road Tax Fund - Traffic Management	14626	73160	3160	Capital Grants - Streets CIP Projects		59999	61410	101333	\$0	\$150,000	\$0	\$0	\$0	HSIP - Lighted Crosswalks to RFRB	
1410	Measure L - Road Tax Fund - Traffic Management	14626	73300	3300	Measure L - Capital Projects		14999	61410	101221	\$500,000	\$50,000	\$0	\$0	\$0	School Safety Program Projects	
1410	Measure L - Road Tax Fund - Traffic Management	14626	73160	3160	Capital Grants - Streets CIP Projects		59999	61410	101496	\$0	\$675,000	\$0	\$0	\$0	Upgrade Traffic Signals 2023	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14627	73300	3300	Measure L - Capital Projects		14999	61410	101391	\$75,000	\$500,000	\$0	\$0	\$0	Neighborhood ADA Improvement Program Phase II	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14627	73160	3160	Capital Grants - Streets CIP Projects		14999	61410	101042	\$0	\$124,471	\$0	\$0	\$0	Paradise Road ATP Cycle III	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14627	73300	3300	Measure L - Capital Projects		14999	61410	101180	\$0	\$180,000	\$0	\$0	\$0	Dry Creek Trail Pavement and ADA Upgrade	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14625	73160	3160	Capital Grants - Streets CIP Projects		13999	61410	000000	\$0	\$0	\$2,000,000	\$0	\$0	Claus Road Corridor Project	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14625	73160	3160	Capital Grants - Streets CIP Projects		13999	61410	000000	\$0	\$0	\$0	\$800,000	\$0	College and Bowen Roundabout	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14625	73140	3140	Capital Grants - CIP Projects		13999	61410	101295	\$0	\$0	\$3,000,000	\$0	\$0	9th and I Street Corridor Project - Streets and Roads	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14626	73140	3140	Capital Grants - CIP Projects		13999	61410	101295	\$0	\$0	\$1,000,000	\$0	\$0	9th and I Street Corridor Project - Traffic Management	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14627	73140	3140	Capital Grants - CIP Projects		13999	61410	101295	\$0	\$0	\$1,000,000	\$0	\$0	9th and I Street Corridor Project - Bike and Pedestrian	
1410	Measure L - Road Tax Fund - Bike and Pedestrian	14627	73300	3300	Measure L - Capital Projects		13999	61410	101654	\$0	\$0	\$0	\$1,000,000	\$0	Neighborhood ADA Improvement Program Phase III	
1410 Total											\$675,000	\$9,222,032	\$7,800,000	\$4,800,000	\$0	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53510	61730		\$1,180,100	\$1,415,918	\$1,654,736	\$1,180,665	\$1,115,342	Traffic Engineering	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53520	61730		\$777,570	\$751,932	\$837,256	\$924,878	\$928,356	Electrical Utility Cost	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53540	61730		\$2,491,023	\$2,699,637	\$3,187,875	\$2,305,333	\$2,403,035	Electrical Division	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53550	61730		\$1,034,352	\$1,225,538	\$1,450,056	\$748,968	\$798,729	Traffic Operations	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53110	61730		\$439,913	\$457,831	\$430,870	\$535,359	\$562,685	Streets Services Administration	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53130	61730		\$2,978,699	\$3,786,413	\$5,180,817	\$1,071,739	\$1,733,798	Streets Maintenance	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53134	61730		\$41,749	\$0	\$16,923	\$113,206	\$179,986	Fund Level Expenses	
1730	Gas Tax Fund - STF	71730	71700	1700	Surface Transportation Fund		53142	61730		\$1,409,376	\$1,694,962	\$2,216,857	\$2,516,693	\$2,686,134	Curb, Gutter, Sidewalks	
1730 Total											\$10,352,782	\$12,032,231	\$14,975,390	\$9,396,841	\$10,408,065	
1740	Garbage Franchise Fees	71740	71700	1700	Surface Transportation Fund		53130	61740		\$1,350,000	\$1,500,000	\$1,500,000	\$1,750,000	\$1,750,000	Street Maint	
1740 Total											\$1,350,000	\$1,500,000	\$1,500,000	\$1,750,000	\$1,750,000	

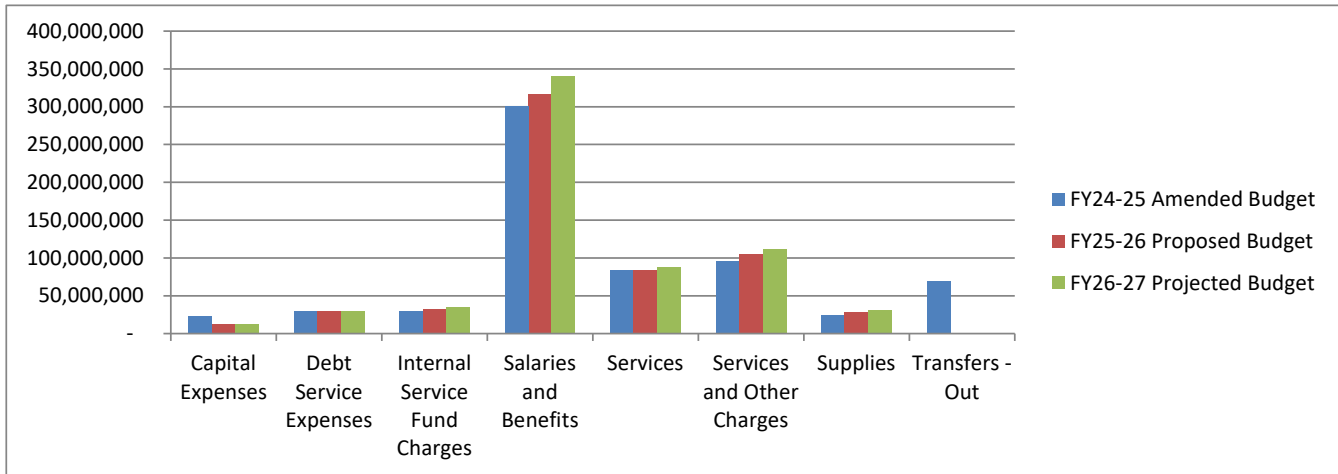
FY 2025-26 and 2026-27 Operating Inter-Fund Transfers IN & OUT Detail (sorted by Transfers OUT)

TRANSFER OUT (from)		TRANSFER IN (to)				Adopted	Adopted	Adopted	Adopted	Projected	Purpose	
FUND	COST CENTER / PROJ#	ACCOUNT/TASK	FUND	COST CENTER	ACCOUNT	PROJECT	2022-23	2023-24	2024-25	2025-26	2026-27	
1760	Road Maintenance and Rehabilitation - SB1 RMRA	71760 71700	1700	Surface Transportation Fund	53130 61740		\$0	\$0	\$0	\$3,773,385	\$3,962,054	Streets Maintenance
1760	Road Maintenance and Rehabilitation - SB1 RMRA	71760 71700	1700	Surface Transportation Fund	53130 61740		\$0	\$0	\$0	\$1,120,000	\$1,176,000	Electrical Division
1760	Road Maintenance and Rehabilitation - SB1 RMRA	71760 71700	1700	Surface Transportation Fund	53130 61740		\$0	\$0	\$0	\$860,000	\$903,000	Traffic Operations
1760 Total							\$0	\$0	\$0	\$5,753,385	\$6,041,054	
1800	Technology Fee	14998 Appr Unit D-101223	4910	Abatement Fund	91016 61800		\$56,609	\$55,525	\$54,125	\$0	\$0	Repayment of loan for the Trak-It software - Loan Paid in FY 24-25
1800 Total							\$56,609	\$55,525	\$54,125	\$0	\$0	
2903	RDA COP Debt Service Fund	72903 72150	2150	Public Financing Auth 98 & 07 Bonds	62150 62903		\$1,321,881	\$1,227,119	\$1,015,174	\$1,195,983	\$1,224,461	Debt Service Payment (7000)
2903 Total							\$1,321,881	\$1,227,119	\$1,015,174	\$1,195,983	\$1,224,461	
3125	John Thurman Capital Improvement Fund	14998 Appr Unit D-101019	4210	Wastewater Fund	91010 63125		\$96,465	\$95,142	\$91,437	\$0	\$0	Repayment of John Thurman Field Loan
3125 Total							\$96,465	\$95,142	\$91,437	\$0	\$0	
3432	Parks and Air Quality Capital Facility Fee Fund	73432 73140	3140	Capital Grants - CIP Projects	39999 63432	100813	\$0	\$1,500,000	\$0	\$2,000,000	\$0	Virginia Corridor Phase VII
3432	Parks and Air Quality Capital Facility Fee Fund	73432 73460	3460	Parks Capital Facility Fee Fund	39999 63432	101017	\$0	\$1,000,000	\$0	\$0	\$0	Mary Grogan Park - Phase 2
3432	Parks and Air Quality Capital Facility Fee Fund	73432 73140	3140	Capital Grants - CIP Projects	39999 63432	101231	\$0	\$150,000	\$0	\$0	\$0	VA Corridor Phase 8
3432 Total							\$0	\$2,650,000	\$0	\$2,000,000	\$0	
3290	Village One #2 CFD Fund	73290 73200	3200	Village One CFD Fund	39999 63290	101398	\$29,000	\$0	\$0	\$0	\$0	Ustach Park Renovations
3290 Total							\$29,000	\$0	\$0	\$0	\$0	
3440	Capital Facility Fees - Police	73440 70100	0100	General Fund	60100 63440		\$215,000	\$215,000	\$215,000	\$215,000	\$215,000	Police Department Headquarters (7000)
3440 Total							\$215,000	\$215,000	\$215,000	\$215,000	\$215,000	
3450	Fire Department Capital Facility Fee Fund	73450 70100	0100	General Fund	60100 63450		\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	Fire Station #11
3450 Total							\$105,000	\$105,000	\$105,000	\$105,000	\$105,000	
3470	Capital Facility Fees - City Hall Expansion	73470 70100	0100	General Fund	60100 63470		\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	Tenth Street Place Project (7000)
3470 Total							\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	
4100	Water Fund	74100 70100	0100	General Fund	60100 64100		\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	Tenth Street Place Project
4100	Water Fund	74100 74130	4130	2008 Water COP Fund	64130 64100		\$2,163,603	\$3,523,990	\$3,313,730	\$3,582,090	\$3,562,940	Debt Service Payment - 2008 COP
4100	Water Fund	74100 74140	4140	Water ARRA Fund	64140 64100		\$46,723	\$38,245	\$38,470	\$39,160	\$39,310	Debt Service Payment -Water ARRA
4100	Water Fund	74100 74480	4480	Storm Drain Fund	44222 64100		\$700,000	\$700,000	\$700,000	\$700,000	\$700,000	Source Water Protection Program
4100 Total							\$2,975,326	\$4,327,235	\$4,117,200	\$4,386,250	\$4,367,250	
4210	Wastewater Fund	74210 70100	0100	General Fund	60100 64210		\$68,640	\$68,640	\$68,640	\$68,640	\$68,640	Tenth Street Place Project
4210	Wastewater Fund	74210 74271	4271	2018A Wastewater Revenue Bonds	64271 64210		\$563,623	\$560,050	\$562,530	\$1,253,740	\$1,257,550	Debt Service Payment - 2018A Bond
4210	Wastewater Fund	74210 74272	4272	2020 Wastewater Series A	64272 64210		\$6,474,423	\$6,470,450	\$6,469,630	\$6,469,790	\$6,007,000	Debt Service Payment - 2020 Wastewater Series A
4210	Wastewater Fund	74210 74273	4273	2020 Wastewater Series B	64273 64210		\$1,281,723	\$1,280,950	\$1,280,630	\$1,280,790	\$1,744,290	Debt Service Payment - 2020 Wastewater Series B
4210 Total							\$11,184,632	\$9,295,275	\$8,381,430	\$9,072,960	\$9,077,480	
4890	Compost Fund	95006 74210	4210	Wastewater Fund	91010 64890		\$50,791	\$51,300	\$48,236	\$60,192	\$58,824	Payment for Compost Site Purchase
4890 Total							\$50,791	\$51,300	\$48,236	\$60,192	\$58,824	
4891	Solid Waste Funds	74891 71390	1390	American Rescue Grants Fund	12998 64891	101447	\$0	\$50,000	\$50,000	\$0	\$0	Transfer Out needed for Multi-Year DownTown Streets Team Project
4891 Total							\$0	\$50,000	\$50,000	\$0	\$0	
4893	Carpenter Road Landfill Fund	95019 74100	4100	Water Fund	91012 64893		\$328,038	\$323,438	\$314,525	\$322,000	\$310,500	Repayment of Carpenter Road Landfill mitigation loan - Advance 16A
4893	Carpenter Road Landfill Fund	95019 74100	4100	Water Fund	91012 64893		\$128,363	\$126,563	\$123,075	\$126,000	\$121,500	Repayment of Carpenter Road Landfill mitigation loan - Advance 16B
4893	Carpenter Road Landfill Fund	95019 74100	4100	Water Fund	91012 64893		\$251,020	\$247,500	\$240,680	\$246,400	\$237,600	Repayment of Carpenter Road Landfill mitigation loan - Advance 16C
4893 Total							\$707,421	\$697,500	\$678,280	\$694,400	\$669,600	
5230	Information Technology	75230 71320	1320	Education and Government	17420 65230		\$141,388	\$142,313	\$144,048	\$144,048	\$0	Fund Education and Government
5230 Total							\$141,388	\$142,313	\$144,048	\$144,048	\$0	
5320	Workers Compensation	75320 75310	5310	Insurance Admin Fund	65310 65320		\$521,298	\$489,472	\$547,094	\$637,774	\$609,530	52% of 17310 Operating Budget (Used to be done via DC)
5320 Total							\$521,298	\$489,472	\$547,094	\$637,774	\$609,530	
5330	Liability Insurance	75330 75310	5310	Insurance Admin Fund	65310 65330		\$421,048	\$395,343	\$441,884	\$515,125	\$492,313	42% of 17310 Operating Budget (Used to be done via DC)
5330 Total							\$421,048	\$395,343	\$441,884	\$515,125	\$492,313	
5340	Property Insurance	75340 75310	5310	Insurance Admin Fund	65310 65340		\$60,150	\$56,477	\$63,126	\$73,589	\$70,330	6% of 17310 Operating Budget (Used to be done via DC)
5340 Total							\$60,150	\$56,477	\$63,126	\$73,589	\$70,330	
6700	TRRP Operations - JPA	80300 76710	6710	TRRP Special Revenue Fund - CIP	80310 66700		\$0	\$50,000	\$50,000	\$50,000	\$50,000	Transfer from Operation for future CIP projects
6700 Total							\$0	\$50,000	\$50,000	\$50,000	\$50,000	
Grand Total							\$38,689,357	\$57,772,305	\$56,508,055	\$61,657,571	\$56,010,926	

City – Wide Overview

Expense By Category City-Wide

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	22,653,140	12,129,912	13,183,012
Debt Service Expenses	29,642,805	30,497,110	29,863,860
Internal Service Fund Charges	30,546,143	31,846,688	35,605,741
Salaries and Benefits	300,808,837	316,320,434	339,999,235
Services	84,511,474	84,393,496	87,919,668
Services and Other Charges	95,582,184	104,707,269	111,591,070
Supplies	24,682,607	28,494,029	31,082,669
Transfers - Out	69,211,055	-	-
Grand Total	657,638,245	608,388,939	649,245,254



Expense By Department

City-Wide

Expense By Category	FY23-24 Actual	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
City Attorney's Office	2,064,957	2,381,442	2,408,196	2,625,960
City Auditor's Office	337,993	548,825	600,740	604,838
City Clerk's Office	1,279,928	1,817,249	1,299,538	1,702,190
City Council	508,698	764,810	782,116	814,538
City Manager's Office	3,306,855	3,408,035	3,336,820	3,509,355
Community and Economic Development	25,113,225	34,166,966	18,695,211	19,384,872
Engineering Services Department	6,372,673	10,102,371	11,400,750	11,879,324
Finance Department	35,425,211	38,927,105	43,503,074	44,798,426
Human Resources	76,852,440	85,300,389	91,838,547	100,588,603
Information Technology	9,855,336	14,057,664	15,810,799	16,933,928
Office of Performance Management and Budget	-	1,416,629	1,460,040	1,538,881
Modesto Fire Department	66,405,272	83,485,040	78,292,033	83,476,825
Modesto Police Department	82,052,380	104,983,858	107,054,714	115,312,941
Parks and Recreations Neighborhood	22,163,532	25,388,271	24,228,134	26,455,612
Public Works	69,690,552	83,557,109	87,324,436	95,265,886
Utilities	94,163,962	111,566,760	117,095,230	120,994,186
General Revenue Department	569,158	435,500	435,500	449,989
Joint Power Agency	2,579,383	1,972,914	2,823,062	2,908,899
Loan Payments	745,016	726,516	-	-
Transfer Out	89,870,830	52,630,792	-	-
Grand Total	589,357,401	657,638,245	608,388,939	649,245,254

Revenue By Department

City-Wide

Revenue By Category	FY23-24 Actual	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
City Attorney's Office	89,176	91,660	135,635	139,701
City Clerk's Office	255,029	291,839	399,126	411,100
City Council	-	-	-	-
City Manager's Office	486,897	131,256	162,330	167,200
Community and Economic Development	42,730,034	30,039,793	31,668,502	31,904,127
Engineering Services Department	4,440,254	6,390,980	10,501,619	10,807,732
Finance Department	14,268,964	15,690,661	18,032,300	18,827,224
Human Resources	76,097,319	81,590,356	85,599,306	97,240,751
Information Technology	10,924,262	11,884,856	12,146,066	12,918,579
Office of Performance Management and Budget	-	336,151	358,249	368,874
Modesto Fire Department	21,877,118	19,358,416	20,157,447	21,135,727
Modesto Police Department	5,611,462	6,474,430	6,340,346	6,453,622
Parks and Recreations Neighborhood	8,096,779	8,744,103	8,022,673	8,143,208
Public Works	86,125,640	78,932,538	67,933,785	72,184,495
Utilities	173,136,763	164,044,079	169,007,739	175,406,724
General Revenue Department	189,520,682	189,352,244	191,649,947	198,019,692
Joint Power Agency	2,509,269	1,761,233	2,683,283	2,739,776
Loan Receivable	895,394	872,078	-	-
Transfer In	50,754,230	22,374,307	-	-
Grand Total	687,819,272	638,360,980	624,798,353	656,868,532

Expense By Account Type

City-Wide

Expense By Category	FY23-24 Actual	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Supplies	20,824,422	24,682,607	28,494,029	31,082,669
Services and Other Charges	86,811,531	95,582,184	104,707,269	111,591,070
Services	72,779,420	84,511,474	84,393,496	87,919,668
Salaries and Benefits	241,669,174	300,808,837	316,320,434	339,999,235
Internal Service Fund Charges	26,885,675	30,546,143	31,846,688	35,605,741
Debt Service Expenses	32,298,153	29,642,805	30,497,110	29,863,860
Capital Expenses	8,147,209	22,653,140	12,129,912	13,183,012
Transfers - Out	99,941,817	69,211,055	-	-
Grand Total	589,357,401	657,638,245	608,388,939	649,245,254

Revenue By Account Type

City-Wide

Expense By Category	FY23-24 Actual	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Taxes	163,376,461	162,406,594	164,235,926	168,713,651
Rentals	3,140,110	2,350,529	2,858,752	2,580,118
Miscellaneous Revenues	9,881,972	9,745,809	10,424,005	10,434,457
License and Permits	399,898	517,388	740,188	739,946
Intergovernmental Revenue	87,855,707	87,916,463	93,854,944	99,224,263
Interfund Charges	134,380,239	146,794,356	159,300,719	175,078,852
Debt Service Revenues	24,118,811	993,315	2,398,357	2,415,180
Charges for Services	189,278,241	186,355,906	190,970,193	197,666,282
Capital Asset Revenues	281,393	5,000	15,269	15,783
Transfers - In	75,106,440	41,275,620	-	-
Grand Total	687,819,272	638,360,980	624,798,353	656,868,532

Departmental Expense By Major Fund Category

City-Wide

Expense By Category	FY23-24 Actual	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
City Attorney's Office	2,064,957	2,381,442	2,408,196	2,625,960
General Fund	1,917,768	1,996,046	1,994,354	2,181,726
General Fund - Measure H	147,189	385,396	413,842	444,234
City Auditor's Office	337,993	548,825	600,740	604,838
General Fund	337,993	548,825	600,740	604,838
City Clerk's Office	1,279,928	1,817,249	1,299,538	1,702,190
Internal Service Funds	319,301	369,833	386,608	405,141
General Fund	906,558	1,319,208	775,747	1,150,008
General Fund - Measure H	54,069	128,208	137,183	147,041
City Council	508,698	764,810	782,116	814,538
General Fund	508,698	764,810	782,116	814,538
City Manager's Office	3,306,855	3,408,035	3,336,820	3,509,355
General Fund	3,289,696	3,153,035	3,081,820	3,254,355
General Fund - Measure H	17,159	255,000	255,000	255,000
Community and Economic Development	25,113,225	34,166,966	18,695,211	19,384,872
Transportation Funds	8,986,267	15,803,747	-	-
Other Funds	3,795,410	4,790,928	4,683,583	4,919,626
Other Agencies	1,760,301	1,881	42,156	43,545
Non-Operating Funds	5,480,010	5,854,328	6,283,358	6,429,105
General Fund	4,854,064	6,590,212	7,530,703	7,830,732
General Fund - Measure H	237,173	1,125,870	155,410	161,865
Finance Department	35,425,211	38,927,105	43,503,074	44,798,426
Utilities	18,862,614	20,363,856	22,029,822	22,329,389
Internal Service Funds	6,714,239	7,571,202	8,959,170	9,412,232
General Fund	5,813,726	6,978,676	7,733,583	8,136,946
Debt Service Funds	3,917,239	3,729,000	4,422,380	4,535,500
General Fund - Measure H	117,393	284,371	358,120	384,360
Human Resources	76,852,440	85,300,389	91,838,547	100,588,603
Internal Service Funds	74,940,053	83,056,528	89,528,590	98,150,583
General Fund	1,862,060	2,140,896	2,202,842	2,322,489
General Fund - Measure H	50,327	102,965	107,115	115,531
Information Technology	9,855,336	14,057,664	15,810,799	16,933,928
Other Funds	258,273	324,012	262,213	282,644
Internal Service Funds	9,526,436	13,424,882	15,215,900	16,296,889
General Fund - Measure H	70,627	308,770	332,686	354,394
Modesto Fire Department	66,405,272	83,485,040	78,292,033	83,476,825
Other Funds	1,719,262	1,856,417	2,490,764	2,645,860
General Fund	63,923,940	69,724,486	74,000,054	78,895,249
General Fund - Measure H	762,070	11,904,137	1,801,216	1,935,716
Modesto Police Department	82,052,380	104,983,858	107,054,714	115,312,941
Other Funds	1,729,493	2,861,456	2,750,338	2,888,760
Non-Operating Funds	380,049	-	-	-
General Fund	78,299,889	90,286,319	91,463,744	98,914,384
General Fund - Measure H	1,642,949	11,836,083	12,840,632	13,509,797
Parks and Recreations Neighborhood	22,163,532	25,388,271	24,228,134	26,455,612
Other Funds	5,662,557	5,640,997	5,608,972	5,890,808
General Fund	15,009,854	17,166,198	16,091,800	17,919,561
General Fund - Measure H	1,491,121	2,581,076	2,527,362	2,645,243
Public Works	69,690,552	83,557,109	87,324,436	95,265,886
Utilities	2,461,996	2,994,828	3,176,651	3,223,156
Transportation Funds	17,360,118	19,096,232	20,432,843	22,365,559
Other Funds	15,207,744	20,264,426	21,446,881	22,850,006
Non-Operating Funds	32,246	101,331	-	-
Internal Service Funds	29,172,525	34,561,859	37,940,352	42,290,860
General Fund	-	-	-	-
General Fund - Measure H	5,455,923	6,538,433	4,327,709	4,536,305
Utilities	94,163,962	111,566,760	117,095,230	120,994,186
Utilities	94,163,374	111,566,760	117,095,230	120,994,186
Other Funds	588	-	-	-
General Revenue Department	569,158	435,500	435,500	449,989
Other Funds	1,114,559	291,290	1,172,411	1,203,409
Loan Payments	745,016	726,516	-	-
Other Funds	745,016	726,516	-	-
Transfer Out	89,870,830	52,630,792	-	-
Utilities	42,010,275	13,414,400	-	-
Transportation Funds	17,525,417	17,680,790	-	-
Other Funds	2,977,604	800,000	-	-

Other Agencies	1,190,253	1,015,174	-	-
Non-Operating Funds	6,424,319	2,201,376	-	-
Internal Service Funds	3,289,082	2,233,109	-	-
General Fund	8,553,228	7,032,743	-	-
General Fund - Measure H	7,900,652	8,253,200	-	-
Engineering Services Department	6,372,673	10,102,371	11,400,750	11,879,324
Transportation Funds	-	-	-	-
Other Funds	5,263,797	7,423,289	7,904,888	8,201,591
General Fund	1,108,876	2,455,957	3,038,315	3,200,123
General Fund - Measure H	-	223,125	457,547	477,610
Office of Performance Management and Budget	-	1,416,629	1,460,040	1,538,881
General Fund	-	1,276,658	1,285,083	1,349,380
General Fund - Measure H	-	139,971	174,957	189,500
Grand Total	589,357,401	657,638,245	608,388,939	649,245,254

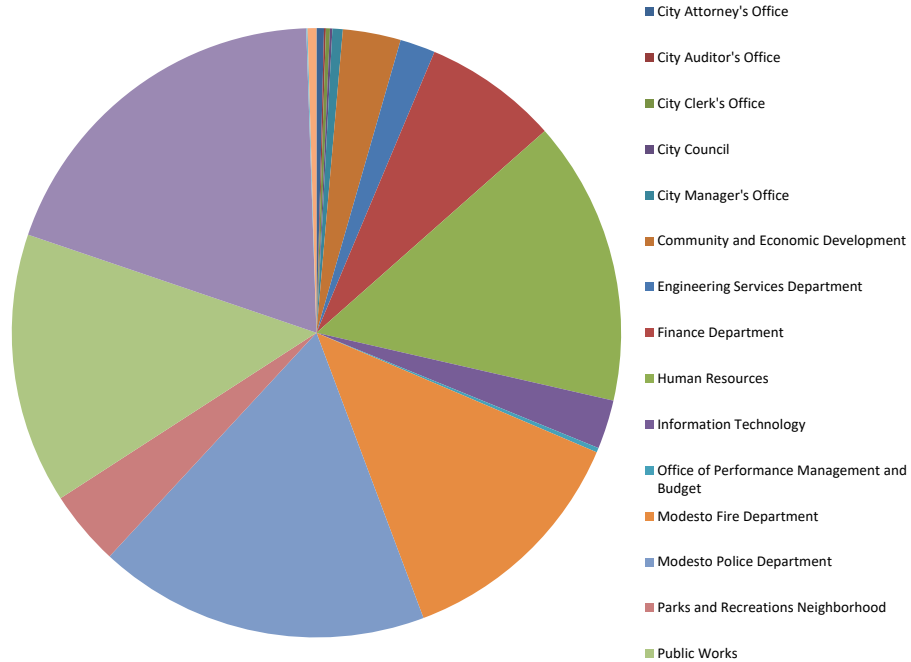
Departmental Revenue By Major Fund Category

City-Wide

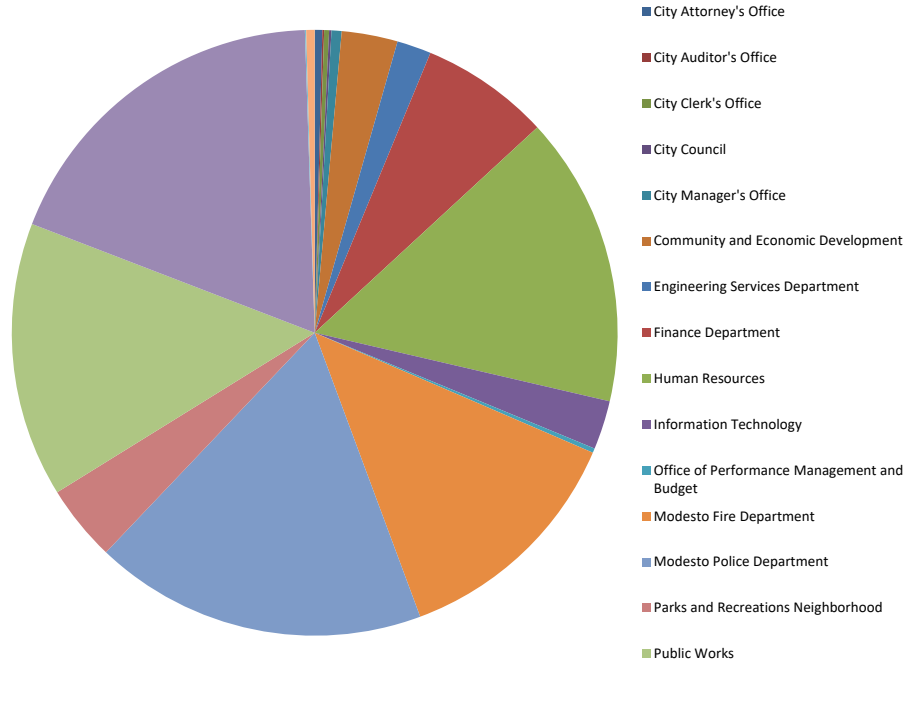
Expense By Category	FY23-24 Actual	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
City Attorney's Office	89,176	91,660	135,635	139,701
General Fund	88,270	91,660	135,635	139,701
General Fund - Measure H	906	-	-	-
City Clerk's Office	255,029	291,839	399,126	411,100
Internal Service Funds	254,049	291,839	399,126	411,100
General Fund	980	-	-	-
City Council	-	-	-	-
General Fund	-	-	-	-
City Manager's Office	486,897	131,256	162,330	167,200
General Fund	486,897	131,256	162,330	167,200
Community and Economic Development	42,730,034	30,039,793	31,668,502	31,904,127
Transportation Funds	16,972,525	13,947,006	13,947,006	13,947,006
Other Funds	6,451,422	5,261,384	6,451,707	6,576,224
Other Agencies	1,349,698	-	-	-
Non-Operating Funds	15,102,248	8,081,436	7,859,199	7,963,199
General Fund	2,847,397	2,749,967	3,410,590	3,417,698
General Fund - Measure H	6,744	-	-	-
Finance Department	14,268,964	15,690,661	18,032,300	18,827,224
Utilities	3,777,530	4,008,499	4,739,256	4,965,603
Other Funds	3,458	-	-	-
Non-Operating Funds	127,989	-	-	-
Internal Service Funds	6,855,251	7,566,168	8,968,420	9,419,747
General Fund	3,239,520	3,863,449	4,013,378	4,128,086
Debt Service Funds	264,914	228,400	298,300	298,300
General Fund - Measure H	302	24,145	12,946	15,488
Human Resources	76,097,319	81,590,356	85,599,306	97,240,751
Non-Operating Funds	383,188	-	-	-
Internal Service Funds	75,194,584	81,063,364	85,004,467	96,628,065
General Fund	519,547	526,992	594,839	612,686
Information Technology	10,924,262	11,884,856	12,146,066	12,918,579
Other Funds	695,837	784,724	144,048	-
Internal Service Funds	10,228,425	11,100,132	12,002,018	12,918,579
Modesto Fire Department	21,877,118	19,358,416	20,157,447	21,135,727
Other Funds	550,896	853,294	-	-
Non-Operating Funds	87,269	-	-	-
General Fund	21,238,953	18,405,122	20,157,447	21,135,727
General Fund - Measure H	-	100,000	-	-
Modesto Police Department	5,611,462	6,474,430	6,340,346	6,453,622
Other Funds	1,254,419	2,666,093	2,376,283	2,426,569
Non-Operating Funds	557,618	-	-	-
General Fund	3,799,425	3,760,604	3,948,688	4,005,938
General Fund - Measure H	-	47,733	15,375	21,115
Parks and Recreations Neighborhood	8,096,779	8,744,103	8,022,673	8,143,208
Other Funds	4,162,279	4,104,356	4,122,188	4,327,769
Non-Operating Funds	42,160	-	-	-
General Fund	3,807,392	4,588,921	3,900,485	3,815,439
General Fund - Measure H	84,948	50,826	-	-
Public Works	86,125,640	78,932,538	67,933,785	72,184,495
Utilities	2,278,904	1,655,118	1,368,147	1,427,484
Transportation Funds	32,752,622	32,716,988	16,855,761	17,196,549
Other Funds	19,334,841	17,684,658	17,487,025	17,775,547

Other Agencies	11,963	4,494	4,613	6,168
Non-Operating Funds	123,453	-	-	-
Internal Service Funds	31,597,841	26,871,280	32,218,239	35,778,747
General Fund	-	-	-	-
General Fund - Measure H	26,016	-	-	-
Utilities	173,136,763	164,044,079	169,007,739	175,406,724
Utilities	173,137,075	164,044,079	169,007,739	175,406,724
Other Funds	(312)	-	-	-
General Revenue Department	189,520,682	189,352,244	191,649,947	198,019,692
Other Funds	43,648	-	-	-
Non-Operating Funds	1,488,073	-	-	-
General Fund	138,919,079	146,542,444	146,218,672	152,014,692
General Fund - Measure H	49,069,882	42,809,800	45,431,275	46,005,000
Joint Power Agency	2,509,269	1,761,233	2,683,283	2,739,776
Other Funds	1,131,082	289,097	1,171,244	1,199,044
Other Agencies	1,378,187	1,472,136	1,512,039	1,540,732
Loan Receivable	895,394	872,078	-	-
Utilities	839,975	817,953	-	-
Other Funds	55,419	54,125	-	-
Transfer In	50,754,230	22,374,307	-	-
Utilities	33,518,953	12,580,760	-	-
Transportation Funds	1,538,605	1,538,605	-	-
Other Funds	727,128	1,636,641	-	-
Non-Operating Funds	54,318	400,000	-	-
Internal Service Funds	1,151,137	1,052,104	-	-
General Fund	9,776,925	1,665,597	-	-
Debt Service Funds	3,987,164	3,500,600	-	-
Engineering Services Department	4,440,254	6,390,980	10,501,619	10,807,732
Other Funds	4,046,297	5,342,494	9,281,791	9,557,242
General Fund	393,957	969,477	1,053,309	1,078,975
General Fund - Measure H	-	79,009	166,519	171,515
Office of Performance Management and Budget	-	336,151	358,249	368,874
General Fund	-	336,151	358,249	368,874
Grand Total	687,819,272	638,360,980	624,798,353	656,868,532

FY25-26 Adopted Budget

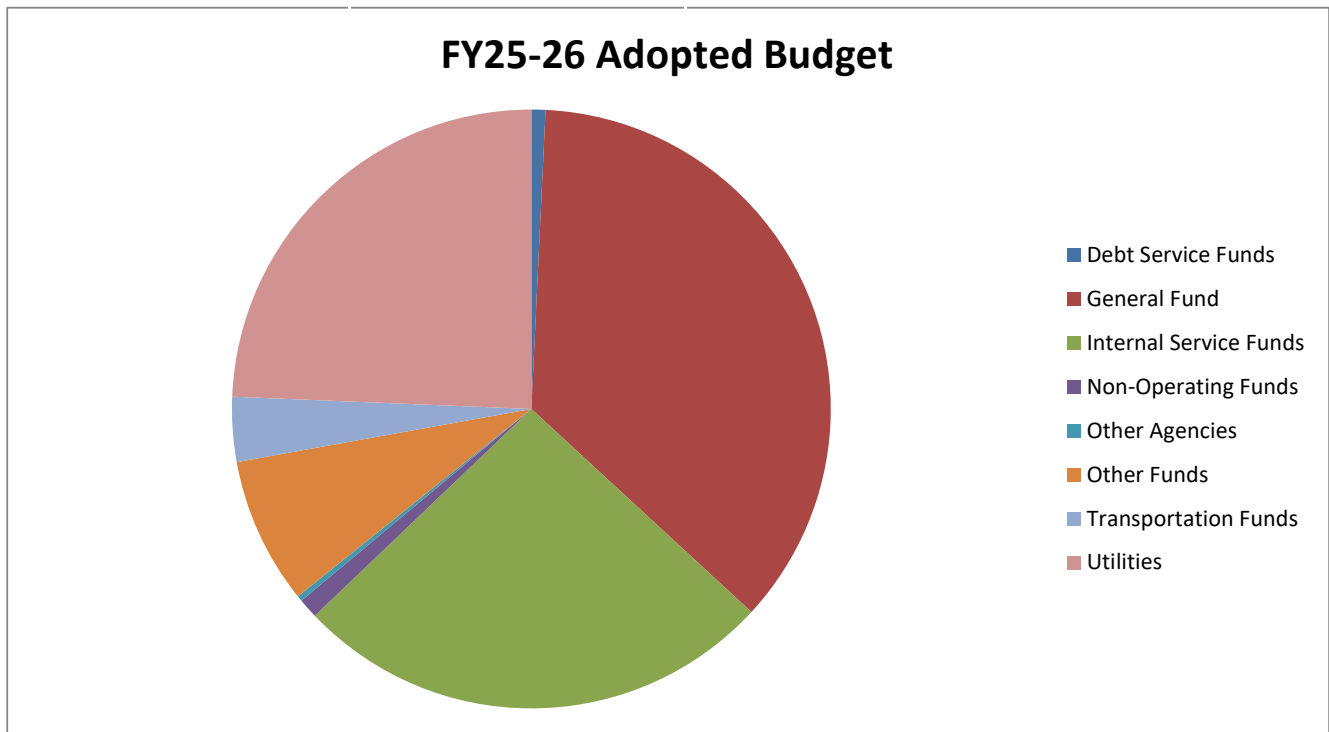


FY26-27 Projected Budget

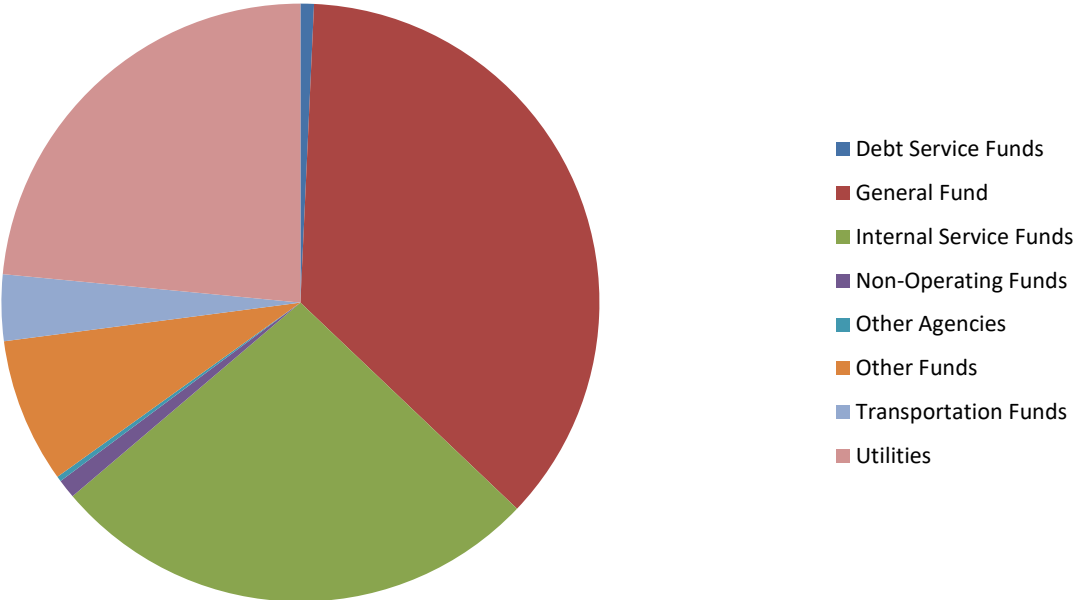


Funding Source City-Wide

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Debt Service Funds	3,729,000	4,422,380	4,535,500
General Fund	211,869,569	211,016,400	227,024,318
Internal Service Funds	141,217,413	152,030,620	166,555,706
Non-Operating Funds	8,157,035	6,283,358	6,429,105
Other Agencies	2,698,679	1,692,807	1,749,035
Other Funds	44,979,331	46,320,050	48,882,705
Transportation Funds	52,580,769	20,432,843	22,365,559
Utilities	148,339,844	142,301,702	146,546,730
General Fund - Measure H	44,066,605	23,888,779	25,156,596
Grand Total	657,638,245	608,388,939	649,245,254



FY26-27 Projected Budget



MODESTO POLICE DEPARTMENT

Mission Statement:

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

Department Programs:

The following is a brief summary of each division area:

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

Units:

- Patrol
- Air Support
- Real Time Crime Center (RTCC)
- Bike Patrol
- Canine
- Crisis Response Unit

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Operations Division are:

Goal 1 – Reduce Crime and the Fear of Crime

- Objective 1 – Increase Patrol sworn staffing to a minimum of 90 officers. KPI: Track number of officers hired vs. those leaving.
- Objective 2 - Reduce Priority 1 response times to under 5 minutes. KPI: Track priority 1 response times

Goal 2 – Enhance Organizational Excellence

- Objective 1 – Establish an in-house academy for newly promoted Lieutenants and host two Sergeant in-house academies. KPI: track in-house academies

- Objective 2 - Develop a transparency dashboard for the community to view crime trends, use of force data, and other pertinent data. KPI: Track dashboards completed

Area Command Division: In August of 2023, the Modesto Police Department introduced the Area Command Division. This division leverages timely and accurate information to swiftly deploy resources, employing effective tactics and follow-up to ensure favorable results. Under the umbrella of the Area Command Division, a diverse range of units collaboratively address challenges, enabling the seamless provision of assistance and enforcement as required. One innovative aspect of this division is the implementation of the Alternative Response concept. Recognizing the need for specialized care in certain situations, non-sworn personnel skilled in mental health and resource navigation are utilized. These professionals are part of units such as the Homeless Engagement and Response Unit (HEART), Community Health and Assistance Team (CHAT), and Crime Reduction Team (CRT), are adept at understanding available resources and diverting individuals in mental crisis or experiencing homelessness away from the criminal justice system.

Units:

- Homeless Engagement and Response Team (HEART)
- Community Health and Assistance Team (CHAT)
- Park Rangers
- Crime Prevention
- Crime Reduction Team
- Code Enforcement
- Traffic Safety Unit
- Equestrian Unit
- Abandoned Vehicle Abatement Unit

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Area Command Division are:

Goal 1 – Reduce Crime and the Fear of Crime

- Objective 1 – Reduce fatal and DUI-related collisions by adding 4 traffic officers, 1 DUI officer, and 1 sergeant for 7-day coverage. KPI: Track DUI related collisions and staffing in TSU.
- Objective 2 - Implement a city red-light camera program to help reduce injury collisions. KPI: Track injury collisions at red light camera intersections.

Goal 2 – Increase Community Engagement

- Objective 1 – Conduct four community forum meetings throughout the city to keep residents updated on crime, events, and initiatives the department is working on. KPI: Track forum held.

- Objective 2 - Expand Park Ranger coverage to 7 days per week, including evening hours. KPI: Track positions filled and operational hours.

Investigative Services Division: The Investigative Services Division (ISD) is responsible for following up and investigating felony cases that are forwarded by patrol officers and preparing the cases for presentation to the District Attorney's Office. The men and women of the division work diligently to ensure that serious criminal cases are resolved and that offenders are brought to justice.

Units:

- Violent Crimes
- Special Victims
- Property Crimes
- High Tech
- ID
- SGU (Gangs)
- MCU (Narcotics)
- FBI Task Force
- Special Event Permits

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Investigative Services Division are:

Goal 1 – Reduce Crime and the Fear of Crime

- Objective 1 – Reduce violent crime by 5% and property crime by 10%. KPI: Year-end NIBRS reporting comparisons
- Objective 2 - Enhance felony case clearance rates by 10% through focused collaboration with the District Attorney's Office. KPI: Track felony case clearance rates.

Goal 2 – Increase Community Engagement

- Objective 1 – Develop and Implement Education and Enforcement Operations to Reduce Domestic Violence. KPI: Track DV statistics.
- Objective 2 – Conduct a Community Presentation of a Closed Violent Crimes Unit Case in Partnership with Local Non-Profits. KPI: Track if presentation was completed.

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

Units:

- Records
- Training

- Animal Control
- Hiring/Recruiting
- Admin Services
- Volunteers
- Information Technology

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Support Services Division are:

Goal 1 – Increase Community Engagement

- Objective 1 – Create a citizen’s academy to enhance mutual understanding and collaboration more effectively. KPI: Track completion.
- Objective 2 - Hold 2 Wake-Up Sessions. KPI: Track completion.

Goal 2 – Enhance Organizational Excellence

- Objective 1 – Reduce Sworn vacancy rate to 2% and maintain. KPI: Track vacancy rate.
- Objective 2 – Reduce Civilian vacancy rate to 10% and maintain. KPI: Track vacancy rate.

Department Accomplishments for FY 2024-25:

- The Community Health and Assistance Team (CHAT) has made 5,920 outreach contacts and provided 4,940 services to homeless individuals.
- The Modesto Police Department received a \$6 million grant to combat organized retail theft (ORT) and motor vehicle accessory theft (MVAT).
- MPD has executed 48 ORT enforcement actions resulting in 364 arrests and nearly \$91,000 in recovered stolen property. More than 45% of arrests involved non-residents.
- Citywide property crime dropped by 13.8%, and several major retail centers experienced double-digit reductions in theft, including a more than 50% drop in holiday-season losses.
- The Modesto Police Department made history as the first police department in California to become Autism Certified through the International Board of Credentialing and Continuing Education Standards (IBCCES).
- The Modesto Police Department welcomed over 70 new team members in 2024, bringing fresh talent, dedication, and a shared commitment to serving our community with integrity and professionalism.
- 2024 marked the first full year of service for Sky 1, Modesto Police Department’s dedicated air support unit.
- Sky 1 logged over 930 flight hours, responded to more than 2,900 calls for service, and was first on scene over 2,000 times, providing critical support to officers on the ground. In addition to patrol efforts, Sky 1 assisted in 40 DUI

arrests, assisted with the search of missing persons, and played a key role in 214 felony arrests.

- Aggravated assaults decreased, from 903 in 2023 to 894 in 2024.
- Property crimes showed notable reductions. MPD investigated 556 burglaries and 718 vehicle thefts, both of which were down from 2023 totals, signaling progress in our crime prevention strategies, increased patrols, and investigative follow-up. These results demonstrate our department's commitment to making Modesto a safer place to live, work, and visits.
- The Modesto Police Department fully integrated the Taser 10, providing officers with advanced tools for safer outcomes in the field.
- MPD expanded the use of pursuit mitigation technologies, including StarChase and MobileSpike, allowing officers to resolve dangerous incidents with greater control and less risk to the public.
- MPD's Real-Time Crime Center and Citywide Camera System continued to provide real-time intelligence, giving officers critical information when seconds matter most. With these investments, along with the expansion of our Automated License Plate Reader network, MPD remains at the forefront of modern policing, using innovation to build a safer Modesto.
- Modesto ranked 1st in California and 6th in the Nation for National Night Out, showcasing community engagement and support for this annual event organized by the Modesto Police Department.
- The City of Modesto was proud to receive the prestigious Helen Putnam Award for Excellence for two of our impactful youth initiatives—The Healthy Room Project and 10K with a Cop —each reinforcing our commitment to supporting Modesto's families and future leaders.

Goals & Objectives – FY 2025-26:

The FY 2025-26 Goals and Objectives for the Modesto Police Department are:

Goal 1 – Reduce Crime and the Fear of Crime

- Expand the Traffic Safety Unit to provide 7-day a week coverage.
- Finalize acquisition and implementation of the city Red-Light camera program
- Integrate new CAD and dispatch services with the Real Time Crime Center (RTCC)
- Reduce DUI and fatal Collisions by 10%
- Implement comprehensive smoke shop and massage parlor municipal codes to reduce illegal activity and improve community safety
- Increase Patrol sworn staffing to a minimum of 90 police officers
- Reduce violent crimes by 5% and property crimes by 10%
- Re-institute the Area Command policing model citywide

Goal 2 – Increase Community Engagement

- Conduct four community forum meetings across the city to keep residents updated on crime, events, and department initiatives
- Create a citizen's academy to enhance mutual understanding and collaboration more effectively

- Collaborate with the CPRB, Project Resolve and community stakeholders to enhance community-police relationships and trust-building
- Hold two annual sessions of Wake-Up, Crisis Intervention, Cultural Relations classes and open house events.
- Enhance participation in crime prevention programs and community events
- Hold quarterly Use of Force Simulator training for community groups

Goal 3 – Promote Organizational Excellence

- Continue developing a robust wellness program that focuses on:
 - Physical fitness
 - Health Assessments
 - Mental/emotional wellness
 - Nutrition (Food vendors, healthy meals, etc.)
- Develop a master plan for further enhancing the MPD range and training facility to include an emergency vehicle operations course (EVOC) and identify potential funding opportunities
- Develop a transparency dashboard for the community to view crime trends, use of force data and other pertinent statistics
- Establish an in-house academy for newly promoted Lieutenants and host two Sergeant in-house academies
- Identify and establish two Area Command substations

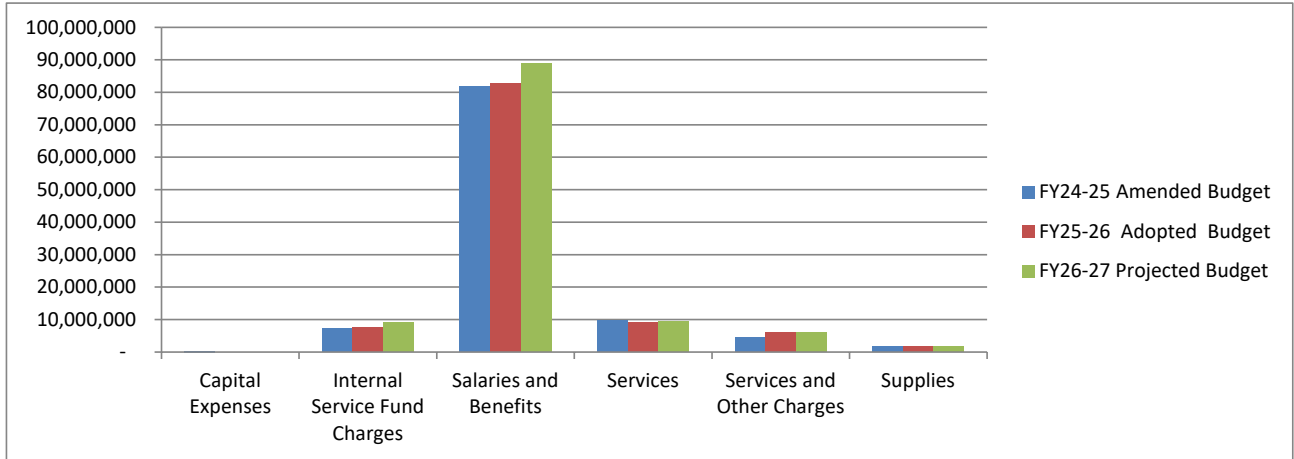
Modesto Police Department Performance Measurements

Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
OPERATIONS DIVISION				
Staffing level on patrol	Increase Patrol sworn staffing to a minimum of 90 officers	TBD	92	90
Priority 1 Response Times	Reduce Priority 1 response times to under 5 minutes. KPI- Track priority 1 response times	TBD	6.23	< 5 minutes
AREA COMMAND DIVISION				
Percentage Reduction of fatal and DUI-related collisions	Reduce fatal and DUI-related collisions	TBD	-13%	-10%
Percentage Reduction of injury collisions	Implement a city red-light camera program to help reduce injury collisions	TBD	-11%	-10%
INVESTIGATIVE SERVICES DIVISION				
Percentage Reduction of major violent crimes	Reduce major violent crime by 5%	TBD	-13%	-5%
Percentage Reduction of major property crimes	Reduce major property crime by %5	TBD	-5%	-21%
SUPPORT SERVICES DIVISION				
Sworn Vacancy Rate	Reduce Sworn vacancy rate to 2% and maintain	TBD	8%	2%
Civilian Vacancy Rate	Reduce Civilian vacancy rate to 10% and maintain	TBD	14%	10%

Expense By Category

Modesto Police Department

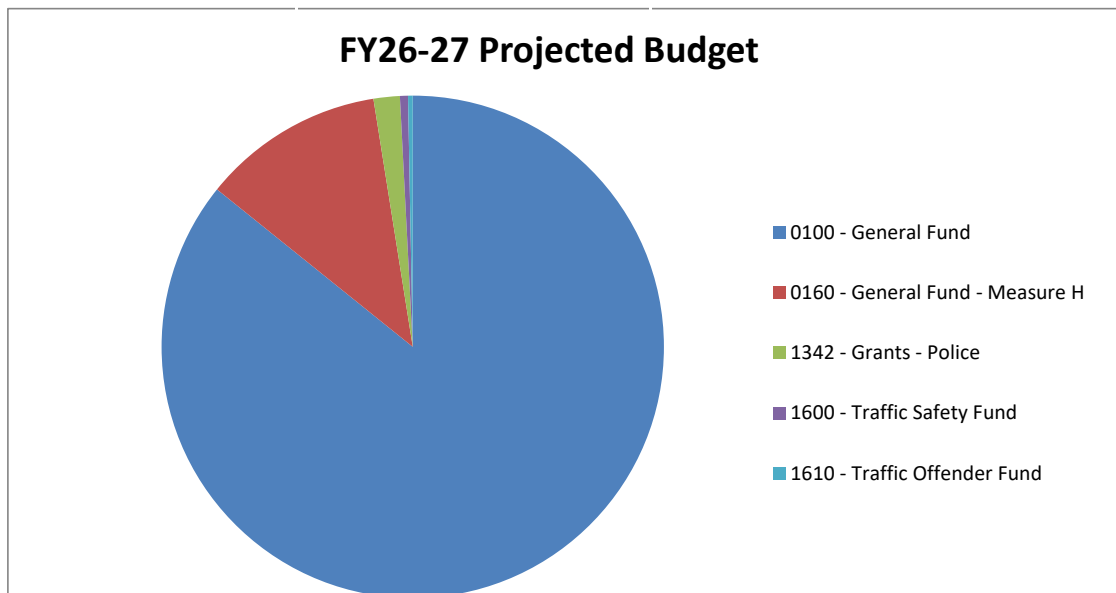
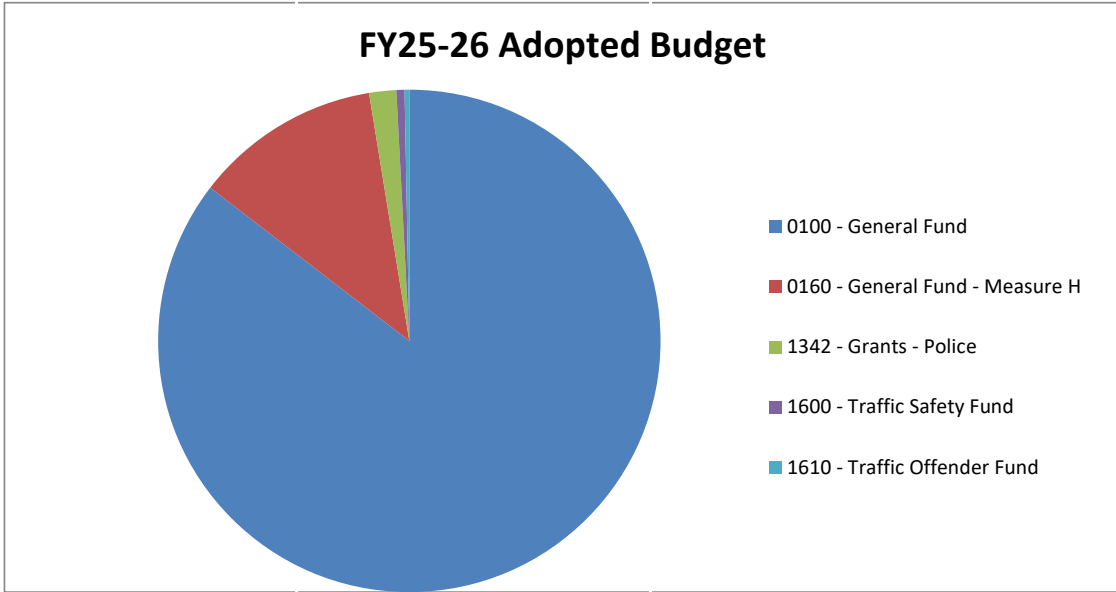
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	335,000	70,000	70,000
Internal Service Fund Charges	7,285,002	7,708,896	9,233,185
Salaries and Benefits	81,671,853	82,570,708	88,882,257
Services	9,704,156	9,051,889	9,548,493
Services and Other Charges	4,385,800	5,983,226	5,857,083
Supplies	1,602,047	1,669,995	1,721,923
Grand Total	104,983,858	107,054,714	115,312,941



Funding Source

Modesto Police Department

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	90,286,319	91,463,744	98,914,384
0160 - General Fund - Measure H	11,836,083	12,840,632	13,509,797
1342 - Grants - Police	1,833,656	1,867,405	1,947,075
1345 - Grants - ARRA Public Safety	-	-	-
1390 - American Rescue Grant Fund	-	-	-
1600 - Traffic Safety Fund	715,622	557,512	595,563
1610 - Traffic Offender Fund	312,178	325,420	346,122
Grand Total	104,983,858	107,054,714	115,312,941



MODESTO FIRE DEPARTMENT

Mission Statement:

Proudly serving, protecting, and partnering for a safer community.

Department Divisions:

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

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

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Office of the Fire Chief & Business Operations are:

Goal 1 – Address aging apparatus needs.

- Objective 1 – Reduce the average age of all apparatus in service.
- Objective 2 – Reduce the percentage of vehicles that meet age/mileage standards for replacement.

Goal 2 – Achieve and maintain appropriate staffing levels to reduce burnout and meet service needs.

- Objective 1 – Develop a targeted recruitment plan to fill all authorized firefighter and support staff positions.
- Objective 2 - Promote the benefits of the MST regional system (broader experience, opportunities for specialization, etc.) to attract talent. Aim to increase the qualified applicant pool.

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

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Operations / Suppression Division are:

Goal 1 – Continue to improve response times; the 5-minute response time and effective force response to meet national standards.

- Objective 1 – Achieve and maintain a response time of 5 minutes.
- Objective 2 – Achieve and maintain an effective force response time of 9 minutes.

Goal 2 – Maintain and improve the level of service to the community.

- Objective 1 – standardize turnout time procedures (adopting best practice targets of 60 seconds for EMS and 90 seconds for fire calls).
- Objective 2 - implement policy direction to meet those benchmarks.

Training Division: Continue with the joint partnership with Modesto, Ceres, Stanislaus Consolidated, and Turlock. Provides training for both firefighters in the joint fire academy as well as continuing education and training to all members of the department.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Training Division are:

Goal 1 – Invest in employee development and succession planning to cultivate a skilled, engaged workforce ready to lead MST into the future.

- Objective 1 – Create a clear, accessible, and unified Career Development Guide that defines the skills, education, experience, and training required for both specialized assignments and promotional advancement, supporting personnel growth and succession planning across all MST agencies.
- Objective 2 - Create a formal succession plan for key leadership roles

Community Risk Reduction: Provides many services to the community to reduce the loss of life and protect our citizens from the threat of unwanted fires by providing the following: fire and life safety business inspections, permit inspections, new construction inspections, plan review of construction documents, public fire safety education, and special event planning and activities.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Community Risk Reduction Division are:

Goal 1 – Ensure all new developments meet fire code standards to reduce future fire risks and improve emergency access.

- Objective 1 – Review all submitted business plans for fire code compliance and conduct pre-occupancy inspections for all new commercial structures.
- Objective 2 – Maintain or improve average plan check turnaround time with a goal of 14 days or less.

Emergency Medical Services: Facilitates the delivery of Basic Life Support (BLS) and Advanced Life Support (ALS) first responder services. The EMS Division, in collaboration

with the Training Division, provides EMS training and policy updates to ensure our personnel respond appropriately to emergencies.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Emergency Medical Services Division are:

Goal 1 – Expand and standardize advanced life support (ALS) services to ensure all communities have access to timely, high-quality emergency medical care.

- Objective 1 – Ensure that all staffed engines and truck companies are equipped with at least one paramedic, enhancing ALS response capacity citywide.
- Objective 2 - On an ongoing basis, engage community stakeholders to share information about ALS services, gather feedback on needs and expectations, and enhance public trust in MST's EMS capabilities.

Department Accomplishments for FY 2024-25:

- Maintained compliance with hose and ladder testing standards
- Completed testing for promotional opportunities for all ranks
- Participated in multi-agency training exercises across the state in support of the Office of Emergency Services mission and statewide response agreement
- Provided 5,319 hours of Emergency Medical Response training to personnel
- Participated in 137 public education events, including schools, civic groups, and community events
- Firefighters enhanced skills through monthly multi-company drills led by company officers and quarterly battalion drills focusing on multi-casualty incidents
- Hosted an International Association of Fire Fighters Peer Support class to expand Modesto's team and establish teams with our contract agencies
- Fire Investigations Unit continued to work as an efficient, multi-jurisdictional task force, providing an increase in successful arson investigations and arrests
- Establishment of the Health and Wellness Program
- Participated in Type III All Hazard Incident Management Team training
- Completed more than 250 hours of discipline-specific training to ensure proficiency and readiness in Special Operations

Goals & Objectives – FY 2025-26:

Goal 1 – Address aging apparatus needs.

Goal 2 – Achieve and maintain appropriate staffing levels to reduce burnout and meet service needs.

Goal 3 – Continue to improve response times; the 5-minute response time and effective force response to meet national standards.

Goal 4 – Maintain and improve the level of service to the community.

Goal 5 – Invest in employee development and succession planning to cultivate a skilled, engaged workforce ready to lead MST into the future.

Goal 6 – Ensure all new developments meet fire code standards to reduce future fire risks and improve emergency access.

Goal 7- Expand and standardize advanced life support (ALS) services to ensure all communities have access to timely, high-quality emergency medical care.

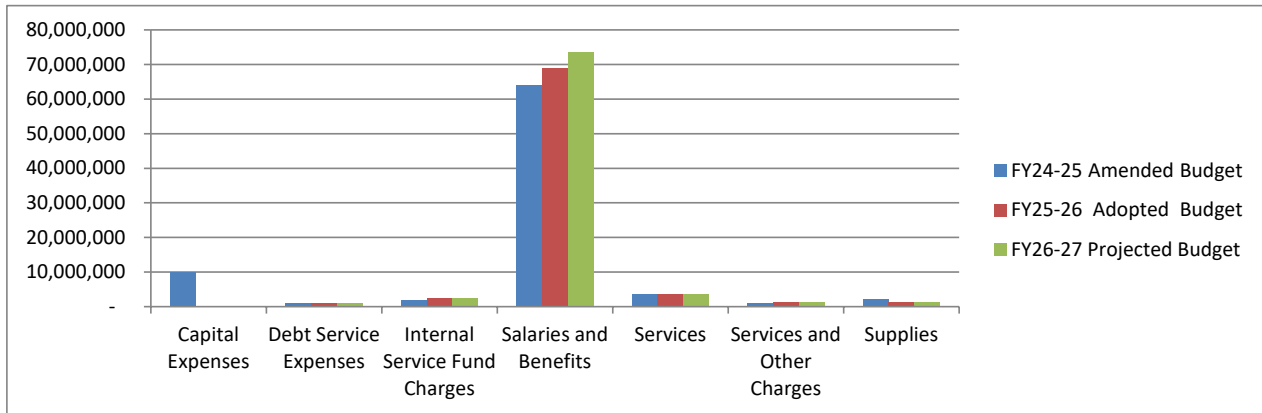
Modesto Fire Department Performance Measurements

Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
OFFICE OF THE FIRE CHIEF AND BUSINESS OPERATIONS DIVISION				
Aging apparatus	Reduce time out of service and cost of repairs by utilizing Fleet's preventative maintenance to maximize useful life and implement replacement plan.	Average model year: 2005	Average model year: 2007	Average model year: 2015
Achieve and maintain appropriate staffing levels	Development of a consistent recruitment process to address firefighter vacancies.	2 academies per year	1 annual joint academy	1 annual joint academy
OPERATIONS / SUPPRESSION DIVISION				
Average Response Time	This measures the average response time for the previous FY.	9 min 54 sec	8 min 4 sec	< 5 min
Percentage of calls with a 5 minute or less response time	This measures the percentage of calls that had a response time of 5 minutes or less.	52%	60%	100%
TRAINING DIVISION				
Employee development	This ensures employees have access to promotional and training opportunities for organization succession planning.	Inconsistent, as vacancies arise	Eligibility lists established for battalion chief, captain, engineer	Annual promotional testing for each rank
COMMUNITY RISK REDUCTION DIVISION				
New development meets fire code standards	Review and plan check turnaround time	13.7 days	6 days	<14 days
EMERGENCY MEDICAL SERVICES DIVISION				
Expand and standardize ALS services	Ensure department capabilities meet community ALS needs.	32 paramedics	37 paramedics	57 paramedics

Expense By Category

Modesto Fire Department

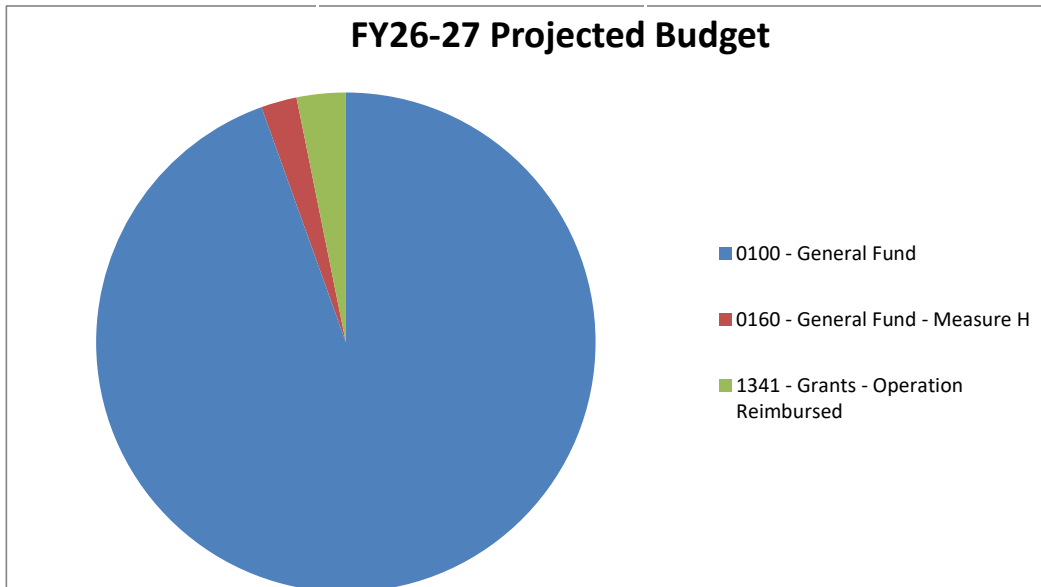
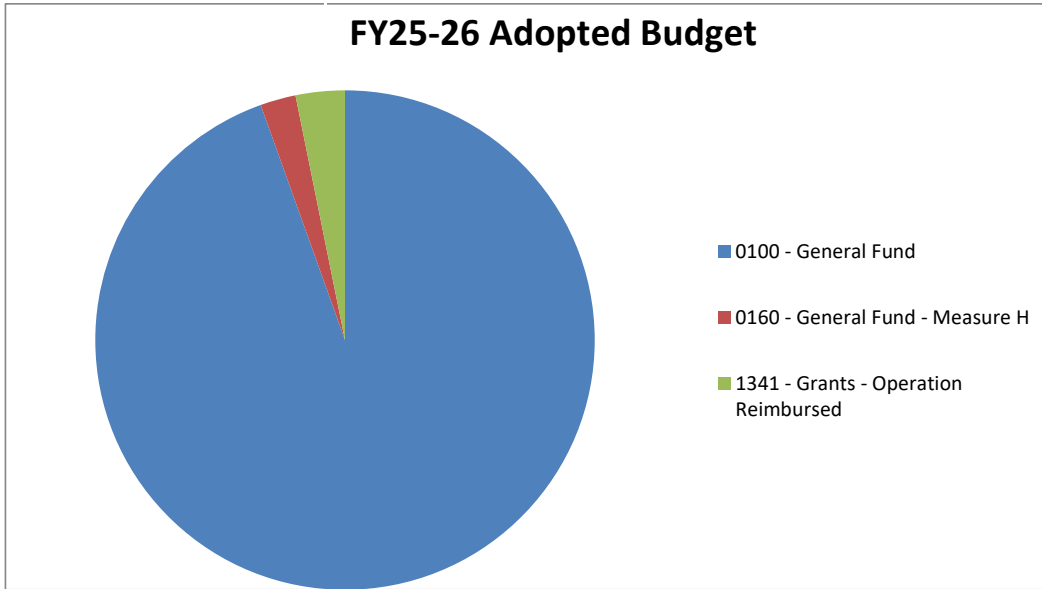
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	9,973,890	41,412	44,512
Debt Service Expenses	945,400	945,390	945,390
Internal Service Fund Charges	1,930,448	2,402,474	2,485,894
Salaries and Benefits	64,033,640	68,852,128	73,646,146
Services	3,586,061	3,469,764	3,502,850
Services and Other Charges	972,639	1,208,382	1,451,192
Supplies	2,042,962	1,372,483	1,400,841
Grand Total	83,485,040	78,292,033	83,476,825



Funding Source

Modesto Fire Department

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	69,724,486	74,000,054	78,895,249
0160 - General Fund - Measure H	11,904,137	1,801,216	1,935,716
1341 - Grants - Operation Reimbursed	1,856,417	2,490,764	2,645,860
Grand Total	83,485,040	78,292,033	83,476,825



PARKS, RECREATION AND NEIGHBORHOODS DEPARTMENT

Mission Statement: The Parks, Recreation and Neighborhoods Department serves the citizens of Modesto through quality recreational programming, welcoming community centers, active neighborhood engagement, a variety of cultural awareness events, inviting destinations and attractions, and planning and operation of the City's vibrant park and trail systems.

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

The following is a brief summary of each division area:

Department Administration & Facilities Division: The Administration and Facilities Division is responsible for the overall administration of the department, facilities management, and guest services. It oversees operation of the Modesto Centre Plaza John Thurman Field, McHenry Mansion, McHenry Museum, and two municipal golf courses. The guest services team coordinates reservable park, facility, and field rentals as well as class registrations for all recreation programs and activities.

Modesto Centre Plaza: The Modesto Centre Plaza is a full-service convention center facility with over 22,000 square feet of meeting space. The facility hosts a post-pandemic average of 120 events annually and draws thousands of visitors to downtown Modesto every year with a wide range of special events, conferences, conventions, and trade shows. The Modesto Centre Plaza is a popular choice due to its size, flexibility, staff and centralized location between major cities such as Fresno and Sacramento as well as its close proximity to the Bay Area. Additionally, it is widely used by non-profit organizations throughout the region, as it provides a reduced rental rate for non-profit groups.

McHenry Mansion & McHenry Museum: These historic properties are open to the public three days a week and serve thousands of visitors annually. The McHenry Mansion, built in 1883 in the High Victorian Italianate style, is a field trip destination and wedding and private event venue. The McHenry Museum, opened in 1912 as the McHenry Library, features temporary and permanent exhibitions on local history and culture, hosts field trips and group tours, and is available for private rentals. Both facilities are in downtown Modesto.

Golf Courses: The City owns and operates two 18-hole courses: Dryden Park Golf Course and Creekside Golf Course.

Dryden Park Golf Course is a full length 6,574-yard golf course built on 140 acres in the late 1950's. It is located along the Tuolumne River and is adjacent to the regional park. It appeals to golfers of all levels from beginner to expert and has

medium-size tees, average width tree-lined fairways and medium to large greens. It features a full-service driving range, practice putting and pitching greens. Dryden has an on-site well which provides water for the course. Dryden averaged 31,740 rounds over the last three fiscal years.

Creekside Golf Course opened for play in September of 1991. It is a championship 18-hole golf course measuring approximately 6,800 yards and built on 160 acres. Creekside has three lakes, undulating greens, large tees, narrow fairways and many sand traps. It has a driving range and practice putting green. The course appeals to all levels of golfers from beginner to expert. A portion of the course is located near the Dry Creek Regional Park and Trail. The clubhouse provides a full-service restaurant with banquet capabilities and a well-stocked pro shop. Creekside relies on Modesto Irrigation District (MID) canal water and City of Modesto water for the fully automated irrigation system. Creekside has averaged 48,820 rounds over the last three fiscal years.

John Thurman Field: John Thurman Field is a professional baseball stadium in Modesto, and home to the Modesto Nuts minor league baseball team. The latest full renovation of the facility was in 1997, but there have been numerous portions of the facility that have been repaired or replaced since 1997. The facility was constructed in 1955 and holds up to 7,000 people for special events.

Tuolumne River Regional Park (TRRP): TRRP consists of over five-hundred acres of parkland that runs along seven river miles of the Tuolumne River from the Mitchell Road Bridge west to the Carpenter Road Bridge in Stanislaus County. TRRP is maintained and operated through a joint powers agreement between the three partner agencies (City of Modesto, City of Ceres and Stanislaus County), with the City of Modesto being the Managing Partner. Five major areas make up TRRP including the Legion Park/Airport Area, the Gateway Parcel, Mancini Park, the Dryden Park Golf Course Area and the Carpenter Road Area. TRRP is Modesto's regional recreation destination. The park boasts large tree-shaded group picnic areas, sports fields, bicycle and walking paths, fishing access, and open space available to house large community or private events.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration and Facilities Division are:

Goal 1 – Assess the success of newly adopted Policies for Co-Sponsored events and Special Event Grants.

- Objective 1 – Promote the new policies to increase the number of applications received.
- Objective 2 – Evaluate the monetary and in-kind donations awarded against the total permitted under these policies.

Goal 2 – Develop a digitization plan for McHenry Museum photo collection

(estimate 10,000 photos).

- Objective 1 – Safeguard the photo collection from deterioration while increasing the accessibility for researchers, educators, and the public.
- Objective 2 – Establish consistent metadata, scanning, and storage protocols aligned with museum best practices.

Recreation Programs and Facilities Division:

Volunteer Programs: The Recreation Division offers a wide variety of volunteer opportunities which foster civic pride and are centered on neighborhood engagement and community partnerships. Each year, over 3,500 volunteers assist the City with organized special events, park, trail, and river clean-ups, and tagging abatement projects.

Community Centers: The Recreation Division offers extensive programming and recreational opportunities at the Maddux Youth Center, Modesto Senior Citizens Center, and Neighborhood Center at Marshall Park. These community centers serve over 22,000 participants per year and operate safe, fun and educational activities in a controlled environment. Additionally, the department operates the King-Kennedy Memorial Center and the Airport Neighborhood Community Center in partnership with other community non-profit groups.

Child Services and After School Program: The Recreation Division offers a wide variety of classes and activities for children including adaptive programming for those with special needs, toddler music and dance classes. Additionally, the department partners with Modesto City Schools to operate after school programming serving over 33,000 students annually at four local schools each day.

Sports & Aquatics: Programming, such as competitive, and coed recreational softball leagues, the Junior Giant youth baseball program, and soccer lessons are just some of the sport programming available to adults and kids. The department's swim lessons and senior/disabled swim program is offered year-round in addition to recreational swim in the summer. Modesto is one of few agencies in the County offering American Red Cross courses for Lifeguard Title 22 and First Aid/CPR/AED Certifications to the public to train qualified aquatic professionals to keep our pools safe.

Mary Grogan Park Soccer Complex: This state-of-the-art sports complex boasts three synthetic turf and four grass turf lighted soccer fields. The complex is home to dozens of regional, state and international soccer tournaments and special events with an annual attendance exceeding 100,000. Free, community use fields are available to the public and fee-based reservations are available for leagues and organizations.

Community Events and Neighborhood Outreach: The department hosts and partners on several large-scale events throughout the year to connect with the

community. Popular events include the Spirit of Giving Run, Celebration of Lights Parade, Multi-Cultural Children's Festival, Breakfast with Santa Fundraiser, and a Summer Kick-Off Party. Community participation in these events exceeds 60,000.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Recreation and Facilities Division are:

Goal 1 - Increase the Senior Citizens Center annual participation by 5% (1,775 visitors).

1. Review monthly attendance by program and adjust offerings to maximize attendance. (Drop/reduce less popular programs to fund/increase more popular programs.)
2. At the end of the FY, compare the total SCC participants against the totals for the 3 previous fiscal years.

Goal 2 - Increase PRN Facebook Followers by 20% (1,728 new followers).

1. Standardize day and time data is pulled to ensure accuracy and record the number of posts for the given month.
2. Compare follower levels for each month vs the same month the previous year.
3. At the end of the FY, compare the total new Facebook followers against the totals for the 3 previous fiscal years.

Park Operations Division: The Park Operations Division is responsible for maintaining 75 City parks, playgrounds, trails, recreation facilities, pools, splash pads, open space areas, paths, ballfields, tennis courts, sports fields, restrooms, and picnic areas. Staff prepare sites for park, picnic, and ball field rentals and provides preparation and clean up assistance at community events. They oversee the City's landscaping contract with Grover Landscaping. In addition, this division provides vegetation management, fire breaks, and abatement (weeds, tagging, and homeless) and backflow testing services throughout the City.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Park Operations Division are:

Goal 1 – Evaluate time to prepare facilities for rental reservations.

- Objective 1 – Identify efficiency in preparation processes.
- Objective 2 – Allow for resource adjustments to meet reservation schedules.

Goal 2 – Evaluate Pool reservation preparation completion rates.

- Objective 1 – Ensuring all reservations are properly scheduled and facilities prepared.
- Objective 2 – Reduce last-minute issues and improve customer satisfaction.

Department Accomplishments for Fiscal Year 2024-2025

The following is a list of the Parks, Recreation & Neighborhoods Department accomplishments for Fiscal Year 2024-2025:

Administration and Facilities:

1. Embarked on the department's first-ever Parks and Recreation Master Plan. BerryDunn has been retained to prepare the Master Plan due to be complete in 2026.
2. Drafted new Special Event, Co-Sponsorship, and Grant policies to guide City participation and contributions to community and special events.
3. Culture Commission recommendation to award a contract for the installation of a 150th Anniversary Mural commemorating Modesto's Sesquicentennial.
4. Culture Commission partnership with the Audubon Society for installation of an educational bird plaque on the Virginia Corridor.
5. Culture Commission recommendation and Council appointment of Angela Drew and Modesto's Poet Laureate.

McHenry Mansion and Museum:

1. Renovated elevator at the McHenry Mansion.
2. Began collection assessment at McHenry Museum.
3. Digitally cataloged 2,368 objects (as of 4/30/25).
4. Painted temporary exhibition space walls at McHenry Museum.
5. Replaced one HVAC unit at McHenry Museum.
6. Developed and implemented 4 new programs/events at the Mansion.
7. Displayed 5 new exhibitions at Museum.
8. Hired 1 PT intern to support Historical Properties.
9. Began efforts to reach NAGPRA compliance.

Golf:

1. Removed large irrigation pressure tank at Dryden.
2. Installed new fence along the southside of maintenance yard at Dryden.
3. Completed renovations of Men's/Women's restroom at Creekside clubhouse.
4. Installed refill bottle station at Creekside.
5. Installed new high resolution MPD security camera in Dryden parking lot.
6. Installed two new "game cameras" on the course at Dryden.
7. Installed new stove/oven in the kitchen at Creekside.
8. Installed new beer keg cooler at Creekside.
9. Installed large new metal security door for irrigation pump variable frequency drive.
10. Replaced failing concrete pad in front of Creekside clubhouse.
11. Replaced leaking fire hydrant at Dryden located near #18 green.
12. Removed giant downed tree behind #17 tee at Dryden.
13. Rebuilt On-Course restroom at Dryden.

Recreation:

1. Reassessed Low-Income Assistance Program for recreation programs and streamlined the application process, expanded recipients to all ages, and added City accepted assistance programs as an option for eligibility verification.
2. To date, coordinated 2,952 volunteers with 18,471 hours of service with a cost benefit of \$713,185.
3. Provided 697 recreational child, adult, adaptive and senior classes, and programs.
4. Hosted a Junior Giants Youth Baseball and Softball league with 880 players.
5. Provided swim lessons to 2,100 adults and children.
6. Partnered with Modesto City Schools to offer after school programs at 4 local Jr High Schools, providing after school care to approximately 17,000 students throughout the school year.
7. Modesto Senior Citizens welcomed over 29,000 seniors to Bodem Bistro's senior meals, exercise classes and other activities. Attendance has increased 20% from the previous fiscal year.
8. Neighborhood Center at Marshall Park offered after school activities and programs to over 800 participants.
9. Continued to offer the low-cost certification fee program for lifeguard staff, reducing the cost from \$300 to \$20 to remove the barrier for employment.
10. Hosted 10 CalVIP youth intervention grant funded events of Pop-Up Parties, SportsFests and Movie Nights to provide youth fun activities and positive Police experiences.
11. Hosted 50 City/partner events to date with over 47,000 participants.
12. The Youth Commission accomplished several projects including two LoveModesto projects of the Hope Blooms clean-up project and a blanket drive, incorporating an orientation for new commissioners and volunteering at several City and partner events.

Park Operations:

1. Installed 1800 yards of Fibar this Spring.
2. Installed 4 sets of soccer goals at 4 parks: Fairway, Riverside, Mildred Perkins, and Aqueduct parks.
3. Installed 7 concrete park signs, and concrete pads at Beyer, Davis, Graceada, Mildred Perkins, Brewers Rose, Sipherd and Robertson Road parks.
4. Refurbished bleachers at Fairway Park.
5. Refurbished and repaired metal restroom partitions at Fairway, Mildred Perkins and Sipherd parks.
6. Elevated ballfield maintenance resulted in 3 new pitching mound rebuilds at Davis, Downey and Enslin parks.

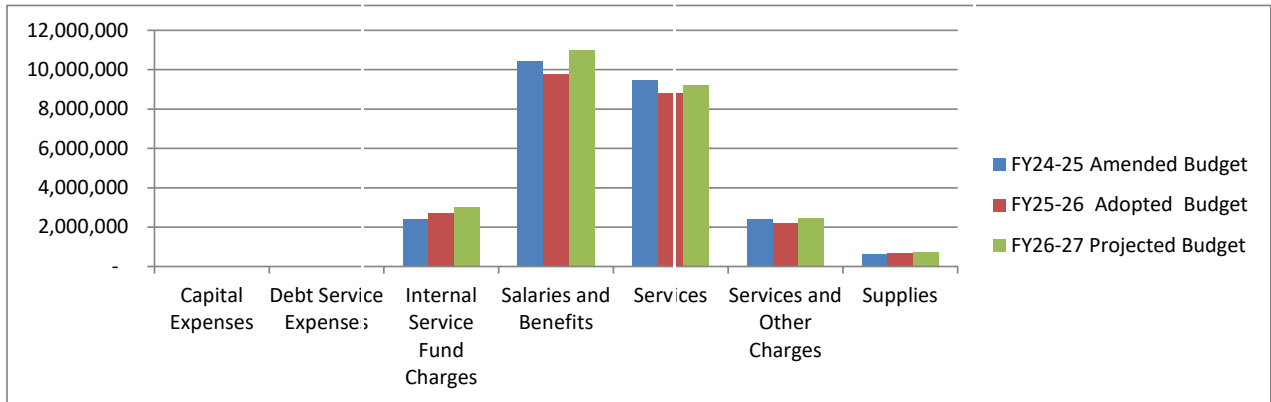
Parks, Recreation, and Neighborhoods Department Performance Measurements

Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
ADMINISTRATION AND FACILITIES DIVISION				
Number of Grant Applications Received	Evaluate the accessibility of the online Grants application.	--	--	20
Digitization Output Rate	Measures how many photographs are digitized, ensures progress is steady and collection backlog is reduced.	--	301	5% of collection
RECREATION PROGRAMS AND FACILITIES DIVISION				
Review attendance of SCC programs and adjust offerings	Drop/reduce less popular programs to fund/increase more popular programs	24,017	35,499	5% increase
Number of PRN Facebook followers	Compare monthly follower counts and evaluate increase	1,242	1,944	20% increase
PARK OPERATIONS DIVISION				
Evaluate time to prepare facilities for rental reservations	The average time taken by staff to prepare a facility after receiving the reservation request.			
Evaluate Pool reservation preparation completion rates	The percentage of scheduled reservations for Graceada pool that are fully prepared and confirmed prior to the reservation date.	--	--	

Expense By Category

Parks, Recreation and Neighborhoods

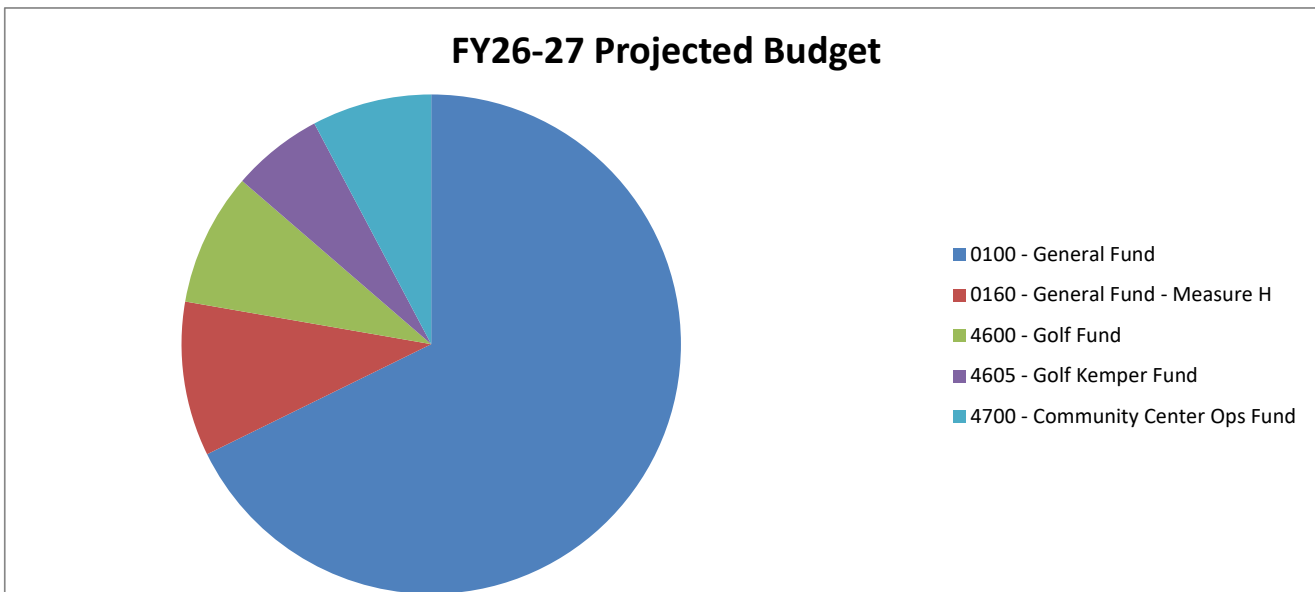
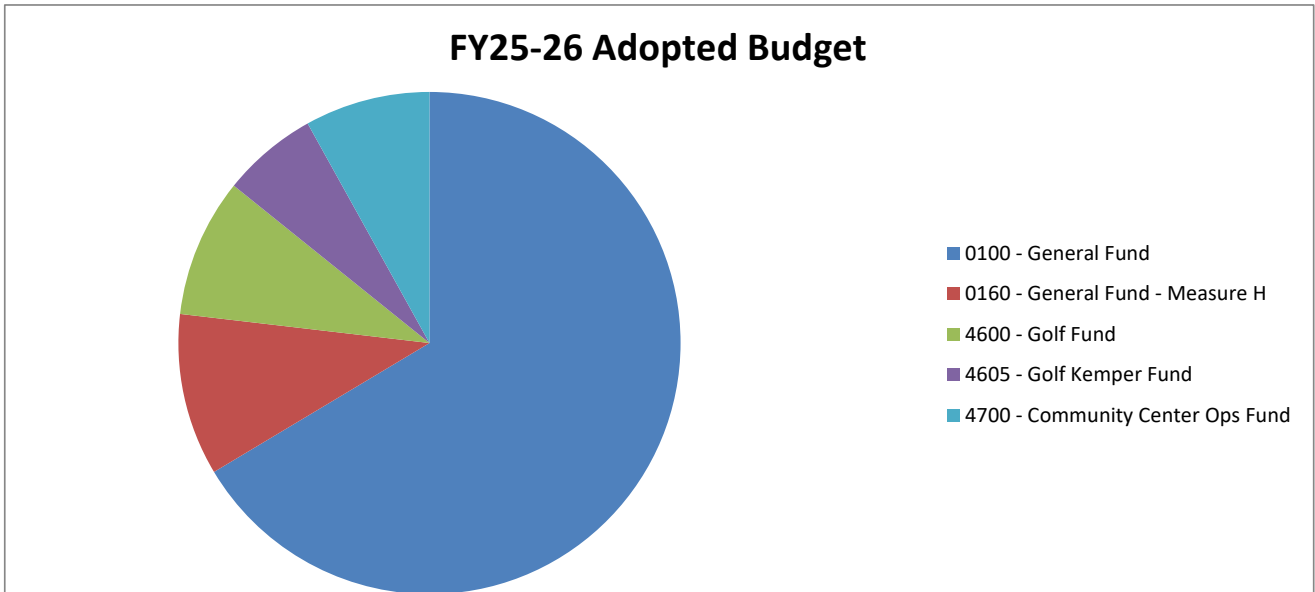
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	10,000	-	-
Debt Service Expenses	6,999	7,000	7,350
Internal Service Fund Charges	2,406,628	2,727,151	3,026,953
Salaries and Benefits	10,429,931	9,755,772	11,005,438
Services	9,474,971	8,833,314	9,203,673
Services and Other Charges	2,442,338	2,223,606	2,469,612
Supplies	617,404	681,291	742,586
Grand Total	25,388,271	24,228,134	26,455,612



Funding Source

Parks, Recreation and Neighborhoods

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	17,166,198	16,091,800	17,919,561
0160 - General Fund - Measure H	2,581,076	2,527,362	2,645,243
4600 - Golf Fund	2,201,381	2,164,134	2,276,409
4605 - Golf Kemper Fund	1,432,737	1,491,146	1,563,155
4700 - Community Center Ops Fund	2,006,879	1,953,692	2,051,244
Grand Total	25,388,271	24,228,134	26,455,612



CITY MANAGER'S OFFICE

Mission Statement:

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

Department Programs:

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

- Public Information Officer oversees City-wide communications, including Community and Media Relations, the City's website, social media platforms, mobile application interfaces, and collaboration with departmental leadership and public information officers.
- Develop, implement and manage the City's Strategic Plan.
- Act as a liaison with other state and local governmental agencies, which includes representing the City at a variety of meetings and other functions. This also includes activities that carry out Council direction with respect to critical areas of concern, including water resources, transportation needs, and preservation of local control.

Department Accomplishments for FY 2024-25:

- Since the passing of Measure H by Modesto voters in November 2022, the City continues to make tremendous strides in the areas of Homelessness, Public Works, Parks and Public Safety. The Measure H Oversight Committee continues to meet and review the progress that the funding is able to support. Additionally, the Committee will begin receiving quarterly presentations from key departments to discuss the positive impacts the funds are supporting.
- The City Manager's Office continues to support the Community Police Review Board and coordinates informational topics requested by the Board. This year, with grant funding support, the City was able to send two (2) Board Members and three (3) staff to the National Association of Civilian Oversight of Law Enforcement (NACOLE) Conference in Arizona. At this conference the staff and Board Members were able to learn more about law enforcement oversight and lessons learned from agencies across the United States.
- The City Manager's Office brought 29 properties to City Council for approval to begin the surplus land process. A large number of the properties are associated with abandoned well and tank sites. In addition, the City retained appraisal firms to assist with appraising the land value associated with these and other City properties as needed. These services also supported performing appraisals of

three (3) City properties associated with the Modesto Centre Plaza, Muni Golf Course/John Thurman Field, and the Courthouse site in Downtown Modesto.

- The annual Council Retreats were facilitated to identify budget priorities for fiscal years 2025–26 and 2026–27. Two additional retreats are scheduled—one in November 2025 and another in January 2026—to review progress from the first year of the two-year budget, ensure continued alignment with established priorities, and discuss the results of the recent community survey.
- Began a comprehensive evaluation of enhancing the City’s portals and phone system that the public uses to request services, pay invoices/bills, and to ask for assistance with questions. Additionally, the use of Artificial Intelligence (AI) is being considered and was researched at other comparable cities in California. It has been determined that the use of AI can provide enhanced services and increase service levels to the public without a need for human intervention. In the next year, the City will begin with an AI-based smart search engine on the City’s website, install a new Citywide telephone system, setup an AI-based call tree and connect the City’s main phonenumber to 311. 311 is a direct line to City services without a need to look up telephone numbers to various departments.
- Created an updated City of Modesto Brand Guidelines that serves as an internal guide to assist in developing content and communications. These guidelines define the technical rules, editorial choices, and component qualities that together comprise how the City brand should be expressed by staff in a cohesive and consistent manner.
- Conducted a City website refresh to make it more effective, user-friendly, and accessible for the residents in Modesto. Ensured the design and style were closely aligned with the City of Modesto branding guidelines.
- Produced a short film on the City’s progress with Measure H. The short film conveys the history of Measure H and the progress the City has made with this funding in key areas such as Public Safety, Public Works, Community Development, Parks, Recreation, and Neighborhoods and more.
- The Council approved the updated Legislative Priorities, this two-year document serves as the framework for the city’s advocacy and policy priorities on key issues on state and federal legislation. The City’s advocacy efforts are the foundation for strategy on legislation, administrative, and budget issues that impact the City of Modesto.
- Conducted a comprehensive review of the Community Advisory Group program to standardize and automate policies and procedures across all boards and commissions. This is an ongoing process, and we continue to make refinements. Currently, we are evaluating the efficiency and effectiveness of each board and commission to identify opportunities for further streamlining.
- Our efforts remain focused on reducing illegal dumping, graffiti, litter, encampments, abandoned shopping carts, and other blight-related issues. These goals are being advanced through inter-agency and interdepartmental coordination, along with strategic public-private partnerships. We recently adopted the Vacant Building Ordinance and are developing a registration and enforcement strategy to ensure compliance. Additionally, Modesto Mo’Beautiful—a community-driven initiative—was launched to combat blight through collective action and civic pride. Created in response to illegal dumping and blight concerns, the campaign revitalizes community engagement by encouraging residents to work together toward a cleaner, safer, and truly Mo’Beautiful Modesto.

During 2025, the City adopted the 2025–2026 Strategic Plan to incorporate input from the public, City staff, and newly elected Councilmembers, while reaffirming our goals and priorities. These priorities bring the City’s vision and values to life, guiding our overall direction and confirming our commitment to our community.

While each priority is important on its own, they are interconnected and cannot be addressed in isolation. Together, they form the foundation of our City scorecard, which measures success and establishes our key performance metrics.

The 2025–2026 Strategic Plan includes the following Vision, Mission, and Areas of Focus:

Vision Statement

Modesto will be a welcoming and well-maintained home for residents, with a vibrant downtown at the heart of our community. It will serve as a regional hub for economic development, offering visitors easy access to the best our region has to offer.

Mission Statement

We are committed to delivering exceptional public services and building partnerships that promote economic prosperity and engaged neighborhoods.

Areas of Focus

- **Quality of Life:** Engage partners across the community to ensure the safety, resilience, and attractiveness of Modesto.
- **Economic Vitality:** Retain and attract residential, commercial, and industrial development to meet the community’s needs today and for future generations.
- **Governance and Service Delivery:** Build community trust in City government through responsive, transparent, and efficient services.

The FY 2025-26 Goals and Objectives for the City Manager's Office are:

Quality of Life

- Improve community safety and quality of life through a combination of prevention and intervention efforts that address safety and its underlying issues.
 - Improve Community Safety by Reducing Crime and the Fear of Crime
 - Community Risk Reduction
 - Emergency Medical Services Enhancement
 - Increase the number of technically trained first responders in our region
 - Traffic Safety Unit Enhancements
 - Increase Real Time Crime Center Coverage
 - Implement a Comprehensive Smoke Shop and Massage Parlor Ordinance

- Area Command Community Engagement
- Complete Installation of Detection Cameras at Intersections
- Enhance pride in Modesto’s diverse neighborhoods and business districts by actively addressing blight ensuring that community assets and amenities are well maintained and preserved.
 - Invest in Beautification Efforts
 - Reforestation of the College and La Loma Neighborhoods
 - Update Tree Ordinance
 - Award and Start Construction on 3 Major Parks Projects
 - Reduce Blight
 - Complete Parks and Recreation Master Plan
- In partnership with public agencies and other key stakeholders, develop and implement a comprehensive housing and homelessness action plan.
 - Continue to Implement Strategies to Address Homelessness and Increase Affordable Housing
 - Encourage and Foster Development of Affordable Housing and New Housing Units
 - Reduce Number of Individuals Experiencing Homelessness in Modesto
- Provide safe, efficient, and reliable infrastructure through proactive community investment, maintenance and sustainability efforts.
 - Bring Unpermitted/Unsafe Buildings into Compliance
 - Expand on Rental Housing Safety Program
 - Facilitate Development in Downtown – Update Downtown Infrastructure to Encourage Development
 - Complete Feasibility Study for Airport Growth Opportunities
 - Complete Feasibility Study for New FAA Tower
 - Divert Waste from the Landfill
 - Implement Stormwater and Pretreatment Fees
 - Pavement Condition Index (PCI) Rating to 70 or Greater

- Sustainable Groundwater Management Act (SGMA) Compliance
- Finalize Design, Bidding, and Start Construction for Major/High Profile Projects

Economic Vitality

- Drive the Success of Vibrant and Economically Sustainable Business Climate
 - Attract, Retain, and Expand New Businesses in Modesto
 - Development Review Process
- Build and implement a comprehensive marketing strategy focused on communicating City achievements and successful investments while promoting City programs, services, and engagement opportunities for our diverse community.
 - Build and Promote a Recognizable and Desirable Identity for the City of Modesto
- Advance a pro-growth Economic Development Strategy that focuses on Downtown, Sports, and Entertainment, making Modesto a regional destination.
 - Make Modesto a Regional Destination
 - Facilitate Development in Downtown – Encourage the Redevelopment for Downtown
 - Attract more Affordable Sports and Entertainment Opportunities to Modesto
 - Deliver Additional Programming at the Historical Properties over the Next Two Years

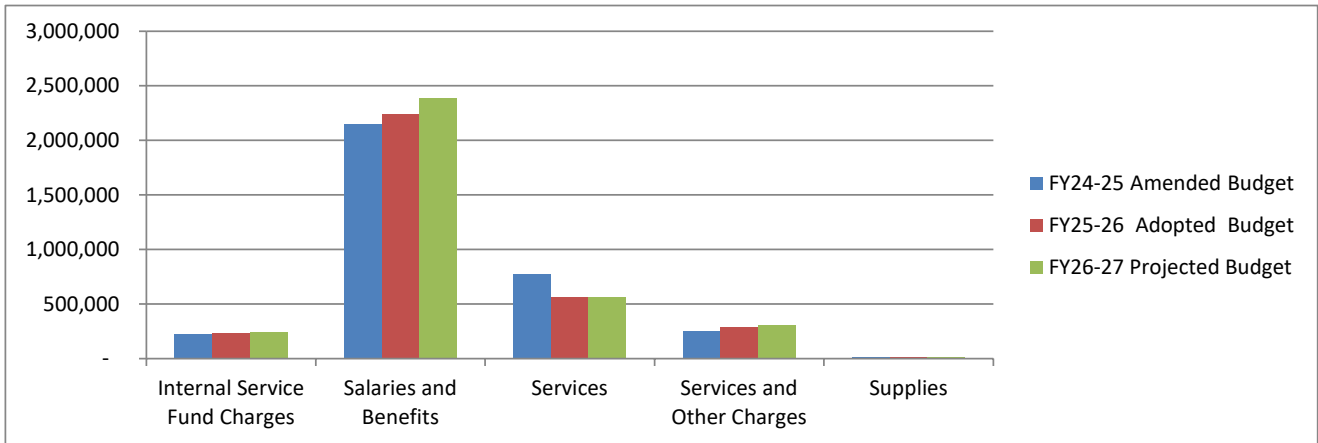
Organizational Excellence

- Achieve Long-term Financial Sustainability
 - Reduce General Liability Exposure Claims
 - Pursue new and alternative revenue sources
 - Address the City’s pension liability and healthcare costs in alignment with long-term financial goals
 - Creation of a Grant Oversight Program
- Promote Trust and Engagement between the community and the City by enhancing responsiveness, communicating broadly about City opportunities and challenges, and increasing public participation in municipal affairs.

- Reimagine Public Sector Excellence
- Enhance Communication City-wide to Reach a Broader Audience
- Complete Overhaul of Special Event Related Policies
- Continue to develop and implement a comprehensive community engagement plan to enhance public engagement and build trust
- Develop a strategy to create a City media center to produce high quality communication materials to communicate City programs, initiatives, and partnerships with Modesto residents.
- Build a High-Performance Organization
 - Automating Claims to Transform Efficiency
 - Complete an assessment of the City's outward facing public information and virtual service portals and create a business strategy to engage the public more effectively and efficiently
 - Partner with the City Clerk's Office to expand the agenda management system to provide increased efficiency to the organization and improved accountability and workflow extended to include Community Advisory Groups (Boards, Commissions, Committees)
 - Property Management Strategy Implementation
 - Smart Cities Strategy Implementation

Expense By Category City Manager's Office

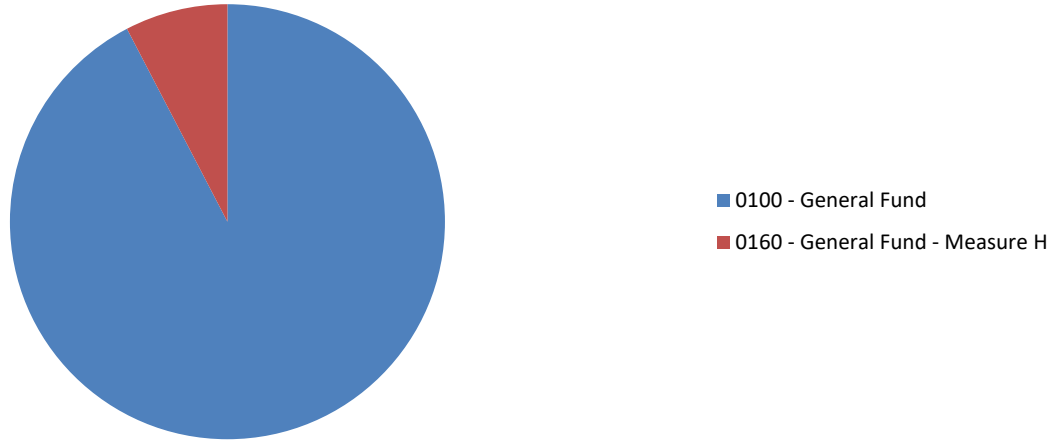
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	220,355	232,896	242,945
Salaries and Benefits	2,150,000	2,244,444	2,383,930
Services	775,600	560,900	560,900
Services and Other Charges	250,400	286,900	309,900
Supplies	11,680	11,680	11,680
Grand Total	3,408,035	3,336,820	3,509,355



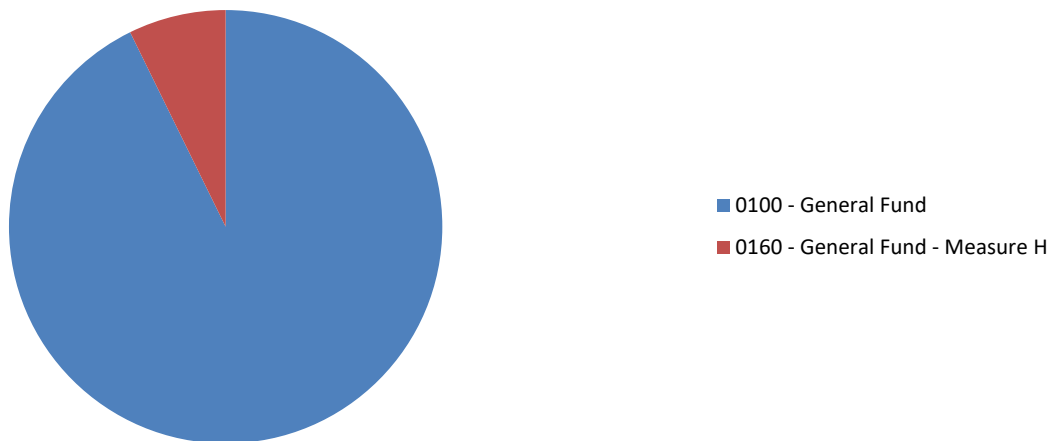
Funding Source City Manager's Office

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	3,153,035	3,081,820	3,254,355
0160 - General Fund - Measure H	255,000	255,000	255,000
Grand Total	3,408,035	3,336,820	3,509,355

FY25-26 Adopted Budget



FY26-27 Projected Budget



CITY ATTORNEY'S OFFICE

Mission Statement:

The City Attorney's Office aims to provide outstanding and innovative legal services to the City of Modesto. The City Attorney's Office implements the City Council and Mayor's direction and supports the efforts of the City Manager and Staff by providing advice on transactional matters, litigation, and prosecutorial legal services. The City Attorney's Office works closely with the City Council, Charter Officers, and Staff to provide Modesto's residents with excellent services and an improved quality of life.

Department Programs:

- General Legal Services
- Specialty Advice Services on matters including, but not limited to, land use, environmental, housing, real estate, eminent domain, elections, enterprise and special fund services and labor and employment
- Litigation
- Community Prosecution (criminal and administrative enforcement of City codes and regulations)

Department Accomplishments for FY 2024/25:

- Continued to focus on quality-of-life issues by:
 - Prosecuting 1,031 violations of the Modesto Municipal Code
 - Assisting in 48 Administrative Hearings related to Municipal Code violations
- Assisted in the process of 889 requests for public records under the California Public Records Act
- Prepared moratorium preventing new smoke shops from opening in the City
- Developing an ordinance regulating smoke shops within the City by establishing licensing program, location restrictions and operating requirements
- Continue to assist Council in matters involving conflict of interest laws
- Continued to assist in the City's Commercial Cannabis Program and its Cannabis Equity Program
- Assisted with development of Letter of Intent with the United Soccer League
- Assisted staff with continued efforts and analysis related to building a stadium in the City
- Continued to manage all litigation for the City

Department Goals & Objectives – FY 2025-26:

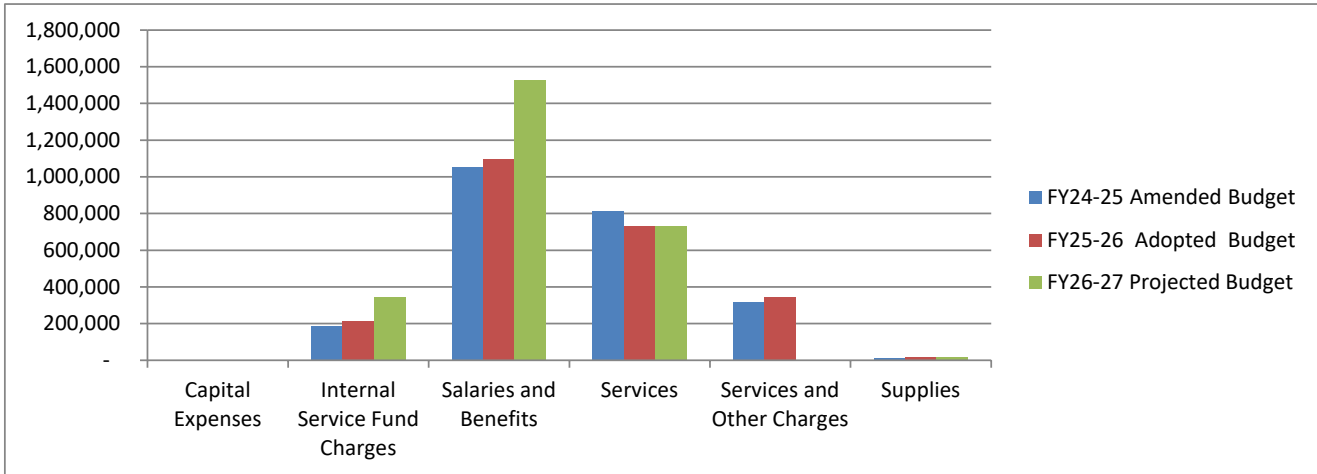
To ensure the City is in compliance with laws and uses legally acceptable means to accomplish the City's overall goals, policies, objectives, and strategic plan.

- Continue to provide legal support to the City, focusing on improving community safety and quality of life-related matters by assisting with community prosecution, such as illegal dumping, graffiti abatement, blight, and nuisance conditions. Continue to focus on impactful ordinances and regulations.

- Continue to provide legal support to the City on efforts to create and maintain economic growth and sustainability by assisting on updating the General Plan, increasing housing, and making Modesto a destination for entertainment such as recreation and sports.
- Continue to efficiently manage resources to meet the daily operational needs of the City in a cost-effective and timely manner while maintaining the capacity to respond to the City's changing legal needs.
- Continue educating and training Staff on City processes and procedures, including OnBase Agenda Report Writing, Brown Act, Public Records Act, and Code Enforcement Training.

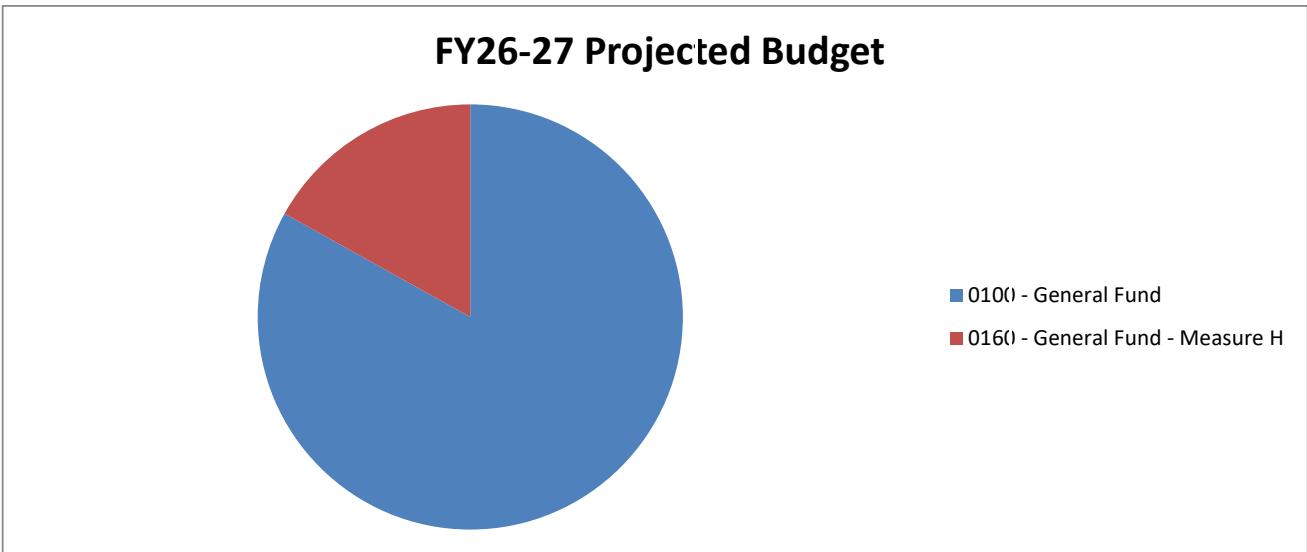
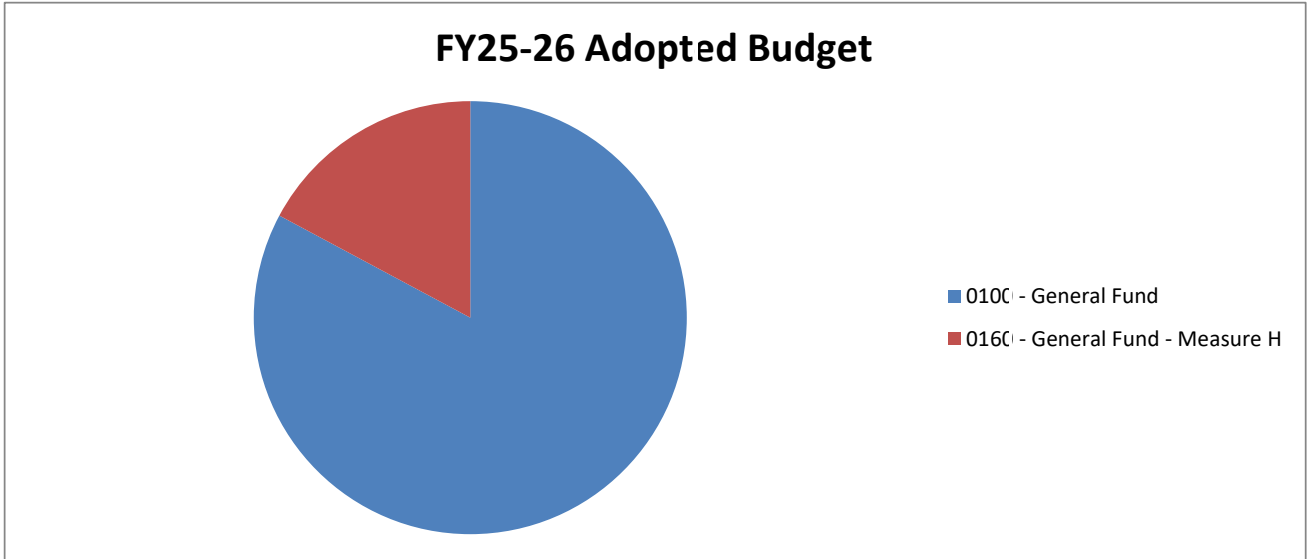
Expense By Category City Attorney's Office

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	5,500	5,500	5,500
Internal Service Fund Charges	184,718	213,404	343,072
Salaries and Benefits	1,050,278	1,099,049	1,528,020
Services	814,968	730,918	730,918
Services and Other Charges	315,378	342,375	1,500
Supplies	10,600	16,950	16,950
Grand Total	2,381,442	2,408,196	2,625,960



Funding Source City Attorney's Office

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	1,996,046	1,994,354	2,181,726
0160 - General Fund - Measure H	385,396	413,842	444,234
Grand Total	2,381,442	2,408,196	2,625,960



CITY CLERK'S OFFICE

Mission Statement

The City Clerk's Office is established by the City Charter and is dedicated to ensuring the accurate recording and preservation of City Council actions. We are committed to safeguarding the City's vital historical and permanent records, providing timely and professional support to the City Council, City staff, and the public in a courteous and fiscally responsible manner. Our office also administers open and fair elections in strict compliance with statutory requirements. We strive to deliver exceptional service to both the public and City staff, carrying out the duties of our office in full accordance with State, County, and Municipal laws.

Department Programs:

Clerks Office:

- Public Records Act Requests (mandated by Govt. Code Section 6250 - 6276.48)
Administers the Political Reform Act (mandated by Political Reform Act of 1974)
- Prepares and distributes Council and Standing Committee Agendas, Records, Indexes and Maintains a Record of all Council proceedings (mandated by City Charter Article IX Section 901)
- Attend and record Minutes for all Council meetings; prepare, distribute and post Standing Committee minutes (mandated by Chapter 3 of Title 2, Section 2-3.302 of the MMC)
- Maintain and Update City Charter and the Modesto Municipal Code (mandated by City Charter Article IX Section 901 and Chapter 1 of Title 1, Section 1-1.08 of the MMC)
- Audit Fiscal Transactions (accounts payable, e-payables, payroll, and employee wage attachments) (mandated by Chapter 3 of Title 2, Section 2-3.302 of the MMC)
- Responsible for Records Management and Preservation. Provide access to Records on City of Modesto Website

Elections Division:

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

Mail Services Division:

- Provide Mail Services throughout the City departments including sorting, metering and delivering mail.

Department Accomplishments for FY 2024-25:

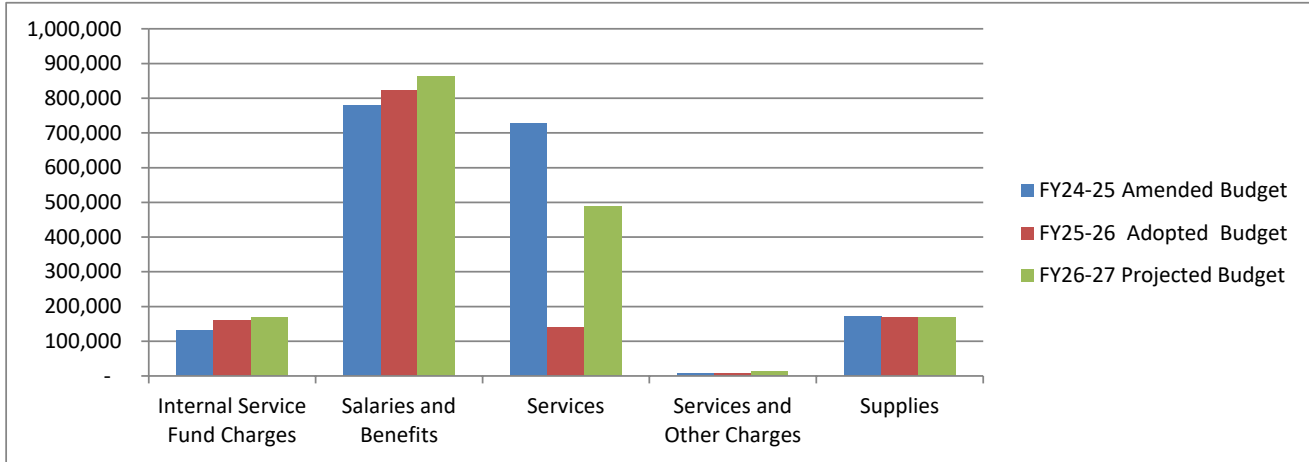
- Provided exceptional and efficient services to the Mayor, City Council, staff, and the public.
- Administered the 2024 elections for Modesto City Council Districts 1, 3, and 6, as well as the Modesto City School Board Trustee Areas 2, 4, and 6.
- Processed Public Records Requests in compliance with the Public Records Act, ensuring timeliness and efficiency.
- Managed the filing of approximately 411 Annual FPPC Form 700 disclosures for City staff and boards/commissions.
- Oversaw the biennial review of the City's Conflict of Interest Code in accordance with FPPC guidelines.
- Provided ongoing support and training to staff on the OnBase Agenda Management System.
- Assisted staff in preparing and managing Agenda Reports, offering training and guidance as needed.
- Updated the Document Management Program annually to ensure efficient records organization and retrieval.
- Scanned and archived records for historical reference, ensuring availability on the City's website.
- Delivered technological training and support to staff on the use of the Zoom Room

Goals and Objectives for FY 2025-26

- Maintain High Quality and Efficient Service for Mayor, Council, Staff, and the Public
- Maintain 100% Brown Act Compliance: Timely Posting of All Council Agendas
- Preservation of 40 Historical Books
- Modernizing the Clerk's Office through technology with an electronic claims application process for improved processing and reduced paper use
- Implementing a Boards and Commissions module for managing advisory groups, onboarding, and training via Netfile.
- Upgrading the OnBase agenda system.
- Installing a digital billboard for agendas.
- Partnering with Community and Media Relations to attract more applicants for Boards, Commissions, and Committees through paid targeted ads.
- Remain Updated on Election Laws and Legal Updates Year-Round
- Conduct the November 2026 General Election with Integrity and Precision (Three (3) Council Seats and four (4) School Board Seats)
Nomination Period – 07/13-08/07
- Cross Training in both divisions to help ensure coverage in all areas.
- Reduce vehicle gas consumption by calling out to departments before traveling.
- Development of Standard Operating Procedures

Expense By Category City Clerk's Office

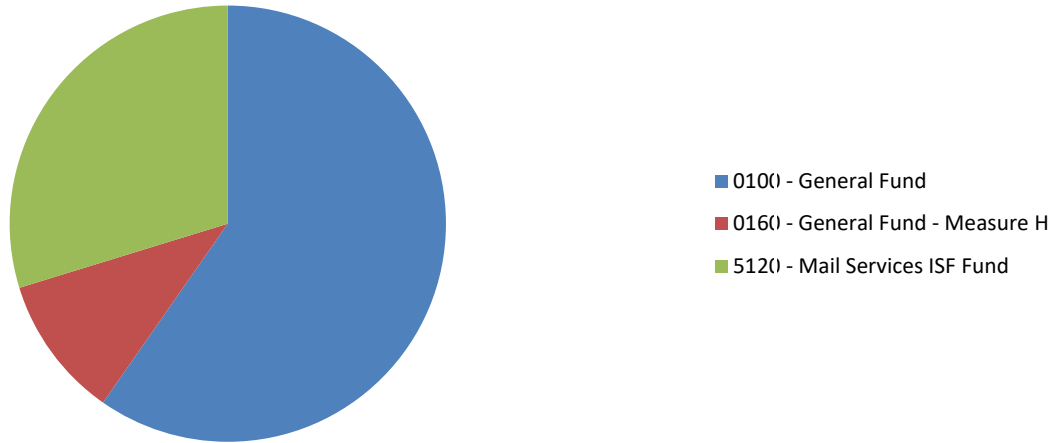
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	132,141	159,575	167,013
Salaries and Benefits	779,673	822,635	863,069
Services	726,300	140,300	488,300
Services and Other Charges	7,635	8,528	14,308
Supplies	171,500	168,500	169,500
Grand Total	1,817,249	1,299,538	1,702,190



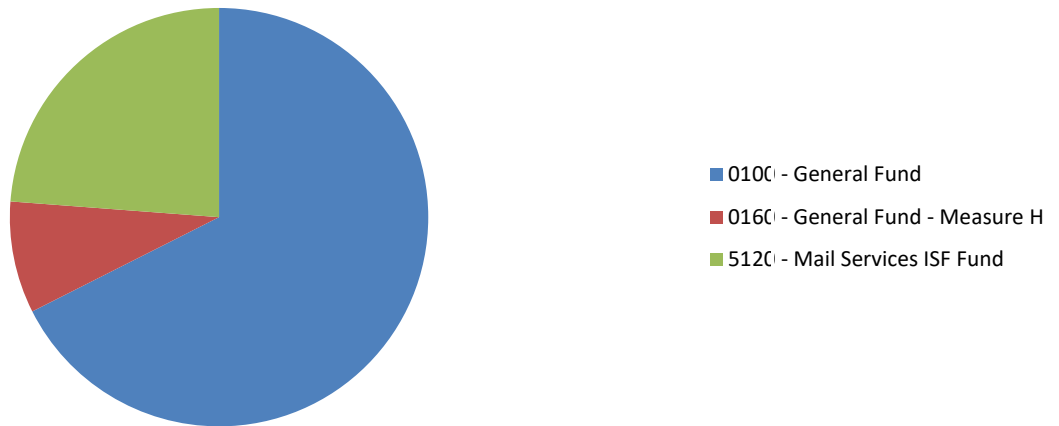
Funding Source City Clerk's Office

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	1,319,208	775,747	1,150,008
0160 - General Fund - Measure H	128,208	137,183	147,041
5120 - Mail Services ISF Fund	369,833	386,608	405,141
Grand Total	1,817,249	1,299,538	1,702,190

FY25-26 Adopted Budget



FY26-27 Projected Budget



CITY AUDITOR

Mission Statement:

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

Department Programs:

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

Department Accomplishments for FY 2025-26:

- Developed and executed an internal audit work plan, including five internal and performance audits: Utilities fiscal review, payroll process and controls review, capital program best practices assessment, accounts receivable internal controls review, and permitting efficiency study.
- Established a process to track and validate implementation of audit-related recommendations. Validated 178 of 237 recommendations to date were implemented by City staff.

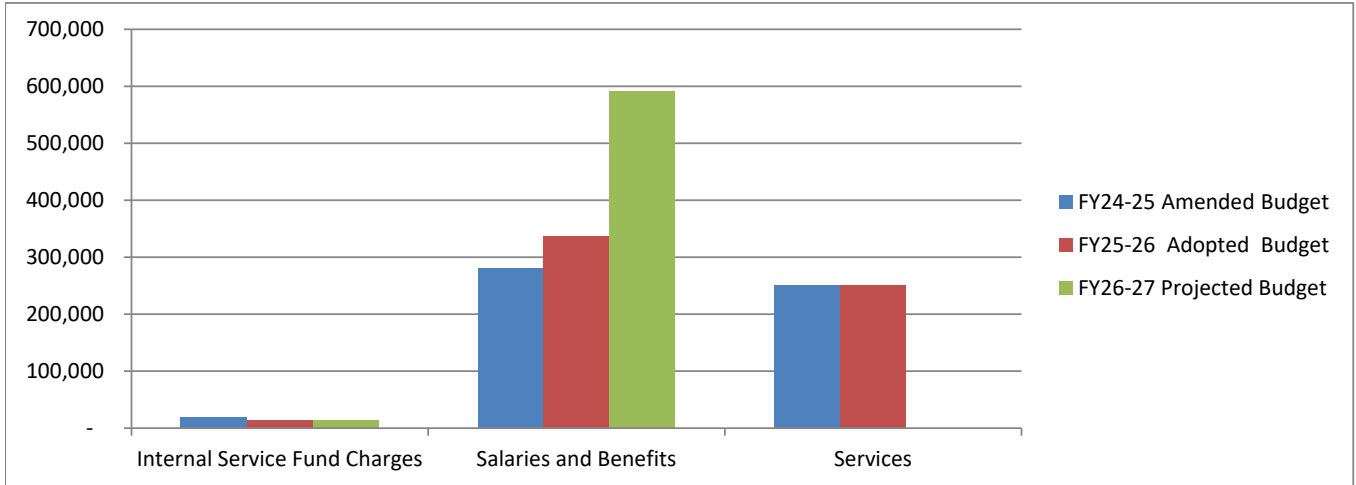
Goals & Objectives – FY 2025-26:

Goal 1 – Consistent with internal audit best practices, provide independent review of and assurance over internal controls, performance, and risk. Conduct internal and performance audits in accordance with Generally Accepted Government Audit Standards and other appropriate professional standards.

Goal 2 –To support public accountability and transparency, track and validate implementation of prior audit recommendations and a recommendation validation process.

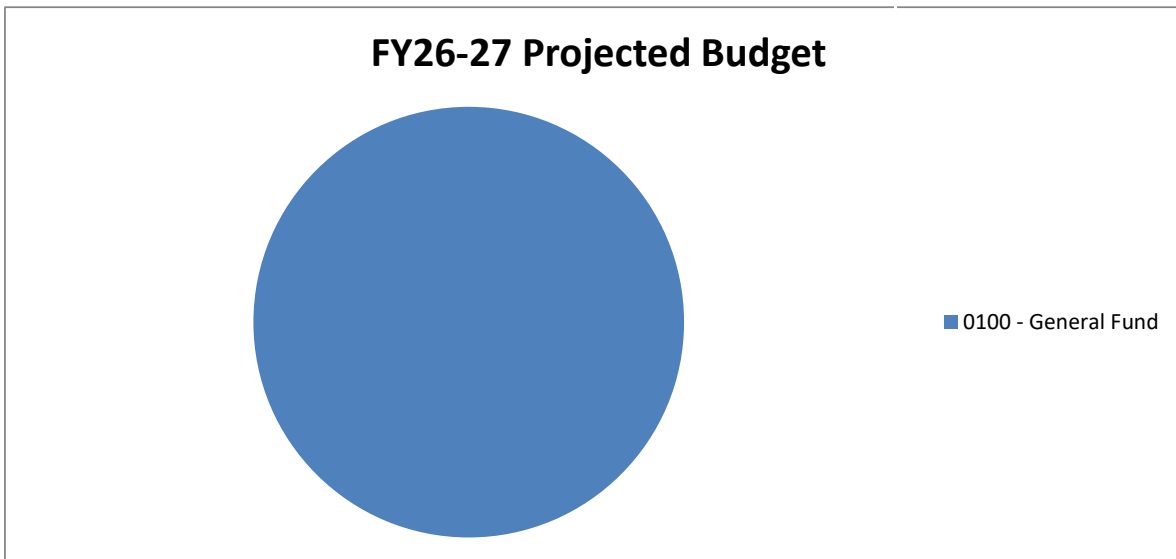
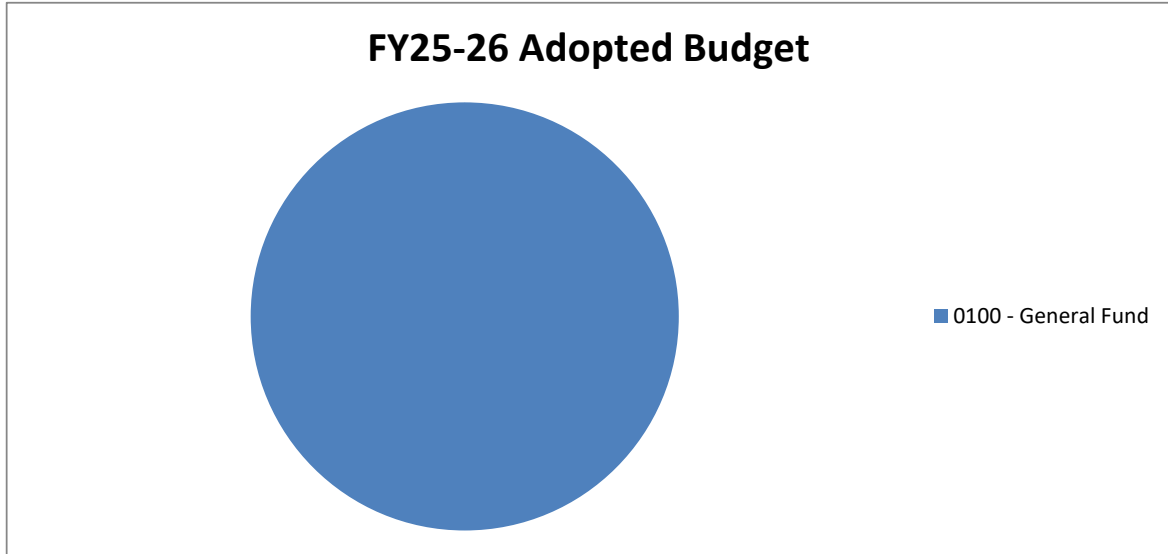
Expense By Category City Auditor's Office

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	18,069	13,418	13,926
Salaries and Benefits	280,756	337,322	590,912
Services	250,000	250,000	-
Grand Total	548,825	600,740	604,838



Funding Source City Auditor's Office

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	548,825	600,740	604,838
Grand Total	548,825	600,740	604,838



CITY COUNCIL OF MODESTO

Mission Statement:

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

Department Programs:

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

Department Accomplishments for FY 2024-25:

- Approved the FY 2024-25 Operating and Capital Budgets
- Made important public policy decisions
- Provided leadership and direction on the County-wide Transportation Sales Tax Measure L and City of Modesto Measure H Sales Tax
- Strengthened relationships with the community, businesses and visitors of Modesto through community and business engagements

Goals & Objectives – FY 2025-26:

Goal 1 – Adopt the 2025-2026 Operating and Capital Budgets

Goal 2 – Improve quality of life by addressing blight to enhance pride in diverse neighborhoods and business districts, improve community safety, develop homelessness and housing action plan, provide safe and efficient reliable infrastructure.

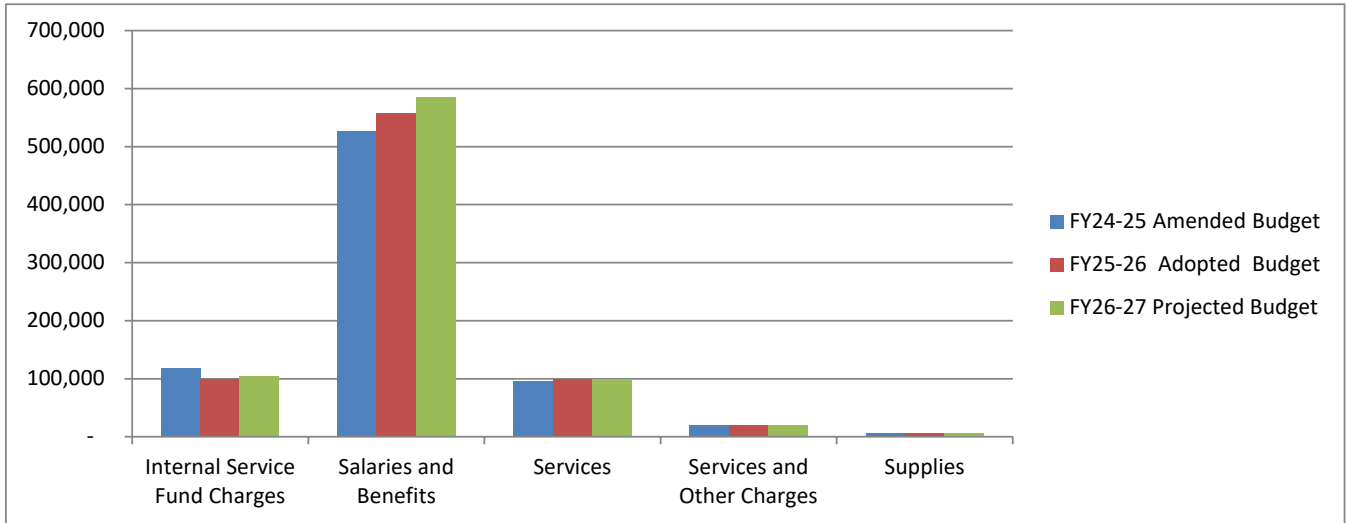
Goal 3 – Drive economically stable business climate through comprehensive marketing strategy to communicate city achievements and investments.

Goal 4 – Achieve long-term financial stability by promoting trust and engagement by enhancing responsiveness and increasing public participation.

Goal 5 – Create pro-growth economic development strategy that focuses on Downtown Modesto, sports, and entertainment.

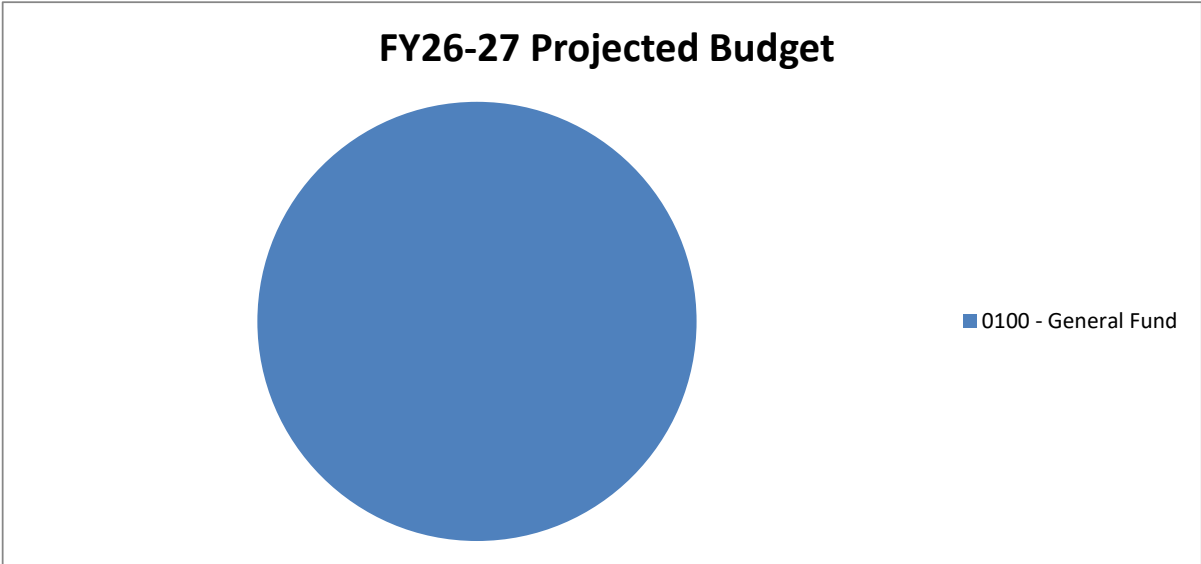
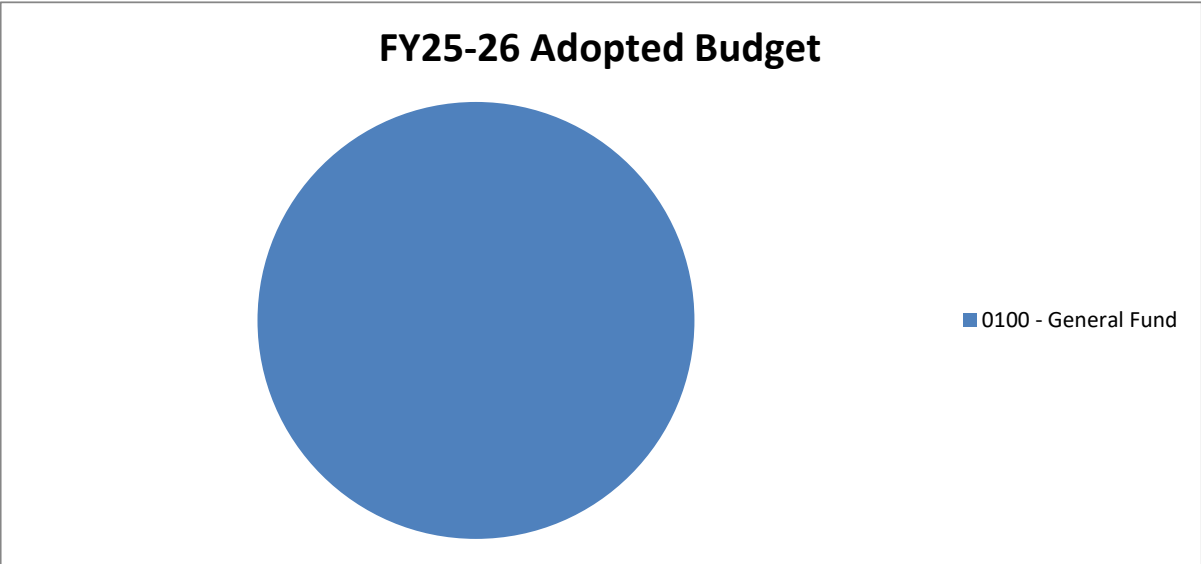
Expense By Category City Council

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	118,534	99,026	103,536
Salaries and Benefits	526,018	557,322	585,234
Services	95,038	99,548	99,548
Services and Other Charges	19,500	20,500	20,500
Supplies	5,720	5,720	5,720
Grand Total	764,810	782,116	814,538



Funding Source
City Council

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	764,810	782,116	814,538
Grand Total	764,810	782,116	814,538



COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

Mission Statement:

To enhance the quality of life for residents, businesses and visitors by promoting and facilitating quality development and private investment, supporting cultural and destination amenities, and supporting economic vitality.

Department Programs:

The following is a brief summary of each division area:

ADMINISTRATION: The Administration unit includes the Director, two administrative support staff and one Business Analyst. The purpose of the unit is to support and address issues that span across divisions and is primarily responsible for the Department's budget and personnel issues. Further, the administration division oversees the commercial cannabis permit program which also now incorporates a cannabis equity program assisting individuals affected by cannabis prohibition. Administration also assists with Economic Development efforts and improvements to the permitting process, as well as other department-wide initiatives and efforts.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration Division are:

Goal 1 – Attract more Affordable Sports and Entertainment Opportunities in Modesto

- Objective 1 – Complete USL MOU by December 2025
- Objective 2 – Redevelopment plan of Muni Golf Course by December 2025
- Objective 3 – Re-use plan of John Thurman Field by December 2025

ECONOMIC DEVELOPMENT: Economic Development represents a collaborative effort by the City and the community, aimed at influencing private sector investment toward sustainable growth opportunities. This division plays a pivotal role in attracting new businesses to Modesto, positioning it as an optimal location for commerce. Specifically targeting traded sector enterprises that contribute to bringing wealth from national and global markets. Additionally, actively supporting the retention and expansion of existing business within the Modesto area. The Economic Development division offers financial incentives and technical assistance for intricate real estate projects. The Economic Development division includes one Economic Development Manager, a Marketing Specialist, two Business Analysts, Multimedia Designer, and Administrative Office Assistant III. Staff is responsible for other efforts and programs including entertainment commission.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Economic Development Division are:

Goal 1 – Attract, Retain, and Expand New Businesses in Modesto

- Objective 1 – Attract new businesses and investments totaling at least \$100 million in Modesto by 2027
- Objective 2 – Assist in the creation of 100 new jobs in Modesto by 2027
- Objective 3 – Attract 4 new industrial businesses in Modesto by 2027
- Objective 4 – Engage with 10% of existing businesses to ensure they continue to stay in Modesto by 2027

Goal 2 – Facilitate Development in Downtown – Encourage the Redevelopment for Downtown

- Objective 1 – Redevelopment of the Courthouse with a successful RFP to developer to re-develop the Courthouse by April 2026

Goal 3 – Facilitate Development in Downtown – Update Downtown Infrastructure to Encourage Development

- Objective 1 – Complete infrastructure to implement Quiet Zones within 2 years
- Objective 2 – Implement an EIFD in partnership with Stanislaus County in 2 years

COMMUNITY DEVELOPMENT: The Community Development division includes 19 full time employees and administers all of the City's federal and state funding to support affordable housing and homelessness utilizing entitlement funding from HUD, which includes CDBG, HOME, and ESG and ensures its timeliness and appropriate use. The Division is also responsible for all infrastructure financing programs and Mello-Roos, administering the Capital Facilities Fees Program, and the 15 Community Facilities Districts within the City.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Community Development Division are:

Goal 1 – Reduce Number of Individuals Experiencing Homelessness

- Objective 1 – Reduce number of individuals experiencing unsheltered homelessness by 20% from the current figure of 444 by 2027
- Objective 2 – Approve 50 new bridge housing units by 2027

Goal 2 – Encourage and Foster Development of Affordable Housing and New Housing Units

- Objective 1 – Plan and approve an additional 200 affordable housing units by 2027.

- Objective 2 – Apply for \$50 million in additional funding to support affordable housing projects by 2027.

BUILDING SAFETY: The Building Safety Unit provides development review services, including plan check review for all residential and commercial projects in the City and building inspections to ensure compliance with applicable building, plumbing, electrical, mechanical and energy codes. Building Safety also administers the Rental Housing Safety Program (RHSP) which is designed to safeguard rental units from becoming substandard and to provide a method for tenants to voice concerns over living conditions. Furthermore, projects subject to the newly enhanced Vacant Property Registration Program are registered through the Building Safety Division.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Building Safety Division are:

Goal 1 – Bring Unpermitted/Unsafe Buildings into Compliance

- Objective 1 – Resolve 50 cases related to Unpermitted/Unsafe buildings by 2027

Goal 2 – Expand Rental Housing Safety Program

- Objective 1 – Inspect 1,500 units within 2 years
- Objective 2 – Bring 300 substandard rental units into compliance with minimum standards within 2 years

Goal 3 – Development Review Process

- Objective 1 – Complete a City-wide comprehensive review of Development User Fees Task Force and update of fees within 2 years
- Objective 2 – Streamline the Development Review Process to reduce the number of review days by 10% for all applications within 2 years

PLANNING: This division provides advanced and current planning services. Advance planning is the long-range comprehensive visioning for future development and infrastructure; for example, the General Plan or Downtown Master Plan. Current planning is the review of entitlement applications and plans for proposed development such as subdivisions, new commercial and industrial development, annexations, etc.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Planning Division are:

Goal 2 – Map streamlined annexation procedures

- Objective 1 – Graphics outlining process and timeline by December 2025.

Goal 3 – Standardize planning timelines

- Objective 1 – Develop and implement the standardized procedures within 2 years.

Goal 4 – Approve additional new units of housing

- Objective 1 – Approve 3000 units of housing by 2027.

Department Accomplishments for FY 2024-2025

Administration

- Implemented the City of Modesto Cannabis Program Providing Local Equity Development Grants and Education (PLEDGE) following the award of \$350,000 from the California Governor’s Office of Business and Economic Development (GO-Biz). Five (5) individuals that were verified to have been negatively impacted by cannabis prohibition policies, prior to November 8, 2016, were enrolled in a six-week technical assistance course where they received general business information and reviewed topics specifically related to doing business in the legal California cannabis industry. Following the completion of the course, four business owned by the PLEDGE participants were formed and awarded four \$70,000 grants to fund their initial start up costs including regulatory fees and lease expense. These four newly launched equity businesses continue to work towards becoming operational, building on the momentum of the assistance provided by the City PLEDGE Program.
- Processed two additional relocation requests for dispensaries within the City which require the approval of the Cannabis Program and Permit Review Committee followed by Council.

Economic Development

- Attracted 11 businesses and new developments resulting in a net capital investment of \$414M, ongoing annual fiscal impact of \$2.2M, and 238 new jobs created
- 350 business engagements including existing and prospective businesses
- Implemented “Modesto Cares” business visitation programing with standardized customer satisfaction and net promoter scoring with scores:
 - 15 “Modesto Cares” local business visits
 - 4.5/5 average score reporting satisfied with City services
 - 8.1/10 likelihood of recommending Modesto for starting or expanding business
- Developed 5-Year Economic Development Strategic Plan
- Celebrated multiple Downtown Occupancy Incentive Program Awardees
- Launched new Industrial/Fulfillment, Retail, and "Grow in California’s Heartland” business attraction campaigns

- Responded to over 40 industrial site selection “Requests for Information”
- Partnered with the State of California Employment Development Department to host regional job fairs in Modesto with 692 job seekers and 49 employers
- Represented Modesto at several conferences: MD&M West Conference, IAMC Industrial Asset Managers Council, International Council of Shopping Centers, and Modesto at Central Valley Business Expo
- United Soccer League (USL) Letter of Intent and site selection progress
- Former Stanislaus County Superior Courthouse action steps taken for acquisition and redevelopment
- 7 business entertainment permits issued
- 6 special event permits issued

Community Development

- Received a Homekey 3.0 funding award from the State of California and completed construction of the 53-unit Permanent Supportive Housing project at 710 N. 9th Street, known as Jenny’s Place.
- Awarded Affordable Housing and Sustainable Communities program funds and Tax Credits which was the final source needed to fully fund the construction of a 79-unit mixed use development that amounts to approximately \$73 million.
- Community Development expanded on the successes of the Camp2Home program through the following initiatives during fiscal year 2024-2025:
 - Bridge Housing Initiative – Completed 12 units at 1530 Owens Drive in partnership with the Modesto Gospel Mission and completed 42 units in partnership with the County of Stanislaus and Dignity Moves on City-owned property.
 - Continuing the Modesto Gospel Mission Safe Sleeping program. This program has served as a haven for women and children who need a place to sleep each night. On average, the program is serving an average of 20 women and children each night.
 - Downtown Streets Team – The City renegotiated the DST to continue the Parks team which is currently serving a standing team of 18 individuals and a standing team that provides support city-wide.
 - Job training Program – Continued operations of a robust training program that partners with other agencies to create job and housing readiness strategies. Through the life of the program, 7 individuals have received an employment opportunity.
 - Housing Placement – The end goal of Camp2Home is to end the cycle of homelessness. Through the partnership with Downtown Streets Team, 143 individuals have received a housing opportunity.
- Assisted in the rehabilitation of over 17 single family and mobile homes to address health and safety repairs.

- Exempted 64 accessory dwelling units from Capital Facilities Fees (CFF).
- Formed three new Community Facilities Districts: Tivoli No. 2024-1, Fairview Village #2 No. 2024-2, and Kiernan Business Park #2 No. 2025-1

Building Safety

- Issued permits for 82 accessory dwelling units (ADUs) and 27 single family dwelling units.
- Registered 4,282 rental units for a total of 16,430 units
- 527 Rental Housing Safety Program audits started this fiscal year.
- 487 substandard rental units were brought into compliance.
- Closed out 178 Building Code Enforcement cases including 21 dangerous building cases
- Held a Building Safety Month Workshop for the public

Planning

- Approved Solana Vesting Tentative Subdivision Map (555 residential lots)
- Seven General Plan Land Use Alternatives workshops
- Approved Bridges Vesting Tentative Subdivision Map (189 residential lots)
- Approved Bridges Apartment DPR (315 units)
- Approved 16 Development Plan Reviews
- Approved 21 Mobile Food Facilities
- Planning Commission approval of the Martin Vesting Tentative Subdivision Map (185 residential lots)
- Transition to E-Trakt for fully online-capable Planning submittals
- FEIR for General Plan and Citywide Residential Density Increase (anticipated June 10th City Council)
- Approved “Mable Avenue” Development Plan Review (90 units assisted living)
- Accessory Dwelling Unit (ADU) Ordinance update

Goals & Objectives – FY 2025/26

Goal 1 – Continue to Implement Strategies to Address Homelessness and Increase Affordable Housing

Goal 2 – Encourage and Foster Development of Affordable Housing and New Housing Units

Goal 3 – Reduce Number of Individuals Experiencing Homelessness in Modesto

Goal 4 – Bring Unpermitted/Unsafe Buildings into Compliance

Goal 5 – Expand on Rental Housing Safety Program

Goal 6 – Facilitate Development in Downtown – Update Downtown Infrastructure to Encourage Development

Goal 7 – Attract, Retain, and Expand New Businesses in Modesto

Goal 8 – Development Review Process

Goal 9 – Make Modesto a Regional Destination

Goal 10 – Facilitate Development in Downtown – Encourage the Redevelopment for Downtown

Goal 11 – Attract more Affordable Sports and Entertainment Opportunities to Modesto

Community & Economic Development Department Performance Measurements

Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
ADMINISTRATION DIVISION				
USL MOU	The purpose is to formalize the City's partnership with the United Soccer League, supporting organized sports programs and community engagement by the end of 2025	25%	50%	100%
Redevelop former Muni Golf Course site	The purpose of this goal is to revitalize the former Muni Golf Course site, creating new opportunities for community use, economic development, and enhanced public spaces by the end of 2025.	25%	50%	100%
Reuse John Thurman Field	To attract more affordable sports and entertainment opportunities, a plan for the re-use of John Thurman Field will be completed by December 2025.	25%	50%	100%
ECONOMIC DEVELOPMENT DIVISION				
Attract new businesses and investments totaling at least \$100 million	To drive economic growth, create jobs, and strengthen the City's financial stability through significant new investments by 2027.	0	\$44,000,000	\$100,000,000
Assist in the creation of 100 new jobs	To expand employment opportunities and support a stronger local workforce for City residents by 2027.	0	288 new jobs	100 new jobs
Attract 4 new industrial businesses	To diversify the local economy and expand the City's industrial base with new business opportunities by 2027.	0	3 industrial businesses	+4 industrial businesses
Engage with 10% of existing businesses to ensure they continue to stay in Modesto	To build stronger relationships with current businesses and support long-term business retention by 2027.	0	70 surveys	500 surveys
Redevelopment of the Courthouse with a successful RFP to a developer to re-develop the Courthouse	To select a qualified developer through a successful RFP process to redevelop the Courthouse, creating a vibrant space that benefits the community and supports economic growth in Downtown Modesto by April 2026. This metric shows the percent complete of the process.	50%	75%	100%
Complete infrastructure to implement Quiet Zones	To enhance community safety and quality of life by completing the necessary infrastructure to implement Quiet Zones in Downtown Modesto within the next two years.	25%	50%	100%

Implement an EIFD in partnership with Stanislaus County	To foster targeted economic development and infrastructure investment in Downtown Modesto by implementing an EIFD in partnership with Stanislaus County within the next two years.	25%	50%	100%
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COMMUNITY DEVELOPMENT DIVISION

Reduce number of individuals experiencing unsheltered homelessness by 20% from current figure of 736 in 2024	To decrease unsheltered homelessness, improving community well-being and ensuring more residents have access to stable housing by 2027. The baseline number is from the Point in Time count for 2024 of total unsheltered individuals.	736 individuals	677 individuals	<589 individuals
Approve 50 new bridge housing units	To expand temporary housing options and support individuals experiencing homelessness by approving 50 new Bridge Housing units by 2027.	0 units	54 units	50 units
Plan and approve an additional 200 affordable housing units	To increase affordable housing availability by planning and approving 200 units by 2027.	492 units	137 units	200 units
Apply for \$50 million in additional funding to support affordable housing projects	To secure \$50 million in funding by 2027 to support the development and expansion of affordable housing projects, increasing housing opportunities for residents in need.	\$136,153,655	\$32,888,837	\$50,000,000

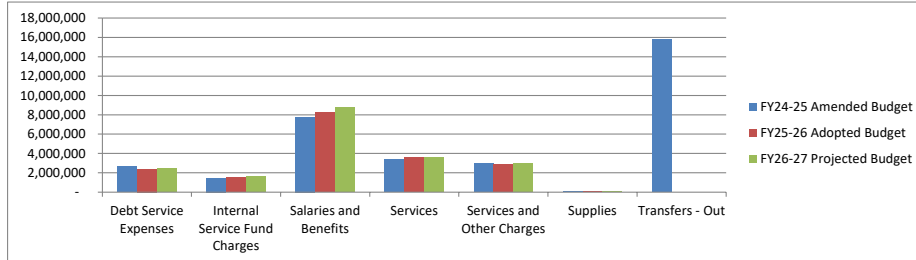
BUILDING SAFETY DIVISION

Resolve 50 cases related to Unpermitted/Unsafe buildings	To enhance public safety and ensure code compliance by resolving 50 cases involving unpermitted or unsafe buildings by 2027.	71 resolved	173 resolved	50 resolved
Inspect 1,500 units and bring 300 substandard rental units into compliance with minimum standards	To protect tenants and improve living conditions by inspecting 1,500 units and bringing 300 substandard rental units into compliance with the Rental Housing Safety Program within the next two years. To date, 1,335 units have been inspected, with a total goal of 2,835.	0	801 units inspected 587 units in compliance	1,500 units inspected 300 units in compliance
Register additional rental units	To strengthen oversight and improve housing quality by registering additional rental units to achieve a cumulative total of 15,000 units within 2 years.	13,548 units registered	4,499 units registered	15,000 units registered
City-wide comprehensive review of Development User Fees Task Force: Complete review and update of fees	To ensure development fees are fair, transparent, and aligned with current needs by completing a city-wide review and updating fees within the next two years.	0	50%	100%
Streamline the Development Review Process and reduce the number of review	To improve efficiency and predictability in development projects by streamlining the review process and reducing review times for all applications by 10% within the next two years.	Average 30 days	Average 15 days	Average 27 days

days by 10% for all applications				
PLANNING DIVISION				
Map streamlined annexation procedures with graphics and timeline	To clarify and simplify annexation procedures by creating a visual map and timeline, improving transparency and accessibility for stakeholders by December 2025.	0	50%	100%
Develop and implement the standardized timeframes	To enhance consistency and efficiency in City operations by developing and implementing standardized procedures within the next two years.	0	50%	100%
Approve 3,000 units of housing	To facilitate housing development by approving 3,000 units by 2027, supporting a consistent and efficient approval process.	2,893 housing units	1,334 housing units	3,000 housing units

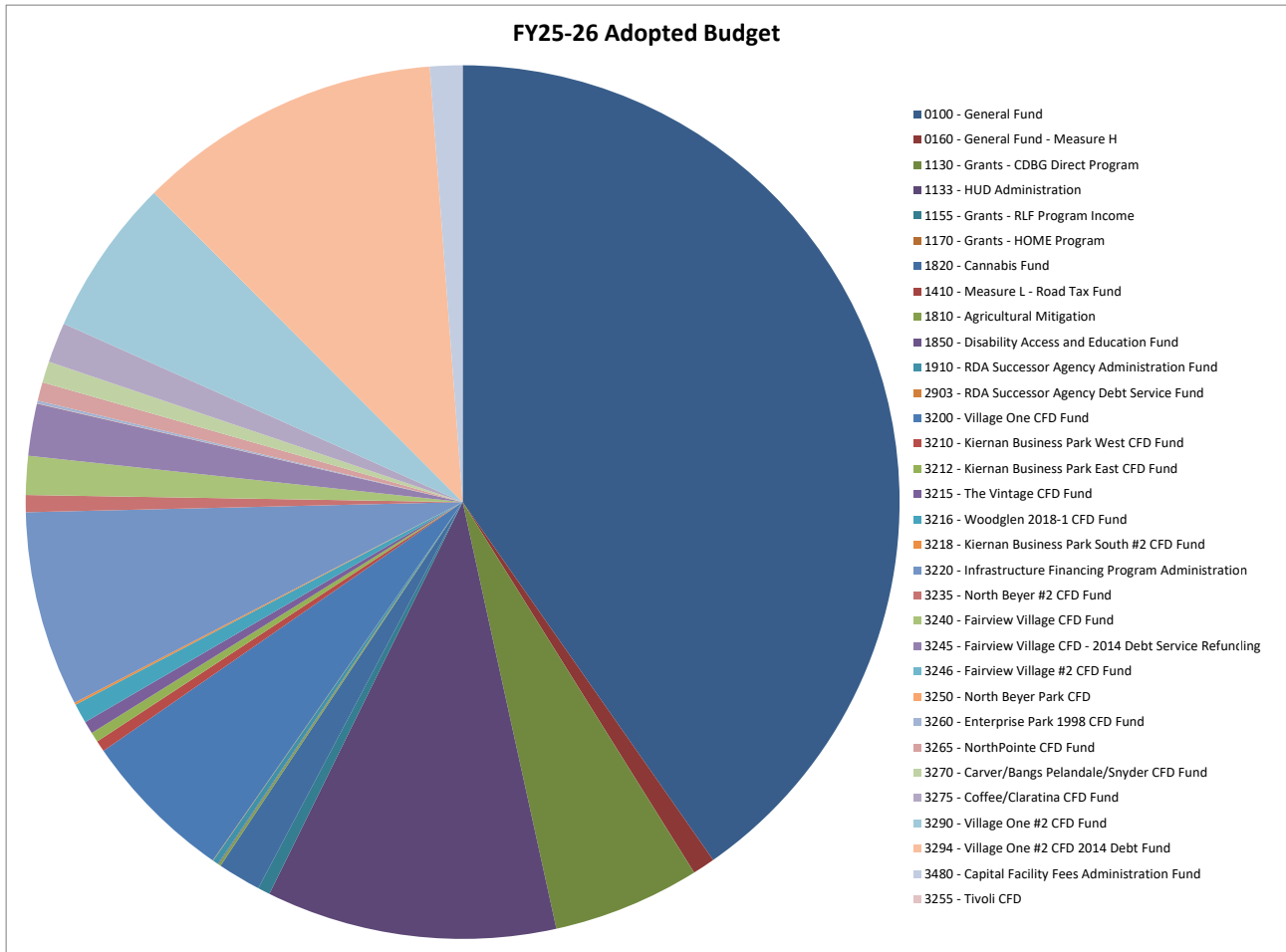
Expense By Category
Community and Economic Development

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Debt Service Expenses	2,688,196	2,387,400	2,429,560
Internal Service Fund Charges	1,455,968	1,531,954	1,603,743
Salaries and Benefits	7,760,944	8,235,275	8,746,367
Services	3,407,532	3,590,119	3,560,171
Services and Other Charges	2,955,520	2,855,040	2,949,609
Supplies	95,059	95,422	95,422
Transfers - Out	15,803,747	-	-
Grand Total	34,166,966	18,695,211	19,384,872

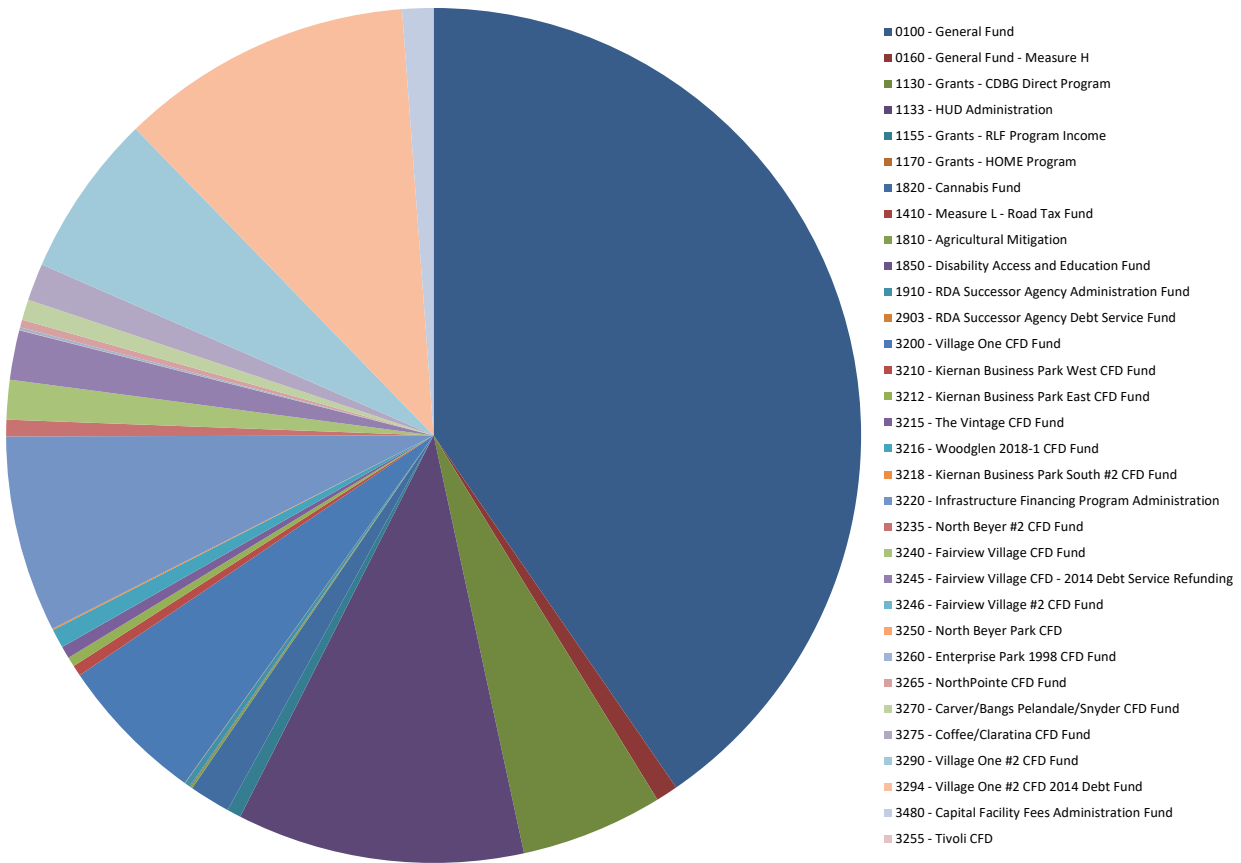


Funding Source
Community and Economic Development

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	6,590,212	7,530,703	7,830,732
0160 - General Fund - Measure H	1,125,870	155,410	161,865
1130 - Grants - CDBG Direct Program	1,268,619	1,018,046	1,041,942
1133 - HUD Administration	2,003,061	2,006,664	2,106,872
1155 - Grants - RLF Program Income	-	84,878	102,303
1170 - Grants - HOME Program	5,000	-	-
1820 - Cannabis Fund	272,609	299,339	300,533
1410 - Measure L - Road Tax Fund	15,803,747	-	-
1810 - Agricultural Mitigation	14,967	17,053	17,566
1850 - Disability Access and Education Fund	2,634	5,095	5,095
1910 - RDA Successor Agency Administration Fund	1,881	39,063	40,363
2903 - RDA Successor Agency Debt Service Fund	-	3,093	3,182
3200 - Village One CFD Fund	944,524	1,059,365	1,091,177
3210 - Kiernan Business Park West CFD Fund	69,727	77,084	79,395
3212 - Kiernan Business Park East CFD Fund	61,634	68,472	70,525
3215 - The Vintage CFD Fund	80,501	86,828	89,573
3216 - Woodglen 2018-1 CFD Fund	124,811	135,361	139,421
3218 - Kiernan Business Park South #2 CFD Fund	24,140	15,182	10,403
3220 - Infrastructure Financing Program Administration	1,333,218	1,350,422	1,440,687
3235 - North Beyer #2 CFD Fund	101,807	117,917	121,454
3240 - Fairview Village CFD Fund	245,399	268,016	289,619
3245 - Fairview Village CFD - 2014 Debt Service Refunding	345,817	360,296	363,022
3246 - Fairview Village #2 CFD Fund	23,725	-	-
3250 - North Beyer Park CFD	12,998	2,371	2,397
3260 - Enterprise Park 1998 CFD Fund	19,793	18,472	19,403
3265 - NorthPointe CFD Fund	47,841	129,099	56,563
3270 - Carver/Bangs Pelandale/Snyder CFD Fund	130,896	146,606	151,004
3275 - Coffee/Claratina CFD Fund	242,682	278,459	272,711
3290 - Village One #2 CFD Fund	1,024,989	1,088,773	1,197,769
3294 - Village One #2 CFD 2014 Debt Fund	2,062,834	2,108,799	2,150,678
3480 - Capital Facility Fees Administration Fund	181,030	223,573	227,822
3255 - Tivoli CFD	-	771	797
Grand Total	34,166,966	18,695,211	19,384,872



FY26-27 Projected Budget



ENGINEERING SERVICES DEPARTMENT

Fiscal Year 2025/26 marks the second year of the Engineering Services Department. The Department includes six divisions consisting of Administration, Land Development Engineering (LDE), Transportation Engineering & Design (TED), Construction Administration (CA), Surveying, Parks Planning and Development (PPD).

Mission Statement:

The Department's mission statement is under development.

Department Programs:

The following is a brief summary of each division:

ADMINISTRATION: The division provides leadership, support and oversight for the Engineering Services Department, focusing on budget, long term planning, and administration.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration Division are:

Goal 1 – Finalize Mission and Vision statements.

Goal 2 – Finalize Department Goals and Objectives including 5-year planning documents.

Goal 3 - Continue to provide support to other City Departments through the transition of establishing the new Department.

Land Development Engineering (LDE): The division is responsible for maintaining and upholding the City's standards and specifications, as well as improvement plans, new maps, transportation permits, storm water issues and processing permits for all development types.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the LDE Division are:

Goal 1 – Review and approve improvements for LDE Permit Applications.

- Objective 1 – Complete review and approval process of LDE Permit Applications within 20 days of receipt.

Goal 2 – Continue to support CEDD through the various city planning efforts such as the Comprehensive General Plan Update 2050, Southwest Modesto

(Re)Development Plan and Downtown Master Plan implementation.

Goal 3 – Continue to support CEDD with the review and approval of land development applications.

- Objective 1 – Complete review and approval process of BLD Permit Applications within 30 days of receipt.

Goal 4 – Complete the update to the City Standards and Specifications.

Goal 5 – Assist Utilities Department in implementing the newly adopted Stormwater Quality manual.

Transportation Engineering & Design (TED): Transportation Engineering and Design is responsible for the design of various transportation-related capital improvement projects, including bicycle and pedestrian improvements, ADA accessibility improvements as well as bridge and interchange projects, improving safety and traffic efficiency throughout the community.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the TED Division are:

Goal 1 – Adopt an Active Transportation Plan.

Goal 2 – Complete initial project report (PID) for the SR-99/Briggsmore Interchange concept and initiate the Project Approval and Environmental Document (PA&ED) for SR-99/Standiford and SR-99/Briggsmore Interchange projects.

Goal 3 – Award 4 Construction Project Contracts.

Goal 4 – Accept the first traffic-calming project per the Neighborhood Traffic Calming Program (NTCP)

Goal 5 – Complete the next 5-year plan for Measure L project delivery

Construction Administration (CA): This division provides construction inspection of City capital improvement projects, new subdivisions and encroachment permit work within the public right-of-way.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the CA Division are:

Goal 1 – Fully implement and train staff on e-builder software.

Goal 2 – Fully implement and train staff on LCP tracker software

Goal 3 – Continue to assess training needs for career growth, development and succession planning

Surveying Design: The surveying division reviews land development applications for surveying compliance with local and state regulations, provides support in the design and construction of capital improvement projects which require staking and surveying, and is responsible for the preservation of surveying monumentation.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Surveying Design Division are:

Goal 1 – Implement 3D laser scanning equipment to provide high detail topographic surveys.

- Objective 1 – Complete and process the number of staking requests.

Goal 2 – Review equipment and technology needs to create long-term purchasing plan.

Goal 3 – Provide updates to the City GIS Database for Survey Monumentation

Parks Planning and Development (PPD): The Parks Planning and Development Division provides current and future planning for parks and facilities, including park renovations and new construction projects, throughout the City. This team provides landscape and irrigation construction plan review services for commercial and residential development, submits most of the department's grants for state and federal funding for park improvement projects, and manages Tuolumne River Regional Park in partnership with the Park Operations Division. Finally, the division coordinates the City's "Park Partners Program" which offers community groups the opportunity to partner with our department to make improvements to their neighborhood parks and amenities.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Parks Planning & Development Division are:

Goal 1 – Complete construction of 3 park renovations.

- Objective 1 – Complete at least 3 park renovations during the FY. Tracking would be tracking the number of completed projects.

Goal 2 – Complete update of TRRP Master Plan

- Objective 1: Complete review of the TRRP Master Plan, which includes having public meetings with the TRRP Commission and TRRP CAC for public discussion

- Objective 2: Track CIP project to monitor project progression.

Goal 3 – Continue Measure H deferred and preventative maintenance

- Objective 1: Continue work on Measure H deferred and preventative maintenance projects
- Objective 2: Track CIP projects to monitor project progression.

Department Accomplishments for FY 2024/25

- Completed Projects:
 - SR-132 West Expressway Phase I – This project includes the construction of a 2-lane expressway between Needham and Dakota Avenue. Construction was completed in 2023. Project was accepted as complete in June 2025 and now under warranty.
 - Paradise Road area pedestrian and Bicycle Safety Improvements - This project included a street right sizing on Paradise Road, installation of sidewalks to fill gaps, installation of Class II bicycle lanes pedestrian crossing with mid-block refuge islands and curb extensions, medians and speed tables for traffic calming and the installation of flashing beacons for pedestrian crossings.
 - Pelandale Avenue Phase II – This project completed the build out of Sisk Road south of Pelandale Avenue, installation of new storm drain systems, modify existing Caltrans drainage basin, install new City Drainage improvements, acquisition of ultimate Right-of-Way from Carl’s Jr. property, and installation of ADA sidewalk/curb ramps to complete the interchange project.
- Accepted 3 new home subdivisions as complete.
- Accepted 11 Capital Improvement Projects (CIP) as complete.
- Award 5 Capital Improvement Projects (CIP)
- Processed 845 encroachment permits.
- Processed 36 groundwater well permits.
- Reviewed and approved 24 outdoor dining permits.
- Issued 147 water and sewer connection permits.
- Issued 23 will-serve letters with outside service agreements, 2 of which required City Council approval.
- Parks Planning and Development Accomplishments for FY 24-25
 - The design phase has been started or progressed on the following projects:
 - Dryden Park Golf Course Clubhouse Renovation
 - TRRP Riverwalk Trail – Gateway to Neece Drive
 - TRRP Riverwalk Trail – Gateway to Legion Park
 - Dry Creek Regional Park to TRRP Trail Connection
 - TRRP Master Plan Update
 - Mancini Park Playground Renovation
 - Mary E. Grogan Community Park Synthetic Turf Replacement

- The design phase has been completed on the following Capital Improvement Projects:
 - Dr. Martin Luther King Jr. Park Renovation
 - Sport Court Lighting replacement at 5 parks
 - Park Turf Reduction, Phase 2
 - Virginia Corridor Phase 7
 - Park Security Lighting at 3 parks
- Construction started or progressed on the following projects:
 - TRRP Carpenter Road Area Soccer Fields (Bellenita Park)
 - Cesar E. Chavez Park Renovation
 - Mary Grogan Community Park Phase 2
 - Restroom Replacements at 3 parks
 - TRRP B Picnic Area and Restroom Replacement
 - Downey Park Shade Structure and Parking Lot Replacement
 - TRRP Pavilion & Learning Theater
 - The Awesome Spot Playground at Beyer Park
- Construction was completed on the following projects:
 - Playground Replacement at 6 Parks
 - Concrete Repairs were completed at 7 Parks
 - Parking Lot Resurfacing at 4 park locations
 - New Park Signs were installed at 9 Parks
 - Turf Reduction at 3 park locations
 - Basketball/Volleyball Court Resurfacing at 6 parks

Engineering Services Department Performance Measurements

Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
LAND DEVELOPMENT ENGINEERING (LDE) DIVISION				
Average number of days to approval	This tracks the number of business days it takes for ESD to review and approve LDE Permit applications.	20	20	<20
Permit Volume	Permits received including Encroachment permit applications, Water Transportation & Sewer Permit applications, and SIT cases, which is a measure of workflow volume.	70	123	>123
TRANSPORTATION ENGINEERING & DESIGN (TED) DIVISION				
Number of projects awarded	This would track the number of projects awarded	3	6	6
Number of projects completed	This would track the number of completed projects	7	7	7
CONSTRUCTION ADMIN (CA) DIVISION				
Average number of days to inspection passed	This tracks the number of business days it takes for encroachment permits to go from Issued to Passed.	146	163	<163
Inspection Volume	Permits inspected including encroachment, grading, and CIP projects	292	263	>263
SURVEYING DESIGN DIVISION				
Staking Volume	Staking requests received	11	10	>10
Average number of days to approval	This tracks the number of business days it takes for Surveying to review and approve Map checks	35	13	<13
PARKS PLANNING & DEVELOPMENT (PPD) DIVISION				
Project Completion	This would track the number of completed park renovations	N/A	N/A	Completion of 3 park renovations
TRRP Master Plan Completion	This would track the completion of the TRRP Master Plan	N/A	N/A	Completion of the TRRP Master Plan
Continued work on projects	This would track the work on the Measure H preventative and deferred maintenance project.	N/A	N/A	Complete projects within the Measure H deferred and preventative maintenance projects.

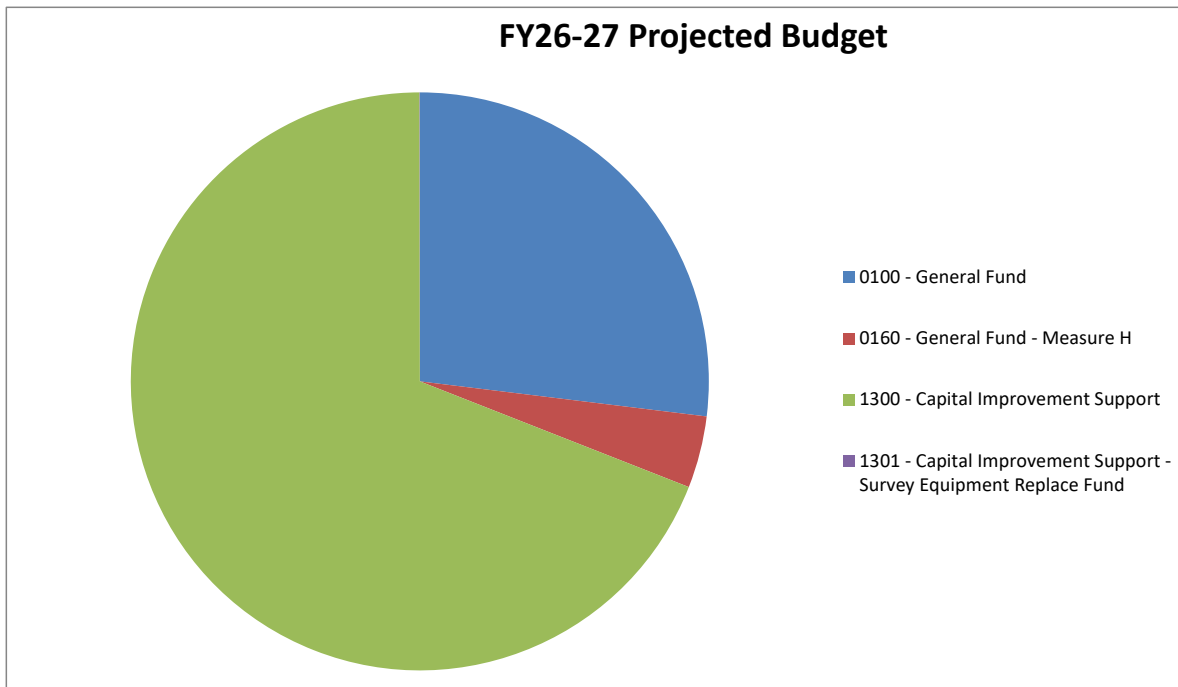
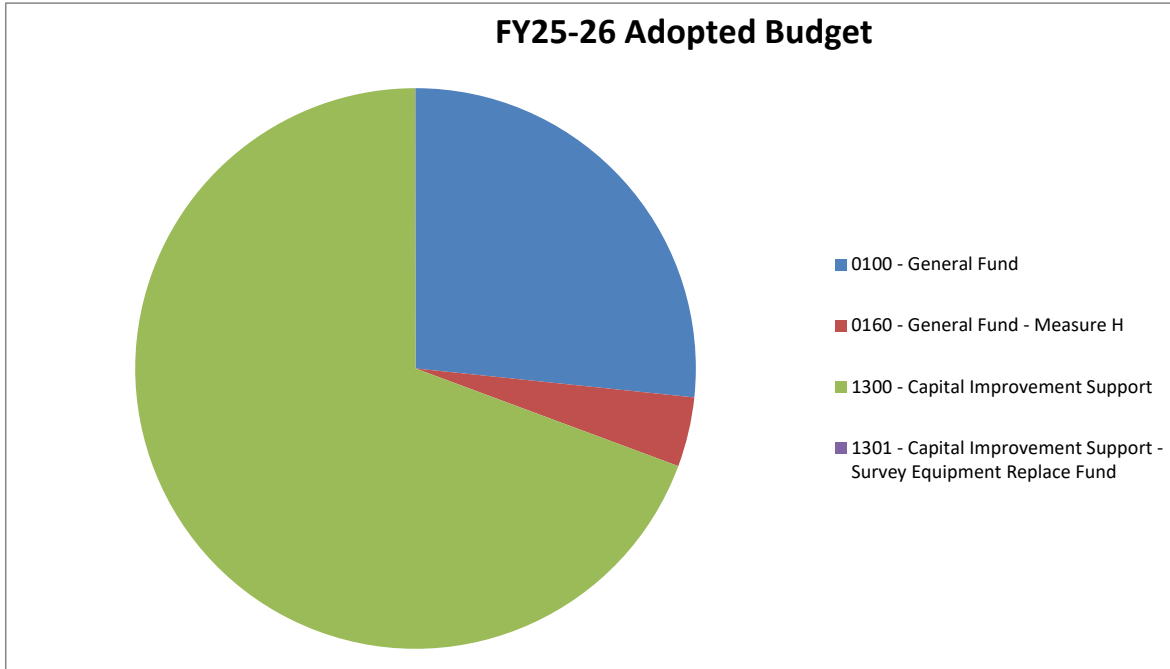
Expense By Category Engineering Services Department

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	5,000	5,000	5,000
Internal Service Fund Charges	1,299,296	1,611,618	1,555,131
Salaries and Benefits	7,618,655	8,720,873	9,221,453
Services	396,591	340,157	340,157
Services and Other Charges	566,623	479,109	513,590
Supplies	216,206	243,993	243,993
Grand Total	10,102,371	11,400,750	11,879,324



Funding Source Engineering Services Department

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	2,455,957	3,038,315	3,200,123
0160 - General Fund - Measure H	223,125	457,547	477,610
1300 - Capital Improvement Support	7,420,789	7,902,388	8,199,091
1301 - Capital Improvement Support - Survey Equipment Replace Fund	2,500	2,500	2,500
Grand Total	10,102,371	11,400,750	11,879,324



PUBLIC WORKS DEPARTMENT

Mission Statement:

The Public Works Department provides maintenance services for our airport, streets, traffic control systems, City buildings, parking, City vehicles and City trees. We also provide services such as garbage pickup, recycling, and green waste collection.

Our mission is to design, construct, operate and maintain public infrastructure efficiently and effectively to protect public safety and enhance the quality of community life.

Department Programs:

The following is a summary of each division area:

Administration Division: The Public Works Administration staff provides policy direction and support to all divisions in the Department. They are the point of contact for citizens as well as department employees.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration Division are:

Goal 1 – Improve Customer Service and Response Time

- Objective 1 – Execute Customer Survey
- Objective 2 – Request completion time

Goal 2 – Enhance Workforce Development Program

- Objective 1 – Cross-Train Staff
- Objective 2 – Encourage City formal training opportunities.

Airport: The Modesto City–County Airport is owned and operated by the City of Modesto. The Airport is an FAA certificated facility that can provide both scheduled and nonscheduled air service as well as private charter service. There are approximately 164 based aircraft consisting of jets, multi-engine turbo props, single engines, and helicopters. The Airport owns 140 hangars that are leased to tenants for recreational flying, private business use, and aviation related business. The Airport has two aviation-based museums to commemorate, educate, and inspire aviation. The Airport also has seven corporate hangars that provide charter service, fueling services, avionics service, as well as a base for such businesses as Gallo, Foster Farms, Modesto Jet Center, and DC air.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Airport Division are:

Goal 1 – Explore and expand airport growth opportunities, including the potential for commercial air service.

- Objective 1 – Collaborate with a Citywide consultant to complete a feasibility study that evaluates airport growth potential and viability for commercial flights. Completion status of Phase 1 feasibility study (Target: Completed by December 2025).
- Objective 2 - Assess infrastructure and operational needs to support potential commercial air service based on feasibility outcomes. Identification and documentation of required improvements and resources (Target: Summary report completed post-study, 2026).

Goal 2 – Plan for the development and modernization of critical air traffic infrastructure.

- Objective 1 – Work with the FAA to complete a feasibility study for the construction of a new FAA air traffic control tower at the Modesto Airport. Completion of feasibility study and FAA approval (Status Completed; Next step- Airport Layout Plan update).
- Objective 2 - Update the Airport Layout Plan (ALP) to reflect the newly identified tower location in coordination with FAA and planning consultants.

Building Services: The Building Services Division is responsible for preventive maintenance, general repairs, troubleshooting, and coordination of vendor repairs for most City facilities. This division is responsible for managing contracts and invoice payments for a variety of building-related services, including custodial service, pest control, elevator maintenance, burglar alarm monitoring, fire suppression system monitoring and maintenance, fire extinguisher servicing, and more. Building Services also oversees the shared costs for the Corporation Yard buildings. Currently, there are approximately 44 City sites receiving regular maintenance through Building Services.

Fleet: The Fleet Division provides equipment and vehicle preventative maintenance and repairs for approximately 1,282 fleet units, 24-hour road call and tire service, welding fabrication, and Fire and Police custom builds. This division ensures that all City equipment meets safety standards.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Fleet Division are:

Goal 1 – Increase communication with customers.

- Objective 1 – Establish standing meetings with key stakeholders.
- Objective 2 – Provide survey for feedback loop.

Goal 2 – Improve on-time Preventative Maintenance.

- Objective 1 – Establish time and/or mileage requirements with current industry standards.
- Objective 2 – Develop KPI reporting metric for measuring expectations.

Forestry: The Community Forestry Division is responsible for maintenance and care of Modesto's 81,000+ publicly owned trees. A skilled workforce provides the following services: maintain, prune, plant and remove public trees, issue permits for citizens to prune, remove, or perform work on City and private protected trees, create and maintain a list of preferred street trees and partner with external non-profit organizations such as California Department of Forestry and Fire Protection (Cal Fire) to expand the urban forest and to educate citizens about proper tree care. The Forestry Manager works closely with local schools on Arbor Day planting projects and is always on the lookout for motivated individuals and community groups to collaborate on tree stewardship programs. Forestry efforts to care for and maintain Modesto's urban forest also enables the City to comply with state mandates regarding greenhouse gas emission reduction (AB-32). In addition to these services, Forestry crews provide emergency response to hazard trees or storm damage 24 hours a day.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Forestry Division are:

Goal 1 – Reforestation of the College and La Loma Neighborhoods.

- Objective 1 – Remove 500 trees that are in decline in these two neighborhoods.
- Objective 2 - Replant 500 trees into vacant locations.

Goal 2 – Reduce yearly pruning cycle from a 7.5-year pruning cycle to a 6.5 to 6.

- Objective 1 – Increase total number of trees pruned in the City to 13,000.

- Objective 2 - Add or remove tree ordinances to bring them into a more modern Urban Forestry division.
- Objective 3 – Create Standard Operating Procedures for forestry, we have not had any in place.

Green Waste Collection (Pruned Refuse), Storm Drain Street Sweeping, and Storm Drain Leaf Collection: These programs work in harmony to remove large green waste, street debris, and fallen leaves from streets, alleys, and storm drains throughout Modesto. The street sweeping equipment operators follow behind green waste collection as well as leaf collection to sweep the streets and remove litter, which prevents pollutants from entering the City's storm drain system. These three programs enable the City to comply with state mandates for organic waste diversion (AB341), organic waste disposal (SB-1383), and maintenance of storm drains as part of municipal storm sewer systems (Environmental Protection Agency (EPA) and Federal Water Pollution Control Act).

Parking: Parking Services is an enterprise fund and as such reinvests all revenue dollars back into the parking facilities operation, infrastructure, area security, upgrades, and customer service. Parking Services manages three downtown parking facilities and eight surface lots and the agreements that are associated with them. Parking Services also administers the City/County employee parking allocation program and monthly passes sold to the public as well as expanded services covering Parking Enforcement.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Parking Division are:

Goal 1 – Completion of PARCS Upgrade

- Objective 1 – Installation of Amano ONE in all three garages
- Objective 2 – Improved tracking of occupancy

Solid Waste: The Solid Waste Division manages two Service Agreements with Bertolotti Disposal and Gilton Solid Waste for residential, commercial, and industrial solid waste services to over 57,000 residential and 2,300 commercial accounts in Modesto. Services provided also include continuous public education, community events and outreach programs, bulky item pickup, enforcement and cleanup of illegal dumping in streets and alleys, partnerships with California Department of Transportation (Caltrans), and the Downtown Streets Team for litter removal throughout the city streets and state highway, tire and oil collection programs, household hazardous waste collection, enforcement for green waste and forestry violations, implementation of new programs to ensure regulatory compliance with state mandated legislation, daily customer service, and providing internal and special recycling programs. Under the Solid Waste Division is also the City's Compost Facility which receives approximately

52,000 tons of organic waste annually from all City residential customers, commercial accounts, City leaves, and forestry materials for processing into compost. The facility provides an essential role in the City meeting state mandated diversion and organic recycling regulations. The compost produced is sold to the public, donated for special projects, and utilized internally by the City. Additionally, the Solid Waste Division oversees the closed Carpenter Road, Airport, and Geer Road Landfills for monitoring and post closure maintenance.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Solid Waste Division are:

Goal 1 – Improve Blight Abatement Team response time.

- Objective 1 – Hire recently approved positions of full-time Maintenance Worker and Solid Waste Crew Lead to assist in the planning, managing, and clearing of illegal dumping cases throughout the City. Achieve and maintain a Division staffing level of 90% or higher, or a 10% or less vacancy rate.
- Objective 2 - Improve blight response time to within 72 hours or 3 days. This will be tracked by monitoring the time between date assigned to the Blight Abatement Team, starting the response clock, through completion of the case being closed in the code enforcement database.

Goal 2 – Reduce illegal dumping cases by 10% each year through increased disposal options for residents.

- Objective 1 – Hold four or more Free Bulky Item Drive-Up Drop-Off Events per year for residents of Modesto. Number of vehicles, tonnage and items from events will be tracked. Outreach for each event will also be tracked. Number of illegal dumping cases reported per year will be tracked.
- Objective 2 – Create a permanent Multi-Family Dwelling Bulky Item Pick Up Program. Achieve and maintain a performance of at least 25% above the average number of appointments since the program launched in Fiscal Year 2023.

Streets: The Street Maintenance Division is responsible for keeping all City streets and sidewalks in good repair and serviceable condition. This Division uses a variety of techniques to extend the life of City of Modesto’s 610 center line miles of roadways and 1,438 miles of sidewalks with the goal of preserving the street and sidewalk surfaces to avoid more costly reconstruction.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Streets Division are:

Goal 1 – Improve road surface conditions.

- Objective 1 – Perform preventive maintenance, cracking filling, asphalt patching, slurry seal, regular inspections, and condition assessments. Aiming for a PCI of 70 or higher by 2030.
- Objective 2 - Complete all scheduled paving/Slurry projects within the fiscal year. Track total lane miles of slurry and paved roads. Have a turnaround goal of 7 to 8 years per life expectancy of slurry seal.

Goal 2 – Improve the Sidewalk, Curb, & Gutter conditions.

- Objective 1 – Continue the maintenance program (grinding, patching) throughout the City. Track maintenance information and replacement needs in Lucity.
- Objective 2 – With supplemental funding through Measure H, continue collaborating with other City divisions (Forestry) to replace sidewalks that are in dire need of replacement.

Goal 3 – Bettering the Striping and Maintenance program.

- Objective 1 – Continue to follow the City's Slurry program and Thermoplastic all lane lines in the City within 7 years. We are in year 3 of 7 in completing this goal.
- Objective 2 – Hire necessary staff to manage the City's maintenance program.

Traffic: The Traffic Engineering Division designs traffic signals and provides traffic signal timing and coordination. The Traffic Electrical Division provides street light maintenance for 13,764 streetlights and maintains traffic signals for the City, as well as Stanislaus County and Riverbank. This division also maintains the electrical systems in all City buildings. The Traffic Operations Division maintains more than 29,712 traffic signs and directional arrows. This division also does all pavement striping for center lines, lane lines, bike lanes, pavement legends, etc.

Department Accomplishments for FY 2024-25:

- Completed T-Hangar Painting (All Rows except K/L)
- Completed T-Hangar Gutter Installation (Rows A & B)
- Completed gutter and roof repairs on City Buildings 1 through 5
- Secured new contract for City-wide intrusion alarm systems, 70% of City sites completed
- Completed 11th Street LED lighting conversion
- Installed camera systems in 9th, 10th, and 11th Street Garages
- Completed 1,784 building services work orders, supporting 165 locations in 2024 Calendar Year
- Completed 100% of building LED conversion
- Completed 178 work orders of Sidewalk (Remove & Replace) – 30,059 square feet of sidewalk (July 2024 – March 2025)
- Completed 177 work orders of Curb & Gutter (Remove & Replace) – 5,803.65 linear feet of curb & gutter
- Completed 29.8 lane miles of crack seal application in Calendar Year 2024
- Completed 211.14 lane miles of slurry seal application in Calendar Year 2024
- Successfully operating a bus fleet of 152 buses
- Pruned 12,268 trees in 2024 Calendar Year
- Removed 1,987 stumps
- Planted 183 trees in 2024 Calendar Year
- Removed 705 damaged/diseased trees in 2024 Calendar Year
- Pruned 665 trees for mistletoe in 2024 Calendar Year
- Diverted a monthly average of 1,500 tons of organic waste from landfill
- Averaged 4,100 lane miles of monthly street sweeping
- Conducted outreach and education on a new 3-container waste system to achieve compliance with SB 1383
- Procured 19,000 tons of compost as required by SB 1383
- Performed route reviews on residential and commercial containers as required by SB 1383
- Awarded 5 California Climate Action Fellows (with the Governor's Office)
- Completed the Compost Facility Feasibility Study
- Extended a Multi-Family Bulky Item pick up program to a two-year pilot (funded by ARPA)
- Began implementing recommendations from the Compost Facility feasibility study
- Started solid waste hauler's contract negotiations
- Collected 737,813 pounds of illegal dumping (July 2024 – April 2025)
- Collected 3,322 mattresses (July 2024 – April 2025)
- Completed 147,759 square footage of striping for crosswalks/legends (July 2024 – March 2025)
- Completed 1,147 traffic sign replacements (July 2024 – March 2025)
- Completed installation of HAWK beacons at 16th and H Street and 16 and I Street

- Completed installation of 578 high voltage streets lights over 25 different circuits
- Installed 32 traffic detection cameras at 8 intersections

Goals & Objectives – FY 2025-26:

- Goal 1 – Complete installation of detection cameras at intersections
- Goal 2 – Improve traffic flow
- Goal 3 – Install traffic signal performance measures
- Goal 4 – Complete Safe Streets For All report
- Goal 5 – Invest in beautification efforts
- Goal 6 – Reforestation of College and La Loma neighborhoods
- Goal 7 – Update tree ordinance
- Goal 8 – Reduce blight
- Goal 9 – Complete feasibility study for Airport growth opportunities
- Goal 10 – Complete feasibility study for new FAA tower
- Goal 11 – Divert waste from the landfill
- Goal 12 – Increase in Pavement Condition Index (PCI) rating of 70 or greater
- Goal 13 – Reduce Curb, Gutter, and Sidewalks work order backlog

Public Works Department Performance Measurements

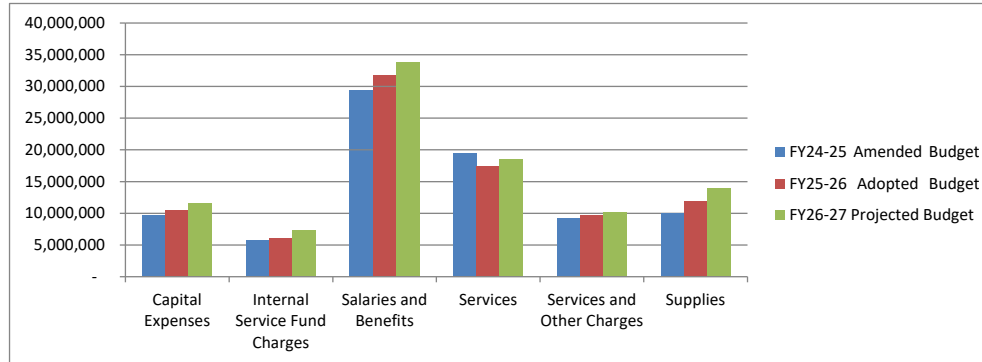
Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
AIRPORT DIVISION				
Total # of aircraft operations	Measures the total number of aircraft operations within the FY.	51,431	54,402	≥ 41,040
Average Airport T-Hangar Vacancy Rate	Measures the percentage of T-Hangars that are unoccupied and available.	4%	2%	≤ 1%
FLEET DIVISION				
% of Fleet w/o Delays for Techs/Labor/Bay	Measures the percentage of fleet maintenance that did not experience Techs/Labor/Bay delays.	31%	30%	≤ 20%
% of Fleet Preventive Maintenance vs. Unscheduled	Measures the percentage of maintenance hours spent on planned preventive maintenance versus unscheduled/emergency maintenance.	36%	25%	> 65%
FORESTRY DIVISION				
Total # of tree stumps removed.	Measures the number of tree stumps and trees removed in the city within the FY.	1025	1,163	500
Total # of trees removed	Measures the number of trees removed in the city	1,132	772	500
Total # of new trees planted	Measures the number of new trees planted in the city within the FY.	384	238	500
# of tree pruned by contractors	Measures the number of tree stumps and trees removed in the city within the FY.	5,756	6,559	6,000
# of trees pruned by city staff	Measures the number of trees pruned by city staff	7,397	5,248	7,000
# of total trees pruned	Measures the number of new trees planted in the city within the FY.	10,912	11,807	13,000
GREEN WASTE COLLECTION, STORM DRAIN STREET SWEEPING, AND STORM DRAIN LEAF COLLECTION DIVISION				
Total number of inactive garbage accounts inspected	Measures the number of inactive garbage accounts inspected within the FY.	770	504	≥ 3,600
Total curb miles swept	Measures the total number of curb miles swept within the FY.	47,326	49,061	≈ 50,400

Tons of Greenwaste Diverted from Landfill	Measures the total tons of greenwaste diverted from landfills within the FY.	18,497	16,811	≈ 18,000
PARKING DIVISION				
Total number of Parking Garage transactions	Measures the total number of Parking Garage transactions within the FY.	231,602	225,228	Annual increase
SOLID WASTE DIVISION				
Vacancy % of Division	Measures the percent of vacant positions within the Solid Waste Division.	18%	15%	< 10%
Blight Response Time	Indicates the number of business days required to clean up illegal dumping cases.	8	6	3
# of Illegal Dumping Cases	Measures the number of illegal dumping cases reported. The goal is a 10% decrease.	3,770	3,354	3,393
# of Community Clean Up Events	Measures the number of Free Drive Up Drop Off Events held per year. The goal is four per year.	2	1	4
# of Multi-Family Bulky Item Pick Ups	Measures the number of Multi-Family Dwelling Bulky Item Pick Ups. Rapid growth is expected; the goal is a 25% increase from performance.	210	269	25% increase
STREETS DIVISION				
Pavement Condition Index (PCI)	Rating system (0-100) used to measure the overall condition of the City's pavement. Higher number is better.	65	TBD	≥ 70
Lane miles of Slurry Seal	Measures the total lane miles of Slurry Seal each season (May-Oct).	154 lane-miles	224 lane-miles	≥ 100 lane miles
Total Square Footage of Sidewalks Removed and Replaced	Measures the total square footage of sidewalks removed and replaced within the FY.	23,302 sq. ft.	55,534 sq. ft.	≈ 48,000 sq. ft.
Total Curb & Gutter Removed and Replaced (in Ln. Ft.)	Measures the total lane footage of curb & gutters removed and replaced within the FY.	4,839 ln. ft.	11,651 sq. ft.	≈ 11,000 sq. ft.
TRAFFIC DIVISION				
Average Response time to LED Streetlight Repairs	Measures the average response time in number of days to LED Streetlight Repairs.	5 days	5 days	< 10 days
Total number of Traffic Sign Repairs and/or Replacements	Measures the total number of traffic sign repairs and/or replacements within the FY.	2,486	1,455	≈ 2,700

Expense By Category

Public Works

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	9,637,335	10,510,000	11,510,000
Internal Service Fund Charges	5,738,036	6,011,365	7,307,031
Salaries and Benefits	29,456,293	31,829,832	33,827,856
Services	19,496,631	17,349,703	18,454,183
Services and Other Charges	9,250,114	9,652,396	10,194,542
Supplies	9,978,700	11,971,140	13,972,274
Grand Total	83,557,109	87,324,436	95,265,886

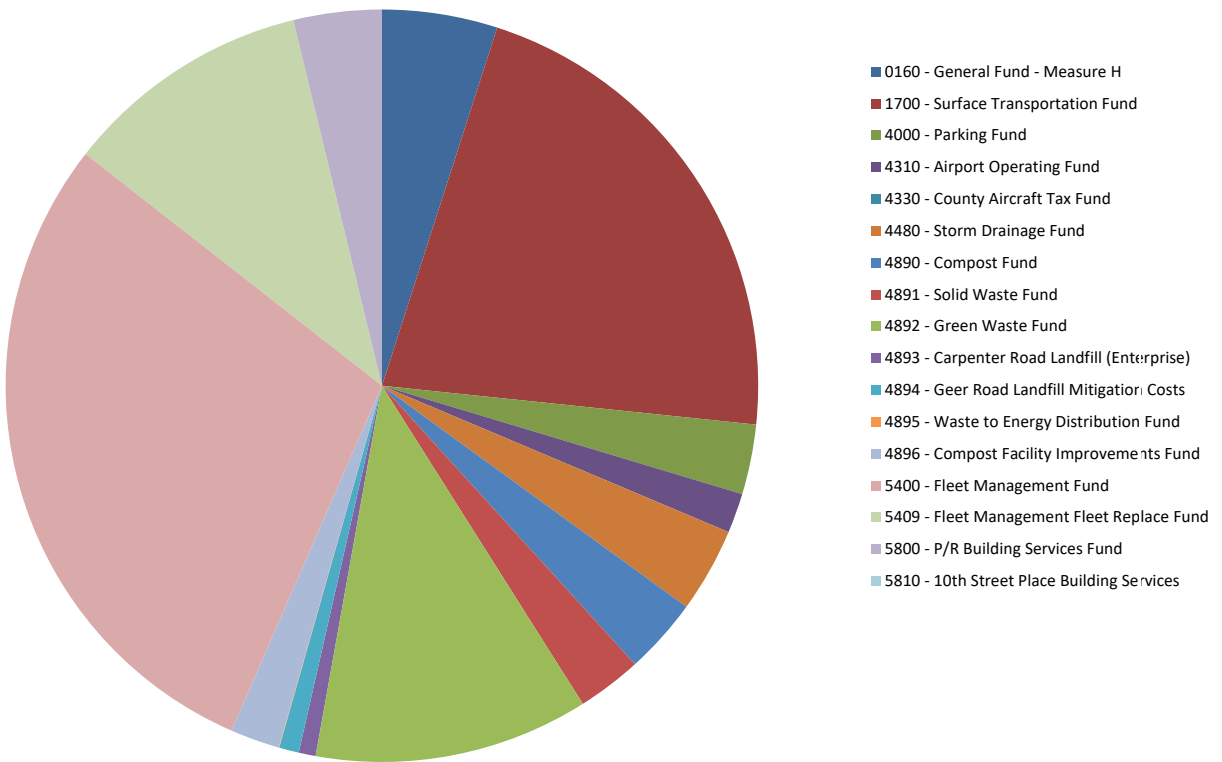


Funding Source

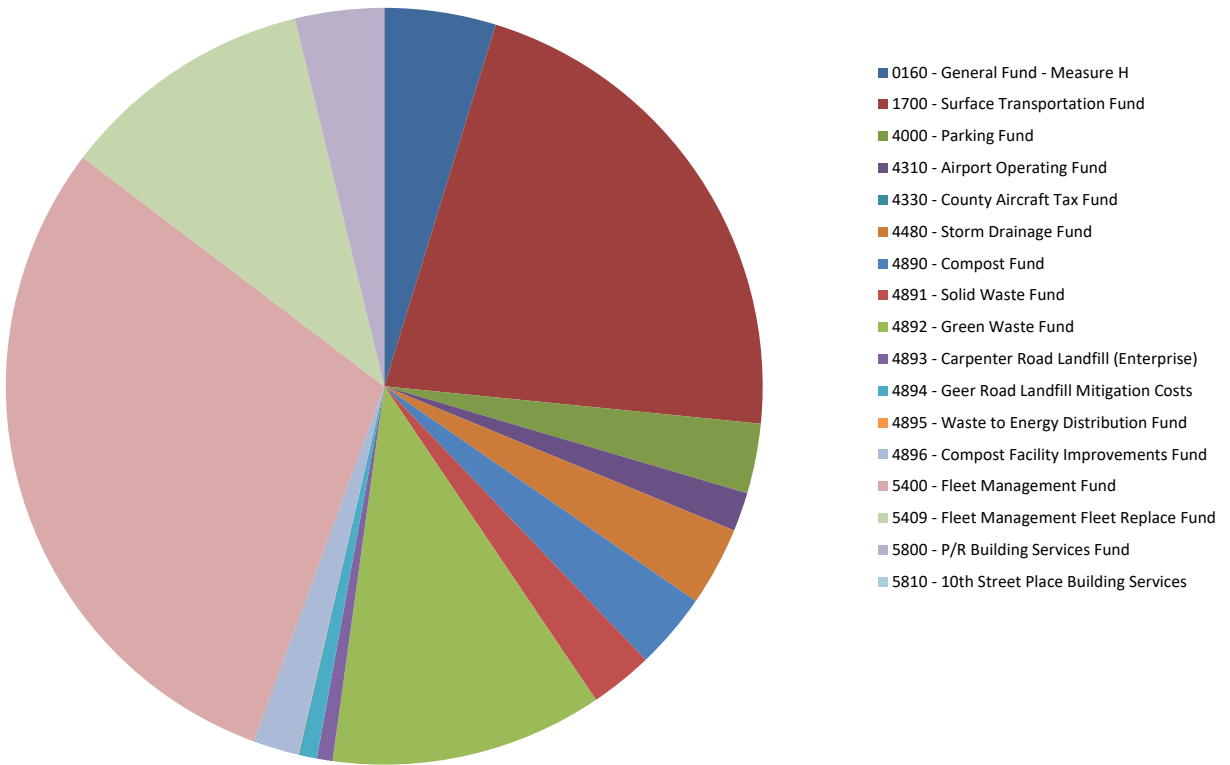
Public Works

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0160 - General Fund - Measure H	6,538,433	4,327,709	4,536,305
1700 - Surface Transportation Fund	17,632,842	18,942,201	20,785,447
4000 - Parking Fund	2,542,644	2,622,208	2,843,686
4310 - Airport Operating Fund	1,378,390	1,490,642	1,580,112
4330 - County Aircraft Tax Fund	85,000	-	-
4480 - Storm Drainage Fund	2,994,828	3,176,651	3,223,156
4890 - Compost Fund	2,650,800	2,853,345	3,103,599
4891 - Solid Waste Fund	2,589,661	2,419,357	2,555,638
4892 - Green Waste Fund	9,436,014	10,294,393	11,086,539
4893 - Carpenter Road Landfill (Enterprise)	432,261	636,548	639,244
4894 - Geer Road Landfill Mitigation Costs	740,046	741,029	741,300
4895 - Waste to Energy Distribution Fund	13,000	20,000	20,000
4896 - Compost Facility Improvements Fund	1,860,000	1,860,000	1,860,000
5400 - Fleet Management Fund	21,779,845	25,331,566	28,319,540
5409 - Fleet Management Fleet Replace Fund	8,237,335	9,300,000	10,350,000
5800 - P/R Building Services Fund	3,086,883	3,308,787	3,621,321
5810 - 10th Street Place Building Services	1,457,796	-	-
Grand Total	83,455,778	87,324,436	95,265,886

FY25-26 Adopted Budget



FY26-27 Projected Budget



Human Resources

Mission Statement:

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

Department Programs:

HUMAN RESOURCES ADMINISTRATION:

- Recruitment and selection, accepting and screening applications, testing candidates and placing eligible lists, referring eligible lists to departments for all classifications resulting in job offers
- Maintain personnel records, employee files, processes related to reviews and pay increases, and processing retirements, new hires, promotions, and other actions
- Compensation Program Management includes negotiating labor contracts for 5 bargaining units
- Manage Organizational Development, New Employee Orientation, and various Liebert Cassidy Whitmore Consortium Trainings
- Maintain strong employee relations through grievance management, investigations, negotiating labor contracts, respond/resolve issues and questions from employee unions, Equal Employment Opportunity and Diversity and Inclusion

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration Division are:

Goal 1 – Policy Revision

- Objective 1 – Internal HR workgroup will revise policies via PolicyTech to ensure Personnel Administrative Directives and Personnel Rules are relevant and accurate. Four to five policies will be reviewed monthly.
- Objective 2 – Recruitment and hiring policies will be reviewed by the hiring team to ensure removal of barriers to employment. One policy or practice will be reviewed monthly.

Goal 2 – Customer Service

- Objective 1 – Increase communication to employees through branding and marketing campaign in coordination with the communications team. Bi-weekly meetings will allow creation of marketing plan. Plan creation target date of September 30, 2025. Implementation By December 31, 2025. Surveys conducted to measure success with 80% satisfaction score.
- Objective 2 – Increase engagement of applicants during the hiring process utilizing marketing campaign. Surveys conducted to measure success with

80% success rate.

EMPLOYEE BENEFITS:

- Employee Benefits Administration
- Annual Open Enrollment Process
- Employee Wellness Program
- Oversight and administration of various leave usage
- Retirement Administration

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Employee Benefits Division are:

Goal 1 – Expand wellness education program

- Objective 1 – Create and implement marketing campaign resulting in an increase in wellness participation.
- Objective 2 – Distribute monthly education and benefit plan perks to increase participation and lower utilization rates

Goal 2 – Trust Funding Plan

- Objective 1 – Create and implement a funding plan to add value to the trust account by the end of the fiscal year.

RISK MANAGEMENT:

- General liability services including claim administration, small claims court appearances, when necessary, property insurance management, and insurance placement
- Workers' compensation and disability management oversight
- Early Return to Work program coordination
- Employee Health and Safety Program including the Illness Prevention Program, coordinate the City-wide safety committee, provide employee ergonomic evaluations
- Property insurance program administration including claim submission and recovery
- ADA Compliance

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Risk Management Division are:

Goal 1 – Return-to-Work Program

- Objective 1 – Create a structured program and implement citywide. Success will be measured by a reduction in workdays lost.
- Objective 2 – Train all supervisors on the benefits of the program. Success will be measured by a reduction in lost workdays.

Goal 2 – Safety Program Enhancements

- Objective 1 – Create and implement KPI dashboard to educate all departments. Success measured by a reduction in common injuries and preventable auto accidents.
- Objective 2 – Raise employee engagement in safety program initiatives. Success will be measured by an increase in Behavioral Based Safety Observations.

Department Accomplishments for FY 2024-25:

- Management and Supervisory training program launched
- Transition Plan software implemented
- Professional Development program enhancements implemented resulting in a 94% increase in attendance
- Reduced open Worker's Compensation claims by 15.7% over the last three years
- Reduced open General Liability claims by 17.3%
- Reduced turnover to 8.8%
- Contributed to enhancement of the Citizen Advisory Group appointments process
- Supervisory and Leadership Academy graduations continued
- Supported the rollout of The Advantage to all departments
- Decreased utilization rate by 5.2% through health education
- Increased Safety training by 22%

Goals & Objectives – FY 2025-26:

Goal 1 – Organizational Training and Development services

- Continue Succession Plan Implementation
- Enhance Mentorship Program
- Implement Individual Development Plans in NEOGOV
- Enhance Professional Development opportunities

Goal 2 – Talent Attraction and Retention

- Organizational branding
- 30/60/90-day feedback check ins
- Continue Management training
- Decrease time-to-hire
- Policy Revision

Goal 3 – Health and Wellness

- Benefits Education Campaign
- Continue to expand the health and wellness program
- Increase City partnerships that enhance employee wellness and reduce claims
- Continue to add value with low cost/no cost employee benefits

- Comprehensive mitigation plan for PERS Unfunded Accrued Liability (UAL)

Goal 4 – Employee Relations

- Investigation Efficiencies
- Policy Revision
- Supervisor training series

Goal 5 – Risk Management and Financial Accountability

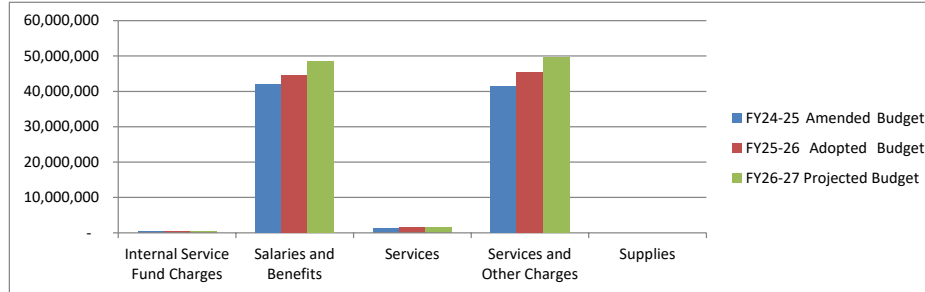
- Implement best practices to control costs in Worker's Compensation and General Liability
- Funding plan and policy for Worker's Compensation and General Liability reserves
- Continue to enhance the Safety Program
- Create and implement a comprehensive Return-to-Work Program

Human Resources Department Performance Measurements

Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
ADMINISTRATION DIVISION				
Policy Revision	Update all antiquated policies to ensure applicability and accuracy	2 annually	4 annually	16 annually
Satisfaction Survey	Customer Service - Assurance of meeting the needs of our customers through intentional service delivery to employees and applicants	New Goal	New Goal	80% satisfaction
EMPLOYEE BENEFITS DIVISION				
Number of Participants	Expand wellness education - Educate employees on wellness programs to encourage participation and reduce utilization rates	200 participants	326 participants – increase of 63%	20% annually
Level of Funding	Trust funding - Build funding to PERS trust to mitigate future payment liabilities	\$3,732,874	\$4,807,277 – increase of 28.8%	15% annually
RISK MANAGEMENT DIVISION				
Lost Days	Return-to-Work – Formalize program to minimize cost through accommodation and timely treatment	4395 days	5515 – increase of 25.4%	Decrease by 5%
Employee Engagement	Safety Program – Enhance areas of the program to raise awareness and reduce injuries	130	156 – increase of 20%	Increase by 10%

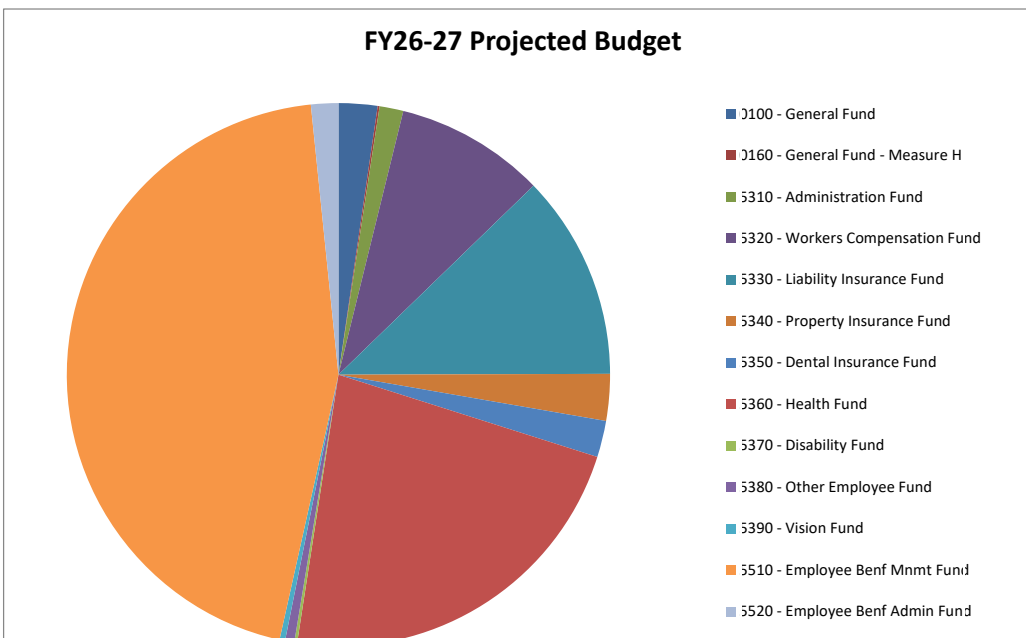
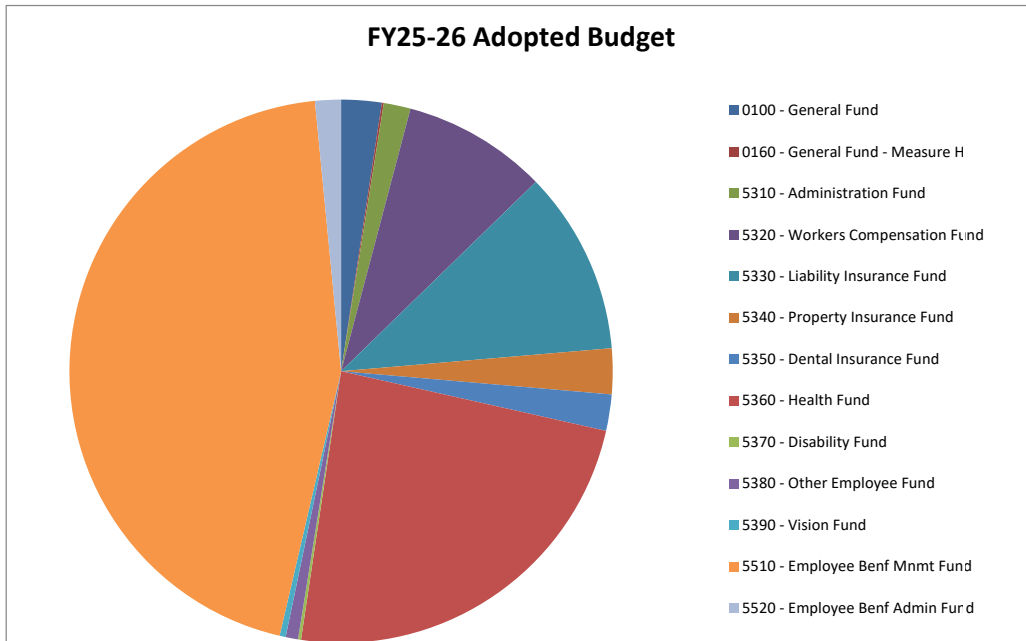
Expense By Category Human Resources

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	450,040	479,196	501,382
Salaries and Benefits	42,035,622	44,576,985	48,639,356
Services	1,370,371	1,493,643	1,653,887
Services and Other Charges	41,403,605	45,246,812	49,752,067
Supplies	40,751	41,911	41,911
Grand Total	85,300,389	91,838,547	100,588,603



Funding Source Human Resources

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	2,140,896	2,202,842	2,322,489
0160 - General Fund - Measure H	102,965	107,115	115,531
5310 - Administration Fund	1,279,177	1,469,750	1,425,674
5320 - Workers Compensation Fund	6,003,938	7,906,514	8,962,905
5330 - Liability Insurance Fund	8,995,118	10,032,998	12,270,940
5340 - Property Insurance Fund	2,405,200	2,494,700	2,794,064
5350 - Dental Insurance Fund	1,983,046	1,983,330	2,181,662
5360 - Health Fund	21,127,010	21,888,364	22,668,695
5370 - Disability Fund	203,963	165,000	173,250
5380 - Other Employee Fund	676,496	676,514	551,848
5390 - Vision Fund	329,641	331,405	331,405
5510 - Employee Benf Mnmt Fund	38,794,505	41,166,797	45,156,079
5520 - Employee Benf Admin Fund	1,258,434	1,413,218	1,634,061
Grand Total	85,300,389	91,838,547	100,588,603



INFORMATION TECHNOLOGY

Mission Statement:

The Information Technology Department strives to build and empower a smart, digital city providing innovative technology solutions that support City Departments and the Public.

Department Programs:

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

Administration: Responsible for financial oversight of the Information Technology Department. This division prepares the annual Budget, ensures compliance with City procurement policies, prepares purchase requisitions, Request For Proposals (RFPs), Request For Bids (RFBs), and all procurement activities for the Department. This division also provides program governance for all IT projects and joint projects with other City departments or neighboring agencies.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration Division are:

Goal 1 – Strengthen financial oversight and procurement compliance

- Objective 1 – Ensure 100% compliance with City procurement policies by monitoring requisitions, RFPs, and RFBs.
KPI: % of procurement documents approved without revision (Target: 95%+).
- Objective 2 - Deliver the IT Department's budget on time with variance below 5%.
KPI: Budget submission timeliness and variance reporting

Goal 2 – Improve IT program governance and project management

- Objective 1 – Track project portfolio performance across all divisions.
KPI: % of projects meeting planned milestones (Target: 90%).
- Objective 2 - Standardize project governance reporting for joint projects.
KPI: # of cross-departmental projects with monthly governance reports submitted (Target: 100%).

Business Applications Division: Responsible for the implementation, maintenance, and support of business software applications utilized by all City departments. Some of the major applications supported include the Financial System, Payroll, Human Resources, Budget, GIS, Utility Billing and Customer Service, Agenda Management, Public Safety, Parks Reservations, Work Order Management, and GoModesto Smart App.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Business Applications Division are:

Goal 1 – Improve public access to data and services

- Objective 1 – Develop and launch a citizen services portal.
KPI: Minimum 5 key services online; 50% digital adoption rate; ≥4/5 satisfaction rating.
- Objective 2 - Reduce in-person visits by 30%.
KPI: % reduction in in-person service transactions compared to baseline FY24.

Goal 2 – Establish citywide data quality standards and controls

- Objective 1 – Implement a data quality assurance program.
KPI: 95% data accuracy rate; 75% reduction in entry errors.
- Objective 2 - Train staff on standardized data entry protocols.
KPI: % of staff trained by Q4 2025 (Target: 100%).

Network / Datacenter Division: Responsible for the technical infrastructure allowing digital delivery and execution of critical systems within the City. This includes implementation, maintenance, and support of the City’s data communications network, Internet, telephone systems, servers, data backups, and email system. The IT Helpdesk and SCADA (Supervisory Control And Data Acquisition) teams also operate within this division.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Network / Datacenter Division are:

Goal 1 – Continue to expand and improve the IT HelpDesk

- Objective 1 – Maintain 90% IT service satisfaction rating.
KPI: % of survey respondents rating service “good” or better (Target: >95%).
- Objective 2 - Process and close out all support tickets within SLA timeframes.
KPI: % of tickets closed within SLA (Target: 100%)

Goal 2 – Implement smart infrastructure for economic growth

- Objective 1 – Deploy smart sensors and fiber optic infrastructure
KPI: # of sensor locations installed (Target: 50); # of miles of fiber installed.
- Objective 2 - Maintain reliability of new infrastructure.
KPI: ≥90% uptime for monitoring systems

Cybersecurity Division: Responsible for implementing and monitoring a multilayer technology threat/breach detection and protection system designed to keep the City's critical infrastructure, applications, and sensitive data safe from Threat Actors. This includes multiple enhanced cybersecurity tools/applications, comprehensive patching of systems, ongoing end-user cybersecurity education, and network segmentation. This division also handles the City's website to ensure it is protected from tampering.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Cybersecurity Division are:

Goal 1 – Enhance citywide cybersecurity protections

- Objective 1 – Deploy next-generation security tools to replace legacy systems.
KPI: % of critical systems with next-gen tools implemented (Target: 100% by FY26).
- Objective 2 - Maintain automated patching of systems.
KPI: % of systems patched within 30 days of vulnerability release (Target: 95%).

Goal 2 – Strengthen cybersecurity awareness and resilience

- Objective 1 – Expand end-user cybersecurity training.
KPI: % of employees completing KnowBe4 or equivalent training annually (Target: 100%).
- Objective 2 - Reduce phishing susceptibility.
KPI: Reduction in failed phishing tests (Target: <5% click rate)

Department Accomplishments in FY 2024-25:

- Deployed advanced cybersecurity protections, including next-generation tools, improved end-user cybersecurity education using KnowBe4, and automated patching systems.
- Implemented broadband and infrastructure improvements under the Smart Cities initiative, including upgrading core infrastructure and expanding broadband reach.
- Enhanced digital communication capabilities through a hosted telecom system replacement, website redesign, GoModesto application refresh, and expansion of Zoom Rooms and Virtual Receptionist Kiosks.
- Improved data transparency with the internal and external deployment of Tyler Data Analytics.
- Migrated Enterprise Resource Planning (ERP) systems to Oracle Cloud Infrastructure.
- Maintained a 90%+ IT service satisfaction rating with the adoption of a self-service Help Desk portal.

Goals & Objectives – FY 2025-26:

The FY 2024-25 Goals and Objectives for the Information Technology Department are:

1. Eliminate Duplicate Data Systems

- Form a cross-departmental steering committee to oversee system consolidation.
- Conduct comprehensive software system inventory and identify redundancies.
- Implement prioritized consolidation plan to reduce redundancy by 25%, improving operational efficiency and cost savings.

2. Enhance Public Access to Data and Services

- Launch an integrated Citizen Services Portal offering at least 5 key city services.
- Achieve a 50% digital adoption rate and maintain customer satisfaction ratings of 4/5 or higher.
- Conduct ongoing enhancements based on user feedback and analytics.

3. Establish Data Quality Standards and Controls

- Implement city-wide Data Quality Assurance frameworks and tools.
- Reach a 95% data accuracy rate and reduce entry errors by 75% through comprehensive training and real-time data validation.
- Publish annual data quality reports to ensure transparency and continuous improvement.

4. Enhance Community Engagement Through Technology

- Launch an advanced community engagement platform integrating at least three major public platforms.
- Achieve active user engagement (10,000 active users) and maintain a 75% feedback response rate.
- Provide regular performance and satisfaction reports to ensure continuous improvement.

5. Deploy Smart Infrastructure to Promote Economic Growth

- Implement prioritized smart infrastructure projects identified with Economic Development, including traffic synchronization and public safety enhancements.
- Track project effectiveness through defined KPIs and regularly publish reports.
- Continuously improve infrastructure based on audit findings and stakeholder feedback.

Future Years (Beyond FY 2025-26):

- Sustain continuous improvement in cybersecurity, infrastructure resilience, and service transparency.
- Expand Citizen Services Portal and community engagement platforms with additional city services based on citizen feedback.
- Maintain high standards of data quality and implement further system integrations and technological advancements to support long-term economic growth.

Information Technology Department Performance Measurements

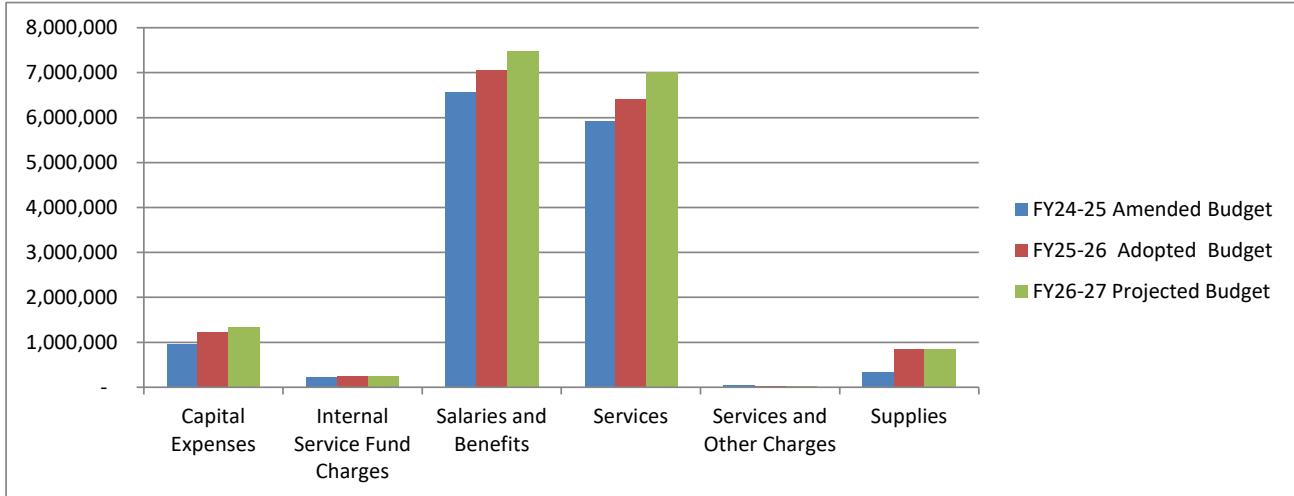
Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
ADMINISTRATION DIVISION				
Procurement Compliance Rate	Percentage of procurement documents approved without revision; ensures adherence to City procurement policies.	—	94%	95%+
Budget Variance	Measures how closely the IT Department budget aligns with planned spending.	≤1%	≤1%	≤5%
Project Milestone Completion	% of projects meeting planned milestones; tracks governance effectiveness.	—	88%	100%
Governance Reporting Coverage	% of cross-departmental projects with monthly governance reports.	—	95%	100%
BUSINESS APPLICATIONS DIVISION				
Number of Legacy Systems Replaced	% of legacy systems replaced, eliminated, or consolidated.	—	4	100%
Number of Critical Tickets Resolved	% Severity 1 Tickets Resolved	100%	93.3%	100%
NETWORK / DATA CENTER DIVISION				
IT Service Satisfaction Rating	% of customers rating support services as “good” or better.	—	96.3%	>95%
# of Support Tickets Closed within SLA	% of tickets resolved within SLA timeframes.	64.5%	48.6%	100% of all tickets
Ticket Volume	# of support tickets submitted; indicator of workload.	10267	14536	—
Smart Sensor Deployments	# of smart sensors installed for infrastructure monitoring.	—	—	50
Monitoring System Uptime	% uptime for smart infrastructure monitoring.	—	99.8%	99.9%
CYBERSECURITY DIVISION				
Systems with Next-Gen Security Tools	% of critical systems upgraded to next-generation tools.	80%	85%	100%
System Patch Compliance	% of systems patched within 30 days of vulnerability release.	—	40%	95%

Cybersecurity Training Completion	% of employees completing annual training (KnowBe4 or equivalent).	<65%	71%	100%
Phishing Test Failure Rate	% of users clicking simulated phishing attempts; measures resilience.	<9%	<7%	<5%

Expense By Category

Information Technology

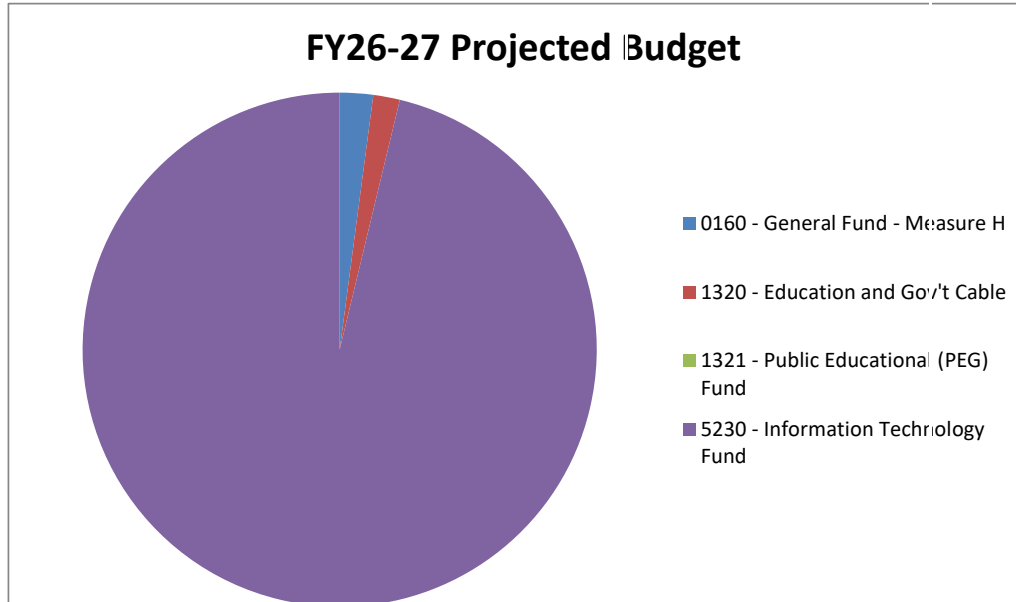
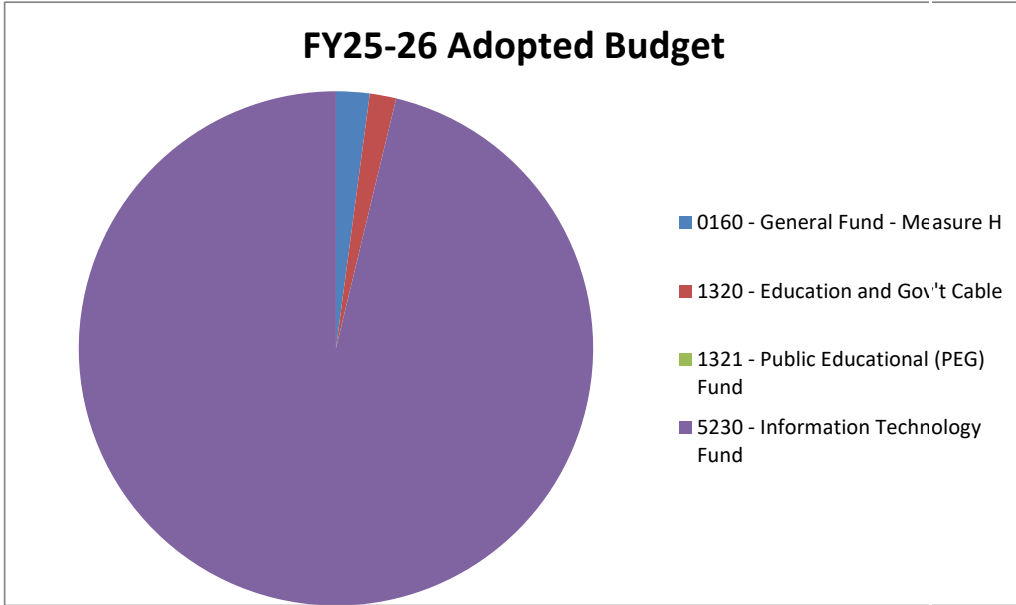
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	964,415	1,227,000	1,327,000
Internal Service Fund Charges	219,059	248,176	254,741
Salaries and Benefits	6,566,533	7,054,413	7,471,087
Services	5,927,257	6,408,373	7,008,292
Services and Other Charges	50,409	30,035	30,005
Supplies	329,991	842,803	842,803
Grand Total	14,057,664	15,810,799	16,933,928



Funding Source

Information Technology

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0160 - General Fund - Measure H	308,770	332,686	354,394
1320 - Education and Gov't Cable	293,262	262,213	282,644
1321 - Public Educational (PEG) Fund	30,750	-	-
5230 - Information Technology Fund	13,424,882	15,215,900	16,296,889
Grand Total	14,057,664	15,810,799	16,933,928



FINANCE

Mission Statement:

The mission of the Finance Department is to provide efficient and effective fiduciary control of the City's assets and resources, to provide accurate and useful financial information to City organizations and the community we serve, and to promote sound strategies that will support the City's fiscal and operational goals while preserving the integrity of the organization.

Department Programs:

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

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

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration Division are:

Goal 1 – Ensure the City's Investment Strategies align and comply with the City's Investment Policy.

- Objective 1 – Provide oversight of the investment activity for all portfolio categories and ensure all investment sectors align with our City Investment Policy.
- Objective 2 – Actively meet with the City's Investment Advisors monthly to review investment activity and 100% compliance review.

Goal 2 – Ensure adequate training requirements are established for all Finance functional areas for City departments to provide guidance and resources on systems and policy compliance.

- Objective 1 – Finance continues to develop and update training resources both on-line and in-person to guide staff on key process functions to ensure consistency on process flow and compliance.
- Objective 2 – Finance collaborates with Human Resources Training to utilize training tools available to mandate and track training and limit system access until training is completed for new employees. Finance will utilize attendance and compliance tracking to meet this goal.

Accounting Division: Responsible for managing the daily activities of the accounting staff (Payroll, Accounts Payable, Accounts Receivable, Cash Management, Fixed

Assets, Financial Reporting and Audits and Grant Management) to accurately record the revenues, expenditures, deferred inflows, and deferred outflows, assets, and liabilities of the City and responsible for preparing annual financial statements and coordinating the City's annual financial audit.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Accounting Division are:

Goal 1 - To issue financial audits on an agreed-upon timeline.

- Objective 1 – To issue financial audits on a pre-defined timeframe agreed upon with the external auditors during the audit kickoff meetings scheduled as early as March of each year. Deadlines are established during the kickoff meeting which include milestones that ensure we are on-track to meet the pre-defined issuance date.
- Objective 2 - To achieve this goal successfully, we will issue the financials within the agreed timeframe. The performance would be measured by the issuance date of each of the audits. Meeting the issuance dates defined and agreed upon with the auditors would define the goal as met. Delays on the issuance of the audits would yield the goal as unsuccessful.

Goal 2 – Continue receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting on an annual basis.

- Objective 1 –Continue to meet GFOA's Certificate of Achievement Program's requirements for the eligibility and award of the Certificate of Achievement for Excellence in Financial Reporting for the City's Annual Comprehensive Financial Report.
- Objective 2 - The goal would be measured by the award of the certificate.

Revenue Collection and Compliance Division: Responsible for billing, processing and collecting the majority of the City's revenues including Utility Billing, Business License, Parking Citations, Cannabis Tax, Transient Occupancy Tax and Cashiering. Operates the City's customer service lobby and main customer service lines. Ensure tax compliance through Code Enforcement and Collection efforts. Ensure compliance with the CVC for parking citation issuance, State and County mandated fee collection, and DMV file updates. Ensure compliance with State-mandated regulations regarding the shutoff of water.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Revenue Collection and Compliance Division are:

Goal 1 – Showcase our Auto Pay enrollment discount program.

- Objective 1 – Show number of customers month over month who have received the discount by enrolling in Auto Pay for their monthly utility bill.

- Objective 2 – Show month over month growth in number of customers enrolled in Auto Pay.

Goal 2 – Showcase our Paperless Billing enrollment discount program.

- Objective 1 – Show number of customers month over month who have received the discount by enrolling in Paperless Billing for their monthly utility bill.
- Objective 2 - Show month over month growth in number of customers enrolled in Paperless Billing.

Goal 3 – Increase the use of online business tax payments portal to improve efficiency and convenience for businesses.

- Objective 1 – Promote online payment options to businesses through targeted outreach and education. Track the number of online tax payments.
- Objective 2 – Provide email correspondence along with easy-to-use links to encourage online payment options. Track the number of online tax payments.

Goal 4 – Increase the use of online business license applications to improve accessibility and reduce manual processing.

- Objective 1 – Promote and direct business owners of the option to apply online. Track the number of online applications verses paper application.
- Objective 2 – Direct business owners to apply online via communication on phone or walk-in customers. Track the number of online applications verses paper applications.

Purchasing Division: Coordinates the purchasing of goods and services for all departments and divisions within the City. Conducts various competitive procurement processes as required by the Modesto Municipal Code. Manages all contract compliance management and vendor relations. Responsible for all City central stores functions for managing an inventory control function.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Purchasing Division are:

Goal 1 – Decrease processing time from requisition approval to PO processing.

- Objective 1 – Work with staff to prioritize timely processing of approved requisitions. Monthly report details processing time.

Goal 2 – Increase procurement knowledge/training of the purchasing team.

- Objective 1 – Offer and encourage staff to attend procurement related training opportunities. Training spreadsheet tracks completed training outside of target solutions.

Department Accomplishments for FY 2024-25:

- Implemented new bid solicitation solution, OpenGov to manage the lifecycle of the City's bid solicitation process from the creation, posting and award of all City bids.
- Provide Vendor Management training to all City prospective bidders on how to submit bid proposals.
- Receive the Government Finance Officers Association Triple Crown for the 4th year for the City's Annual Comprehensive Financial Report and Popular Annual Financial Report.
- Implemented new financial reporting tool, Oracle Analytics Cloud to manage the extract of financial data for the City's ERP system, Oracle.
- Transition all electronic City forms to electronic signature.
- Implemented the new Courtesy Leak Adjustment program via electronic submission through the City's website.
- Implemented online Cash Handling training to all City employees who handle City currency.

Goals & Objectives – FY 2025-26:

The FY 2025-26 Goals and Objectives for the overall Finance Department are:

Goal 1 - Provide effective stewardship of City resources

- Continue ongoing efforts with our financial advisors to manage an effective debt management portfolio related to our current portfolio, future Deferred Maintenance needs and Economic Development projects
- With voters approving Measure H, efforts will be made to ensure the appropriate tracking and auditing of these funds
- Establish financing strategy to address the funding needs for the City's deferred maintenance
- Work with City tax consultants to continue to perform various audits and compliance on our tax revenues such as the Cannabis Taxes, Transient Occupancy Tax, and Utility User Tax

Goal 2 - Enhance operation efficiency through technology

- Identify and implement a new Contract Management Solution to improve the efficiencies and effectiveness on creating and reviewing Agreements for the procurement of goods and services
- Implement the new Utility Billing, Cashiering and Miscellaneous Accounts Receivable software solution and improve the customer service experience

- Collaborate with all City departments to implement the Action Goals defined in the City's Smart Cities Strategy and Strategic Plan
- Collaborate with Human Resources and Information Technology to implement an Absence Management system to maintain time off request for City employees

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

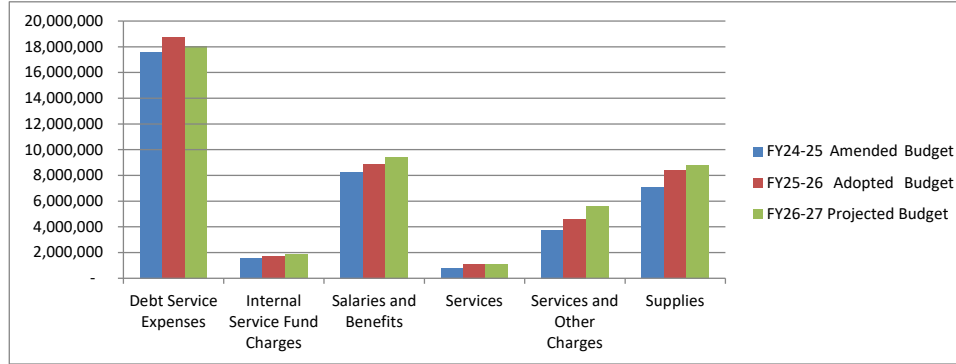
- Coordinate with the Human Resources to participate in the City-wide Training and Development training opportunities for all City employees to focus on Financial Systems, Agenda Report, Fiscal Policies, Year-end Procedures and Capital Assets and Project procedures
- Continue to evaluate City-wide Fiscal policy and procedures
- Attain Government Finance Officers Association (GFOA) award for the Certificate of Achievement of Financial Reporting for the City's FY 23-24 Annual Report
- Apply for the National Procurement Institute (NPI) award for the Achievement of Excellence in Procurement Award for the 2026 application
- Implement the recommendations provided by the City's internal auditors, Moss Adams on audit reports or assessments impacting the Finance Department.

Finance Department Performance Measurements

Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
ADMINISTRATION DIVISION				
Investment Compliance	This measure will be determined based on monitoring the compliance on every investment sector.	100%	100%	100%
Providing adequate training resources for key Finance functions	This measure will be determined based on participation on training and policy compliance on audit oversight being performed by Finance divisions.	65%	50%	>85%
ACCOUNTING DIVISION				
Issuance of financial statements by pre-defined timeline.	This measures the compliance requirements to issue financials based on Municipal Code or JPA agreements.	100%	100%	100%
Receiving the annual GFOA award.	To continue to demonstrate the City's excellence in financial reporting by meeting or exceeding GFOA's requirements for this Certification.	100%	100%	100%
REVENUE COLLECTION AND COMPLIANCE DIVISION				
Auto Pay One-Time Utility Discount Program	Showcase our Auto Pay enrollment discount program for our utility customers.	3,362	2,370	>3,362
Paperless Billing One-Time Utility Discount Program	Showcase our Paperless Billing enrollment discount program for our utility customers.	2,799	2,180	>2,799
Business License Online Payments	Increase customer use of Business License Online Payments	47%	55%	>60%
Business License Online Applications	Increase customer use of Business License Online Applications	56%	56%	>61%
PURCHASING DIVISION				
Increased procurement knowledge of Purchasing Division	Increased procurement knowledge/training for Purchasing staff.	24	36	>50%
Number of Purchase Requisitions processed	Decrease processing time from approved requisition to PO creation	11	8	<27%

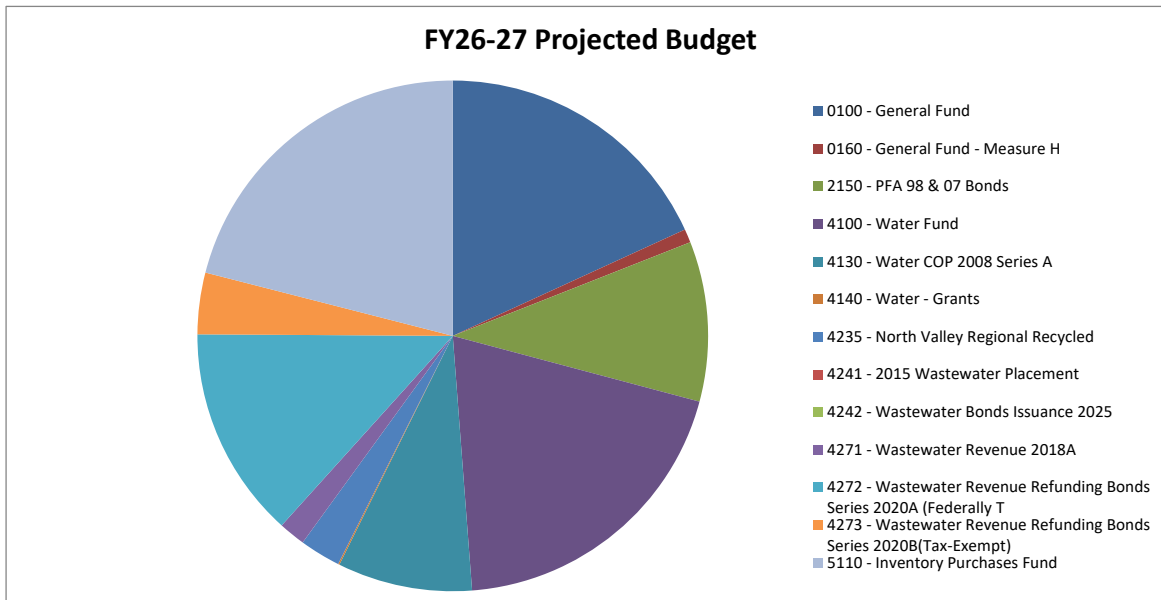
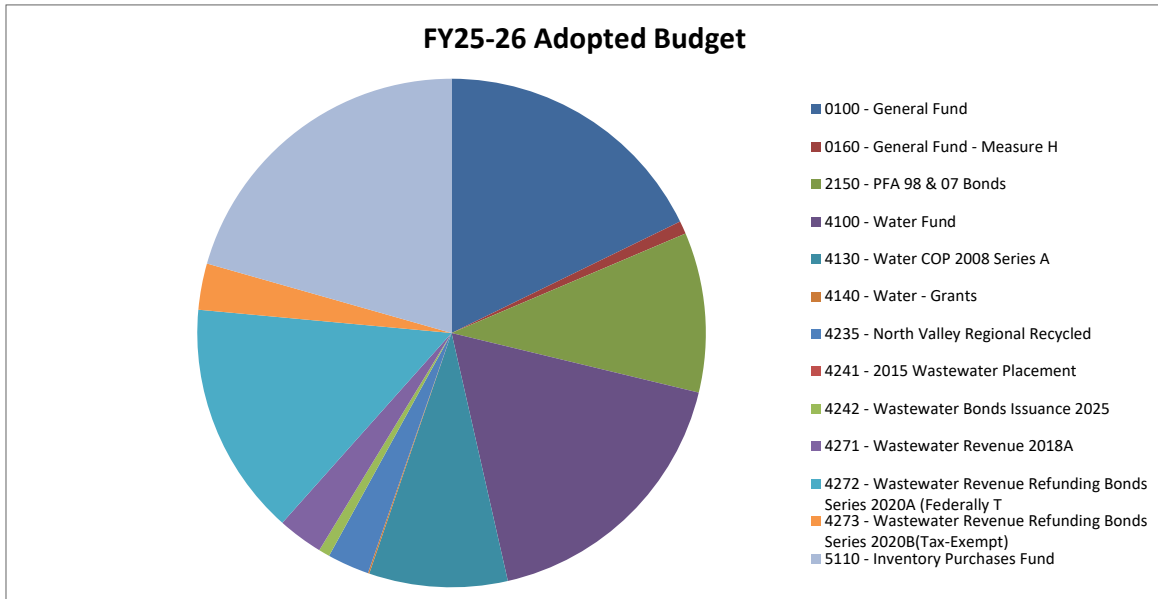
Expense By Category Finance Department

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Debt Service Expenses	17,582,990	18,751,820	18,053,500
Internal Service Fund Charges	1,545,598	1,714,651	1,835,462
Salaries and Benefits	8,257,733	8,898,564	9,430,368
Services	758,966	1,133,934	1,105,438
Services and Other Charges	3,740,468	4,610,232	5,588,577
Supplies	7,041,350	8,393,873	8,785,081
Grand Total	38,927,105	43,503,074	44,798,426



Funding Source Finance Department

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	6,978,676	7,733,583	8,136,946
0160 - General Fund - Measure H	284,371	358,120	384,360
2150 - PFA 98 & 07 Bonds	3,729,000	4,422,380	4,535,500
4100 - Water Fund	6,499,863	7,691,100	8,801,831
4130 - Water COP 2008 Series A	3,440,629	3,828,547	3,821,693
4140 - Water - Grants	38,469	39,117	39,233
4235 - North Valley Regional Recycled	1,156,339	1,158,867	1,159,173
4241 - 2015 Wastewater Placement	915,769	-	-
4242 - Wastewater Bonds Issuance 2025	-	308,000	-
4271 - Wastewater Revenue 2018A	562,529	1,253,697	756,323
4272 - Wastewater Revenue Refunding Bonds Series 2020A (Federally T	6,469,629	6,469,747	6,006,923
4273 - Wastewater Revenue Refunding Bonds Series 2020B(Tax-Exempt)	1,280,629	1,280,747	1,744,213
5110 - Inventory Purchases Fund	7,571,202	8,959,170	9,412,232
Grand Total	38,927,105	43,503,074	44,798,426



OFFICE OF PERFORMANCE MANAGEMENT AND BUDGET

The Office of Performance Management & Budget (OPMB) goal is to enhance fiscal responsibility, transparency, and project management efficiency within the organization. OPMB consists of an Administration Division, the Budget Division, the Data Analytics Division, and the Project Management Division which all work to streamline operations and maximize the City's planned use of resources on an annual basis in coordination with all City departments.

Mission Statement:

The OPMB Mission Statement is to optimize the organization's financial resources through rigorous budget oversight, data-driven decision-making, and efficient project management to ensure accountability and enhance public trust. Each division within the OPMB adds contributions to achieving this overarching goal through the following main tasks:

- Budget Division - leadership and executive of the Two-Year Budget Process and continued partnerships with the other City Departments to ensure fiscal sustainability.
- Data Analytics - implementing Data Solutions focused on Key Performance Indicators (KPI) and supporting statistics to communicate the performance of various department programs and initiatives.
- Project Management Division – providing project management support to departments and special projects throughout the organization to ensure that projects continue to move forward and are supported.

Department Programs:

The following is a concise summary of each division area:

OPMB ADMINISTRATION DIVISION: This division serves as a central hub for strategic planning, financial management, and data-driven decision-making within the City of Modesto. The division oversees three key divisions: the Budget Division, the Data Analytics Division, and the Performance Management Division. Led by the OPMB Director, this division plays a crucial role in ensuring fiscal responsibility, operational efficiency and transparency, and performance excellence across City projects.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Administration Division are:

Goal 1 – Continue to work with the City Departments, City Manager's Office, and the City Council to ensure that the projects and programs approved in the annual Measure H Spending Plan are expended in conformance with guidelines set forth by the Measure H ballot language and the priorities set forth in the Two-Year

Strategic Plan.

- Objective 1 – Ensure Measure H Spending Plan items are in alignment with the City’s Two-Year Strategic Plan.

Goal 2 – Promote the City’s balanced budget and two-year budget process to the residents of Modesto and encourage public participation at City Council Retreats and Finance Committee Budget Workshops.

- Objective 1 – Plan and develop the framework to hold effective and engaging Community Budget Townhall meetings in each of the Council Districts as well as the use of tabling at City events for the dissemination of budget information to residents.
- Objective 2 – Develop and incorporate a Budget-in-Brief document to simplify and highlight key aspects of the City’s Annual Adopted Budget.

BUDGET DIVISION: The Budget Division is critical in ensuring fiscal responsibility and sustainability by overseeing the Two-Year Budget Process, revenue and expense forecasting, and financial planning. The division monitors the various funds and their funding sources throughout the fiscal year to ensure they continue to remain fiscally solvent in respect to their budgeted and actual expenditures. With a focus on prudent financial management, the division works to allocate resources efficiently to maintain the City’s financial health. The Budget Division relies on many tools to carry out this responsibility which includes city-wide coordination and collaboration of budget priorities, funding strategies, and various other duties.

The FY 2025-26 Goals and Objectives for the Budget Division are:

Goal 1 – Develop and execute the City’s Annual Operating, Capital, and Multi-Year budgets through close collaboration with Departments to align financial allocations with strategic priorities and community needs.

- Objective 1 – Prioritize developing a balanced City budget for adoption, with focus on General Fund and the various Enterprise Funds.
- Objective 2 – Maintain long-term fiscal sustainability through revenue and expenditure forecasting and monitoring throughout the fiscal year and communication of any changes that may have adverse impacts to the City’s reserve levels across its various funds.
- Objective 3 – Continue to work towards reducing the General Fund deficit during this two-year budget cycle with a goal of reducing the overall deficit by 5% within that time period.

Goal 2 – Create Capital Improvement Program (CIP) efficiencies by creating a

more effective way to budget CIP Projects.

- Objective 1 – Move the Capital Improvement Program Budgeting process from the current Access Database to the CGI Advantage4 Budget Software to create a more up-to-date and efficient way to budget capital projects.
- Objective 2 – Work with CGI to create a capital project report that can be used to create the CIP Budget book at the end of the CIP budget process.

DATA ANALYTICS DIVISION: The Data Analytics Division is dedicated to harnessing the power of data to drive informed decision-making, enhance operational efficiency, and improve transparency. With a focus on transforming complex datasets into actionable insights, the division, in coordination with the Information Technology Department, spearheaded the implementation of the City’s data solution, the Open Data Platform (ODP), which is used to visualize key performance indicators (KPIs) and statistics in an accessible format for the public. ODP facilitates monitoring and evaluation of departmental progress on key programs and initiatives, with an initial focus on the Measure H Sales Tax appropriations approved by City Council.

The FY 2025-26 Goals and Objectives for the Budget Division are:

Goal 1 – Transform the way the City operates to improve decision making and operational efficiency.

- Objective 1 – In coordination with the Information Technology Department, create an organizational Data Management Plan to establish standards and guidelines toward data uniformity and security.
- Objective 2 – Equip City leadership with data insights through predictive and prescriptive analysis.

Goal 2 – Make City Open Data available to the public for transparency with City programs and initiatives.

- Objective 1 – Implement Phase 2 (Citywide Data) of the Open Data Platform (ODP) to incorporate public facing key performance indicators (KPIs).
- Objective 2 – Increase the number of open datasets published on the Open Data Platform and update them in accordance with established timelines.

PROJECT MANAGEMENT DIVISION: The Project Management Division is aimed at enhancing the efficiency and effectiveness of high-level, high-visibility, and large-dollar projects undertaken by the various City Departments. The division will foster

collaboration, coordination, and communication that contributed to the City's growth, development, and completion of projects. The Performance Management Division will serve as a catalyst for driving excellence in project management and delivery across the organization.

The FY 2025-26 Goals and Objectives for the Performance Management Division are:

Goal 1 – Serve as the central hub for coordinating city-wide efforts between various departments and divisions to ensure cohesion with implementing city-wide initiatives and major projects. By fostering collaboration and communication, it will ensure alignment of goals and resources to prioritize project outcomes.

- Objective 1 – Complete the five-year deferred maintenance plan in coordination with the Public Works Department and other City Departments to bring forward to City Council the completed plan with the prioritization, methodology, and funding mechanism in Fiscal Year 2025-26.
- Objective 2 – Complete the reinstatement of the Capital Improvement Program Task Force in coordination with the various City Departments that have capital projects and revise the ranking and prioritization strategy to be applied to the entirety of the capital improvement projects carried out by the City.

Department Accomplishments FY2024-25:

- Implementation/Conversion to the Biennial (Two-Year) Budget Process from the Annual Budget Process.
- Implementation of the Open Data Platform (ODP) to act as the organization's conduit for providing key performance indicators and data information to the public.
- Assisted with the wrap-up of the 2020-25 Strategic Plan and the conversion to the new Two-Year Strategic Plan.
- Continued coordinated work with Public Works and other Departments on the multi-year deferred maintenance strategy with plans to bring forward to Council in FY 2025-26.
- Received the Government Finance Officers Association Distinguished Budget Presentation Award for the 4th Year in a row.
- Acted as lead liaison for the Measure H Oversight Board that was established to monitor the use of the Council Approved programs/spending from the Measure H sales tax funds.
- In coordination with the Information Technology Department, successfully implemented Monday.com as a critical tool for project management that will be available for use within all departments to track various stages of all types of projects.

Office of Performance Management and Budget (OPMB) Performance Measurements

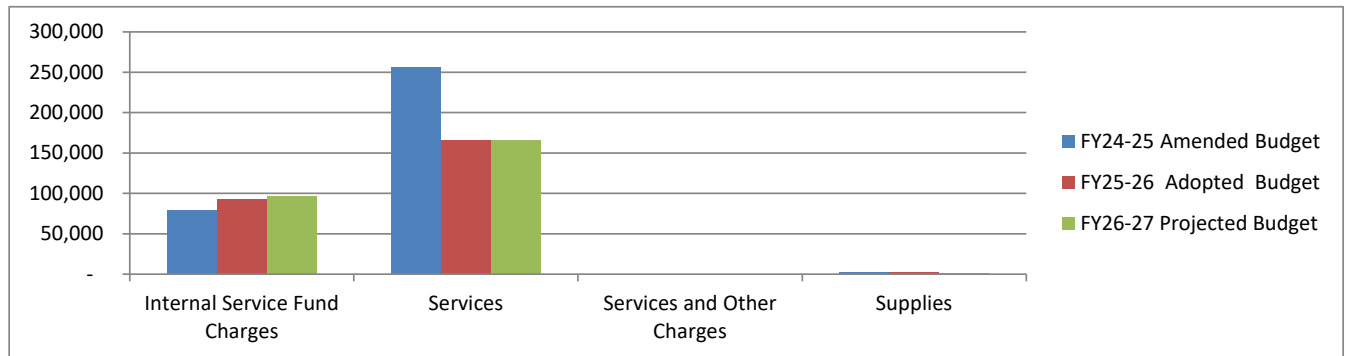
Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
ADMINISTRATION DIVISION				
Percentage of approved Measure H items in conformance with the City Strategic Plan	Measures the percentage of approved Measure H items conforming to the City's Strategic Plan.	100%	100%	100%
Total Budgeted Cost of all approved ongoing Measure H items	Total cost of all the approved ongoing Measure H items.	33%	38%	≤ 50% of projected Measure H revenue
Total Budgeted Cost of all approved one-time Measure H items	Total cost of all the approved one-time Measure H items.	67%	62%	≤ 50% of projected Measure H revenue
BUDGET DIVISION				
Achieve Government Finance Officers Association Budget Presentation Award	This indicates if the City's Budget Book and Budget Presentation conforms with GFOA best practices and guidelines.	Awarded	Awarded	Awarded
General Fund Budget Utilization Rate	Measures the percentage of the General Fund allocated budget that has been used.	92.6%	TBD	≤ 88%
Budget Accuracy Rate (BAR)	Measure how close the budget forecasts were to actual expenditures.	7.1%	TBD	10% of Budgeted Amount
Revenue per Capita	Measures the General Fund revenue received per resident of Modesto. Decrease could jeopardize ability to deliver services; Increase makes a case for spending in other areas.	\$796.81	TBD	Annual increase
General Fund revenue variance	Measures the accuracy of General Fund revenue forecasts. Positive means more General Fund revenue received than projected.	-3.4%	TBD	5%
Overall budget deficit/surplus expressed as a percentage	Measures the City's financial health. $\left(\frac{\text{Total expenditure} - \text{Total revenue}}{\text{Total Revenue}}\right) * 100$. A positive percentage means the City spends more than the amount of revenue received. A negative percentage indicates the City received more revenue than it spends. 0 means a balanced budget.	-3.62%	TBD	≤ 5%

DATA ANALYTICS DIVISION				
Percentage of City datasets updated to align with Data Management Plan	Measures the uniformity of City data. Shows the percentage of all City datasets updated to align with the standards and guidelines of the Data Management Plan.	-	-	20%
Total number of Open Datasets published in ODP	Measures the number of Open Datasets published in ODP for the FY.	-	-	24
Percentage of Open Datasets updated as scheduled in ODP	Measures the number of datasets in ODP that are updated as scheduled. Indicates the accuracy and reliability of Datasets published in ODP.	-	-	100%
Total number of user interactions in ODP	Measures the total number of user interactions in ODP in the Fiscal Year. Indicates engagement levels of ODP.	-	-	10% increase
PROJECT MANAGEMENT DIVISION				
Percentage of projects completed on schedule	Measures the percentage of projects overseen by the Project Management Division that were completed on schedule.	-	-	80%
Percentage of projects completed within budget.	Measures the percentage of projects overseen by the Project Management Division that were completed within budget.	-	-	100%

Expense By Category

Office of Performance Management and Budget

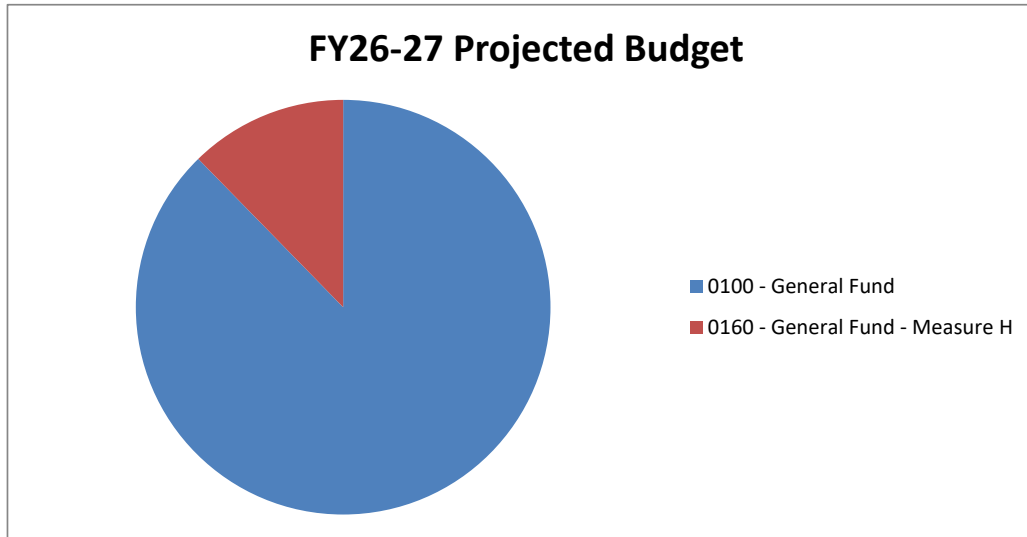
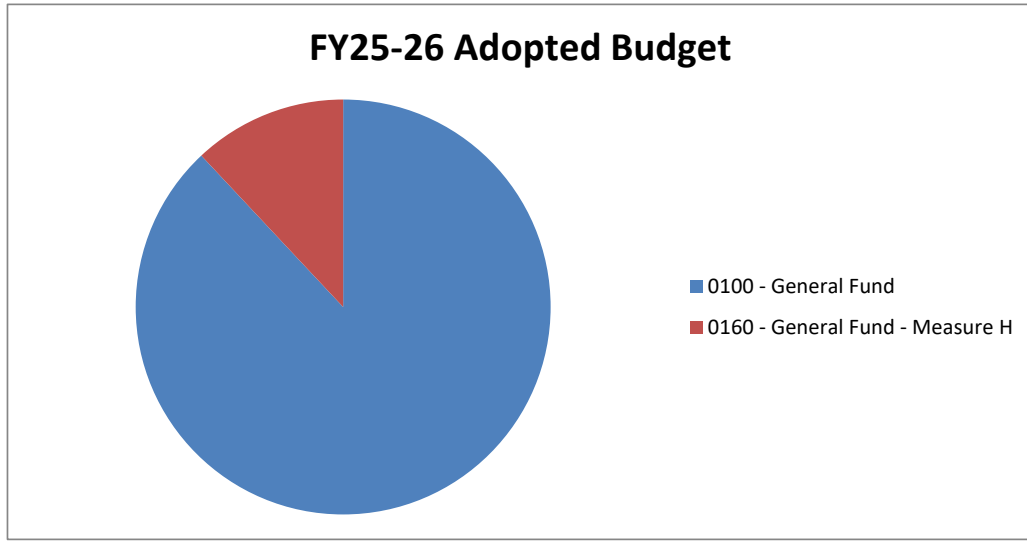
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	78,933	92,319	95,925
Services	255,740	165,740	165,740
Services and Other Charges	620	620	620
Supplies	1,650	1,650	1,450
Grand Total	336,943	260,329	263,735



Funding Source

Office of Performance Management and Budget

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	1,276,658	1,285,083	1,349,380
0160 - General Fund - Measure H	139,971	174,957	189,500
Grand Total	1,416,629	1,460,040	1,538,881



UTILITIES DEPARTMENT

Mission Statement:

The Utilities Department is a service-driven organization committed to provide reliable, high quality water, wastewater, and stormwater management services to the residents and businesses of our community. We strive to safeguard public health, preserve natural resources, and support sustainable growth and prosperity through innovative solutions, responsible management, and dedication to customer satisfaction.

Department Programs:

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

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

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Regulatory Compliance and Customer Satisfaction are:

- Goal 1 – Achieve and maintain full compliance with all federal, state, and local regulatory requirements.
 - Objective 1 – Ensure the City meets the State and Federal drinking water standards delivered to our customers. KPI: Meet the objectives 100% of the time (monthly).
 - Objective 2 – Meet the City’s wastewater treatment quality requirements of its National Pollutant Discharge Elimination System (NPDES) permit. KPI: Meet the objectives 90% of the time (monthly).
- Goal 2 – Improve customer engagement, trust, and transparency.
 - Objective 1 – Increase Community Engagement with Utilities. KPI: Increase customer impressions by 10% each year through community events and outreach efforts.
 - Objective 2 - Respond to customer inquiries with 30 minutes. KPI: Resolve 90% of cases within 5 days.
 - Objective 3 – Deliver Capital Improvement Projects (CIPs) on-time and on-budget. KPI: Bid and start construction of 70% of the CIPs starting at the beginning of each fiscal year.

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

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Reliability and Asset Management are:

Goal 1 – Ensure consistent and uninterrupted delivery of water and sewer services.

- Objective 1 – Maintain system uptime of 99% or greater for both water supply and wastewater collection. KPIs: Customer satisfaction and average response time to customer inquiries.
- Objective 2 – Improve overall system performance and security by upgrading department-wide SCADA system. KPIs: Completion of SCADA system project plans and specifications for bidding.
- .

Goal 2 – Extend the useful life of assets and optimize capital investments to ensure sustainable infrastructure.

- Objective 1 – Begin the process of developing a Utilities Department Asset Management Plan. KPIs: Complete the Asset Management Gap Analysis by Summer of 2026. Establish the framework and identify Asset Management software by Winter of 2027.
- Objective 2 - Deliver Capital Improvement Projects (CIPs) on-time and on-budget. KPI: Bid and initiate construction of 70% of the total number of CIPs at the start of each fiscal year.

Fiscally Responsible Business Practices: Provides for managing assets cost-effectively in the long term, and to ensure that each utility is properly funded, including adequate user rates to ensure that the utilities are sufficiently funded, managing assets so that rate increases are planned, predictable and competitive with other similar utilities, operating assets in a cost-effective manner, and allowing administrative and engineering functions to properly support operations.

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Fiscally Responsible Business Practices are:

Goal 1 – Ensure long-term financial stability to support ongoing operations and future investments in infrastructure.

- Objective 1 – Utility rates are reviewed and updated every 5 years. KPI: City Utilities Staff maintains water and sewer rate analysis schedule to ensure continuity of rates to meet the Department’s operational, maintenance and capital project funding requirements (cost of service).

Goal 2 – Continue to seek alternative funding sources to fund Department activities.

- Objective 2 - Research and apply for alternative funding sources to leverage City enterprise funds for projects and studies. KPI: Utilities Department applies for at least 2 grants per year.

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

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Safety and Workforce Development are:

Goal 1 – Ensure all operations comply with local, state, and federal safety regulations.

- Objective 1 – Provide comprehensive safety training for all employees. KPI: 100% of operations staff to attend at least 4 safety trainings per year.
- Objective 2 – Reduce workplace accidents and injuries per fiscal year. KPI: Decrease reportable workplace accidents and injuries by 10% each year.

Goal 2 – Increase workforce skills and career development.

- Objective 1 – Continuously improve the skills and knowledge of the workforce. KPI: At least 50% of staff attend at least 2 professional development classes per year.
- Objective 2 – Provide clear career paths and development opportunities for employees. KPI: 1) Complete Department-wide Standard Operating Procedures (SOPs) for each position by end of 2025 and 2) Develop a Department Succession Plan and implement by end of 2027.

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

Goals & Objectives – FY 25-26

The FY 2025-26 Goals and Objectives for the Sustain Effective Partnerships are:

Goal 1 – Attain Sustainable Groundwater Management Act (SGMA) compliance. ”

- Objective 1 – Actively participate in regional groundwater-related meetings that the City of Modesto overlies. KPI: Attend 100% of the Groundwater Sustainability and other regional groundwater meetings that could affect the City.
- Objective 2 – Active collaboration with regional agencies to address groundwater issues. KPI: Active engagement with partner agencies to implement the adopted Groundwater Sustainability Plan (GSP) of the Modesto and Turlock subbasins.

Goal 2 – Seek regionalization opportunities with other agencies.

- Objective 1 – Work with nearby agencies to ascertain whether regionalization of certain services could benefit the City. KPI: Identify opportunities for long term cost benefits to the City from regionalization.

Department Accomplishments, Fiscal Year 2024/25 (year-to-date):

- Department:
 - Continued to maintain fiscally responsible business practices by adopting new Water Rates that are reasonable, predictable, and sufficient to ensure the Water Enterprise is adequately funded to address operational, regulatory, and economic challenges.
 - Expanding community engagement through increased public outreach events promoting One Water Modesto.
 - Imagine a Day Without Water
 - Holiday Parades
 - School Career Fairs
 - Modesto On Ice
 - Home Shows
 - RecFest
 - Earth Day
 - National Night Out
 - Farmers Market Booth
 - Occupational Olympics
 - “Touch A Truck” Event
 - LoveModesto
- Water:
 - Supplied 16.27 billion gallons of safe, clean domestic water.
 - Completed 5,130 service requests with an average response time of 24 minutes.
 - Repaired 1,021 water leaks and replaced 138 damaged fire hydrants.
 - Completed sampling for 5th Unregulated Contaminant Monitoring Rule (UCMR-5), which requires monitoring for 29 per- and polyfluoroalkyl substances (PFAS) and lithium in drinking water.
 - Provided 239 Water Wise consultations to help customers identify water waste solutions.
 - Issued 468 conservation rebates for a total of \$202,000 in payments to customers.
- Wastewater:
 - Treated over 7.15 billion gallons of wastewater.
 - Collections crew responded to 2,267 calls for service.
 - Delivered over 3.77 billion gallons of recycled water to Del Puerto Water District.
 - Cleaned over 347 miles of sewer pipe.
- Engineering:

- Completed \$102.8M in Utilities Construction Projects for construction.
- \$78.7M of Utilities Projects currently in Construction. Continued to actively monitor climate conditions and City’s water supplies; maintained reasonable restrictions on water use.
- Received \$10M in State and federal grants for studies and projects. Continued to research and seek state and federal grants for water, sewer and storm system-related studies and projects, with \$27.5M in grant applications pending approval.

Goals & Objectives – FY 2025-26:

Goal 1 – Review organizational structure to maximize overall efficiency of department activities.

Goal 2 – Develop Standard Operating Procedures (SOPs) for crucial management/leadership positions.

Goal 3 – Develop Department-wide succession plan.

Goal 4 – Provide quality, cost-effective workforce development training for all Utilities employees.

Goal 5 – Start the construction of the River Trunk Pump Station project.

Goal 6 – Increase sewer CCTV inspections to prevent overflows and increase system reliability.

Goal 7 – Complete Utilities Capital Improvement Program projects on-time and within budget.

Goal 8 – Issue Construction Bids for the Supervisory Control and Data Acquisition (SCADA) Replacement project

Goal 9 – Continue public outreach for City water and wastewater services through expansion of the Utilities Department’s One Water Modesto initiative programs and partnerships.

Goal 10 – Maintain City Financial policies for the sewer, storm drain and water funds.

Utilities Department Performance Measurements

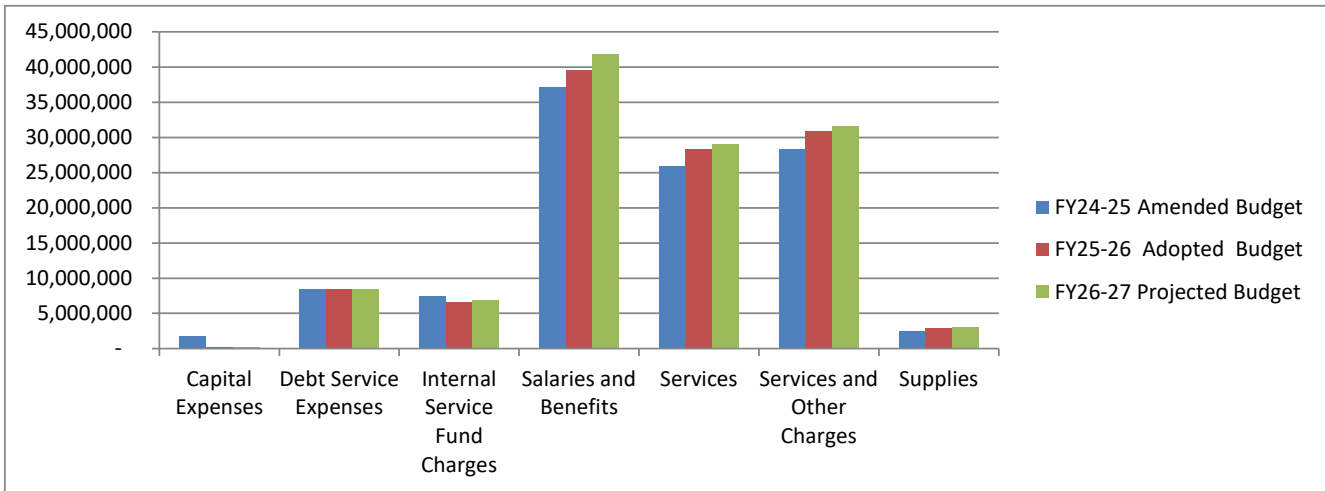
Performance Indicator	Definition/Purpose	Baseline (Avg FY22-24)	FY2025 Performance	Goal
WATER SERVICES DIVISION				
Potable Water deliveries	Maintain water system uptime of 99% or greater	>99%	>99%	Maintain proactive operation and maintenance of the City's water system.
WASTEWATER SERVICES DIVISION				
Wastewater treatment compliance	Maintain wastewater collection system uptime of 99% or greater	>99%	>99%	Maintain proactive operation and maintenance of the City's wastewater collection system.
Recycled Water Deliveries	Maintain recycled water treatment facility uptime of 90% or greater	82%	>90%	Ensure operation and maintenance of the City's tertiary treatment system is optimally maintained to ensure uptime.
ENGINEERING SERVICES DIVISION				
Capital Improvement Project delivery effectiveness	Deliver Capital Improvement Projects (CIPs) on-time and on-budget.		70%	Bid and initiate construction of 70% of the total number of Utility CIPs from the start of each fiscal year
Implement Managed Aquifer Recharge (MAR) Project	Implement project identified in the STRGBA Groundwater Sustainability Plan as required by SGMA	Applying for grant to fund project from the State Water Resource Control Board.	Receive Grant, hire consultant for design and bid project	Fully operational project by FY 2026
DEPARTMENT WIDE				
Completed Department-wide Asset Management Plan	Begin the process of developing a Utilities Department Asset Management Plan.	Develop scope of work and RPQ.	Complete the Asset Management Gap Analysis by Summer of 2026.	Establish the framework and identify Asset Management software by Winter of 2027.

Alternative funding sources	Continue to seek alternative funding sources to fund Department activities.		Utilities Department applies for at least 2 grants per year.	Research and apply for alternative funding sources to leverage City enterprise funds for projects and studies.
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Expense By Category

Utilities

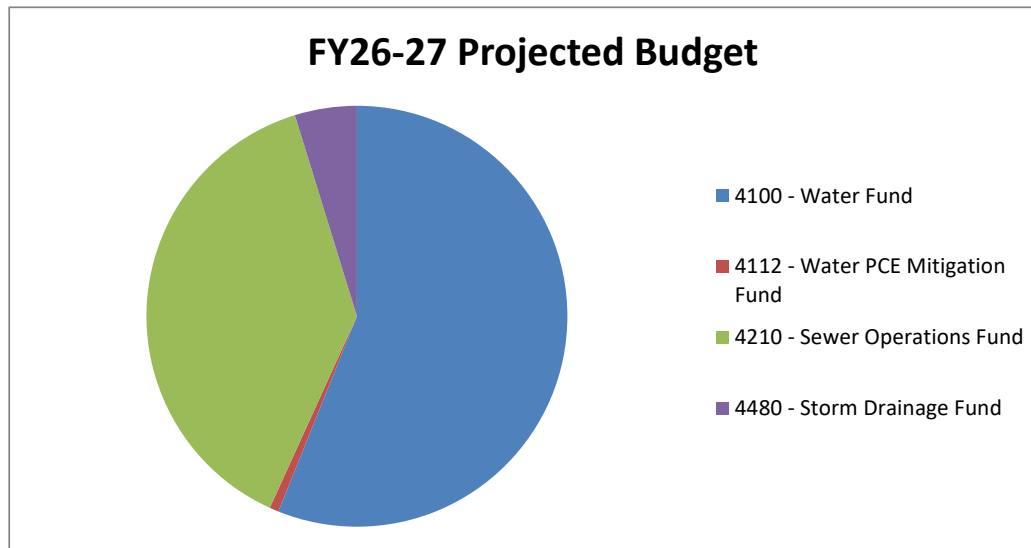
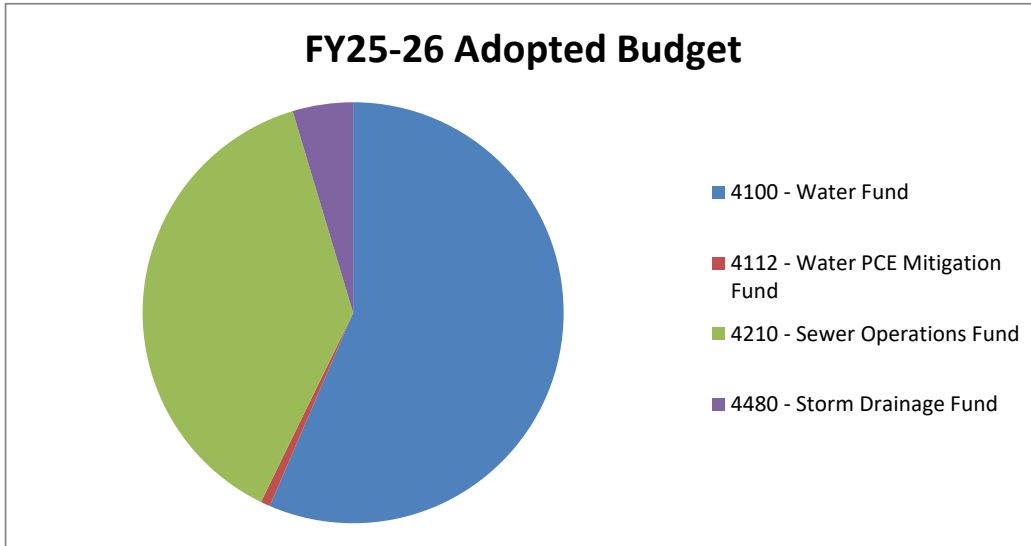
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	1,722,000	271,000	221,000
Debt Service Expenses	8,419,220	8,405,500	8,428,060
Internal Service Fund Charges	7,447,076	6,584,161	6,818,364
Salaries and Benefits	37,111,222	39,565,402	41,902,594
Services	25,965,778	28,383,365	29,070,165
Services and Other Charges	28,392,377	30,926,084	31,540,368
Supplies	2,509,087	2,959,718	3,013,635
Grand Total	111,566,760	117,095,230	120,994,186



Funding Source

Utilities

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
4100 - Water Fund	61,868,214	66,140,217	67,864,148
4112 - Water PCE Mitigation Fund	852,201	853,648	854,339
4210 - Sewer Operations Fund	42,987,794	44,667,796	46,511,687
4480 - Storm Drainage Fund	5,858,051	5,433,069	5,763,512
Grand Total	111,566,260	117,094,730	120,993,686

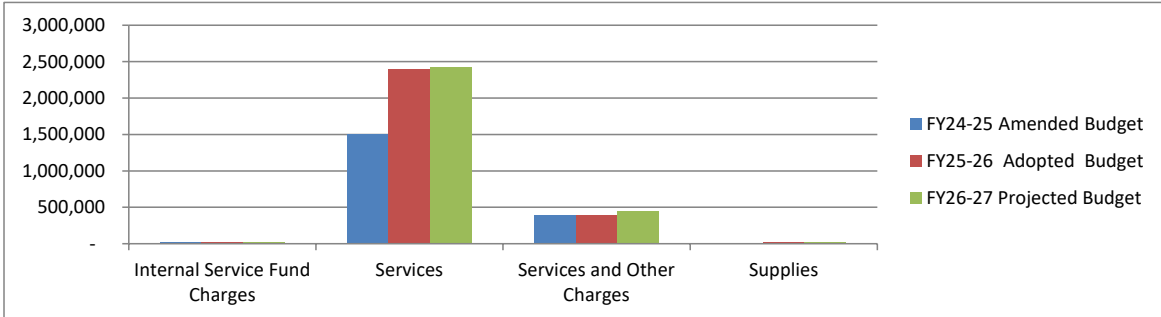


Joint Powers Agency

Expense By Category

Joint Power Agency

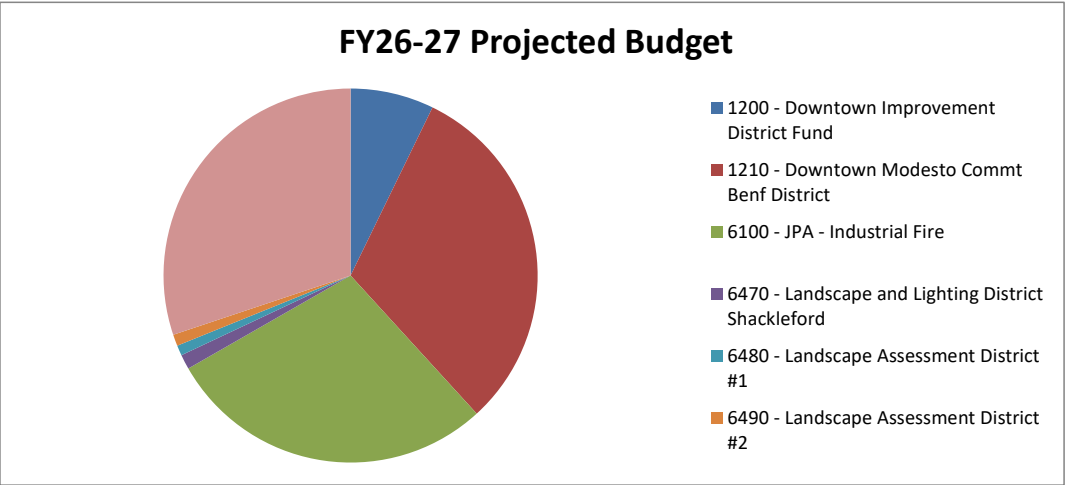
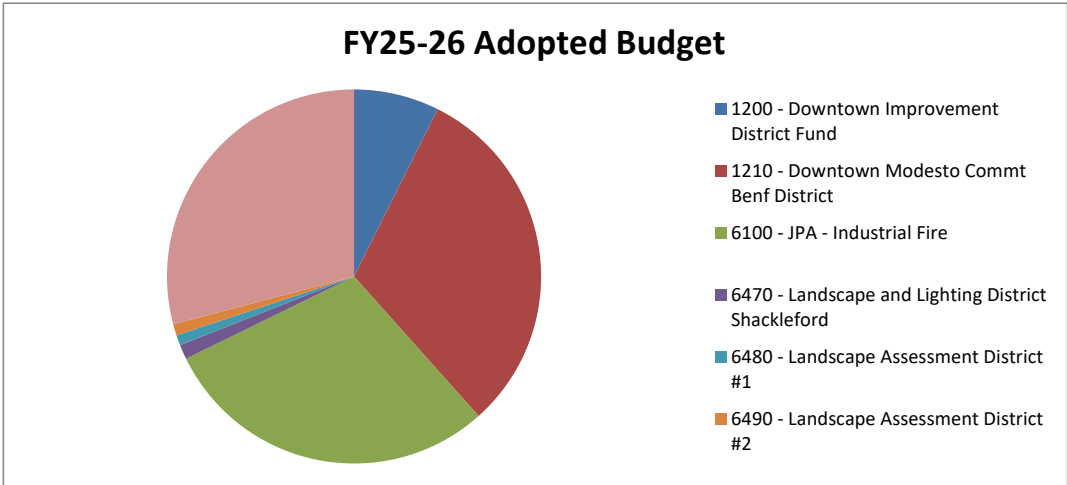
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	16,242	16,408	17,438
Services	1,505,514	2,391,830	2,426,953
Services and Other Charges	393,258	397,924	447,608
Supplies	7,900	16,900	16,900
Grand Total	1,922,914	2,823,062	2,908,899



Funding Source

Joint Power Agency

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
1200 - Downtown Improvement District Fund	207,409	208,500	210,000
1210 - Downtown Modesto Commt Benf District	-	875,500	901,800
6100 - JPA - Industrial Fire	757,461	828,753	829,020
6470 - Landscape and Lighting District Shackleford	34,110	35,720	37,093
6480 - Landscape Assessment District #1	23,602	25,027	25,738
6490 - Landscape Assessment District #2	26,169	27,664	28,778
6600 - JPA - Stanislaus Drug Enforcement Agency	-	-	-
6700 - JPA - Tuolumne River Regional Park (TRRP)	924,163	821,898	876,470
Grand Total	1,972,914	2,823,062	2,908,899

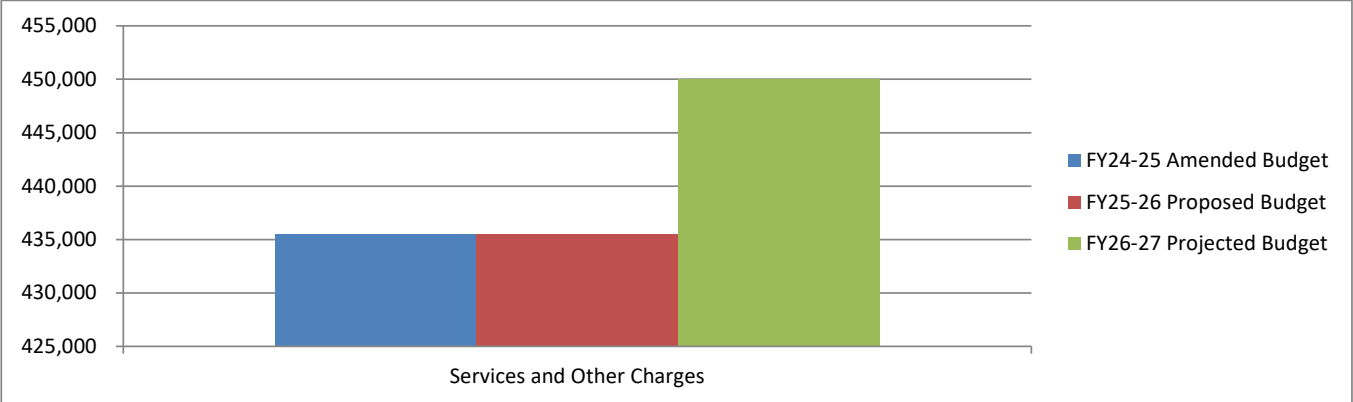


General Revenue

Expense By Category

General Revenue Department

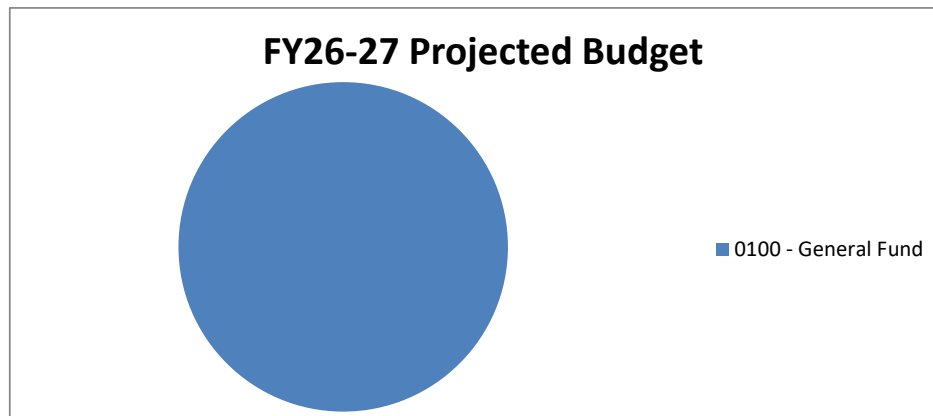
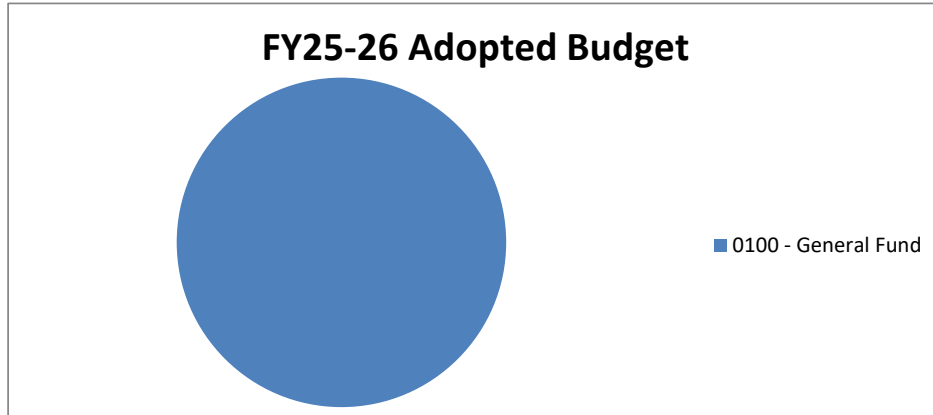
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Services and Other Charges	435,500	435,500	449,989
Grand Total	435,500	435,500	449,989



Funding Source

General Revenue Department

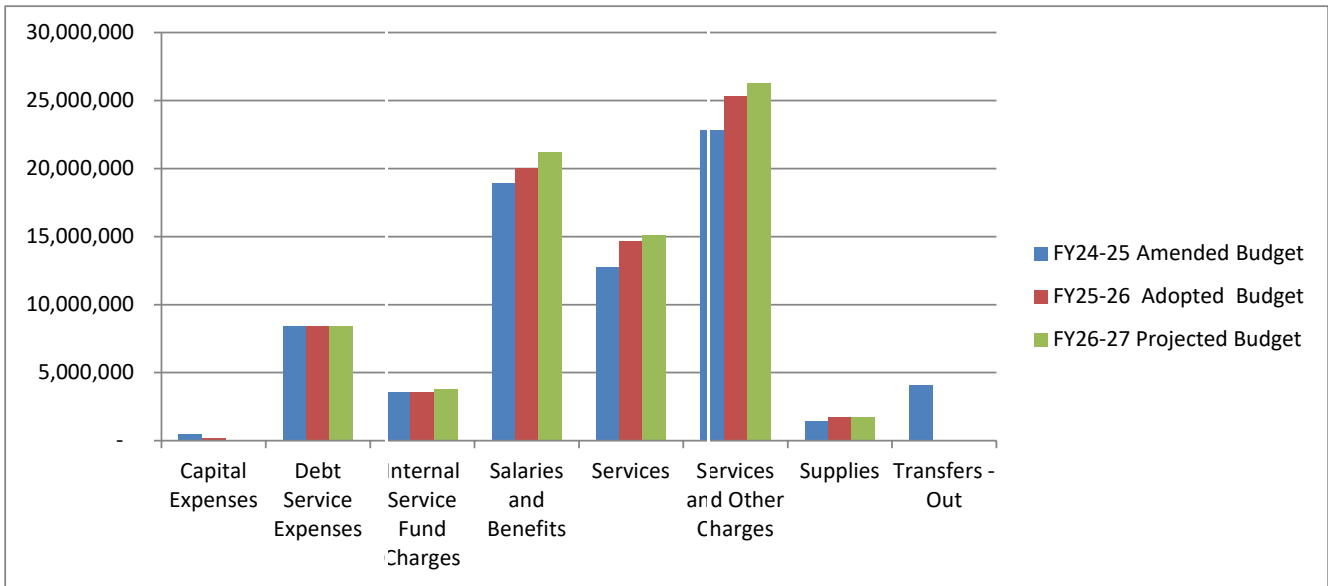
Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
0100 - General Fund	435,500	435,500	449,989
Grand Total	435,500	435,500	449,989



Major Enterprise Funds by Expense Category

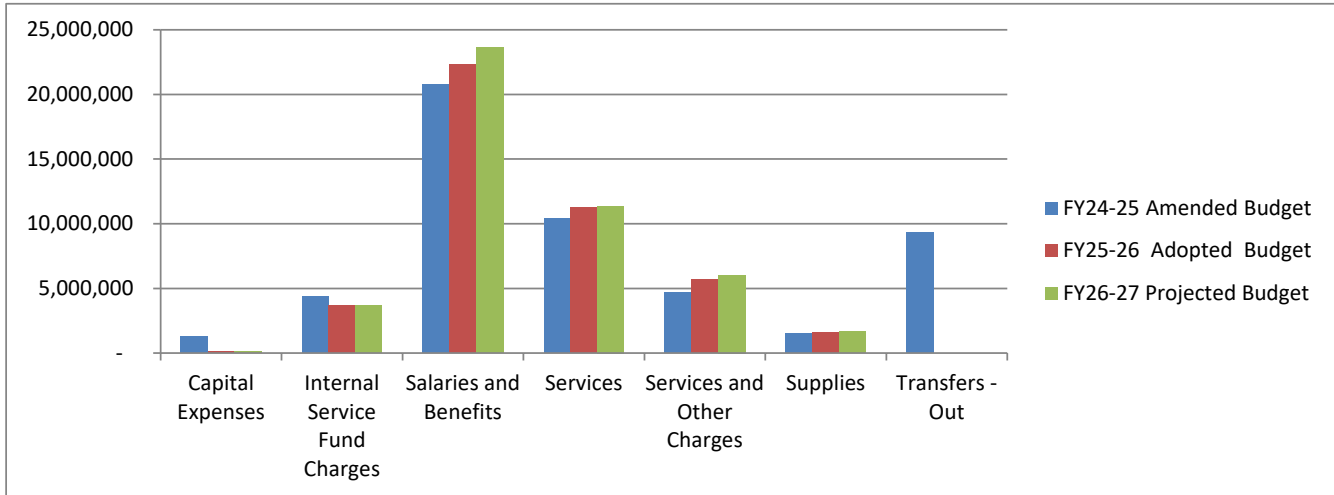
Expense By Category Water Operating Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	470,000	144,000	82,000
Debt Service Expenses	8,419,220	8,405,500	8,428,060
Internal Service Fund Charges	3,573,134	3,551,295	3,806,613
Salaries and Benefits	18,921,169	20,028,568	21,214,260
Services	12,758,699	14,642,593	15,102,498
Services and Other Charges	22,803,435	25,343,741	26,297,943
Supplies	1,422,420	1,715,620	1,734,605
Transfers - Out	4,117,200	-	-
Grand Total	72,485,277	73,831,317	76,665,979



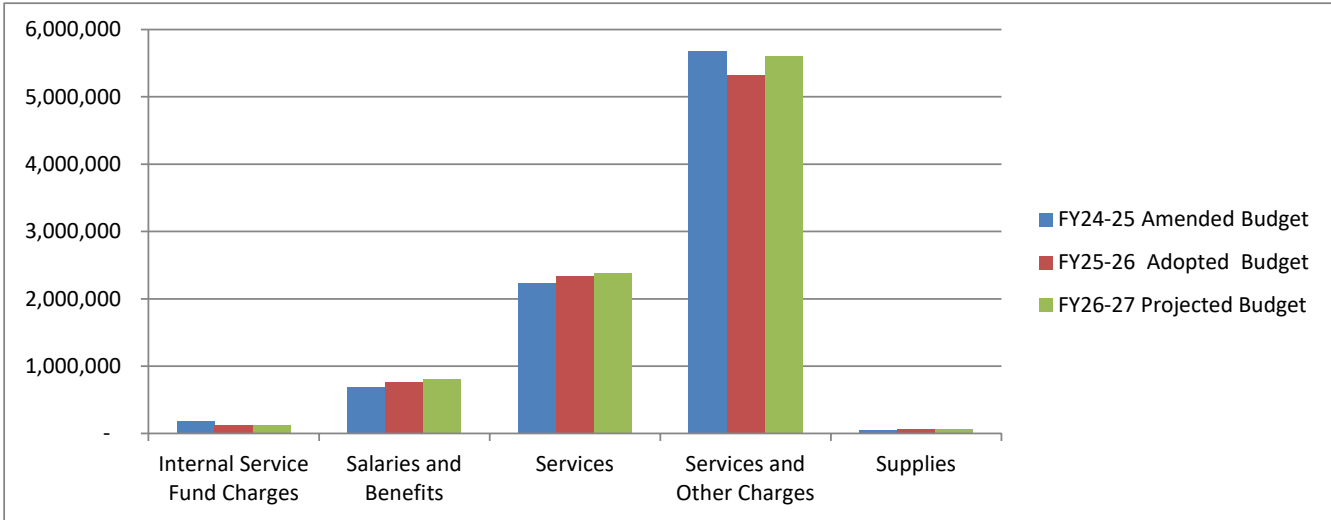
Expense By Category Wastewater Operating Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	1,252,000	127,000	139,000
Internal Service Fund Charges	4,365,235	3,655,963	3,705,569
Salaries and Benefits	20,763,523	22,323,589	23,624,666
Services	10,443,840	11,242,629	11,365,220
Services and Other Charges	4,687,059	5,703,047	6,028,082
Supplies	1,476,137	1,615,568	1,649,150
Transfers - Out	9,297,200	-	-
Grand Total	52,284,994	44,667,796	46,511,687



Expense By Category Storm Drain Operating Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	187,442	121,446	129,175
Salaries and Benefits	690,854	759,228	800,915
Services	2,236,356	2,335,996	2,383,585
Services and Other Charges	5,688,877	5,325,450	5,602,983
Supplies	49,350	67,600	70,010
Grand Total	8,852,879	8,609,720	8,986,668



Non-Capital Projects Budget

Fiscal Year 2025-26 Non-Capital Projects

Fund/Project	Expense Budget FY 25-26					Revenue Budget FY 25-26			
	Expense Budget	Expense Commitment	Expense Actual	Expense Budget Available	Change	Revenue Budget	Revenue Actual	Revenue Budget Available	Change
0100 - General Fund-0100									
100607 - Lift Spending Controls Project	\$ 1,928,570	\$ -	\$ -	\$ 1,928,570	\$ -	\$ -	\$ -	\$ -	\$ -
0100 - General Fund-0100 Total	\$ 1,928,570	\$ -	\$ -	\$ 1,928,570	\$ -	\$ -	\$ -	\$ -	\$ -
0180 - Fire Department Unrestricted Non-Capital Projects-0180									
100960 - AMR / General EMS	\$ 1,919,064	\$ 38,145	\$ 1,645,877	\$ 235,042	\$ 600,000	\$ 1,902,794	\$ 2,183,658	\$ (280,864)	\$ 600,000
100976 - 2015 SAFER - E11 Staffing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101234 - Fire Station 5 Remodel	\$ 218,260	\$ -	\$ 218,845	\$ (585)	\$ -	\$ 218,260	\$ 218,259	\$ 1	\$ -
101534 - Fuel Reduction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
101564 - MFD - IMT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900	\$ (900)	\$ -
0180 - Fire Department Unrestricted Non-Capital Projects-0180 Total	\$ 2,137,324	\$ 38,145	\$ 1,864,722	\$ 234,457	\$ 600,000	\$ 2,121,054	\$ 2,402,817	\$ (281,763)	\$ 600,000
1101 - Grants - ARRA CDBG NSP2 Program-1101									
100243 - CDBG NSP2	\$ 31,914,635	\$ -	\$ 31,252,660	\$ 661,975	\$ -	\$ 28,468,842	\$ 33,741,764	\$ (5,272,922)	\$ -
100598 - NSP3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,967,949	\$ 2,922,741	\$ 45,208	\$ -
1101 - Grants - ARRA CDBG NSP2 Program-1101 Total	\$ 34,882,584	\$ -	\$ 34,207,763	\$ 674,821	\$ -	\$ 31,436,791	\$ 36,664,505	\$ (5,227,714)	\$ -
1120 - Grants - PLHA Program-1120									
101347 - PLHA 2020-21	\$ 693,369	\$ -	\$ 598,487	\$ 94,882	\$ -	\$ 693,369	\$ 598,487	\$ 94,882	\$ -
101377 - PLHA 2021-22	\$ 1,238,049	\$ -	\$ 507,004	\$ 731,045	\$ -	\$ 983,667	\$ 1,507,287	\$ (523,620)	\$ -
101386 - PLHA 2022-23	\$ 1,658,723	\$ -	\$ 13,255	\$ 1,645,468	\$ -	\$ 1,658,723	\$ -	\$ 1,658,723	\$ -
101411 - 1208 9th St CHS Youth Housing	\$ 4,523,353	\$ -	\$ 4,339,035	\$ 184,318	\$ -	\$ 4,523,353	\$ 4,144,381	\$ 378,972	\$ -
101412 - James St Homekey 2.0 & PLHA	\$ 1,978,539	\$ -	\$ 1,978,539	\$ -	\$ -	\$ 1,979,049	\$ 1,924,389	\$ 54,660	\$ -
101612 - PLHA 2023-24	\$ 831,356	\$ -	\$ -	\$ 831,356	\$ -	\$ 831,356	\$ -	\$ 831,356	\$ -
1120 - Grants - PLHA Program-1120 Total	\$ 10,923,389	\$ -	\$ 7,436,320	\$ 3,487,069	\$ -	\$ 10,669,517	\$ 8,174,544	\$ 2,494,973	\$ -
1130 - Grants - CDBG Direct Program - CFDA No 14.218-1130									
101256 - Small Business Assistance Prgm	\$ 553,655	\$ -	\$ 553,572	\$ 83	\$ -	\$ 580,074	\$ 553,572	\$ 26,502	\$ -
101257 - CDBG-CV CARES Act Funding	\$ 1,885,539	\$ -	\$ 1,832,227	\$ 53,313	\$ -	\$ 1,805,697	\$ 1,832,200	\$ (26,503)	\$ -
101446 - CDBG - ARPA DST 2022-25	\$ 170,000	\$ -	\$ 105,674	\$ 64,326	\$ -	\$ 20,000	\$ 91,368	\$ (71,368)	\$ -
101451 - EDI CAMP2HOME	\$ 500,000	\$ -	\$ 158,506	\$ 341,494	\$ -	\$ 500,000	\$ 157,775	\$ 342,225	\$ -
1130 - Grants - CDBG Direct Program - CFDA No 14.218-1130 Total	\$ 3,109,194	\$ -	\$ 2,649,977	\$ 459,217	\$ -	\$ 2,905,771	\$ 2,634,915	\$ 270,856	\$ -
1150 - Grants - RLF Housing Loan Program-1150									
101309 - RLF FY 2021-22 Rehab Loans	\$ 500,000	\$ -	\$ 269,573	\$ 230,427	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
101388 - RLF FY 2022-23 Rehab Loans	\$ 500,000	\$ -	\$ 255,742	\$ 244,259	\$ -	\$ -	\$ -	\$ 500,000	\$ -
101469 - RLF FY 2023-24 Rehab Loans	\$ 500,000	\$ -	\$ 288,753	\$ 211,247	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -
101594 - RLF FY 2024-25 Rehab Loans	\$ 500,000	\$ -	\$ 142,081	\$ 357,919	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
1150 - Grants - RLF Housing Loan Program-1150 Total	\$ 2,000,000	\$ -	\$ 956,149	\$ 1,043,851	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000	\$ -
1170 - Grants - HOME Investment Partnership Prgm - 14.239 - City of Modesto-1170									
100921 - HOME Program Income	\$ 1,664	\$ -	\$ 996	\$ 668	\$ -	\$ 30,918	\$ 1,805,903	\$ (1,774,985)	\$ -
101150 - 416 E Coolidge Ave 1322	\$ 880,000	\$ -	\$ 835,862	\$ 44,138	\$ -	\$ -	\$ 835,861	\$ (835,861)	\$ -
101184 - Archway Commons Phase II	\$ 1,540,000	\$ -	\$ 1,543,153	\$ (3,153)	\$ -	\$ 1,535,000	\$ 1,543,152	\$ (8,152)	\$ -
101185 - Vine Street	\$ 3,326,604	\$ -	\$ 1,623,389	\$ 1,703,215	\$ -	\$ 3,326,604	\$ 1,439,633	\$ 1,886,971	\$ -
101343 - HOME FY 2021-22 Allocation	\$ 1,307,719	\$ -	\$ 448,416	\$ 859,303	\$ -	\$ 1,307,719	\$ 358,964	\$ 948,755	\$ -
101387 - HOME FY 2022-23 Allocation	\$ 1,025,172	\$ -	\$ 112,746	\$ 912,426	\$ -	\$ 1,025,172	\$ 112,746	\$ 912,426	\$ -
101414 - HOME ARP Funding	\$ 6,308,082	\$ -	\$ 162,079	\$ 6,146,003	\$ -	\$ 6,308,082	\$ 153,460	\$ 6,154,622	\$ -
101471 - HOME FY 2023-24 Allocation	\$ 929,346	\$ -	\$ 65,227	\$ 864,119	\$ -	\$ 929,656	\$ 65,227	\$ 864,429	\$ -
101493 - HOME 7th Street Village	\$ 7,200,000	\$ -	\$ 1,222,714	\$ 5,977,286	\$ -	\$ 7,200,000	\$ 1,085,779	\$ 6,114,221	\$ -
101593 - HOME FY 2024-25 Allocation	\$ 776,449	\$ 408	\$ 72,354	\$ 703,687	\$ -	\$ 776,449	\$ 77,645	\$ 698,804	\$ -
1170 - Grants - HOME Investment Partnership Prgm - 14.239 - City of Modesto-1170 Total	\$ 23,295,036	\$ 408	\$ 6,086,937	\$ 17,207,691	\$ -	\$ 22,439,600	\$ 7,478,370	\$ 14,961,230	\$ -
1180 - Grants - Emergency Shelter Program - CFDA No.14.231-1180									
101258 - ESG-CV CARES Act Funding	\$ 3,951,595	\$ -	\$ 3,951,571	\$ 24	\$ -	\$ 3,951,593	\$ 4,561,202	\$ (609,609)	\$ -
101409 - ESG FY 2022-23 Allocation	\$ 158,817	\$ -	\$ 158,817	\$ (0)	\$ -	\$ 158,817	\$ 158,817	\$ -	\$ -
101460 - ESG-CV CARES Act Reallocation	\$ 632,829	\$ -	\$ 609,631	\$ 23,198	\$ -	\$ 632,829	\$ -	\$ 632,829	\$ -
101470 - ESG FY 2023-24 Allocation	\$ 161,451	\$ -	\$ 142,171	\$ 19,280	\$ -	\$ 161,451	\$ 142,171	\$ 19,280	\$ -
101592 - ESG FY 2024-25 Allocation	\$ 156,831	\$ -	\$ 77,688	\$ 79,143	\$ -	\$ 149,831	\$ 76,750	\$ 73,081	\$ -
1180 - Grants - Emergency Shelter Program - CFDA No.14.231-1180 Total	\$ 5,061,523	\$ -	\$ 4,939,877	\$ 121,646	\$ -	\$ 5,054,521	\$ 4,938,940	\$ 115,581	\$ -
1340 - Grants - Operation Block Grants-1340									
100150 - 2002 COPS More Grant	\$ 153,388	\$ -	\$ 146,842	\$ 6,546	\$ -	\$ 153,388	\$ 89,826	\$ 63,562	\$ -
101328 - Go-Biz Cannabis Equity	\$ 453,462	\$ -	\$ 443,603	\$ 9,859	\$ -	\$ 453,462	\$ 444,044	\$ 9,418	\$ -
101521 - HCD General Fund Distribution	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ (1,000,000)	\$ -
1340 - Grants - Operation Block Grants-1340 Total	\$ 606,850	\$ -	\$ 590,445	\$ 16,405	\$ -	\$ 606,850	\$ 1,533,870	\$ (927,020)	\$ -
1341 - Grants - Operation Grants Reimbursed-1341									
100168 - PSN Gang Reduction Grant	\$ 56,650	\$ -	\$ 56,398	\$ 252	\$ -	\$ 123,000	\$ 54,522	\$ 68,478	\$ -
100173 - Cal-Grip	\$ 763,813	\$ -	\$ 376,714	\$ 387,099	\$ -	\$ 766,846	\$ 341,910	\$ 424,936	\$ -
100177 - Buckle Up Stanislaus Grants	\$ 139,761	\$ -	\$ 98,737	\$ 41,024	\$ -	\$ 139,761	\$ 114,178	\$ 25,583	\$ -
100864 - FEMA PPE ASSISTANCE GRANT	\$ 93,503	\$ -	\$ 93,037	\$ 466	\$ -	\$ 93,503	\$ 94,464	\$ (961)	\$ -
100879 - Modesto Fire Mini-grants	\$ 37,844	\$ -	\$ 25,297	\$ 12,547	\$ -	\$ 37,844	\$ 46,237	\$ (8,393)	\$ -
101009 - 2017 Emergency Flood Aid	\$ 2,791,970	\$ -	\$ 2,634,715	\$ 157,255	\$ -	\$ 2,956,580	\$ 2,279,223	\$ 677,357	\$ -
101266 - SB2 2019 Planning Grant	\$ 593,000	\$ 33,730	\$ 404,938	\$ 154,332	\$ -	\$ 413,000	\$ 417,953	\$ (4,953)	\$ -
101275 - FEMA COVID-19	\$ 42,422	\$ -	\$ 79,992	\$ (37,570)	\$ -	\$ 42,422	\$ 79,992	\$ (37,570)	\$ -
101277 - Accessory Dwelling Units - SB2	\$ 40,000	\$ -	\$ 40,000	\$ 0	\$ -	\$ 40,000	\$ 40,000	\$ -	\$ -
101312 - PRN - NCAMP Vaccination Site	\$ 25,000	\$ -	\$ 15,662	\$ 9,338	\$ -	\$ -	\$ 12,266	\$ (12,266)	\$ -
101352 - LEAP 2021 Planning Grant	\$ 600,000	\$ 39,053	\$ 495,950	\$ 64,997	\$ -	\$ 600,000	\$ 500,000	\$ 100,000	\$ -
101357 - CoM Rideshare Program	\$ 237,299	\$ -	\$ 214,677	\$ 22,622	\$ -	\$ 237,299	\$ 214,677	\$ 22,622	\$ -
101405 - City/County Payment Program	\$ 54,352	\$ -	\$ 50,481	\$ 3,871	\$ -	\$ 54,352	\$ 56,188	\$ (1,836)	\$ -
101440 - UFMP	\$ 743,454	\$ 3,301	\$ 644,250	\$ 95,903	\$ -	\$ 743,453	\$ 575,037	\$ 168,416	\$ -
101443 - HD39	\$ 50,000	\$ 10,189	\$ 31,818	\$ 7,993	\$ -	\$ 50,000	\$ 27,981	\$ 22,019	\$ -
101449 - TCU19	\$ 30,014	\$ -	\$ 22,034	\$ 7,980	\$ -	\$ 30,014	\$ -	\$ 30,014	\$ -
101497 - CAPP 22-23	\$ 54,417	\$ -	\$ 2,570	\$ 51,847	\$ -	\$ 54,417	\$ 57,935	\$ (3,518)	\$ -
101502 - MLK Grant	\$ 10,000	\$ -	\$ 9,715	\$ 285	\$ -	\$ 10,000	\$ 7,000	\$ 3,000	\$ -
101503 - SCC Infrastructure Grant	\$ 13,300	\$ -	\$ 10,119	\$ 3,181	\$ -	\$ 13,300	\$ 10,119	\$ 3,181	\$ -
101510 - Mattress Recycling Grant	\$ 100,000	\$ 6,247	\$ 86,284	\$ 7,470	\$ -	\$ 100,000	\$ 89,368	\$ 10,632	\$ -
101555 - Urban Drought Relief	\$ 3,359,922	\$ 3,413	\$ 371,426	\$ 2,985,083	\$ -	\$ 3,359,922	\$ -	\$ 3,359,922	\$ -
101560 - Waste Tire Amnesty Grant- TA7	\$ 32,240	\$ -	\$ 4,288	\$ 27,952	\$ -	\$ 32,240	\$ -	\$ 32,240	\$ -

Fiscal Year 2025-26 Non-Capital Projects

Fund/Project	Expense Budget FY 25-26					Revenue Budget FY 25-26				
	Expense Budget	Expense Commitment	Expense Actual	Expense Budget Available	Change	Revenue Budget	Revenue Actual	Revenue Budget Available	Change	
101576 - HD41	\$ 50,000	\$ -	\$ 17,581	\$ 32,419	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ -	
101586 - SB1383 (2024)	\$ 569,930	\$ -	\$ 420,959	\$ 148,971	\$ -	\$ 569,930	\$ 575,042	\$ (5,112)	\$ -	
101588 - UOPPI4	\$ 29,432	\$ -	\$ 9,068	\$ 20,364	\$ -	\$ 29,432	\$ 29,828	\$ (396)	\$ -	
101599 - CAPP FY 24	\$ 54,534	\$ -	\$ -	\$ 54,534	\$ -	\$ 54,534	\$ 54,779	\$ (245)	\$ -	
101600 - PLBP FY 24	\$ 250,000	\$ 125	\$ 1,750	\$ 248,125	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	
101618 - TEA31	\$ 26,692	\$ -	\$ -	\$ 26,692	\$ -	\$ 26,692	\$ -	\$ 26,692	\$ -	
1341 - Grants - Operation Grants Reimbursed-1341 Total	\$ 10,849,549	\$ 96,057	\$ 6,218,459	\$ 4,535,033	\$ -	\$ 10,878,541	\$ 5,928,699	\$ 4,949,842	\$ -	
1342 - Grants - Police-1342										
100191 - Party Patrol 2008-09 Stan Cnty	\$ 41,500	\$ -	\$ 26,598	\$ 14,902	\$ -	\$ 41,500	\$ 13,377	\$ 28,123	\$ -	
100192 - Party Patrol 2009-10 Stan Cnty	\$ 27,000	\$ -	\$ 11,027	\$ 15,973	\$ -	\$ 27,000	\$ -	\$ 27,000	\$ -	
101010 - MPD Multi-Year Donation II	\$ 30,898	\$ -	\$ 28,819	\$ 2,079	\$ -	\$ 30,898	\$ 31,087	\$ (189)	\$ -	
101059 - 2017-18 SLESF	\$ 988,449	\$ 53,108	\$ 936,521	\$ (1,180)	\$ -	\$ 988,449	\$ 988,449	\$ -	\$ -	
101139 - 2018-19 SLESF	\$ 98,769	\$ -	\$ 53,163	\$ 45,606	\$ (39,688)	\$ 59,080	\$ 59,080	\$ -	\$ 1	
101217 - 2019-2020 SLESF	\$ 527,069	\$ -	\$ 521,155	\$ 5,914	\$ -	\$ 527,069	\$ 527,069	\$ -	\$ -	
101284 - 2020-2021 SLESF	\$ 558,389	\$ 38,695	\$ 448,697	\$ 70,998	\$ -	\$ 558,389	\$ 558,389	\$ -	\$ -	
101355 - 2021-22 SLESF	\$ 378,066	\$ 20,477	\$ 183,211	\$ 174,379	\$ -	\$ 378,066	\$ 378,066	\$ -	\$ -	
101360 - De-Escalation Training Grant	\$ 198,366	\$ -	\$ 99,591	\$ 98,775	\$ -	\$ 198,366	\$ 99,591	\$ 98,775	\$ -	
101422 - 2022-2025 BSCC CALVIP GRANT	\$ 2,729,809	\$ 63,147	\$ 1,287,238	\$ 1,379,424	\$ -	\$ 589,592	\$ 1,029,328	\$ (439,736)	\$ -	
101424 - 2022-23 SLESF	\$ 716,376	\$ 173,594	\$ 454,547	\$ 88,235	\$ -	\$ 716,376	\$ 716,376	\$ -	\$ -	
101463 - 2022 BJAG Grant	\$ 130,542	\$ 8,000	\$ 16,000	\$ 106,542	\$ -	\$ 130,542	\$ -	\$ 130,542	\$ -	
101483 - 2023 BSCC Officer Wellness	\$ 127,779	\$ 45,488	\$ 82,584	\$ (292)	\$ -	\$ 127,779	\$ 127,779	\$ -	\$ -	
101522 - OCDETF Operations II	\$ 50,000	\$ -	\$ 78,092	\$ (28,092)	\$ 28,093	\$ 25,000	\$ 78,092	\$ (53,092)	\$ 53,093	
101531 - HSI	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
101535 - ATF Task Force	\$ 25,000	\$ -	\$ 60,934	\$ (35,934)	\$ 40,922	\$ 25,000	\$ 52,289	\$ (27,289)	\$ 40,922	
101537 - 2023-2026 BSCC ORTP Grant	\$ 6,003,419	\$ 22,716	\$ 4,004,358	\$ 1,976,345	\$ -	\$ 6,003,419	\$ 3,746,830	\$ 2,256,589	\$ -	
101539 - 2023-2024 SLESF	\$ 687,712	\$ -	\$ 12,540	\$ 675,172	\$ -	\$ 687,712	\$ 687,712	\$ -	\$ -	
101540 - 2024 OTS Step Grant	\$ 580,000	\$ -	\$ 431,978	\$ 148,022	\$ -	\$ 580,000	\$ 431,532	\$ 148,468	\$ -	
101567 - 2023 MicroGrant	\$ 107,731	\$ -	\$ 50,334	\$ 57,397	\$ -	\$ 107,731	\$ 50,334	\$ 57,397	\$ -	
101574 - 2023-2024 BJAG	\$ 144,951	\$ -	\$ 86,199	\$ 58,752	\$ -	\$ 144,951	\$ -	\$ 144,951	\$ -	
101577 - MPD National Night Out	\$ 35,000	\$ -	\$ 7,455	\$ 27,545	\$ 4,094	\$ 35,000	\$ 39,094	\$ (4,094)	\$ 4,094	
101609 - 2024-2025 ABC Grant	\$ 58,700	\$ -	\$ 12,206	\$ 46,494	\$ -	\$ 58,700	\$ 2,726	\$ 55,974	\$ -	
101610 - 24-25 BHRS Party Patrol Grant	\$ 10,000	\$ -	\$ 1,226	\$ 8,774	\$ -	\$ 10,000	\$ 107	\$ 9,893	\$ -	
101619 - 2024-2025 OCDETF CASES	\$ -	\$ -	\$ 4,813	\$ (4,813)	\$ -	\$ -	\$ 4,813	\$ (4,813)	\$ -	
101621 - 2024-25 Raymus Grant	\$ 17,450	\$ -	\$ 14,668	\$ 2,782	\$ -	\$ 17,450	\$ 17,450	\$ -	\$ -	
101626 - 2024-2025 SLESF	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ 334,692	\$ 25,000	\$ 144,542	\$ (119,542)	\$ 334,692	
101629 - 2024-2025 OTS STEP Grant	\$ 560,000	\$ 16,045	\$ 160,438	\$ 383,517	\$ -	\$ 560,000	\$ -	\$ 560,000	\$ -	
101631 - 2024 COPS Tech & Equip Grant	\$ 3,530,000	\$ -	\$ 1,428,962	\$ 2,101,038	\$ -	\$ 3,530,000	\$ 1,428,962	\$ 2,101,038	\$ -	
101635 - SAMHSA Grant	\$ 970,370	\$ -	\$ -	\$ 970,370	\$ -	\$ 970,370	\$ 121,138	\$ 849,232	\$ -	
101639 - 2024-2025 OTS Ped/Bike Safety	\$ 44,800	\$ -	\$ -	\$ 44,800	\$ -	\$ 44,800	\$ -	\$ 44,800	\$ -	
1342 - Grants - Police-1342 Total	\$ 19,428,145	\$ 441,269	\$ 10,503,355	\$ 8,483,521	\$ 368,113	\$ 17,198,239	\$ 11,334,212	\$ 5,864,027	\$ 457,802	
1380 - Non-Capital Parks Fund (Non-Grant)-1380										
100880 - Fund Dev/Special Projects	\$ 518,360	\$ 707	\$ 385,994	\$ 131,659	\$ 479,768	\$ 528,360	\$ 875,436	\$ (347,076)	\$ 589,249	
100906 - Earth Day	\$ 182,750	\$ 597	\$ 104,546	\$ 77,607	\$ -	\$ 182,750	\$ 76,182	\$ 106,568	\$ -	
100983 - Parade of Lights	\$ 87,604	\$ -	\$ 61,375	\$ 26,229	\$ -	\$ 87,604	\$ 108,729	\$ (21,125)	\$ -	
101229 - 19th and H Street Fountain	\$ 26,221	\$ -	\$ 26,221	\$ 0	\$ -	\$ 26,221	\$ 16,221	\$ 10,000	\$ -	
101351 - Rec Facility Improvements	\$ 224,000	\$ -	\$ -	\$ 224,000	\$ -	\$ 224,000	\$ 6,093	\$ 217,907	\$ -	
101369 - MPD Stanislaus Comm Found Fund	\$ 11,939	\$ -	\$ -	\$ 11,939	\$ -	\$ 11,939	\$ -	\$ 11,939	\$ -	
101465 - MYC Improvements	\$ 73,000	\$ -	\$ -	\$ 73,000	\$ -	\$ 73,000	\$ 5,714	\$ 67,286	\$ -	
101479 - Hist. Property Improvements	\$ 30,736	\$ -	\$ 18,644	\$ 12,092	\$ -	\$ 30,737	\$ 7,037	\$ 23,700	\$ -	
101500 - Grogan Security Improvements	\$ 24,000	\$ -	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ 24,000	\$ -	
101590 - Historical Property Donations	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 1,274	\$ 5,000	\$ 6,254	\$ (1,254)	\$ 1,274	
1380 - Non-Capital Parks Fund (Non-Grant)-1380 Total	\$ 1,183,610	\$ 1,304	\$ 596,779	\$ 585,526	\$ 481,042	\$ 1,193,611	\$ 1,132,052	\$ 61,559	\$ 590,523	
1390 - American Rescue Grants Fund-1390										
101345 - CMO - ARPA 2021 Spending (1st)	\$ 14,688,964	\$ -	\$ 13,722,176	\$ 966,788	\$ -	\$ 14,688,964	\$ 11,747,817	\$ 2,941,147	\$ -	
101401 - CMO - ARPA 2021 Standard Allw	\$ 9,380,000	\$ 42,509	\$ 7,381,508	\$ 1,955,982	\$ -	\$ 9,380,000	\$ 5,988,404	\$ 3,391,596	\$ -	
101406 - CED - ARPA 2021 EIFD Program	\$ 200,000	\$ -	\$ 83,179	\$ 116,821	\$ -	\$ 200,000	\$ 80,813	\$ 119,187	\$ -	
101427 - Parks Deferred Main - Gen ARPA	\$ 277,593	\$ 69,779	\$ 207,814	\$ (0)	\$ -	\$ 277,593	\$ 132,630	\$ 144,963	\$ -	
101435 - PW - ARPA Blight Cameras	\$ 100,000	\$ 46,538	\$ 53,462	\$ 0	\$ -	\$ 100,000	\$ 8,959	\$ 91,041	\$ -	
101436 - PW - ARPA 2021 Blgt Abtmt Prgm	\$ 280,000	\$ 98,646	\$ 181,354	\$ (0)	\$ -	\$ 280,000	\$ 131,207	\$ 148,793	\$ -	
101438 - PW - ARPA 2022 Prkng Infrastrct	\$ 250,000	\$ -	\$ 248,794	\$ 1,206	\$ -	\$ 250,000	\$ 232,980	\$ 17,020	\$ -	
101447 - ARPA Downtown Streets Team	\$ 2,100,000	\$ 68,371	\$ 1,665,951	\$ 365,678	\$ -	\$ 2,100,000	\$ 1,386,342	\$ 713,658	\$ -	
101459 - PW - ARPA LED Lighting	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ 241,495	\$ 8,505	\$ -	
101407 - CED - ARPA 2021 Dwtwn Dvlpmt	\$ 760,400	\$ -	\$ 760,400	\$ -	\$ -	\$ 760,400	\$ 590,200	\$ 170,200	\$ -	
101488 - TRRP ARPA Projects Revenue	\$ 750,000	\$ -	\$ 118,367	\$ 631,633	\$ -	\$ 750,000	\$ 118,367	\$ 631,633	\$ -	
101511 - Turf Replacement - Mary Grogan	\$ 80,348	\$ 18,739	\$ 61,609	\$ (0)	\$ -	\$ 80,348	\$ 61,608	\$ 18,740	\$ -	
101516 - Downtown Quiet Zone	\$ 414,949	\$ 2,142	\$ 142,973	\$ 269,835	\$ -	\$ 414,949	\$ 84,856	\$ 330,093	\$ -	
101520 - ARPA Safe Parking EC 2.18	\$ 261,722	\$ -	\$ 250,516	\$ 11,206	\$ -	\$ 261,722	\$ 202,949	\$ 58,773	\$ -	
101538 - ARPA Stanislaus 2030 Investmnt	\$ 225,000	\$ -	\$ 150,000	\$ 75,000	\$ -	\$ 225,000	\$ 150,000	\$ 75,000	\$ -	
101547 - CED - ARPA Affdbi Housng Trst	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,000	\$ -	
101549 - CED - ARPA Homeless Services	\$ 1,514,278	\$ -	\$ 844,001	\$ 670,277	\$ -	\$ 1,514,278	\$ 536,544	\$ 977,734	\$ -	
101552 - CED - ARPA Digital Nest	\$ 150,000	\$ -	\$ 91,386	\$ 58,614	\$ -	\$ 150,000	\$ 58,562	\$ 91,438	\$ -	
101566 - ARPA Blight Abatement	\$ 132,905	\$ 33,488	\$ 99,417	\$ -	\$ -	\$ 132,905	\$ 41,668	\$ 91,237	\$ -	
101545 - UTL - ARPA Rvlv Ln Wtr/Swr Fee	\$ 90,000	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ -	\$ 90,000	\$ -	
1390 - American Rescue Grants Fund-1390 Total	\$ 32,406,159	\$ 380,211	\$ 26,402,908	\$ 5,123,040	\$ -	\$ 32,406,159	\$ 21,885,401	\$ 10,520,758	\$ -	
1410 - Measure L - Road Tax Fund-1410										
101039 - Task Force for School Safety	\$ 55,000	\$ -	\$ 56,187	\$ (1,187)	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	
101041 - Active Transportation Plan	\$ 300,000	\$ -	\$ 288,156	\$ 11,844	\$ -	\$ -	\$ -	\$ -	\$ -	
101141 - Downtown Master Plan	\$ 210,450	\$ -	\$ 210,000	\$ 450	\$ -	\$ 102,000	\$ 97,047	\$ 4,953	\$ -	
101172 - School Safety Program Study	\$ 250,000	\$ -	\$ 250,711	\$ (711)	\$ -	\$ -	\$ -	\$ -	\$ -	
101178 - Neighborhood Traffic Calming	\$ 1,550,000	\$ -	\$ 345,562	\$ 1,204,438	\$ -	\$ -	\$ -	\$ -	\$ -	
101316 - Adaptive Traffic Software	\$ 350,000	\$ -	\$ 78,150	\$ 271,850	\$ -	\$ -	\$ -	\$ -	\$ -	

Fiscal Year 2025-26 Non-Capital Projects

Fund/Project	Expense Budget FY 25-26					Revenue Budget FY 25-26				
	Expense Budget	Expense Commitment	Expense Actual	Expense Budget Available	Change	Revenue Budget	Revenue Actual	Revenue Budget Available	Change	
101395 - Traffic Safety Analysis	\$ 195,000	\$ -	\$ 72,942	\$ 122,058	\$ -	\$ -	\$ -	\$ -	\$ -	
101628 - Urban Pavement Pres. Project	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	
101656 - Bridge Maint. Project Study	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	
1410 - Measure L - Road Tax Fund-1410 Total	\$ 3,160,450	\$ -	\$ 1,301,707	\$ 1,858,743	\$ 300,000	\$ 112,000	\$ 107,047	\$ 4,953	\$ -	
1520 - LTF - Non-Motorized Fund-1520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100692 - Bike Lane Striping	\$ 125,000	\$ -	\$ 64,543	\$ 60,457	\$ -	\$ -	\$ -	\$ -	\$ -	
1520 - LTF - Non-Motorized Fund-1520 Total	\$ 125,000	\$ -	\$ 64,543	\$ 60,457	\$ -	\$ -	\$ -	\$ -	\$ -	
1700 - Surface Transportation Fund-1700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101304 - Upgrade High Voltage-FY 20/21	\$ 2,506,506	\$ 20,281	\$ 2,454,164	\$ 32,062	\$ -	\$ 2,506,506	\$ 2,454,164	\$ 52,342	\$ -	
101421 - Detection Cameras Downtown SB1	\$ 1,175,000	\$ 5,461	\$ 1,079,164	\$ 90,375	\$ -	\$ 1,175,000	\$ 1,079,164	\$ 95,836	\$ -	
101515 - Upgrade High Voltage-FY 23/24	\$ 965,554	\$ 1,304	\$ 964,690	\$ (439)	\$ -	\$ 965,554	\$ 964,249	\$ 1,305	\$ -	
101616 - Upgrade High Voltage-FY 24/25	\$ 796,940	\$ 29,990	\$ 81,630	\$ 685,319	\$ -	\$ 796,940	\$ -	\$ 796,940	\$ -	
101636 - FY 24-25 SB1 Video Detection	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	
1700 - Surface Transportation Fund-1700 Total	\$ 5,644,000	\$ 57,036	\$ 4,579,647	\$ 1,007,317	\$ -	\$ 5,644,000	\$ 4,497,577	\$ 1,146,423	\$ -	
1800 - Economic Development/Strategic Plan Fund-1800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100838 - Modesto General Plan Update	\$ 1,777,284	\$ 31,027	\$ 758,875	\$ 987,382	\$ -	\$ 1,777,284	\$ 1,572,955	\$ 204,329	\$ -	
100859 - Courthouse Project	\$ 751,466	\$ -	\$ 659,900	\$ 91,566	\$ -	\$ 793,816	\$ 1,160,591	\$ (366,775)	\$ -	
100914 - Downtown ED Incentives	\$ 50,000	\$ -	\$ 31,044	\$ 18,956	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ -	
101058 - Wells Avenue Storage GPA	\$ 5,231	\$ -	\$ 13,564	\$ (8,333)	\$ -	\$ 5,231	\$ -	\$ 5,231	\$ -	
101098 - W. Orangeburg Billboard	\$ 10,000	\$ -	\$ 7,091	\$ 2,909	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	
101108 - 4000 Salida Blvd Billboard	\$ 10,000	\$ -	\$ 5,527	\$ 4,473	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	
101114 - Phase 2 Non-Disp. Applications	\$ 100,000	\$ -	\$ 35,219	\$ 64,781	\$ -	\$ 100,000	\$ 32,718	\$ 67,282	\$ -	
101115 - Phase 2 Disp. Applications	\$ 400,000	\$ -	\$ 137,099	\$ 262,901	\$ -	\$ 400,000	\$ 131,274	\$ 268,726	\$ -	
101223 - Technology Fee	\$ 765,386	\$ -	\$ 685,694	\$ 79,692	\$ -	\$ 542,461	\$ 934,668	\$ (392,207)	\$ -	
101319 - Hemp Operating Agreement	\$ 150,000	\$ -	\$ 100,000	\$ 50,000	\$ -	\$ 150,000	\$ 200,000	\$ (50,000)	\$ -	
101350 - Enhanced Infra Fin Dist (EIFD)	\$ 5,000	\$ -	\$ 2,353	\$ 2,648	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	
101505 - Econ.Dev. Strategic Plan	\$ 150,000	\$ -	\$ 134,873	\$ 15,127	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	
101514 - GP Maintenance Fee	\$ 1,777,284	\$ -	\$ -	\$ 1,777,284	\$ -	\$ 84,864	\$ 6,528	\$ 78,336	\$ -	
101533 - Olivewood Development	\$ 5,000	\$ 476	\$ 1,893	\$ 2,631	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	
101589 - Founders Point East SP	\$ 10,000	\$ 204	\$ 11,413	\$ (1,617)	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	
101598 - Martin Project	\$ 10,000	\$ 8,935	\$ 1,359	\$ (294)	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	
101617 - Outfront CUP	\$ 10,000	\$ 2,665	\$ 2,846	\$ 4,490	\$ -	\$ 10,000	\$ -	\$ 10,000	\$ -	
101630 - Scannell Annexation	\$ 10,000	\$ 2,519	\$ 1,535	\$ 5,947	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	
101638 - Redevelopment Project	\$ 815,348	\$ -	\$ -	\$ 815,348	\$ -	\$ 815,348	\$ -	\$ 815,348	\$ -	
101643 - TrakIT Improvements	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	
101643 - CED - TrakIT Improvement Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000	\$ -	\$ 55,000	\$ -	
1800 - Economic Development/Strategic Plan Fund-1800 Total	\$ 6,866,999	\$ 45,825	\$ 2,590,283	\$ 4,230,890	\$ -	\$ 4,994,004	\$ 4,258,734	\$ 735,270	\$ -	
1840 - Economic Vitality - Revolving Loan Fund-1840	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101614 - RLF ARPA Program Income	\$ 1,000	\$ -	\$ 370	\$ 630	\$ -	\$ 1,000	\$ 1,259	\$ (259)	\$ -	
1840 - Economic Vitality - Revolving Loan Fund-1840 Total	\$ 1,000	\$ -	\$ 370	\$ 630	\$ -	\$ 1,000	\$ 1,259	\$ (259)	\$ -	
1906 - RDA Low and Mod Income Housing Fund-1906	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100121 - North 9th Street EAH Project	\$ 73,150	\$ -	\$ 69,827	\$ 3,323	\$ -	\$ 73,150	\$ 73,150	\$ -	\$ -	
1906 - RDA Low and Mod Income Housing Fund-1906 Total	\$ 73,150	\$ -	\$ 69,827	\$ 3,323	\$ -	\$ 73,150	\$ 73,150	\$ -	\$ -	
3120 - Special Fund for Capital Outlay-3120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101207 - Stan Foods Prod Traffic Study	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	
3120 - Special Fund for Capital Outlay-3120 Total	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	
3122 - Measure H - Non-Capital Projects-3122	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101507 - Rental Housing Safety Program	\$ 902,400	\$ 50,940	\$ 522,152	\$ 329,308	\$ -	\$ 902,400	\$ 404,519	\$ 497,881	\$ -	
101517 - 23-24 Def Maint-Measure H	\$ 4,600,000	\$ 1,218,797	\$ 1,791,421	\$ 1,589,782	\$ -	\$ 4,600,000	\$ 196,606	\$ 4,403,394	\$ -	
101518 - 23-24 Prev Maint-Measure H	\$ 2,170,000	\$ 5,020	\$ 1,158,025	\$ 1,006,955	\$ -	\$ 2,170,000	\$ 957,435	\$ 1,212,565	\$ -	
101563 - Garage Surveillance Cameras	\$ 529,338	\$ 5,090	\$ 522,631	\$ 1,617	\$ -	\$ 529,338	\$ 151,428	\$ 377,910	\$ -	
101583 - Bridge Housing	\$ 3,000,000	\$ -	\$ 297,680	\$ 2,702,320	\$ -	\$ 3,000,000	\$ 21,931	\$ 2,978,069	\$ -	
101602 - 24-25 Prev Maint - Measure H	\$ 2,852,000	\$ 81,544	\$ 1,173,939	\$ 1,596,517	\$ -	\$ 2,852,000	\$ -	\$ 2,852,000	\$ -	
101603 - 24-25 Def Maint - Measure H	\$ 2,200,000	\$ -	\$ 6,558	\$ 2,193,442	\$ -	\$ 2,200,000	\$ -	\$ 2,200,000	\$ -	
101604 - Measure H - SR911 Dispatch	\$ 2,000,000	\$ 155,874	\$ 87,500	\$ 1,756,626	\$ -	\$ 2,000,000	\$ 87,500	\$ 1,912,500	\$ -	
101605 - Def. Maint- Realloc to Meas H	\$ 234,231	\$ -	\$ 10,028	\$ 224,203	\$ -	\$ 234,231	\$ -	\$ 234,231	\$ -	
101606 - Mental Health Clinician	\$ 800,000	\$ -	\$ -	\$ 800,000	\$ -	\$ 800,000	\$ -	\$ 800,000	\$ -	
101607 - Park Master Plan	\$ 600,000	\$ 380,251	\$ 3,869	\$ 215,880	\$ -	\$ 600,000	\$ -	\$ 600,000	\$ -	
101608 - Expanded Community WiFi	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	
101623 - Area Command Div Remodel	\$ 150,000	\$ 35,300	\$ 14,625	\$ 100,075	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	
101624 - Pelandale Street Landscape	\$ 2,000,000	\$ -	\$ 4,464	\$ 1,995,536	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000	\$ -	
3122 - Measure H - Non-Capital Projects-3122 Total	\$ 22,237,969	\$ 1,932,817	\$ 5,592,892	\$ 14,712,260	\$ -	\$ 22,237,969	\$ 1,819,419	\$ 20,418,550	\$ -	
3125 - John Thurman Capital Improvement Fund-3125	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101019 - CED - JTF Capital Improvements	\$ 1,722,494	\$ -	\$ 1,469,773	\$ 252,721	\$ -	\$ 1,609,891	\$ 1,439,891	\$ 170,000	\$ -	
3125 - John Thurman Capital Improvement Fund-3125 Total	\$ 1,722,494	\$ -	\$ 1,469,773	\$ 252,721	\$ -	\$ 1,609,891	\$ 1,439,891	\$ 170,000	\$ -	
3130 - Parks Fund-3130	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101332 - Mellis Family Pavillion Signs	\$ 12,237	\$ 5,420	\$ 6,817	\$ 0	\$ -	\$ 12,237	\$ 12,237	\$ -	\$ -	
101376 - Park Partners 2021	\$ 83,600	\$ 250	\$ 30,061	\$ 53,289	\$ -	\$ 5,250	\$ -	\$ 5,250	\$ -	
101380 - Park Security Camera	\$ 39,500	\$ 7,911	\$ 9,984	\$ 21,604	\$ -	\$ 39,500	\$ 39,500	\$ -	\$ -	
101389 - Ensen Park Improvements	\$ 48,000	\$ -	\$ -	\$ 48,000	\$ -	\$ 48,000	\$ 24,000	\$ 24,000	\$ -	
101501 - Rental Property Improvements	\$ 25,000	\$ -	\$ 18,993	\$ 6,007	\$ -	\$ -	\$ -	\$ -	\$ -	
3130 - Parks Fund-3130 Total	\$ 208,337	\$ 13,581	\$ 65,855	\$ 128,901	\$ -	\$ 104,987	\$ 80,987	\$ 24,000	\$ -	
3140 - Capital Grants - CIP Projects-3140	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101301 - ACE Train Purchase-SRJCC	\$ 4,000,000	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000	\$ -	
101329 - EAH Bus Passes	\$ 315,000	\$ -	\$ 144,000	\$ 171,000	\$ -	\$ 315,000	\$ -	\$ 315,000	\$ -	
101340 - TC Video Surveillance System	\$ 116,758	\$ -	\$ 116,759	\$ (1)	\$ -	\$ 116,758	\$ 116,759	\$ (1)	\$ -	
101348 - Amtrak Station Repairs & Rehab	\$ 75,829	\$ -	\$ 28,817	\$ 47,012	\$ -	\$ 75,829	\$ 28,817	\$ 47,012	\$ -	
101466 - AHSC Catholic Charities	\$ 179,000	\$ -	\$ 70,823	\$ 108,177	\$ -	\$ 175,000	\$ -	\$ 175,000	\$ -	
3140 - Capital Grants - CIP Projects-3140 Total	\$ 4,686,587	\$ -	\$ 360,399	\$ 4,326,188	\$ -	\$ 4,682,587	\$ 145,576	\$ 4,537,011	\$ -	
3160 - Capital Grants - Streets CIP Projects-3160	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100990 - System Safety Analysis Program	\$ 421	\$ 328,201	\$ 11,378	\$ 12,073	\$ -	\$ 340,000	\$ 325,839	\$ 14,161	\$ -	

Fiscal Year 2025-26 Non-Capital Projects

Fund/Project	Expense Budget				Expense Budget FY 25-26		Revenue Budget			
	Expense Budget	Expense Commitment	Expense Actual	Expense Budget Available	Change	Revenue Budget	Revenue Actual	Revenue Budget Available	Change	
101128 - Synchronize Outside Downtown	\$ 500,000	\$ -	\$ 183,012	\$ 316,988	\$ -	\$ 500,000	\$ 172,283	\$ 327,717	\$ -	
101243 - Travel Time Bluetooth Devices	\$ 150,000	\$ -	\$ 40,997	\$ 109,003	\$ -	\$ 150,000	\$ 39,900	\$ 110,100	\$ -	
101269 - Pelandale Ave. Rehabilitation	\$ 3,200,000	\$ 22,273	\$ 2,782,361	\$ 395,366	\$ -	\$ 3,200,000	\$ 2,415,021	\$ 784,979	\$ -	
101308 - Radio Communication Upgrades	\$ 122,500	\$ -	\$ 4,900	\$ 117,600	\$ -	\$ 1,372,500	\$ 5,022	\$ 1,367,478	\$ -	
101482 - S54A Action Plan	\$ 1,250,000	\$ -	\$ 247,564	\$ 1,002,436	\$ -	\$ -	\$ -	\$ -	\$ -	
101489 - ATMS Upgrade for TOC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
3160 - Capital Grants - Streets CIP Projects-3160 Total	\$ 5,222,921	\$ 350,473	\$ 3,270,212	\$ 1,953,467	\$ -	\$ 5,562,500	\$ 2,958,065	\$ 2,604,435	\$ -	
3204 - Village One Triangle CFD-3204	\$ 50,000	\$ 2,035	\$ 41,286	\$ 6,679	\$ -	\$ -	\$ 8,279	\$ (8,279)	\$ -	
101433 - Village One Triangle CFD	\$ 50,000	\$ 2,035	\$ 41,286	\$ 6,679	\$ -	\$ -	\$ 8,279	\$ (8,279)	\$ -	
3204 - Village One Triangle CFD-3204 Total	\$ 50,000	\$ 2,035	\$ 41,286	\$ 6,679	\$ -	\$ -	\$ 8,279	\$ (8,279)	\$ -	
3220 - Infrastructure Financing Program Administration-3220	\$ 8,705	\$ -	\$ 1,486	\$ 7,219	\$ -	\$ 8,705	\$ 256	\$ 8,449	\$ -	
100771 - Tivoli VLDP	\$ 8,705	\$ -	\$ 1,486	\$ 7,219	\$ -	\$ 8,705	\$ 256	\$ 8,449	\$ -	
101195 - Tivoli SP 2019	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	
101197 - Tivoli VLDP 2019	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	
101226 - Tivoli CFD 2019	\$ 25,000	\$ -	\$ 8	\$ 24,992	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	
3220 - Infrastructure Financing Program Administration-3220 Total	\$ 83,705	\$ -	\$ 1,494	\$ 82,211	\$ -	\$ 83,705	\$ 256	\$ 83,449	\$ -	
3255 - Tivoli CFD-3255	\$ 25,000	\$ -	\$ 2,212	\$ 22,788	\$ -	\$ -	\$ -	\$ -	\$ -	
101418 - Tivoli Specific Plan	\$ 25,000	\$ -	\$ 2,212	\$ 22,788	\$ -	\$ -	\$ -	\$ -	\$ -	
101419 - Tivoli CFD Formation	\$ 125,000	\$ -	\$ 161,673	\$ (36,673)	\$ -	\$ -	\$ -	\$ -	\$ -	
101420 - Tivoli LDP	\$ 50,000	\$ -	\$ 43,112	\$ 6,888	\$ -	\$ -	\$ -	\$ -	\$ -	
3255 - Tivoli CFD-3255 Total	\$ 200,000	\$ -	\$ 206,997	\$ (6,997)	\$ -	\$ -	\$ -	\$ -	\$ -	
3410 - Streets Capital Facility Fee Fund-3410	\$ 341,500	\$ -	\$ 39,005	\$ 302,495	\$ -	\$ -	\$ -	\$ -	\$ -	
100048 - Claratina/McHenry Plan Lane	\$ 341,500	\$ -	\$ 39,005	\$ 302,495	\$ -	\$ -	\$ -	\$ -	\$ -	
101181 - Claus Road Plan Line	\$ 250,000	\$ -	\$ 28,624	\$ 221,376	\$ -	\$ -	\$ -	\$ -	\$ -	
3410 - Streets Capital Facility Fee Fund-3410 Total	\$ 591,500	\$ -	\$ 67,629	\$ 523,871	\$ -	\$ -	\$ -	\$ -	\$ -	
3510 - Securities for Future Improvements-3510	\$ 2,663	\$ -	\$ -	\$ 2,663	\$ -	\$ 2,663	\$ 3,251	\$ (588)	\$ -	
100782 - Florence Avenue Improvements	\$ 2,663	\$ -	\$ -	\$ 2,663	\$ -	\$ 2,663	\$ 3,251	\$ (588)	\$ -	
100783 - Shadow Creek Apartments	\$ 35,272	\$ -	\$ -	\$ 35,272	\$ -	\$ 35,272	\$ 43,054	\$ (7,782)	\$ -	
100784 - Floyd Ave Walgreens	\$ 28,462	\$ -	\$ -	\$ 28,462	\$ -	\$ 28,462	\$ 34,741	\$ (6,279)	\$ -	
3510 - Securities for Future Improvements-3510 Total	\$ 66,397	\$ -	\$ -	\$ 66,397	\$ -	\$ 66,397	\$ 81,046	\$ (14,649)	\$ -	
4100 - Water Fund-4100	\$ 75,000	\$ -	\$ 281	\$ 74,719	\$ -	\$ -	\$ -	\$ -	\$ -	
100747 - Well Field Phase III A	\$ 75,000	\$ -	\$ 281	\$ 74,719	\$ -	\$ -	\$ -	\$ -	\$ -	
100748 - Well Field Phase III B	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
100817 - Well Field Management Project	\$ 421,337	\$ -	\$ 35,289	\$ 386,048	\$ -	\$ -	\$ -	\$ -	\$ -	
100875 - ASR Program	\$ 374,075	\$ 9	\$ 59,276	\$ 314,799	\$ -	\$ -	\$ -	\$ -	\$ -	
101303 - TCP Litigation	\$ 137,000	\$ 392	\$ 50,644	\$ 85,964	\$ -	\$ -	\$ -	\$ -	\$ -	
101396 - Utility Billing Software	\$ 2,391,960	\$ 36,415	\$ 1,585,055	\$ 770,490	\$ -	\$ 1,023,360	\$ 387,704	\$ 635,656	\$ -	
101452 - W - Grant Research/Writing	\$ 300,000	\$ 89,427	\$ 53,671	\$ 156,901	\$ -	\$ -	\$ -	\$ -	\$ -	
101456 - Well Strategy Plan	\$ 151,125	\$ 6,087	\$ 140,398	\$ 4,641	\$ -	\$ -	\$ -	\$ -	\$ -	
101481 - UCMRS	\$ 125,000	\$ -	\$ 42,025	\$ 82,975	\$ -	\$ -	\$ -	\$ -	\$ -	
101480 - Olea Smart Water	\$ 640,000	\$ -	\$ 340,000	\$ 300,000	\$ 290,000	\$ -	\$ -	\$ -	\$ -	
101579 - Large Meter Replacement	\$ 900,000	\$ -	\$ 407,921	\$ 492,079	\$ 900,000	\$ -	\$ -	\$ -	\$ -	
101580 - Water Use Compliance Software	\$ 150,000	\$ -	\$ 109,600	\$ 40,400	\$ 100,000	\$ -	\$ -	\$ -	\$ -	
101585 - PFAS Litigation	\$ 75,000	\$ 1,682	\$ 35,249	\$ 38,070	\$ -	\$ -	\$ -	\$ -	\$ -	
4100 - Water Fund-4100 Total	\$ 5,765,497	\$ 134,012	\$ 2,859,409	\$ 2,772,076	\$ 1,290,000	\$ 1,023,360	\$ 387,704	\$ 635,656	\$ -	
4112 - Water PCE Mitigation Fund-4112	\$ 3,983,699	\$ 356,548	\$ 3,463,836	\$ 163,315	\$ -	\$ -	\$ 36,623	\$ (36,623)	\$ -	
100462 - Water PCE Mitigation Site 1	\$ 3,983,699	\$ 356,548	\$ 3,463,836	\$ 163,315	\$ -	\$ -	\$ 36,623	\$ (36,623)	\$ -	
100463 - Water PCE Mitigation Site 2	\$ 1,800,000	\$ 21,434	\$ 1,444,697	\$ 333,869	\$ -	\$ -	\$ -	\$ -	\$ -	
100809 - Destroy PCE Wells	\$ 144,000	\$ -	\$ 1,637	\$ 142,363	\$ -	\$ -	\$ -	\$ -	\$ -	
101261 - PCE Water-Mitigation-20 Sites	\$ 895,000	\$ 113,924	\$ 431,405	\$ 349,671	\$ -	\$ -	\$ -	\$ -	\$ -	
101498 - PCE McHenry Trust Settlement	\$ 492,000	\$ -	\$ 106,852	\$ 385,148	\$ -	\$ 492,000	\$ 496,563	\$ (4,563)	\$ -	
4112 - Water PCE Mitigation Fund-4112 Total	\$ 7,314,699	\$ 491,906	\$ 5,448,427	\$ 1,374,366	\$ -	\$ 492,000	\$ 533,186	\$ (41,186)	\$ -	
4140 - Water - Grants-4140	\$ 2,272,652	\$ -	\$ 2,277,293	\$ (4,641)	\$ -	\$ 2,632,759	\$ 2,270,379	\$ 362,380	\$ -	
101131 - Prop 1 Nitrate/Arsenic/Uranium	\$ 2,272,652	\$ -	\$ 2,277,293	\$ (4,641)	\$ -	\$ 2,632,759	\$ 2,270,379	\$ 362,380	\$ -	
101131 - GSP Modesto Sub-Basin	\$ 3,186,797	\$ 58,307	\$ 2,760,296	\$ 368,194	\$ -	\$ 2,881,225	\$ 2,945,146	\$ (63,921)	\$ -	
101561 - GSP Update & Annual Reporting	\$ 2,174,601	\$ 1,653,264	\$ 160,387	\$ 360,950	\$ -	\$ 1,745,282	\$ 332,018	\$ 1,413,264	\$ -	
4140 - Water - Grants-4140 Total	\$ 7,634,050	\$ 1,711,571	\$ 5,197,976	\$ 724,503	\$ -	\$ 7,259,266	\$ 5,547,543	\$ 1,711,723	\$ -	
4180 - Water Fund - CIP Projects-4180	\$ 560,000	\$ 151,007	\$ 314,697	\$ 94,295	\$ -	\$ -	\$ -	\$ -	\$ -	
101335 - AMI Water Meters - Assessment	\$ 560,000	\$ 151,007	\$ 314,697	\$ 94,295	\$ -	\$ -	\$ -	\$ -	\$ -	
101368 - Well Equipping Design Template	\$ 87,875	\$ 3,166	\$ 72,241	\$ 12,468	\$ -	\$ -	\$ -	\$ -	\$ -	
101390 - Water Register Replacement	\$ 9,500,000	\$ 313	\$ 6,712,306	\$ 2,787,381	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	
101415 - Modesto System Improve-100357	\$ 6,225,160	\$ 33,267	\$ 2,817,116	\$ 3,374,777	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	
101416 - Water Sys Security Enha-100350	\$ 520,021	\$ -	\$ 21,633	\$ 498,388	\$ -	\$ -	\$ -	\$ -	\$ -	
101417 - Well Rehabilitation-100800	\$ 2,519,658	\$ -	\$ 563,362	\$ 1,956,296	\$ -	\$ -	\$ -	\$ -	\$ -	
101455 - IRWMP-100934	\$ 142,114	\$ -	\$ 1,164	\$ 140,950	\$ -	\$ -	\$ -	\$ -	\$ -	
101413 - Tank 4 Recoat & Repairs	\$ 1,680,200	\$ -	\$ 285	\$ 1,679,915	\$ -	\$ -	\$ -	\$ -	\$ -	
101536 - Grayson-Westley Surf-H2O Study	\$ 100,000	\$ 24,221	\$ 21,148	\$ 54,631	\$ -	\$ -	\$ -	\$ -	\$ -	
101597 - Water ERP Update	\$ 187,000	\$ 112,319	\$ 28,344	\$ 46,337	\$ -	\$ -	\$ -	\$ -	\$ -	
4180 - Water Fund - CIP Projects-4180 Total	\$ 21,522,028	\$ 324,294	\$ 10,552,296	\$ 10,645,438	\$ 6,500,000	\$ -	\$ -	\$ -	\$ -	
4210 - Sewer Operations Fund-4210	\$ 211,218	\$ 173	\$ 183,656	\$ 27,389	\$ -	\$ -	\$ -	\$ -	\$ -	
101281 - WWTP Ops Guidance Program	\$ 211,218	\$ 173	\$ 183,656	\$ 27,389	\$ -	\$ -	\$ -	\$ -	\$ -	
101282 - ECS Office Improvements	\$ 150,000	\$ -	\$ 46,086	\$ 103,914	\$ -	\$ -	\$ -	\$ -	\$ -	
101283 - Screw Pump Replacement	\$ 1,986,355	\$ -	\$ 1,816,307	\$ 170,048	\$ -	\$ -	\$ -	\$ -	\$ -	
101307 - Jennings WWTP Parcel Merger	\$ 50,000	\$ -	\$ 10,653	\$ 39,347	\$ -	\$ -	\$ -	\$ -	\$ -	
101311 - Tannin & Lignin Study	\$ 175,000	\$ 1,643	\$ 168,956	\$ 4,402	\$ -	\$ -	\$ -	\$ -	\$ -	
101372 - MCC Replacement	\$ 775,000	\$ -	\$ 1,174	\$ 773,826	\$ -	\$ -	\$ -	\$ -	\$ -	
101373 - Nitrate Control - Pathway A	\$ 625,442	\$ 36,898	\$ 221,527	\$ 367,017	\$ -	\$ 48,582	\$ -	\$ 48,582	\$ -	
101374 - Jennings Monitoring Well Net	\$ 599,000	\$ -	\$ -	\$ 599,000	\$ -	\$ -	\$ -	\$ -	\$ -	
101399 - River Trunk Inspection	\$ 520,300	\$ 226,279	\$ 267,879	\$ 26,142	\$ -	\$ -	\$ -	\$ -	\$ -	
101439 - Screw Pump Replacement - 3&4	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
101453 - WW - Grant Research/Writing	\$ 350,000	\$ 43,921	\$ 176,191	\$ 129,887	\$ -	\$ -	\$ -	\$ -	\$ -	

Fiscal Year 2025-26 Non-Capital Projects

Fund/Project	Expense Budget FY 25-26					Revenue Budget FY 25-26				
	Expense Budget	Expense Commitment	Expense Actual	Expense Budget Available	Change	Revenue Budget	Revenue Actual	Revenue Budget Available	Change	
101472 - Corrosion Study	\$ 300,000	\$ 81,629	\$ 175,101	\$ 43,270	\$ -	\$ -	\$ -	\$ -	\$ -	
101474 - SOP Development	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101473 - Far-Field & CEC Studies	\$ 819,330	\$ 24,112	\$ 186,011	\$ 609,207	\$ -	\$ 546,221	\$ 107,684	\$ 438,537	\$ -	
101475 - Treatment Capacity Evaluation	\$ 180,000	\$ -	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ -	\$ -	
101494 - Sewer Trunk Rehabilitation	\$ 1,820,000	\$ 694,335	\$ 727,917	\$ 4,431,759	\$ -	\$ -	\$ -	\$ -	\$ -	
101499 - Facultative Biosolids - P2	\$ 9,271,560	\$ 2,263,940	\$ 2,803,538	\$ 4,204,082	\$ -	\$ -	\$ -	\$ -	\$ -	
101513 - River Trunk Rehabilitation Ph1	\$ 5,285,000	\$ 680,165	\$ 173,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
101523 - River Trunk Emergency Repair	\$ 650,000	\$ 2,960	\$ 489,632	\$ 157,408	\$ -	\$ -	\$ -	\$ -	\$ -	
101558 - Downtown Trunk Rehab	\$ 4,274,217	\$ 394,386	\$ 106,661	\$ 3,773,170	\$ -	\$ -	\$ -	\$ -	\$ -	
101559 - Santa Rosa/Dntwn Sewer Rehab	\$ 4,207,565	\$ 360,024	\$ 80,570	\$ 3,766,971	\$ -	\$ -	\$ -	\$ -	\$ -	
101565 - RWRP - Sutter Relocation Plan	\$ 2,095,000	\$ 1,664,453	\$ 138,025	\$ 292,522	\$ -	\$ -	\$ -	\$ -	\$ -	
101570 - Wastewater Site Security	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	
101591 - RT, ST & SR Ph2 SS Trunk Rehab	\$ 9,115,315	\$ 737,860	\$ 9,545	\$ 585,043	\$ -	\$ -	\$ -	\$ -	\$ -	
101615 - Supplemental Environmental Prj	\$ 350,000	\$ -	\$ 5,780	\$ 344,220	\$ -	\$ -	\$ -	\$ -	\$ -	
101637 - 2024-2025 SS Replacement	\$ 50,000	\$ -	\$ 15,605	\$ 34,395	\$ -	\$ -	\$ -	\$ -	\$ -	
101649 - 2025 FCA Repairs	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -	\$ -	
4210 - Sewer Operations Fund-4210 Total	\$ 45,285,302	\$ 7,212,778	\$ 7,803,891	\$ 22,085,766	\$ 500,000	\$ 594,803	\$ 107,684	\$ 487,119	\$ -	
4211 - Wastewater Developmental Fees Fund-4211										
100898 - Parklawn Sewer Improvements	\$ 1,596,000	\$ -	\$ 1,068,905	\$ 527,095	\$ -	\$ -	\$ 1,073,939	\$ (1,073,939)	\$ -	
101070 - Airport Neighborhood Sewer	\$ 1,347,515	\$ -	\$ 465,206	\$ 882,309	\$ -	\$ -	\$ 465,417	\$ (465,417)	\$ -	
4211 - Wastewater Developmental Fees Fund-4211 Total	\$ 2,943,515	\$ -	\$ 1,534,111	\$ 1,409,404	\$ -	\$ -	\$ 1,539,356	\$ (1,539,356)	\$ -	
4212 - Wastewater PCE Mitigation Fund-4212										
100668 - WW PCE Mitigation Site 1	\$ 2,157,599	\$ 117,131	\$ 1,984,064	\$ 56,405	\$ -	\$ -	\$ -	\$ -	\$ -	
100669 - WW PCE Mitigation Site 2	\$ 1,000,000	\$ -	\$ 935,693	\$ 64,307	\$ -	\$ -	\$ 18	\$ (18)	\$ -	
100765 - WW PCE Mitigation Site 3	\$ 400,000	\$ -	\$ 335,540	\$ 64,460	\$ -	\$ -	\$ -	\$ -	\$ -	
4212 - Wastewater PCE Mitigation Fund-4212 Total	\$ 3,557,599	\$ 117,131	\$ 3,255,297	\$ 185,171	\$ -	\$ -	\$ 18	\$ (18)	\$ -	
4320 - Special Aviation Fund-4320										
101544 - Airport Feasibility Study	\$ 265,000	\$ -	\$ -	\$ 265,000	\$ -	\$ 265,000	\$ -	\$ 265,000	\$ -	
101613 - AIP-046 - On-Call Consulting	\$ 54,000	\$ -	\$ 29,000	\$ 25,000	\$ -	\$ 54,000	\$ 19,350	\$ 34,650	\$ -	
4320 - Special Aviation Fund-4320 Total	\$ 319,000	\$ -	\$ 29,000	\$ 290,000	\$ -	\$ 319,000	\$ 19,350	\$ 299,650	\$ -	
4480 - Storm Drainage Fund-4480										
101454 - SD - Grant Research/Writing	\$ 150,000	\$ -	\$ 569	\$ 149,431	\$ -	\$ -	\$ -	\$ -	\$ -	
4480 - Storm Drainage Fund-4480 Total	\$ 150,000	\$ -	\$ 569	\$ 149,431	\$ -	\$ -	\$ -	\$ -	\$ -	
4600 - Golf Fund-4600										
100863 - Golf Improvements-\$1 per Round	\$ 38,633	\$ -	\$ 1,778	\$ 36,855	\$ -	\$ 10,753	\$ -	\$ 10,753	\$ -	
101464 - Muni Clubhouse Remediation	\$ 224,938	\$ -	\$ 108,834	\$ 116,104	\$ -	\$ 224,938	\$ 256,551	\$ (31,613)	\$ -	
4600 - Golf Fund-4600 Total	\$ 263,571	\$ -	\$ 110,612	\$ 152,959	\$ -	\$ 235,691	\$ 256,551	\$ (20,860)	\$ -	
4700 - Community Center Operations Fund-4700										
101251 - MCP Deferred Maintenance	\$ 902,297	\$ -	\$ 285,476	\$ 616,821	\$ -	\$ 902,297	\$ 652,975	\$ 249,322	\$ -	
101305 - PRN - Centre Plaza Vaccine Site	\$ 858,000	\$ -	\$ 643,414	\$ 214,587	\$ -	\$ -	\$ 595,783	\$ (595,783)	\$ -	
4700 - Community Center Operations Fund-4700 Total	\$ 1,760,297	\$ -	\$ 928,890	\$ 831,407	\$ -	\$ 902,297	\$ 1,248,758	\$ (346,461)	\$ -	
4893 - Carpenter Road Landfill (Enterprise)-4893										
101046 - Carpenter Road LF Mitigation	\$ 8,144,621	\$ 71,047	\$ 7,925,886	\$ 147,688	\$ -	\$ -	\$ -	\$ -	\$ -	
4893 - Carpenter Road Landfill (Enterprise)-4893 Total	\$ 8,144,621	\$ 71,047	\$ 7,925,886	\$ 147,688	\$ -	\$ -	\$ -	\$ -	\$ -	
4895 - Waste to Energy Distribution Fund-4895										
100971 - Geer Road Landfill Litigation	\$ 2,163,936	\$ 871	\$ 1,705,104	\$ 457,961	\$ -	\$ 2,163,936	\$ 1,503,879	\$ 660,057	\$ -	
101326 - Airport Landfill Maintenance	\$ 40,000	\$ -	\$ 34,077	\$ 5,923	\$ -	\$ -	\$ -	\$ -	\$ -	
4895 - Waste to Energy Distribution Fund-4895 Total	\$ 2,203,936	\$ 871	\$ 1,739,181	\$ 463,884	\$ -	\$ 2,163,936	\$ 1,503,879	\$ 660,057	\$ -	
4910 - Abatement and Public Nuisance Fund-4910										
100673 - Abatement of Public Nuisance	\$ 1,333,020	\$ -	\$ 1,531,861	\$ (198,841)	\$ -	\$ 1,383,017	\$ 2,786,171	\$ (1,403,154)	\$ -	
101506 - Building Safety Abatement	\$ -	\$ -	\$ 221	\$ (221)	\$ -	\$ -	\$ 121,290	\$ (121,290)	\$ -	
4910 - Abatement and Public Nuisance Fund-4910 Total	\$ 1,333,020	\$ -	\$ 1,532,083	\$ (199,063)	\$ -	\$ 1,383,017	\$ 2,907,461	\$ (1,524,444)	\$ -	
5400 - Fleet Management Fund-5400										
101423 - Corp Yard Reconfiguration	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 96,000	\$ (46,000)	\$ -	
5400 - Fleet Management Fund-5400 Total	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000	\$ 96,000	\$ (46,000)	\$ -	
6600 - JPA - Stanislaus Drug Enforcement Agency-6600										
100883 - 2015 DCESP Grant	\$ 37,500	\$ -	\$ 37,500	\$ (0)	\$ -	\$ 37,500	\$ 37,500	\$ -	\$ -	
100954 - 2016 SDEA DCESP Grant	\$ 37,500	\$ -	\$ 37,500	\$ (0)	\$ -	\$ 37,500	\$ 37,500	\$ -	\$ -	
6600 - JPA - Stanislaus Drug Enforcement Agency-6600 Total	\$ 75,000	\$ -	\$ 75,000	\$ (0)	\$ -	\$ 75,000	\$ 75,000	\$ -	\$ -	
6710 - JPA - TRRP Special Revenue Fund - CIP-6710										
101230 - TRRP Masterplan Update 2020	\$ 175,359	\$ 93,641	\$ 34,792	\$ 46,926	\$ -	\$ 175,359	\$ 31,522	\$ 143,837	\$ -	
101425 - ALH Fire Remediation	\$ 1,792,931	\$ -	\$ 283,871	\$ 1,509,060	\$ -	\$ 296,268	\$ 296,268	\$ -	\$ -	
101476 - TRRP Vegetation Management	\$ 329,000	\$ -	\$ 311,722	\$ 17,278	\$ -	\$ 329,000	\$ 329,000	\$ -	\$ -	
101478 - TRRP B Improvements	\$ 500,034	\$ 307,065	\$ 131,146	\$ 61,823	\$ -	\$ 700,034	\$ 125,034	\$ -	\$ -	
101527 - TRRP Parking Improv at Gateway	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	
101528 - Cpntr Rd Fish Hab Restor Proj	\$ 30,000	\$ -	\$ 28,761	\$ 1,239	\$ -	\$ 30,000	\$ 30,000	\$ -	\$ -	
101562 - Mancini Hse Fire Remed	\$ 100,000	\$ -	\$ 22,801	\$ 77,199	\$ -	\$ -	\$ -	\$ -	\$ -	
6710 - JPA - TRRP Special Revenue Fund - CIP-6710 Total	\$ 3,127,324	\$ 400,706	\$ 813,093	\$ 1,913,525	\$ -	\$ 1,530,661	\$ 1,261,790	\$ 268,871	\$ -	
6720 - TRRP - Special Revenue Fund-6720										
101429 - TRRP Master Plan Update	\$ 175,000	\$ 93,703	\$ 81,297	\$ -	\$ -	\$ 175,000	\$ 81,297	\$ 93,703	\$ -	
101431 - TRRP Park Sec Cameras EC 2.22	\$ 120,000	\$ 55,845	\$ 64,155	\$ 0	\$ -	\$ 120,000	\$ 10,751	\$ 109,249	\$ -	
6720 - TRRP - Special Revenue Fund-6720 Total	\$ 295,000	\$ 149,548	\$ 145,452	\$ 0	\$ -	\$ 295,000	\$ 92,048	\$ 202,952	\$ -	
1321 - Public Educational Governmental (PEG) Fund-1321										
101601 - CMO - Media Center Equipment	\$ 50,000	\$ -	\$ 13,820	\$ 36,180	\$ -	\$ -	\$ -	\$ -	\$ -	
1321 - Public Educational Governmental (PEG) Fund-1321 Total	\$ 50,000	\$ -	\$ 13,820	\$ 36,180	\$ -	\$ -	\$ -	\$ -	\$ -	
1346 - Grants - CED Grants Reimbursed-1346										
101575 - Travelers Motel Homekey	\$ 21,516,415	\$ -	\$ 14,422,466	\$ 7,093,949	\$ -	\$ 21,516,415	\$ 17,642,603	\$ 3,873,812	\$ -	
101584 - Clean California Grant Program	\$ 3,129,000	\$ 4,587	\$ 2,854	\$ 3,121,559	\$ -	\$ 3,129,000	\$ -	\$ 3,129,000	\$ -	
101644 - El Capitan Motel Conversion	\$ 25,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	
1346 - Grants - CED Grants Reimbursed-1346 Total	\$ 24,670,415	\$ 4,587	\$ 14,425,320	\$ 10,240,508	\$ -	\$ 24,645,415	\$ 17,642,603	\$ 7,002,812	\$ -	
3224 - City-Led Specific Plan Fund-3224										

Fiscal Year 2025-26 Non-Capital Projects

Fund/Project					Expense Budget FY 25-26				Revenue Budget FY 25-26			
	Expense Budget	Expense Commitment	Expense Actual	Expense Budget Available	Change	Revenue Budget	Revenue Actual	Revenue Budget Available	Change			
101611 - City Led Specific Plans	\$ 675,000	\$ -	\$ 13,259	\$ 661,741	\$ -	\$ 675,000	\$ -	\$ 675,000	\$ -			
3224 - City-Led Specific Plan Fund-3224 Total	\$ 675,000	\$ -	\$ 13,259	\$ 661,741	\$ -	\$ 675,000	\$ -	\$ 675,000	\$ -			
4280 - Wastewater Grants Fund-4280												
101582 - Flood Risk Reduction Study	\$ 623,915	\$ -	\$ 4,454	\$ 619,461	\$ -	\$ -	\$ -	\$ -	\$ -			
4280 - Wastewater Grants Fund-4280 Total	\$ 623,915	\$ -	\$ 4,454	\$ 619,461	\$ -	\$ -	\$ -	\$ -	\$ -			
Grand Total	\$ 336,666,231	\$ 13,977,613	\$ 186,544,631	\$ 127,812,351	\$ 10,039,155	\$ 224,877,290	\$ 152,948,542	\$ 71,928,748	\$ 1,648,325			

INTERNAL SERVICES FLEET

PROGRAM DESCRIPTION

The Public Works Department, Fleet Services Division manages the Fleet Internal Service Fund and is responsible for maintaining and replacing the City's fleet of approximately 1282 vehicles and pieces of equipment. Individual departments are charged monthly rates to finance the operations and vehicle replacements. Maintenance activities are performed primarily by City staff; however, outside vendors are utilized in specific situations. These services include preventative maintenance, regulatory compliance inspections, comprehensive mechanical repairs and specialized auto body work. Replacement reserves are maintained that are specifically allocated for replacing vehicles and equipment.

KEY CONSIDERATIONS

- FY 2025-2023 budget includes \$9.3 million for vehicle and equipment replacements, including funding to repair and replace emergency vehicles and equipment for first responders.
- Replacement and setup of approximately 240 vehicles is scheduled for FY25-26 that have met or exceeded replacement lifecycles. There are also currently 339 total replacements on the active list.
- Perform remarketing operations for all vehicles replaced or otherwise removed from the fleet.
- Manage 58 employees that administer, repair, and maintain all facets of municipal, first responder, and transit equipment to high industry standards.
- Maintain compliance with a variety of statutory regulations including DOT, FTA, ACF, and CARB.
- Maintain fuel sites and the fueling card program for most of the City Fleet and equipment.
- Maintain a highly complex Fleet Enterprise Asset Management (EAM) system to validate repair, maintenance and expenditures of Fleet Services.

Expense By Category Fleet Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	1,197,833	1,439,136	1,605,206
Salaries and Benefits	7,250,605	7,820,595	8,336,444
Services	4,971,741	6,090,737	6,717,062
Services and Other Charges	750,761	565,351	550,520
Supplies	7,608,905	9,305,747	11,000,308
Grand Total	21,779,845	25,221,566	28,209,540



INTERNAL SERVICES BUILDING SERVICES

PROGRAM DESCRIPTION

Building Services is a maintenance and operations division of the Public Works Department, under the supervision of the Director of Public Works. Building Services is responsible for preventive maintenance, general repairs, troubleshooting, and coordination of vendor repairs for most City facilities. Administrative staff manage contracts and invoicing for a wide variety of Citywide services, including custodial services, pest control, elevator maintenance, burglar alarm monitoring, fire suppression system monitoring and maintenance, HVAC and plumbing services, fire extinguisher servicing, and more.

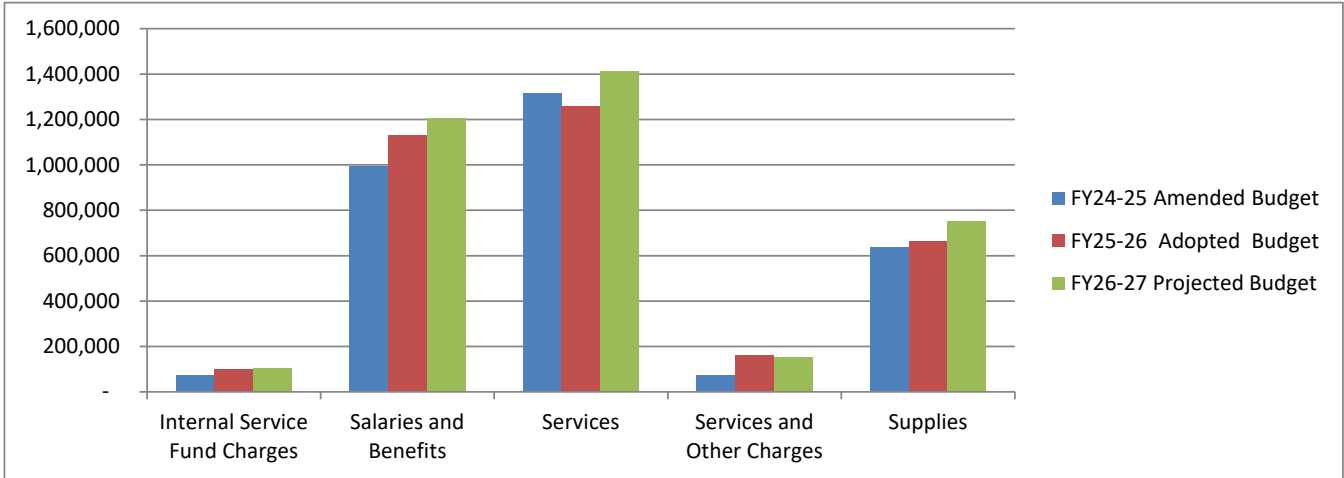
The Building Services Division oversees the shared costs for the Corporation Yard. Maintenance technicians also assist Modesto Police with boarding up damaged commercial and residential structures, and the City Locksmith manages the key and proximity card access systems. In addition to Building Services oversight, the Facilities Manager also provides management support to the Parking Services Supervisor. The Parking Division operates three parking garages and multiple flat lots, in addition to providing parking enforcement support to the downtown business district and surrounding areas.

KEY CONSIDERATIONS

- Facilities Manager oversees Building Services and Parking Services Divisions
- 4 Maintenance Staff, 1 Administrative Office Assistant, 1 Administrative Analyst, 1 Manager
- 50+ City Facilities on Regular Preventive Maintenance and Repair Schedule
- Manage over \$1.3 million annually in City-wide maintenance contracts and services

Expense By Category Building Services Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	71,032	98,058	102,345
Salaries and Benefits	992,008	1,131,655	1,205,413
Services	1,313,395	1,256,300	1,411,300
Services and Other Charges	74,548	160,674	152,163
Supplies	635,900	662,100	750,100
Grand Total	3,086,883	3,308,787	3,621,321



INTERNAL SERVICES INFORMATION TECHNOLOGY

PROGRAM DESCRIPTION

The Information Technology (IT) Department manages the computer-based infrastructure used by all City offices, Public Safety and the broadcasting services for City Council and County Board meetings. The computer-based infrastructure used by the City is paid for through the internal services funds (ISF) which encompasses computer devices, application systems, network connectivity, network security, and IT staffing.

The City continues to replace critical data center infrastructure equipment and end user computer devices, such as network storage equipment, router and switching equipment, servers, and desktop computers and laptops.

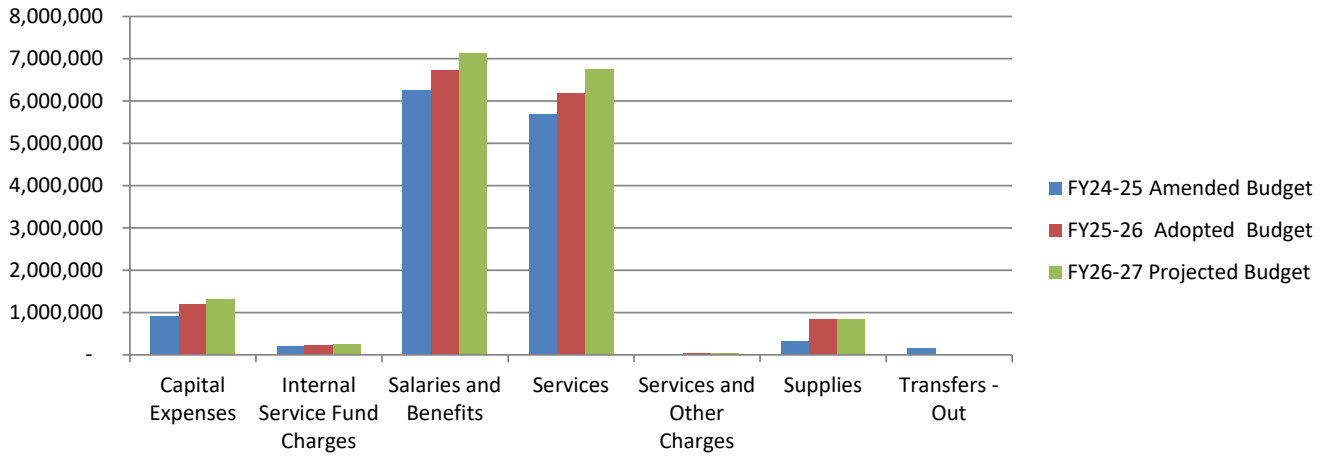
KEY CONSIDERATIONS

IT projects align with the City's Strategic Plan Area of Focus: Governance and Service Delivery. Major initiatives for FY 2025-26 include:

- **Enterprise Resource Planning (ERP):** Continue enhancement and optimization of the ERP system to comply with evolving State and Federal reporting mandates, ensuring increased transparency and functionality.
- **Data Center Infrastructure:** Maintain and upgrade data center hardware to ensure efficient service delivery, reduce operational costs, and enhance overall performance and reliability.
- **Network and Infrastructure Improvements:** Further replacement of legacy network infrastructure to enhance security, reliability, and connectivity across all City sites. This includes ongoing refreshment of desktop and laptop devices to maintain a secure and standardized computing environment.
- **Geographical Information Systems (GIS):** Expand GIS capabilities, providing improved access to high-quality spatial data and integrating deeper with the City's Enterprise Asset Management (EAM) system to enhance service delivery.
- **Cybersecurity:** Advance cybersecurity measures through continued staff education, deployment of cutting-edge threat detection tools, and strengthened protection protocols to safeguard City assets and information from cyber threats.

Expense By Category Information Technology Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Capital Expenses	915,000	1,205,000	1,305,000
Internal Service Fund Charges	210,977	236,302	242,428
Salaries and Benefits	6,260,679	6,728,209	7,123,183
Services	5,692,661	6,173,777	6,753,696
Services and Other Charges	18,909	30,035	30,005
Supplies	326,656	842,578	842,578
Transfers - Out	144,048	-	-



INTERNAL SERVICES MAIL SERVICES

PROGRAM DESCRIPTION

The City Clerk manages the Mail Services ISF program.

Mail Services for the City of Modesto: Sorted, metered and delivered mail throughout City Departments and provides mail services at the following locations: Modesto Centre Plaza, Corp Yard, Neighborhood Center at Marshall Park, Treatment Plant, Dryden, Muni, Cop Shop, Modesto Police Department, Museum, Airport, Creekside, Senior Center and Utilities (Litt Road). Mail Services staff also pick up and deliver to the Post Office on Kearney Avenue twice daily.

There are two Administrative Office Assistant II staff members in Mail Services.

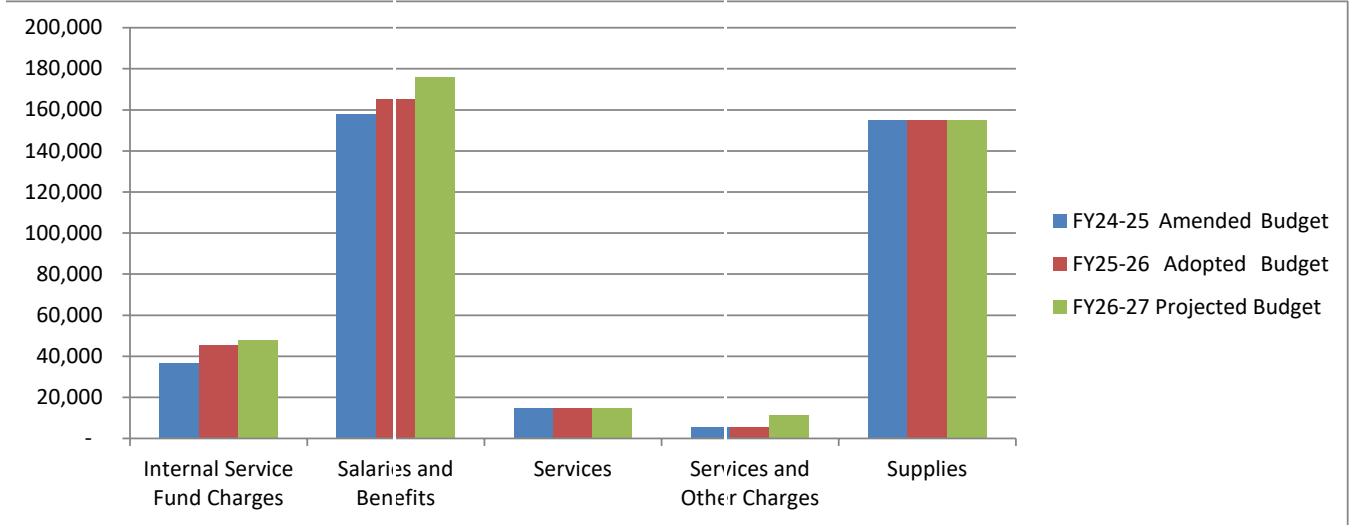
KEY CONSIDERATIONS

Mail Services has kept their discretionary expenses for Fiscal Year 2025-2026 the same as Fiscal Year 2024-2025. The United States Post Office has at least one or two increases a year. However, the amount budgeted should be sufficient to continue to maintain the same level of services and deliveries.

Mail Services also leases a postage machine for metering mail and a vehicle to use for their pickups and deliveries.

Expense By Category Mail Services Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	36,683	45,665	47,819
Salaries and Benefits	157,775	165,465	176,064
Services	14,800	14,800	14,800
Services and Other Charges	5,575	5,678	11,458
Supplies	155,000	155,000	155,000
Grand Total	369,833	386,608	405,141



INTERNAL SERVICES RISK MANAGEMENT

PROGRAM DESCRIPTION

Risk Management encompasses General Liability, Worker's Compensation, and Property Insurance to protect the City against the various types of risks faced in the day-to-day delivery of government services.

General Liability provides coverage for bodily injury, property damage and employment liability claims, as outlined in Government code 815 – 818.9. The City is self-insured up to \$1 million dollars, and procures alternative insurance through a risk pooling authority for claims amounts above the self-insured limit. The General Liability Internal Service Fund (ISF) supports this program.

Worker's Compensation provides coverage for workplace health and injury claims, including the administration of return to work policies and procedures. The program is governed by the California Worker's Compensation Board and complies with OSHA and Cal/OSHA best practices for workplace injury mitigation. The City is self-insured up to \$750K, and procures additional coverage for claims that exceed the self-insured limit. The Worker's Compensation ISF supports this program.

Property Insurance provides coverage of loss for the various properties and facilities owned by the City. It protects against damages and loss of revenue due to closure of facilities due to damages, or closures necessitated by emergency declarations. The City procures full insurance protection through various insurance companies. The Property Insurance ISF supports this program.

KEY CONSIDERATIONS

The General Liability program handles approximately 325 claims per year at an average annual cost of \$4,291,000 and is currently administered by the City in partnership with a third-party administrator. This program is reviewed by an Actuary each year to assess costs and project future liability. The actuarial report is used to determine revenue collection needed to cover costs of outstanding claims, as well as for the upcoming fiscal year. Revenues are collected based on two calculations: one percent from all departments based on payroll, and the remaining 99 percent based on department usage based on a five-year historical average. Larger liabilities are typically paid out over time and, therefore, a sound funding level is approximately 70 percent to 80 percent of overall outstanding claims. This fund has an overall liability of \$11,609,252 and a funding level of \$472,400 or 4 percent. The cost of General Liability is increasing due to changes in laws and statutes of limitations for some types of claims.

The Worker's Compensation program handles approximately 177 claims per year and is administered by a third-party administrator. This program is reviewed by an Actuary each year to determine total liability of open claims and exposure forecasting for revenue needs in the following fiscal year. Revenues are collected based on two calculations: one percent from all departments based on payroll, and the remaining 99 percent based on department usage based on a five-year historical average. Larger liabilities are typically paid out over time and, therefore, a sound funding level is approximately 70 percent to 80 percent of overall outstanding claims. This fund has an overall liability of \$19,920,229 and a funding level of \$9,938,240 or 50 percent. The cost of Worker's Compensation is stable.

The Property Insurance program is fully insured by procuring various policies through a Joint Powers Authority. Insurance rates for the properties are determined by the market trend as well as claims history. Revenues for Property Insurance is collected by using a formula that allocates by department and division based on property usage. Total insurance coverage cost for the new fiscal year is estimated at \$2.4 million.

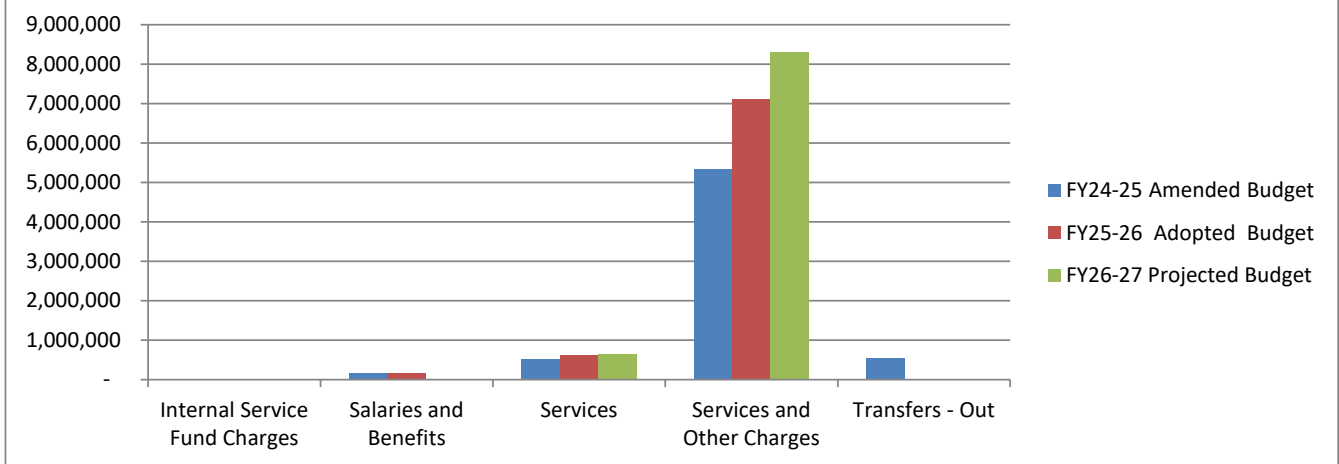
Expense By Category Liability Insurance Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Services	85,039	65,939	65,939
Services and Other Charges	8,910,079	9,967,059	12,205,001
Transfers - Out	441,884	-	-
Grand Total	9,437,002	10,032,998	12,270,940



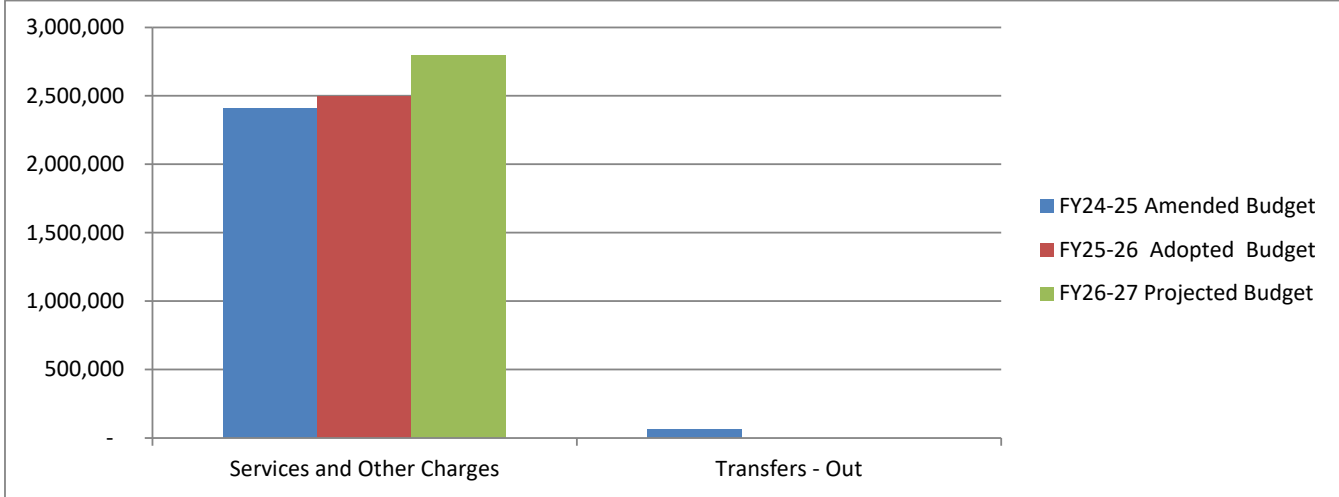
Expense By Category Workers Compensation Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	-	2	
Salaries and Benefits	159,154	168,288	-
Services	507,500	619,125	648,981
Services and Other Charges	5,337,284	7,119,099	8,313,922
Transfers - Out	547,094	-	-
Grand Total	6,551,032	7,906,514	8,962,905



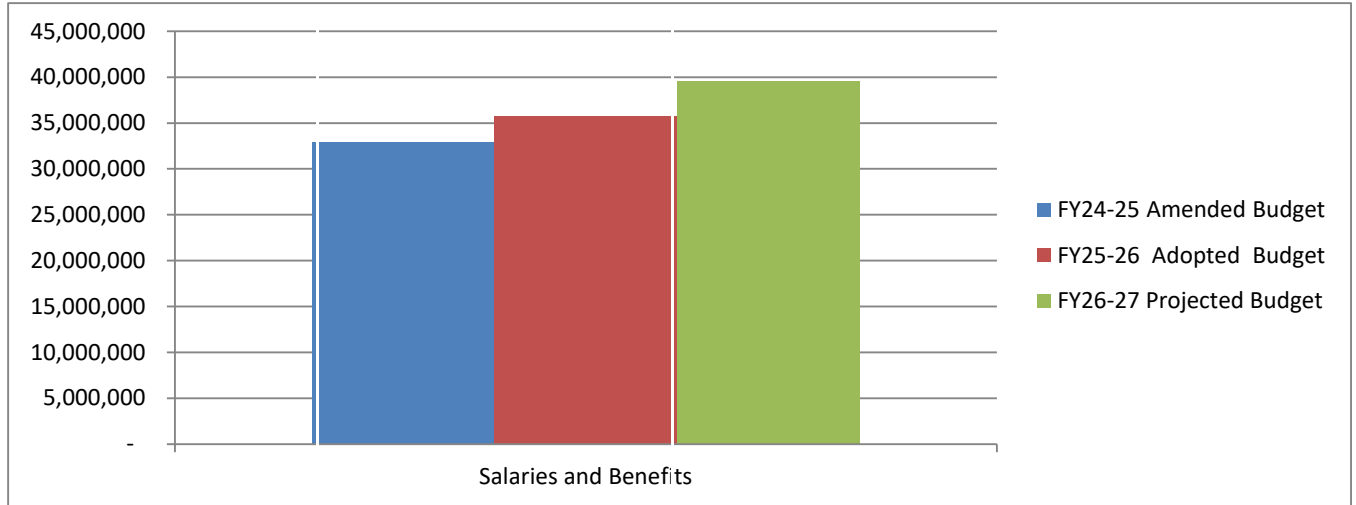
Expense By Category Property Insurance Fund

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Services and Other Charges	2,405,200	2,494,700	2,794,064
Transfers - Out	63,126	-	-
Grand Total	2,468,326	2,494,700	2,794,064



Expense By Category CalPERS Unfunded Accrued Liability

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Salaries and Benefits	32,898,080	35,792,141	39,545,000
Grand Total	32,898,080	35,792,141	39,545,000



INTERNAL SERVICES EMPLOYEE BENEFITS

PROGRAM DESCRIPTION

The Employee Benefits program administers of all employee benefits City-wide to include, health, dental, vision, life and disability insurance, deferred compensation, CalPERS retirement, and cash out of leave balances upon separation. Additionally, the program supports retiree benefits, referred to as "other post-employment benefits" (OPEB), such as retiree medical for eligible employees.

The Employee Benefits Fund and Employee Benefits Administration ISFs manage these programs.

KEY CONSIDERATIONS

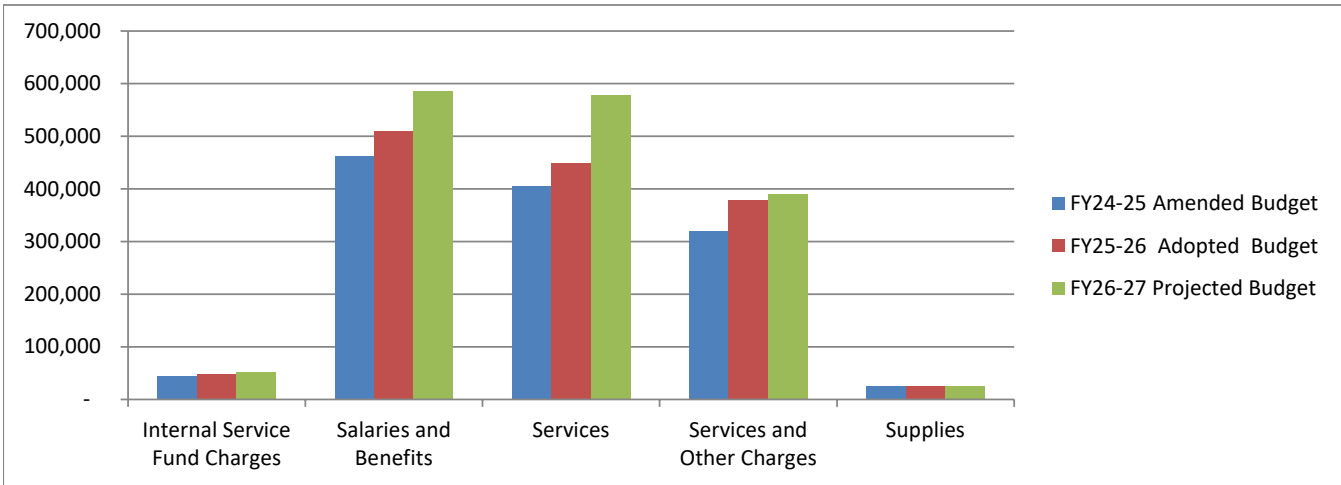
Benefits Administration includes two full-time employees dedicated to serving employees City-wide with enrollment, election changes, leaves of absence, separation from service to include retirement based on years of service, disability and Industrial Disability retirements for our Safety employees.

Management of premium payments and employee deductions, retiree billing, and employee educational events are additional responsibilities of the administration staff. The EBF is funded through allocation to the departments using a formula that looks at both budgeted expenses and FTE by department. The current cost of administration is approximately \$1,415,771 and includes salaries, and other administrative expenses such as legal fees for negotiations and funds for employee events.

The Employee Benefits fund is utilized for various benefits such as cashed out leave balances and other post-retirement benefits (OPEB). It is assessed by an Actuary annually to determine overall liability and appropriate funding for each upcoming fiscal year. Revenues are collected based on a formula that considers the payroll of each bargaining group and is charged to the departments. Total annual cost fluctuates between \$3.25 million and \$4.0 million based on retirements and separations for a given year. A reserve is maintained in the fund to allow for fluctuation.

Expense By Category Employee Benefits Administration Fund

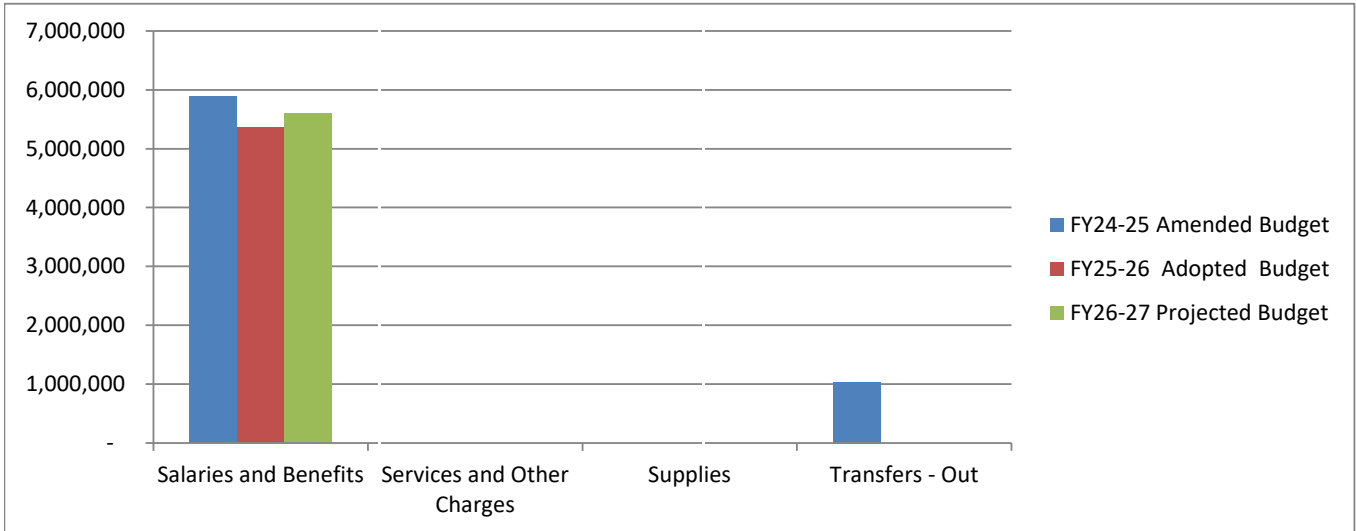
Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Internal Service Fund Charges	45,474	49,083	51,605
Salaries and Benefits	462,720	509,722	586,474
Services	406,022	449,050	579,438
Services and Other Charges	319,173	379,178	390,359
Supplies	25,045	26,185	26,185
Grand Total	1,258,434	1,413,218	1,634,061



Expense By Category

Employee Benefits Retiree Fund (Excluding CALPERS UAL)

Expense By Category	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Salaries and Benefits	5,888,922	5,365,603	5,602,026
Services and Other Charges	4,950	5,000	5,000
Supplies	2,553	2,553	2,553
Transfers - Out	1,036,957	-	-
Grand Total	6,933,382	5,373,156	5,609,579



DEBT SERVICE

Overview

The City of Modesto uses debt financing to pay for certain expenditures over time. Debt financing is a tool for managing cashflow when large, one-time cash outlays are required such as in the cases of construction and infrastructure upgrades. In this section is a summary of the City's debt service for its bond issues and other long term debt (not including debt of the Redevelopment Successor Agency). It also includes the Computation of Legal Debt Margin which calculates the City's legal debt limit, as well as a summary debt service schedule that contains principal and interest payments for all debt (not including swap payments or fees).

Debt Policies

Section 43605 of the California Government Code places the aggregate debt limit of the City at 15% of gross assessed value of all real and personal property of the City. City Council has limited the use of debt even further with the adoption of City Council Policy No. 1.036: Debt Management Policy (the "Policy"). The primary objectives of the Policy are to maintain cost-effect access to the capital markets and other financing venues through prudent yet flexible policies: 1) moderate principal and debt service payments through effective planning and project cash management, 2) achieve the lowest cost of borrowing, and 3) achieve the highest practical credit ratings. Specific key provisions of the Policy include:

1. Water and Wastewater Funds are to maintain a working capital reserve equal to 25% of their operating expenses plus one annual debt service payment on any State Revolving Fund ("SRF") loans.
2. The City will seek to maintain debt service coverage on its senior lien Water and Wastewater revenue bonds at a level not less than one and a half times (1.5x) the maximum annual debt service for the aggregate outstanding senior lien bonds of the respective system.
3. Obligations of long-term debt will be structured such that the obligations generally do not exceed the average useful life of that which is being financed or the sunset date of any current, pledged revenues. At no time will the financing exceed 120% of the expected average useful life of the asset being financed.
4. Concerning revenue bonds, the maximum annual debt service for any given year must not exceed a level at which the projected net revenues are less than one and a quarter times (1.25x) the total debt service within any year unless allowed by existing bond covenants.

Issuer Credit Rating

Each entity that is allowed to issue bonds is rated on its ability to repay the debt. This rating is known as the Issuer Credit Rating (ICR), which is an independent gauge of the credit risk of the issuer. Credit risk is based on the issuer's solvency or ability to pay the interest and principal. The greater the credit risk, the more interest the issuer has to pay to sell its bonds. Not only does the credit rating of the issuer determine the initial yield of the bond, but it can also affect bond prices in the secondary market if the issuer's credit rating changes.

There are three major Nationally Recognized Statistical Ratings Organizations (NRSROs) that rate bonds: S&P Global Ratings, Moody's Investors Service and Fitch. Ratings range from AAA for the highest quality bonds to D, which are bonds in default. The City currently carries an Issuer Credit Rating from Moody's of A1, given in June 2018, and reaffirmed in May 2024.

Summary of FY 2024/25 Debt Service

The original FY 2024/25 debt service budget for the debts below totaled \$\$29,517,366 in debt service payments, including swap payments and fees. None of the City's debt is applicable to the legal debt margin.

Loans Payable

- **Kiernan Business Park East Project Bank Loan** (*Governmental Activities*). No-interest loan payable to the Stanislaus County Economic Development Bank loan program, to pay costs incurred by the City for the Kiernan Business Park East Project; loan intended to be repaid when the financing mechanism is established. As of June 30, 2023, no payments have been made to the Stanislaus County Economic Development Bank. According to the agreement, the Project will be completed as of the date the City first issues building permits within the Kiernan Business Park East area. To date, no building permits have been issued. Kiernan Business Park East project revenues, mainly CFD special taxes, have been pledged as collateral.
- **ARRA Water Grant Loan** (*Business-Type Activities; Water Enterprise Fund*). Loan payable to State of California Department of Public Health, also known as ARRA Water Grant. This Agreement constitutes funding in the form of a loan with forgiveness of principal made by the State under the provisions of California Safe Drinking Water State Revolving Fund Law of 1997, and the American Recovery and Reinvestment Act of 2009 (ARRA) Public Law 11 1-5. The purpose of the funding is to assist in financing construction of a project, which will enable the City to meet safe drinking water standards or to address other health concerns, herein referred to as the "Project". The total amount for the project was \$1,136,656, of which 50% was to be repaid as a loan. This original loan amount of \$568,328 has a payment term of 20 years at 2.5017% interest rate. Water Enterprise fund revenues have been pledged as collateral.
- **North Valley Regional Recycled Water Program** (*Business-Type Activities; Sewer Enterprise Fund*). Loan payable to California State Water Resources Control Board, State Revolving Fund. The Project, commonly known as North Valley Regional Recycled Water Program generally consists of constructing improvements to the City's existing pump station. The City will then distribute the recycled water to the Del Puerto Water District for agricultural use increasing recycled water supplies by 5.4 billion gallons per year within the first 5 years of operation and 9.9 billion gallons per year at build out. Completion of construction date was established as June 30, 2018. Project completion date was established as December 31, 2018. The City agrees to repay all project funds at an interest rate of zero percent (0%) per annum and an administrative service charge of one percent (1%) per annum. The total final loan amount was \$29,747,008, including \$68,857 of approved Construction Period Interest. The loan repayment term is 30 years (final payment due on June 30, 2048) and after an initial payment of \$1,104,284, in the fiscal year ending June 30, 2019, the annual principal and service charge payment is \$1,152,162 beginning in the fiscal year ending June 30, 2020. Sewer Enterprise fund net revenues have been pledged as collateral.

Certificates of Participation

- **2008 Water Refunding Revenue Certificates of Participation** (*Business-Type Activities; Water Enterprise Fund*). Issued to refund the 2006 issue, to provide funding for construction of new downstream water facilities and various water distribution system improvements in connection with Modesto Irrigation District's expansion of the regional water treatment plant. Variable rate securities maturing October 1, 2036, with interest initially calculated weekly, fluctuating according to market conditions. The Certificates may be converted to a daily, term, flexible, or fixed rate. While the 2008 COPs are in the Weekly Mode, they are subject to optional tender and mandatory tender for purchase. Funds for the payment of the purchase price of 2008 COPs that are tendered for purchase and that are not remarketed by the Remarketing Agent will be available (subject to certain conditions) under a Standby Certificate Purchase Agreement issued by BMO Bank N.A., dated June 1, 2023 (the "Liquidity Facility"). The Liquidity Facility does not support, secure or guaranty the payments of the principal or interest with respect to the 2008 COPs. Subject to the terms and conditions of the Liquidity Facility, the Liquidity Facility Provider is to provide funds for the payment of the purchase price on each purchase of 2008 COPS up to \$40,090,000 in principal amount (the "Available Principal Commitment") and \$461,310 an amount equal to 35 days' interest on

the Available Principal Commitment at an assumed rate of 12% and accrued interest on 2008 COPs subject to the Weekly Rate tendered or deemed tendered for purchase in the event that remarketing proceeds are not sufficient to pay the purchase price of such 2008 COPs.

The Liquidity Facility will not provide for the payment of principal and interest on any 2008 COPs other than with respect to the purchase price of the 2008 COPs tendered or deemed tendered and not remarketed. Barring an event of default, any such draws on the Standby Certificate Purchase Agreement will be repaid under the terms of the Reimbursement Agreement. Under the terms of the Reimbursement Agreement, the City will repay the amount drawn in ten equal semi-annual installments of principal, plus monthly interest at the Bank rate, over a 5 year period. However, the entire balance of the amount drawn shall become due immediately if the 2008 COPs are cancelled or prepaid, are remarketed, or converted to bear interest at a rate other than a daily rate or weekly rate; an alternate credit facility is secured; or an event of default occurs. The Credit Facility and Reimbursement Agreement initially expired May 29, 2011, and has been extended a number of times. The current Standby Certificate Purchase Agreement has a commitment fee of 0.3% and is scheduled to expire in June, 2026

The City entered into a 30-year interest rate swap agreement. The combination of the variable rate 2008 COPs and the floating rate swap creates a synthetic fixed-rate debt for the City. The City has pledged all Gross Revenues of the Water Utility System to repay the 2008 Certificates of Participation.

Lease Revenue Bonds

- **2008 Lease Revenue Bonds** (*Governmental Activities*). Issued in the amount of \$65,170,000 to refund the balance of the 1998 Lease Revenue Bonds and the 2007 Lease Revenue Refunding and Capital Improvement Bonds; variable rate securities maturing September 1, 2033, with interest initially calculated weekly, fluctuating according to market conditions. The bonds may be converted to a daily, term, flexible, or fixed rate. The combination of the variable rate bonds and a floating swap rate creates a synthetic fixed-rate debt for the City.

Regularly scheduled payments of principal and interest are supported by an irrevocable, direct pay Letter of Credit (the "Credit Facility") issued by BMO Bank N.A. (formerly Bank of the West) on June 13, 2019, which replaced a Letter of Credit previously issued by Bank of America, N.A. The Trustee can draw funds under the Credit Facility to pay the purchase price of tendered bonds that are not remarketed. Barring an event of default, any such draws on the Letter of Credit will be paid under the terms of the Reimbursement Agreement. Under the terms of the Reimbursement Agreement. However, the entire balance of the amount drawn shall become due immediately if the tendered bonds are remarketed or deceased, or an alternate credit facility is secured, or an event of default occurs. The Credit Facility and Reimbursement Agreement was extended for three years at a commitment fee of 0.34% and is scheduled to expire June 8, 2026. The debt service is paid from Modesto Public Financing Authority revenues including: (i) Base Rental Payments payable by the City, as lessee, to the Authority, as lessor, pursuant to the Lease Agreement; (ii) all interest or other income from any investment of any money in any fund or account (other than the Rebate Fund) established pursuant to the Indenture or the Lease Agreement; (iii) the Swap Revenues; (iv) any additional security provided for a Series of Bonds in a Supplemental Indenture.

Revenue Bonds

- **Wastewater Revenue Refunding Bonds, Series 2020A & 2020B** (*Business-Type Activities; Sewer Enterprise Fund*). Interest payable on November 1 and May 1; principal is payable in annual installments on each November 1, commencing November 1, 2021 and ending November 1, 2035. Payment of principal and interest on the Series 2020A & Series 2020B Bonds is secured by a pledge of Net Revenues of the Sewer Enterprise Fund. The Series 2020A & Series 2020B Bonds constitute "Parity Debt" under the Indenture.

On November 10, 2021, the City issued the Series 2020A and Series 2020B Bonds as a Parity Debt to fully refund the loan payable to California State Water Resources Control Board, State Revolving Fund. The Series 2020A Bonds were issued for \$68,840,000 and are Federally Taxable with interest rates varying from 0.379% to 2.479%. The Series 2020B Bonds were issued for \$25,470,000 and are Tax-Exempt with an interest rate of 5%. The proceeds were used to refund the loan payable to California State Water Resources Control Board, State Revolving Fund and pay cost of issuance in connection with the financing. The loan has been fully redeemed, and the City will realize significant savings from the refunding of the loan.

The original 2011 loan was used to fund the Tertiary Treatment Phase 1B Project, this generally consisted of constructing a 12.6 million gallon per day tertiary treatment plant. Completion of construction date was established as June 1, 2016, and project completion date was established as December 1, 2016.

- **Wastewater Revenue Refunding Bonds, Series 2018A** (*Business-Type Activities; Sewer Enterprise Fund*). Interest payable on November 1 and May 1; principal is payable in annual installments on each November 1, commencing November 1, 2025 and ending November 1, 2036, with interest rates from 4% to 5%. Payment of principal and interest on the Series 2018A Bonds is secured by a pledge of Net Revenues of the Sewer Enterprise Fund. The Series 2018A Bonds constitute “Parity Debt” under the Indenture.

On April 19, 2018, the City issued the Series 2018A Bonds as a Parity Debt to fully refund the 2006A Wastewater Revenue Bonds. The proceeds were used to refund the 2006A Wastewater Revenue Bonds and pay cost of issuance in connection with the financing. The Series 2006A has been fully redeemed, and the City will realize significant savings from the refunding of the 2006A bonds.

Reimbursement Agreement

- **Modesto Irrigation District (MID) 2007 F Bonds** (*Business-Type Activities; Water Enterprise Fund*). In 1992, the City entered into a treatment and delivery agreement with the Modesto Irrigation District (MID) and the Del Este Water Company (Del Este). The City assumed Del Este’s interest and obligations under the agreement when it acquired Del Este in July 1995. Under the agreement, MID built and operates a surface water treatment plant on the Tuolumne River for the purpose of providing a long-term source of domestic treated water for the City. MID is the sole owner of the project, and has all management and operations responsibility. In exchange for the treated water, the City has agreed to pay: all debt service on bonds issued by MID for the construction of the project; a raw water charge as set forth in the agreement; project operation, administration, and maintenance costs; and insurance on the project. Gross revenues of the City's Water Fund are irrevocably pledged for the punctual payment of the MID debt service and all obligations of the City under any parity debt. Current parity debt of the City consists of the 2008 Water Revenue Certificates of Participation and the California Safe Drinking Water Act loan (as described previously). The treatment plant completed all tests and began commercial operations on May 15, 1995, at which time the City began paying for raw water and operations.

The City and MID have agreed upon an expansion of the initial Domestic Water Project facilities beyond the existing design capacity of 36 million gallons per day (“mgd”) to a design capacity of 72 mgd. In June 2007, MID issued two bond series for a total of \$93,190,000 in Domestic Water Project revenue bonds pursuant to the terms of the existing treatment and delivery agreement. The annual principal payments begin on September 1, 2023 and mature on September 1, 2037 in amounts from \$4,275,000 to \$11,870,000. Variable interest rates are due on the bonds, but the City entered into interest-rate swap agreements to synthetically fix the rates at 4.38% and 4.44%.

Special Tax Bonds

- **Village One #2 CFD 2014 Special Tax Refunding Bonds** (*Governmental Activities*). On July 30, 2014, the Village One #2 Community Facilities District issued Refunding Special Tax Bonds (refunding bonds) with a par amount of \$29,320,000 to refund the District's \$29,925,000 outstanding Special Tax Bonds (refunded bonds) issued on March 8, 2006, which were issued primarily to finance various public improvements needed to develop property located within the District. Interest on the refunding bonds is payable semiannually on each March 1 and September 1 through September 1, 2036. The refunding bonds were issued with interest rates varying from 2% to 5% and are payable solely from revenues derived from the assessment of annual special taxes to be levied on the taxable property within the District and from certain other funds pledged under the Trust Indenture. The principal of these bonds is not subject to acceleration. The City is not legally obligated to pay this debt or be the purchaser of last resort of foreclosed properties in the special assessment districts, nor is it obligated to advance City funds to repay this debt in the event of default by any property owners. The City functions as an agent for the property owners by collecting assessments and forwarding collections to trustees for payment to bond holders.
- **Fairview Village CFD 2014 Special Tax Refunding Bonds** (*Governmental Activities*). On December 16, 2014, the Fairview Village Community Facilities District issued Refunding Special Tax Bonds (refunding bonds) with a par amount of \$4,420,000 to refund the District's \$4,660,000 outstanding Special Tax Bonds (refunded bonds) issued on September 1, 2005, which were issued primarily to finance various public improvements needed to develop property located within the District. Interest on the refunding bonds is payable semiannually on each March 1 and September 1 through September 1, 2035. The refunding bonds were issued with an interest rate of 4.1% and are payable solely from revenues derived from the assessment of annual special taxes to be levied on the taxable property within the District and from certain other funds pledged under the Trust Indenture. The principal of these bonds are not subject to acceleration. The City is not legally obligated to pay this debt or be the purchaser of last resort of foreclosed properties in the special assessment districts, nor is it obligated to advance City funds to repay this debt in the event of default by any property owners. The City functions as an agent for the property owners by collecting assessments and forwarding collections to trustees for payment to bond holders.

Developer Advances

- **Del Este Water Company** (*Business-Type Activities; Water Enterprise Fund*). The Del Este Water Company (Del Este) entered into various agreements with developers under which infrastructure components were either constructed on behalf of Del Este or cash was advanced to the company to construct the infrastructure. Agreements in existence at the time of the City's acquisition of Del Este were assumed by the City. The terms of repayment call for no interest, with principal paid over a 40-year period. The total annual payments fluctuate depending on the ending date of each agreement.

CITY OF MODESTO
COMPUTATION OF LEGAL DEBT MARGIN
JUNE 30, 2024

Net assessed value ⁽¹⁾⁽³⁾		\$	21,613,272,723
Plus homeowners' exemption ⁽¹⁾⁽³⁾			<u>194,218,860</u>
Gross assessed value ⁽¹⁾⁽³⁾		\$	<u>21,807,491,583</u>
Debt limit - 15% of gross assessed value ⁽²⁾		\$	3,271,123,737
Amount of debt applicable to debt limit:			
Total general bonded debt, including special assessment debt	\$	<u>-</u>	
Less: Assets in debt service funds available for payment of principal	\$	<u>-</u>	
Other deductions: Special assessment debt		<u>-</u>	
Total deductions		<u>-</u>	
Total amount of debt applicable to debt limit			<u>-</u>
Legal debt margin		\$	<u><u>3,271,123,737</u></u>

Note: (1) Source: Stanislaus County Auditor
 (2) Section 43605 California Government Code
 (3) Figures are based on Stanislaus County

**CITY OF MODESTO
DEBT SERVICE
PRINCIPAL & INTEREST PAYMENTS**

DEBT ISSUE	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030- 2033/2034	2034/2035- 2038/2039	2039/2040- 2043/2044	2044/2045- 2048/2049	2049/2050	TOTAL
LOANS PAYABLE											
Kiernan Business Park East Project Bank Loan											
Principal	0	500,000	0	0	0	0	0	0	0	0	500,000
Interest	0	0	0	0	0	0	0	0	0	0	0
Subtotal: Kiernan Business Park East Project Bank Loan	0	500,000	0	0	0	0	0	0	0	0	500,000
ARRA Water Grant Loan											
Principal	29,930	30,684	31,456	32,248	33,060	104,257	0	0	0	0	261,635
Interest	6,359	5,606	4,833	4,042	3,230	4,612	0	0	0	0	28,682
Subtotal: ARRA Water Grant Loan	36,289	36,290	36,289	36,290	36,290	108,869	0	0	0	0	290,317
North Valley Regional Recycled Water Program											
Principal	906,900	915,969	925,128	934,380	943,724	4,862,080	5,110,095	5,370,761	4,557,096		24,526,133
Interest	245,261	236,192	227,032	217,781	208,438	898,728	650,714	390,047	115,444		3,189,637
Subtotal: North Valley Regional Recycled Water Program	1,152,161	1,152,161	1,152,160	1,152,161	1,152,162	5,760,808	5,760,809	5,760,808	4,672,540	0	27,715,770
TOTAL LOANS PAYABLE	1,188,450	1,688,451	1,188,449	1,188,451	1,188,452	5,869,677	5,760,809	5,760,808	4,672,540	0	28,506,087
CERTIFICATES OF PARTICIPATION											
2008 Water Refunding Revenue COP											
Principal	2,410,000	2,515,000	2,595,000	2,705,000	2,810,000	15,910,000	11,145,000	0	0	0	40,090,000
Interest ^{1,2}	899,755	1,199,264	1,113,007	1,026,059	930,070	3,109,274	477,869	0	0	0	8,755,297
Subtotal: 2008 Water Refunding Revenue COP	3,309,755	3,714,264	3,708,007	3,731,059	3,740,070	19,019,274	11,622,869	0	0	0	48,845,297
TOTAL CERTIFICATES OF PARTICIPATION	3,309,755	3,714,264	3,708,007	3,731,059	3,740,070	19,019,274	11,622,869	0	0	0	48,845,297
LEASE REVENUE BONDS											
2008 Lease Revenue Bonds											
Principal	2,990,000	3,240,000	3,470,000	3,730,000	3,815,000	21,740,000	0	0	0	0	38,985,000
Interest ^{1,2}	547,543	999,161	896,233	787,758	671,641	1,473,696	0	0	0	0	5,376,032
Subtotal: 2008 Lease Revenue Bonds	3,537,543	4,239,161	4,366,233	4,517,758	4,486,641	23,213,696	0	0	0	0	44,361,032
TOTAL LEASE REVENUE BONDS	3,537,543	4,239,161	4,366,233	4,517,758	4,486,641	23,213,696	0	0	0	0	44,361,032
REVENUE BONDS											
Wastewater Revenue Refunding Bonds 2020A & B											
Principal	5,480,000	5,530,000	5,600,000	5,790,000	6,085,000	34,485,000	15,095,000	0	0	0	78,065,000
Interest	2,255,988	2,205,874	2,135,962	1,948,536	1,651,661	4,197,091	374,635	0	0	0	14,769,747
Subtotal: Wastewater Revenue Refunding Bonds 2020 A & B	7,735,988	7,735,874	7,735,962	7,738,536	7,736,661	38,682,091	15,469,635	0	0	0	92,834,747
Wastewater Revenue Refunding Bonds 2018A											
Principal	0	710,000	750,000	780,000	825,000	4,790,000	3,485,000	0	0	0	11,340,000
Interest	555,400	537,650	501,150	462,900	422,775	1,435,750	249,225	0	0	0	4,164,850
Subtotal: Wastewater Revenue Refunding Bonds 2018A	555,400	1,247,650	1,251,150	1,242,900	1,247,775	6,225,750	3,734,225	0	0	0	15,504,850
Wastewater Revenue Refunding Bonds 2015 - Direct											
Principal	897,767	0	0	0	0	0	0	0	0	0	897,767
Interest	10,862	0	0	0	0	0	0	0	0	0	10,862
Subtotal: Wastewater Revenue Refunding Bonds 2015 -	908,629	0	0	0	0	0	0	0	0	0	908,629
TOTAL REVENUE BONDS	9,200,017	8,983,524	8,987,112	8,981,436	8,984,436	44,907,841	19,203,860	0	0	0	109,248,226
NOTES PAYABLE											
HUD Section 108 Loan											
Principal	345,000	0	0	0	0	0	0	0	0	0	345,000
Interest	4,916	0	0	0	0	0	0	0	0	0	4,916
Subtotal: HUD Section 108 Loan	349,916	0	0	0	0	0	0	0	0	0	349,916
TOTAL NOTES PAYABLE	349,916	0	0	0	0	0	0	0	0	0	349,916
REIMBURSEMENT AGREEMENT											

MID 2007 F Bonds												
	Principal	4,455,000	4,650,000	4,885,000	5,105,000	5,340,000	30,605,000	33,875,000	0	0	0	88,915,000
	Interest ^{1,2}	3,604,896	3,417,717	3,216,133	3,009,245	2,778,726	10,192,422	2,824,576	0	0	0	29,043,715
Subtotal: MID 2007 F Bonds		8,059,896	8,067,717	8,101,133	8,114,245	8,118,726	40,797,422	36,699,576	0	0	0	117,958,715
TOTAL REIMBURSEMENT AGREEMENT		8,059,896	8,067,717	8,101,133	8,114,245	8,118,726	40,797,422	36,699,576	0	0	0	117,958,715
SPECIAL TAX BONDS												
Village One #2 CFD 2014 Special Tax Refunding Bonds												
	Principal	1,035,000	1,130,000	1,230,000	1,335,000	1,455,000	6,560,000	11,250,000	0	0	0	23,995,000
	Interest	988,625	934,500	875,500	811,375	741,625	2,646,125	1,125,000	0	0	0	8,122,750
Subtotal: Village One #2 CFD 2014 Spec Tax Ref Bonds		2,023,625	2,064,500	2,105,500	2,146,375	2,196,625	9,206,125	12,375,000	0	0	0	32,117,750
Fairview Village CFD 2014 Special Tax Refunding Bonds												
	Principal	180,000	195,000	205,000	225,000	240,000	1,460,000	725,000	0	0	0	3,230,000
	Interest	128,740	121,053	112,853	104,037	94,505	305,859	30,238	0	0	0	897,284
Subtotal: Fairview Village CFD 2014 Spec Tax Ref Bonds		308,740	316,053	317,853	329,037	334,505	1,765,859	755,238	0	0	0	4,127,284
TOTAL SPECIAL TAX BONDS		2,332,365	2,380,553	2,423,353	2,475,412	2,531,130	10,971,984	13,130,238	0	0	0	36,245,034
DEVELOPER ADVANCES												
Del Este Water Company												
	Principal ³	83,942	79,793	73,598	63,735	55,917	42,877	2,180	0	0	0	402,042
Subtotal: Del Este Water Company		83,942	79,793	73,598	63,735	55,917	42,877	2,180	0	0	0	402,042
TOTAL DEVELOPER ADVANCES		83,942	79,793	73,598	63,735	55,917	42,877	2,180	0	0	0	402,042
GRAND TOTAL		28,061,884	29,153,462	28,847,885	29,072,096	29,105,372	144,822,771	86,419,532	5,760,808	4,672,540	0	385,916,349

NOTES:

- (1) Interest expense is estimated for variable rate debt
- (2) Swap interest payments and swap related fees are not included
- (3) Payments may fluctuate from this schedule based on individual agreement terms and negotiations

**SCHEDULE OF DEBT SERVICE REQUIREMENTS
FISCAL YEAR 2025-2026**

Resident Fund (1)	Debt Issue	Amount (2)	Funding Source (3)	Years Remaining (4)
CITY OF MODESTO				
4130	Water Fund Ref. Certificates of Participation - 2008	\$3,580,500	Water	12
4100	2007F MID Water Refunding Revenue Bonds	\$8,405,500	Water	13
4140	ARRA Safe Drinking Water State Rev Fund	\$37,570	Water	7
4271	Wastewater Refunding Revenue Bonds - 2018A	\$1,252,150	Sewer	12
4272	Wastewater Revenue Refunding Bonds Series 2020A (Federally Taxable)	\$6,468,200	Sewer	11
4273	Wastewater Revenue Refunding Bonds Series 2020B (Tax-Exempt)	\$1,279,200	Sewer	11
4210	Wastewater State Revolving Loan - NVRRWP	\$1,157,320	Sewer	23
0100	PNC Capital Lease - Velocity Pumpers & Tillers (2016)	\$598,550	General	3
0100	PNC Capital Lease - Velocity Pumpers & Tillers (2022)	\$346,840	General	8
		<u><u>\$23,125,830</u></u>		
MODESTO PUBLIC FINANCING AUTHORITY				
2150	2008 Refunding Lease Revenue Bonds	\$4,422,380	General/RDA	9
		<u><u>\$4,422,380</u></u>		
COMMUNITY FACILITIES DISTRICTS				
3245	CFD No. 2003-1_Refunding 2014 of Fairview Village	\$319,000	Fairview	11
3294	CFD No. 2004-1_Refunding 2014 of Village One #2	\$2,068,400	Village One #2	12
		<u><u>\$2,387,400</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, 2023.

City of Modesto
Continuing Disclosure Requirements Information (Continued)
Fiscal Year Ended June 30, 2024

BOND RATINGS

<u>Bonds</u>	<u>Moody's Rating</u>	<u>Standard & Poor's Rating</u>	<u>Fitch Rating</u>
2008 Lease Revenue Bonds	Aa3	AA+/A-1	A+
2008 Water Certificates of Participation	Aa3	AA/A-1	
Wastewater Revenue Bonds, Series 2018A		AA	
Wastewater Revenue Bonds, Series 2020A		AA	
Wastewater Revenue Bonds, Series 2020B		AA	

Sources: www.moody.com
 www.standardandpoors.com
 www.Fitchratings.com

Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Budget Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary of Budget Terms

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

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

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

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

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

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

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

INTERFUND TRANSFERS - Amounts transferred from one fund to another.

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

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

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

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

Glossary of Budget Terms

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

RECESSION - A noticeable drop in the level of business activity.

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

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

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

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

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

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

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

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

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

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

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

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

Recommended Budget Principles

1. Annually Adopt a Structurally Balanced Budget

A structurally balanced budget means on-going revenues and on-going expenditures are in balance with on-going revenues meeting or exceeding expenditures during the same time period. If a structural imbalance occurs, a plan must be developed and implemented to bring the budget back into balance.

2. Use of One-Time Resources

Once brought into balance, one-time revenues (excess reserves about reasonable risk calculations, revenue spikes, prior year budget savings, sale of property, etc) shall not be used for current or new on-going operating costs. Examples of appropriate uses of one-time revenues include early retirement of debt, capital expenditures without significant operating or maintenance costs, and other non-reoccurring expenditures.

3. Budget Revisions

New programs, services, or staffing requests are considered in light of the Council's priorities and shall include a spending offset at the time of the request so that the request has a net-zero impact on the budget.

4. Reserves

All City funds must maintain an adequate reserve level and/or ending fund balance as determined annually as appropriate for each fund. Any use of the General Fund Emergency Reserves will require a majority vote of the Council.

5. Debt Issuance

Long-term General Fund debt will not be incurred to support on-going operating costs (other than debt service) unless such issuance achieves net operating cost savings and such savings can be independently verified. All General Fund debt issuances shall identify a method of repayment or have a dedicated revenue source.

6. Employee Compensation

Recognizing that employees are the City's major resource, negotiations for employee compensation shall focus on the total compensation costs (e.g. increases in salary, steps, and benefit costs) while considering the City's fiscal condition, revenue growth, and changes in the cost of living.

7. Capital Improvement Projects

Capital Improvement Projects shall not proceed for projects with annual operating and maintenance costs in the General Fund without City Council certification that funding will be available in the applicable year of the cost impact. Certification shall demonstrate that the entire cost of the project, including operating and maintenance costs, will not require a decrease in the City's core services.

8. Fees and Charges

The development of fees and fee increases shall be utilized where appropriate to assure fee program costs are fully recovered by fee revenue.

9. Grants

Staff will seek out, apply for, and effectively administer grants that address the City's priorities, policy objectives, and provide an overall positive benefit to the City. Before a grant is pursued, staff shall provide a detailed fiscal analysis addressing both the immediate and long-term costs and benefits of the grant. With the exception of pilot projects, one-time grant revenues shall not be used to begin or support the costs of on-going programs.

10. General Plan

The General Plan is the primary long-term fiscal planning tool. Recommendations to create new development capacity beyond the existing General Plan shall be analyzed to ensure that capital improvements and operating/maintenance costs are within the City's financial capabilities.

11. Performance Measurement

All requests for funding shall include performance measure data so funding requests can be reviewed and approved in light of anticipated service level outcomes.



CITY OF MODESTO OPERATING BUDGET POLICY

INTRODUCTION

The purpose of this policy is to identify roles, responsibilities, and actions related to the preparation and monitoring of the City of Modesto's annual operating budget. The operating budget is adopted annually at the fund level by the City Council. The budget provides a detailed estimate of how much the City needs to spend in its fiscal year to meet its ongoing financial obligations and provide programs and services.

RESPONSIBILITIES

Per the City Charter (Section 1302.1 through 1304), each year:

The City Manager shall, on or before December 15 of each year, submit to the Mayor and to the Council a five (5) year economic forecast of expenditures and revenues for each City Department.

On or before January 10, the members of the Council may submit individual written budget priorities to the Mayor for consideration. The Mayor shall, after consideration of any received written budget priorities, prepare and deliver to the Council the Mayor's Proposed Budget Priorities and Direction for both the City's Capital Budget and for the City's Operating Budget.

The Mayor shall, on or before February 15 of each year prepare and deliver to the Council the Mayor's Budget Message which shall include:

- a) A statement of the fiscal priorities which the City should adopt for the ensuing fiscal year; and
- b) Which City services, departments, offices or agencies the Mayor proposes to be expanded or reduced.

The Council shall hold a public hearing to consider the Final Mayor's Budget Message and to make any additions or revisions the Council deems advisable. Upon closing of the public hearing, the Council shall approve the Mayor's Budget Message as presented, or as revised.

The City Manager shall, on or before March 15 of each year, prepare and deliver to the Mayor and Council, a Capital and Operating Mid-Year Budget Report for each department, office, or agency.

By April 30 of each year, the City Manager shall send to Council a draft budget consisting of a careful estimate of the amounts of expenditures required for the business and proper conduct of the various departments, offices, boards, and commissions of the City, over which the City Manager has control during the next ensuing year. The City Manager shall also include in the draft budget an estimate of the amount of income/revenues that are to be included as part of the

draft budget. The draft budget shall accurately reflect the recommendations and priorities specified in the Final Mayor’s Budget Message as adopted by the Council.

At least forty-five (45) days prior to the new fiscal year, the Mayor shall prepare and deliver to the Council the Mayor’s Final Budget Modifications of the draft budget as submitted by the City Manager. Following the receipt of the Mayor’s Final Budget Modifications, the Council shall consider and review the draft budget as submitted by the City Manager together with the Mayor’s Final Budget Modifications and make such revisions as the Council may deem advisable. The resulting document shall be deemed the “Proposed Budget.”

After the creation of the “Proposed Budget” document, the Council shall determine the time for the holding of a public hearing upon the “Proposed Budget” and a notice shall be posted not less than ten (10) days prior to said hearing. This public hearing will be used by the Council to allow for interested persons desiring to be heard an opportunity to speak upon the “Proposed Budget.”

At the conclusion of the public hearing, the Council shall further consider the “Proposed Budget” and make any revisions that it may deem advisable; and thereafter it shall adopt the budget with revisions, if any. Any revisions may add or increase programs or amounts or may delete or decrease programs or amounts except expenditures required by law or for debt service provided that no budget revision to the budget shall increase proposed expenditures to an amount greater than the total estimated income plus unencumbered available reserves and estimated unencumbered balances of funds carried over from the preceding fiscal year.

The Mayor is responsible for preparing and delivering to the City Council the Mayor’s Proposed Budget Priorities and Direction for capital and operating budgets, the Mayor’s budget message, and final budget modifications.

The City Manager is responsible for preparing and delivering to the Mayor and Council a five-year forecast of expenditures and revenues, mid-year budget reports, and a draft budget.

The City Council is responsible for reviewing the proposed budget, holding a public hearing, revising the draft budget as needed, and approving the budget.

Under the Modesto Municipal Code (MMC) 2-3.401, the Budget Division is responsible for annually preparing and submitting to the City Manager a proposed preliminary budget prior to the beginning of the next succeeding fiscal year, and to ensuring monies are available and appropriated.

POLICY

Budget Development

1. It is the policy of the City of Modesto to prepare an annual budget using the accounting basis that is in conformance with generally accepted accounting principles (GAAP). To prepare the organization’s budget, the Budget Manager shall gather proposed budget information from all Department directors (and others with budgetary responsibilities).
2. Budgets proposed and submitted by each department should be accompanied by a narrative explanation of the sources and uses of funds and explaining all material fluctuations in budgeted amounts from prior years. All requests for additional personnel shall include a narrative explaining the need for an increase in staff potential duties for the new

- employee and expected salary. All requests for capital shall include a narrative explaining the reason for the need of the respective item.
3. After appropriate revisions and a compilation of all department budgets a draft of the organization-wide budget is prepared by the Budget Manager. The appropriated budget is prepared by:
 - Fund (e.g. General Fund)
 - Department (e.g. Police).
 - Division (e.g. Field Operations)
 - Revenue/Expense Account (e.g. Sales and Use Tax/Office Supplies)
 4. The draft of the organization-wide budget, individual departments' budgets as well as the narratives, and multi-year project budgets are presented to the City Manager for discussion, revision, and initial approval. Each individual capital request is evaluated to determine whether the capital item is needed to clear a safety issue a legal requirement or to improve customer service. This process is separate from the creation and adoption of the City's Capital Improvement Program (CIP). The policy for the CIP adoption follows a different set of guidelines. All request for additional staff are reviewed for viability based on the economic condition of the City.
 5. At a public hearing the Mayor submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them. The proposed budget is presented to City Council for discussion, revision and adoption.
 6. Public hearings are conducted at City Hall to obtain citizen input. Prior to July 1, the budget is adopted by motion of the City Council.
 7. It is the policy of the City of Modesto to adopt a final budget prior to July 1 of the new fiscal year. The purpose of adopting a final budget at this time is to allow adequate time for the Budget Division to input the budget into the accounting system and establish appropriate budget and reporting procedures to ensure proper classification of activities and comparison of budget versus actual once the year begins.
 8. The City will prepare and annually refine written goals and policies to guide the preparation of financing, spending, and performance plans for the City budget. Proposed budgets will comply with the adopted budget polices and Council priorities.
 9. Department and program managers will not exceed the Council-approved appropriations in any fund. The City Council may approve modifications to these appropriations throughout the year as warranted by revenue collections and activity demands.
 10. Enterprise funds and other non-general fund operations should be self-supporting and should maintain reserve levels that are adequate to protect against fluctuations in revenue and expenditure levels. Activities that deviate from this requirement shall be identified for the City Council annually at the time of budget adoption. Exempt from this requirement are those funds that account solely for grant funds.
 11. Interest shall be allocated quarterly to all funds based on their average monthly balances during each quarter.
 12. Costs charged between funds such as force-account labor and other direct costs shall be charged on the basis of actual cost and not on the budgeted amount, unless a separate contract exists between the managers of the two programs allowing the use of the budgeted amount as the basis for the charge.
 13. Appropriations for certain grants and on-going Capital Improvement Program projects that were authorized in previous years and that are not fully expended shall be deemed valid until revoked. Appropriations related to certain developer-funded expenditures may also be treated as multi-year appropriations.

Inter-fund Transfers and Loans

1. Ongoing operating program costs will not exceed the amount of ongoing revenue to finance those costs. Inter-fund loans will not be used as a funding mechanism to address ongoing gaps between revenues and costs. If a new program is added on an ongoing basis, an ongoing revenue source will be identified to fund the program costs. Any available carryover balance will only be used to offset one-time costs.
2. Unless direction is given at the time an inter-fund transfer is approved that the amount to be transferred between funds is not subject to adjustment based on a share of cost formula, all inter-fund transfers shall be based upon the sending fund's pro rata share of any project costs or other obligation that is the basis for the transfer. Therefore, a reconciliation of the share of costs allocable to the fund(s) from which resources are to be transferred shall be performed prior to the year-end closing of the city's financial records and shall become the basis for determining the actual amount of any resources to be transferred. It is the intent of this policy that any transfers designed to provide a subsidy to the operations of another fund shall not exceed the amount needed to provide sufficient resources to make revenues equal expenditures unless other direction is provided by the City Council.
3. All inter-fund transfers and their purpose shall be identified to the Council annually, at the time of the budget adoption.
4. All inter-fund transfers between a fund and Capital or Non-Capital project shall not lapse at the end of the fiscal year but instead shall remain active until the project is completed and the funding is no longer needed. Inter-fund transfers will be evaluated at each year-end and then the remaining funds will be re-appropriated in the new fiscal year as the inter-fund transfer continues on for the continuing project.
5. Loans between funds and loans to other component units of the city should be considered in light of a multi-year business plan that demonstrates a reasonable ability to repay the loan. All inter-fund loans and loans to component units, either existing or proposed, shall be identified for the City Council at the time of budget adoption. Generally, inter-fund loans and loans to component units shall be established with a repayment deadline that reflects the earliest feasible opportunity for repayment of the loan. Interest rates charged on the loan shall be based on the actual rate of return earned by the City's investment portfolio during the 12-month period immediately preceding a payment date.
 - a. Note that the terms and conditions for existing loans between the City and the former Redevelopment Agency are governed by one or more separate resolutions adopted at the time the loans were approved and are subject to the laws put into place by recent redevelopment dissolution legislation passed by the State of California.

Reserves

1. *General Fund Reserve:* The Council has adopted a policy that uses the Fund Balance Guidelines for the General Fund that has been established by the Government Finance Officers Association (GFOA). The Council has established the following policies pertaining to General Fund reserves:
 - The General Fund's minimum reserve requirement should be maintained at a level of no less than two months of the General Fund's regular operating expenditures. The amount of General Fund reserves are to be calculated as the total of the Emergency Reserves category.
 - Any unassigned reserves/carryover in the General Fund at the end of a fiscal year will be distributed out based upon the following guidelines:
 - 1/4 of the unassigned reserves/carryover will be assigned to the Emergency Reserves category.

- 1/4 of the unassigned reserves/carryover will be assigned to fund pension obligations (i.e. pension trust funding, etc.)
 - 1/4 of the unassigned reserves/carryover will be assigned to fund deferred maintenance.
 - 1/4 of the unassigned reserves/carryover will be assigned to the Innovation Fund category.
2. *Fund Replacement Reserves:* In order to provide future resources for the replacement or repair of depreciable assets, each fund shall establish a list of depreciable assets, including useful lives and replacement costs that will determine the amount to be set-aside annually to allow the timely replacement or repair of these assets. Each program manager shall also establish a plan for funding the reserve and shall disclose the adequacy of the reserve level annually to the City Council as part of the annual budget adoption process.

Fund Balance Information Requirements

1. The requirements of GASB Statement No. 54 are intended to enhance the usefulness, including the understandability, of fund balance information, in the financial statements. The City will spend the most restricted dollars before less restricted, given equal eligibility, in the following order:
- Non-Spendable - if funds become spendable (inventories, prepaid amounts)
 - Restricted (grants, bond proceeds)
 - Committed (capital acquisitions, pending projects)
 - Emergency Reserves (set aside funds in the General Fund that can only be appropriated through Council action)
 - Assigned (purchase orders, encumbrances)
 - Unassigned (residual fund balance after deducting the other fund balance categories)

Budget Adjustment Authority

1. Any adjustment that would appropriate any amount from the General Fund Emergency Reserves must receive Council approval to be appropriated. The authority to approve any other type of budget adjustment in the amount of \$25,000 or less is delegated to the Office of Performance Management and Budget Director. The authority to approve any other type budget adjustment between \$25,001 and \$50,000 is delegated to the City Manager.
2. Authority for any budget adjustment over \$50,000 is delegated to the parties shown below with the exception of appropriations from the General Fund Emergency Reserves:
- City Council
 - Appropriation of undesignated reserves
 - Appropriation of new revenues
 - Does not include Developer Payments
 - Budgeting inter-fund transfers
 - Does not include adjustments to budgeted transfers where the intent is to subsidize an enterprise operation as shown in item (v) under the City Manager's budget adjustment authority
 - Creation of inter-fund loans
 - Creation of, or increase in, any multi-year appropriation except for the allocation of interest
 - Addition of permanent staff positions
 - Appropriation of payments for new indebtedness including operating leases
 - All other budgetary actions not delegated to another official

- City Manager
 - Adjust appropriations between departments within a fund
 - Change any capital equipment appropriation
 - Appropriate reserves, excluding General Fund Emergency Reserves, for litigation on a case-by-case basis
 - Adjustments to Inter-fund transfers intended to balance enterprise fund operations where the cumulative total of any adjustment does not increase the original City Council approved appropriation by more than \$50,000
 - Appropriate Developer Payments not previously budgeted
 - Annexation Deposits
 - Special District Formation Deposits
 - Developer Deposits to be recognized as revenue

- Office of Performance Management and Budget Director
 - Appropriate unbudgeted grant interest
 - Revise the allocation of Internal Service Fund charges between departments, provided that the total allocated amount does not increase (any such changes to the allocation shall not result in an increase or decrease to the total amount of discretionary appropriations provided to the affected departments)
 - Changing any CIP line item appropriation
 - Revoke multi-year appropriations
 - Close Capital Improvement Program or Non-Capital projects
 - Make technical budget corrections to implement the intent of Council-approved actions and resolutions
 - Transfer fiscal appropriations between sub-funds of a single fund (except where this changes appropriation amounts for temporary agency labor and/or capital equipment purchases over \$25,000)
 - Make adjustments to funds or cost centers when they are closed and encumbrances need to be cleared out and budgets need to be reduced to \$0 as part of the close-out process to ensure all activity is closed out for audit purposes

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

Monitoring Performance

1. It is the policy of the City of Modesto to monitor its financial performance by comparing and analyzing actual results with budgeted results. This function shall be performed periodically by the Budget Manager.
2. Budgetary review
 - Budget-to-actual comparisons are made on a monthly basis by the Budget Division.
 - Budget-to-actual comparisons are presented for City Council review at mid-year and on an as needed basis.
 - Budget-to-actual comparisons are provided in the annual comprehensive financial report (ACFR) for each individual governmental fund, for which an appropriated annual budget has been adopted.

3. The City maintains an encumbrance accounting system of purchase orders and contracts as a means of accomplishing budgetary control. Purchase orders are reviewed to ensure that funds are available and that requests are properly authorized prior to being released to vendors.

BUDGETARY ACCOUNTING

Budgetary accounting is a management tool to assist in controlling expenditures. Budgetary accounting is an important control tool because the annual budget is a legal compliance standard against which the operations of all funds are evaluated.

Budgetary accounts include appropriation, encumbrances, and estimated revenues. Appropriations are the authorizations granted by the City Council to make expenditures or incur obligations for specific programs. Appropriations are made by specific program and fund type. Encumbrances reserve a portion of an appropriation representing a current fiscal year obligation that has not been paid, or commitments related to unperformed contracts for goods and services. Estimated revenues are the anticipated resources the City expects to receive from various funding sources throughout the fiscal year.

The City Council has the responsibility for adoption of the City's budget which is legally adopted through adoption of a resolution. The budget is prepared by City staff and coordinated by the Budget Division in the City Manager's office. The adopted budget includes expenditures and the means to financing them for operating, non-capital multi-year and capital projects in all General, Special Revenue, Enterprise and Internal Service Funds. From the effective date of the budget, July 1, the amounts stated as proposed expenditures are reflected as appropriations or authorization for the various City departments to expend City resources.

The City Council may amend the budget by resolution any time during the fiscal year. The City Manager may transfer funds between departments within a fund; changing any capital equipment appropriation; appropriation of reserves for litigation on a case-by-case basis; appropriation of developer payments not previously budgeted. Budget Manager may authorize the appropriation of grant interest; revise the allocation of Internal Service Fund charges between departments provided that the total allocated amount does not increase; changing any capital improvement budget line item appropriation; make technical budget corrections to implement the intent of Council approved actions and resolutions. The City's Operating Budget Policy further outlines the budgetary authority of the City Manager, Budget Manager, and Department Director.

For the General Fund, the City Council establishes an appropriation limit pursuant to Article XIII B of the State Constitution. This appropriation limit is a spending limit for proceeds of taxes to be spent. This limit is based on the prior year's limit, adjusted by the change in California Per Capita Income and by the change in the City population.

All appropriations lapse at the end of the fiscal year. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of applicable appropriations, are employed as an extension of formal budgetary integration. Lease contracts entered into by the City may cross multiple fiscal years and are subject to City Council review.

Generally, expenditures are recorded when a liability is incurred, as under accrual accounting. However, principal and interest payments, as well as expenditures related to compensated absences and claims and judgments are recorded as fund liabilities when due or when amounts have been accumulated in the debt service funds for payment to be made early in the following year.

Governmental funds are used to account for the government's general governmental activities. Governmental fund types use the flow of current financial resources and the modified accrual basis of accounting. Under the modified accrual basis of accounting revenues are recognized when susceptible to accrual (i.e., when revenues are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. For grant revenues, the City considers this type of revenue to be available if collected within 180 days. Property taxes, taxpayer-assessed taxes (such as sales and use, utility users, business license, transient occupancy, franchise fees, and gas taxes), interest, special assessments levied, state and federal grants, and charges for current services are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues from licenses, permits, and fines and forfeits are considered to be measurable and available only when cash is received by the City.

Budget amounts, reported for governmental funds of the City are adopted on a basis consistent with United States of America Generally Accepted accounting principles (GAAP). Effective fiscal control for debt service funds is achieved through bond indenture provisions and other management controls.

BASIS OF PRESENTATION, BASIS OF ACCOUNTING, AND MEASUREMENT FOCUS

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Agency funds have no measurement focus. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. For grant revenues, the City considers this type of revenue to be available if collected within 180 days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest, compensated absences, claims and judgement expenditures are recorded as fund liabilities when due or when amounts have been accumulated in the debt service funds for payments to be made early in the following year.

Substantially all property taxes, taxpayer-assessed taxes (such as sales and use, utility users, business license, transient occupancy, franchise fees, and gas taxes), interest, special assessments levied, state and federal grants, and charges for current services are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues from licenses, permits, and fines and forfeits are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. The Capital Grants Fund to account for receipts and disbursements of a variety of Governmental Fund capital grants.

The Operating Grants Fund to account for a variety of governmental fund operating grants, including law enforcement grants. The City reports the following major proprietary funds:

The Water Fund accounts for all revenues collected by the City for the purpose of financing the construction, operation, and maintenance of the City water distribution system. Revenues are derived from water service charges and various installation fees.

The Sewer Fund accounts for revenues collected by the City for the purpose of financing the construction, operation, and maintenance of the City sewer system. Revenues include, but are not limited to, sewer service charges and sewer lateral charges.

Additionally, the City reports the following fund types:

Internal service funds account for fleet management, central services, information and technology services, insurance, employee benefits management, and building services provided to other departments or agencies of the City on a cost-reimbursement basis.

Custodial funds account for cash and investments held by the City as agent for various assessment districts, governmental entities and non-public organizations. Custodial funds cannot be major funds.

Private-purpose Trust Fund accounts as the fiduciary fund type used by the City to report trust arrangements under which principal and income benefit other governments. The fund reports the assets, liabilities, and net position of the Successor Agency.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are exchange or exchange-like transactions between functions of the government. Eliminations of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise and internal service funds are charges to customers for sales and services. The Sewer Fund also recognize as non-operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the systems. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

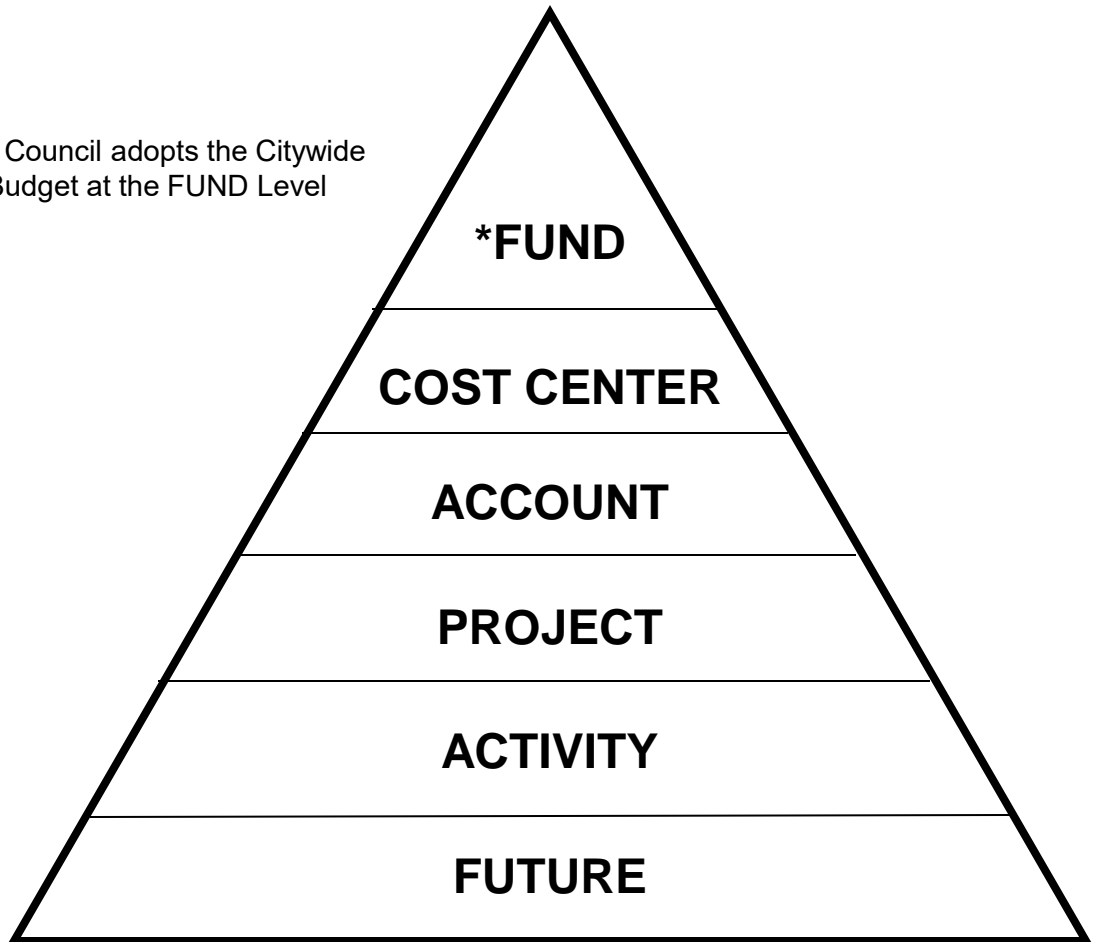
When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period including the note disclosures. Actual results could differ from those estimates.

The basis of budgeting is same as accounting.

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, Human Resources, and the Finance Department. Other general government costs included are Police, Fire Protection and Parks, Recreation and Neighborhoods.

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

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

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

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

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

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

Activity – An activity tracks expenditures for different types of tasks within a cost center. This field is typically used by cost centers within the Community and Economic Development department for HUD, CDBG, and HOME activities.

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

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

2025/26 and 2026/27 Budget Timeline

October 2024

1st External Auditors begin performing financial audits for the ACFR (Annual Comprehensive Financial Report)

December 2024

15th Submission of the 5 Year Forecast of Expenditures and Revenues to the Mayor and Council (per Charter)

January 2025

15th Mayor's Proposed Budget Priorities and Direction Presented to Council (per Charter)

15th Council Retreat: Strategic Plan/Budget Priorities

February 2025

1st City Manager prepares and delivers Capital and Operating Mid-Year Budget Report for each City Department and Office to the Mayor/Council (per Charter)

13th Council Retreat: Goals and Budget Priorities for Upcoming Budget

15th City Council's Budget Message: Fiscal Priorities & Program Expansions/Reductions (per Charter)

March 2025

1st Begin work on Budget Message/Council Policies for Proposed Budget Book

13th Mayor/City Manager review budget

April 2025

9th Mayor/City Manager review budgets and recommend ranking of Enhancement Requests for Approval

10th Mayor/City Council review of the proposed budget

14th to 16th Finance Committee Budget Workshops (FY 2025-26 and FY 2026-27 Proposed Budget)

May 2025

13th Mayor presents Final Budget Modification Message to Council (per Charter, 30 days prior to the new fiscal year)

June 2025

3rd Adoption of Proposed Budget via Resolution

Summary of Key Revenue Assumption:

General Fund

The General Fund revenues are built off various sources but include the following revenue categories:

- Tax Revenues
- Fee Revenues
- Departmental Revenues

The three different categories require different levels of assumptions as projections are made through each component of the category.

Tax Revenues

General Fund Tax revenues include revenues such as Property Tax, Sales Tax, Measure H General Sales Tax, Users Utility Tax, Business License/Mill Tax, Transient Occupancy Tax, and Cannabis Tax. Assumptions for each of these areas are unique and based upon various data that is gathered from external sources as well as information about the City of Modesto and its local economy's performance. For instance, Property Tax uses information about the assumptions for assessed valuations that is provided by the County Assessor's Office. This information is used as a growth factor for determining the increase in the City's property tax year-to-year. Sales Tax assumptions use a combination of information from an outside firm about local industries and their actual sales tax received, projections of sales tax for the City's future years, and then internal projections based off prior year trends. The voters approved Measure H, a one-cent sales tax for general city services as part of the November 8, 2022, election. The city is projecting estimated revenue in the amount of \$45.4 Million for FY 2025-26. Cannabis Tax uses assumptions based upon the number of active retail dispensaries, monthly tax revenue performance as well as prior year annual trends.

Fee Revenues

General Fund Fee revenues include Franchise Fees, Motor Vehicle Fees, and Construction Revenues. Franchise Fees are built from assumptions based upon the trends in place from franchises in place for areas of service that include cable franchises, PG&E franchises, garbage franchises, etc. and the payments received from the companies that hold the franchises. Motor Vehicle Fees are based upon a historical trend of the residual fees that are received from the state for motor vehicle fees as well as vehicle impound fees received in the City's Police Department. A historical trend is also used in these assumptions to predict future revenue growth. Construction Revenues are revenues received in the Community & Economic Development Department's Building Safety and Planning Divisions. These revenues are permit fees and other General Fund development type fees related to construction. Assumptions for these fees are developed by these divisions and are mainly based upon growth in various residential and commercial areas that are being seen throughout the City in terms of building and development.

Departmental Revenues

Departmental Revenues are made up of all other miscellaneous revenues within each department. These revenues can include sources such as rental revenue, direct charge revenue, parking fines revenue, contract services revenue, etc. These revenues are projected and determined by each department using various assumptions and methodologies depending upon the revenue source.

Gas Tax Fund

The state of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. The portions of these allocation flow through the Highway Users Tax Account (HUTA) and the Road Maintenance Rehabilitation Account (RMRA). For Fiscal Year 2025-2026, revenue is projected to be 3.6 percent higher than Fiscal Year 2024-2025. The City is estimating to receive a total of \$6.2 Million in HUTA funds and \$5.9 Million in RMRA Senate Bill 1 (SB1) funds.

Measure L Fund

The Measure L fund accounts for the one-half of one-percent sales tax passed by the County voters in November 2016 for a 25-year period. The tax provides to improve local and regional transportation facilities and services. The funding is allocated by specific transportation categories: Local Streets and Road, Traffic Management, Bike and Pedestrian, Transit Providers, and Regional Projects per the County expenditure plan. The Measure L ordinance requires that the City allocate the funds by each specific category to projects within the City. The ordinance also requires that the City maintains a Maintenance of Effort from the General Fund based on the prior three-year average of annual general fund expenditures, which the city spent at their discretion on local streets and roads. Revenue has continued to come in higher than budgeted in prior years and budgeted at \$14.3 Million for Fiscal Year 2025-26. The City will true-up the revenue quarterly based on actuals and allocate funds to projects.

Water Fund

A 4.5% rate increase took effect January 1, 2025, as approved by votes via the Proposition 218 process and City Council on August 22, 2023. The increase was deferred to January 1st rather than October 1st each year. For Fiscal Year 2025-2026 there is a scheduled rate increase of 4.5% which will take effect January 1, 2026.

Wastewater Fund

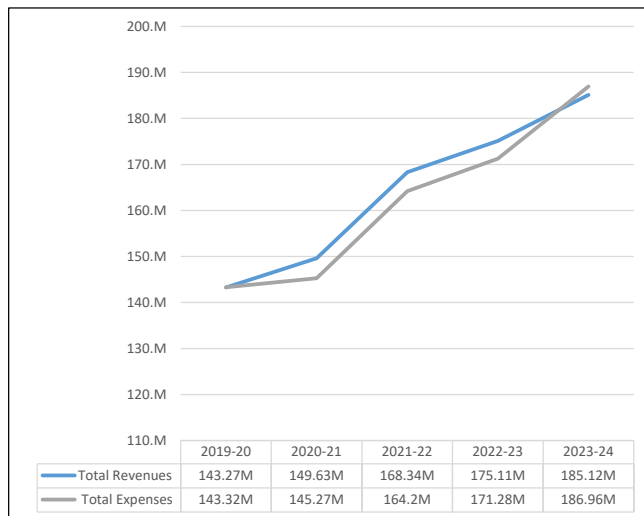
A 3.5% rate increase for residential/commercial and 2.5% increase for the Cannery Segregation took effect on July 1, 2022, as approved by voters via the Proposition 218 process and City Council on April 12, 2022. There is a scheduled rate increase of 3.5% will take effect July 1, 2025.

Financial and Statistical Table

Revenue and Expenditure Trends - Last Five Completed Years

General Fund

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24
Revenues:					
<u>Tax</u>					
Property Tax - Property	\$17,954,605	\$18,949,790	\$19,602,435	\$21,736,960	\$22,890,835
Property Tax - VLF Swap	\$17,596,741	\$18,453,801	\$19,406,502	\$20,805,243	\$22,083,114
Sales Tax	\$30,534,694	\$35,670,236	\$40,389,650	\$39,611,849	\$38,038,757
Utility User Tax	\$19,803,218	\$20,764,694	\$20,918,654	\$22,363,014	\$21,173,728
Transient Occupancy Tax	\$2,964,806	\$2,850,231	\$3,621,191	\$3,513,479	\$3,351,194
Business License / Mill Tax	\$13,269,467	\$13,899,555	\$15,529,034	\$15,519,346	\$16,375,151
<u>Fees</u>					
Franchise Fees	\$5,151,286	\$5,236,613	\$5,413,754	\$6,152,185	\$5,683,989
Motor Vehicle Fees	\$381,066	\$402,171	\$474,637	\$389,644	\$454,400
Construction Revenues	\$1,992,292	\$2,343,029	\$2,507,546	\$2,657,335	\$2,764,173
<u>Other</u>					
Department Revenues	\$29,197,509	\$24,003,792	\$31,446,105	\$37,588,872	\$39,117,621
<u>Cannabis</u>					
Cannabis Tax	\$3,201,365	\$5,379,403	\$4,022,800	\$3,185,203	\$3,408,455
Cannabis Admin Fee	\$267,676	\$338,093	\$293,734	\$259,904	\$0
American Rescue Plan Act Funds	\$0	\$0	\$4,083,430	\$0	\$0
Measure H Sales Tax (Used to Cover Budget Shortfall)	\$0	\$0	\$0	\$0	\$6,178,633
Total Operating Revenues	\$142,314,725	\$148,291,408	\$167,709,471	\$173,783,034	\$181,520,050
Transfers In	\$953,640	\$1,341,072	\$628,640	\$1,322,750	\$3,598,292
Total Revenues	\$143,268,365	\$149,632,480	\$168,338,111	\$175,105,784	\$185,118,342
Expenses:					
Police Department	\$65,301,447	\$65,838,984	\$67,235,905	\$68,465,822	\$78,284,137
Fire Department	\$39,569,085	\$43,105,192	\$52,905,321	\$59,624,968	\$63,939,684
Parks, Recreation, and Neighborhoods	\$11,832,097	\$11,571,563	\$12,727,450	\$14,268,254	\$14,960,745
Community and Economic Development	\$6,346,611	\$5,947,198	\$5,885,601	\$6,621,648	\$4,854,062
Engineering Services Department	\$0	\$0	\$0	\$0	\$1,108,878
Public Works	\$563,774	\$0	(\$378)	\$0	\$0
City Council	\$455,804	\$435,926	\$459,030	\$502,817	\$508,696
City Manager's Office	\$2,719,829	\$2,588,156	\$3,074,434	\$3,000,027	\$3,289,700
Human Resources	\$1,508,643	\$1,537,782	\$1,723,415	\$1,869,759	\$1,862,059
City Attorney's Office	\$1,668,384	\$1,432,423	\$1,888,725	\$1,660,681	\$1,917,766
City Clerk's Office	\$499,942	\$897,997	\$496,314	\$1,018,372	\$906,556
Office of the City Auditor	\$55,766	\$76,986	\$103,761	\$190,069	\$337,993
Finance Department	\$4,787,933	\$4,998,891	\$5,401,302	\$5,765,954	\$5,709,342
Non-Departmental	\$365,196	\$389,452	\$445,865	\$409,876	\$418,800
Debt Service	\$0	\$0	\$0	\$0	\$0
Total Department Expenses	\$135,674,511	\$138,820,550	\$152,346,745	\$163,398,247	\$178,098,418
Transfers Out	\$7,641,959	\$6,444,670	\$11,848,774	\$7,879,253	\$8,857,078
Total Expenses	\$143,316,470	\$145,265,220	\$164,195,519	\$171,277,500	\$186,955,496



FISCAL YEAR 2025-26

PROPOSITION 4

APPROPRIATION LIMIT CALCULATION

FY 2024-25 Appropriation Limit	<u><u>\$606,178,733</u></u>
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Adjustment Factors

Per Capita Personal Income Change	6.44%
Population Change (Modesto)	0.03%
Per Capita converted to a ratio	1.0644
Population converted to a ratio	1.0003

Calculation of factor for FY 2025-26	1.0647
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Adjustment	<u>\$39,219,764</u>
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FY 2025-26 Appropriation Limit	<u><u>\$645,398,497</u></u>
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Article XIII B places a limit on most, but not all, government revenue sources. The limit applies to appropriations from proceeds of taxes from both the general fund and special funds of government entities. Proceeds of taxes include tax revenues, interest earnings on invested tax revenues, and any revenues collected by a regulatory license fee or user charge in excess of the amount needed to cover the cost of providing the regulation, product, or service.

Appropriations from nontax revenues, including the City’s enterprise funds, are not subject to the limit.

**City of Modesto
CALCULATION OF PROCEEDS OF TAXES
Fiscal Year 2025-26**

Worksheet #1

Based on Adopted Budget: Yes

<u>REVENUE</u>	<u>Proceeds of Taxes</u>	<u>Non-Proceeds of Taxes</u>	<u>Total</u>
Funds Included:			
	0100,0160, 0130, 1130, 1170, 1180, 1200, 1300, 1310, 1320, 1340, 1341, 1342, 1360, 1510, 1600, 1610, 1700, 1800, 3130, 3140, 3200, 3210, 3211, 3220, 3235, 3240, 3242, 3250, 3260, 3265, 3270, 3275, 3280, 3290, 3292, 3410, 3420, 3430, 3460, 3470, 3480		
TAXES:			
Property Tax	\$25,065,924	-	\$25,065,924
Sales & Use Tax	40,004,472	-	40,004,472
Business License Tax - Revenue	21,379,827	-	21,379,827
Utility Users Tax	23,619,649	-	23,619,649
Transient Occupancy Tax	3,546,585	-	3,546,585
Special Police or Fire (prop 172)	1,217,157	-	1,217,157
Special benefit assessments	87,244	-	87,244
CFD Annual Maintenance Fee	3,828,183	-	3,828,183
Measure H	45,431,275	-	45,431,275
Other taxes	300,000	-	300,000
FROM STATE			
Motor Vehicle in Lieu	24,839,088	-	24,839,088
Measure L - Road Tax	14,247,006	-	14,247,006
Homeowners Relief	157,638	-	157,638
Williamson Open Space	-	-	-
BSCC- Corrections Planning and Grant Program	6,700,000	-	6,700,000
CHARGES FOR SERVICES:			
Recreation & Neighborhood fees	388,505	-	388,505
Park & Rec User Fee CIP	-	-	-
Police & Fire Department Charges	3,372,369	-	3,372,369
Other fees & Charges	1,340,961	-	1,340,961
Construction Related Fees	1,327,149	-	1,327,149
Recycling Fees	8,506,592	-	8,506,592
USER FEES (from Worksheet 2) (**)	-	-	-
OTHER MISCELLANEOUS			
Miscellaneous Revenue	389,000	-	389,000
SUB - TOTAL (for Worksheet 3)	225,748,624	-	225,748,624
INTEREST EARNINGS (from Worksheet 3)	1,000,000	-	1,000,000
TOTAL REVENUE	226,748,624	-	226,748,624
(use for Worksheet 4)			
RESERVE WITHDRAWALS			
(Including appropriated fund balance)	-	-	-
TOTAL OF THESE FUNDS	226,748,624	-	226,748,624
TOTAL OTHER FUNDS NOT INCLUDED	-	-	-
GRAND TOTAL Budget	<u>\$226,748,624</u>	<u>-</u>	<u>\$226,748,624</u>



MINUTES
City of Modesto
FINANCE COMMITTEE / COUNCIL WORKSHOP
Basement Chambers
Tenth Street Place, 1010 10th Street
Modesto, California

FY 2025-26/2026-27 FINANCE COMMITTEE BUDGET WORKSHOPS AGENDA

Monday, April 14, 2025 at 5:00 PM

Roll Call: Present: Member Bavaro, Vice-Chair Wright, and Chair Escutia-Braaton
Absent: None
Also Present: Alternate Members Ricci and Zwahlen

PUBLIC COMMENTS

None.

SUBMITTING COMMENTS BY E-MAIL

None.

Presentations:

City of Modesto Budget Overview

- **Budget Overview Presentation:**
Office of Performance Management and Budget Director Steve Christensen and Budget Manager Kacey Culbertson gave Presentation: Council Retreat Outcomes, Fiscal Year 2025-26/26-27, General Fund Draft, Proposed Operating Budget, FY 2025-26 Non-Measure H Proposed Adjustments, Measure H Overview, Other Major Funds, Finance Budget Workshops Schedule.

4/14/2025 5:00:00 PM

Department Presentations

- **Quality of Life**

- **Police Department**

- Police Chief Brandon Gillespie gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

Recessed at 6:33 p.m.

Reconvened 6:41 p.m.

- **Fire Department**

- Fire Chief Kevin Wise gave Presentation: Department Overview; Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

- **Parks, Recreation & Neighborhoods Department**

- Parks, Recreation & Neighborhoods Director Jeremy Rogers gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Department Priorities/Goals for Fiscal Year 2025-26/2026-27, Measure H Adjustments.

- **Charter Offices**

- **City Manager's Office**

- City Manager Joe Lopez gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

- **City Attorney's Office**

- City Attorney Jose Sanchez gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

- **City Clerk's Office**

- City Clerk Diane Nayares-Perez gave Presentation - Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

4/14/2025 5:00:00 PM

- **Office of the City Auditor**
Auditor Colleen Rozillis gave Presentation - Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

Presentations will continue at the April 15, 2025, Finance Committee meeting.

ADJOURNMENT

This meeting adjourned at 8:29 p.m.

Attest: _____
Andrea Cook for
Diane Nayares-Perez, City Clerk



MINUTES
City of Modesto
FINANCE COMMITTEE / COUNCIL WORKSHOP
Basement Chambers
Tenth Street Place, 1010 10th Street
Modesto, California

FY 2025-26/2026-27 FINANCE COMMITTEE BUDGET WORKSHOPS AGENDA

Tuesday, April 15, 2025 at 8:30 AM

Roll Call: Present: Member Bavaro, Vice-Chair Wright, and Chair Escutia-Braaton
Absent: None
Also Present: Alternate Members Ricci and Zwahlen

Presentations continued:

- **Departments**

- **Community & Economic Development Department**

- Community & Economic Development Director Jessica Hill gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27, Non-Measure H Adjustments.

- **Engineering Services Department**

- Engineering Services Director Toby Wells gave presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27, Measure H Adjustments. Non-Measure H Adjustments.

- **Public Works Department**

- Public Works Director Bill Sandhu gave presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues

4/15/2025 8:30:00 AM

& Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27, Measure H Adjustments, Non-Measure H Adjustments, Overview of Fleet Replacement and Addition Process, Current Status of Fleet Replacements and Additions, Proposed FY 25-26 Fleet Replacement and Additions.

Recessed at 10:24 a.m.

Reconvened 10:36 a.m.

Alternate Member Ricci left at 10:24 a.m.

- **Human Resources Department**

Human Resources Director Christina Alger gave Presentation: Department Overview, Organizational Chart and Department Staffing, Department Priorities/Goals for Fiscal Year 2025-26/2026-27, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Worker's Compensation, General Liability, Employee Benefits, Division Overview, Worker's Compensation General Liability Financials, Employee Benefits Financials, CalPers Unfunded Accrued Liability (UAL) and Trust Accounts.

Alternate Member Ricci arrived at 11:07 a.m.

- **Information Technology Department**

Chief Information Officer Dameon Booker gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

- **Finance Department**

Finance Director DeAnna Christensen gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

Member Wright left at 11:53 a.m.

Recessed at 12:00 p.m.

Reconvened 12:30 p.m.

- **Office of Performance Management and Budget**

Office of Performance Management and Budget Director Steve Christensen gave Presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Impact of Measure H on Department, Department Priorities/Goals for Fiscal Year 2025-26/2026-27.

Member Wright arrived at 12:44 p.m.

- **Utilities Department**

Utilities Director Will Wong gave presentation: Department Overview, Organizational Chart and Department Staffing, Departmental Division Revenues & Expenditures, Department Priorities/Goals for Fiscal Year 2025-26/2026-27, Non-Measure H Adjustments.

Special Presentations

- **Equipment/Hardware/Software Maintenance Presentation**

Finance Director DeAnna Christensen gave presentation: Background, Equipment Maintenance FY 2025-26. Chief Information Officer Dameon Booker gave presentation: Software Maintenance FY 2025-26.

- **Revenue Manual/Fee Increases Presentation**

Finance Director DeAnna Christensen gave presentation: Revenue Manual, Proposed Fee Changes and Update Increases. CEDD Director Jessica Hill gave presentation: Development User Fees. PRN Director Jeremy Rogers gave presentation: Fee Increases, Park and Facility Rental Fees, Approved Fee Increases. PW Director Bill Sandhu gave presentation: Airport Fees, Proposed Fee Increases. Utilities Director Will Wong gave presentation: Approved Fee Increases, Storm Drain Rates Update, Proposed Sewer and Storm Fees.

- **Grant Status Update Presentation**

Finance Director DeAnna Christensen opened up the presentation on Grant Status Presentation. Community & Economic Development Director Jessica Hill, Engineering Services Director Toby Wells, Fire Chief Kevin Wise, Police Chief Brandon Gillespie, Public Works Director Bill Sandu, Utilities Director Will Wong gave updates for grant applications and awards and proposed grant applications for their departments.

- **American Rescue Plan Act (ARPA) Presentation**

Director DeAnna Christensen gave ARPA funding presentation.

Presentations will continue at the April 16, 2025, Finance Committee meeting.

ADJOURNMENT

This meeting adjourned at 2:00 p.m.

Attest: _____
Andrea Cook for
Diane Nayares-Perez, City Clerk



MINUTES
City of Modesto
FINANCE COMMITTEE / COUNCIL WORKSHOP
Basement Chambers
Tenth Street Place, 1010 10th Street
Modesto, California

FY 2025-26/2026-27 FINANCE COMMITTEE BUDGET WORKSHOPS AGENDA

Wednesday, April 16, 2025 at 8:30 AM

Roll Call: Present: Member Bavaro, Vice-Chair Wright, and Chair Escutia-Braaton
Absent: None
Also Present: Alternate Members Ricci, Williams, and Zwahlen

PUBLIC COMMENTS

None.

SUBMITTING COMMENTS BY E-MAIL

None.

Presentations continued:

- **Deferred Maintenance Presentation**
Director Bill Sandhu gave a presentation for Public Works: Facility Condition Analysis Citywide Program Findings, Budget Impacts, PW Department Accomplishments, Airport, Traffic Engineering and Traffic Operations, Street Operations, Parking Services, Building Services, Compost Facility, Landfill Maintenance. Director Jeremy Rogers gave a presentation for Parks, Recreation, and Neighborhoods: 2025-26 Total Deferred Maintenance Amount for PRND Facilities, Parks, Community Centers, Rental Facilities, Historical Properties, Modesto Centre Plaza, John Thurman Field, Golf Courses. Director Will Wong gave a presentation for Utilities: Accomplishments, 24-25 Total Deferred

4/16/2025 8:30:00 AM

Maintenance Amount, Primary Wastewater Sutter Facility, Secondary Wastewater Jennings Facility, Water Division Corporation Yard Litt Road Facility.

Recessed at 9:36 a.m.

Reconvened 9:41 a.m.

- **Sponsorships Presentation**

Parks, Recreation, and Neighborhood Director Jeremy Rogers gave a presentation: Administrative Directive 3.6, Co-Sponsorships with City Partners, Community & Special Event Grants, Potential Direction.

ACTION: (Wright/Bavaro; 3/0) Motion approving a one-time financial support to the Modesto Garden Club, seeking \$25,000 for operation costs and \$10,000 each year only upon request for the next five years, as well as \$25,000 support to the Gallo Center for the Arts.

Recessed at 10:25 a.m.

Reconvened 10:42 a.m.

- **Follow-up and Committee Recommendations**

Budget Manager Stephan Christensen gave presentation on report back items and follow up along with Police Chief Brandon Gillespie, Engineering Director Toby Wells, Public Works Director Bill Sandhu, Human Resources Director Christina Alger, Chief Information Officer Dameon Booker, Finance Director DeAnna Christensen, Public Works Director Bill Sandhu.

NEW BUSINESS

1. Consider accepting and forwarding on to Council for final review and adoption the Draft Proposed Fiscal Year 2025-26 Operating and Multi-Year Budget for the City of Modesto. (Funding Source: All City Funds)
 - Motion accepting and forwarding on to Council for final review and adoption the Draft Proposed Fiscal Year 2025-26 Operating and Multi-Year Budget for the City of Modesto.

BUDGET; Steve Christensen, 209-577-5390, schristensen@modestogov.com

ACTION: (Wright/Bavaro; 3/0) Motion accepting and forwarding on to Council for final review and adoption the Draft Proposed Fiscal Year 2025-26 Operating and Multi-Year Budget for the City of Modesto.

2. Consider approving payment of various equipment maintenance agreements for Fiscal Year 2025-26 with multiple equipment manufacturers for all City Departments, for an annual cost not to exceed \$888,358 and forwarding to Council for approval. (Funding Sources: Various City Funds)

4/16/2025 8:30:00 AM

- Motion approving payment of various equipment maintenance agreements for Fiscal Year 2025-26 with multiple equipment manufacturers for all City Departments, for an annual cost not to exceed \$888,358 and forwarding to Council for approval.

BUDGET; Steve Christensen, 209-577-5390, schristensen@modestogov.com

ACTION: (Bavaro/Wright; 3/0) Motion approving payment of various equipment maintenance agreements for Fiscal Year 2025-26 with multiple equipment manufacturers for all City Departments, for an annual cost not to exceed \$888,358 and forwarding to Council for approval.

3. Consider approving payment of various software / hardware maintenance agreements for Fiscal Year 2025-26 with multiple vendors for all City Departments, for an annual cost not to exceed \$10,902,807 and forwarding to Council for approval. (Funding Source: Various City Funds)

- Motion approving payment of various software / hardware maintenance agreements for Fiscal Year 2025-26 with multiple vendors for all City Departments, for an annual cost not to exceed \$10,902,807 and forwarding to Council for approval.

BUDGET; Steve Christensen, 209-577-5390, schristensen@modestogov.com

ACTION: (Wright/Bavaro; 3/0) Motion approving payment of various software / hardware maintenance agreements for Fiscal Year 2025-26 with multiple vendors for all City Departments, for an annual cost not to exceed \$10,902,807 and forwarding to Council for approval.

ADJOURNMENT

This meeting adjourned at 11:12 a.m.

Attest: _____
Andrea Cook for
Diane Nayares-Perez, City Clerk

**List of Funds by Category
City-Wide**

Expense By Fund	FY24-25 Amended Budget	FY25-26 Adopted Budget	FY26-27 Projected Budget
Debt Service Funds	3,729,000	4,422,380	4,535,500
2150 - Public Financing Authority 98 & 07 Bonds	3,729,000	4,422,380	4,535,500
General Fund	211,869,569	211,016,400	227,024,318
0100 - General Fund	211,869,569	211,016,400	227,024,318
Internal Service Funds	141,217,413	152,030,620	166,555,706
5100 - Central Services Fund	-	-	-
5110 - Inventory Purchases Fund	7,571,202	8,959,170	9,412,232
5120 - Mail Services ISF Fund	369,833	386,608	405,141
5230 - Information Technology Fund	13,568,930	15,215,900	16,296,889
5310 - Insurance - Administration Fund	1,279,177	1,469,750	1,425,674
5320 - Insurance - Workers Compensation Fund	6,551,032	7,906,514	8,962,905
5330 - Insurance - Liability Insurance Fund	9,437,002	10,032,998	12,270,940
5340 - Insurance - Property Insurance Fund	2,468,326	2,494,700	2,794,064
5350 - Insurance - Dental Insurance Fund	1,983,046	1,983,330	2,181,662
5360 - Insurance - Health Fund	21,127,010	21,888,364	22,668,695
5370 - Insurance - Disability Fund	203,963	165,000	173,250
5380 - Insurance - Other Employee Fund	676,496	676,514	551,848
5390 - Insurance - Vision Fund	329,641	331,405	331,405
5400 - Fleet Management Fund	21,779,845	25,331,566	28,319,540
5409 - Fleet Management Fleet Replace Fund	8,237,335	9,300,000	10,350,000
5410 - General Fund Fleet Equipment Replacement	-	-	-
5510 - Employee Benefits Management Fund	39,831,462	41,166,797	45,156,079
5520 - Employee Benefits Administration Fund	1,258,434	1,413,218	1,634,061
5800 - P/R Building Services Fund	3,086,883	3,308,787	3,621,321
5810 - 10th Street Place Building Services	1,457,796	-	-
1850 - Disability Access and Education Fund	2,634	5,095	5,095
3210 - Kiernan Business Park West CFD Fund	69,727	77,084	79,395
3212 - Kiernan Business Park East CFD Fund	61,634	68,472	70,525
3215 - The Vintage CFD Fund	80,501	86,828	89,573
3216 - Woodglen 2018-1 CFD Fund	124,811	135,361	139,421
3235 - North Beyer #2 CFD Fund	101,807	117,917	121,454
3240 - Fairview Village CFD Fund	245,399	268,016	289,619
3245 - Fairview Village CFD - 2014 Debt Service Refunding	345,817	360,296	363,022
3250 - North Beyer Park CFD	12,998	2,371	2,397
3260 - Enterprise Park 1998 CFD Fund	19,793	18,472	19,403
3265 - NorthPointe CFD Fund	47,841	129,099	56,563
3270 - Carver/Bangs Pelandale/Snyder CFD Fund	130,896	146,606	151,004
3275 - Coffee/Claratina CFD Fund	242,682	278,459	272,711
3290 - Village One #2 CFD Fund	1,024,989	1,088,773	1,197,769
3294 - Village One #2 CFD 2014 Debt Fund	2,062,834	2,108,799	2,150,678
3440 - Police Department Capital Facility Fee Fund	215,000	-	-
3450 - Fire Department Capital Facility Fee Fund	105,000	-	-
3470 - General Government Capital Facility Fee Fund	175,000	-	-
3432 - Parks and Air Quality Capital Facility Fees Fund	725,034	-	-
1390 - American Rescue Grant Fund	1,082,673	-	-
0180 - Fire Department Unrestricted Non-Capital Projects	-	-	-
1810 - Agricultural Mitigation	14,967	17,053	17,566
3246 - Fairview Village #2 CFD Fund	23,725	-	-
3255 - Tivoli CFD	-	771	797
1820 - Cannabis Fund	272,609	299,339	300,533
3218 - Kiernan Business Park South #2 CFD Fund	24,140	15,182	10,403
Other Agencies	2,698,679	1,692,807	1,749,035
1910 - RDA Successor Agency Administration Fund	1,881	39,063	40,363
2903 - RDA Successor Agency Debt Service Fund	1,015,174	3,093	3,182
6100 - JPA - Industrial Fire	757,461	828,753	829,020
6600 - JPA - Stanislaus Drug Enforcement Agency	-	-	-
6700 - JPA - Tuolumne River Regional Park (TRRP)	924,163	821,898	876,470
Other Funds	44,979,331	46,320,050	48,882,705
1130 - Grants - CDBG Direct Program	1,668,619	1,018,046	1,041,942
1133 - HUD Administration	2,003,061	2,006,664	2,106,872
1155 - Grants - RLF Program Income	350,000	84,878	102,303
1170 - Grants - HOME Program	5,000	-	-
1200 - Downtown Improvement District Fund	207,409	208,500	210,000
1300 - Capital Improvement Support	7,420,789	7,902,388	8,199,091
1301 - Capital Improvement Support - Survey Equipment Replace Fund	2,500	2,500	2,500
1320 - Education and Government Cable	293,262	262,213	282,644
1321 - Public Educational Governmental (PEG) Fund	30,750	-	-
1341 - Grants - Operation Grants Reimbursed	1,856,417	2,490,764	2,645,860
1342 - Grants - Police	1,833,656	1,867,405	1,947,075
1345 - Grants - ARRA Public Safety	-	-	-
1360 - Carpenter Road Landfill	-	-	-

1600 - Traffic Safety Fund	715,622	557,512	595,563
1610 - Traffic Offender Fund	312,178	325,420	346,122
3220 - Infrastructure Financing Program Administration	1,333,218	1,350,422	1,440,687
3480 - Capital Facility Fees Administration Fund	181,030	223,573	227,822
4000 - Parking Fund	2,542,644	2,622,208	2,843,686
4600 - Golf Fund	2,201,381	2,164,134	2,276,409
4605 - Golf Kemper Fund	1,432,737	1,491,146	1,563,155
4700 - Community Center Operations Fund	2,006,879	1,953,692	2,051,244
4890 - Compost Fund	2,699,036	2,853,345	3,103,599
4891 - Solid Waste Fund	2,639,661	2,419,357	2,555,638
4892 - Green Waste Fund	9,436,014	10,294,393	11,086,539
4893 - Carpenter Road Landfill (Enterprise)	1,110,541	636,548	639,244
4894 - Geer Road Landfill Mitigation Costs	740,046	741,029	741,300
4895 - Waste to Energy Distribution Fund	13,000	20,000	20,000
6470 - Landscape and Lighting District Shackleford	34,110	35,720	37,093
6480 - Landscape Assessment District #1	23,602	25,027	25,738
6490 - Landscape Assessment District #2	26,169	27,664	28,778
4896 - Compost Facility Improvements Fund	1,860,000	1,860,000	1,860,000
Transportation Funds	52,580,769	20,432,843	22,365,559
1410 - Measure L - Road Tax Fund	15,803,747	-	-
1700 - Surface Transportation Fund	17,632,842	18,942,201	20,785,447
1730 - Gas Tax Fund	16,175,390	-	-
1740 - Garbage Franchise Fees - Streets Fund	1,500,000	-	-
4310 - Airport Operating Fund	1,378,390	1,490,642	1,580,112
4330 - County Aircraft Tax Fund	90,400	-	-
4520 - Bus Service Fund - DAR	-	-	-
4530 - Transportation CTR Fund	-	-	-
4540 - Bus Fixed Route Max Operations Fund	-	-	-
4560 - Bus Fixed Route - Bus Purchases	-	-	-
4100 - Water Fund	72,485,277	73,831,317	76,665,979
4112 - Water PCE Mitigation Fund	852,201	853,648	854,339
4130 - Water 2008 Water Refunding Revenue COP 2008 Series A	3,440,629	3,828,547	3,821,693
4140 - Water - Grants	38,469	39,117	39,233
4210 - Sewer Operations Fund	52,284,994	44,667,796	46,511,687
4211 - Wastewater Developmental Fees Fund	-	-	-
4212 - Wastewater PCE Mitigation Fund	500	500	500
4235 - Sewer NVRWP (North Valley Regional Recycled Wtr Prgrm) SRL	1,156,339	1,158,867	1,159,173
4240 - 2006 Wastewater Revenue Bonds	-	-	-
4241 - 2015 Wastewater Refunding Private Placement	915,769	-	-
4245 - State Revolving Loan (Teritary Treatment Funding)	-	-	-
4271 - Wastewater Revenue Refunding Bonds Series 2018A	562,529	1,253,697	756,323
4480 - Storm Drainage Fund	8,852,879	8,609,720	8,986,668
4272 - Wastewater Revenue Refunding Bonds Series 2020A (Federally T	6,469,629	6,469,747	6,006,923
4242 - Wastewater Bonds Issuance 2025	-	308,000	-
General Fund - Measure H	44,066,605	23,888,779	25,156,596
0160 - General Fund - Measure H	44,066,605	23,888,779	25,156,596
Grand Total	657,638,245	608,388,939	649,245,254

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 user taxes, business licenses & franchise taxes, and certain general purpose revenues allocated by the State. Police and Fire services account for the bulk of expenditures in the General Fund, with the balance going to a variety of programs including parks, recreation, planning & economic development, and general government.

Measure H Fund

The Measure H Fund (0160) is an operating fund to track activity related to Measure H local sales tax revenue and expenses. The fund will be used to deposit revenue and track expenditures related to approved Measure H programs and projects.

Transportation Funds

Surface Transportation Fund (Special Revenue – 1700 thru 1760): This fund accounts for the City's street maintenance & traffic operations, electrical and engineering costs. Its revenue sources include the City's share of the State gas tax, Senate Bill 1 (Road Maintenance and Rehabilitation Account) funding, and a share of the local garbage collection service agreement fee.

Measure L Funds (Special Revenue – 1410 & 1420): This fund accounts for the City's local control portion of the Stanislaus County Measure L sales tax proceeds. The local control funds make up 65% of the total County Measure L funds and are categorized as follows: Local Streets and Roads (50%), Traffic Management (10%) and Bike and Pedestrian (5%). The funds are transferred to approved Measure L local control projects and transit as expenses are incurred. The fund also receives a transfer from the General Fund for the Maintenance of Effort requirements for Measure L and Senate Bill 1.

Local Transportation Fund (Special Revenue - 1510): This fund accounts for the City's share of a ¼% sales tax imposed by the State and distributed to cities and counties for transportation purposes. The City no longer receives these funds, but reserves in the fund are used for applicable projects.

LTF Non-Motorized (Special Revenue - 1520): This fund accounts for a portion of the Local Transportation Fund revenue that is earmarked by law for expenditure on pedestrian, bicycle, and other non-motorized transportation purposes.

Airport Fund (Enterprise – 4310 thru 4330): This fund accounts for the operation of the Modesto Airport. Primary revenue sources for this fund include hangar rental fees and taxes levied on the owners of aircraft housed in Modesto. The Airport fund also receives FAA grants for capital improvements.

Utilities

Water Fund (Enterprise – 4100 thru 4181): This fund accounts for the City's water utility. All expenses relating to the provision of water services are charged to this fund, which is financed with customer utility rate payments and connection fees. This fund also accounts for debt issued on behalf of the water utility and for the repayment of such debt.

Sewer Fund (Enterprise – 4210 thru 4271): 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 – 4480 thru 4489): This fund accounts for the City's storm water drainage utility and is financed primarily with storm water drainage fees.

Internal Service Funds

Fleet Fund (Internal Service – 5400 thru 5410): This fund accounts for the acquisition, maintenance and operation of most of the City's vehicles and heavy equipment. (Exceptions include buses, which are accounted for in the Bus Fund; and fire equipment, which is accounted for in the General Fund.) The Fleet Fund is financed by monthly "rental" charges applied to the operating budgets of departments, which use vehicles and equipment. These charges pay for the maintenance and operations of equipment as well as its eventual replacement. The portion of the rent charged for future replacement is accumulated in a distinct sub-fund (5410) of the Fleet Fund.

Information Technology (Internal Service – 5230 thru 5239): This fund accounts for the City's acquisition, maintenance and replacement of information systems and telecommunications. Fund 5230 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).

Building Services (Internal Service – 5800 & 5809): This fund accounts for the maintenance and operation of the City's buildings and facilities, with the exception of Tenth Street Plaza and facilities accounted for in Enterprise or Internal Service funds. The fund is financed by monthly charges applied to the operating budgets of City departments.

Tenth Street Building Services (Internal Service – 5810): This fund accounts for the maintenance and operation of Tenth Street Plaza. The fund is financed by monthly charges applied to the operating budgets of City departments.

Mail Services (Internal Service – 5120 & 5129): This fund accounts for the mail postage and operating expense of the City. The fund is financed by monthly charges applied to the operating budgets of City departments.

Insurance Funds (Internal Service – 5310 thru 5390): These funds account for the City's self-insurance reserves (workers compensation and general liability) and for the purchase of third-party insurance (property insurance, excess liability coverage for workers compensation and general liability, employee health, vision, dental and disability coverage), as well as insurance administration costs. Employee benefit insurance is financed as a pass-through from operating

budgets. Other insurance types are financed by monthly charges applied to operating budgets of City departments.

Employee Benefit Fund (Internal Service – 5510 & 5520): This fund accounts for accrued vacation liability City-wide, as well as the cost of post-retirement employee health benefits. It is financed by monthly charges applied to operating budgets of City departments.

Debt Service Funds

Debt service funds (2100, 2140, 2150 & 2902) account for principal and interest payments on certificates of participation (COP's) and bonds issued by the City other than those accounted for in Enterprise and Internal Service funds. The primary revenue sources for these funds are transfers from the General Fund and the Modesto Redevelopment Agency (RDA).

Other Funds

Capital Improvement Support (Special Revenue – 1300 & 1309): This fund was established to account for all operations governed by a Federal Indirect Cost Allocation Plan agreement. It is financed almost exclusively by labor charges to capital improvement program (CIP) projects.

Education & Government Communication (Special Revenue – 1320 & 1321): This fund accounts for the costs of providing educational and government – related cable television programming. It is financed with transfers from the General Fund and payments from other Access Modesto agencies.

Operating Grants – Block (Special Revenue – 1340): This fund was established to account for non-capital grants received by the City (other than grants received by Enterprise and Internal Service funds). This fund receives revenues from block grant-style programs, in which the City receives a fixed amount of funding “up front.” The types of expenditures incurred in this fund depend on the specific grants being received in any given year. Currently, the largest grant received in this fund is from the State’s Special Law Enforcement Service Fund program.

Operating Grants – Reimbursed (Special Revenue – 1341 thru 1343): These funds were established to account for non-capital grants received by the City on a reimbursement basis. In these programs, the City incurs the “up front” cost of delivering services, then requests reimbursement for those costs from the granting agency. The types of expenditures incurred in this fund depend on the specific grants being received in any given year. Currently, the largest grant received in this fund is from the Federal COPS grant program.

Traffic Safety Fund (Special Revenue – 1600): This fund accounts for revenues received from traffic safety fines and forfeits. Money from this fund is transferred to the General Fund to pay for traffic related maintenance and expense.

Traffic Offender Fund (Special Revenue – 1610): This fund accounts for revenues received from a portion of vehicle release fees. Expenditures include general police operations.

Downtown Improvement District (Special Revenue – 1200 & 1210): 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 & 1140): These funds account for Federal Community Development Block Grant (CDBG) revenues received by the City. Expenditures include a variety of housing-related programs primarily targeted at low-income areas.

CDBG – NSP Entitlement (Special Revenue – 1131): This fund accounts for Federal Community Development Block Grant (CDBG) revenues received by the City for neighborhood stabilization programs. Expenditures include a variety of housing-related programs primarily targeted at low-income areas.

Housing Loan Program (Special Revenue – 1150 thru 1155): These are revolving funds, which provide housing loans to low-income individuals. Original funding to establish the funds was received from the Federal Department of Housing and Urban Development (HUD). Current revenues in the funds reflect loan repayments, which are accumulated to make new loans.

Housing Economic Development Fund (Special Revenue – 1160): This fund accounts for monies used to increase employment, economic activity and economic diversity in low to moderate income groups as defined by HUD.

HOME Program (Special Revenue – 1170): This fund accounts for revenues received from HUD under the Home Investment Partnerships program.

Emergency Shelter Program (Special Revenue – 1180 thru 1190): This fund accounts for emergency shelter grant revenue received from HUD.

CFF Administration (Capital Projects – 3480): This fund accounts for administrative costs associated with the Capital Facilities Fee (CFF) program. The fund is financed with CFF revenues.

CFD Administration (Capital Projects – 3220): This fund accounts for administrative costs associated with the Community Facilities Districts (CFD) program. The fund is financed with CFD revenues and inter-fund service credits.

Landscape Maintenance District (Capital Projects – 6470, 6480 & 6490): These funds account for costs associated with the landscape maintenance within special district areas. The funds are financed with landscape maintenance district revenues.

Parking Fund (Enterprise – 4000 & 4009): This fund accounts for the City's off-street parking facilities, including the downtown parking garages. Parking fees for validated lots and other off-street parking are the primary revenues in this fund. Operation, maintenance, and development of the parking facilities constitute the primary expenditures.

Solid Waste Fund (Compost) (Enterprise Fund – 1310 thru 1319, 1370 thru 1379, 4890 thru 4892, & 4895 thru 4899): This fund accounts for the operational activity from the sale and operations for compost. The primary revenues from this fund come from tip fees and the sale of compost. Beginning in FY 11, this fund will account for the cost of administering the City's service agreements with private solid waste hauling firms as well as the costs of recycling programs and green waste diversion. The primary revenue sources for this fund include income from the waste energy JPA, State funding for recycling, recycling program fees. The fund also receives inter-fund service credit revenue based on staff time charged to other City programs.

Carpenter Road Landfill (Enterprise Fund – 1360 & 4893 thru 4894): This fund accounts for the activity for the City to maintain, mitigate and monitor the Carpenter Road Landfill, a closed disposal facility.

Golf Fund (Enterprise – 4600 & 4605): This fund accounts for the maintenance, operation, and improvement of the three City-owned golf courses. Revenues in this fund are derived primarily from green fees. Expenditures include golf course maintenance and debt service on COP's issued to finance the development of the Creekside golf course.

Centre Plaza Fund (Enterprise – 4700 thru 4710): This fund accounts for the operation of the Modesto Centre Plaza convention and community center. The primary revenue sources for this fund include room rental fees, commissions, transfers from the General Fund.

Abatement and Public Nuisance Fund (Special Revenue 4910): This fund is used by the Neighborhood Preservation Unit (NPU) and Building Safety Division to battle against blight in the City and enforce accountability to improve the City's image.

Non-Operating Funds

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

Strategic Planning Fund (Special Revenue – 1800 & 1805): This fund was established to accumulate resources for major long-term planning projects, such as updates to the General Plan. In past years, the fund's principal revenue sources have been transfers from the General Fund and from the Village I CFF Fund. Both of these revenues have been eliminated in the current year's budget, so expenditures from this fund are financed with accumulated fund balance only. The remaining budgets in this fund are for "multi-year projects," which are adopted separately from the City's annual operating budget.

CFF Funds (Capital Projects – 3410 thru 3470): These funds account for the accumulation and expenditure of Capital Facilities Fees, which are charged to new development in the City to offset the impact of growth on community infrastructure. Each fund accounts for fees collected for a specific type of capital facility. Expenditures from these funds are governed by the City's Capital Facilities Fee plan. Expenditure budgets for these funds are adopted as part of the City's CIP.

Special Fund for Capital Outlay (Capital Projects – 0180, 0190, 3120, & 3510): This fund accounts for general City capital improvement projects and is funded from other funds including the General Fund as appropriate for the specific project.

Park Funds (Capital Projects – 1380, 3100, 3125, & 3130): This fund was established to accumulate funds for capital improvements in the City's parks. Its principal revenue sources include transfers from the General Fund and development fees. The fund also receives transfers from the Parks CFF fund (see Non-Operating Funds, above) and grant revenue.

Capital Grant Funds (Capital Projects – 3140 thru 3170): These funds were established to accumulate funds for capital improvements for various City functions such as roads and streets and traffic related projects. Its principal revenue sources include grants from various state agencies such as Caltrans with City match funds from the Surface Transportation Fund, General Fund or Capital Facility Fees.

CFD Funds (Capital Projects – 3200 thru 3295): 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.

Measure L Funds (Capital Projects – 3300): These funds account for the accumulation and expenditure of Measure L funded capital projects.

Other Agencies Funds

Other Agencies funds represent the finances of outside agencies for which the City of Modesto acts as fiscal agent. The City performs day-to-day accounting and treasury functions for these entities, but they are governed by independent boards and are not City departments. Budgets for agency funds are adopted by their respective governing boards and are outside the City’s operating budget process. Notable agency funds include the following:

- Industrial Fire Joint Powers Agency (6100)
- Modesto Regional Fire Authority (6200 thru 6299)
- Stanislaus Regional Water Authority (6301)
- Tenth Street JPA (6500 thru 6599)
- Stanislaus Drug Enforcement Agency (6600)
- Tuolumne River Regional Park (6700 thru 6799)
- Modesto Redevelopment Successor Agency (1906, 1910 & 2903)

Department and Fund Structure

Budget Allocation	Fund	Fund Name	Dept	Type of Fund	Classification
Annual	0100	General Fund	City Council	General Fund	Major Governmental
Annual	0100	General Fund	City Manager	General Fund	Major Governmental
Annual	0100	General Fund	Non-Dept	General Fund	Major Governmental
Annual	0100	General Fund	Human Resources	General Fund	Major Governmental
Annual	0100	General Fund	Parks Recreation & Neighborhoods	General Fund	Major Governmental
Annual	0100	General Fund	City Attorney	General Fund	Major Governmental
Annual	0100	General Fund	City Auditor	General Fund	Major Governmental
Annual	0100	General Fund	City Clerk	General Fund	Major Governmental
Annual	0100	General Fund	Community Economic Development	General Fund	Major Governmental
Annual	0100	General Fund	Finance	General Fund	Major Governmental
Annual	0100	General Fund	Police	General Fund	Major Governmental
Annual	0100	General Fund	Fire	General Fund	Major Governmental
Annual	0100	General Fund	Engineering	General Fund	Major Governmental
Annual	0115	Section 115 Pension Trust Fund	Finance	General Fund	Major Governmental
Annual	0116	Section 115 - Post Employment Benefits Trust fund	Finance	General Fund	Major Governmental
Annual	0130	Revenue Clearing Fund	Finance	General Fund	Major Governmental
Annual	0140	Utility Suspense Account	Finance	General Fund	Major Governmental
Annual	0150	Misc Rec System Suspense Fund	Finance	General Fund	Major Governmental
Annual	0160	Measure H - General Fund	Non-Dept	General Fund	Major Governmental
Annual	0180	Fire Department Unrestricted Non-Capital Projects	Fire	General Fund	Major Governmental
Annual	1100	Grants - ARRA CDBG NSP1 Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1101	Grants - ARRA CDBG NSP2 Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1120	Grants - PLHA Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1130	Grants - CDBG Direct Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1131	Grants - CDBG NSP Entitlement	Community Economic Development	Special Revenue Funds	Governmental
Annual	1133	HUD Administration	Community Economic Development	Special Revenue Funds	Governmental
Annual	1139	CDBG Direct Program Fleet Replacement Fund	Public Works	Special Revenue Funds	Governmental
Annual	1150	Grants - RLF Housing Loan Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1152	Public Service Fund	Community Economic Development	Special Revenue Funds	Governmental
Annual	1155	Grants - RLF Program Income	Community Economic Development	Special Revenue Funds	Governmental
Annual	1160	Housing Economic Development Fund	Community Economic Development	Special Revenue Funds	Governmental
Annual	1170	Grants - HOME Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1180	Grants - Emergency Shelter Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1190	Grants - HUD Section 108 Loan	Community Economic Development	Special Revenue Funds	Governmental
Annual	1200	Downtown Improvement District Fund	Community Economic Development	Special Revenue Funds	Governmental
Annual	1210	Downtown Modesto Community Benefit District	Community Economic Development	Special Revenue Funds	Governmental
Annual	1300	Capital Improvement Support	Engineering	Special Revenue Funds	Governmental
Annual	1301	Capital Improvement Support - Survey Equipment Replacement Fund	Engineering	Special Revenue Funds	Governmental
Annual	1309	Capital Improvement Support - Fleet Replac	Engineering	Special Revenue Funds	Governmental
Annual	1320	Education and Government Cable	Information Technology	Special Revenue Funds	Governmental
Annual	1321	Public Educational Governmental (PEG) Fund	Information Technology	Special Revenue Funds	Governmental
Annual	1340	Grants - Operation Block Grants	Police Grants	Special Revenue Funds	Governmental
Annual	1340	Grants - Operation Block Grants	Parks Recreation & Neighborhoods Grants	Special Revenue Funds	Governmental
Annual	1341	Grants - Operation Grants Reimbursed	Police Grants	Special Revenue Funds	Governmental
Annual	1341	Grants - Operation Grants Reimbursed	Parks Recreation & Neighborhoods Grants	Special Revenue Funds	Governmental
Annual	1342	Grants - Police	Police	Special Revenue Funds	Governmental
Annual	1343	CalHome Loan Program	Community Economic Development	Special Revenue Funds	Governmental
Annual	1344	Grants - Emergency Rental Asssitance	Police	Special Revenue Funds	Governmental
Annual	1380	Non-Capital Parks Fund (Non-Grant)	Parks Recreation & Neighborhoods	Special Revenue Funds	Governmental
Annual	1390	American Rescue Grants Fund	Various	Special Revenue Funds	Governmental
Annual	1410	Measure L - Road Tax Fund	Engineering/Public Works	Special Revenue Funds	Governmental
Annual	1420	Measure L/SB1 MOE	Engineering/Public Works	Special Revenue Funds	Governmental
Annual	1510	LTF - Street and Roads Fund	Public Works	Special Revenue Funds	Governmental
Annual	1520	LTF - Non-Motorized Fund	Public Works	Special Revenue Funds	Governmental
Annual	1600	Traffic Safety Fund	Police	Special Revenue Funds	Governmental
Annual	1610	Traffic Offender Fund	Police	Special Revenue Funds	Governmental
Annual	1700	Surface Transportation Fund	Public Works	Special Revenue Funds	Governmental
Annual	1709	Surface Transportation Fleet Replacement	Public Works	Special Revenue Funds	Governmental
Annual	1720	Streets LTF Fund	Public Works	Special Revenue Funds	Governmental
Annual	1730	Gas Tax Fund	Public Works	Special Revenue Funds	Governmental
Annual	1740	Garbage Franchise Fees - Streets Fund	Public Works	Special Revenue Funds	Governmental
Annual	1750	Surface Transportation Fund - MOE	Public Works	Special Revenue Funds	Governmental
Annual	1800	Economic Development/Strategic Plan Fund	Community Economic Development	Special Revenue Funds	Governmental
Annual	1850	Disability Access and Education Fund	Community Economic Development	Special Revenue Funds	Governmental
Annual	1906	RDA Low and Mod Income Housing Fund	Parks Recreation & Neighborhoods	Successor Agencies	Private Purpose Trust Funds
Annual	1907	RDA 10th Street Project Fund	Parks Recreation & Neighborhoods	Successor Agencies	Private Purpose Trust Funds
Annual	1908	RDA Project Fund	Parks Recreation & Neighborhoods	Successor Agencies	Private Purpose Trust Funds
Annual	1910	RDA Successor Agency Administration Fund	Parks Recreation & Neighborhoods	Successor Agencies	Private Purpose Trust Funds
Annual	2140	Public Financing Authority COP's Fund	Finance	Successor Agencies	Private Purpose Trust Funds
Annual	2150	Public Financing Authority 98 & 07 Bonds	Finance	Successor Agencies	Private Purpose Trust Funds
Annual	2903	RDA Successor Agency Debt Service Fund	Parks Recreation & Neighborhoods	Successor Agencies	Private Purpose Trust Funds
Annual	3120	Special Fund for Capital Outlay	Various	Special Revenue Funds	Governmental
Annual	3121	Measure H - Capital Projects	Various	Capital Funds	Governmental
Annual	3122	Measure H - Non-Capital Projects	Various	Capital Funds	Governmental
Annual	3125	John Thurman Capital Improvement Fund	Parks Recreation & Neighborhoods	Capital Funds	Governmental
Annual	3130	Parks Fund	Parks Recreation & Neighborhoods	Capital Funds	Governmental
Annual	3140	Capital Grants - CIP Projects	Parks, Recreation & Neighborhoods/Public Works	Capital Funds	Governmental

Department and Fund Structure

Budget Allocation	Fund	Fund Name	Dept	Type of Fund	Classification
Annual	3150	Capital Grants - Parks CIP Projects	Community Economic Development	Capital Funds	Governmental
Annual	3160	Capital Grants - Streets CIP Projects	Engineering/Public Works	Capital Funds	Governmental
Annual	3170	Capital Grants - HUD CIP Projects	Community Economic Development	Capital Funds	Governmental
Annual	3200	Village One CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3201	Village One CFD Fund - Capital Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3209	Kiernan Business Park West CFD Fund - Capital	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3210	Kiernan Business Park West CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3211	Kiernan Business Park South CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3212	Kiernan Business Park East CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3213	Kiernan Business Park East #2 CFD Fund - Capital	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3215	The Vintage CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3216	Woodglen 2018-1 CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3217	Woodglen 2021-1 Capital Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3220	Infrastructure Financing Program Administration	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3225	Hetch Hetchy CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3235	North Beyer #2 CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3236	North Beyer #2 CFD Fund - Capital	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3240	Fairview Village CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3241	Fairview Village CFD Fund - CIP Projects	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3245	Fairview Village CFD - 2014 Debt Service Refunding	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3246	Fairview Village #2 CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3247	Fairview Village #2 CFD Fund - CIP Projects	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3250	North Beyer Park CFD	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3251	North Beyer Park CFD - Capital Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3255	Tivoli CFD	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3256	Tivoli CFD - Capital Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3260	Enterprise Park 1998 CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3265	NorthPointe CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3266	NorthPointe CFD Capital Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3270	Carver/Bangs Pelandale/Snyder CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3275	Coffee/Claratina CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3280	Pelandale/Snyder CFD Fund - CIP Projects	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3281	Pelandale/Snyder CFD Fund - Capital Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3290	Village One #2 CFD Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3291	Village One #2 CFD Fund - CIP Projects	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3294	Village One #2 CFD 2014 Debt Fund	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3295	Village One #2 CFD Fund - Capital	Community Economic Development CFD	Community Facilities District	Private Purpose Trust Funds
Annual	3300	Measure L - Capital Projects	Community Economic Development	Capital Facilities Fees	Governmental
Annual	3410	Streets Capital Facility Fee Fund	Community Economic Development	Capital Facilities Fees	Governmental
Annual	3420	Public Transportation Capital Facility Fee Fund	Engineering/Public Works	Capital Facilities Fees	Governmental
Annual	3432	Parks and Air Quality Capital Facility Fees Fund	Parks, Recreation & Neigh/Community Economic Develop	Capital Facilities Fees	Governmental
Annual	3440	Police Department Capital Facility Fee Fund	Police/Community Economic Development	Capital Facilities Fees	Governmental
Annual	3450	Fire Department Capital Facility Fee Fund	Fire/Community Economic Development	Capital Facilities Fees	Governmental
Annual	3470	General Government Capital Facility Fee Fund	Finance/Community Economic Development	Capital Facilities Fees	Governmental
Annual	3480	Capital Facility Fees Administration Fund	Community Economic Development	Capital Facilities Fees	Governmental
Annual	3510	Securities for Future Improvements	Community Economic Development	Capital Facilities Fees	Governmental
Annual	3520	Agricultural Mitigation	Community Economic Development	Capital Facilities Fees	Governmental
Annual	4000	Parking Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4009	Parking Fleet Replacement Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4100	Water Fund	Utilities	Enterprise Funds	Major Proprietary
Annual	4101	Water Fund Development Fees	Utilities	Enterprise Funds	Major Proprietary
Annual	4109	Water Fleet Replacement Fund	Public Works	Enterprise Funds	Major Proprietary
Annual	4112	Water PCE Mitigation Fund	Utilities	Enterprise Funds	Major Proprietary
Annual	4130	Water 2008 Water Refunding Revenue COP 2008 Series A	Utilities	Enterprise Funds	Major Proprietary
Annual	4140	Water - Grants	Utilities	Special Revenue Funds	Major Proprietary
Annual	4180	Water Fund - CIP Projects	Utilities	Enterprise Funds	Major Proprietary
Annual	4181	Fairview Water Improvements - CIP Projects	Utilities	Enterprise Funds	Major Proprietary
Annual	4210	Sewer Operations Fund	Utilities	Enterprise Funds	Major Proprietary
Annual	4211	Wastewater Developmental Fees Fund	Utilities	Enterprise Funds	Major Proprietary
Annual	4212	Wastewater PCE Mitigation Fund	Utilities	Enterprise Funds	Major Proprietary
Annual	4219	Wastewater Fleet Replacement Fund	Public Works	Enterprise Funds	Major Proprietary
Annual	4235	Sewer NRRWP (North Valley Regional Recycled Water Program) State Revolving Loan	Utilities	Enterprise Funds	Major Proprietary
Annual	4241	2015 Wastewater Refunding Private Placement	Utilities	Enterprise Funds	Major Proprietary
Annual	4271	Wastewater Revenue Refunding Bonds Series	Utilities	Enterprise Funds	Major Proprietary
Annual	4272	Wastewater Revenue Refunding Bonds Series 2020A	Utilities	Enterprise Funds	Major Proprietary
Annual	4273	Wastewater Revenue Refunding Bonds Series 2020B	Utilities	Enterprise Funds	Major Proprietary
Annual	4280	Wastewater Grants Fund	Utilities	Special Revenue Funds	Major Proprietary
Annual	4310	Airport Operating Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4319	Airport Fleet Replacement Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4320	Special Aviation Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4330	County Aircraft Tax Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4480	Storm Drainage Fund	Utilities	Enterprise Funds	Non-Major Enterprise
Annual	4489	Storm Drain Fleet Replacement Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4600	Golf Fund	Parks Recreation & Neighborhoods	Enterprise Funds	Non-Major Enterprise
Annual	4605	Golf Kemper Fund	Parks Recreation & Neighborhoods	Enterprise Funds	Non-Major Enterprise
Annual	4700	Community Center Operations Fund	Parks Recreation & Neighborhoods	Enterprise Funds	Non-Major Enterprise
Annual	4709	Centre Plaza Fleet Replacement Fund	Public Works	Enterprise Funds	Non-Major Enterprise

Department and Fund Structure

Budget Allocation	Fund	Fund Name	Dept	Type of Fund	Classification
Annual	4710	Centre Plaza FF&E Fund	Parks Recreation & Neighborhoods	Enterprise Funds	Non-Major Enterprise
Annual	4890	Compost Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4891	Solid Waste Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4892	Green Waste Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4893	Carpenter Road Landfill (Enterprise)	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4894	Geer Road Landfill Mitigation Costs	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4895	Waste to Energy Distribution Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4899	Solid Waste Fleet Replacement Fund	Public Works	Enterprise Funds	Non-Major Enterprise
Annual	4910	Abatement and Public Nuisance Fund	Community Economic Development	Enterprise Funds	Non-Major Enterprise
Annual	5110	Inventory Purchases Fund	Finance/Utilities	Internal Service Funds	Internal Service Funds
Annual	5119	Inventory Purchases Fleet Replace Fund	Finance/Utilities	Internal Service Funds	Internal Service Funds
Annual	5120	Mail Services ISF Fund	City Clerk	Internal Service Funds	Internal Service Funds
Annual	5129	Mail Services ISF Fleet Replacement Fund	Public Works	Internal Service Funds	Internal Service Funds
Annual	5230	Information Technology Fund	Information Technology	Internal Service Funds	Internal Service Funds
Annual	5239	Information Tech Fleet Replace Fund	Public Works	Internal Service Funds	Internal Service Funds
Annual	5310	Insurance - Administration Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5319	Insurance Admin Fleet Replace Fund	Public Works	Internal Service Funds	Internal Service Funds
Annual	5320	Insurance - Workers Compensation Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5330	Insurance - Liability Insurance Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5340	Insurance - Property Insurance Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5350	Insurance - Dental Insurance Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5360	Insurance - Health Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5370	Insurance - Disability Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5380	Insurance - Other Employee Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5390	Insurance - Vision Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5400	Fleet Management Fund	Public Works	Internal Service Funds	Internal Service Funds
Annual	5409	Fleet Management Fleet Replace Fund	Public Works	Internal Service Funds	Internal Service Funds
Annual	5410	Fleet Equipment Replacement	Public Works	Internal Service Funds	Internal Service Funds
Annual	5510	Employee Benefits Management Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5520	Employee Benefits Administration Fund	Human Resources	Internal Service Funds	Internal Service Funds
Annual	5800	P/R Building Services Fund	Public Works	Internal Service Funds	Internal Service Funds
Annual	5809	P/R Building Services Fleet Replace Fund	Public Works	Internal Service Funds	Internal Service Funds
Annual	5810	10th Street Place Building Services	Public Works	Internal Service Funds	Internal Service Funds
Annual	6100	JPA - Industrial Fire	Fire	Internal Service Funds	Internal Service Funds
Annual	6470	Landscape and Lighting District Shackleford	Community Economic Development	Internal Service Funds	Internal Service Funds
Annual	6480	Landscape Assessment District #1	Community Economic Development	Internal Service Funds	Internal Service Funds
Annual	6490	Landscape Assessment District #2	Community Economic Development	Internal Service Funds	Internal Service Funds
Annual	6700	JPA - Tuolumne River Regional Park (TRRP)	Community Economic Development, Parks, Public Works	Investment Trust Funds	Investment Trust Funds
Annual	6710	JPA - TRRP Special Revenue Fund - CIP	Community Economic Development, Parks, Public Works	Investment Trust Funds	Investment Trust Funds
Annual	6799	TRRP Fleet Replacement Fund	Public Works	Investment Trust Funds	Investment Trust Funds
Annual	6800	City Trust Fund	Various	Investment Trust Funds	Investment Trust Funds

Capital Improvement Program (CIP)

The City publishes a separate CIP Book. This section includes only the CIP Finance Committee/Planning Commission minutes, resolution, and Project Summary. Please see the CIP Book for details regarding projects.

Please see the City's FY2025-26 Capital Improvement Program Adopted Budget Book for description, maps, and detailed budget request for each capital improvement program: <https://www.modestogov.com/ArchiveCenter/ViewFile/Item/4373>

Fiscal Year 2025-26 Capital Improvement Project Summary

Department and Project	FY26 Request	FY26 Available Budget
Community and Economic Development		
101296 - CED - HUD - PFI First Tee Activity 1373	\$ -	\$ 86,320
101462 - CED CALAPP+ Implementation	\$ -	\$ 90,405
Community and Economic Development Total	\$ -	\$ 176,724
Fire Department		
101065 - MFD - Station 1 Roof Replacement and Repainting (Non-Capital)	\$ -	\$ 65,902
Fire Department Total	\$ -	\$ 65,902
Engineering Services Department - Parks Planning and Development		
100813 - PRN - Virginia Corridor Phase 7 - Design-FHWA-CalTrans-CML-5059(216)-2015-20.205 HWY Planning and Con	\$ 2,200,000	\$ 8,290,867
100984 - PRN - Awesome Spot Playground at Beyer Park	\$ -	\$ 276,349
101017 - PRN - Mary E. Grogan Community Park - Phase 2	\$ -	\$ 634,045
101061 - PRN - TRRP Carpenter Road Area Soccer Complex	\$ -	\$ 208,253
101071 - PRN - TRRP Neece Drive Boat Launch	\$ -	\$ 5,773
101109 - PRN - TRRP River Overlook	\$ -	\$ 786,377
101135 - PRN - TRRP River Pavilion	\$ -	\$ 104,454
101164 - PRN - TRRP Riverwalk Gateway-Neece Drive	\$ -	\$ 2,818,278
101200 - PRN - Various Park Partners Projects 2019	\$ -	\$ 2
101231 - PRN - VA Corridor Phase 8	\$ -	\$ 600,000
101232 - PRN - TRRP Riverwalk Gateway to Legion	\$ -	\$ 2,162
101233 - PRN - Dry Creek to TRRP Trail Connection	\$ -	\$ 99,957
101276 - PRN - Cesar E. Chavez Park Renovation Project	\$ -	\$ 74,554
101294 - PRN - Dryden Golf Course Clubhouse Renovation	\$ -	\$ 3,667,987
101379 - PRN - TRRP Gateway Phase 3	\$ -	\$ 150,000
101382 - PRN - Dr MLK Jr Park Renovation	\$ -	\$ 8,011,336
101398 - PRN - Ustach Park Renovation	\$ -	\$ 58,000
101051 - PRN - PerfectMind Rec Software	\$ -	\$ (2,988)
101477 - PRN - Mancini Park Playground	\$ -	\$ 410,035
101432 - PRN - TRRP B - Picnic and Restroom EC 2.22	\$ -	\$ (172)
100866 - PRN - Senior Playground 2014 (Suspended)	\$ -	\$ 983
101428 - PRN - Graceada Park Fence (Suspended)	\$ -	\$ 16,980
Engineering Services Department - Parks Planning and Development Total	\$ 2,200,000	\$ 26,213,232
Engineering Services Department - Transportation Engineering and Design		
101654 - ESD - Neighborhood ADA Improvement Program Phase III	\$ 1,000,000	\$ 1,000,000
101655 - ESD - College & Bowen RAB & Ped.	\$ 2,000,000	\$ 2,000,000

Fiscal Year 2025-26 Capital Improvement Project Summary

Department and Project	FY26 Request	FY26 Available Budget
101519 - ESD - AB 170 Funds - Infrastructure Improvements in County Islands Project-PLBPL-5029(040)	\$ -	\$ 5,000,000
101578 - ESD - Claus Road Complete Street	\$ 5,150,000	\$ 5,156,148
101587 - ESD - ATP - Cycle 7 - Lincoln Avenue and Encina Area	\$ -	\$ 19,339
101595 - ESD - 9th and I Street Class I and IV Bike Path Improvements	\$ -	\$ 5,000,000
101627 - ESD - Kansas Avenue Pavement Rehabilitation Project (Capital/Non-Capital Mix) 24.7% Capital Estimate	\$ -	\$ 1,611,209
100051 - ESD - Claratina: McHenry to Coffee (4 Lanes & Intersection Improvements)	\$ -	\$ 1,296,117
100586 - ESD - 7th Street Bridge at Tuolumne River - FHWA - CalTrans-BRLS-5938(167)-2010-20.205 HWY Planning and CON	\$ -	\$ 423,183
100614 - ESD - State Route 132 West Expressway-FHWA-CalTrans-HPLUL-5059(230)-2018-20.205 HWY Planning and CON	\$ -	\$ 348,751
100911 - ESD - Various Parks Partners Projects 2016	\$ -	\$ 18,272
100922 - ESD - Downey Shade Structure Replacement	\$ -	\$ 117,445
100944 - ESD - Tuolumne Blvd, 7th St, & B St Intersection Improvements	\$ -	\$ 348,941
100945 - ESD - Hetch-Hetchy and Claratina Structural Crossing	\$ -	\$ 4,474,404
101042 - ESD - Paradise Road Area Pedestrian and Bicycle Safety Improvements - Capital/Non-Capital Mix	\$ -	\$ 904,551
101063 - ESD - Pelandale Avenue Interchange - Phase II	\$ -	\$ 4,204,576
101072 - ESD - American Avenue/Bangs Avenue Intersection Improvements - CAP	\$ -	\$ 300,874
101073 - ESD - Carver/Bangs Pelandale/Snyder Bike Trail System - CAP	\$ -	\$ 1,139,707
101074 - ESD - Sylvan So. Bet.Oak/Wood Sorrell	\$ -	\$ 1,660,099
101075 - ESD - Oakdale Rd from Floyd to Sylvan	\$ -	\$ 2,664,432
101089 - ESD - Tully Rd. Safety Improvement Project	\$ -	\$ 839,281
101119 - ESD - SR 132 West Expressway - CON-FHWA-CalTrans-TGHPLUL-5059(230)-2019-20.205 HWY Planning and CON	\$ -	\$ 9,678,646
101157 - ESD -Tuolumne Blvd. Pavement Rehabilitation from Paradise Rd to Neece Dr. - FHWA-CalTrans-SPTL-5059(234)-2019-20.205 HWY Planning and Con - Capital/Non-Capital Mix	\$ -	\$ 3,422,420
101169 - ESD - Scenic Drive Pavement Rehabilitation Phase 2 (Downey Ave to Lakewood Ave)	\$ -	\$ 6,815,407
101180 - ESD - Dry Creek Trail Pavement Rehabilitation & ADA Upgrade Phase II	\$ -	\$ 1,338,198
101182 - ESD - Standiford Interchange Project Initialization Documents	\$ -	\$ 4,136,292
101196 - ESD - 10th Street Improvements (B St to D St) Stanislaus Foods	\$ -	\$ 2,384,127
101206 - ESD - 10th Street Aesthetic Improvements	\$ -	\$ 200,000
101214 - ESD - Granger Neighborhood Pavement Rehabilitation	\$ -	\$ 60,161
101221 - ESD - School Safety Program Projects (Capital/Non-Capital Mix)	\$ -	\$ 1,112,399
101246 - ESD - Briggsmore Avenue Pavement Rehabilitation (McHenry Avenue to Oakdale Road) - Suspended	\$ -	\$ 2,904

Fiscal Year 2025-26 Capital Improvement Project Summary

Department and Project	FY26 Request	FY26 Available Budget
101247 - ESD - Virginia Corridor Trail Maintenance - Suspended	\$ -	\$ 67,710
101248 - ESD - Orangeburg Avenue Pavement Rehabilitation Phase 1 (Coffee Rd to Oakdale Ave) - Suspended	\$ -	\$ 91,854
101249 - ESD - Pelandale Neighborhood Pavement Maintenance Project - Suspended	\$ -	\$ 57,133
101250 - ESD - Neighborhood ADA Improvement Program - Suspended	\$ -	\$ 68,674
101271 - ESD - Briggsmore/Carpenter at SR-99 Interchange	\$ -	\$ 6,296,433
101295 - ESD - 9th St Corridor Improvements AHSC Grant	\$ -	\$ 10,007,515
101314 - ESD - Coffee Rd. Pavement Rehabilitation Phase II (Scenic Drive to Nowegian Avenue) (Capital/Non-Capital Mix)	\$ -	\$ 2,671,980
101315 - ESD - Dale Road Pavement Rehabilitation (Standiford to Bangs) (Capital/Non-Capital Mix)	\$ -	\$ 2,158,184
101383 - ESD - Oakdale Road Improvements-FHWA-CalTrans-HSIPSL 5059 (255)-2021-20.205 HWY Planning and Con	\$ -	\$ 316,020
101384 - ESD - Sylvan/Standiford PHB's-FHWA-CalTrans-HSIPSL 5059 (254)-2021-20.205 HWY Planning and Con	\$ -	\$ 105,757
101391 - ESD - Neighborhood ADA Improvement Program II	\$ -	\$ 720,068
101392 - ESD - Orangeburg Avenue Pavement Rehabilitation Phase 2 (McHenry Avenue to Coffee Road)	\$ -	\$ 4,196,139
101485 - ESD - Prescott Pavement Rehabilitation Project-FHWA-CalTrans-STPL-5059(259)-2023-20.205 HWY Planning and Con	\$ -	\$ 367,733
101486 - ESD - Lakewood Avenue and Scenic Drive Improvement Project	\$ -	\$ 2,990,000
Engineering Services Department - Transportation Engineering and Design Total	\$ 8,150,000	\$ 97,793,083
Public Works		
100815 - PW - Wastewater On-Call Engineering	\$ -	\$ 229,576
100940 - PW - Synchronize Traffic Signals Downtown 2015-FHWA-CalTrans-CML-5059(217)-2016-20.205 HWY Planning and Con	\$ -	\$ 121,868
101123 - PW - Fiber Drop Traffic Signal Cabinet	\$ -	\$ 0
101179 - PW - HAWK System at Hetch-Hetchy on Tully and Prescott	\$ -	\$ 1
101186 - PW - Upgrade Traffic Signals - 2019-FHWA-CalTrans-CML-5059(236)-2019-20.205 HWY Planning and Con	\$ -	\$ 685,340
101192 - PW - Upgrade ATMS 2019-FHWA-CalTrans-CML-5059(238)-2019-20.205 HWY Planning and Con	\$ -	\$ 334,145
101252 - PW - Parking Enforcement Strategy Capital Plan	\$ -	\$ 92,371
101322 - PW - Claus Road Signal Coordination CMAQ	\$ -	\$ 58,984
101323 - PW - Scenic Dr Signal Coordination	\$ -	\$ 107,506
101333 - PW - Installation of Rectangular Rapid Flashing Beacons (RRFB) at 10 Locations-FHWA-CalTrans-HSIPSL-5050(251)-2021-20.205 HWY Planning and Con	\$ -	\$ 44,953

Fiscal Year 2025-26 Capital Improvement Project Summary

Department and Project	FY26 Request	FY26 Available Budget
101361 - PW - Install RRFB at 3 Locations-FHWA-CalTrans-HSIPSL-5059(252)-2021-20.205 HWY Planning and Con	\$ -	\$ 11,859
101362 - PW - Signal heads with retro-reflective back plates, ATC cabinets and advance limit lines-FHWA-CalTrans-HSIPSL-5059(253)-2021-20.205 HWY Planning and Con	\$ -	\$ 93,187
101188 - PW - Retroreflective Backplates and Striping-FHWA-CalTrans-HSIPL-5059(237)-2019-20.205 HWY Planning and Con - Non-Capital	\$ -	\$ 54,834
101337 - PW - BMF Parts Storage Room Upgrade (101022) - Suspended	\$ -	\$ 6,050
101338 - PW - Downtown TC Improv - CS Area (101045)	\$ -	\$ 7,283
101339 - PW - Transit Center Improvements (101095)	\$ -	\$ 18,506
101496 - PW - Upgrade Traffic Signals 2023 - 3 Locations: Briggsmore/Craver Dale/Panera, and Tuolumne/RoselawnFHWA-CalTrans-CML-5059(260)-2023-20.205 HWY Planning and Con	\$ -	\$ 402,869
101175 - PW - School Crosswalk Beacon - Suspended	\$ -	\$ 81,306
101317 - PW - Carpenter/Maze/Prescott Fiber Drop-PW - Fiber Drop Downtown (G & H)-FHWA-CalTrans-CML-5059(262)-2023-20.205 HWY Planning and Con	\$ -	\$ 1,217,265
101318 - PW - Fiber Drop Downtown (G & H)-FHWA-CalTrans-CML-5059(261)-2023-20.205 HWY Planning and Con	\$ -	\$ 2,005,797
101397 - PW - Sisk Rd Signal Coordination-FHWA-CalTrans-CML-5059(264)-2023-20.205 HWY Planning and Con	\$ -	\$ 1,845,749
101573 - PW - Advance School Beacons	\$ -	\$ 165,214
100968 - PW - Upgrade Traffic Signals 2017 - Suspended	\$ -	\$ 207,770
101066 - PW - New Traffic Signal Oakdale at Claratina-FHWA-CalTrans-HSIPL-5059(227)-2017-20.205 HWY Planning and Con-Suspended	\$ -	\$ 66,742
101122 - PW - Installation of 2 Rectangular Rapid Flashing Beacons (Carver Rd and Emerald Ave)	\$ -	\$ 1
101572 - PW - HAWK Systems 16th at H and I Streets	\$ -	\$ 222,264
101581 - PW - Ethernet Switches	\$ -	\$ 550,460
Public Works Total	\$ -	\$ 8,631,900
Utilities		
100844 - UTL - Woodland Lift Station Rehabilitation	\$ -	\$ 1,050,123
100847 - UTL - East Morris Neighborhood Sewer Replacement	\$ -	\$ 1,418,916
100923 - UTL - SR 132 Relocation - Water Mains	\$ -	\$ 353,814
100931 - UTL - Plant Structural Improvements	\$ -	\$ 144,197
100933 - UTL - 7th Street Bridge Water Main	\$ -	\$ 1,144,389
101057 - UTL - La Loma Phase 2C Strengthen and Replace Water Mains	\$ -	\$ 351,940
101078 - UTL - Del Rio Well 70 (Replacing Well 271) Surface Improvements	\$ -	\$ 366,951
101079 - UTL - Well Flush Lines 2018-2019	\$ -	\$ 592,810

Fiscal Year 2025-26 Capital Improvement Project Summary

Department and Project	FY26 Request	FY26 Available Budget
101090 - UTL - 2018-2019 Lift Station Improv	\$ -	\$ 1,032,566
101093 - UTL - Jennings Well Treatment Improvements	\$ -	\$ 554,983
101094 - UTL - West Trunk Rehabilitation	\$ -	\$ 3,115,494
101102 - UTL - West Trunk Crossing HWY 132	\$ -	\$ 628,094
101103 - UTL - River Trunk Section Repair	\$ -	\$ 1,300,000
101152 - UTL - Colorado Avenue Strengthen & Replace Water Main	\$ -	\$ 1,989,263
101201 - UTL - Sewer Line Replacment - Tully and Briggsmore	\$ -	\$ 384,626
101212 - UTL - Riverdale Park Water System	\$ -	\$ 4,253,477
101224 - UTL - Jennings Road Improvement	\$ -	\$ 12,000
101228 - UTL - Kansas Avenue 12-Inch Water Main Upgrade (suspended)	\$ -	\$ 149,466
101267 - UTL - Del Rio Well 70 Landscaping	\$ -	\$ 207,079
101290 - UTL - River Trunk Realignment - Gravity System	\$ -	\$ 902,869
101292 - UTL - SCADA System Replacement	\$ -	\$ 10,303,395
101298 - UTL - Sutter Trunk - P2 Improvements	\$ -	\$ 186,604
101313 - UTL - JM Pike Park Stormwater to Sanitary Cross Connection Removal	\$ -	\$ 2,419,106
101331 - UTL - Coffee Road Water Main Upgrade	\$ -	\$ 1,151,781
101367 - UTL - Sylvan Water Main Upgrade	\$ -	\$ 132,287
101370 - UTL - Sonoma Sewer Trunk Ext Ph 3	\$ -	\$ 1,885,495
101371 - UTL - Sonoma Sewer Trunk Ext Ph 4	\$ -	\$ 1,886,536
101375 - UTL - 2020-2021 Sanitary Sewer Replacement	\$ -	\$ 1,916,523
100851 - UTL - Pike Park Neighborhood Strengthen & Replace Water Mains	\$ -	\$ 483,803
100953 - UTL - La Loma Phase 3A S&R Water Mains	\$ -	\$ 910,089
101069 - UTL - Empire S&R Water Mains Ph1	\$ -	\$ 2,482,797
101080 - UTL - Grayson Well 274 (Surface)	\$ -	\$ 14,659
101091 - UTL - 2018-2019 Sewer Replacement (suspended)	\$ -	\$ 678,866
101321 - UTL - Codoni Lift Station Force Main Replacement (suspended)	\$ -	\$ 57,272
101403 - UTL - Well 312 Treatment & Flushline	\$ -	\$ 895,524
101450 - UTL - Bret Harte S&R Water Mains	\$ -	\$ 1,637,393
101458 - UTL - Empire Yosemite Water Main Crossings S&R Project	\$ -	\$ 238,557
101468 - UTL - Pump Station at Jennings WWTP	\$ -	\$ 2,516,533
101484 - UTL - Grayson Nitrate Treatment System Replacement	\$ -	\$ 205,013
100372 - UTL - Sutter Plant Parking Lot & Security Upgrade	\$ -	\$ 1,070,987
100534 - UTL - New Tivoli Sewer Main to Sonoma Trunk	\$ -	\$ 1,933,024
100535 - UTL - Sonoma Trunk Extension Lift Station (100530)	\$ -	\$ 241,373
100642 - UTL - Downtown Sewer Improvements - F Street and D Street	\$ -	\$ 181,715

Fiscal Year 2025-26 Capital Improvement Project Summary

Department and Project	FY26 Request	FY26 Available Budget
100646 - UTL - River Trunk Realignment	\$ -	\$ 11,584,843
100648 - UTL - New Jennings WQC Entrance/Exit - Suspended	\$ -	\$ 655,710
100793 - UTL - Roosevelt Park Storm Drain Cross Connection Removal (Suspended)	\$ -	\$ 27,557
100798 - UTL - Installation of Flush Lines	\$ -	\$ 2,068,970
100804 - UTL - Paradise/Grimes/Ohio Area S&R Water Mains	\$ -	\$ 2,050,588
100861 - UTL - Downtown Sewer Collection System Replacement	\$ -	\$ 1,342,925
100998 - UTL - Encina Sewer Lift Station Replacement	\$ -	\$ 1,219,784
101081 - UTL - Grayson Water Infrastructure Improvements	\$ -	\$ 278,774
101084 - UTL - Replacement Well 226 Surface Improvements (Suspended)	\$ -	\$ 434,929
101085 - UTL - Replacement Well 229	\$ -	\$ 2,907,709
101092 - UTL - Jennings Corrosion Control Measures	\$ -	\$ 1,089,407
101285 - UTL - Chicago-Paradise S&R Water Mains	\$ -	\$ 12,324,255
101291 - UTL - River Trunk - Shackelford Pump	\$ -	\$ 998,920
101504 - UTL - Empire Strengthen & Replace Water Mains - Phase 2 & 3 Project	\$ -	\$ 12,861,713
101512 - UTL - South Modesto Areas Strengthen & Replace Water Mains - Phase 1 Project (Parklawn & N. Bret Harte)	\$ -	\$ 13,714,119
101554 - UTL - Mark Twain Jr. High Area Strengthen & Replace Water Mains - Phase 1 Project	\$ -	\$ 1,470,000
101556 - UTL - La Loma Sewer Replacement Phase II	\$ -	\$ 7,574,396
101557 - UTL - Hwy 99 S&R Water Main Crossings (I Street, G Street, Sierra Drive)	\$ -	\$ 3,844,026
101569 - UTL - Stanislaus Elementary School - Carver Road Sewer Extension	\$ -	\$ 48,730
101571 - UTL - Stanislaus Elementary School - Kiernan Ave Water Main	\$ -	\$ 35,438
100467 - UTL - DSI Yosemite Transmission Main (100467)	\$ -	\$ 207,692
100576 - UTL - Residential Meter Installation - South Modesto	\$ -	\$ 526
100641 - UTL - Empire Trunk (Suspended)	\$ -	\$ 2,539,129
100695 - UTL - Water Fund Master Plan	\$ -	\$ 225,710
100740 - UTL - Wastewater Master Plan Updates	\$ -	\$ 81,740
100812 - UTL - Water Corp Yard (Suspended)	\$ -	\$ 33,692
100842 - UTL - Sutter Trunk Rehabilitation and Reliability - Suspended	\$ -	\$ 940,369
100846 - UTL - Highway Village Strengthen & Replace Water Mains (Suspended)	\$ -	\$ 689,531
100916 - UTL - La Loma Sewer PH 1	\$ -	\$ 1,250,252
100928 - UTL - Ninth Street Storm Drain Basin	\$ -	\$ 1,674,249
100996 - UTL - 2017-2018 Sewer Replacement - Suspended	\$ -	\$ 66,466
101002 - UTL - Litt Road Sewer Trunk Extension (suspended)	\$ -	\$ 217,006
101154 - UTL - Sutter Avenue Strengthen & Replace Water Mains (Suspended)	\$ -	\$ 265,017
101202 - UTL - ATS Replacement - Sutter WWTP - Suspended	\$ -	\$ 59,933

Fiscal Year 2025-26 Capital Improvement Project Summary

Department and Project	FY26 Request	FY26 Available Budget
101213 - UTL - Sunrise S&R Water Mains	\$ -	\$ 2,566,155
101259 - UTL - High Voltage Improvements Sutter - Suspended	\$ -	\$ 41,638
101262 - UTL - Command Ctr & Restroom Jennings WWTP (Suspended)	\$ -	\$ 62,551
101286 - UTL - Bystrom Area S&R Water Mains - Phase 1	\$ -	\$ 2,784,358
101287 - UTL - Grayson S&R (Suspended)	\$ -	\$ 346,528
101620 - UTL - Sonoma Sewer Trunk Extension Phase 4b	\$ -	\$ 1,957,300
101622 - UTL - Empire Sewer Trunk Improvement	\$ -	\$ 20,909
101625 - UTL - North Trunk Sewer Extension Phase 2	\$ -	\$ 14,934
101001 - UTL - Litt Road Improvements (Grogan Park to Plainview) (Suspended)	\$ -	\$ 454,216
101110 - UTL - Spencer Ave. Main Replacement (suspended)	\$ -	\$ 591,506
Utilities Total	\$ -	\$ 147,006,585
Grand Total	\$ 10,350,000	\$ 279,887,427

Being the hour of 6:00 pm, the meeting was called to order by Committee Chairperson Escutia-Braaton.

I. ROLL CALL

Committee Members Bavaro, Escutia-Braaton, and Wright

Commissioners Arroyo, Black, Goriel, Grewal, Hauselmann, Russell, and Shanks, present

II. PUBLIC COMMENT PERIOD

None.

III. CONFLICT OF INTEREST DECLARATION

None.

V. CONSENT

None.

VI. PUBLIC HEARINGS

Item A Consider adopting a resolution finding that all new and active projects within the Capital Improvement Program (CIP) budget for Fiscal Year (FY) 2025-26 are in conformance with the Modesto Urban Area General Plan and that the Finance Committee recommend to City Council approval of the FY 2025-26 CIP Budget. (Funding Source: Various Funds)

Contact Info: Kacey Culbertson, Budget Manager, 209-571-5855
kculbertson@modestogov.com

Motion/Action (Approved)

It was moved by Commissioner Grewal, seconded by Commissioner Black, and carried unanimously (7-0) (Arroyo, Black, Goriel, Grewal, Hauselmann, Russell, Shanks, ayes; None, noes; None, absent; None, recused) that the Planning Commission adopt **Resolution No. 2025-30** A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF MODESTO FINDING THE FISCAL YEAR 2025-2026 CAPITAL IMPROVEMENT PROGRAM IN CONFORMANCE WITH THE MODESTO URBAN AREA GENERAL PLAN PURSUANT TO SECTION 65401 OF THE GOVERNMENT CODE (CITY OF MODESTO)

It was moved by Committee Member Escutia- Braaton, seconded by Commissioner Wright, and carried unanimously (3-0) (Bavaro, Escutia-Braaton, Wright, ayes; None, none; None, absent; None, recused) that the Planning Commission adopt **Resolution No. 2025-30** A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF MODESTO FINDING THE FISCAL YEAR 2025-2026 CAPITAL IMPROVEMENT PROGRAM IN CONFORMANCE WITH THE MODESTO URBAN AREA GENERAL PLAN

PURSUANT TO SECTION 65401 OF THE GOVERNMENT CODE (CITY OF MODESTO)

VII. OTHER BUSINESS

None.

VIII. MATTERS TOO LATE FOR THE AGENDA

None.

XI. ADJOURNMENT

The meeting was adjourned at 7:15 pm.

Original, signed copy on file in CEDD
Tristan Osborn, AICP, Secretary

**PLANNING COMMISSION
RESOLUTION NO. 2025-30**

**A RESOLUTION OF THE PLANNING COMMISSION OF THE CITY OF
MODESTO FINDING THE FISCAL YEAR 2025-2026 CAPITAL
IMPROVEMENT PROGRAM IN CONFORMANCE WITH THE MODESTO
URBAN AREA GENERAL PLAN PURSUANT TO SECTION 65401 OF THE
GOVERNMENT CODE (CITY OF MODESTO)**

WHEREAS, each year the Planning Commission must review all capital projects that will be planned, initiated or constructed during the ensuing fiscal year for conformity with the General Plan as required by State Planning and Zoning Law (Government Code Section 65401); and

WHEREAS, the Planning Commission has been furnished a copy of and reviewed the Draft 2025-2026 Capital Improvement Program (CIP), which includes all capital projects to be planned, initiated or constructed during the 2025-2026 fiscal year for conformity with the General Plan; and

WHEREAS, the Planning Commission held a duly noticed public hearing on May 19, 2025 at which it considered the proposed CIP, the General Plan, staff reports, oral and written, and the testimony and evidence of all those wishing to be heard; and

WHEREAS, the Planning Commission finds that the determination of whether the Draft 2025-2026 CIP is consistent with the Modesto Urban Area General Plan is exempt from the California Environmental Quality Act (CEQA) pursuant to CEQA Guidelines Section 15061(b)(3) since it can be seen with certainty that there is no possibility that the activity in question - a determination as to General Plan consistency - may have a significant effect on the environment.

NOW, THEREFORE, BE IT RESOLVED that the Planning Commission of the City of Modesto hereby determines that those projects in the Draft 2025-2026 CIP conform to and are consistent with the Modesto Urban Area General Plan and recommends forwarding to City Council for approval.

The foregoing resolution was introduced at the special joint meeting of the Planning Commission and the Finance Committee held on May 19, 2025, by Commissioner Grewal, who moved its adoption, which motion was seconded by Commissioner Black, and carried by the following vote:

Ayes:	Arroyo, Black, Goriel, Grewal, Hauselmann, Russell, Shanks
Noes:	None
Absent:	None
Recused:	None

BY ORDER OF THE PLANNING COMMISSION OF THE CITY OF MODESTO

Original, signed copy on file in CEDD
Tristan Osborn, AICP, Secretary

EXHIBIT A
2025-2026 Capital Improvement Program

**On file with the City Clerk and the
Community & Economic Development Department, Planning Division**

Or Available online:

<https://www.modestogov.com/253/Capital-Improvement-Budgets>

List of Expenditure Categories

Expense

Capital Expenses

- 57002 - Furnishing and Office Equipment > \$5,000
- 57003 - Vehicles > \$5,000
- 57004 - Tools and Equipment >\$5,000
- 57005 - Information Technology Equipment >\$5,000
- 57020 - Non-CIP Capital
- 57025 - Major City-owned Facility Repairs > \$5,000
- 57030 - Fire Equipment > \$5,000
- 57031 - Police Equipment > \$5,000
- 57040 - Capital Lease Purchases
- 57110 - Capital Outlay - Leases Right to Use
- 57111 - Capital Outlay - SBITAs Right to Use

Debt Service Expenses

- 59001 - Principal Retirement
- 59002 - Interest Expense
- 59006 - Trustee Fees
- 59008 - Interest - Local Fees
- 59009 - Remarketing Agent Fees
- 59010 - Professional Services Debt
- 59003 - Deferred Amount on Refunding - Amortization
- 59005 - Bond Discount
- 59021 - Principal Expense - Leases
- 59022 - Interest Expense - Leases
- 59020 - Amortization Expense - Leases
- 59032 - Interest Expense - SBITAs
- 59031 - Principal Expense - SBITAs

Depreciation Expenses

- 55010 - CIP - Oracle Capital Project Expense

Internal Service Fund Charges

- 58010 - ISF - Mail Services - Inside
- 58020 - ISF - Building Services
- 58025 - ISF - JPA City Allocation
- 58030 - ISF - Cost Allocation
- 58040 - ISF - Infrastructure Technology and Information Charges
- 58041 - ISF - Replacement Technology and Information Charges
- 58042 - ISF - Operations Technology and Information Charges
- 58060 - ISF - Property Insurance
- 58070 - ISF - Liability Insurance
- 58991 - Cost Distribution Appr Unit B - Intrafund

Salaries and Benefits

- 51001 - Salaries and Wages - Regular
- 51004 - Salaries and Wages - Time Bank
- 51005 - Salaries and Wages - Out of Class Pay
- 51006 - Salaries and Wages - Acting Pay
- 51008 - Salaries and Wages - Misc Pay Adjustment
- 51040 - Salaries and Wages - Part-time
- 51042 - Salaries and Wages - Part-time Straight

List of Expenditure Categories

Expense

51050 - Vacation - Regular
51051 - Vacation - Fire Payoff
51060 - Special Leave Pay
51065 - Wellness Program Leave
51100 - Sick Pay - Regular
51110 - Sick Pay - Part-time Hourly
51120 - SDI Pay Adjustment
51150 - Compensation Time Off
51151 - Holiday Regular
51152 - Holiday - Compensation Time Off
51153 - M&C Leave
51154 - Jury Duty
51155 - Military Leave
51156 - Bereavement Leave
51157 - Workers Compensation - Safety
51158 - Workers Comp - Misc. Non-Taxable
51159 - Interview Leave Pay
51160 - Cashout - Compensation Time Off
51161 - Cashout - Management Leave
51162 - Cashout - Holiday
51163 - Cashout - Grandfathered Hours
51164 - Cashout - Vacation (Term/Retirees)
51165 - Cashout - Sick Leave (Term/Retirees)
51166 - Cashout - Holiday CTO (Term/Retirees)
51167 - Cashout - CTO (Term/Retirees)
51168 - Cashout - Holiday GF (Term/Retirees)
51169 - Cashout - Management Leave (Term/Retirees)
51200 - Overtime
51210 - Police Outside Services
51211 - Overtime - Salaries and Wages FLSA
51212 - Overtime - Misc Pay Adjustment
51213 - Overtime - Strike Team Pay
51219 - Fatigue Pay
51220 - Shift Differential
51221 - Meal Allowance
51222 - Severance Pay
51223 - Incentive Pay
51224 - Certification Pay
51225 - Stand-by Pay
51226 - EMT Payback & Retro Pays
51228 - Retention Bonus Pay
51229 - Recruitment Incentive Pay
51230 - Misc Special Pay Adjustment
51300 - Car & Mileage Allowances
51301 - Tool Allowances
51302 - Fire Chief Officer Stipend Pay
51305 - MCEA Time Agreement

List of Expenditure Categories

Expense

51306 - Bilingual Pay
51307 - Boot Allowance
51308 - MPOA Time Agreement
51310 - MCFFA Time Agreement
51315 - Cell Phone Allowance
51316 - Notary Pay
51400 - Budget Only - Salary Adjustment - Increase
51401 - Budget Only - Salary Adjustment - New Position
51403 - Budget Only - Salary Adjustment - Decrease
51501 - Life Insurance
51502 - Health Insurance
51503 - Dental Insurance
51504 - Vision Insurance
51505 - Disability Insurance
51506 - Medicare
51507 - Cafeteria Plan - Fire
51508 - HSA Plan City Paid All Groups
51509 - RHS Plan City Paid
51510 - Public Agency Retirement System
51511 - PERS - Employer Actuarial Portion
51514 - PERS - Employer Safety Contribution and Safety EPMC
51515 - PERS - Unfunded Accrued Liability Lump Sum
51519 - Retiree Medical Trust ER
51520 - Long-term Disability Surcharge Component
51530 - Deferred Compensation
51531 - Deferred Compensation - City Paid
51532 - Deferred Compensation - Health Differential
51533 - Deferred Compensation - 401a City Paid
51550 - Workers Compensation
51551 - Workers Compensation - Reimbursement
51555 - Unemployment Insurance
51560 - Employee Assistance
51565 - Employee Benefits Admin
51570 - Employee Leave Reimbursement
51579 - Police Fitness
51580 - Annual Physical Examination
51581 - Uniform Allowance
51601 - Sick Leave Conversion
51900 - Budget Only - Benefit Adjustment - Increase
51901 - Budget Only - Benefit Adjustment - New Position
51902 - Budget Only - Benefit Adjustment Part-time
51903 - Budget Only - Benefit Adjustment - Decrease
51991 - Service Credits - Intrafund
51320 - Emergency FMLA - COVID -19
51115 - Sick Pay - Emergency Leave COVID-19
51303 - Furlough Pay
51516 - PERS - Unfunded Accrued Liability Payback

List of Expenditure Categories

Expense

- 51525 - Police Long Term Disability Payment
- 51304 - Furlough Leave Bank
- 51603 - Payroll Taxes ARPA Credit
- 51290 - Budget Only - Reimbursed Overtime
- 51227 - Milestone Recognition Pay
- 51170 - Cashout - Special Leave (Term/Retirees)

Services

- 53001 - Marketing Services
- 53002 - Drip Irrigation Rebate Program
- 53003 - High Efficiency Sprinkler Nozzles Rebate Program
- 53004 - Rain Barrels Rebate Program
- 53005 - Toilet Rebate Program Expenses
- 53006 - Washing Machine Rebate Program
- 53007 - Res Turf Rebate Program
- 53008 - Smart Irrigation Controllers Rebate Program
- 53011 - Com Turf Rebate Program
- 53015 - Public Safety Specialized Training
- 53020 - Conference Expenses
- 53025 - Training Expenses
- 53026 - Mileage Expenses
- 53030 - Business Expenses
- 53040 - Electricity Utility Expenses
- 53041 - Gas Utility Expenses
- 53042 - Sewer Utility Expenses
- 53043 - Water Utility Expenses
- 53044 - Storm Drain Utility Expenses
- 53045 - Garbage Utility Expenses
- 53047 - Phone Expenses
- 53048 - Cell Phone Utility Expenses
- 53049 - Cable/Internet Utility Services
- 53052 - General Utility Expenses
- 53060 - Weed Abatement
- 53070 - Rental of Real Property
- 53072 - Rental of Equipment
- 53073 - Rental of Photocopy Service Supply
- 53080 - Pest Control Services
- 53086 - Records Services - Outside
- 53100 - Repair and Maintenance Services
- 53101 - Repair - House Sewer Lines
- 53102 - Repair and Maintenance Services - Vehicles
- 53105 - Repair and Maintenance Services - Equipment
- 53110 - Repair and Maintenance Services - Vandalism
- 53150 - Repair and Maintenance Services - Real Property
- 53165 - Repair and Maintenance Services - Landscape
- 53166 - Repair and Maintenance Services - Copier
- 53167 - Repair Services - Bus Accidents
- 53170 - Laundry and Cleaning

List of Expenditure Categories

Expense

53175 - Advertising
53176 - Promotion Expense
53177 - Newsletter Expense
53300 - Professional Services
53305 - CRF Fees
53306 - Long-term Contract
53310 - Criminal Justice Mandatory Fees
53320 - Election Expenses
53325 - Emergency Dispatch Expenses
53330 - Delivery Expenses
53335 - Testing and Sampling Services
53336 - Testing and Sampling Services - DBCP
53337 - Testing and Sampling Services - PCE
53350 - Transportation Operating Contract Expenses
53430 - Outside Legal Services - City Clerk
53432 - Outside Legal Services - Public Works
53433 - Outside Legal Services - Finance
53434 - Outside Legal Service - PRN
53435 - Outside Legal Services - CEDD
53436 - Outside Legal Services - City Council
53437 - Outside Legal Services - Human Resources
53438 - Outside Legal Services - MPD
53450 - Legal Services
53455 - Contractor Reimbursed Services
53501 - Intergovernmental Services - State
53502 - Intergovernmental Services - County
53503 - Intergovernmental Services - Local
53504 - Intergovernmental Services - JPA
53505 - Intergovernmental Services - Other
53506 - Intergovernmental Services - Ceres
53516 - Intergovernmental Purchases
53600 - Temporary Employee Services
53010 - City Relocation Moving Expenses
53160 - Repair and Maintenance Services - Property Damage
53106 - Repair and Maintenance Services - StanRTA Parts
53107 - Repair and Maintenance Services - StanRTA Comm Labor
53178 - Change in Fleet Inventory Balance
53511 - MRFA County Building Services Charges

Services and Other Charges

54001 - Budget Only - Discretionary Adjustment
54101 - Water Treatment and Delivery - O&M
54107 - MID - Terminal Reservoir Bypass Agreement
54160 - Membership and Dues
54200 - Insurance Premiums
54201 - Insurance Premiums - Outside Services
54203 - Other Insurance
54205 - Retiree Medical Contribution Program

List of Expenditure Categories

Expense

54210 - Claims Payments
54215 - Replacement Benefit Contribution Expense
54250 - Settlements
54300 - Taxes and Assessments
54400 - Utility Tax Collections
54401 - Property Tax Collections
54410 - Cashier Shortages
54420 - Uncollectible Accounts Expenses
54425 - Senior/Disabled Discount Charges
54427 - Water Rate Assistance WRAP
54428 - Utility Billing Assistance Program
54450 - Golf Management Payroll
54500 - Services City Forces - Interfund
54501 - Services City Forces - Intrafund
54502 - Services City Forces Non-Labor
54550 - ISF - Fleet Operating and Maintenance
54551 - ISF - Fleet Replacement Expenses
54552 - ISF - Fleet Motor Pool Replacement Expense
54555 - Survey GPS Replacement Fee
54601 - Dump Fees
54602 - Dump Fees - Pruned Refuse
54603 - Dump Fees - Forestry Brush
54606 - Title Report Fees
54702 - Project Area Revitalization
54706 - Direct Grants
54720 - Direct Loans
54900 - General and Administrative Services
54920 - Donations and Contributions
54991 - Cost Distribution Appr Unit C - Intrafund
54421 - Loan Converted to Grant Expense
54429 - Enrollment Discount Program

Supplies

52001 - Miscellaneous Supplies
52010 - Office Supplies
52015 - Printing and Binding
52025 - Postage Expenses
52030 - Books and Periodicals
52035 - Fire Fighter Fitness
52036 - Fire Fighting Supplies
52037 - Public Education Expenses
52038 - Public Safety Equipment < \$5,000
52039 - Emergency Medical Services Equipment
52102 - Stores Services - Inside
52111 - Oracle Inventory - Cost of Goods Sold
52112 - Oracle Inventory - Deferred COGS
52117 - Cost of Goods Sold - Golf Merchandise
52118 - Cost of Goods Sold - Golf Food and Beverage

List of Expenditure Categories

Expense

- 52150 - Custodial and Cleaning Supplies
- 52151 - Janitorial Services
- 52160 - Personal Protection Equipment
- 52170 - PC Software and Supplies
- 52180 - Gardening Supplies
- 52190 - Chemical and Lab Supplies
- 52200 - Vocation and Recreation Supplies
- 52210 - Microfilm Supplies
- 52220 - Oil Lubricants Expense
- 52225 - Fuel Expense
- 52230 - Employee Service Awards and Appreciation
- 52240 - Food and Beverages
- 52300 - Tools and Field Supplies <\$5,000
- 52301 - Computer Equipment <\$5,000
- 52303 - Video Equipment < \$5,000
- 52304 - Communication Equipment <\$5,000
- 52305 - Office Equipment <\$5,000
- 52306 - Office Furniture <\$5,000
- 52307 - Appliances <\$5,000
- 52110 - Oracle Inventory - Receiving Invoice Price Var.
- 52105 - Oracle Inventory - Material
- 52109 - Oracle Inventory - Receiving Purchase Price Var.
- 52315 - Bus Stop Improvements <\$5,000
- 52104 - Inventory Purchases - Stores
- 52226 - StanRTA Fuel Expense
- 52228 - Change in StanRTA Fuel Inventory
- 52302 - Photographic Equipment <\$5,000

List of Revenue Categories

Revenues

Capital Asset Revenues

- 49001 - Sales of Fixed Assets
- 49003 - Sales of Auction Items - Non-Fixed Assets
- 49500 - Revenue Clearing - Creekside Golf Course
- 49501 - Revenue Clearing - Dryden Golf Course

Charges for Services

- 43201 - CS - CD - Plan Checking Fees
- 43202 - CS - CD - Zoning/Admin Approval Fees
- 43203 - CS - CD - Environmental Review Fees
- 43204 - CS - CD - General Plan/Specific Plan
- 43205 - CS - CD - Land Division Fees
- 43206 - CS - CD - Annexation Fees
- 43207 - CS - CD - Earthquake Education Fees
- 43208 - CS - CD - Map Checking Fees
- 43210 - CS - CD - Cannabis Application Fee
- 43213 - CS - CD - As-Built Process Fee
- 43227 - CS - CD - Green Building Fee
- 43246 - CS - CD - Capital Facility Fees Deferral Fees
- 43251 - CS - CD - Building Inspections
- 43254 - CS - CD - Heating/Cooling Code Inspections
- 43255 - CS - CD - Mobile Home Inspections
- 43257 - CS - CD - General Plan Maintenance Fee
- 43258 - CS - CD - Time and Materials Fees
- 43259 - CS - CD - Legal Description Check
- 43260 - CS - CD - Residential Permits - Single Family Units
- 43261 - CS - CD - Residential Permits - Multi-Family Units
- 43262 - CS - CD - Residential Additions and Remodel Permits
- 43263 - CS - CD - Commercial Permits
- 43265 - CS - CD - Miscellaneous Permits
- 43266 - CS - CD - Disability Access and Education Fee
- 43267 - CS - CD - AB1379 - State Mandated Fees for CASP
- 43277 - CS - CD - Capital Facility Fees May 11
- 43278 - CS - CD - Capital Facility Fees May 11 - Sphere
- 43280 - CS - CD - Vacant Properties Ordinance Registration Fee
- 43281 - CS - CD - Deferral Administrative Fee
- 43282 - CS - CD - Title Report Fee
- 43301 - CS - PS - Civil Penalties
- 43302 - CS - PS - Extradition Reimbursement
- 43303 - CS - PS - Fingerprint Fees
- 43304 - CS - PS - Contract Police Services
- 43306 - CS - PS - Live Scan
- 43307 - CS - PS - Vehicle Releases - MPD
- 43308 - CS - PS - Safety Response Reimbursement
- 43309 - CS - PS - Reposition Release
- 43310 - CS - PS - Convault Tank Installation
- 43311 - CS - PS - Hood and Duct Installation
- 43312 - CS - PS - Medical Gas System Installation

List of Revenue Categories

Revenues

43313 - CS - PS - Spray Booth Installation
43314 - CS - PS - Underground Flame/Comb Storage Tank
43315 - CS - PS - Jail Booking Fee Recovery
43330 - CS - PS - Fire Reimbursed Personnel Cost
43331 - CS - PS - Fire Reimbursed Equipment Costs
43333 - CS - PS - Hydrant Maintenance
43334 - CS - PS - EMS/Accident Recovery Fees
43340 - CS - PS - Fire Alarm
43341 - CS - PS - Site Plan Review
43342 - CS - PS - Inspection
43350 - CS - PS - Plan Check
43351 - CS - PS - Sprinkler System
43352 - CS - PS - Industrial Fire Contract
43356 - CS - PS - Police Services Reimbursement
43401 - CS - HWY/ST - Traffic Signal Mtc/Sweep - State Hwys
43402 - CS - HWY/ST - Traffic Signal Mtc Agreement - County
43407 - CS - HWY/ST - Traffic Signal Mtc Agreement - Riverbank
43501 - CS - PRN - Commercial Landscape Fees
43502 - CS - PRN - Parks Reservation Fees
43505 - CS - PRN - Muni Green Fees
43506 - CS - PRN - Dryden Green Fees
43507 - CS - PRN - Creekside Green Fees
43510 - CS - PRN - NCGA Green Fees
43512 - CS - PRN - Golf Cart Fees
43513 - CS - PRN - Golf Range Fees
43514 - CS - PRN - Golf Food & Beverage Sales
43515 - CS - PRN - Golf Merchandise Sales
43516 - CS - PRN - Foot Golf Fees
43529 - CS - PRN - Swimming Pool Food Sales
43531 - CS - PRN - Swimming Pool Fees
43532 - CS - PRN - League Fees
43533 - CS - PRN - Miscellaneous Recreation
43534 - CS - PRN - Miscellaneous PRN Fees
43535 - CS - PRN - Building Inspection Fee - Parks
43537 - CS - PRN - Swimming Pool Fees (Non-CLASS)
43561 - CS - PRN - Services - Center Plaza - Labor
43562 - CS - PRN - Services - Center Plaza - Handling/Admin
43564 - CS - PRN - Services - Center Plaza - Tech Services
43567 - CS - CED - Reimbursement Services for Electrical Usage
43571 - CS - PRN - Res Recycle Fee
43572 - CS - PRN - Com Recycle Fee
43573 - CS - PRN - Ind Recycle/Landfill Fee
43574 - CS - PRN - Carpenter Road Landfill - Res
43575 - CS - PRN - Compost Bin Reimbursement
43576 - CS - PRN - Recycling Pub Ed
43579 - CS - PRN - RES AB939 Green Waste Fees
43580 - CS - PRN - Comm AB939 Green Waste Fees

List of Revenue Categories

Revenues

43581 - CS - PRN - Drop Box AB939 Green Waste Fees
43583 - CS - PRN - Commercial Litter Abatement
43590 - CS - PRN - Compost Sales
43591 - CS - PRN - Co-Compost Sales
43594 - CS - PW - Tip Fee - Outside Customers
43595 - CS - PRN - Tip Fee Pruned Refuse/Forestry
43596 - CS - PW - Tip Fee Haulers - Residential and Commercial
43597 - CS - PRN - Tip Fee Leaves
43601 - CS - GG - Salary Reimbursement Agreement
43602 - CS - GG - Payoff Demand Fees
43603 - CS - GG - Revenue Bond Admin Fees
43604 - CS - GG - Copying Fees
43605 - CS - GG - City Billing Fees
43606 - CS - GG - ePayables Cash Incentive
43607 - CS - GG - Purchasing Card Rebate
43610 - CS - GG - Legal Notice Fees
43690 - CS - GG - Misc Special Service
43701 - CS - Parking - Flat Lot Revenue
43702 - CS - Parking - Parking Agreement Revenue
43703 - CS - Parking - Garage Revenue
43704 - CS - Parking - Garage Revenue - 9th St Garage #43
43705 - CS - Parking - Garage Revenue - Attendant Collect #28
43706 - CS - Parking - Garage Revenue - Parking Fees Monthly #28
43708 - CS - Parking - Garage Revenue - Parking Plaza #42
43709 - CS - Parking - Garage Revenue - Stamp Sales #28
43710 - CS - Parking - Garage Revenue - Attendant Collect #44
43712 - CS - Parking - Garage Revenue - Parking Fees Monthly #44
43714 - CS - Parking - Garage Revenue - Special Events
43715 - CS - Parking - Residential Parking Permit Fee
43801 - CS - PW - Water Sales - Flat Rate
43802 - CS - PW - Water Sales - Metered
43803 - CS - Water Conservation Citation Fees
43809 - CS - PW - Will Serve Letter Fee - Water
43811 - CS - PW - Fire Standby Service Fee
43812 - CS - PW - Utility Miscellaneous Fees - Clearing
43813 - CS - PW - Outside City Water Agreement
43820 - CS - PW - Passenger Rev Dial-a-ride
43822 - CS - PW - Cash Fares and Daily Passes - Other Farebox
43823 - CS - PW - Cash Fares and Daily Passes - Student FT
43824 - CS - PW - Cash Fares and Daily Passes - Route Ace
43825 - CS - PW - Student Passes - Monthly
43826 - CS - PW - BART Express Passes
43827 - CS - PW - S/D Passes Monthly
43828 - CS - PW - S/D Ticket Books
43829 - CS - PW - Student Ticket Books
43830 - CS - PW - Reg Ride Book Sales
43831 - CS - PW - Regular Monthly Bus Passes

List of Revenue Categories

Revenues

43832 - CS - PW - Regular 7 Day Passes
43835 - CS - PW - Student Passes - Modesto Junior College
43836 - CS - PW - TOKEN - Mobile App Fares
43850 - CS - PW - Residential Sewer Service
43851 - CS - PW - Commercial Sewer Service
43853 - CS - PW - Septic Tank Pumping
43854 - CS - PW - Industrial Sewer Service
43856 - CS - PW - Outside City Sewer Agreements
43857 - CS - PW - Storm Drainage Fees
43858 - CS - PW - Capacity Brokering Fee
43860 - CS - PW - Stormwater Quality Review
43861 - CS - PW - Will Serve Letter Fee - Sewer
43865 - CS - PW - Reimbursement Reclamation District 2091
43870 - CS - PW - Comcast Communication
43880 - CS - PW - Special Concessions
43881 - CS - PW - Airport Key Revenue
43882 - CS - PW - Gallonage
43884 - CS - PW - Aircraft Parking Apron
43886 - CS - PW - Airport Car Rental
43887 - CS - PW - Airport Hangar Rental
43888 - CS - PW - Airport Landing - Cargo Fees
43889 - CS - PW - Aircraft Tie-Down Fees
43891 - CS - PW - Airport Parking
43901 - CS - Other - Commissions
43950 - CS - PW - Water Systems Fee
43951 - CS - PW - Water Taps and Connections
43952 - CS - PW - Fire Hydrant Connection Fees
43953 - CS - PW - Water Meter Sales
43954 - CS - PW - Wastewater Recovery (Frontage)
43955 - CS - PW - Wastewater Capacity Conn Charges
43956 - CS - PW - Subtrunk Extension Charge
43821 - CS - PW - Cash Fares and Daily Passes
43264 - CS - CD - Commercial Additions and Remodel Permits
43804 - CS - Backflow Fee
43578 - CS - PRN - Destruct Inspection Permit Fees
43833 - CS - PW - Stockton Express
43608 - CS - GG - Service Contract Inspection Letter
43353 - CS - PS - False Alarm Response Fee
43582 - CS - PRN - Residential Litter Abatement
43209 - CS - CD - Agricultural Mitigation
43586 - CS - PW - SB 1383 Residential Fee
43587 - CS - PW - SB 1383 Commercial Fee
43335 - CS - PS - American Medical Response Contract
43354 - CS - PS - SFRA Investigation Contract
43805 - CS - UTL - Water Sales - OSA Surcharge
43241 - CS - CD - CFD Formation Fee

Debt Service Revenues

List of Revenue Categories

Revenues

- 48002 - Direct Loan Principal
- 48003 - Direct Loan Principal - DL
- 48005 - Direct Loan -Principal - RLF
- 48006 - Direct Loan Principal - DPL
- 48007 - Direct Loan Principal - FCDPL
- 48010 - Interest Revenue on Bank Accounts
- 48011 - Interest Trustee/Investment Earnings
- 48012 - Change in Fair Market Value
- 48013 - Direct Loan Interest - DL
- 48014 - Direct Loan Interest - E & E-E
- 48015 - Direct Loan Interest - RLF
- 48016 - Direct Loan Interest - DPL
- 48017 - Direct Loan Interest - FCDPL
- 48019 - Direct Loan Interest - RDVRL
- 48022 - Direct Loan Interest - NSP
- 48025 - Direct Loan Interest
- 48028 - Direct Loan - Wastewater Cost Share Loan Program
- 48040 - HUD Program Income (Prin & Int) - Budget Only
- 48029 - Increases of Obligations from Capital Leases
- 48020 - Direct Loan Interest - H & HDPL
- 48024 - Interest Earnings - Deferral Payments
- 48033 - Credit Card Service Fee
- 48045 - Other Financing Sources - Lease Proceeds
- 48046 - Other Financing Sources - SBITA Proceeds
- 48021 - Bond Premium Amortization
- 48036 - Lease Revenue Interest
- 48035 - Lease Revenue Principal

Interfund Charges

- 45003 - Interfund Charges - Cost Allocation Indirect Recovery
- 45004 - Interfund Charges - Service Credit Labor Charges
- 45005 - Interfund Charges - Building Services Charges
- 45006 - Interfund Charges - EBF Leave Accrual
- 45007 - Interfund Charges - Technology and Information Services
- 45009 - Interfund Charges - Mail Services
- 45010 - Interfund Charges - Equipment Pool Charges
- 45011 - Interfund Charges - Equipment Rental
- 45012 - Interfund Charges - Equipment Pool Replacement
- 45013 - Interfund Charges - Premium Assessments
- 45014 - Interfund Charges - Premium Assessments Other
- 45015 - Interfund Charges - Admin Cost Distribution
- 45016 - Interfund Charges - Premium Assessments - Active Employee Co
- 45018 - Interfund Charges - Premium Assessments - Retiree Contributi
- 45022 - Interfund Charges - Sales of Inventory - Stores
- 45023 - Interfund Charges - Sales of Inventory Mark-up
- 45026 - Interfund Charges - Survey GPS Replacement Charge
- 45021 - Interfund Charges - Retail Sales
- 45002 - Interfund Charges - UPP Admin Cost Distribution

List of Revenue Categories

Revenues

45001 - Interfund Charges - PW Admin Cost Distribution

Intergovernmental Revenue

42013 - Intergov - Federal - Federal Transit Administration
42014 - Intergov - Federal - Federal Transit Administration - Capita
42025 - Intergov - Federal - Fed Emergency Management Agency
42030 - Intergov - Federal - Housing Urban Development - Current Yea
42040 - Intergov - Federal - Department of Justice
42090 - Intergov - Federal - Miscellaneous
42104 - Intergov - State - LTF - Non-Motorized Bicycle - Pedestrian
42107 - Intergov - State - LTF - Current Year
42108 - Intergov - State - LTF - Prior Years (Carryover)
42110 - Intergov - State - CA Department of Transportation
42113 - Intergov - State - STA - Current Year
42117 - Intergov - State - Prop 1B - Capital-related
42118 - Intergov - LTF - Reg Claim
42120 - Intergov - State - Abandoned Vehicle Fee
42121 - Intergov - State - Motor Vehicle License Fee
42149 - Intergov - State - Gas Tax Loan Repayment
42150 - Intergov - State - Gas Tax Road Maintnc Rehab
42151 - Intergov - State - Gas Tax 2103
42152 - Intergov - State - Gas Tax 2106B
42153 - Intergov - State - Gas Tax 2105
42154 - Intergov - State - Gas Tax 2107.5
42155 - Intergov - State - Gas Tax 2107
42157 - Intergov - State - VLF Swap Adjustment
42192 - Intergov - State - Prop 172
42301 - Intergov - County Contribution/Reimbursement
42304 - Intergov - County Fare Revenue
42321 - Intergov - AB939 Reimbursement
42402 - Intergov - Local - City of Ceres
42404 - Intergov - Local - Oakdale Fire Protection
42405 - Intergov - Local - City of Modesto Contribution
42410 - Intergov - Local - City of Turlock
42411 - Intergov - Local - City of Oakdale
42412 - Intergov - Local - Police Training - POST
42414 - Intergov - Local - Police Training Registration
42420 - Intergov - Local - McHenry Tax Sharing Agreement
42422 - Intergov - Local - Del Puerto Water District
42435 - Intergov - Local - Stanislaus Consolidated Fire
42445 - Intergov - Local - Low Carbon Transit Operations Program - O
42450 - Intergov - Local - JPA Reimbursement
42455 - Intergov - Local - StanCOG
42503 - Intergov - Other Miscellaneous Grants/Donations
42505 - Intergov - Miscellaneous Contributions
42510 - Intergov - Other Government Agencies
42193 - Intergov - State - Prop 1B - PTMISEA
42101 - Intergov - State - LTF - Streets and Roads New

List of Revenue Categories

Revenues

42423 - Intergov - Local - Escalon
42441 - Intergov - Local - San Joaquin Joint Powers Authority
42502 - Intergov - Other - MCS Elections Reimbursement
42022 - Intergov - Federal - American Rescue Plan Act (ARPA)
42403 - Intergov - Local - Salida Fire Protection District

License and Permits

44001 - License - Bicycles
44010 - Permits - Police
44020 - Permits - Vendors Filming
44023 - Permits - Removal
44025 - Permits - Encroachment
44026 - Permits - Trench Cut Fees
44027 - Permits - Miscellaneous Fees
44028 - Permits - Outdoor Promo/Sales
44030 - Permits - Entertainment Fee
44035 - Permits - Initial Carry Concealed Weapon
44100 - Permits - Wirelsss telecom CFF
44200 - Permits - Industrial and Waste Hauler User Permit
44300 - Permits - Cannabis Annual Permit Fee

Miscellaneous Revenues

47004 - Miscellaneous Revenue - Ink Jet
47005 - Miscellaneous Revenue
47006 - Unidentified Revenue
47007 - Cashier and Deposit Overage/Short
47008 - Returned Check Charge
47010 - Bus Advertising
47013 - Bus Advertising - Bench
47015 - Right of Way Abandonment
47019 - Reimbursement-Bus Accident Repairs
47020 - Refunds, Damages, and Cost Recovery
47021 - Legal Settlements
47030 - Special Events Insurance
47031 - Miscellaneous Donations/Contribution - Non- Intergov
47040 - SB90 Mandated Cost Recovery
47051 - Special Assessments
47052 - Special Assessments - CFD One-Time Capital Tax
47053 - Special Assessments - Annual Maintenance Tax
47054 - Special Assessments - Annual Special Taxes
47056 - Special Assessments - Modesto Tourism Marketing District
47060 - Deferred Comp Admin Allowance
47061 - Waste Energy Project Recovery
47062 - Jury and Subpoena Fees
47063 - Evidence/Jewelry Release
47064 - City Staffing Fees
47070 - Items for Resale
47071 - Collection Fee
47080 - Access Modesto Partnership

List of Revenue Categories

Revenues

- 47081 - HMIS (Homeless M-HMIS License Billing)
- 47090 - Neat Program Receipts
- 47091 - Vending Commission
- 47072 - Collection Interest
- 47057 - Assessment Fee - Modesto Tourism Marketing District
- 47009 - Bank Reconciliation Timing Issues
- 47046 - ALS Contract
- 47075 - Gilton Utility Assistance Fee
- 47076 - Bertolotti Utility Assistance Fee
- 47024 - Cannabis Penalties and Interest
- 47022 - Reimbursement - Emergency Community Center

Rentals

- 46002 - Lease of Land
- 46003 - Sidewalk Property Use Fee
- 46004 - Miscellaneous Lease
- 46005 - Clubhouse Rental
- 46006 - John Thurman Field Rental
- 46007 - Ballfield Rental
- 46008 - McHenry Museum Fees
- 46009 - McHenry Mansion Rental
- 46010 - Mancini Bowl Rental
- 46011 - Room Rental - Center Plaza
- 46012 - Room Rental - Center Plaza - Comm Center
- 46014 - Equipment Rental-Centre Plaza
- 46015 - Picnic Area Rental
- 46017 - Field Maintenance Fees
- 46020 - Building/Room Rental - Other
- 46030 - Senior Citizens Center Rental
- 46501 - FF - General City Fines
- 46502 - FF - Motor Vehicle Fines and Forfeitures
- 46503 - FF - Parking Fines
- 46504 - FF - Fireworks Fines
- 46505 - FF - Compliance Order Fines
- 46507 - FF - Seized Forfeitures
- 46001 - Telephone Commission
- 46021 - Office Space Rental Income
- 46508 - FF - FSA Employee Forfeitures

Taxes

- 41070 - Property Taxes - Homeowner Exemption Repl
- 41101 - Property Taxes - CY Secured Taxes
- 41111 - Property Taxes - CY Unsecured
- 41121 - Property Taxes - Delinquent
- 41131 - Property Taxes - Delinquent Unsecured
- 41141 - Property Taxes - Suppl Roll
- 41151 - Property Taxes - In Lieu
- 41161 - Property Taxes - Transfer
- 41162 - Property Taxes - RPTTF Allocation

List of Revenue Categories

Revenues

- 41170 - PEG (Public Educational Governmental) Fees
- 41190 - Aircraft Taxes
- 41201 - Sales and Use Taxes
- 41203 - Utility Users Tax
- 41204 - Transient Occupancy Tax
- 41301 - Franchise Tax - Cable TV
- 41302 - Franchise Tax - PG&E Franchise
- 41303 - Franchise Tax - PG&E Franchise (SB278)
- 41304 - Franchise Tax - Garbage
- 41305 - Franchise Tax - Railroad
- 41306 - Franchise Tax - City Towing
- 41308 - Franchise Tax - Permits - Tow Drive
- 41310 - Franchise Tax - Park Concessions
- 41401 - Business License Tax - Registration
- 41402 - Business License Tax - Mill Tax
- 41403 - Business License Tax - Mill Tax DID
- 41404 - Business License Tax - Citation Pmt
- 41405 - Business License Tax - Penalties
- 41406 - Business License - Cannabis Tax
- 41205 - Transient Occupancy Tax - Prior Year
- 41206 - Sales Tax - Measure H

FINANCIAL STATUS COMPARISON

ANALYSIS OF BUDGETS FROM OTHER CENTRAL VALLEY CITIES
2025-26

	Modesto	Turlock	Visalia	Stockton
General Fund				
Revenues	\$ 199,968,090	\$ 64,373,308	\$ 102,412,400	\$ 326,590,969
Expenditures	\$ 199,918,090	\$ 64,198,405	\$ 97,590,200	\$ 341,601,917
All Operating Funds (includes General Fund)				
Revenues	\$ 655,889,114	\$ 170,636,842	\$ 309,621,800	\$ 936,150,394
Expenditures	\$ 639,194,335	\$ 245,378,204	\$ 328,727,000	\$ 996,016,180
Revenue per Capita (All Revenues)	\$ 2,994	\$ 2,381	\$ 2,104	\$ 2,938
Major Revenue Comparisons				
Property Tax ¹	\$ 49,412,277	\$ 20,651,100	\$ 34,819,900	\$ 82,570,514
Sales Tax ²	\$ 35,904,490	\$ 21,687,622	\$ 46,620,800	\$ 123,943,013
Transient Occupancy Tax	\$ 3,546,585	\$ 1,208,000	\$ 4,694,300	\$ 3,565,413
Utility Users Tax	\$ 23,619,649	\$ -	\$ -	\$ 45,162,461
Business License/Mill Tax ³	\$ 18,690,534	\$ 999,800	\$ 3,506,700	\$ 18,897,331
Cannabis Tax ⁴	\$ 3,400,793	\$ 2,001,000	\$ -	\$ -
TOTAL	\$ 134,574,328	\$ 46,547,522	\$ 89,641,700	\$ 274,138,732
Census Population	219,064	71,668	147,149	318,587
Personnel⁵				
Full-time Positions	1,452.5	440	708	1,779
Full-time Positions per 1,000 Ratio	6.63	6.14	4.81	5.58
Sworn Fire Positions ⁶	218	52	77	210
Sworn Fire Positions per 1,000	1.00	0.73	0.52	0.66
Sworn Police Positions	216	89	170	425
Sworn Police Positions per 1,000	0.99	1.24	1.16	1.33
United States Census Data				
Mean Travel Time to Work (minutes)	29.70	25.60	22.20	32.10
In Civilian Labor Force	61.60%	62.20%	63.60%	61.10%
Unemployment Rate	7.70%	7.60%	6.40%	7.60%
Median Household Income	\$ 77,899	\$ 79,807	\$ 79,952	\$ 76,851
Person in Poverty	12.97%	10.84%	11.33%	15.37%
High School Graduate or Higher	83.30%	81.70%	86.50%	76.20%
Bachelor's Degree or Higher	20.30%	26.20%	24.60%	20.60%

¹Property Tax figures include both Property Tax and the Vehicle License Fee Swap amounts.

²Sales Tax figures include Sales Tax revenues and any additional general use add-ons for cities listed.

³The City of Stockton collects business taxes from Cannabis business that are included in its amount for Business License/Mill Tax

⁴The City of Visalia will be taking a Cannabis Tax to its voters in November of 2024 but nothing is budgeted in its Adopted Budget for FY 2024-25 at this point.

⁵Personnel counts are reduced by positions that are frozen if information was available from cities.

⁶ City of Modesto Sworn Fire Position includes Employees for Fire Service to City of Oakdale, City of Ceres, City of Turlock, City of Salida, and Stanislaus Consolidated Fire (the population for these entities is not show in the City of Modesto's population)

2020-2025 STRATEGIC PLAN – YEAR 5 PROGRESS

Quality of Life

Goal/Strategy Description	Progress Update
Develop and implement homelessness action plan that reduces encampments in public spaces, and ensures the provision of supportive services .	Based on the strategic goals developed by the Stanislaus Community System of Care for their strategic plan, the City has successfully launched several initiatives to address homelessness in the community through the funding of the Salvation Army Day Center, development of a motel voucher program, the launch of a bridge housing program, safe parking and funding for the Berberian shelter secured through October 2024.
Conduct a housing market analysis and implement a comprehensive housing strategy to position the City to leverage alternative revenue sources (i.e., other government grants, loans, private and nonprofit funds).	The program policies and procedures for the approved ADU revolving loan fund are currently scheduled for committee consideration in November 2024. We are also working towards implementing the requirements of the recently adopted housing element. Working on implementing an affordable housing trust with STEP to provide funding sources and loans to assist with the development of new affordable housing units.
Create/Implement a comprehensive street and road maintenance plan.	Current Road Maintenance strategy was implemented in 2016. City Implemented preventive maintenance program (slurry). With the implementation of Pavement reconstruction related to Measure L funding and preventive maintenance program, Pavement Condition Index (PCI) has been steadily improving.
Review and update the Tuolumne River Regional Park Master Plan.	Concept plans for priority areas of TRRP based on the community survey responses have been developed. Round two of the community workshops took place around October and November 2024. These meetings provided opportunity for public review and comment of the concept plans, soliciting final public feedback on the Master Plan design intent. Should progress continue as planned the TRRP Master Plan will be ready for stakeholder adoption by early Summer 2025.
Review Parks and Parks Planning.	Staff completed 67 park improvement projects totaling more than \$5.9 million, of which, at least \$1.3M was grant funded projects.
Explore incentives for businesses to improve blight.	In August 2024, Council approved an ARPA grant agreement with Valley First Credit Union to implement a beautification revolving loan program to assist businesses with the cost of addressing blight issues.
Utilize technology to pinpoint hot spots and monitor impact.	<p>The Police Department utilizes a dashboard called GeoShield to map crimes (both current and historical) to identify trends and similarities. MPD also uses a computer statistic reporting (CompStat) to identify overall crime trends in the city. MPD has also adopted two additional dashboard platforms (Peregrine/Fusus) to help identify crime trends and develop leads. With the recent addition of several overt and covert cameras our video policing coverage has expanded allowing RTCC staff to monitor areas identified as hotspots.</p> <p>The Fire Department's recent Fitch and Associates Standards of Coverage study provided insights on high impact service areas and allows the department opportunities to strategize ways to improve response times and effective force response to hot spots.</p>

Economic Vitality

Goal/Strategy Description	Progress Update
Evaluate rail/ACE train and viability of an airport.	Central Valley rail expansion (ACE) is scheduled to be completed in 2026. Plans are currently 60% complete. An airport runway feasibility study is also in progress. Overall progress on this goal would be 40%, with estimated completion tied to the final construction of the ACE station at the Downtown transit Center in 2026. We are also working closely with the ACE project team to collaborate on the City's Quiet Zone project which is pending the finalization of an updated feasibility study.
Develop a citywide business incentive plan that fosters economic diversification.	In August 2024, Council approved an ARPA grant agreement with Valley First Credit Union to implement a beautification revolving loan program to assist businesses with generating capital, capital expenditures, land acquisitions, etc.
Collaborate with local hospitals and medical providers to create a medical district.	Agreement executed with HealthForce Partners to provide training to healthcare professionals to spur job growth and creation in the medical sector here in Modesto. Staff is also reviewing Kiernan east as a potential location for additional medical infrastructure with a Land Use/Market Analysis by Kosmont under proposal. Pending contract execution.
Develop public-private partnerships with local firms and educational institutions.	Economic Development strategic plan to be formally accepted by Council in December 2024. The plan will provide recommendations and a roadmap on potential partnerships with local firms and educational institutions to drive economic and job growth. Pending the finalization of the economic development strategic plan.
Collaborate with universities and colleges to offer educational and vocational services to train and develop current and future residents to meet local business/workforce needs.	The Economic Development strategic plan will provide recommendations and a roadmap on potential partnerships with local firms and educational institutions to drive economic and job growth. Pending the finalization of the economic development strategic plan.
Redevelopment of Muni/ Downtown/River Districts.	City and USL entered into a letter of intent to exclusively negotiate the logistics of a league expansion into the City including talks on a Stadium with a site to be determined. CH Johnson is engaged to complete a feasibility study of the Municipal Golf Course site as a potential alternative entertainment district location. This study will be used in conjunction with their analysis of the Downtown properties for strategic decision making on the future of the proposed district. The finalization of the feasibility studies will be a key milestone towards the redevelopment of Downtown and Muni. Johnson Consulting is also completing a financing analysis to compare both site options.
Update the General Plan consistent with the City's vision.	General plan land use alternatives to be developed which will require community workshops. These were scheduled for late 2024 and early 2025, with final acceptance of the general plan update tentatively scheduled for 2026.
Engage stakeholders and develop a comprehensive community marketing strategy.	The new communications staff is working on developing a plan to engage community groups and sharing information about the services provided by the City of Modesto. The communications team is working on producing short videos for the City's You Tube and social media explaining essential services in the neighborhoods of Modesto. For example, the team just completed a video on the summer tree limb program.

Governance and Service Delivery

Goal/Strategy Description	Progress Update
Review and update the capital improvement plan and deferred maintenance needs.	Gordian facilities assessment was completed to identify the deferred maintenance needs. Implementation of the plan is the next step to be incorporated into the update capital improvement plan.
Attract and retain high performance employees.	Partnerships with community groups and colleges have been established to create more expansive outreach for applicant pools. Application numbers are up.
Pursue new and alternative revenue sources.	City departments continue to actively pursue grants across federal, state, and local grant agencies. The City utilizes its federal and state lobbyist to secure grant funding. With the passing of Measure H, the Modesto voters approved a 1% local district tax which will generate an additional \$40 million in sales tax revenue annually for the General Fund. City departments continue to review user fees to evaluate increases to ensure they are financially solvent.
Develop a multi-lingual communications plan.	In a continued effort to maximize inclusivity, productivity and engagement, the City of Modesto launched its technology interpretation solution, Wordly. Wordly provides real-time interpretation services so that each City Council meeting participant can choose from several interpretation languages. In August 2024, staff enhanced our engagement by implementing bi-directional digital interpretation services using Wordly. This gives the community speaking at public comment to communicate directly with the Council in their preferred language. In turn, Council has the ability to communicate back to the member of the public in English, to be interpreted back to the public in their language of choice. Council meeting agendas are now made available in Spanish for all in person attendees. Claim forms are also now available in Spanish.
Develop a comprehensive neighborhood capacity building strategy.	Staff has reached out and involved neighborhoods through community groups participating in volunteer initiatives such as the Mo'Beautiful blight abatement campaign. We also launched the new GoModesto App in July 2024 which allows residents to connect directly with the City regarding any needs or concerns in their neighborhoods.

**MODESTO CITY COUNCIL
RESOLUTION NO. 2025-186**

RESOLUTION APPROVING THE ADOPTION OF THE FISCAL YEAR 2025-26 ANNUAL AND MULTI-YEAR NON-CAPITAL OPERATING BUDGETS AND THE 2025-26 CAPITAL IMPROVEMENT PROGRAM FOR THE CITY OF MODESTO AND THE RELATED INTER-FUND TRANSFERS

WHEREAS, pursuant to the Charter of the City of Modesto, the City Manager presented the preliminary Draft Operating Budget and Capital Improvement Program (CIP) for Fiscal Year 2025-26 to the Finance Committee at Budget Workshops held on April 14, April 15, and April 16, 2025, and

WHEREAS, the Finance Committee reviewed the preliminary Draft Operating and Multi-Year Operating Budgets and the Capital Improvement Program in a series of televised public workshops on April 14, April 15, and April 16, 2025, and at a joint Planning Commission/Finance Committee meeting held on May 19, 2025, and

WHEREAS, the Finance Committee recommended the City Manager's preliminary Draft Operating and Multi-Year Non-Capital Budgets to the full City Council for consideration, and

WHEREAS, the Finance Committee recommended the proposed Capital Improvement Program budget to the full City Council for consideration, and

WHEREAS, in accordance with the City Charter, a duly noticed public hearing was scheduled on June 3, 2025, during which the City Council considered the recommendations of the Finance Committee relating to the preliminary Draft Operating and Multi-Year Non-Capital Budgets and the Capital Improvement Program, and

WHEREAS, prior to any discussion of the CIP budgets and prior to the final adoption, the City Council by separate motion considered each CIP project that could be

the source of a potential conflict of interest to one or more members of the City Council without the participation of those members, and

WHEREAS, the adoption of the Final Proposed Budget for FY 2025-26 includes the proposed Operating Budget, Multi-Year Non-Capital Operating Budget, Capital Improvement Program Budget, Approved Adjustments, Proposed Fiscal Year 2025-26 Measure H Spending Plan, Approved Addendums, Transfers In and Out, adoption of Budget Operating Policies and Financial Policies, and

WHEREAS, the effective date of the Adopted Budget for FY 2025-26 shall be July 1, 2025, and

WHEREAS, copies of the Final Proposed Operating and Multi-Year Non-Capital Budgets and the Capital Improvement Program have been made available for inspection by the public at the Office of the City Clerk.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Modesto that it hereby approves the adoption of the Final Proposed Operating Budget, Multi-Year Non-Capital Budget, and Capital Improvement Program Budget for Fiscal Year 2025-26 inclusive of the Mayor's Final Budget Modifications, Fiscal Year 2025-26 Measure H Spending Plan, Adjustments, and Addendums to be in effect July 1, 2025.

The foregoing resolution was introduced at a regular meeting of the Council of the City of Modesto held on the 3rd day of June, 2025, by Councilmember Escutia-Braaton, who moved its adoption, which motion being duly seconded by Vice-Mayor Bavaro, was upon roll call carried and the resolution adopted by the following vote:

AYES: Councilmembers: Alvarez, Bavaro, Escutia-Braaton, Ricci, Williams, Wright, Mayor Zwahlen

NOES: Councilmembers: None

ABSENT: Councilmembers: None

ATTEST: 
DIANE NAYARES-PEREZ, CMC,
City Clerk

(SEAL)

APPROVED AS TO FORM:

BY: 
JOSE M. SANCHEZ, City Attorney