

City of Manteca



**ADOPTED
BUDGET**

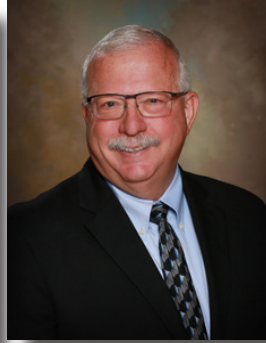


**FISCAL YEAR
2022-2023**





Mayor and City Council Fiscal Year 2022-2023



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Charlie Halford, Vice Mayor - District 1
David Breitenbucher, Councilmember - District 3
Jose Nuño, Councilmember - District 4
Gary Singh, Councilmember - District 2

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Jose Jasso, Interim Assistant City Manager
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PREFACE

This document is the City of Manteca’s financial plan for fiscal year 2023, which runs from July 1, 2022 through June 30, 2023. The Manteca City Council (Council) uses this plan and budget to allocate resources to prioritize operations and programs. Beyond its value as a financial plan, this document contains relevant and guiding policies regulating the use of City monies.

Council, as the City’s legislative body, uses a variety of workshops and meetings to establish its short-term and long-term priorities, objectives, and policies. Under the City’s Council-Manager form of government, the City Manager, along with the executive leadership team and staff, implement Council’s policies and pursue its objectives. This document is used by staff to measure accountability and success in providing services and achieving objectives. The community can use the document as a primary source for transparent information about what the City is doing with taxpayer money.

Available resources and funding constrain the extent to which the City achieves its goals, objectives, and service standards. The budget sets the spending authorization for the year according to projected revenues. If an increase in funding needs arises during the year, then Council considers the request for additional funding in a public meeting as it did in approving the original budget.

Financial Plan and Budget Organization

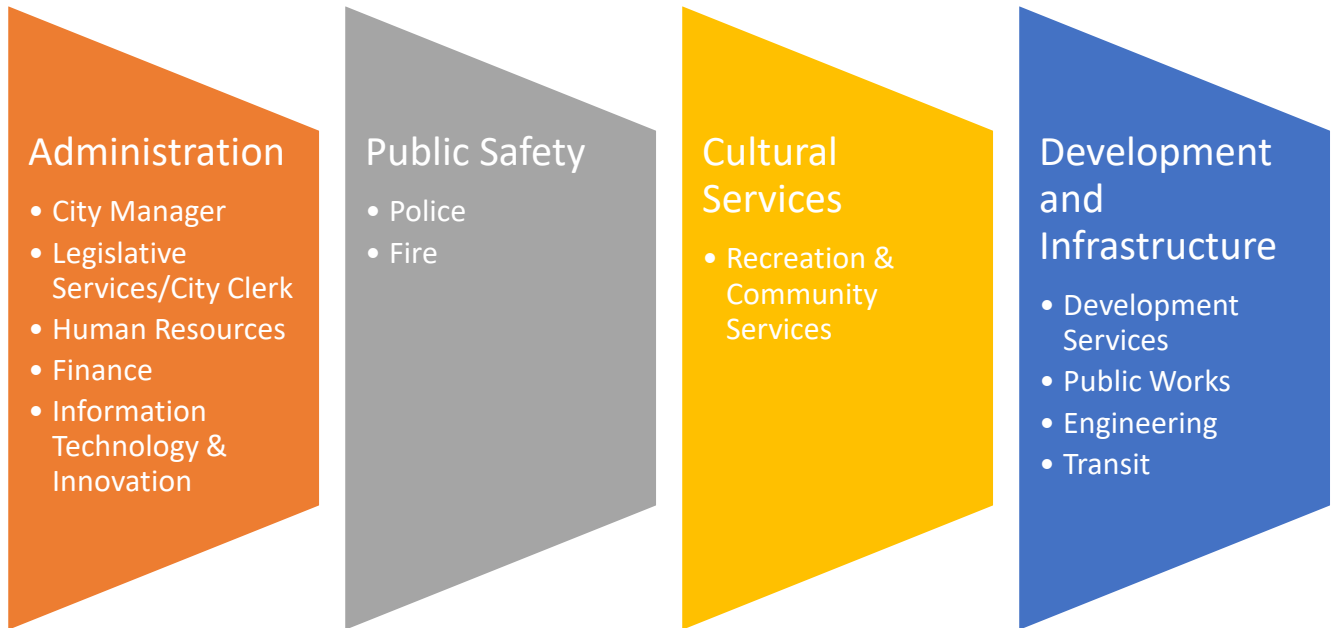
The reader will find the budget is divided into sections designed to provide context to the financial plan, to educate the public on how to use the plan, and to inform others in the business and government communities about how the City uses its resources. This financial plan is organized into the following sections:

- **Budget Message:** The message from the City Manager discussing key elements of the current status of the fiscal condition of the City, economic impacts, budget highlights, and areas of note.
- **Policies and Objectives:** Summarizes the fiscal policies that guide preparation and management of the budget.
- **Department Summaries:** Examines each department’s purpose, organizational structure, prior year accomplishments, and objectives for FY 2022-2023.
- **Financial Summaries:** Includes supplemental financial and statistical information regarding revenue, expenditures, operating transfers, projected fund balances, and debt service requirements. Debt Service summarizes the City’s debt obligations as of the beginning of the fiscal planning period. Graphical displays of key components are also included to make the information easier to study.
- **Personnel Summary:** Reports the new personnel included in the budget as approved-and-funded or approved-and-unfunded positions.
- **Operating Budget:** Presents the City’s operating programs based on functional units and the requested resources to:
 - Provide essential service levels to the community.



- Identify activities performed in delivery program services.
- Propose objectives for improving the delivery of service.

The City's operating programs are distributed across departmental functional areas.



Capital Improvement Plan

The City's FY 2023 capital improvement plan (CIP) includes all of the City's equipment purchases of \$25,000 or greater, non-public works capital projects of \$25,000 or greater, and all public works projects of \$100,000 or greater.



BUDGET MESSAGE

Honorable Mayor, Members of the City Council, and Residents of Manteca:

During this time of opportunity and positive change, it is a pleasure to present to you a balanced Preliminary Fiscal Year (FY) 2022-2023 Operating Budget for the City of Manteca. Preparing a budget for a full-service city always has its share of unknown variables. The lives of residents, visitors, and staff have changed in many ways over the last several years as we have lived through a global pandemic and weathered significant staffing changes along with uncertainty at City Hall. This annual budget sets forth the city’s spending plan for the fiscal year starting July 1, 2022 and ending June 30, 2023 as well as represents the implementation plan for executing the Council’s goals, policies, and objectives for the upcoming year. This budget represents a renewed focus on fiscal stability and sustainability while the City continues to make progress on closing prior year audits in order to prepare for the city’s growth and economic evolution.

We will continue a slow-roll and methodical approach to our fiscal recovery. Council and staff have dedicated resources and time to living within its means, being financially prudent, and producing clean financial statements. These efforts aligned with Council’s objectives and directions will move the City forward to a new, brighter, more transparent future. A special thank you to every employee that was involved with putting together the preliminary budget and a special thank you to the Budget Team for their tireless efforts to bring this budget to Council.

Budget Overview

The budget supports maintaining existing service levels and financial solvency. The FY 2022-2023 operating budget includes \$207,039,433 in revenues and other sources and \$179,840,617 in expenses and other uses.

FY 2022-2023 Annual Budget Summary

	General Fund	All Other Funds	Citywide Total
REVENUE & OTHER SOURCES	\$68,500,348	\$138,539,085	\$207,039,433
Operating Revenues	66,400,848	137,041,585	203,442,433
Pulled from Assigned Balances	2,099,500	0	2,099,500
Transfers In	0	1,497,500	1,497,500
EXPENSES & OTHER USES	67,958,696	111,881,921	179,840,617
Personnel	42,583,958	40,031,833	82,615,791
Operations	21,473,238	53,618,998	75,092,236
Capital	1,085,000	12,241,950	13,326,950
Debt Service	0	5,989,140	5,989,140
Transfer Out	1,497,500	0	1,497,500
Sent to Assigned Balances	1,319,000	0	1,319,000
NET	\$541,652	\$26,657,164	\$27,198,816



Revenues

- Based on the most-recent trend analysis, staff forecasts sales tax will grow to \$18.35M in FY 2022-2023 compared to the FY 2021-2022 amended budget amount of \$16.19M. Inflation and service station sales are significant contributors to the increase.

Fund Balance

- The Finance department is conducting a complete review and reconciliation of fund balances and net positions (fund balances) for each fund.
- The audit process is essential to the reconciling the fund balances. We anticipate completing the Fiscal Year 2020-2021 audit by the end of calendar year 2022, followed immediately by the audit of FY 2021-2022, which will restore the City to a standard auditing cycle.
- Completing the audits and reconciliations will verify the fund balances.
- Because the fund balances are not complete, a fund balance report is not included in this budget. Finance will present an updated fund balance report at the mid-year update.

Pension Liability

- The Unfunded Accrued Actuarial Liability (UAL) and costs related to the City's Pension Plan and Other Post-Employment Benefits (OPEB) continue to rise. The current required annual UAL contribution for the City is \$11,577,803 and funded through a combination of reserves and current contributions.

Staffing

- Memorandums of Understanding and Schedules of Salaries and Benefits are under negotiations with the City's bargaining units. Fiscal impact related to new agreements are not included in the budget, but will be presented at Mid-Year Update.
- This budget includes 463 full-time positions, which is an increase of two from prior year end.

Capital Projects

- This budget includes new capital projects FY 2022-2023.
- A five-year plan will come to Council later in the year. The five-year plan will include all previously approved projects, current projects, and projected future projects.
- Due to known funding gaps in water, sewer, and solid waste, non-emergency capital projects will be on hold until funding is available. The City is conducting rate studies to evaluate future funding needs.

Cost Distributions

- Department staff may provide services funded by multiple funds. For example, customer service representatives provide services to water, sewer, and solid waste, which are different funds. These situations require a distribution of staffing costs to those funds. This budget includes changes to direct staffing distributions based on analysis of job responsibilities. These changes have significantly impacted some funds. Trend analysis may not appear correct without the context of distribution changes.



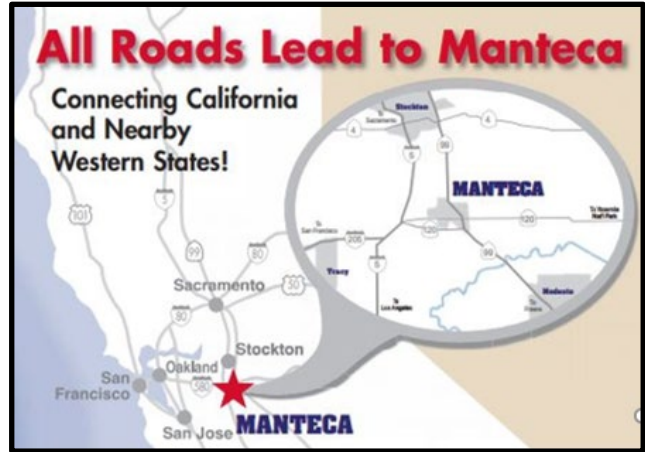
- Similar to updating staffing distributions, the budget includes adjustments to internal cost allocation charges paid by funds to internal service funds like the Vehicle Fund (Fleet) or Information Technology Fund. Cost allocations have been set to capture the full cost of the internal services to ensure transparent and accurate accounting of all costs.
- Department staff are planning a full cost allocation study for the Mid-Year Update



CITY OF MANTECA PROFILE

The City of Manteca is located in the Central Valley of California, 76 miles east of San Francisco, between the larger cities of Stockton and Modesto. Manteca is nicknamed “The Family City” and was incorporated in 1918.

According to the California Department of Finance, the population in the City of Manteca is 86,859 as of January, 2022, which makes it the 93rd largest city in California.



Early History of Manteca

Early pioneer farmers settled in the heart of one of the greatest agricultural areas in the world, in what later became known as Manteca. A combination of good soil, excellent climate, and clean water insured its destiny as a prosperous farming center. There was very little activity in Manteca that was not related to agriculture until World War II.

Before the first settlers came, there were few Native Americans living permanently here on what was then known as the “sand plains.” As the California Gold Rush subsided, permanent settlers came to the area. On the first large land holdings, the principle productions were grain and cattle. Joshua Cowell, known later as the “father of Manteca” crossed the plains in 1861 and took up land in what has become the center of town. At one time he owned most of Manteca with a claim to 1,000 acres and he rented another 1,000. He had the honor of becoming the first Mayor in 1918.

In 1873, when the Central Pacific Railroad went through this area, the track was laid through the center of the Cowell Farm. At first, the train stopping point was merely a boxcar called Cowell Station. Because there was another Cowell Station south of Tracy named after Wright Cowell, a brother of Joshua, the railroad and the farmers agreed to a name change. The new name chosen was Monteca. The citizens of the town were dismayed when the railroad printed the first tickets and found the name misspelled, “Manteca” (Spanish for “lard”). Many of the townspeople were unhappy with the error, but it was never corrected and was eventually accepted as the name.

In 1902, J.J. Overshiner built the first store building which was occupied by a general store and barber shop. The residential area of the city consisted of only a few homes by 1910, with the population at about 100. Shortly after the opening of the first store, the citizens petitioned for a post office.



Cost-effective, reliable irrigation was essential for the development of the area. It was slow in coming but finally in 1909, an election was held to form the South San Joaquin Irrigation District and to authorize a bond issue. The bonds were not issued until 1913. Irrigation water was diverted from the Stanislaus River about 18 miles northeast of Oakdale. The district built all the lateral ditches and prepared to deliver water to every 40-acre tract. That was the town's real beginning of growth.

Modern Era of Manteca

Manteca lies at the crossroads of two major highways, Interstate 5 and Highway 99, and existed primarily on agriculture. It was barely a stop for those driving from the Bay Area to Yosemite a few generations ago; however, with the construction of the State Route 120 portion in Manteca, and the continuing rise in Bay Area housing prices, the city has become a popular choice for commuters to settle in over the past 30 years. The ACE Train (Altamont Commuter Express) is a train that services the Stockton/Manteca region connecting it with many Bay Area locations and the Manteca Transit Center is the hub of public transit in the city.

Today, Manteca is a booming full-service city and home to Great Wolf Lodge Water Park, Big League Dreams Sports Park, Bass Pro Shop, Costco, Walmart, and many other amenities attracting thousands of tourists each year.

Local Highlights

East Union Cemetery is one of the oldest landmarks of the entire county. The cemetery dates back to 1872 and was incorporated in 1877.

The Manteca Mural Society has several murals located throughout downtown that are designed to give visitors, newcomers, and longtime residents alike an insight into the community's culture, history, and economy.

Manteca is also (unofficially) known as the "Pumpkin Capital of the World" because it is one of the largest pumpkin producing regions in the world. The downtown area is transformed into a robust Pumpkin Fair the first weekend in October each year offering food and craft vendors, carnival rides, entertainment, and more. The annual event anticipates 20,000 in attendance each year.

Crossroads of California Street Fair is held the first weekend each April. This fair includes entertainment, Boat & RV Shows, children's activities, food and unique vendors from all over California. This event also attracts thousands of regional visitors.

Manteca Golf Course is a public course with a country club feel. Redesigned in the late 1980's, this 18-hole course is walkable and enjoyable, yet challenging.

Bass Pro Shops Manteca offers hand-painted murals from renowned artists depicting scenes of California's picturesque countryside. Spectacular waterfalls, lush forests, pristine mountain lakes and beautiful beaches – all



beautifully replicated by artists' brushes. Giant, exquisitely crafted outdoor themed chandeliers hang throughout the store. Several displays in the store include a pictorial and memorial tribute to John Muir and the 26th United States President, Theodore Roosevelt. The store offers an indoor archery range, General Store and Fudge Shop, Boat Center, and more.

Great Wolf Lodge, a 500-room family resort on a 29-acre site, is a destination location for family fun. Registered guests will have access to the large indoor water park and other private amenities. The general public can enjoy dining options and other attractions.



POLICIES AND OBJECTIVES

The overall goal of this annual budget and financial plan is to link what Council wants to accomplish over the year with the resources required to do so. Formal statements of fiscal policies and major objectives provide the foundation for achieving this goal.

This section outlines the policies used in guiding the preparation and management of the City's overall budget.

Budget and Fiscal Policies

The following budget and fiscal policies guide the preparation and execution of the FY 2022-2023 Operating Budget:

- Financial Plan Purpose and Organization
- Financial Reporting and Budget Administration
- General Revenue Management
- User Fee Cost Recovery Goals
- Enterprise Funds Fees and Rates
- Revenue Distribution
- Investments
- Appropriation Limitation
- Fund Balance and Reserves
- Capital Improvement Management
- Human Resource Management
- Productivity
- Contracting for Services

Financial Plan Purpose and Organization

Financial Plan Objectives

Through its annual budget process, the City will link resources with results by:

- Identifying community needs for essential services.
- Organizing the programs required to provide these essential services.
- Establishing program policies and goals, which define the nature and level of program services required.
- Identifying activities performed in delivering program services.
- Proposing objectives for improving the delivery of program services.
- Identifying and appropriating the resources required to perform program activities and accomplish program goals.
- Setting standards to measure and evaluate the following:
 - Output of program activities



- Accomplishment of program objectives
- Expenditure of program appropriations

Mid-Year Budget Review

Before the beginning of the next fiscal year planning period, the Council will review progress since adoption of the plan in preparation for setting goals and objectives for the next planning period.

Operating Carryover

Operating program appropriations not spent during the previous fiscal year may be carried over for specific purposes in the following fiscal year with the approval of the City Manager or designee. Consideration will be given to the following:

- Appropriations that have been encumbered prior to June 30.
- Appropriations required to meet approved professional contracts.
- Appropriations required for completion of minor capital projects or required maintenance.
- Appropriations required to complete approved information technology replacements and upgrades.
- Appropriations related to grant revenues and expenditures.

Balanced Budget

The City will endeavor to maintain a balanced budget with the adoption of the annual budget. This means that:

- Operating revenues should fully cover operating expenditures, including debt service.
- Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels as established in the City's adopted Reserve Policy. For the enterprise funds, this level has been established at 25% of operating expenditures.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation:

- Beginning fund balance can only be used to fund capital improvement plan projects, other "one-time," "non-recurring expenditures," or
- In times of fiscal crisis when a plan has been developed to prevent long-term imbalance and depletion of operating reserves.

Financial Report and Budget Administration

Annual Reporting

The City will prepare annual financial statements as follows:

- The City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified "clean" auditors' opinion.
- The City will use generally accepted accounting principles in preparing its annual financial statements, and will strive to meet the requirements of the GFOA's Award for Excellence in the Financial Reporting program.
- The City will endeavor to issue audited financial statements by December 31.



Interim Reporting

The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes: on-line access to the City's financial management system by City staff, access to monthly reports, and mid-year budget reviews.

Budget Administration

- The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members.
- The City Manager or designee has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.
- The City Manager may approve operating budget adjustments not to exceed \$75,000 per adjustment.
- Department Heads may approve operating budget adjustments between line-item accounts within their own department budgets not to exceed \$25,000 per adjustment.
- All budget adjustments must be made within the same fund.
- Adjustments to salaries expenses, capital outlay, or capital improvement projects (CIP) require approval of the City Council.
 - Salary appropriations may be adjusted to the contract professional services account for the sole purpose of covering the cost of staffing vacancies and require Human Resources and Finance approval.
- Budget adjustments may not increase or decrease overall appropriations. Any requests to increase or decrease appropriations requires a budget amendment approved by the City Council.

General Revenue Management

Diversified and Stable Base

The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

Long-Range Focus

To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.

Current Revenues for Current Uses

The City will pay all current expenditures with current revenues, avoiding procedures that balance budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

Inter-fund Transfers and Loans

In order to achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain



activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity.

Any transfers between funds for operating purposes are clearly set forth in the Financial Plan and can only be made by the Director of Finance in accordance with the adopted budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from inter-fund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year.

In summary, inter-fund transfers result in a change in fund equity; inter-fund borrowings do not as the intent is to repay the loan in the near term.

From time-to-time, inter-fund borrowings may be appropriate; however, these are subject to the following criteria to ensure that the fiduciary purpose of the fund is met:

- The Director of Finance is authorized to approve temporary inter-fund borrowings for cash flow purposes whenever the cash shortfall is expected to be repaid in less than 12 months. The most common use of inter-fund borrowing under this circumstance is for grant programs where costs are incurred before drawdowns are initiated and received.
- Any other inter-fund borrowings for cash flow or other purposes require case-by-case approval by the Council.
- Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as inter-fund borrowings; they shall be recorded as inter-fund operating transfers or long-term loans that affect equity by moving financial resources from one fund to another.

User Fee Cost Recovery Goals

Ongoing Review

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living, as well as changes in methods or levels of service delivery.

In implementing this goal, a comprehensive analysis of City costs and fees should be made at least every five years. In the interim, fees will be adjusted by annual changes in the Consumer Price Index for materials, supplies, and services, and by approved personnel costs based on negotiated Memorandums of Understanding for salaries and benefits. Fees may be adjusted during this interim period based on supplemental analysis whenever there have been significant changes in the method, level or cost of service delivery.

User Fee Cost Recovery Levels

In setting user fees and cost recovery levels, the following factors will be considered:

- **Community-Wide vs. Special Benefit.** The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general-purpose revenues is



appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

- **Service Recipient vs. Service Driver.** After considering community-wide versus special benefit of the service, the concept of *service recipient* versus *service driver* should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: the community is the primary beneficiary. However, the applicant is the *driver* of development review costs, and as such, cost recovery from the applicant is appropriate.
- **Effect of Pricing on the Demand for Services.** The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not overly-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.
- **Feasibility of Collection and Recovery.** Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

Factors Favoring Low Cost Recovery Levels

Very low cost recovery levels are appropriate under the following circumstances:

- There is no intended relationship between the amount paid and the benefit received.
- Collecting fees is not cost-effective or will significantly impact the efficient delivery of service.
- There is no intent to limit the use of the service. Public safety (police and fire) emergency response services fit into this category. Historically, access to neighborhood and community parks would also fit into this category.
- The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot be reasonably planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
- Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits might fall into this category.

Factors Favoring High Cost Recovery Levels

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

- The service is similar to services provided through the private sector.
- Other private or public sector alternatives could or do exist for the delivery of the service.
- The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.



- The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permits, plan checks, and subdivision review fees for large projects would fall into this category.

General Concepts Regarding the Use of Service Charges

The following general concepts will be used in developing and implementing service charges:

- Revenues should not exceed the reasonable cost of providing the service.
- Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs and organization-wide support costs such as accounting, personnel, information technology, legal services, fleet maintenance and insurance.
- The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
- Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
- A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

Low Cost-Recovery Services

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.

- Delivering public safety emergency response services such as police patrol services and fire suppression.
- Maintaining and developing public facilities that are provided on a uniform, communitywide basis such as streets, parks and general-purpose buildings.

Development Review Programs

The following cost recovery policies apply to the development review programs:

- Services provided under this category include:
 - Planning (planned development permits, tentative tract and parcel maps, rezoning's, general plan amendments, variances, use permits).
 - Building and safety (building permits, structural plan checks, inspections).
 - Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
 - Fire plan check.

Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100% for Building Safety and engineering and 60% for Development Services fees. However, in charging high cost recovery levels, the City needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost."



Comparability with Other Communities

In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

- Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:
 - They reflect the "market" for these fees and can assist in assessing the reasonableness of the City of Manteca's fees.
 - If prudently analyzed, they can serve as a benchmark for how cost-effectively the City of Manteca provides its services.
- However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:
 - What level of cost recovery is their fee intended to achieve compared with our cost recovery objective?
 - What costs have been considered in computing the fees?
 - When was the last time that their fees were comprehensively evaluated?
 - What level of service do they provide compared with our service or performance standards?
 - Is their rate structure significantly different than ours and what is it intended to achieve?

These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

Enterprise Fund Fees and Rates

Water, Sewer, and Solid Waste

The City will set fees and rates at levels which fully cover the total direct and indirect costs, including operations, capital outlay, and debt service of the following enterprise programs: water, sewer and solid waste.

Golf

Golf program fees and rates should fully cover direct operating costs. Because of the nature of the golf course with its focus on youth and seniors, subsidies from the General Fund to cover indirect costs and capital improvements may be considered by the Council as part of the Financial Plan process, along with the need to possibly subsidize direct operating costs as well.

Transit

Based on targets set under the Transportation Development Act, the City will strive to cover at least twenty percent of transit operating costs with fare revenues.



Ongoing Rate Review

The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

Investments

Responsibility

Investments and cash management are the responsibility of the Finance Director or designee. The Director of Finance serves as the Treasurer for the City and the Successor Agency to the Manteca Redevelopment Agency.

Investment Objective

The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:

- Safety
- Liquidity
- Yield

Tax and Revenue Anticipation Notes

There is an appropriate role for tax and revenue anticipation notes (TRANS) in meeting legitimate short-term cash needs within the fiscal year. However, many agencies issue TRANS as a routine business practice, not solely for cash flow purposes, but to capitalize on the favorable difference between the interest cost of issuing TRANS as a tax-preferred security and the interest yields on them if re-invested at full market rates.

As part of its cash flow management and investment strategy, the City will only issue TRANS or other forms of short-term debt if necessary to meet demonstrated cash flow needs; TRANS or any other form of short-term debt financing will not be issued for investment purposes.

Selecting Maturity Dates

The City will strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidations and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.

Diversification

As the market and the City's investment portfolio change, care will be taken to maintain a healthy balance of investment types and maturities.

Authorized Investments

The City will invest only in those instruments authorized by California Government Code Section 53601.



The City will not invest in stock, will not speculate and will not deal in futures or options. The investment market is highly volatile and continually offers new and creative opportunities for enhancing interest earnings. Accordingly, the City will thoroughly investigate any new investment vehicles before committing City funds to them.

Consolidated Portfolio

In order to maximize yields from its overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles.

Safekeeping

Ownership of the City's investment securities will be protected through third-party custodial safekeeping.

Reporting

The City Treasurer will develop and maintain a comprehensive, well-documented investment reporting system, which will comply with Government Code Section 53607. This reporting system will provide the Council with appropriate investment performance information.

Investment Policy

The City will develop and maintain an Investment Policy that addresses the City's administration of its portfolio, including investment strategies, practices, and procedures.

GANN Appropriations Limitation

- The Council will annually adopt a resolution establishing the City's appropriation limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriation limit.
- The supporting documentation used in calculating the City's appropriation limit and projected appropriations subject to the limit will be available for public and Council review before Council consideration of a resolution to adopt an appropriation limit. The Council will generally consider this resolution in connection with final approval of the budget.
- The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.
- The City will annually review user fees and charges and report to the Council the amount of program subsidy, if any, that is being provided by the General or Enterprise Funds.
- The City will actively support legislation or initiatives sponsored or approved by League of California Cities which would modify Article XIII-B of the Constitution in a manner which would allow the City to retain projected tax revenues resulting from growth in the local economy for use as determined by the Council.
- The City will seek voter approval to amend its appropriation limit at such time that tax proceeds are in excess of allowable limits.



Capital Improvement Management

CIP Purpose

The purpose of the CIP is to systematically plan, schedule, and finance capital projects in accordance with established policies. The CIP is a five-year plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure, and capital facility projects that significantly expand or add to the City's existing capital assets.

Capital Improvement Plan (CIP) Projects: \$25,000 or More

Non-public works construction projects and equipment purchases which cost \$25,000 and public works construction projects of \$100,000 or more will be included in the CIP. All other minor capital outlays will be included with the operating program budgets.

Project Manager

Every CIP project will have a project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and periodically report project status.

CIP Review Committee

Headed by the City Manager or designee, this Committee will review project proposals, determine project phasing, recommend project managers, review and evaluate the draft CIP budget document, and report CIP project progress on an ongoing basis.

CIP Phases

The CIP will emphasize project planning, with projects progressing through at least two and up to ten of the following phases:

- **Designate.** Appropriates funds based on projects designated for funding by the Council through adoption of the Financial Plan.
- **Study.** Concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, specification preparation for equipment purchases.
- **Environmental Review.** EIR preparation, other environmental studies.
- **Real Property Acquisitions.** Property acquisition for projects, if necessary.
- **Site Preparation.** Demolition, hazardous materials abatements, other pre-construction work.
- **Design.** Final design, plan and specification preparation and construction cost estimation.
- **Construction.** Construction contracts.
- **Construction Management.** Contract project management and inspection, soils and material tests, other support services during construction.
- **Equipment Acquisitions.** Vehicles, heavy machinery, computers, office furnishings, other equipment items acquired and installed independently from construction contracts.



- **Debt Service.** Installment payments of principal and interest for completed projects funded through debt financings. Expenditures for this project phase are included in the Financial Summary section of the Financial Plan.

CIP Appropriation

The City's annual CIP appropriation for study, design, acquisition and/or construction is based on the projects designated by the Council through adoption of the Financial Plan. Adoption of the Financial Plan CIP appropriation does not automatically authorize funding for specific project phases. This authorization generally occurs only after the preceding project phase has been completed and approved by the Council and costs for the succeeding phases have been fully developed.

Accordingly, project appropriations are generally made when contracts are awarded. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, five basic options are available:

- Eliminate the project.
- Defer the project for consideration to the next Financial Plan period.
- Re-scope or change the phasing of the project to meet the existing budget.
- Transfer funding from another specified, lower priority project.
- Appropriate additional resources as necessary from fund balance.

CIP Budget Carryover

Appropriations for CIP projects lapse three years after budget adoption if projects do not have expenditures, appropriations, or approved contracts. Projects which lapse from lack of project account expenditures may be resubmitted for inclusion in a subsequent CIP.

Project accounts, which have been appropriated and that have account activity, will not lapse until completion of the project phase and remaining appropriated funding will be carried over into future Financial Plans.

Capital Financing and Debt Management Policy

Capital Financing

- The City will consider the use of debt financing only for one-time capital improvement projects and only under the following circumstances:
 - When project revenues or specific resources will be sufficient to service the long-term debt.
 - When the project's useful life will meet or exceed the term of the financing.
- The City will integrate debt issuances with the objectives of the Capital Improvement Plan and will incorporate such integration in the City's Financial Plan.



- Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation. *(See Investment Policy)*
- Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.

The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:

Factors Favoring Pay-As-You-Go Financing

- Current revenues and adequate fund balances are available or project phasing can be accomplished.
- Existing debt levels adversely affect the City's credit rating.
- Market conditions are unstable or present difficulties in marketing.

Factors Favoring Long-Term Financing

- Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- The project securing the financing is of the type, which will support an investment grade credit rating.
- Market conditions present favorable interest rates and demand for City financings.
- A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
- The life of the project or asset to be financed is 10 years or longer.

Debt Management Policy

- The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
- The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
- The City will monitor all forms of debt and report concerns and remedies, if needed, to the Council annually.



- The City will diligently monitor its compliance with bond covenants, including but not limited to any federal tax compliance requirements with respect to any tax exempt debt obligations and ensure its adherence to applicable regulations.
- The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).
- The City will periodically review the requirements of, and will remain in compliance with, any continuing disclosure undertakings, particularly under Rule 15c2-12 promulgated by the Securities and Exchange Commission under the Securities Exchange Act of 1934 with respect to debt issues.
- The City will diligently monitor the use of proceeds from its debt issues to ensure that the proceeds will be directed to the intended use. The City will maintain records of the intended use of the proceeds when the debt was originally issued (by keeping related documents, such as the Official Statements, tax certificates, as applicable) and the use of the proceeds at the time they are expended. Such records shall be retained so long as the debt issue (and any subsequent debt issue which refunded the debt) remains outstanding and for three years following the final maturity or redemption. The City shall consult legal counsel regarding the use of proceeds that is a change from the original intended purpose.
- So long as required by Government Code Section 8855(k), the City shall file annual report(s) to the California Debt and Investment Advisory Commission (“CDIAC”) in accordance with CDIAC’s requirements on a timely basis. The City shall retain a copy of each such annual report.
- In connection with each debt issue, the City will file or cause Bond Counsel or another applicable member of the financing team to file on behalf of the City, a report of proposed issuance and a report of final sale, as required by Government Code Section 8855(i) and (j).

Debt Capacity

General Purpose Debt Capacity

The City will carefully monitor its levels of general-purpose debt. The City’s general-purpose debt capacity is limited; therefore, it is important that general purpose debt financing is only used for high-priority projects where other financing sources are not feasible.

Enterprise Fund Debt Capacity

The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City’s rate review and setting process.

Independent Disclosure Counsel

For any public offering debt issue, the City will retain independent disclosure counsel to assist with the preparation of the official statement or any other similar offering document and the continuing disclosure agreement. The roles of bond counsel and disclosure counsel may be served by the same firm, based on the City’s determination on a case-by-case basis.



Land Based Financings

- **Public Purpose:** There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public infrastructure improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.
- **Eligible Improvements:** Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through a special tax district shall be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan. Such improvements include study, design, construction and/or acquisition of:
 - Public safety facilities.
 - Water supply, distribution and treatment systems.
 - Waste collection and treatment systems.
 - Major transportation system improvements, such as freeway interchanges, bridges, intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths.
 - Storm drainage and flood protection improvements.
 - Parks, community centers, and other recreational facilities.
 - Open space.
 - Cultural and social service facilities.
 - Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems.
- **Active Role:** Even though land-based financings may be a limited obligation of the City, staff will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer, and will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.
- **Credit Quality:** When a developer requests a district formation, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during build-out. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.
- **Reserve Fund:** A reserve fund should be established pursuant to the terms of the issuance documents. Generally, the reserve fund requirement shall equal the least of: the maximum annual debt service; 125% of the annual average debt service; or 10% of the principal amount of the bonds (or 10% of the sale proceeds of the bonds), subject to Section 148 of the Federal Internal Revenue Code.



- **Maximum Burden:** Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%.
- **Benefit Apportionment:** Assessments will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by—or burden attributed to—each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.
- **Special Tax District Administration:** In the case of Mello-Roos or similar special tax districts, the total maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan, and should include procedures for prepayments.
- **Disclosure to Bondholders:** In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.
- **Disclosure to Prospective Purchasers:** Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.
- **General Guidelines:** Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within federal tax law constraints) under the following conditions:
 - There is net economic benefit.
 - It is needed to modernize covenants that are adversely affecting the City’s financial position or operations.
 - The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.
- **Standards for Economic Savings:** In general, refinancings for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.
 - Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
 - Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.
- Notwithstanding the foregoing, a refunding of Successor Agency bonds shall be determined based on the requirements of Health and Safety Code Section 34177.5.

Types of Debt That May Be Issued

To implement the financing (or refinancing) objectives, the City will consider the issuance of generally accepted types of debt, including:



- Revenue Bonds – limited-liability obligations tied to a specific enterprise or special fund revenue stream where the projects financed clearly benefit or relate to the enterprise or are otherwise permissible uses of the special revenue;
- Special Assessment/Special Tax Bonds – limited liability obligations secured by special assessments or special taxes as described above under “Land-Based Financings”;
- General Fund Supported Lease Revenue Bonds or Certificates of Participation – generally involves a lease arrangement between the City and a joint powers authority (or another entity), whereby bonds are issued by the authority for the financing of the project, and the City agrees to make lease payments in sufficient amounts to secure debt service payments on the bonds.
- General Obligation Bonds – bonds secured by a dedicated property tax override (i.e., a property tax in excess of the 1% basic ad valorem property tax rate) that will be issued only after voter approval pursuant to the State Constitution and other applicable laws.
- Tax Increment Bonds – bonds secured by a portion of ad valorem property tax that are allocated to a successor agency (to a former redevelopment agency) or another entity formed pursuant by law (such as an enhanced infrastructure financing district or a community revitalization infrastructure district). The successor agency will consider issuance of bonds for refunding purposes. The City has not yet formed any enhanced infrastructure financing district, community revitalization infrastructure district or any similar entity, and will undertake applicable legal and feasibility analysis at the time of consideration of the formation of any such entity.
- Conduit Financing Bonds – bonds secured by the applicant’s payments and the role of the City (or the City affiliated entity) will be limited to the conduit issuer, without financial liability.
- The above list is not exhaustive. The City may from time to time consider other types of debt to accommodate its financing and refinancing objectives.

Policy Goals Related to Planning Goals and Objectives

- It is a policy goal of the City to protect taxpayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.
- The City is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration, including debt issuance and management.
- The City will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

SB 1029 Compliance

Senate Bill 1029, signed by Governor Brown on September 12, 2016, and enacted as Chapter 307, Statutes of 2016, requires issuers to adopt debt policies addressing each of the five items below:



- The purposes for which the debt proceeds may be used.
 - The sections entitled “Capital Financing” and “Land-Based Financing” are among the provisions that provide information regarding the purposes for which debt proceeds may be used.
- The types of debt that may be issued
 - The section entitled “Types of Debt That May be Issued” provides information regarding the types of debt that may be issued.
- The relationship of the debt to, and integration with, the issuer's capital improvement program or budget, if applicable.
 - The sections entitled “Capital Financing” and “Debt Capacity” are among the provisions that address the relationship between the City's debt and Capital Improvement Program.
- Policy goals related to the issuer's planning goals and objectives.
 - See section under the caption “Policy Goals Related to Planning Goals and Objectives.”
- The internal control procedures that the issuer has implemented, or will implement, to ensure that the proceeds of the proposed debt issuance will be directed to the intended use.
 - The section under the caption “Debt Management Policy” provides information regarding the City's internal control procedures designed to ensure that the proceeds of its debt issues are spent as intended.

Personnel Management

Regular Staffing

- The budget will fully appropriate the resources needed for authorized regular staffing and will limit programs to the regular staffing authorized.
- Regular employees will be the core workforce and the preferred means of staffing ongoing, year-round program activities that should be performed by full-time City employees rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular workforce. Each regular employee will:
 - Fill an authorized regular position.
 - Be assigned to an appropriate bargaining unit.
 - Receive salary and benefits consistent with labor agreements or other compensation plans.
- To manage the growth of the regular workforce and overall staffing costs, the City will follow these procedures:
 - The Council will authorize all regular positions.
 - The Human Resources Department will coordinate and approve the hiring of all regular and temporary employees.
- All requests for additional regular positions will include evaluation of:
 - The necessity, term, and expected results of the proposed activity.
 - Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
 - Additional revenues or cost savings, which may be realized.



- Staffing and contract service cost ceilings will limit total expenditures for regular employees, temporary employees, and independent contractors hired to provide operating and maintenance services.

Temporary Staffing

- The hiring of temporary employees will not be used as an incremental method for expanding the City's regular workforce.
- Temporary employees include all employees other than regular employees, elected officials and volunteers. Temporary employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns and work-study assistants.
- The City Manager and Department Managers will encourage the use of temporary rather than regular employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time, year-round staffing is required. Under this guideline, temporary employee hours will generally not exceed 50% of a regular, full-time position (1,000 hours annually). There may be limited circumstances where the use of temporary employees on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager based on the review and recommendation of the Human Resources Director.
- Contract employees are defined as temporary employees with written contracts approved by the City Manager. Contract employees will generally be used for medium-term projects, programs or activities requiring specialized or augmented levels of staffing for a specific period, generally between six months and two years.

The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis.

Independent Contractors

Independent contractors are not City employees. They may be used as follows:

- Short-term, peak workload assignments to be accomplished using personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required. However, they will always be considered to be the employees of the OEA and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the Human Resources Director.
- Construction of public works projects and delivery of operating, maintenance or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills and equipment will generally be determined and provided by the contractor. Contract awards will be guided by the City's purchasing policies and procedures. (See Contracting for Services Policy).

Overtime Management

- Overtime should be used only when necessary and when other alternatives are not feasible or cost effective.



- All overtime must be pre-authorized by a Department Manager or delegate unless it is assumed pre-approved by its nature. For example, overtime that results when an employee is assigned to standby and/or must respond to an emergency or complete an emergency response.
- Departmental operating budgets should reflect anticipated annual overtime costs and departments will regularly monitor overtime use and expenditures.
- When considering the addition of regular or temporary staffing, the use of overtime as an alternative will be considered. The department will take into account:
 - The duration that additional staff resources may be needed.
 - The cost of overtime versus the cost of additional staff.
 - The skills and abilities of current staff.
 - Training costs associated with hiring additional staff.
 - The impact of overtime on existing staff.

Productivity

The City will constantly monitor and review our methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity issues, including:

- Analyzing systems and procedures to identify and remove unnecessary review requirements.
- Evaluating the ability of new technologies and related capital investments to improve productivity.
- Developing the skills and abilities of all City employees.
- Developing and implementing appropriate methods of recognizing and rewarding exceptional employee performance.
- Evaluating the ability of the private sector to perform the same level of service at a lower cost.
- Periodic formal reviews of operations on a systematic, ongoing basis.
- Maintaining a decentralized approach in managing the City's support service functions. Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:
 - Encouraging accountability by delegating responsibility to the lowest possible level.
 - Stimulating creativity, innovation and individual initiative.
 - Reducing the administrative costs of operation by eliminating unnecessary review procedures.
 - Improving the organization's ability to respond to changing needs, and identify and implement cost-saving programs.
 - Assigning responsibility for effective operations and citizen responsiveness to the department.

Contracting for Services

General Policy Guidelines

- Contracting with the private sector for the delivery of services provides the City with a significant opportunity for cost containment and productivity enhancements. As such, the City is amenable to using



private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.

- In evaluating the costs of private sector contracts compared with in-house performance of the service, indirect, direct, and contract administration costs of the City will be identified and considered.
- Whenever private sector providers are available and can meet established service levels, they will be seriously considered as viable service delivery alternatives using the evaluation criteria outlined below.
- For programs and activities currently provided by City employees, conversions to contract services will generally be made through attrition, reassignment or absorption by the contractor.

Evaluation Criteria

Within the general policy guidelines stated above, the cost-effectiveness of contract services in meeting established service levels will be determined on a case-by-case basis using the following criteria:

- Is a sufficient private sector market available to competitively deliver this service and assure a reasonable range of alternative service providers?
- Can the contract be effectively and efficiently administered?
- What are the consequences if the contractor fails to perform, and can the contract reasonably be written to compensate the City for any such damages?
- Can a private sector contractor better respond to expansions, contractions or special requirements of the service?
- Can the work scope be sufficiently defined to ensure that competing proposals can be fairly and fully evaluated, as well as the contractor's performance after bid award?
- Does the use of contract services provide us with an opportunity to redefine service levels?
- Will the contract limit our ability to deliver emergency or other high priority services?
- Overall, can the City successfully delegate the performance of the service but still retain accountability and responsibility for its delivery?



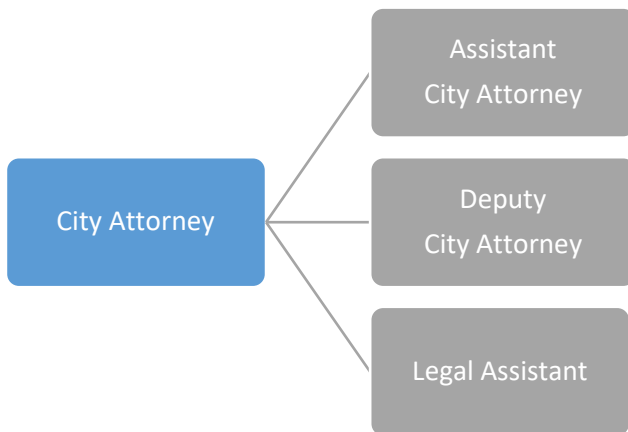
CITY ATTORNEY



Department Description

The City Attorney's Office reviews, monitors, and evaluates the conduct of the City activities for conformance with laws, regulations, policies, and rules; represents the City in state and federal civil litigation; provides legal advice to the City Council and the City's departments; and ensures that violators of City laws are prosecuted.

Department Organization





Department Functions

- Provide timely, cost-effective, and complete legal advice, risk analysis, and services to the City Council and City departments and divisions
- Reduce the City's liability exposure

Accomplishments for 2021-2022

- First In-House City Attorney and legal team (e.g., Deputy City Attorney and Legal Assistant);
- 8102, Workplace Violence Restraining Orders (WVRO) and Gun Violence Restraining Orders (GVRO) petitions and trainings;
- Working diligently with Human Resources to minimize risks on personnel matters and other departments on their high-risk matters;
- In-House labor negotiations;
- City Attorney and City Clerk's Offices conducting department training on California Public Records Act;
- Consolidation of Legal Issues/Matters to City Attorney's Office;
- Ordinance development;
- Reduced costs and reliance on outside counsel; and
- Enforcement of Municipal Code compliance through Judicial and administration proceedings.

Objectives for 2022-2023

- Oversee work of the remaining cases handled by outside counsel with pending litigation;
- Continue to bring more work into the City Attorney's Office for the following: Arbitrations, non-insurance complaints, Code Enforcement matters, all labor negotiations and related personnel administrative matters, mediation and staff all publicly noticed meetings and commissions.
- Continue to coordinate with Human Resources staff in the resolution of employment related grievances and disciplinary HR and personnel issues
- Continue to enforce Municipal Code compliance through Judicial and administration proceedings; and
- Legal support for upcoming labor negotiations.



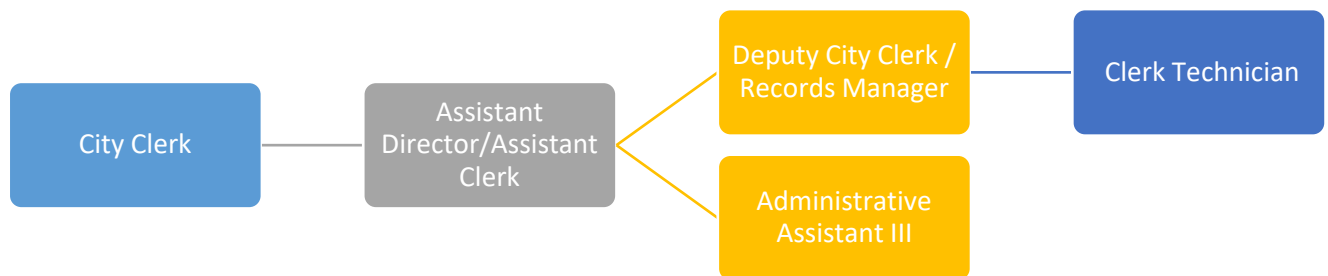
LEGISLATIVE SERVICES/CITY CLERK



Department Description

The Legislative Services/City Clerk Program administers democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public; acts as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act. The Program manages public inquiries and relationships, arranges for ceremonial and official functions, and provides legislative, technical, and administrative support to the Mayor, City Council, Boards and Commissions, and City Manager.

Department Organization





Department Activities

Elections Administration

Administer municipal elections in accordance with all applicable city, state, and federal laws and regulations. The City Clerk is the Election Official and administers the City's elections including: 1) the nomination process for candidates; 2) processing of petitions and ballot measures; 3) coordination with the San Joaquin County Registrars of Voters for regular elections; 4) conduction special elections.

Records Management

Ensures transparency in local government by recording and preserving the City's legislative history; official custodian of city records; maintains a citywide record retention schedule; oversees the citywide records management program, ensures legal compliance related to policies, procedures, and standards for preservation of official records, and the destruction of obsolete records.

Compliance Officer

Ministerial role fulfilling compliance officer obligations related to the Brown Act, Political Reform Act, Public Records Act, the Maddy Act, and other local and state Statutes; process AB 1234 ethics training and AB 1661 sexual harassment training, publishing notices, bids, administering oaths of office, and providing attestation.

Local Legislative Official

Manage and maintain the legislative records by recording the proceedings of the City Council and Successor Agency; prepare and distribute the City Council and Agency agendas and minutes, provide publication of public hearing notices, maintain the Municipal Code, and administer the appeals process.

Boards and Commissions

Manage the recruitment and section process of City board, commission, and committee appointments; process Statements of Economic Interests, ethics training, onboarding training, oath of office, and maintain rosters and upcoming scheduled vacancies list.

Contract and Bid Process

Administer the citywide contracts and agreements process; routing, executing, and archiving. Conduct bid openings and process notice of completions.

Event and Recognition Coordination

Process special event permits preparation and distribution of proclamations and certificates of recognition; coordinate and arrange ceremonial and official functions on behalf of the City Council.

Accomplishments for 2021-2022

- Successful Citywide Records Program tested and completed file plans for Finance, Economic Development, Development Services, City Manager, Human Resources, and Information Technology and Innovation.
- The districting process has transitioned Manteca from at-large City Council Member elections to district based elections.



- As of 4/5/2022 City Council has held 43 meetings (15 regular and 28 special meetings) and processed 137 resolutions and 19 ordinances for approval.
- As of 3/23/2022 the City Clerk's office has routed over 230 contracts, amendments, and change orders.
- As of 5/16/2022 the City Clerk's office has closed 304 public records requests.

Objectives for 2022-2023

- Complete testing phase of Citywide Records Program for City Attorney's Office, Public Works, Engineering, and the Recreation Department by January 1, 2023.
- Records Management: File plans, efficiency, transparency, archiving, consolidation
- Complete Municipal Code review.
- Prepare and complete the 2022 Elections of for Mayor, District 3 and District 4.
- Compile the necessary changes/updates for Records, for final review and approval.

Budget Highlights

- Continuance of the Citywide Records program, which includes implementing and launching the following:
 - Citywide electronic contract routing process.
 - Public Records Portal on the City's Website.
 - Electronic submission of Public Records Act Requests.
 - Electronic submission of Business Licenses.
 - File plans for Engineering and Public Works.
- General Elections in November 2022, for the following:
 - Mayor
 - Councilmember for District 3
 - Councilmember for District 4



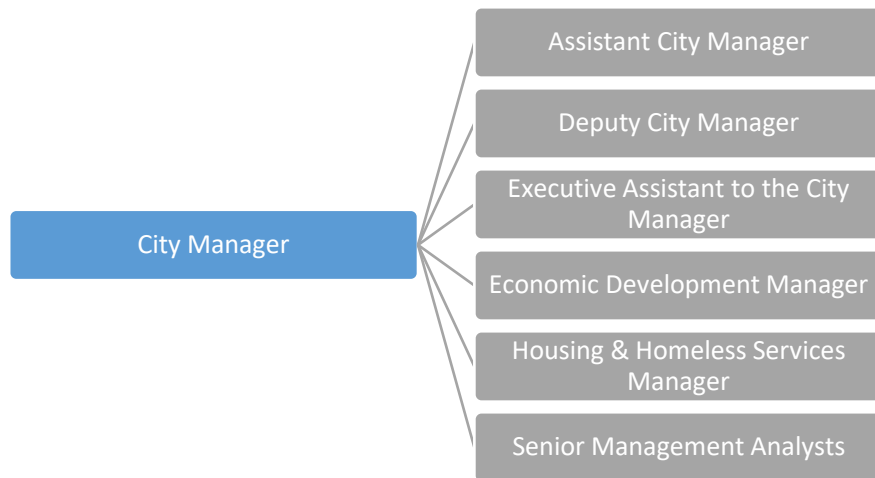
CITY MANAGER



Department Description

Working under the Council-Manager form of government, the City Manager supervises department heads and oversees all city operations, budgets, and policies. The City Manager’s Office provides information and recommendations to the City Council, implements Council policy direction, directs the delivery of municipal services, and oversees accomplishment of City objectives, and capital projects, specializing in economic development, media relations, community relations, and special projects.

Department Organization



Department Functions

- Carry out Council’s Strategic Goals & Priorities
- Oversee Economic Development, Public Relations, Homeless services, and Affordable Housing Initiatives



Accomplishments for 2021-2022

- Development of a cannabis program
- Received a funding commitment from San Joaquin County in the amount of \$2 million for the purchase of 682 S. Main Street for a Homeless Navigation Center
- Commercial expansion at Big League Dreams Sports Park and Loma Brewery ground lease agreement

Objectives for 2022-2023

- Tax measure exploration
- Seek funding for a Homeless Navigation Center
- Develop a citywide cannabis permitting process
- Expand fiber infrastructure

Budget Highlights

- Work towards financial stability
- Focus on educating the public on the need and reason for various rate increases
- Concentrate on services and programs related to homelessness



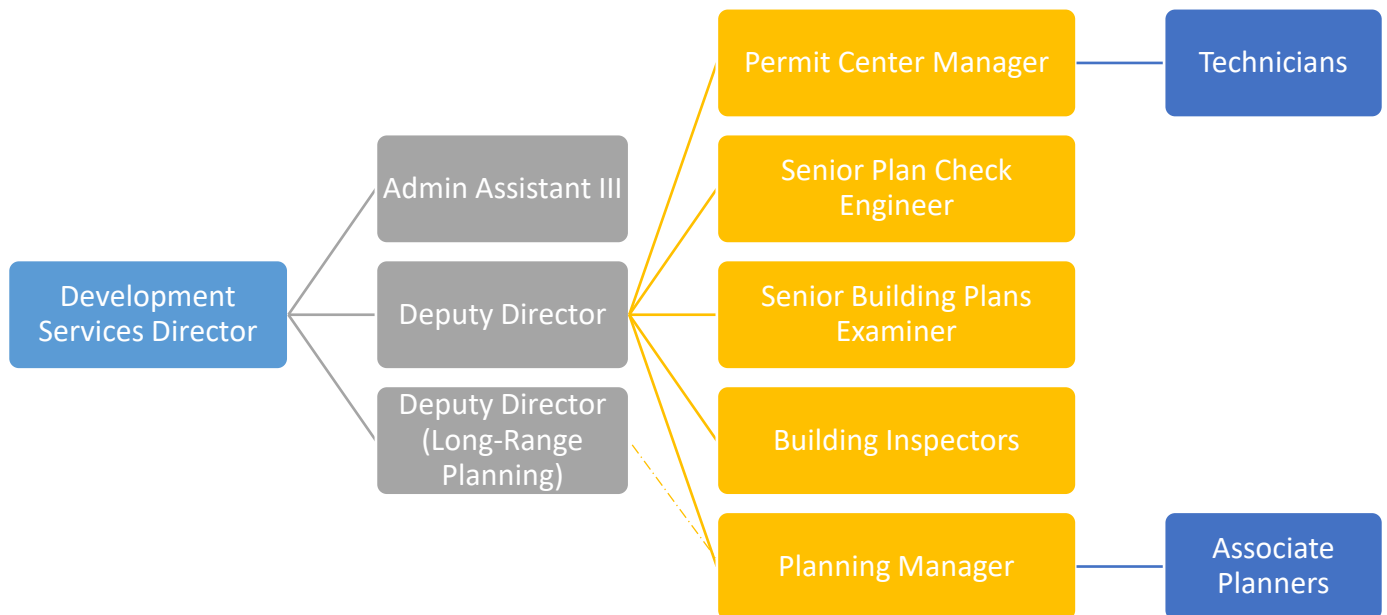
DEVELOPMENT SERVICES DEPARTMENT



Department Description

The Development Services Department consists of the Building Safety and Planning Divisions. The Department seeks a hands-on approach to development that provides a high level of customer service and helps business or development opportunity succeed.

Department Organization





Department Functions

The Development Services Department's customer service-driven team is responsible for:

- Guiding the City's growth and development
- Ensuring the City's long-range development goals and policies established by the General Plan are met
- Entitling applications for new development
- Reviewing plans and applications for compliance with state and local regulations
- Issuing building permits and performing inspections

Accomplishments for 2021-2022

- The Building Safety Division:
 - Issued 4,750 building permits totaling over 3.9 million square feet with a total valuation of \$445 million dollars.
 - Issued 799 Single Family Dwellings permits, an increase of over 11% from the previous twelve-month period.
 - Issued 201 Multiple Family Dwelling Unit permits.
 - Conducted over 10,000 inspections during the fiscal year.
- The Department:
 - Completed review or inspections of several major projects including Valencia Apartments, The Machado Sports Complex, Austin Self Storage, Tru Hotel, and others.
 - Completed its interior remodel ensuring an ADA accessible and customer focused front counter and lobby.
 - Completed the initial draft of the Citywide CFD Fiscal Impact Analysis with the help and assistance from several other city department.
- The Planning Division successfully entitled:
 - One General Plan Amendment
 - Two large family daycare permits
 - Two minor plan modifications
 - Three minor zone modifications
 - Four municipal code amendments
 - One planned development
 - Five conditional use permits
 - Nine site plan and design review applications
 - Twenty temporary use permits
 - Three tentative parcel maps
 - Two tentative subdivision maps
 - Two rezones
- Major projects include:
 - Rotten Robbie fueling station
 - Best Office Building



- CenterPoint South Industrial
- Tesoro solar and storage facility
- Manteca Medical Building
- Paradise Villas townhomes
- Thomas Street Subdivision

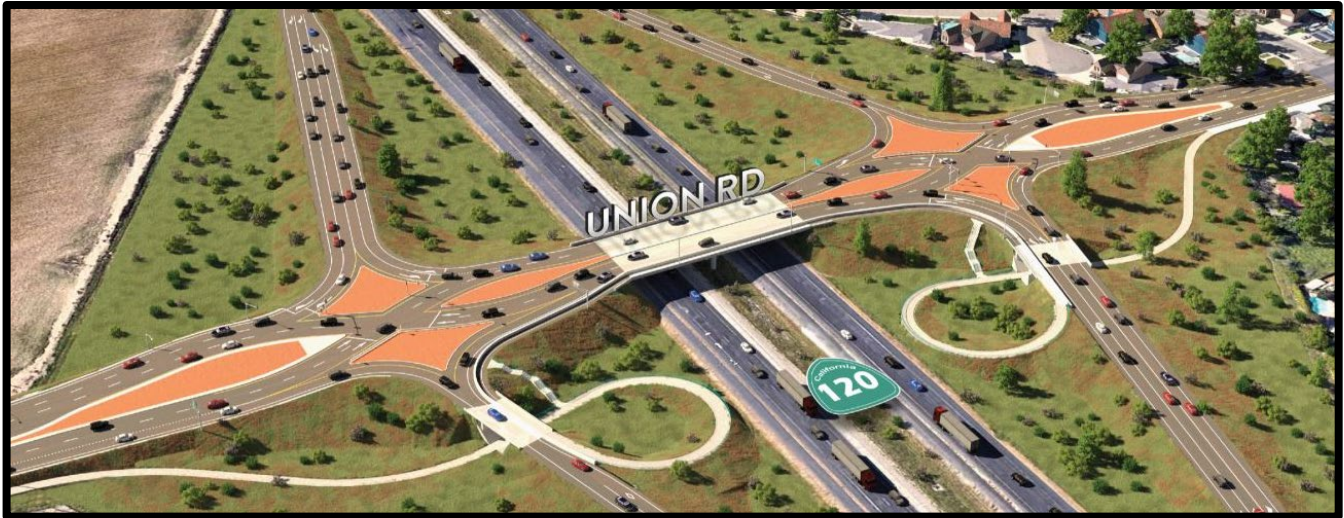
Objectives for 2022-2023

- Complete the General Plan Update
- Begin process for a comprehensive Development Code Update
- Implement new permitting software
- Complete staff succession plan
- Continue updating Planning Division operating procedures
- Implement an affordable housing strategy
- Select and fund a consultant to create the Downtown Specific Plan

Budget Highlights

- Completed separation of Engineering from Development Services (Fund 340)
- Requested new Chief Building Official position and reclassification of Deputy Director of Development Services to Assistant Director

ENGINEERING



Department Description

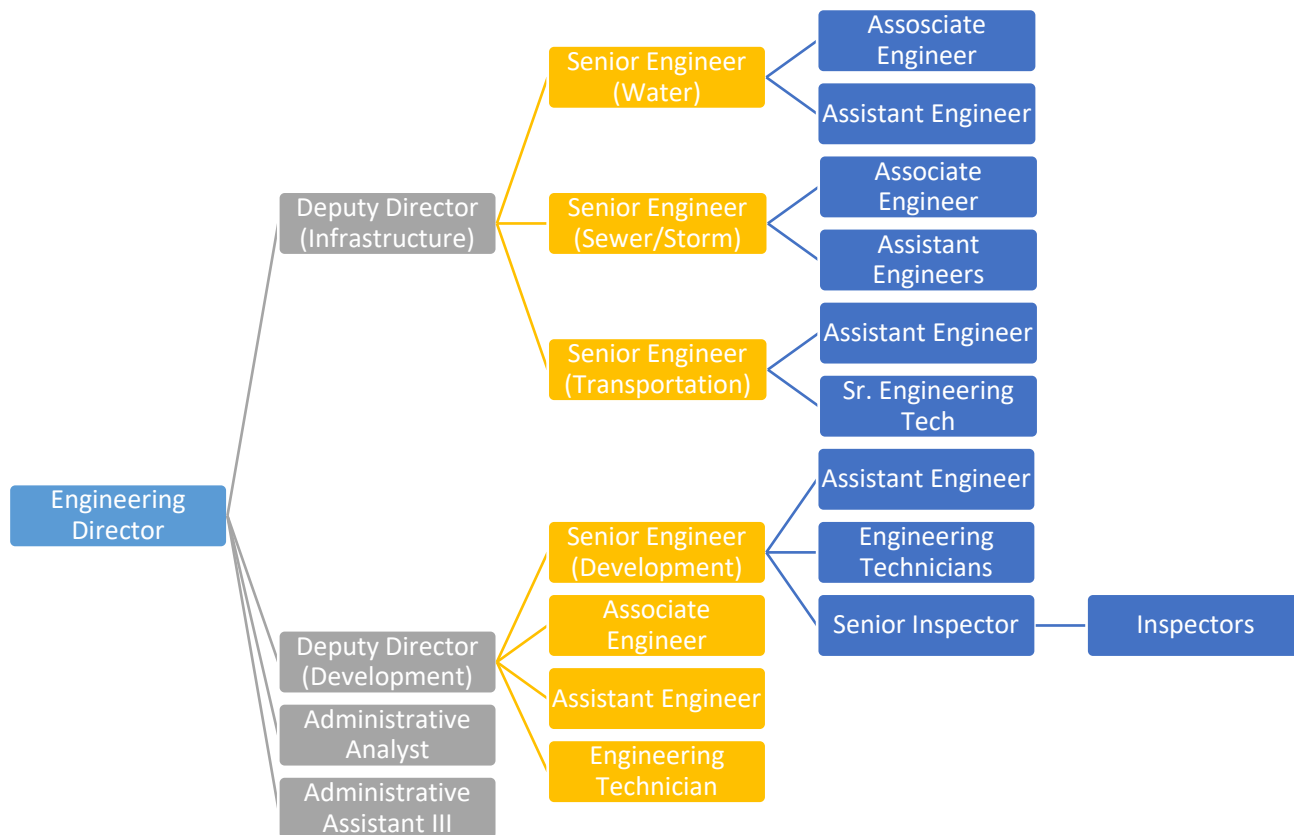
The Engineering Department oversees planning, design, and construction for new traffic and transportation, water treatment and distribution, wastewater collection and treatment, drainage and storm water control and other infrastructure projects. It administers the subdivision review process, participates in site plan review and manages the City’s Capital Improvement Program. The Department’s vision is to work together collaboratively with the community, City Council and City Management to engineer a better tomorrow for the City of Manteca.

Departmental Goals include:

- Managing the City’s infrastructure to ensure high quality development and capital projects, promote safety and public health, and improve quality of life.
- Providing quality customer service and information to internal and external customers.
- Safeguarding the City’s resources by effectively managing expenditures while providing efficient engineering services.



Department Organization



Department Functions

City's Infrastructure

Engineering oversees planning, design, and construction for new traffic and transportation, the improvement of water treatment and distribution, wastewater collection and treatment, drainage and storm water control, as well as other infrastructure projects. As a part of this process, Engineering oversees infrastructure master plans and rate studies, including obtaining grants for use on City projects.

Public Infrastructure Installed by Developers

Engineering coordinates development projects with both Development Services and Public Works. As a part of this process, the department oversees development fees and funding programs, manages encroachment permits, traffic control and transportation permits, reviews development entitlements and conditions of approval, tentative and final maps, improvement plans, development improvement agreements, and the inspection of development projects.



Traffic Engineering

Engineering assesses and designs solutions for traffic engineering issues, administers the City's Traffic Calming program, serves on regional committees related to traffic, transportation, and transit issues, and coordinates with Caltrans for an integrated approach to City streets and freeway systems.

General Engineering Support

The Engineering Department provides public information, responds to public inquiries, assists with questions regarding the City's engineering standards, coordinates with utility companies, and provides engineering assistance upon request.

Accomplishments for 2021-2022

- SR120/Union Road Diverging Diamond Interchange (DDI) project completed
 - APWA Project of the Year, ASCE Sacramento Outstanding Project of the Year
- SR120/McKinley Interchange - design completed
- Administered installation of infrastructure (\$41M) for new developments including plan check, project approvals, and inspection services
- TCP water treatment project - construction completed and five wells in compliance
- Mayors Park Paving Project – construction completed
- Springtime Estates Paving Project – construction completed
- Airport Way (Woodward Ave. to Roth Rd.) pavement improvement project – completed in-house design
- Traffic calming projects completed
 - Doctors' Hospital LED flashing beacons, new signs, & bus stop relocation
 - Additional traffic lump system installation on Hacienda Ave.
- Water & Wastewater Masterplan updates – awarded & started
- WQCF Bar Screen project – awarded & started
- Main Street Traffic Signal Synchronization – project completed
- North Sewer Trunk & Reclaimed Water Line (WQCF to Golf Course) – project completed
- Pavement Condition Index (PCI) update – project completed

Objectives for 2022-2023

- WQCF Capacity improvements project – complete design and start construction
- TCP well 29 water treatment – complete design & begin construction
- Phase I of Water, Sewer, and Solid Waste rate studies - complete
- Manage Water & Wastewater Masterplan updates
- Airport Way Improvement Project – start/complete construction
- SR120/McKinley Interchange project – start construction



- PFIP update – complete project
- Storm Drain Zone 36/39 project – complete design, environmental, & permitting
- Citywide Cast-In-Place-Pipe Sewer Pipe Liner – complete design
- FCOC Capacity Analysis – complete project
- Airport Way/SR120 DDI Project Study Report (PSR) – complete study
- Main Street/SR120 DDI Project Study Report (PSR) – complete study
- Highway Safety Improvement Program (HSIP)
 - Citywide Traffic Signal, Signs & Fiber upgrades – complete design
 - Main Street & Yosemite Avenue Improvements – complete design
- Safe-Route-to-School Traffic Safety project – complete design
- SR99/120 Improvement Project Phase 1A – begin construction

Budget Highlights

- The Engineering Department is now a standalone fund (Fund 810) after separating from Public Works and Development Services
- Engineering revenues are now reported directly to Fund 810



FINANCE

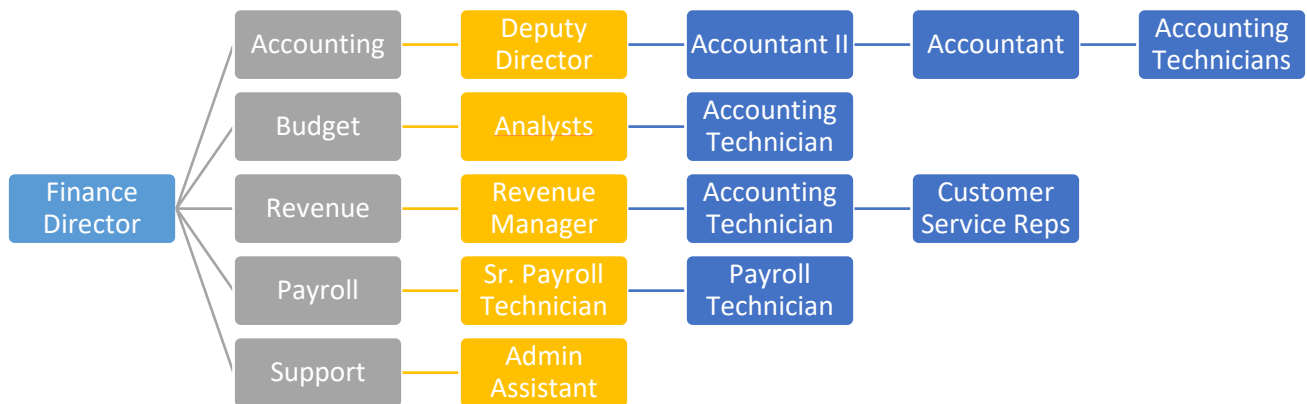


Department Description

The Finance Department provides strategic financial leadership and support to the City. The Department is responsible for coordinating the preparation of the City’s annual budget, financial reporting, treasury and debt management, accounting, revenue management including business licensing, utility billing, accounts receivable/miscellaneous billing, and cash receipts, accounts payable, and payroll. The Department goals are:

- Develop and implement effective and efficient financial planning, reporting, and accounting systems
- Provide quality customer service to internal and external customers
- Safeguard the City’s resources
- Foster a sense of trust and transparency with the community, the Council, and City Management

Department Organization





Department Activities

Budgeting and Financial Planning

Coordinates preparation of the annual budget, and is responsible for ongoing budget administration, and reporting. Calculates the annual appropriations limit, and provides budgetary support to City leadership. Assists with the financial management of grants, reporting, and projections. Coordinates with accounting on the establishment of purchasing policies and procedures.

Accounting

Prepares the annual comprehensive financial report (ACFR); coordinates annual and special audits; reviews the preparation of the annual State Controller's Reports; issues interim financial reports, maintains the general ledger system and chart of accounts; prepares daily cash deposits and reports; establishes accounting and purchasing policies systems and practices; coordinates cooperative purchasing opportunities; reviews contract documents for compliance with City purchasing policies

Treasury and Debt

Manages the City's investment portfolio in accordance with adopted policies and plans, including preparing cash flow projections, identifying appropriate investment vehicles and timeframes and allocating interest earnings among funds in accordance with generally accepted accounting principles; administers the City's banking services contracts; coordinates project financings and administers debt service obligations in accordance with bond covenants.

Payroll

Processes the City's employee payroll; periodic and annual reports with taxing authorities and regulatory agencies; coordinates employee benefit coverage and reports with the Human Resources Department; processes payments for insurance benefits and taxes withheld; provides payroll statistics to various departments and agencies.

Accounts Payable

Processes the City's accounts payable and issues checks to vendors; files annual reports required by regulatory agencies; and adheres to established payables procedures; maintains vendor files; files year-end reports.

Revenue

Record the receipt of all revenues received by the City including utility billing, delinquencies, business licenses, and miscellaneous accounts receivable. Monitor and pursue delinquent accounts. Provide customer service for utility services include starting and stopping services, cart change-outs, etc.



Budget Highlights

- Staffing levels and approved positions remain the same
- The Finance Department Budget is largely unchanged in an effort to use resources effectively and efficiently

Accomplishments for 2021-2022

- FY 2019-2020 Audit and Annual Comprehensive Financial Report
- State Controller Reports (Streets, City, Financing Authority, Transit Operators)
- Reorganized department to enhance service quality to internal and external customers
- Improved debt rating outlook (similar to a credit score) from negative to stable, which indicates meaningful improvements in financial and resource management.
- Implemented grand jury report requirements

Objectives for 2022-2023

- Complete the City's Master Fee Study
- Complete Phase I of the Enterprise Fund Rate Studies
- Complete the FY 2020-21 and FY 2021-2022 Audit and ACFR
- Review Policies, Procedures, and Internal Controls
- Implement the Financial Reporting Policy
- Update and streamline the City's Purchasing Policy

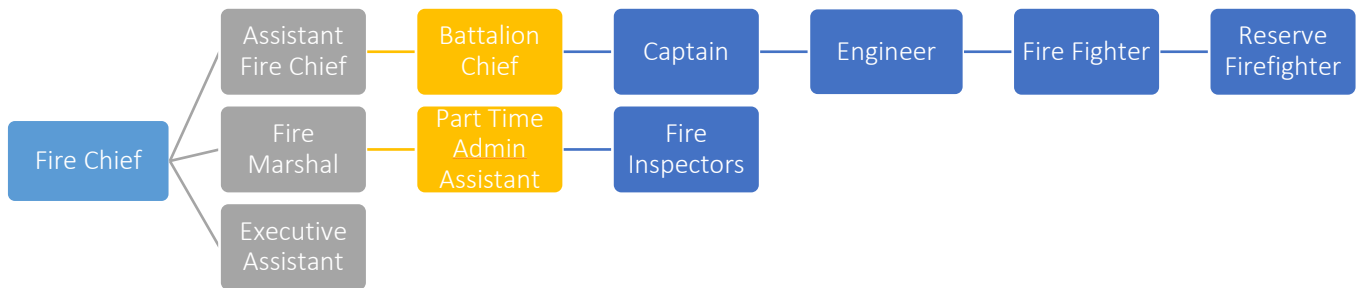
FIRE



Department Description

The Fire Department is responsible for protecting the lives and property of the citizens of Manteca. As a full service fire department it provides fire protection, emergency medical care, hazardous materials response, community risk reduction, water rescue, and emergency operations preparations and oversight. The three primary department functions are Administration, Operations and Prevention.

Department Organization



Department Functions

- **Administration** is responsible for the day-to-day administration of the activities and regulations of the Manteca Fire Department. The responsibilities include budget preparation and control, purchasing, personnel management, employee health and safety, record keeping, facilities management, information and press releases, and clerical management. Administration provides for and manages several important functions of the Department including department wide training, cost-recovery, grant writing, and maximizing the department’s volunteer programs.



- **Prevention** actively reduces the likelihood of fire, burns, and environmental emergencies, and mitigates the potential severity of events that do occur. Safety and prevention is accomplished through plan review, inspection of buildings and premises, monitoring and regulating the storage handling and use of hazardous materials, preparing and revising laws and codes, public education, fire investigation, and the enforcement of all fire and life safety related regulations.
- **Operations** is responsible for the most traditional elements of the Department’s mission by managing the emergency response component and associated resources of the Fire Department. This Division provides for a constant state of readiness and provides 24-hour emergency response to a variety of emergencies including, but not limited to, fires, medical, vehicle accidents, hazardous materials, and public assistance. Personnel resources include 45 full-time firefighters as well as a cadre of Reserve Firefighters. Other vital resources essential to the emergency response component of the department include vehicles and equipment, communications and dispatch, and many other support functions. For example, the Operations Division’s functions also include implementation of fire prevention practices such as hazard abatement, pre-fire planning, and public education. Similarly, when not engaged in emergency response, operational personnel provide logistical support in the areas of facility preservation, communication equipment maintenance, and apparatus upkeep and repair.

Accomplishments for 2021-2022

- In 2021 we responded to 10,490 calls for service, an all-time record and 15% higher than 2020.
- Welcomed our new Fire Chief, Assistant Chief and three new Battalion Chiefs
- Took delivery of a brand new Type 1 Fire Engine
- Ordered our first ever Aerial Tiller Truck
- Responded to a near record breaking number of wildland fires on long-term mutual aid

Objectives for 2022-2023

- Our primary objective for FY 2022-23 is to secure plans for a complete rebuild of Fire Station 3. We hope to have construction begin in FY 2023-24.
- Fire Station 2, our headquarters, is in need of an extensive overhaul and modernization. Our goal is to install new floors, counters, heating and air as well as paint and light fixtures.
- Purchase a Type 1 Fire Engine to replace a front line engine that is 22 years old.
- Rebuild the city classroom behind Fire Station 1
- Hire an Administrative Captain
- Hire three Firefighters



Budget Highlights

- Hire Administrative Captain
- Hire three Firefighters
- Secure plans for Fire Station 3 rebuild
- Update and overhaul Fire Station 2
- Purchase Type 1 Engine
- Rebuild city classroom behind Fire Station 1



HUMAN RESOURCES



Department Description

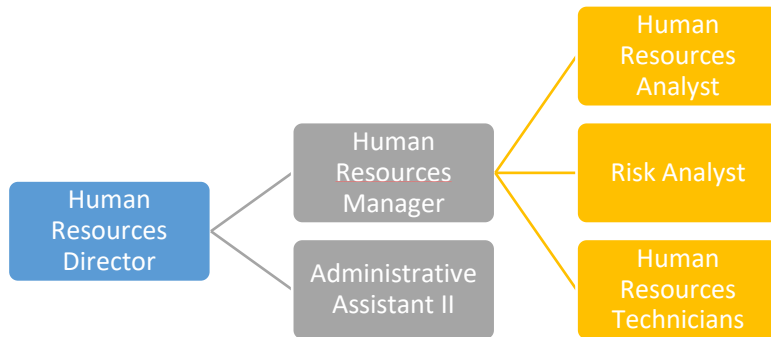
The Human Resources Department (HR) houses both Human Resources and Risk Management Divisions.

The Human Resources Division (HR) ensures qualified individuals are recruited to fill vacant positions, trained to successfully perform the functions of the job and retained by providing a healthy work/life balance while offering development opportunities for future growth. These functions are important to assist the community and provide critical services to the residents of Manteca. In support of this program, the HR team is responsible for administering the City’s personnel information system (HRIS), employee benefits administration, recruitment and selection, employee and labor relations, training and development, policy development, classification and compensation, as well as equal employment opportunities. The Division provide consultation and advice to leaders, supervisors and front-line employees regarding Human Resources issues including performance management, corrective actions, workforce planning, as well as interpretation of policies and collective bargaining agreements (MOUs).

The Risk Management Division is responsible for supporting a safe work environment for employees and a safe City for community members and visitors. The Division administers safety training and OSHA-mandated programs, workers’ compensation and liability insurance programs, as well as responds to community and employee safety concerns. Our goal is to minimize accidents and the adverse effects of unpredictable events.



Department Organization



Department Functions

Employee and Labor Relations

Provide employees and leaders with work-related issue resolution through consultation, advice, performance management and training. Work to resolve issues regarding changes in labor laws, collective bargaining and grievance processes. It also encompasses oversight of performance evaluations and ongoing review and maintenance of personnel rules, regulations, policies and procedures.

Recruitment and Selection

Creation and management of job advertisements, administration of the online recruitment system, coordination with all departments for recruitment, testing and candidate selection.

Benefits Administration

Oversight of medical, dental, vision and retirement benefits, including supplemental retirement, deferred compensation and 401(a) programs. Adherence to and the appropriate application of the Family Medical Leave Act (FMLA), California Family Rights Act (CFRA) and disability administration.

Training and Development

Direct Citywide employee training to meet recommended, statutory and regulatory requirements through the use of Employment Risk Management Authority (ERMA) and training via the interagency consortium.

Workers Compensation

Process and advise on employee injury claims and recommend adjustment or other action. Promote opportunities that encourage employees’ return to work while minimizing time lost.

Liability Claims Administration

Review and process general liability claims against the City and recommend action. Actively participate in Municipal Pooling Authority to ensure that insurance provisions provide adequate resources to cover losses without unduly burdening the City’s finances.



Safety Training

Maintain a City-wide safety program inclusive of all OSHA and state required training. Training is recommended and/or mandated by program and discipline and may be required on an annual, bi-annual, or other periodic basis.

Classification and Compensation

Oversee and maintain the City's compensation plan and job classification system.

Americans with Disabilities Act (ADA) Compliance and Review

Provide accessibility options for all of our services to all of our community members and visitors Citywide.

Coronavirus (COVID-19) Response, Prevention and Mitigation

Recognizing the COVID-19 pandemic health crisis, communicate ever changing local guidance to employees while reinforcing and recommending proper protocols for a safe and healthy workplace.

Accomplishments for 2021-2022

- The Department moved from the Administration Building to the Annex in July 2021.
- Successful placements occurred for many department positions that were simultaneously vacant due to the great resignation. Filling these roles have improved service levels across all departments at the City reducing transactional processing time for both internal and external customers. Filling the remaining department head positions has improved direction for the individual departments, maximizing efficiency that promoted innovation and creativity to set and attain new goals.
- The COVID-19 crisis had an enormous impact on all of the City, State and Country. The economic and social disruption was staggering. The Human Resources Department placed the challenges in the forefront of its daily operations, successfully managing all time-off associated with the pandemic, maintaining compliance with all State and Federal laws, as well as public health guidelines and recommendations that affected all full-time and part-time staff. The Department maintained communication with all employees during the ever-changing rules, reporting new practices, procedures and mandated notices.
- The Department has spearheaded many subcommittees from the Common Threads workgroup to help improve morale across the City, create a better work/life balance and continue advancements to improve the culture at the City.

Objectives for 2022-2023

- Fill the vacant Director of Human Resources position.
- Successfully negotiate updated bargaining contracts for all eight units prior to contract expiration while remaining fiscally responsible.
- The Department is actively working with legal counsel to update Rules and Regulations as well as individual polices, which have not been updated since 2006. Further, the Department looks forward to an up-to-date



and carefully drafted, final working document that minimizes liability and protects the organization with a tradition of transparency.

- The Department will look to improve employee retention, talent recruitment and innovation through the Common Thread subcommittees that have been established. There is no cost associated with this, as the committees will consist of a variety of employees already on staff.
- The results of the grand jury report have guided us to develop policies for Citywide cross training and succession planning. This will help with retaining our current workforce as they progress into future leadership roles.

Budget Highlights

- One position has been requested to move forward the backlog of risk and public works personnel work to redistribute appropriate duties and advance needed initiatives.
- Insurance premiums have increased significantly through our risk management authority. Of note, workers' compensation premiums are increasing by almost \$1M from approximately \$3M, it is estimated that our property insurance coverage will see an increase of 35% next fiscal year, and the employment practice coverage is indicating an estimated 20% increased premium with the most significant increase in Cyber Liability, which is 191%.
- Training and development will also see an increase as we distribute opportunities to develop our current workforce for succession planning.

INFORMATION TECHNOLOGY & INNOVATION



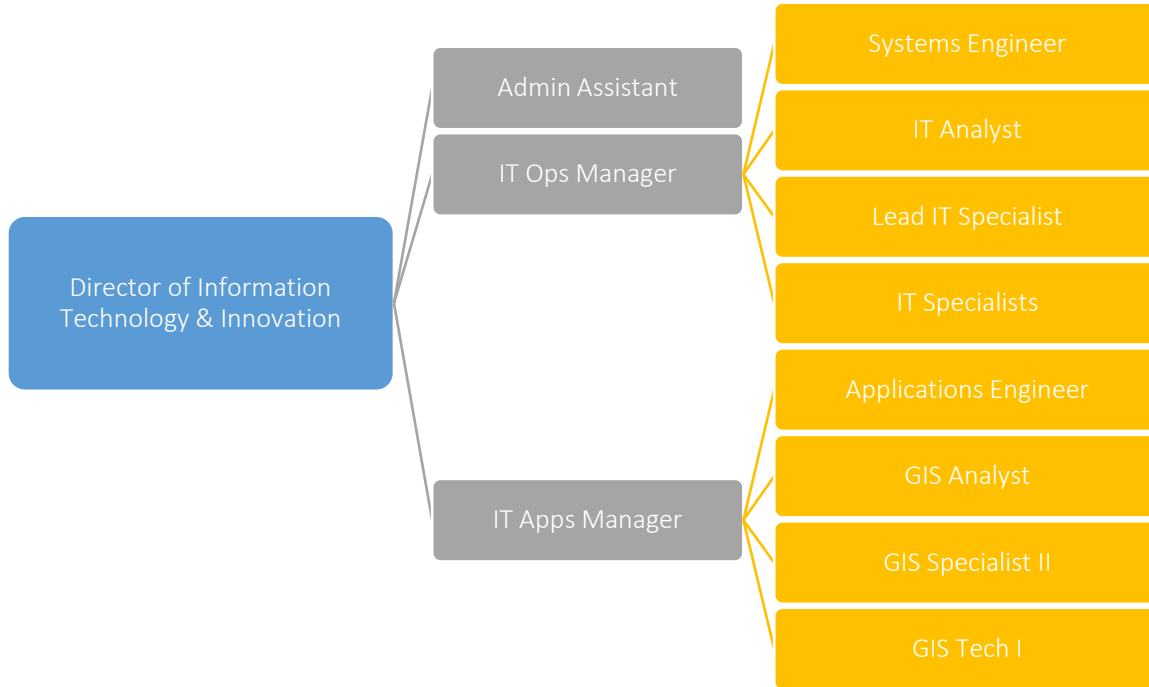
Department Description

The Department of Information Technology (IT) and Innovation is dedicated to providing the highest level of customer service for the City, its staff, and ultimately, its citizens through teamwork, collaborative leadership, and conscientious innovation. The department, comprised of the Operations and Applications divisions, is responsible for providing technical support and reliable infrastructure, strengthening security, protecting City assets, and ensuring the efficient and effective management of the City's technology resources. IT and Innovation staff are customer-focused and committed to improving the quality of workflow and services for employees, as well as the quality of life throughout the City for its citizens. The department's overarching goals are the following:

- Streamline productivity through automation
- Continuously improve efficiency of internal business processes
- Foster citywide transparency
- Investigate and deploy new technologies conscientiously
- Provide the highest level of customer service



Department Organization



Department Activities

Operations

- Provide reliable networking infrastructure and support for City staff
- Manage City telecommunications systems
- Provide helpdesk and technology project support
- Provide high-level data security, confidentiality, and integrity
- Provide high availability and recovery of City systems
- Provide appropriate hardware, software, networking and communications infrastructure
- Provide hardware, software, and connectivity support for Public Safety

Applications

- Manage Geographic Information Systems (GIS)
- Develop and maintain applications
- Manage internal/external City websites
- Manage and support citywide databases
- Assess, implement, and manage citywide software
- Manage software/system upgrades
- Assist with Public Safety software support



2021-2022 Accomplishments to Date

- Refined the City Council Chambers’ audio and visual system upgrades
- Completed Backup Expansion
- Completed Gallagher cardkey installations at several departments
- Upgraded Kronos/Telestaff
- Upgraded Police Enterprise Tyler/New World Systems (HFS)
- Website Upgrade – Wireframe complete
- Konica copier deployment in several departments
- Replaced Sophos AV with CrowdStrike
- Upgraded VPN servers for City and PD laptops (Netmotion)
- Upgraded/consolidated Fire Department’s file servers
- Upgraded City Hall’s data center to VMware 7 with no downtime
- Virtualized WQCF and Water SCADA servers and isolate Water SCADA PLCs from the rest of the City’s network
- Created Laserfiche Forms
- Completed Police IAPro and BlueTeam server upgrade
- Virtualized Police CLETS system
- Completed Executime integration with Logos New World
- Completed PC refresh for multiple departments
- Upgraded Police firewall

2022-2023 Objectives

- Complete website upgrade/implement data analytics dashboard
- Commission an IT Strategic Plan
- Analyze and implement recommended cybersecurity measures
- Upgrade wireless infrastructure to fiber ENS
- Upgrade City Hall campus fiber
- Launch new 10.9 GIS Viewer
- Retire outdated GIS infrastructure
- Review policies, procedures, and internal processes
- Upgrade Disaster Recovery (DR) site hardware
- Upgrade storage capacity to backup system
- Continue PC refresh
- Implement Endpoint Detection and Response to desktops and servers
- Expand Card Key Access System
- Design new City Hall server room



- Implement wireless remote encoder system for City Council meetings

Budget Highlights

- Fill vacant/needed positions
- Review and implement cybersecurity measures to protect the City's critical infrastructure
- Implement IT Strategic Plan
- Upgrade server storage space, backup system, and infrastructure
- Upgrade wireless infrastructure



POLICE

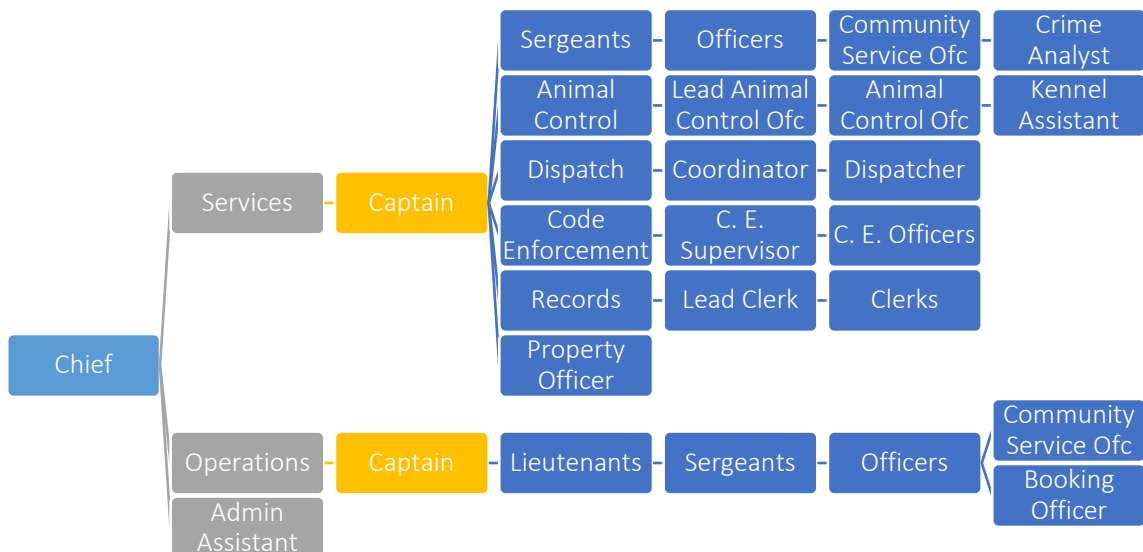


Department Description

The Police Department serves the community while protecting the rights of all persons. The Police Department is responsible for maintaining public order and safety, enforcing the law, and preventing, detecting, and investigating criminal activities. Officers patrol assigned areas and monitor activities to protect people and property. The Police Department has a variety of specialized units designed to support the overall operations and mission of the Department in serving our community. Some of the Department goals are:

- Enhance crime suppression efforts
- Use technology to promote more efficient operations and service to the community
- Increase community input and outreach
- Have beat/sector policing ownership strategy
- Collaborate on shared initiatives with other City of Manteca departments and the community

Department Organization





Department Functions

Patrol

Patrol consists of officers assigned to work specific areas in the city for handling calls for service, deterring and detecting criminal activity, proactive patrol and enforcement, and focusing on addressing crime trends. The Community Resource Officers, School Resource Officers, and Community Service Officers assist Patrol operations.

Investigations

In-depth investigations are conducted by Detectives and the Street Crimes Unit (SCU) who comprise the Investigations Unit. The Detectives Unit investigates general crimes which range from property crimes to crimes against persons. SCU is comprised of both narcotics investigators and gang investigators. SCU investigates quality of life issues that impact Manteca and they work special events along with supporting Detectives in their work as needed. The Organized Retail Crime Detective, Delta Regional Auto Theft Taskforce Detective, and AB109 Taskforce Detective are also part of the Investigations Unit.

Specialized Units

The police department has a variety of specialized units that are utilized for specific functions and needs. These specialty units include SWAT, Traffic Unit, Hostage Negotiations Team, Bomb Squad (EOD), UAS (Unmanned Aerial Systems) Unit, Mobile Field Force, Bicycle Patrol Unit, and Canine Unit. Code Enforcement, Animal Services, Records, Property/Evidence, and volunteers (SHARPs, Chaplains, and Explorers) all do work that is essential in the successful operation of the police department.

Communications Center

The police communications center is staffed with Public Safety Dispatchers who are responsible for answering all 9-1-1 calls, non-emergency calls, outside agency transfers, and all Manteca police radio traffic 24/7. The Dispatchers perform a variety of tasks which include records checks, confirm warrants, and are a resource for officers in the field.

Community Outreach

Building an effective partnership between the police department and those in our community are essential to the success of public safety. Various outreach programs and events assist in the goal of public safety and law enforcement being a shared responsibility between our department and the community.

Accomplishments for 2021-2022

- Handled 45,959 calls for service in 2021
- Made 1,761 arrests in 2021
- Communications Center received 25,696 9-1-1 calls and 93,003 non-emergency calls with 28,320 outgoing calls
- Organized Retail Crime pilot program now a permanent assignment



- Collaborated with other City Departments, non-profit organizations, Inner City Action, and other community members and organizations for homeless related matters
- The Traffic Unit received and began use of electronic ticket writers
- Awarded a Bullet Proof Vest partnership grant in the amount of \$10,488
- Awarded an Edward Byrne Memorial Justice Assistance Grant in the amount of \$17,809
- Drone (UAS) Unit obtained two indoor UAS (Unmanned Aerial Systems) platforms to assist SWAT and Search & Rescue operations
- Our Explosive Ordinance Disposal (EOD) Unit (Bomb Squad) formed a new (FBI fully accredited) Stockton/Manteca Regional Bomb Squad serving the Manteca, Stockton, Ripon, Tracy, Lathrop, Escalon communities
- The EOD Unit also acquired a new X-ray system

Objectives for 2022-2023

- Reduce crime and increase the safety of the community through proactive policing through on the following objectives:
 - Continue to provide timely response to all requests for police service
 - Use of a Crime Analyst for identifying issues/trends to assist in a more proactive response and intelligence led policing
 - Continue work combatting Organized Retail Crime
- Reduce traffic collisions through increased traffic enforcement and education with a focus on the top five causes of collisions
- Continue to build relationships in the community through community oriented policing, community involvement, and outreach
- Continue to seek federal and state funds to provide equipment and staffing at little to no cost
- Ongoing collaboration with our community to reduce the amount of homelessness in Manteca and reduce the number of quality of life issues
- Increase the minimum shift staffing to five for all of our shifts

Budget Highlights

- Request for a Lieutenant for the Services Division
- Request for two Police Officers for Patrol and one Community Service Officer for the Traffic Unit
- Funding request for three new marked Patrol vehicles
- Funding request for three unmarked Police vehicles

PUBLIC WORKS



Department Description

The Public Works Department is a full-service department comprised of five different divisions. These divisions are:

- Administration
- Operations and Maintenance
- Transit
- Solid Waste
- Water Resources

These five divisions provide:

- Facilities and Fleet Maintenance
- Golf Course
- Landscape Maintenance of Community Facility Districts
- Parks and Urban Forest
- Park Planning and Projects
- Solid Waste
- Streets
- Transit
- Water Quality Control Compressed Natural Gas
- Wastewater Customer Service, Collection, Treatment, and Compliance
- Water Customer Service, Treatment, Distribution, and Compliance

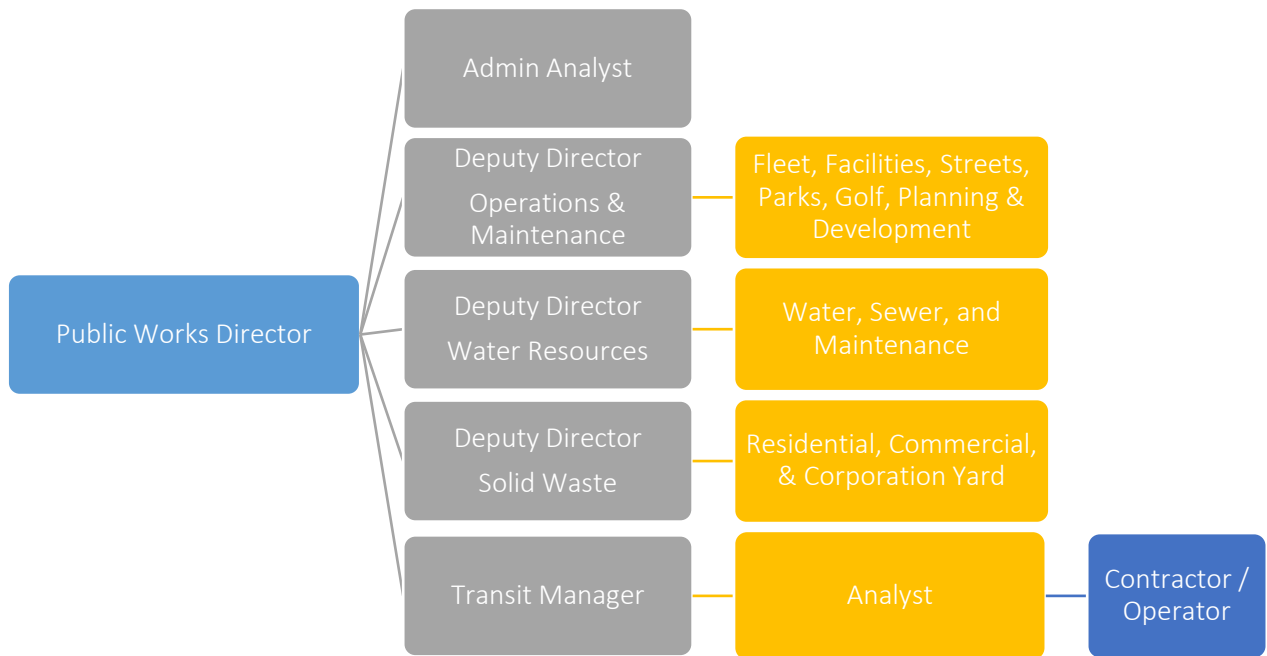
The Department prides itself on proactively taking care of infrastructure operations, maintenance, and project planning to provide reliable and safe infrastructure and continuance of services to the community.



In addition, the Department remains committed to continuance of extensive planning efforts, employee development, and the innovative use of technology. The department remains committed to ensuring essential services meet and exceed regulatory requirements while providing high-quality customer service to both internal and external customers.

Technology-driven public outreach and education, such as the Government Outreach Portal or the GO.app, provide a pathway for residents to report infrastructure deficiencies such as potholes, water leaks, street lights, sidewalks, and more to staff. Residents currently have the option to call, email, and interact with Public Works on social media.

Department Organization



Accomplishments for 2021-2022

Administration

- Streamlined internal workflow processes
- Expanded staff training opportunities

Operations & Maintenance

- Replaced 310 feet of damaged residential sound wall
- Replaced and installed five lane miles of buttons and thermoplastic striping



- Applied ten tons of crack sealant to road pavement
- Completed a successful leaf pick up season in cooperation with the Solid Waste Division
- Paved the truck washout area at the Wastewater Quality Control Facility (WQCF)
- Paved scheduled sections of deteriorated streets
- Painting of approximately four linear miles of sound wall to provide consistent aesthetic
- Added two Lead Worker positions to provide better oversight and efficiency

Parks Planning

- Completed of over 120+ development reviews for the Development Services Department
- Reviewed and provided comments and conditions of approval for six subdivisions
- Reviewed over eight improvement plans for landscape development of parks and streetscapes
- Developed and processed various new annexations into a single city wide CFD for the new subdivision and commercial developments
- Continued the Update to Standards and Specifications for Landscape Development and completed over 80% of the update.
- Bid and started the construction of the Community Development Block Grant Senior Improvements – Phase II Project
- Completed and closed out Northgate Park Picnic Area Renovation

Water Resources

- Maintained system pressure > 40 psi 99% of the time.
- Balanced water supply to meet SSJID's surface water allotment with a voluntary 10% reduction.
- Reduced total water consumption in 2021 vs 2020 by 5.5%.
- Recorded 100% of water sampled had a chlorine residual between 0.2 – 1.5 mg/L.
- Gained operational experience of our 24 new G.A.C vessels at four separate production sites for the removal of 1, 2, 3, TCP.
- Filled our new SCADA/engineer programmer position.
- Experienced zero employee injuries.
- Meter readers averaged 1605 meter reads per day (includes radio read meters) with a high degree of accuracy (>99.2%).
- Upgraded 2,049 meters to automated meters.
- Installed 690 new meter sets for commercial and residential.
- Completed 4,550 customer service work orders
- Upgraded certification levels of staff.
- Laboratory passed annual performance evaluation samples for both drinking & wastewater to maintain laboratory certification and received renewed certificate
- Passed biannual ELAP audit to maintain certification
- All laboratory staff are California Water Environment Association (CWEA) certified laboratory analysts
- By end of fiscal year, the laboratory will be fully staffed with a Supervisor and four Laboratory Technicians
- Replacement of missing "No Dumping Drains to River" storm drain markers throughout the City
- Assisted in inspecting storm water outfalls for illicit discharges
- Cleaned 21 storm pump stations



- Cleaned 11 storm basins
- Removed 737 cubic feet of debris from the storm system
- Initiated Water Characterization Study, Pyrethroid, and Water Column toxicity yearlong monitoring requirements of NPDES permit
- Clean and compressed over 146,000 Diesel Gallon Equivalents of fuel
- Fueled all of the City's Compressed Natural Gas fleet
- Anaerobic Digestion optimization has maximized renewable CNG product and existing system is now at capacity
- Initiated process to capture RIN carbon credits as revenue

Solid Waste

- Provided excellent customer service to residents and businesses while providing convenient disposal options to prevent improper dumping
- Complied with all applicable regulations and laws
- Adapted operations to maintain uninterrupted services
- Sent the "Recycling Guide in Manteca" to all residents to educate them on the recycling process and options.
- Engaged the community through timely posts on and responses to social media information, outreach and education events, and direct communications
- Resolved service requests within 24-48 hours.
- Engaged the business community to improve compliance with mandatory commercial organics recycling (AB 1826)

Transit

- Acquired three parcels for the Transit Center Parking Lot Expansion Project
- Achieved successful CHP inspection with no findings
- Maintained all transit services throughout the pandemic.
- New 35' CNG bus put in service for the local fixed route system
- Implemented a Free fares program for High School students generating a 134% increase in youth ridership
- Held successful "Stuff the bus" event during Thanksgiving holiday 2021
- Completed the closeout of the Community Development Block Grant (CDBG) Senior Improvements – Phase II Project
- Completed update to Standards and Specifications for Landscape Development
- Started the planning process and design for any approved CIP projects for this year
- Continued various development reviews as assigned by Development Services Department
- Continued review and approval of improvement plans for new landscape development of parks and streetscapes
- Continued to process CFD annexations



Objectives for 2022-2023

Administration

- Expand office and operations staffing
- Continue and expand training processes

Operations & Maintenance

- Continue to crack seal, stripe and pave aging arterial streets (Union, Louise, Lathrop)
- Continue painting sound walls
- Continue to be proactive and replace aging sound walls through CIP projects with CMU walls
- Start a concrete grinding program with a third party vendor to eliminate sidewalk trip hazards
- Perform additional paving projects to improve various road conditions
- Increase staffing level
- Replace aging and non-compliant equipment
- Establish succession plan for division
- Establish a fueling rate for City fleet and general public

Water Resources

- Continue to meet our state drinking water permit requirements for all constituents
- Maintain our goal of safety first with 0 employee injuries or accidents and no lost time from injuries
- Maintain 40 psi throughout the distribution system, including peak demand periods
- Maintain a chlorine residual (0.2 – 1.5 mg/L) throughout the distribution system that meets state standards.
- Bring on new Water Treatment Operator position
- Grow the C.M.M.S system to incorporate more production facilities
- Of the total 25,691 meters in the city we would like to upgrade the last 700 water meters to automated meters
- Maintain an average of 1,600 meter reads per meter reader per day with less than 1% error (radio read routes included)
- Implement City-wide Automated Meter Infrastructure
- Keep providing employees with appropriate education and training to advance their knowledge base
- Continue to provide efficient and timely internal sampling and analytical testing to support Wastewater (including Pretreatment Program) and Water divisions
- Pass all performance testing to maintain ELAP certification
- Ensure that all solids, liquid and river sampling and analytical tests are in conformance with the National Pollution Discharge Elimination System (NPDES) discharge permit, self-monitoring and reporting regulatory requirements
- Ensure that all treated effluent discharged for land application has been sampled, analyzed and calculated loadings are met under the direction of the Waste Discharge Requirements
- Complete a 'gap analysis/audit' by the International Accreditation Service in an effort to move closer to becoming TNI compliant in 2024
- Complete yearlong Water Characterization Study
- Keep all storm pump stations functioning and ready for rain flows



- Continue to remove debris from storm stations and basins
- Assist inspecting storm water outfalls for illicit discharges
- Perform necessary maintenance on storm station pumps to ensure pumping redundancy
- Begin regular cleaning program for storm collection pipeline
- Install an additional high pressure tank to ensure all digester gas is converted into renewable CNG instead of flaring excess gas
- Complete the RIN credit process and begin to collect revenue

Solid Waste

- Transition to three carts picked up weekly (garbage, recycling, and organics)
- Streamline maps and routing with the help of IT/GIS and making it all digitized
- Comply with Cal Recycle and SB 1383 organics regulations
- Turbo separator needed for commercial businesses for food program

Transit

- Deliver outstanding trip experiences for Fixed Route service and Dial-A-Ride
- Conduct additional outreach to inform the community of the different mobility options that are provided by Manteca Transit
- Increase route frequency. Start a 30-minute service on route 1
- Continue working with San Joaquin Regional Rail Commission (SJRRCC) on the Transit Center Parking Lot Expansion Project. With ACE Train service to Modesto and Ceres in 2023, there is a need to expand the Transit Center parking lot to add more parking spaces to account for the commuters that will leave their vehicles for 8 hours or greater
- Purchase and Install ITS on all Transit Buses
- Locate property for Manteca's Transit Bus Yard

Budget Highlights

- Placed staffing changes and non-emergency capital projects on hold until adequate funding is available
- Supporting utility fee studies to match utility needs with revenues
- Transit Department pursued additional funding sources such as Low Carbon Transit Operations Program (LCTOP) to offer free bus fares to the community



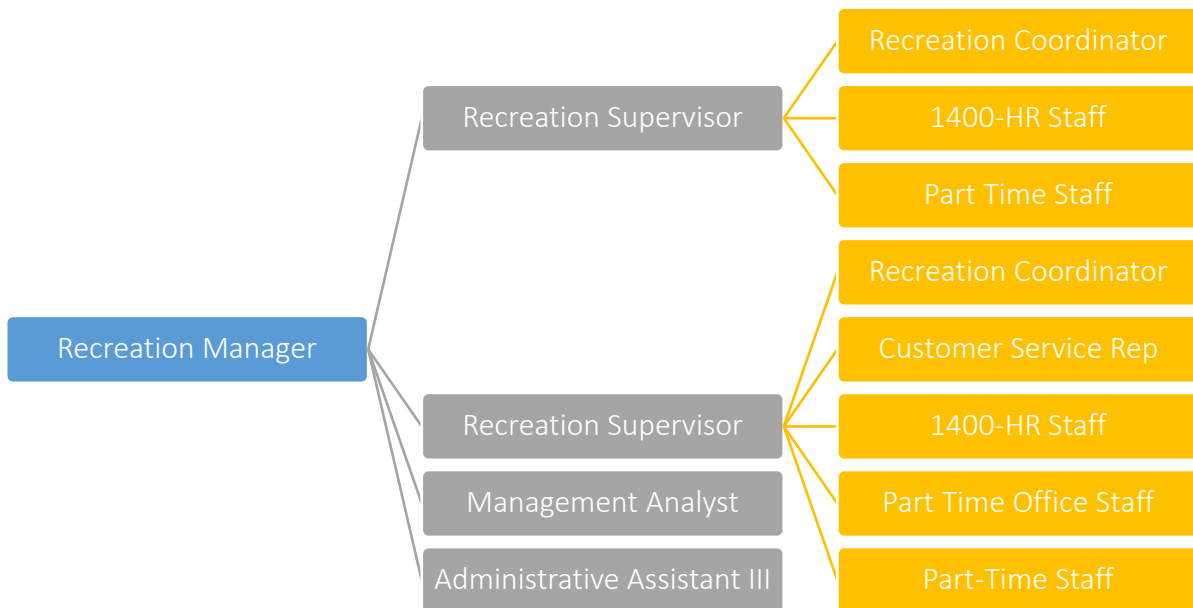
RECREATION & COMMUNITY SERVICES



Department Description

The Recreation Department is responsible for improve lives through recreation and activities for residents of all ages. The Department’s four primary functions are recreation services, senior services, special events and community outreach, and library services.

Department Organization





Department Functions

Recreation Services

Plans, delivers, and evaluates activities for the enrichment of youth, teens, and adults in our community, including: Kids' Zone Before- and After-School Programs; youth day camps; youth and adult sports; preschool programs; enrichment programs; aquatics programs including swim lessons; teen programs; special events, and cultural arts. Markets programs and services through brochures, social media, news releases, presentations, and serving as liaisons to the community. Administers recreation and park facility use and scheduling with Manteca Unified School District (MUSD), nonprofits, sports groups, private parties, and parks maintenance. Manages partnerships and facility-use agreements with strategic partners for the BMX Track and Tennis Center. MUSD, concessionaires, local non-profits, and vendors. Provides administrative support to the Recreation and Parks Commission, Youth Advisory Commission, Senior Advisory Committee, Mayor's Committee on the Arts, Friends of Manteca Parks and Recreation Foundation, and Millennial Advisory Committee.

Senior Services

Oversees the day-to-day operation of the Manteca Senior Center, providing various senior-oriented programs in leisure, educational, and social services. Includes management of the Senior Center facility, supervision of paid and volunteer staff, program planning and coordination, need assessments, marketing, budgeting, fundraising, and facility-usage coordination. Programs include Trips-n-Tours, health and exercise classes and programs, craft classes, special events, dances, drop-in programs, nutrition program, exercise programs, fundraisers and special events, volunteer programs, educational classes, social-services assistance programs including paralegal and tax-preparation assistance, and information and referral programs.

Special Events/Community Outreach

Plans and facilitates major special events for the City and collaborates with community non-profits for several events. Coordinates volunteers and facility-use and works closely with advisory groups and community partners. Takes the lead in the coordination, staffing, and execution of citywide events including: Independence Day Celebration and Fireworks, Halloween Trunk-or-Treat, Therapeutic Recreation Social Dances, National Night Out, Teen Dances, Movies in the Park, Swing For Youth Golf Tournament, Glitz and Glamour, Breakfast with Santa, Holiday Tree-Lighting, Christmas at the Center, Christmas in the Park, Breakfast with the Easter Bunny, Bunny Grams, Water Safety Day, Father-Daughter Dances and Mother-Son Dances, as well as grand openings, dedications, and community-engagement activities.

Library Services

The Manteca branch of the San Joaquin County Library System is jointly funded by the City of Manteca, the City of Stockton, and San Joaquin County. The major function of the Library is to collect, organize, and interpret materials in a wide range of formats to meet the needs of the community. The Manteca Library creates an environment for connecting people and ideas by providing residents of all ages with resources to pursue their educational, civic, business and personal interests. The Library is organized to serve age levels from preschool



to senior citizens; educational levels from preschoolers to university-educated; socio-economic groups across the entire spectrum; and cultural-ethnic groups including English speaking, non-English speaking and multilingual. Materials Maintenance Includes purchasing, cataloging, and loaning materials in many formats, and providing reference materials in all fields.

Accomplishments for 2021-2022

- Since undergoing a name change, the department has developed a new logo and color scheme and continued the process of updating the office lobby, which had not been improved in 15 years or more. Front-door signage has been replaced, the office has been painted inside, new carpet and flooring have been installed, and the new logo is prominently displayed on the lobby wall. We added screen images of participants in our programs and events to the office windows facing the courtyard. Exterior building signage, painting, and additional improvements have been submitted as a CIP request for FY 2022-2023.
- Since completing the redesign of the department logo and name, we have been updating our branding materials, including promotional items and booth signage for events like the Manteca Street Faire, as well as balloons, staff shirts, and jackets. The new logo was introduced on the cover of the 2022 Summer Activity Guide.
- After being without a director for an extended period, the department undertook a major reorganization, which included a new Department Manager position being created, as well as reorganization within the Recreation Supervisor and Coordinator positions. The reorganization was approved by City Council and implemented over the past several months.
- Two new youth sports programs were introduced, including an NFL Flag Football program in the fall, NBA Basketball program in the winter, and MLB Junior Giants baseball and softball program being offered in the summer.
- The Market on Maple event was held on Thursday evenings through October 2021 and will begin a new Saturday morning format in May 2022. The market brings together fresh produce, vendor booths, food booths, live music, and family activities and games.
- After modifying advertising outreach during pandemic restrictions, the Department put out a new, complete activity guide for the spring/summer of 2022. Due to paper shortages and increased prices, staff has been looking for ways to save money on production while still reaching the most residents possible. We are sending a postcard to all homes in Manteca, which has a QR code that can be scanned to go directly to the online version of our guide. We also printed 5,000 copies of the guide and are making them available in the Recreation office, Senior Center, and Library. In the past, guides have been printed and mailed to every home, which has become prohibitively expensive.
- The Recreation Department has continued to provide administrative support to other City Departments as needed and requested.

Objectives for 2022-2023

- Provide high quality, recreational programs and services throughout the community that provide fun, educational, and accessible programming for people of all ages and abilities.



- Support aquatics and swimming programs, youth and adult sports programs, fitness classes, leisure classes, community events, youth enrichment including; toddler play groups, youth daycare and day camps and programs, classes and events for senior citizens.
- Continue to implement new recreational programming and events based on community needs and trends.
- Pursue and maintain partnerships with sports user groups, school district, local agencies, nonprofits and businesses in the Community.
- Expand upon personnel performance by encouraging innovation and creativity.
- Provide quality services that match community needs, deliver exceptional customer service, and strengthen community awareness.
- Staff will continue to work diligently throughout the year to closely monitor revenue and expenses, as well as seek ways to generate new revenue sources.

Budget Highlights

Payroll expenses were reduced, as the Department was without a director for roughly half of the year. A department re-organization was approved by City Council during mid-year budgeting and created a Manager position to oversee the department, as well as reclassification of some existing staff. Part-time staff costs continue to fluctuate through a combination of staff shortages and minimum-wage increases. These changes are reflected in the Department's budget requests for FY 2022-2023.



FUNDS USED BY TYPE

GENERAL FUND

The General Fund is used for all of the general revenues of the City not specifically levied or collected for other City funds and related expenditures. The general fund accounts for all financial resources which are not accounted for in another fund. Major revenue sources are property taxes, sales taxes, franchise fees, motor vehicle in-lieu fees, and various charges for services provided. Services funded include police, fire, engineering, library, parks maintenance, and administration.

SPECIAL REVENUE FUNDS

These funds account for the proceeds from specific revenue sources that are legally restricted to expenditures for specified purposes. The following lists the City's special revenue funds and their purpose.

- **COVID Relief Fund**

Established to account for funds provided by the American Rescue Plan Act of 2021 and other federal funding used in the mitigation of and recovery from the COVID-19 Pandemic.

- **Community Development Block Grant**

Established to account for projects financed by Federal Housing and Urban Development Department grants through San Joaquin County.

- **Public Safety Grants**

These funds account for grants received from the U.S. Department of Justice and FEMA (or related federal agencies) for various Public Safety hiring programs. Grants typically run for three years at the end of which the City is responsible for making a concerted effort to continue funding the positions through other means. To date, the City's General Fund, Public Safety Sales Tax Fund and Public Safety Endowment Fund has taken over funding at the expiration of the hiring grants.

Also account for in the Public Safety Grants funds are various Local Law Enforcement Block Grants and other smaller grants. These grants have provided a funding source for additional equipment used in law enforcement and crime prevention as well as overtime.

- **Supplemental Law Enforcement Grants**

This fund accounts for funding received from specific state appropriations for local public safety services under the Citizens Option for Public Safety (COPS) Program. These funds, along with those identified above are used to purchase technologically advanced equipment to increase the department's efficiency and effectiveness.



- **Federal Transit**
Established to account for all funding received (federal, state, and local transportation) associated with the formation and operations of the City's public transit system.
- **Recreation Programs**
Established to account for the operations of the City's recreation program. Financing is provided primarily by fees collected from those who participate in recreational activities.
- **Low and Moderate Income Housing Assets Fund**
On February 27, 2012, through the adoption of Resolution No. R2012-13, the Council elected to retain the housing assets and functions previously performed by the Manteca Redevelopment Agency and to become the Successor Housing Authority. All assets transferred to the City in this role are accounted for in this fund. The activities are governed by California redevelopment law and must be used to provide house for people with low and moderate income.
- **Street Improvement Funds**
These are the City's Traffic Signal Installation and Highway Interchange funds. Projects undertaken within these funds include the installation of traffic signals within the City and road improvements by specific fees imposed on new development. These fees have been replaced by the Public Facilities Implementation Plan – Transportation fee. Remaining funds should be spend down by the end of FY 2022-2023.
- **Development Mitigation**
Established to account for the collection and use of the City's development agreement fees established by the City Council and included in various development agreements. Types of fees collected include those for Public Facilities, Development Services, and Recreation Amenities.
- **Innovation and Technology**
Established to account for all funding received from lease revenue from cellular towers and other technology projects for use in economic development.
- **Major Equipment Purchase**
Established to account for financing of major equipment utilized by City departments. Financing is provided by specific fees imposed on new development.
- **Assessment Districts**
Established to account for the financing of lighting and landscape maintenance districts (LMD) formed pursuant to the Landscaping and Lighting Act of 1972, benefit assessment districts (BAD) formed pursuant to the Benefit Assessment Act of 1982 and Community Facilities Districts (CFD) formed pursuant to the Mello-Roos Community Facilities Act of 1982.



- **Public Safety Sales Tax**

In November 2006, Manteca approved Measure M – Public Safety Tax. This fund has been established to track the ½-cent sales tax the city receives to fund additional Public Safety Police and Fire personnel. A Council-approved public committee oversees the expenditure plan to ensure the City adheres to the ordinance.

- **Public Safety Endowment Fund**

Created to account for the collection and use of the City’s development agreement fees established by the City Council and included in various development agreements. This fund is specific to Public Safety expenditures and remaining funds should be spend down by the end of FY 2022-2023.

- **Development Services Fund**

Established to account for the collection and use of the City’s development services and building related fees and associated development services activities.

- **Engineering Fund**

Established to oversee planning, design, and construction for new capital projects.

CAPITAL IMPROVEMENT FUNDS

Capital Improvement Funds are utilized to account for resources used for the acquisition and construction of capital facilities by the City, except for those financed by the enterprise funds. The expenditure of these revenue sources is legally and/or contractually restricted to the funding’s, or revenue source’s, stated purpose. The following lists the City’s capital improvement funds and their purpose.

- **State Gasoline Tax (Gas Tax)**

Established to account for the construction and maintenance of the street system within Manteca and financed by the City’s share of the state gasoline taxes.

- **Regional Transportation Impact Fees**

Established to account for fees collected from development projects that have an impact upon the Regional Transportation Network. Funds will be used exclusively to construct projects identified in the RTIF Capital Project list. Funds collected locally are part of a regional effort and will be used within the region and City to mitigate traffic congestion.

- **Measure K**

Established to account for the construction and maintenance of the street system within Manteca and financed with a ½-cent sales tax approved by voters in 1990 and levied for that purpose by San Joaquin County. The tax was authorized by to be levied and collected for a 20-year period. In November 2006, voters extended the tax for an additional 30 years.



- **Local Transportation Fund (Streets)**

These are the City's Local Transportation Fund (LTF) and Subsidized Street Projects funds that account for the construction and maintenance of the City's street system. These projects are funded using the City's portion of the 1/4-cent of the 6 cents retail sales tax collected statewide for transportation and using state and federal grants.

- **Park Acquisition and Improvement Fee**

Established to account for the construction and maintenance of all City-owned parks. Financing is provided by a special park improvement fee imposed on development.

- **Redevelopment Bonds Projects**

Established to account for the financing and construction activities funded with the tax-exempt proceeds from the issuance of the former Manteca Redevelopment Agency's long-term debt.

- **Government Building/Fire Facilities**

Established to account for the financing and construction activities of the Civic Center expansion and other City facilities. Financing is provided by a government building facilities fee imposed on development. This fund also accounts for the collection of the Fire Sprinkler fee which is dedicated to the planning, development and construction of additional fire stations and to the purchase of related equipment.

- **Flood Protection Improvement**

Established to account for levee improvement costs needed to provide Urban Level of Flood Protection (ULOP) to the Reclamation District 17 area. Funding is provided by permit payments that are collected for the two-hundred-year flood.

- **Public Facilities Implementation Plan (PFIP) – Drainage and Transportation**

Established to account for the financing and construction for the City's storm drain and transportation systems using development fees collected under the PFIP program.

ENTERPRISE FUNDS

These funds account for the City operations financed and operated in a manner similar to a private business enterprise. The intent of these funds is that the cost of providing good and services be financed primarily through user charges. The following lists the City's enterprise funds and their purpose.

- **Golf Fund**

This fund accounts for the operations at the City's municipal golf course. All activities necessary to provide this service are accounted for in this fund, including course maintenance, equipment purchases, capital improvements and related financing.



- **Sewer Funds**

These funds account for the provision of sewer service to residents of the City and some County residents. All activities necessary to provide such services are accounted for in these funds.

The Sewer Maintenance and Operations fund accounts for the day-to-day operations, including sewer collection and flow to the Wastewater Treatment Plant, treatment at the Plant, billing, collections and system maintenance. These activities are funded through the monthly service fees collected from sewer service customers.

The Sewer Improvement Fee and Public Facilities Implementation Plan – Sewer funds account for the capital improvements necessary to maintain and expand the system, including sewer main construction and expansion and Plant expansion. These activities are funded through fees imposed on new development.

- **Solid Waste Fund**

The Solid Waste Fund accounts for the collection of refuse and recyclables throughout the City. All activities necessary to provide these services are accounted for in this fund, including operations, billing, collections, equipment purchases, capital improvements, and related financing activities.

The Solid Waste Cost Recovery funds account for the service initiation cost recovery charge for all new residential dwelling units and newly constructed commercial units. All revenue derived from this charge will be used for the acquisition and delivery of containers, equipment and solid waste collection trucks.

- **Water Funds**

These funds account for the provision of water service to residents of the City. All activities necessary to provide such services are accounted for in these funds.

The Water Maintenance and Operations fund accounts for the day-to-day operations, including water pumping and deliveries, billing, collections and system maintenance. These activities are funded through the monthly service fees collected from water service customers.

The Water Fee Improvement and Public Facilities Implementation Plan – Water funds account for the capital improvements necessary to maintain and expand the system, including water main construction and rehabilitation and well construction and rehabilitation. These activities are funded through fees imposed on new development.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for special activities and services performed by a designated department within the City to other departments also within the city. Such activities are financed on a cost-reimbursement basis from the user department(s) to the provider department(s).



- **Vehicle Fund**

Originally established to account for the acquisition of new or replacement vehicles for General Fund and non-Enterprise Fund fleet purchases. This fund is transition to also account for the maintenance and repair of those vehicles and the management of the City’s fleet. These activities are funded by the user departments (funds) through the payment of a “vehicle/fleet fee” to the Vehicle Fund.

- **Information Technology Fund**

Established to account for the acquisition, maintenance, and replacement of information technology equipment and software. This fund also accounts for all personnel expenditures related to information technology and applications. These activities are funded by the user departments (funds) through the payment of a “technology fee” to the Information Technology Fund.

- **Equipment Fund**

Established to account for the acquisition of new or replacement of minor capital equipment. These activities are funded by the user departments (funds) through the payment of an “equipment fee” to the Equipment Fund.

- **Self-Insurance/Risk Management Funds**

Established to account for the City’s workers’ compensation and liability insurance programs. These activities are funded by the user departments (funds) through the payment of “insurance premiums” to the Self-Insurance Funds.

- **Payroll Tax Benefit Allocation**

Established to fund and account for the City’s liability for the payment of earned, but not yet taken, paid time off (compensated absences) and employee benefits. User departments (funds) provide funding through their personnel salaries and benefits expenditures.

SUCCESSOR AGENCY TO THE MANTECA REDEVELOPMENT AGENCY

The Manteca Redevelopment Agency was created in 1985 under the provisions of the Redevelopment Law (California Health and Safety Code) to clear and rehabilitate areas determined to be in a declining condition. On June 29, 2011 the Governor signed Bill ABX1 26, which called for the dissolution of all redevelopment agencies. Successor agencies were designated as the successor entities to the former redevelopment agencies. Except for the provisions of the Redevelopment Law that were appealed, restricted or revised pursuant to ABX1 26, all authority, rights, powers, duties and obligations vested with the former redevelopment agencies under the Redevelopment Law are vested in the successor agencies.

On September 20, 2011 the City Council adopted Resolution No. R2011-173 making the election to have the City of Manteca serve as the Successor Agency to the Manteca Redevelopment Agency. Further, on February 27, 2012, through the adoption of Resolution No. R2012-13, the Council elected to retain the housing assets and functions previously performed by the Redevelopment Agency and to become the Successor Housing Authority.



GLOSSARY OF TERMS

ACTIVITY – A specific and distinguishable line of work performed by one or more organizational components of a government for the purpose of accomplishing a function for which the government is responsible (e.g., the Police Department is an activity within the public safety function).

ADOPTED BUDGET – The City Council-approved annual budget establishing the legal authority for the expenditure of funds as set forth in the budget resolution adopted by Council.

ALLOCATION – The portion of an appropriation which is designated for expenditure by specific organization units and/or for specific purposes.

ANNUAL OPERATING BUDGET – The City’s spending plan of current expenditures and the proposed means of financing them. The annual operating budget is the primary controlling document for most of the City’s spending, financing, and/or acquisition activities.

APPROPRIATION – The legal authorization granted by a legislative body (the City Council) to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in both amount and time.

ASSESSED VALUATION – The valuation set upon real estate and certain personal property by the County Assessor as a basis for levying property taxes.

ASSESSMENT DISTRICT – Not a separate government entity, but rather a defined area of land that will benefit from the acquisition, construction, or maintenance of a public improvement.

AUDIT – A systematic collection of sufficient and competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements, or to evaluate whether management has efficiently and effectively carried out its responsibility.

BOND – A written promise to pay a specified sum of money (the face value of principal amount) together with interest calculated at a specified interest rate on a specified date(s) in the future (the maturity date(s)).

BUDGET DOCUMENT – The instrument used by the budget-making authority (the City Manager) to present a comprehensive financial program to the appropriating body (the City Council).

BUDGET MESSAGE – A written general discussion of the proposed budget usually prepared by the City Manager and addressed to the legislative body (the City Council). The budget message usually contains: (1) an explanation of the principal budget items, (2) an outline of the City’s experience in the prior year and its financial status at the time the message is prepared, and (3) expectations regarding the City’s activities in the upcoming year along with recommendations of financial policy to carry out those expectations.



CAPITAL ASSETS – Long-lived tangible assets obtained or controlled by the City. These assets may be referred to in the private sector as property, plant and equipment. The majority of the City’s capital assets are obtained as a result of completing its capital improvement projects.

CAPITAL IMPROVEMENT PROGRAM – A plan for purchasing, leasing, and/or constructing the equipment or property needed to complete the City’s long-term improvement projects. The plan details expenditures by year for each project. The plan also specifies the resources estimated to be available to pay for the project expenditures.

CAPTIAL OUTLAY – Expenditures which become an acquisition that is an addition to fixed assets.

CASH BASIS OF ACCOUNTING – A basis of accounting under which revenues are recognized when cash is received and expenditures incurred when cash is paid.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) – A federal grant that aims to develop viable urban communities by providing decent housing, a suitable living environment, and expanded opportunities for persons of low and moderate income. The City of Manteca receives an annual CDBG entitlement from the U.S. Department of Housing and Urban Development through San Joaquin County.

DEBT SERVICE REQUIREMENT – The amount of money required to pay the interest currently due on outstanding debit, and/or the principal portion due on debt maturing in the upcoming year. The City’s debt service requirement may also include required annual contributions to sinking funds set up to accumulate monies for the retirement of term bonds.

ENCUMBRANCE – Commitments related to unperformed contracts for goods or services. Encumbrances represent the estimated amount of expenditures ultimately to result if the unperformed contracts are completed. Encumbrances are used for budgetary purposes only and are not expenditures under generally accepted accounting principles (GAAP).

ENTERPRISE FUNDS – Also known as Proprietary Funds, this fund type is used to account for operations that are: (1) financed and operated in a manner similar to private sector enterprises and intent that the costs (including depreciation) for providing goods or services to the general public be financed or recovered primarily through user charges, or, (b) the City, or an outside grantor agency, has determined that a periodic determination of revenues earned, expenses, and net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City’s enterprise funds are golf, water, sewer, and solid waste.

EXPENDITURE – A decrease in the City’s available financial resources due to the purchase of goods or services, the completion of a contract related to a prior encumbrance, or payments currently due on outstanding debt.

FIDUCIARY FUNDS – Used to report assets held in a trustee or agency capacity for others.



FISCAL YEAR – The twelve (12) month period to which the annual operating budget applies, and at the end of which the City determines its financial position and the results of its operations. The fiscal year for the City of Manteca is July 1 – June 30.

FULL ACCRUAL BASIS OF ACCOUNTING – The method of accounting where revenues are recognized when earned, expenditures are recognized when incurred, and fixed assets are depreciated over their estimated useful life. All enterprise and internal service funds are accounted for using this method of accounting (See Modified Accrual Basis of Accounting).

FUND – A separate fiscal and accounting entity which is self-balancing and freestanding for the purpose of maintaining records for a series of financial resources which are segregated for a particular purpose. The set of accounts in a fund include cash and other financial resources, all related liabilities, and the residual equities, or balances, and changes therein.

FUND BALANCE – For each separate fund, this is the excess of assets over liabilities. A negative fund balance is sometimes called a deficit. Working capital is the spendable fund balance.

GANN APPROPRIATIONS LIMIT – This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

GAS TAX – Administered by the State Board of Equalization (SBOE), this is a per gallon tax on fuel used to propel a motor vehicle or aircraft. Use of the revenue is for research, planning, construction, improvement, maintenance, and operation of public streets, highways, or public mass transit.

GENERAL FUND – The fund used to account for all financial resources traditionally associated with government which are not required to be accounted for separately.

GENERAL OBLIGATION BONDS – Bonds backed by the full faith and credit of a governmental unit. These bonds usually contain a pledge of the general taxing authority for their repayment.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) – GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They govern the form and content of the basic financial statements of an entity by including not only broad guidelines of general applications, but also detailed practices and procedures. GAAP provides a standard by which to measure and compare financial presentations.

GOVERNMENTAL FUNDS – Funds used to account for tax-supported activities.

GRANT – Contribution, gift, cash, or other assets from another entity to be used or expended for a specific purpose, activity, or facility.



INTER-FUND TRANSFERS – Monies moved from one fund to another. The money is transferred to finance the operations of another fund or to reimburse the fund for expenses.

INTERNAL SERVICE FUND – Funds established to account for the financing of goods or services that are provided by one City department to another. Cost allocations spread the costs incurred by the internal service fund to other funds.

MODIFIED ACCRUAL BASIS OF ACCOUNTING – The method of accounting where revenues are recognized when they become both “measurable” and “available” to finance expenditures for the current period. Measurable means the amount of the transaction can be determined and available means the amount is collectible within the current period or soon enough thereafter (generally sixty days) to be used to pay liabilities of the current period. All governmental funds are accounted for using this method of accounting (See Full Accrual Basis of Accounting).

OPERATING BUDGET – Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies, debt service, and capital outlay.

OPERATING EXPENSES – Expenditures for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in program inventories.

OPERATING TRANSFERS – legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. An example would be the transfer of funds from the general fund, or an enterprise fund, to an internal service fund to finance the services provided by the internal service fund (See the Fiscal Overview section of this document for further definitions of the types of funds).

ORDINANCE – A formal legislative enactment by the governing board of a municipality (the City Council). If it is not in conflict with any higher form of law, such as a State statute, Federal law, or constitutional provision, it has the full force and effect of law within the boundaries of municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the City’s statutes or charter will specify or imply those legislative actions which must be by ordinance and those which may be by resolution.

PERFORMANCE MEASURES – Performance measures are an important component of decision making, and at a minimum, they should be based on program goals and objectives, measure program results or accomplishments, provide for comparisons over time, measure efficiency and effectiveness, and be reliable, verifiable, and understandable.

PROPERTY TAX – Property tax is imposed on real property (land and permanently attached improvements such as a building) and tangible personal property located within the City.



PRELIMINARY BUDGET – The budget in its initial preparation stage prior to being reviewed and formulated by the budget-making authority (the City Manager). In the preliminary stage, a budget consists of various estimates forecasting current costs into the future and new or modified spending proposals for the future.

PROPOSED BUDGET – The budget as formulated and proposed by the budget-making authority (the City Manager). It is submitted to the legislative body (the City Council) for review and approval.

RESERVE – An account used to earmark a portion of the fund balance. This may be done for various reasons. The most common is to indicate that this portion of the fund balance is not available for general expenditures, or the amount has been legally segregated for specific future use.

RESOLUTION – A special or temporary order of a legislative body (the City Council). This action requires less legal formality than an ordinance (See Ordinance).

REVENUE – Amounts received or receivable from taxes, fees, permits, licenses, interest, and intergovernmental sources during the fiscal year.

SINKING FUND – A group of accounts established to account for the accumulation of resources for, and the payment of, long-term bond principal and interest. Bonds issued in such a fund contain an agreement requiring the governmental unit to periodically set aside a sum which, when compounded with interest, will be sufficient to redeem the debt at the stated maturity date. Bonds of this type are commonly known as term bonds.

SPECIAL REVENUE FUND – A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

SUPPLEMENTAL APPROPRIATION – An additional appropriation made by the legislative body (the City Council) after the budget year has begun.

SUPPORT SERVICES – The expenditure class for charges paid by one City department or agency to another for services rendered or materials supplied.

TAXES – Charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against persons or property for current or permanent benefits, such as special assessment districts. Neither does the term include charges for services rendered only to those paying such charges, such as sewer service charges.

TRANSIENT OCCUPANCY TAX (TOT) – A tax imposed on travelers who stay in temporary lodging facilities within the City. Also referred to as a Hotel/Motel Tax.

USER CHARGES – The payment of a fee for direct receipt of a public service by the party benefitting from the service (e.g., fees paid for periodic refuse pick-up).



WORKING CAPITAL – Broadly defined as the excess of current assets over current liabilities. A practical definition for governmental units would be the excess of cash, investments and accounts receivable over accounts payable. Amount of fund balance that is available to spend.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

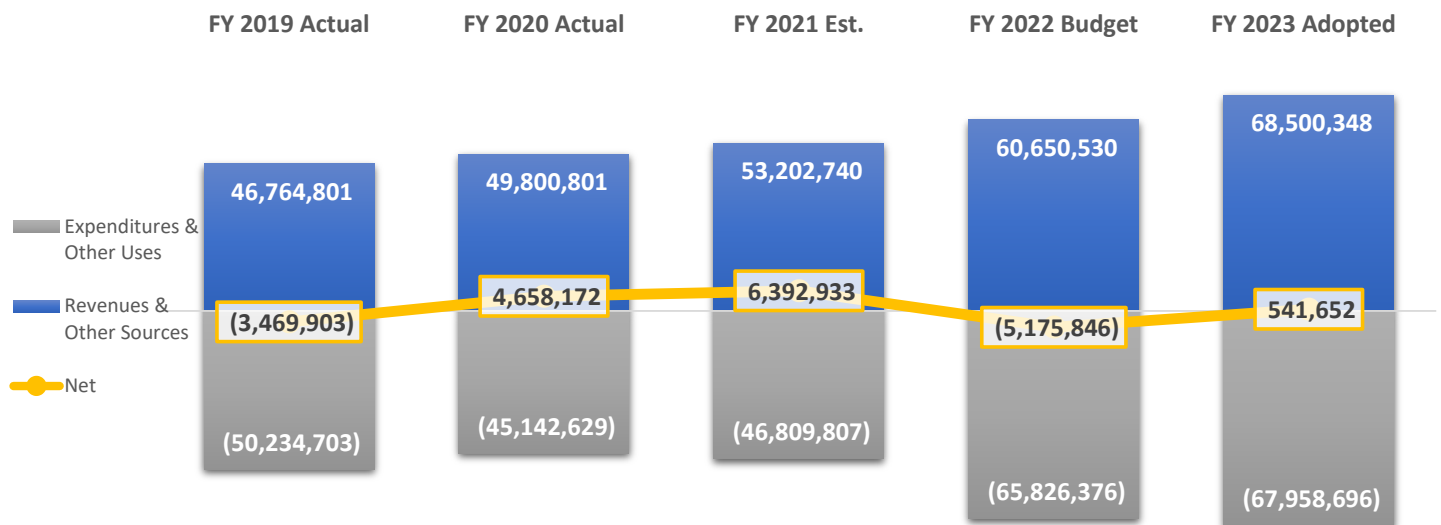
GENERAL FUND

Fund Type: Governmental

FUND 100 : The General Fund is used for all of the general revenues of the City not specifically levied or collected for other City funds and related expenditures. Major revenue sources are property taxes, sales taxes, franchise fees, motor vehicle in-lieu fees, and various charges for services provided. Services funded include police, fire, engineering, library, parks maintenance, and administration.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues & Other Sources	46,764,801	49,800,801	53,202,740	60,650,530	68,500,348
Revenues	46,764,801	49,800,801	53,202,740	60,650,530	66,400,848
Pulled from Economic Revitalization Assigned Balance					1,169,500
Pulled from Public Facilities Oversized Assigned Balance					660,000
Pulled from Capital Facilities Assigned Balance					270,000
Expenditures & Other Uses	(50,234,703)	(45,142,629)	(46,809,807)	(65,826,376)	(67,958,696)
Personnel	(31,390,546)	(33,514,516)	(34,958,519)	(40,045,724)	(42,583,958)
Operations	(8,752,540)	(8,793,007)	(10,397,383)	(22,845,922)	(21,473,238)
Capital	(5,446,363)	(1,510,731)	(747,905)	(1,991,200)	(1,085,000)
Transfers	(4,645,255)	(1,324,375)	(706,000)	(943,530)	(1,497,500)
Sent to Economic Revitalization Assigned Balance					(873,500)
Sent to Fund Public Facilities Oversizing Assigned Balance					(445,500)
Net	(3,469,903)	4,658,172	6,392,933	(5,175,846)	541,652



Commentary

Sales tax, motor vehicle in-lieu fee (VLF), and transient occupancy tax are expected to lead the increase in revenue. Inflation, higher gas prices, and post-pandemic demand contribute to higher sales tax revenue. VLF is increasing because the value of used cars continues to due to supply-demand imbalances. Transient occupancy tax (hotel tax) has increased significantly due to hotel development and post-pandemic travel. Fully staffing an in-house City Attorney's office, scheduled employee step increases, sharing-agreement payments, and a rise in pension unfunded actuarial liability payments contribute to the increase in expenditures. The use of Capital-Reserve is for the purchase of three police vehicles. Use of Economic Development Reserve is for housing, homeless, and economic development services.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

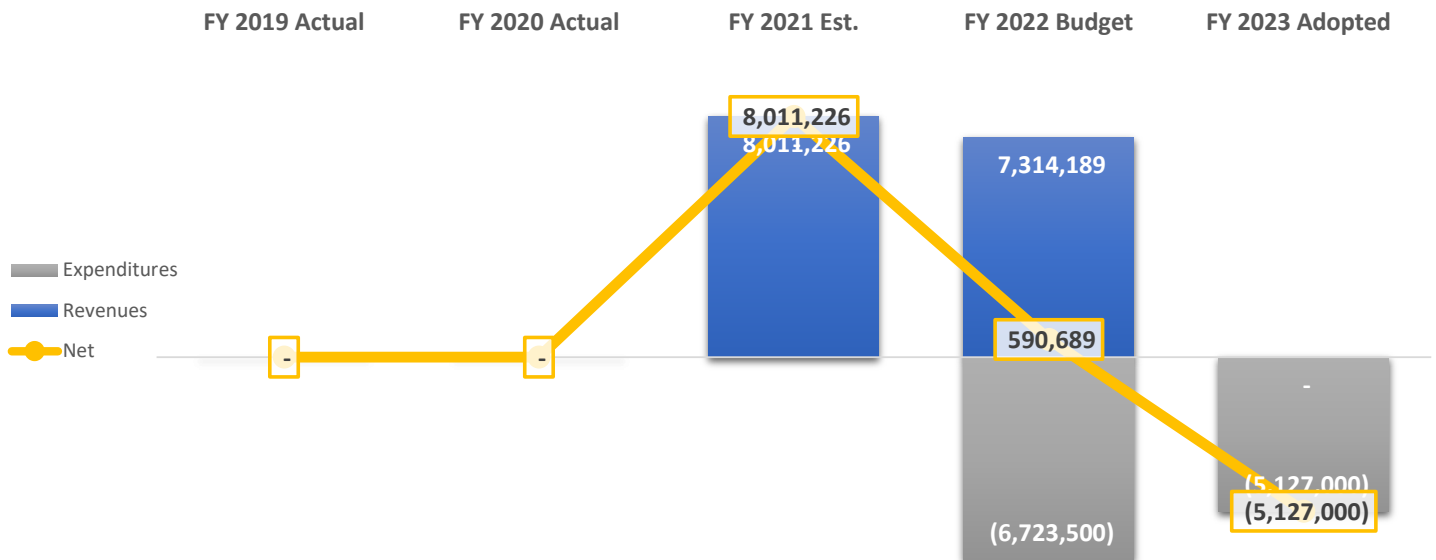
COVID RELIEF & ARPA

Fund Type: Governmental

FUND 110 : Fund was established to account for the COVID relief grants the City has received. The American Rescue Plan Act of 2021 (ARPA) is the largest portion of the funds at \$14.6M. Treasury placed restrictions on the use of the ARPA funds. A selection of these restrictions includes water infrastructure, sewer infrastructure, business support, resident support, city revenue replacement, and hazard paid.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		-	-	8,011,226	7,314,189	-
Expenditures		-	-	-	(6,723,500)	(5,127,000)
Personnel		-	-	-	(1,897,500)	-
Operations		-	-	-	(525,000)	-
Capital		-	-	-	(4,301,000)	(5,127,000)
Transfers		-	-	-	-	-
Net		-	-	8,011,226	590,689	(5,127,000)



Commentary

This was a two-year program. The City received two tranches of funds. One was in June 2021 and the other is expected June 2022. The \$5M expected expenditures in FY 2023 includes four repairs needed at the Wastewater Plant to improve basin capacity and improve monitoring and control of denitrification.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

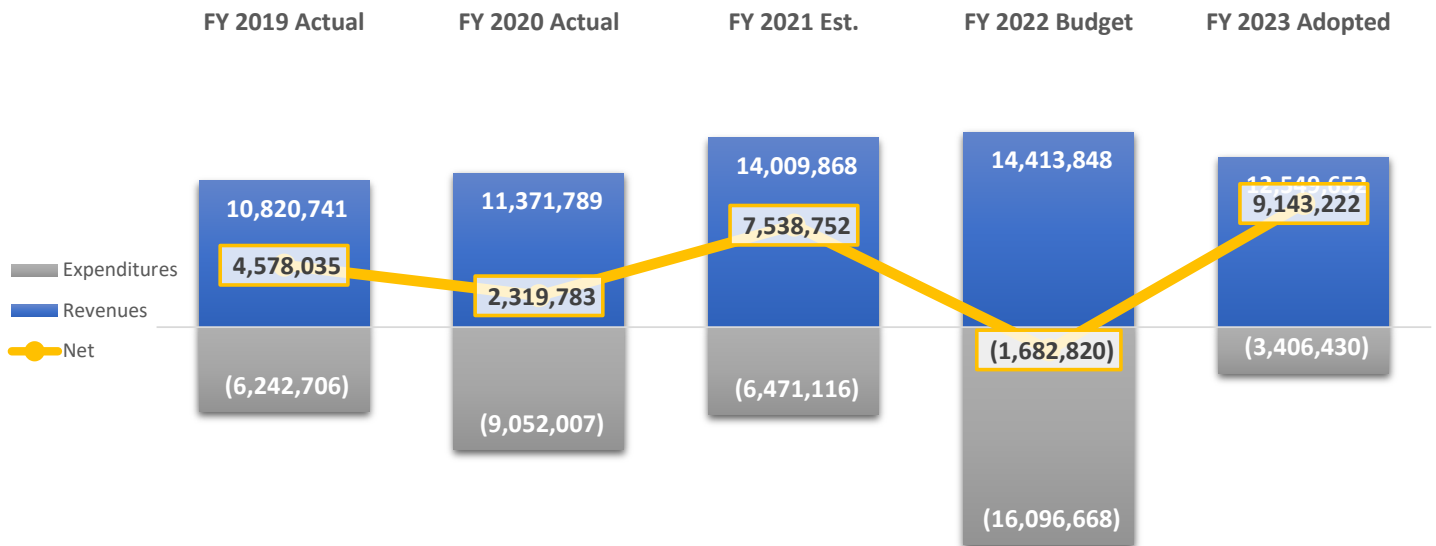
OTHER GOVERNMENTAL FUNDS

Fund Type: Governmental

FUND 120 - FIRE GRANTS; FUND 140 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG); FUND 150 - POLICE GRANTS; FUND 160 - SUPPLEMENTAL LAW ENFORCEMENT; FUND 190 - FEDERAL TRANSIT MANAGEMENT; FUND 210 - LOW AND MODERATE HOUSING ASSETS; FUND 220 - TRAFFIC SIGNAL; FUND 250 - DEVELOPMENT MITIGATION; FUND 260 - MAJOR EQUIPMENT PURCHASE FEE; FUND 330 - PUBLIC SAFETY ENDOWMENT FUND; FUND 350 - INNOVATION AND TECHNOLOGY; FUND 500 - PARKS ACQUISITION & IMPROVEMENT; FUND 540 - GOVERNMENT FACILITIES FEES; AND FUND 570 - FLOOD PROTECTION IMPROVEMENT; FUND 580 - PFIP DRAINAGE

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		10,820,741	11,371,789	14,009,868	14,413,848	12,549,652
Expenditures		(6,242,706)	(9,052,007)	(6,471,116)	(16,096,668)	(3,406,430)
Personnel		(823,061)	(481,650)	(562,917)	(665,776)	(715,017)
Operations		(2,298,836)	(2,816,689)	(2,331,244)	(4,318,402)	(2,565,813)
Capital		(3,120,809)	(5,753,668)	(3,576,956)	(11,112,490)	(125,600)
Transfers		-	-	-	-	-
Net		4,578,035	2,319,783	7,538,752	(1,682,820)	9,143,222



Commentary

These funds set aside funding over one or more years before spending it on capital outlays or projects, which explains the varied trend line. Additionally, the City has exhausted its SAFER Grant funding and the FY 2023 CDBG budget has already been taken to council and appropriated. The City has also paused a significant portion of new CIPs. It will focus on carryover projects in the short-term before considering new projects.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

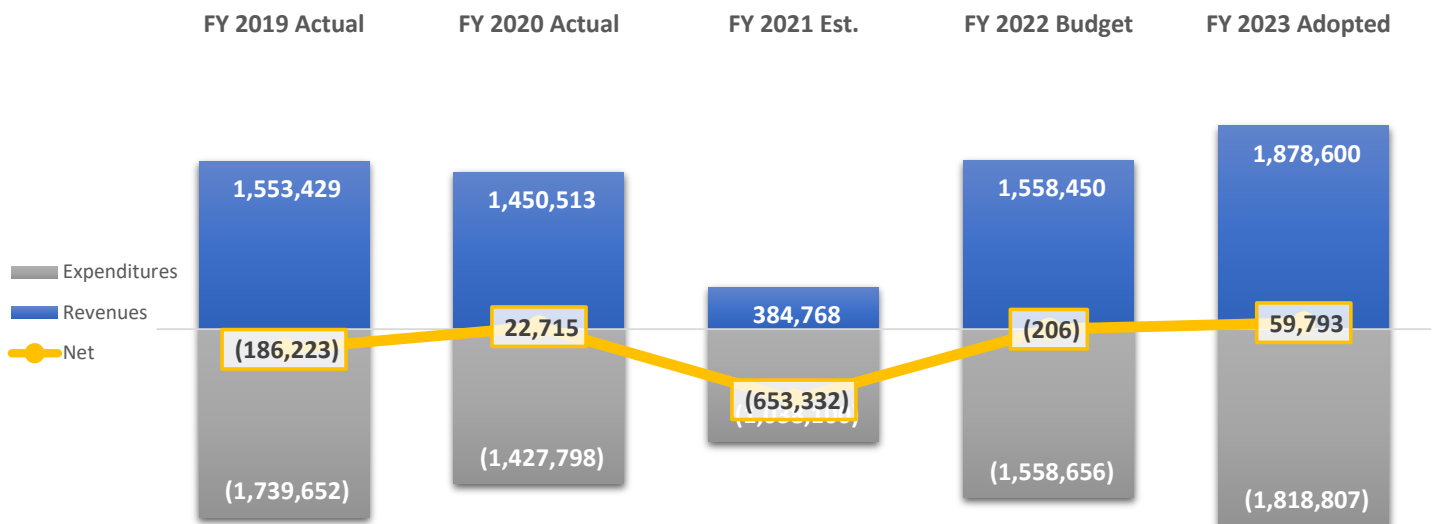
RECREATION & COMMUNITY SERVICES

Fund Type: Governmental

FUND 200 : This fund provides recreation and special events services for the community.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		1,553,429	1,450,513	384,768	1,558,450	1,878,600
Expenditures		(1,739,652)	(1,427,798)	(1,038,100)	(1,558,656)	(1,818,807)
Personnel		(1,388,411)	(1,189,201)	(881,880)	(1,164,077)	(1,423,682)
Operations		(351,241)	(238,597)	(156,221)	(354,579)	(395,125)
Capital		-	-	-	(40,000)	-
Transfers		-	-	-	-	-
Net		(186,223)	22,715	(653,332)	(206)	59,793



Commentary

The General Fund supports the Recreation & Community Services by subsidizing the cost of programs through an annual transfer.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

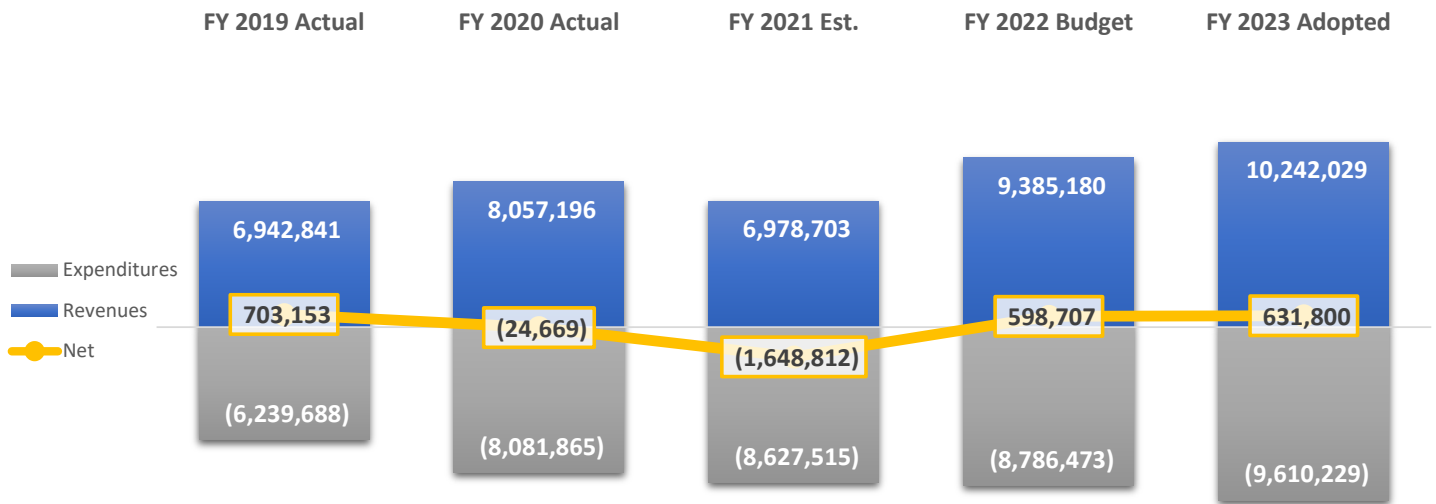
MEASURE M - PUBLIC SAFETY 1/2% SALES TAX

Fund Type: Governmental

FUND 320 : This fund has been established to track the ½-cent sales tax the city receives to fund additional Public Safety Police and Fire personnel. A Council-approved public committee oversees the expenditure plan to ensure the City adheres to the ordinance.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		6,942,841	8,057,196	6,978,703	9,385,180	10,242,029
Expenditures		(6,239,688)	(8,081,865)	(8,627,515)	(8,786,473)	(9,610,229)
Personnel		(6,152,051)	(7,972,208)	(8,200,115)	(8,567,813)	(9,420,189)
Operations		(87,637)	(109,657)	(95,970)	(201,454)	(190,040)
Capital		-	-	(331,430)	(17,206)	-
Transfers		-	-	-	-	-
Net		703,153	(24,669)	(1,648,812)	598,707	631,800



Commentary

Due to general inflation and an increase in gas prices, sales tax revenue is projected to increase by approximately 9%. Expenditures are also expected to increase by 9%, mostly due to the rising cost of long-term safety personnel (step increases/longevity pay, PERS pool liability, etc.). Capital expenses in FY 2021 were for one-time, allowable equipment purchases.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

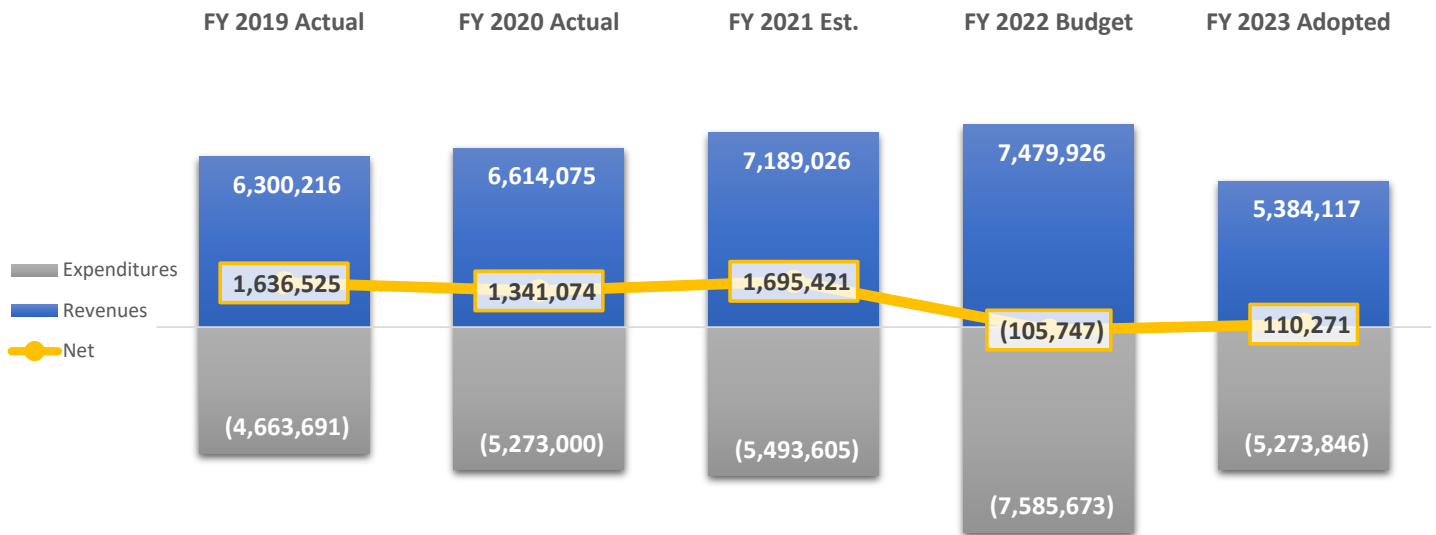
DEVELOPMENT SERVICES

Fund Type: Governmental

FUND 340 : Accounts for the collection and use of the City’s development services and building related fees and associated development services activities.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		6,300,216	6,614,075	7,189,026	7,479,926	5,384,117
Expenditures		(4,663,691)	(5,273,000)	(5,493,605)	(7,585,673)	(5,273,846)
Personnel		(3,288,854)	(3,454,901)	(3,195,967)	(3,210,802)	(3,150,746)
Operations		(1,373,835)	(1,630,595)	(2,090,692)	(4,374,871)	(2,123,100)
Capital		(1,003)	(60,004)	(79,446)	-	-
Transfers		-	(127,500)	(127,500)	-	-
Net		1,636,525	1,341,074	1,695,421	(105,747)	110,271



Commentary

Engineering was pulled out of Development Services, which attributes to the variance in both revenues and expenditures. Salary distribution was reviewed and adjusted along with operating costs related to internal service funds (Fleet, IT, and Risk).



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

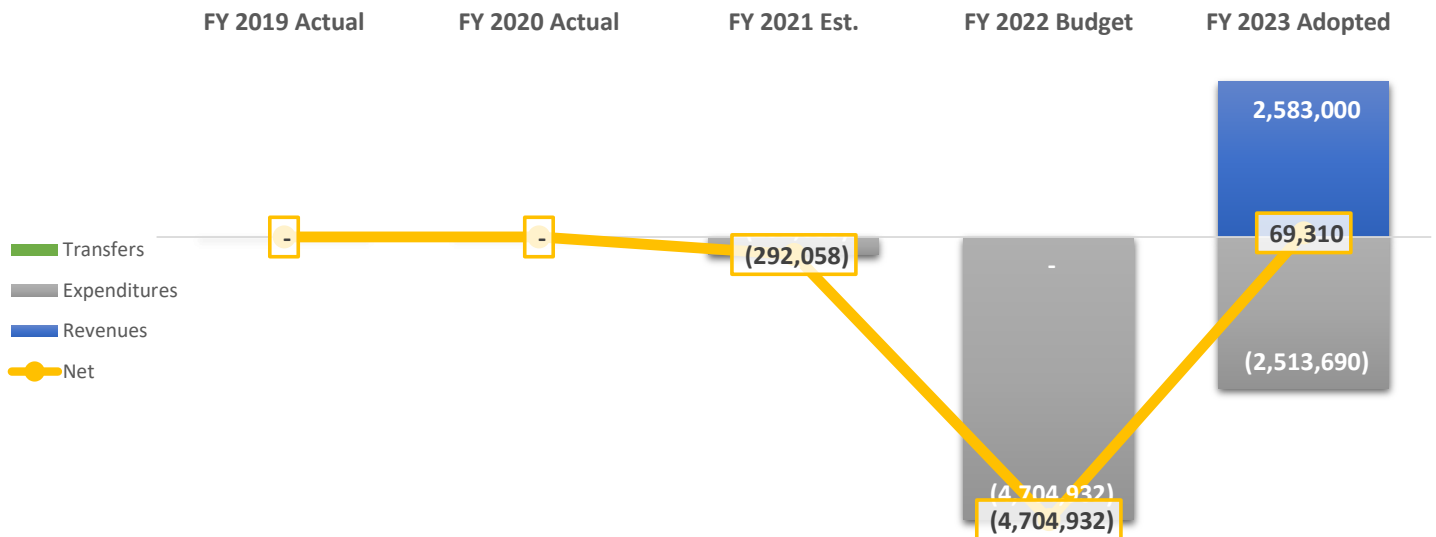
ENGINEERING

Fund Type: Governmental

FUND 810: Engineering is a recently organized department pulling engineering staff from Development Services and Public Works. It is responsible for providing engineering services and oversight for the City's capital projects.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues	-	-	-	-	2,583,000
Expenditures	-	-	(292,058)	(4,704,932)	(2,513,690)
Personnel	-	-	(292,058)	(2,371,332)	(1,396,190)
Operations	-	-	-	(2,333,600)	(1,117,500)
Capital	-	-	-	-	-
Transfers	-	-	-	-	-
Net	-	-	(292,058)	(4,704,932)	69,310



Commentary

Until FY 2023, the Engineering revenue was recorded in Fund 340 Development Services. Finance will migrate FY 2021 and FY 2022 Engineering revenues to Fund 810 Engineering as it closes the FY 2021 and FY 2022 books and audits. Salary distribution updates for infrastructure engineering moved significant personnel costs to utility funds.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

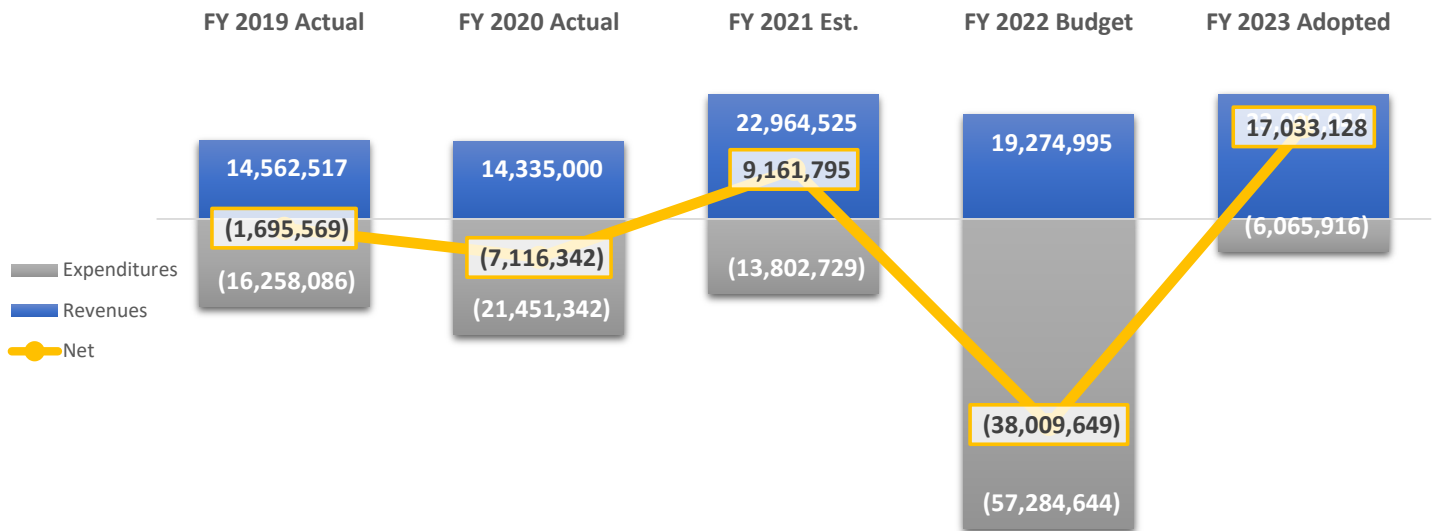
STREETS/TRANSPORTATION

Fund Type: Governmental

FUND 230 - HIGHWAY INTERCHANGE; FUND 240 - TRAFFIC SIGNAL; FUND 420 - GAS TAX/STREET IMPROVEMENT; FUND 430 - RTIF; FUND 440 - MEASURE K; FUND 460 - TDA/LOCAL TRANSPORTATION; FUND 480 - SUBSIDIZED STREET PROJECT; AND FUND 590 - PFIP TRANSPORTATION.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		14,562,517	14,335,000	22,964,525	19,274,995	23,099,044
Expenditures		(16,258,086)	(21,451,342)	(13,802,729)	(57,284,644)	(6,065,916)
Personnel		(1,296,777)	(1,398,012)	(1,323,847)	(1,317,758)	(1,922,516)
Operations		(5,971,123)	(6,004,889)	(2,903,116)	(6,978,698)	(2,509,000)
Capital		(8,990,185)	(14,048,441)	(9,575,766)	(48,988,188)	(1,634,400)
Transfers		-	-	-	-	-
Net		(1,695,569)	(7,116,342)	9,161,795	(38,009,649)	17,033,128



Commentary

Street and Transportation money is primarily spent in large amounts when doing a major capital improvement project, which is why the trend line fluctuates as it does. FY 2023 will see the City focus on completing carryover projects and is the cause of the drop in expenditures in FY 2023. FY 2022 showed a large number of projects that will not be finished in FY 2022.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

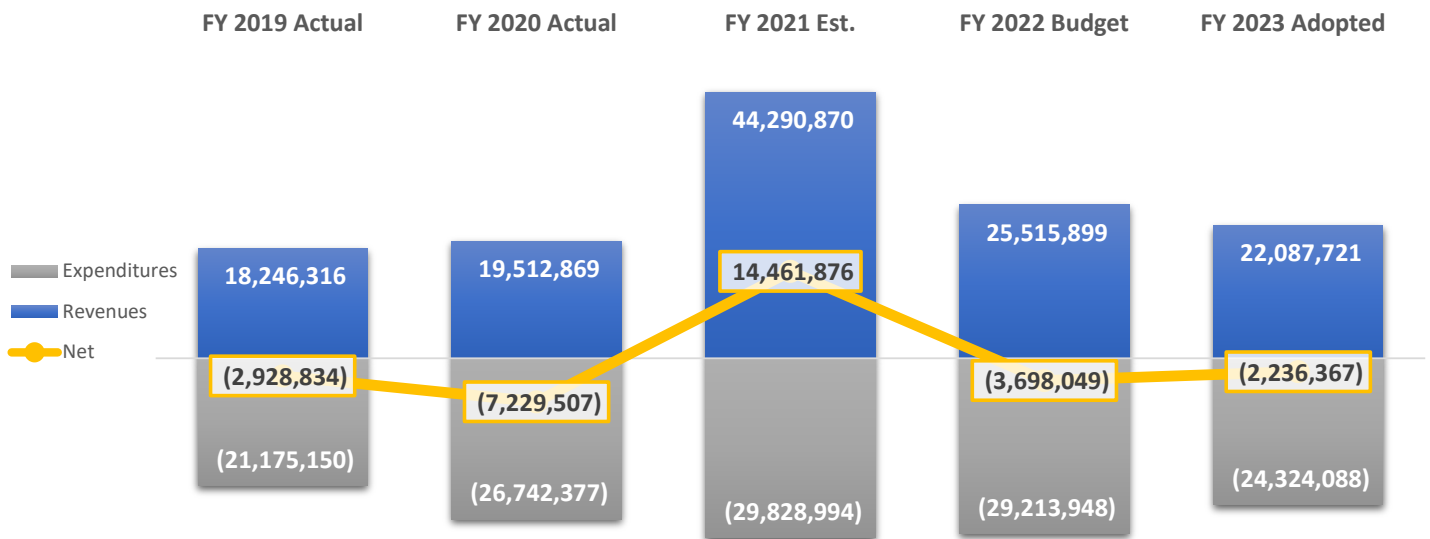
WATER

Fund Type: Proprietary

FUND 680 - WATER; FUND 690 - WATER IMPROVEMENT; AND FUND 700 - PFIP WATER.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		18,246,316	19,512,869	44,290,870	25,515,899	22,087,721
Expenditures		(21,175,150)	(26,742,377)	(29,828,994)	(29,213,948)	(24,324,088)
Personnel		(4,824,540)	(5,544,115)	(4,465,692)	(4,117,029)	(5,526,533)
Operations		(7,489,868)	(7,771,529)	(15,980,057)	(11,448,042)	(11,293,155)
Capital		(5,339,172)	(9,885,063)	(5,840,325)	(10,108,207)	(4,752,525)
Debt Service		(2,763,050)	(2,753,750)	(2,755,000)	(2,752,750)	(2,751,875)
Transfers		(758,520)	(787,920)	(787,920)	(787,920)	-
Net		(2,928,834)	(7,229,507)	14,461,876	(3,698,049)	(2,236,367)
Fund 680 - Water						(8,787,866)
Fund 690 - Water Improvement						2,847,679
Fund 700 - PFIP Water						3,703,820



Commentary

The jump in FY 2021 is due to the City receiving \$12.5M in proceeds from a lawsuit related to TCP in the ground water. The money from the suit goes toward mitigating TCP in the water system. Additionally, there is a \$5.0M grant included in revenue in FY 2022 that is project specific, and will likely need to be carried over. The expenses for that same project will likely need to be carried over as well and can be seen by the drop in expenditures in the graph above.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

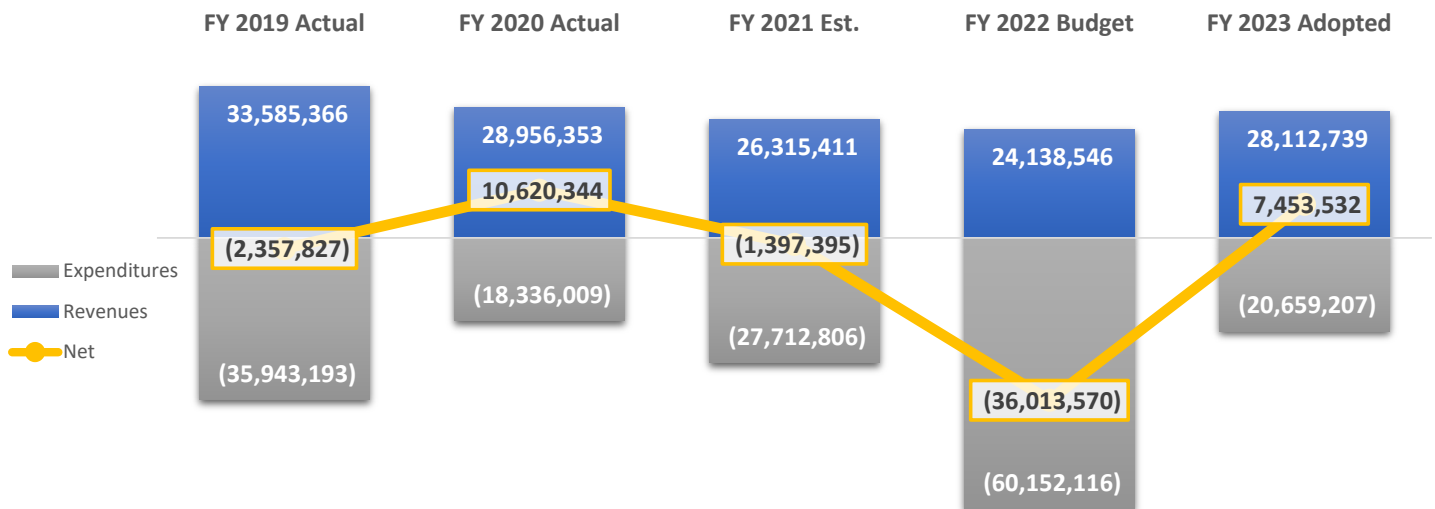
SEWER

Fund Type: Proprietary

FUND 630 - PFIP SEWER; FUND 640 - SEWER; AND FUND 650 - SEWER IMPROVEMENT.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		33,585,366	28,956,353	26,315,411	24,138,546	28,112,739
Expenditures		(35,943,193)	(18,336,009)	(27,712,806)	(60,152,116)	(20,659,207)
Personnel		(5,795,695)	(6,645,853)	(5,651,610)	(5,858,572)	(7,153,817)
Operations		(6,352,926)	(6,756,835)	(7,934,700)	(12,225,735)	(10,179,500)
Capital		(20,829,833)	(1,836,031)	(10,987,580)	(38,861,844)	(88,625)
Debt Service		(2,964,740)	(3,097,290)	(3,138,915)	(3,205,965)	(3,237,265)
Transfers		-	-	-	-	-
Net		(2,357,827)	10,620,344	(1,397,395)	(36,013,570)	7,453,532
Fund 630 - PFIP Sewer						1,460,727
Fund 640 - Sewer						110,439
Fund 650 - Sewer Improvement						5,035,734



Commentary

The large loss in FY 2022 is the budgeted amount for all CIP in FY 2022. At the time of publishing, the City has spent \$12.5M of the \$38.9M budgeted in CIP. Projects not completed in FY 2022 will roll to FY 2023. The North Trunk Sewer Line repair constitutes about half the \$12.5M spent. Non-emergency infrastructure projects are being on hold pending a sewer rate increase. There is an expected 7% expected in revenue in FY 2023 as the economy recovers from the pandemic.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

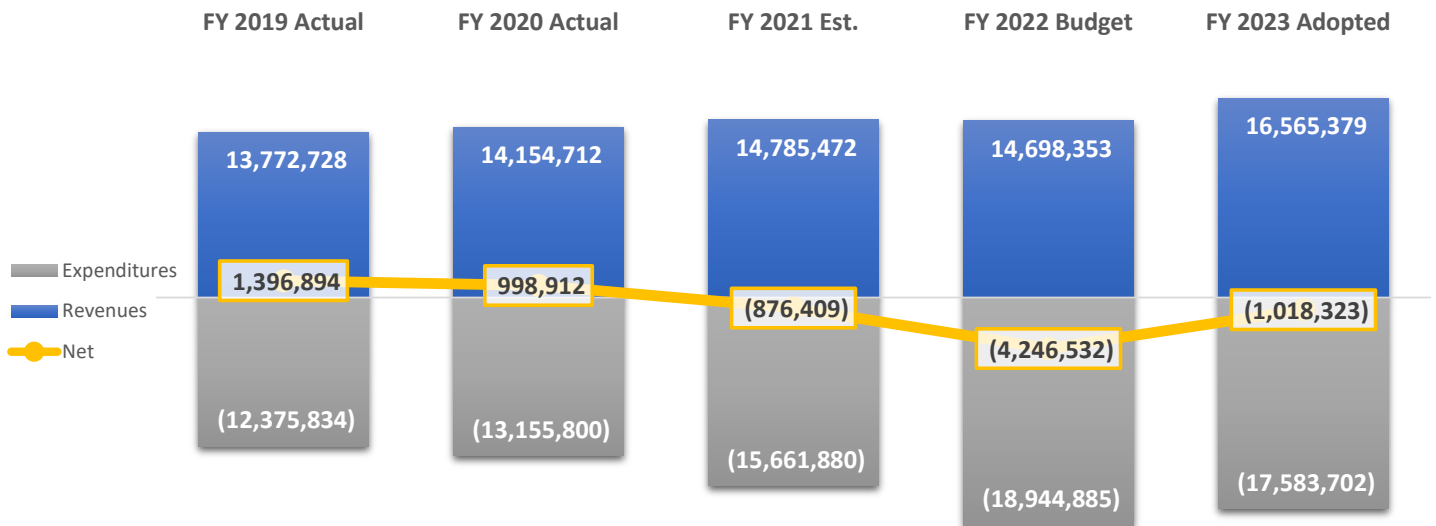
SOLID WASTE

Fund Type: Proprietary

FUND 660 - SOLID WASTE AND FUND 670 - SOLID WASTE COST RECOVERY.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues	13,772,728	14,154,712	14,785,472	14,698,353	16,565,379
Expenditures	(12,375,834)	(13,155,800)	(15,661,880)	(18,944,885)	(17,583,702)
Personnel	(5,471,593)	(5,737,252)	(4,859,362)	(4,998,336)	(6,022,192)
Operations	(6,540,772)	(6,563,052)	(6,801,564)	(10,523,036)	(11,561,510)
Capital	(363,469)	(855,497)	(4,000,954)	(3,423,513)	-
Transfers	-	-	-	-	-
Net	1,396,894	998,912	(876,409)	(4,246,532)	(1,018,323)
Fund 660 - Solid Waste					(1,215,323)
Fund 670 - Solid Waste Cost Recovery					197,000



Commentary

Changes in state requirements have caused the Solid Waste fund to operate at a loss over the last two years, and is expected to be a loss in FY 2023. In order to help alleviate the costs of doing business, the City has decided to hold off on any new CIPs in FY 2023.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

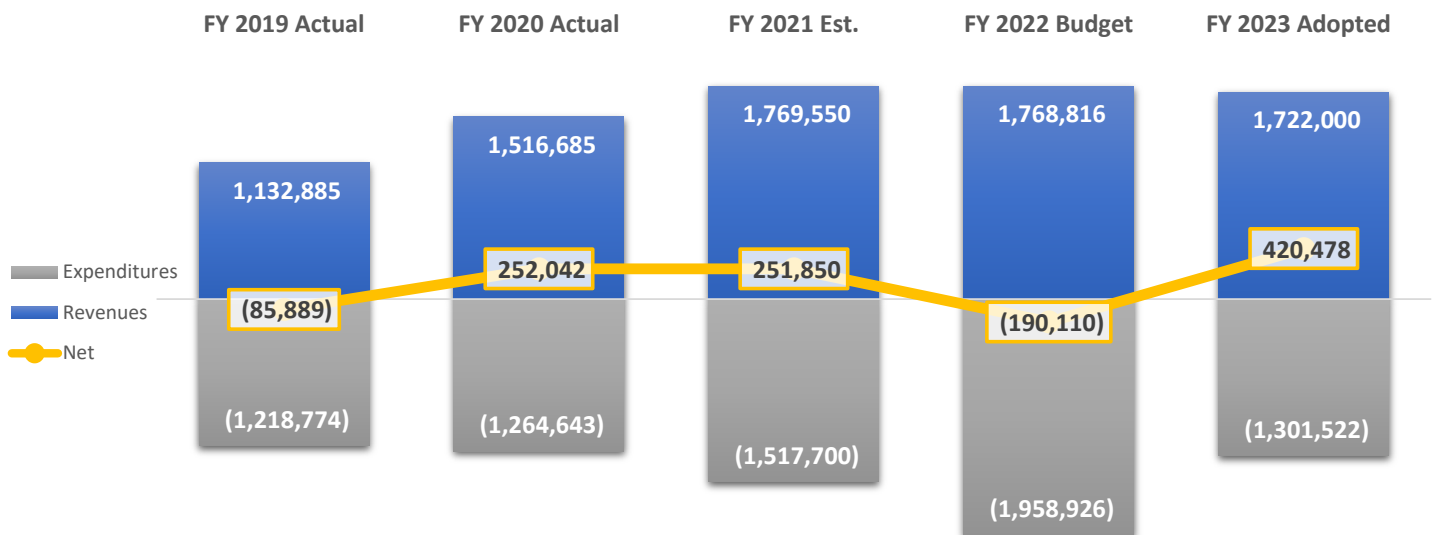
GOLF

Fund Type: Proprietary

FUNDS 620 - GOLF COURSE.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues	1,132,885	1,516,685	1,769,550	1,768,816	1,722,000
Expenditures	(1,218,774)	(1,264,643)	(1,517,700)	(1,958,926)	(1,301,522)
Personnel	(852,123)	(844,442)	(859,647)	(1,170,351)	(796,642)
Operations	(366,651)	(420,201)	(644,377)	(651,575)	(504,880)
Capital	-	-	(13,676)	(137,000)	-
Transfers	-	-	-	-	-
Net	(85,889)	252,042	251,850	(190,110)	420,478



Commentary

The City saw an uptick in revenue during FY 2021 and FY 2022 with the pandemic, which inspired more people to play. In FY 2023, the City is updating internal service fund charges for Fleet, Fuel, and Risk (insurance), which is significantly reducing the fund's expenses.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

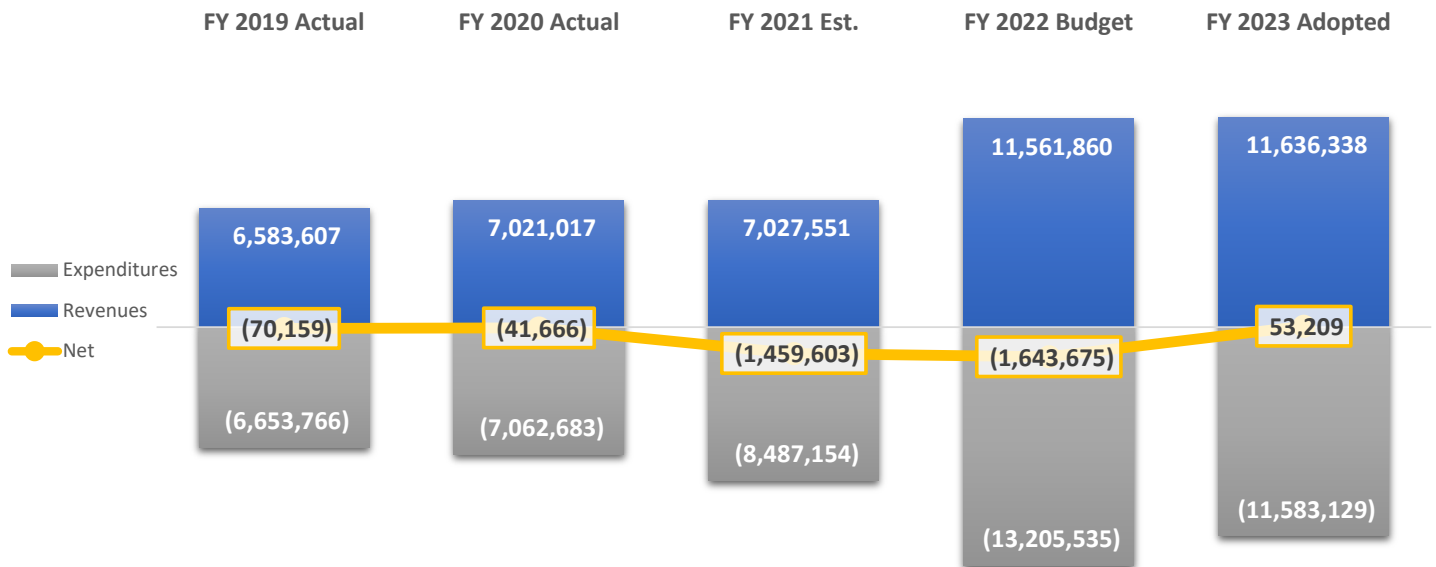
INTERNAL SERVICE FUNDS

Fund Type: Proprietary

FUND 820 - VEHICLES; FUND 830 - INFORMATION TECHNOLOGY; FUND 840 - EQUIPMENT; AND FUND 860 - SELF INSURANCE/RISK MANAGEMENT.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		6,583,607	7,021,017	7,027,551	11,561,860	11,636,338
Expenditures		(6,653,766)	(7,062,683)	(8,487,154)	(13,205,535)	(11,583,129)
Personnel		(1,477,722)	(1,558,879)	(1,864,004)	(2,913,057)	(2,504,309)
Operations		(4,754,321)	(5,097,681)	(6,138,058)	(8,555,721)	(9,034,820)
Capital		(421,723)	(406,123)	(485,092)	(1,690,957)	(44,000)
Transfers		-	-	-	(45,800)	-
Net		(70,159)	(41,666)	(1,459,603)	(1,643,675)	53,209



Commentary

The City's internal service funds have remained fairly consistent over the last two years. However, the decrease in expenditures for FY 2023 can be attributed to a change in the Vehicle fund. Personnel costs have been removed from the fund, and placed directly in the funds where they perform most of their work. They will remain there until a true cost allocation plan can be developed.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

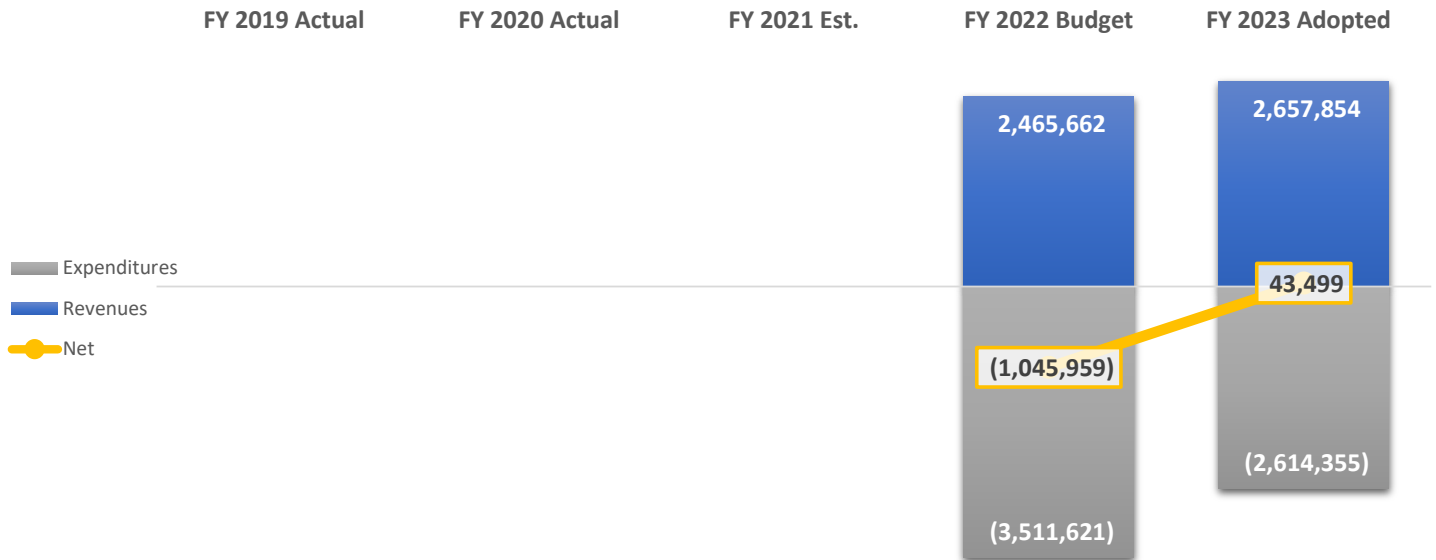
LMD/CFD ASSESSMENT DISTRICTS

Fund Type: Governmental

FUND 280 - LMD AND FUND 550 - CFD.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues				2,465,662	2,657,854
Expenditures				(3,511,621)	(2,614,355)
Personnel				(773,397)	-
Operations				(2,281,039)	(2,144,555)
Capital				(457,185)	(469,800)
Transfers				-	-
Net				(1,045,959)	43,499



Commentary

Finance is reconciling the historical data for FY 2019, FY 2020, and FY 2021, which is why it is not shown here. The historical data will be revised at the Mid-Year Update.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

FUND LEVEL

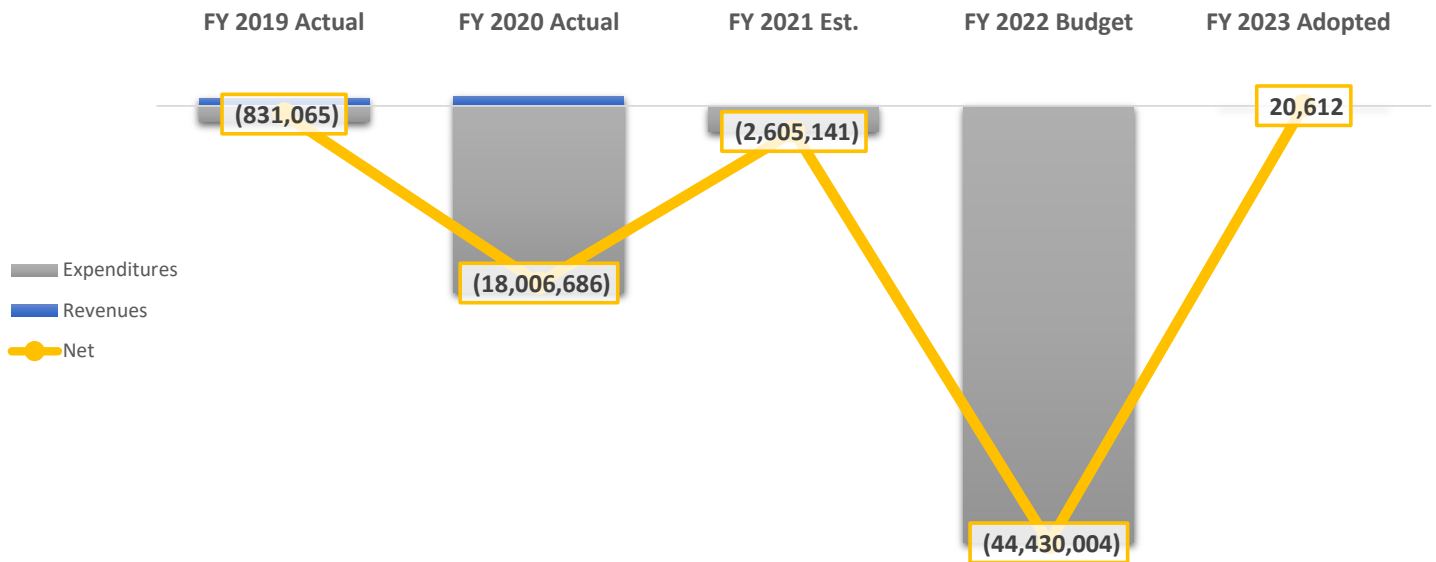
REDEVELOPMENT BOND PROJECT FUND

Fund Type: Governmental

FUND 520 : Accounts for the financing of construction activities funded with the tax-exempt proceeds from the issuance of the former Manteca Redevelopment Agency's long-term debt.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Revenues		792,174	1,004,142	12,579	15,000	20,612
Expenditures		(1,623,239)	(19,010,828)	(2,617,720)	(44,445,004)	-
Personnel		-	-	-	-	-
Operations		-	-	-	-	-
Capital		(1,623,239)	(19,010,828)	(2,617,720)	(44,445,004)	-
Transfers		-	-	-	-	-
Net		(831,065)	(18,006,686)	(2,605,141)	(44,430,004)	20,612



Commentary

The FY 2022 Capital expenditures shown above is for the South Area Regional Infrastructure improvements and will not be completed in FY 2022. Those expenditures will carry over to FY 2023, but nothing new will be appropriated.



CITY OF MANTECA

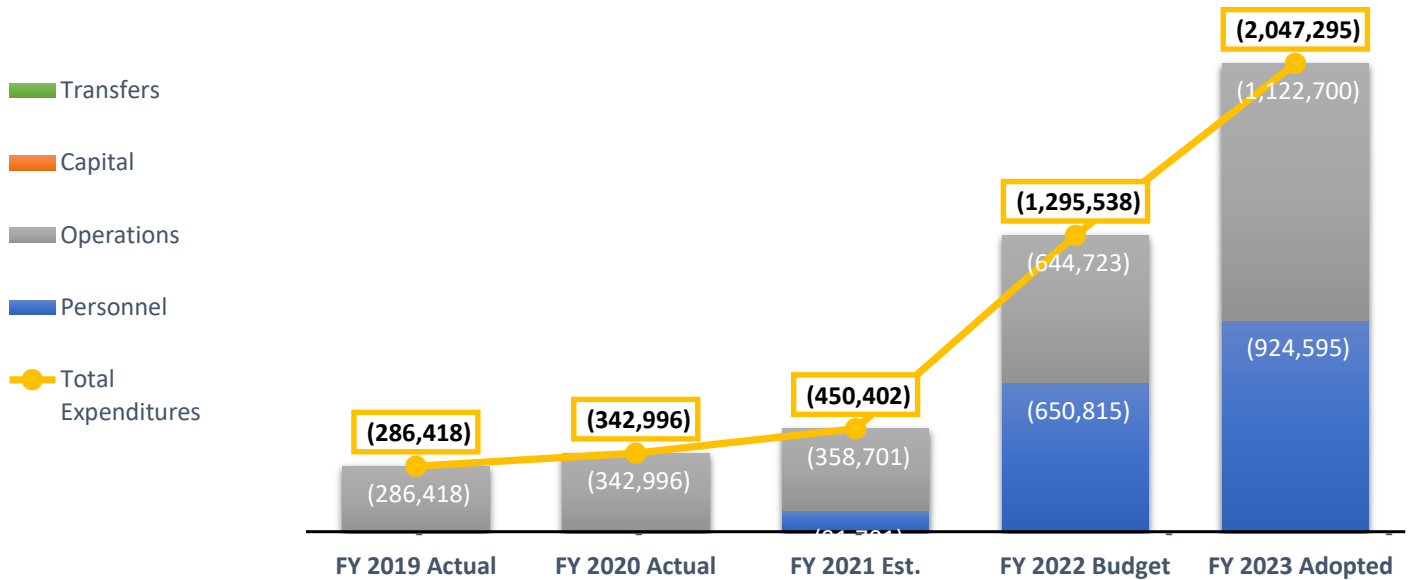
FY 2022-2023 OPERATING BUDGET

CITY ATTORNEY

The City Attorney's Office reviews, monitors, and evaluates the conduct of the City activities for conformance with laws, regulations, policies, and rules; represents the City in state and federal civil litigation; provides legal advice to the City Council and the City's departments; and ensures that violators of City laws are prosecuted.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(286,418)	(342,996)	(450,402)	(1,295,538)	(2,047,295)
Personnel	-	-	(91,701)	(650,815)	(924,595)
Operations	(286,418)	(342,996)	(358,701)	(644,723)	(1,122,700)
Capital	-	-	-	-	-
Transfers	-	-	-	-	-



Commentary

Fully staffing this newly formed department, and decentralizing all Legal Services expense lines from all other departments, explains the increase in personnel and operation costs. Overall, there is a reduction of expenditures for the City by utilizing its in-house legal team.



CITY OF MANTECA

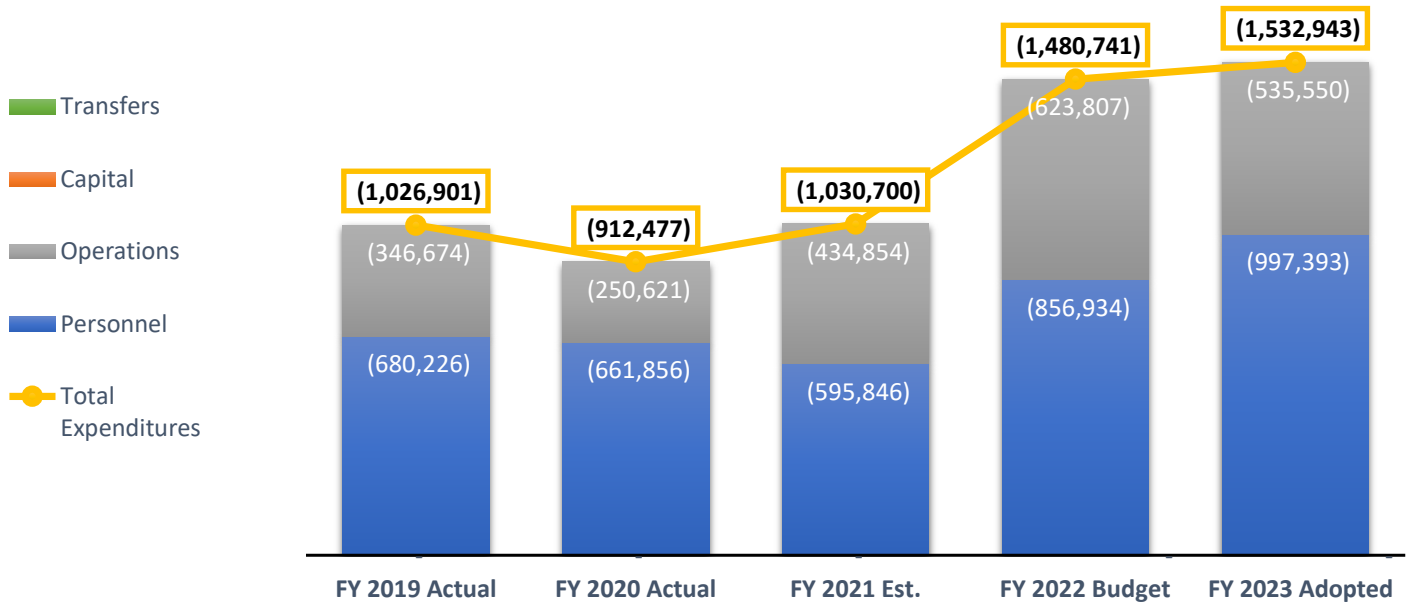
FY 2022-2023 OPERATING BUDGET

LEGISLATIVE SERVICES/CITY CLERK

The Legislative Services/City Clerk Program administers democratic processes such as elections, access to city records, and all legislative actions ensuring transparency to the public; acts as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act. The Department manages public inquiries and relationships, arranges for ceremonial and official functions, and provides legislative, technical, and administrative support to the Mayor, City Council, Boards and Commissions, and City Manager.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(1,026,901)	(912,477)	(1,030,700)	(1,480,741)	(1,532,943)
Personnel	(680,226)	(661,856)	(595,846)	(856,934)	(997,393)
Operations	(346,674)	(250,621)	(434,854)	(623,807)	(535,550)
Capital	-	-	-	-	-
Transfers	-	-	-	-	-



Commentary

The impact of updating pension obligation and retirement costs, employee salary distributions, and internal charges for risk and insurance combined with temporary staffing needs caused the increases in personnel and operations.



CITY OF MANTECA

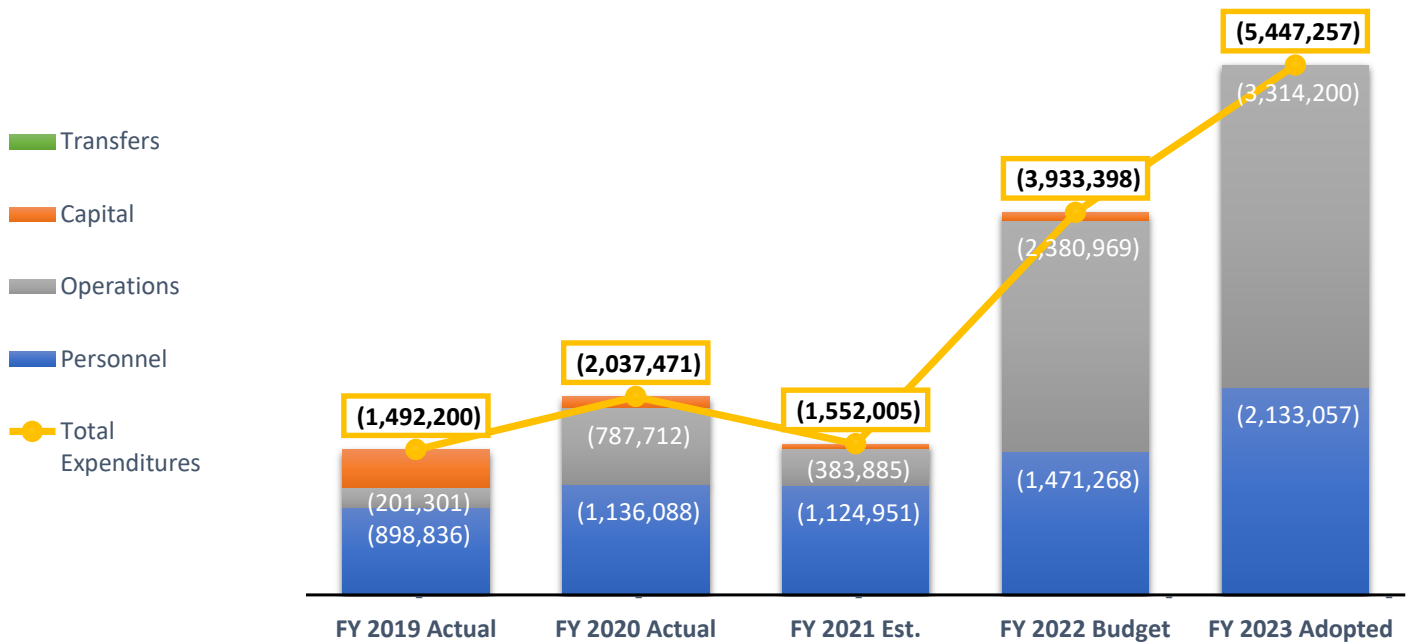
FY 2022-2023 OPERATING BUDGET

CITY MANAGER

Working under the Council-Manager form of government, the City Manager supervises department heads and oversees all city operations, budgets, and policies. The City Manager’s Office provides information and recommendations to the City Council, implements Council policy direction, directs the delivery of municipal services, and oversees accomplishment of City objectives, and capital projects, specializing in economic development, media relations, community relations, and special projects.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(1,492,200)	(2,037,471)	(1,552,005)	(3,933,398)	(5,447,257)
Personnel	(898,836)	(1,136,088)	(1,124,951)	(1,471,268)	(2,133,057)
Operations	(201,301)	(787,712)	(383,885)	(2,380,969)	(3,314,200)
Capital	(392,064)	(113,671)	(43,170)	(81,161)	-
Transfers	-	-	-	-	-



Commentary

The increase in expenditures is due to affordable housing programs, which are offset by balances assigned to economic development and grant revenue (CDBG/HOME grants). Funding for unfilled positions was reduced in FY 2022 budget. Personnel in FY 2023 increase due to filled positions and the new Housing and Homeless Services Manager position.



CITY OF MANTECA

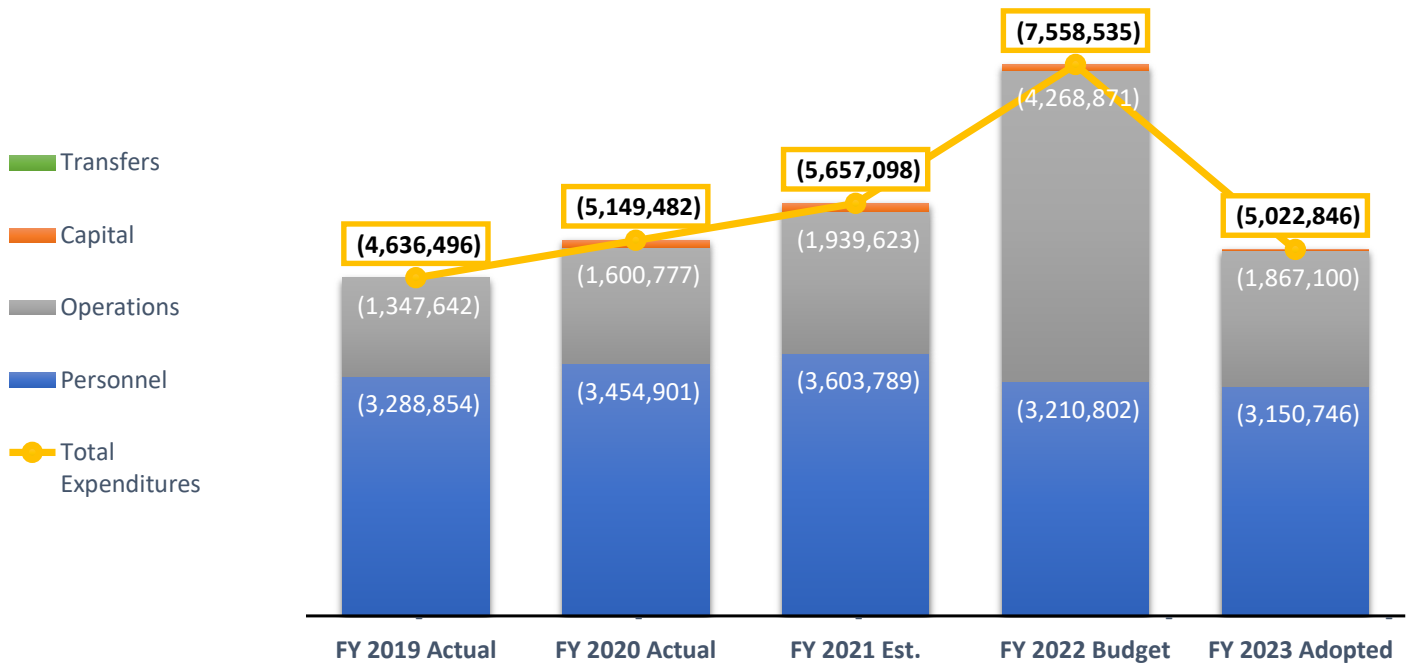
FY 2022-2023 OPERATING BUDGET

DEVELOPMENT SERVICES

The Development Services Department consists of the Building Safety and Planning Divisions. It is responsible for guiding the City's growth and development; ensuring the City's long-range development goals and policies established by the General Plan are met; entitling applications for new development; reviewing plans and applications for compliance with state and local regulations; and issuing building permits and performing inspections.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(4,636,496)	(5,149,482)	(5,657,098)	(7,558,535)	(5,022,846)
Personnel	(3,288,854)	(3,454,901)	(3,603,789)	(3,210,802)	(3,150,746)
Operations	(1,347,642)	(1,600,777)	(1,939,623)	(4,268,871)	(1,867,100)
Capital	-	(93,805)	(113,686)	(78,862)	(5,000)
Transfers	-	-	-	-	-



Commentary

The decrease in FY 2023 is largely related to capital improvement projects that will carryover to FY 2023 and moving Engineering into its own fund.



CITY OF MANTECA

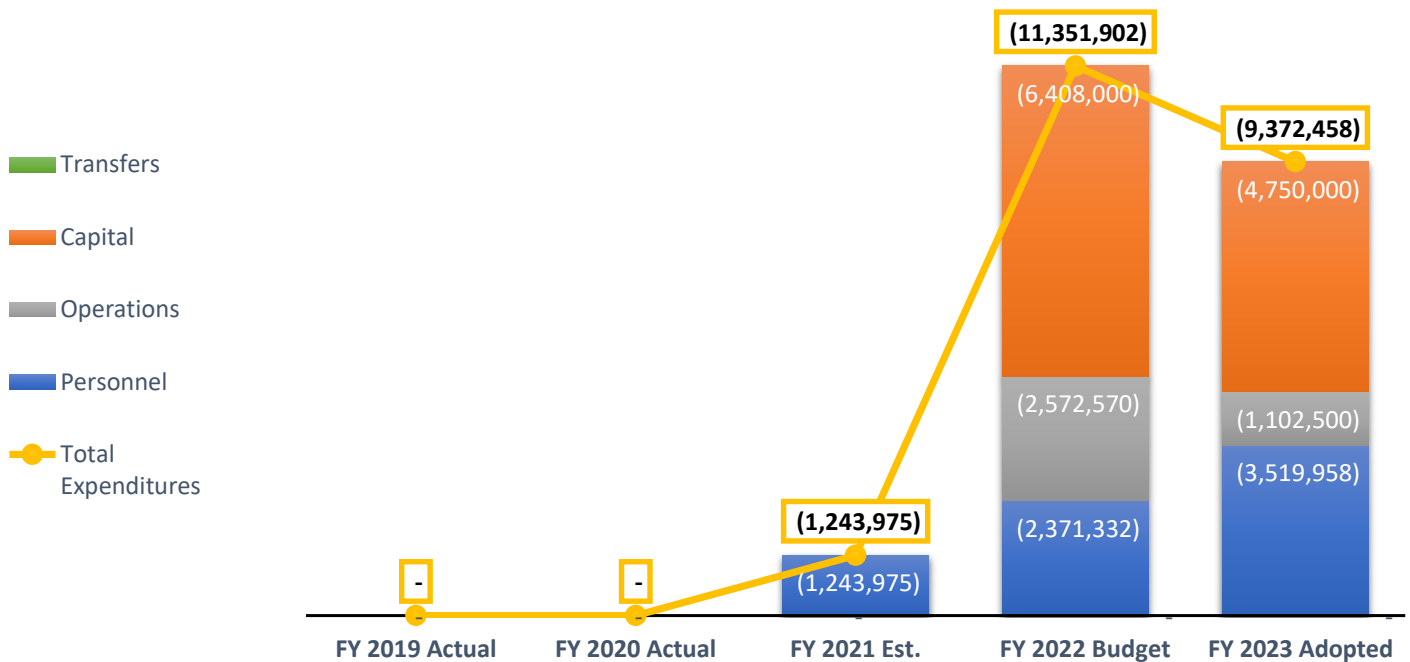
FY 2022-2023 OPERATING BUDGET

ENGINEERING

The Engineering Department oversees planning, design, and construction for new traffic and transportation, water treatment and distribution, wastewater collection and treatment, drainage and storm water control and other infrastructure projects. It administers the subdivision review process, participates in site plan review and manages the City’s Capital Improvement Program. The Department’s vision is to work together collaboratively with the community, City Council and City Management to engineer a better tomorrow for the City of Manteca.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	-	-	(1,243,975)	(11,351,902)	(9,372,458)
Personnel	-	-	(1,243,975)	(2,371,332)	(3,519,958)
Operations	-	-	-	(2,572,570)	(1,102,500)
Capital	-	-	-	(6,408,000)	(4,750,000)
Transfers	-	-	-	-	-



Commentary

Engineering was moved into its own fund in FY 2021. There was still some clean-up needed in all areas of capital, personnel and operational budgets. Capital projects not completed in the FY will roll to the next year.



CITY OF MANTECA

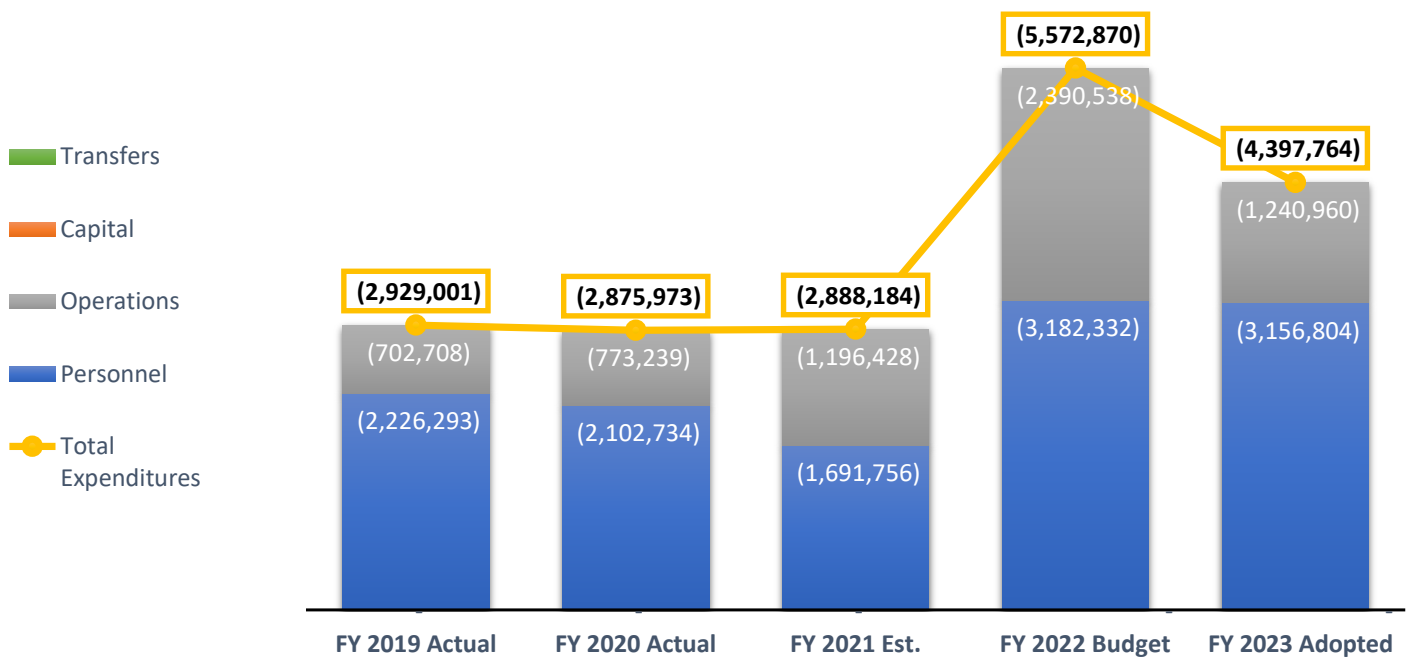
FY 2022-2023 OPERATING BUDGET

FINANCE

The Finance Department provides strategic financial leadership and support to the City. The Department is responsible for coordinating the preparation of the City’s annual budget, financial reporting, treasury and debt management, accounting, revenue management including business licensing, utility billing, accounts receivable/miscellaneous billing, cash receipts, accounts payable, and payroll.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(2,929,001)	(2,875,973)	(2,888,184)	(5,572,870)	(4,397,764)
Personnel	(2,226,293)	(2,102,734)	(1,691,756)	(3,182,332)	(3,156,804)
Operations	(702,708)	(773,239)	(1,196,428)	(2,390,538)	(1,240,960)
Capital	-	-	-	-	-
Transfers	-	-	-	-	-



Commentary

The Finance Department anticipates a large decrease in expenditures largely due to reducing costs for consultants and special audit-related assistance.



CITY OF MANTECA

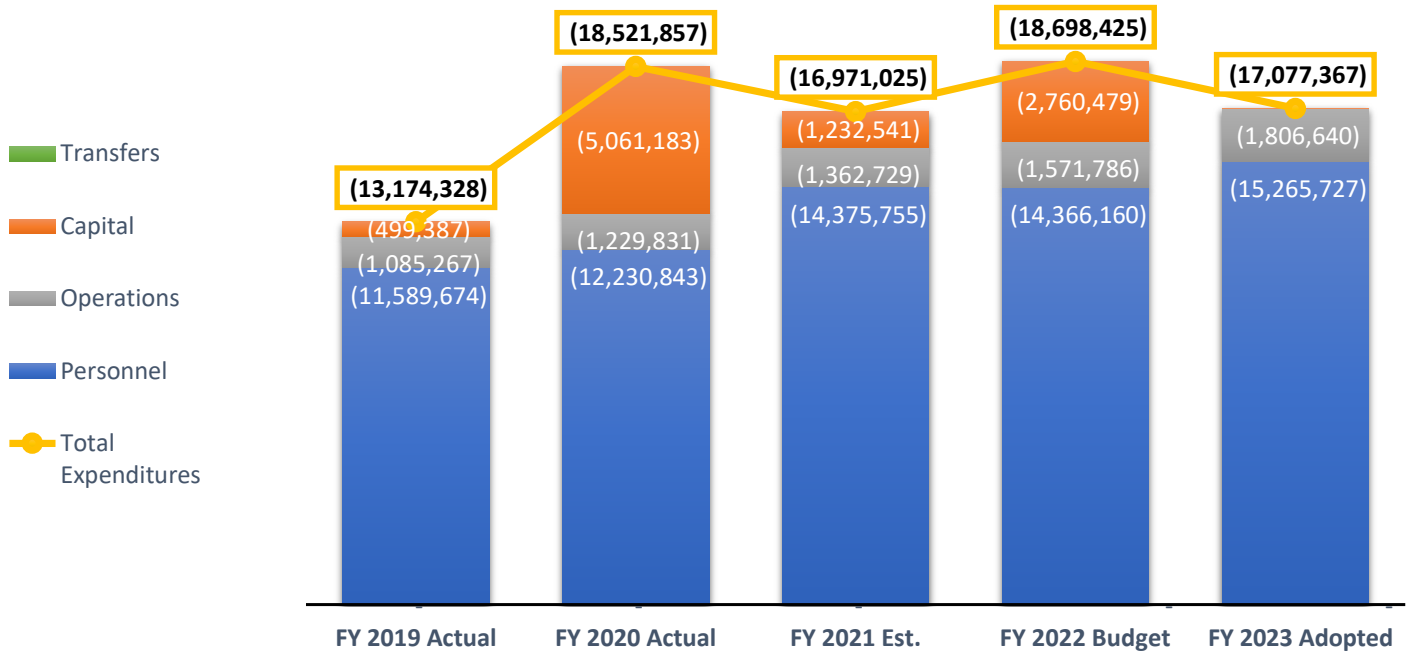
FY 2022-2023 OPERATING BUDGET

FIRE

The Fire Department is responsible for protecting the lives and property of the citizens of Manteca. As a full service fire department it provides fire protection, emergency medical care, hazardous materials response, community risk reduction, water rescue, and emergency operations preparations and oversight. The three primary department functions are Administration, Operations and Prevention.

Historical Performance

		FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures		(13,174,328)	(18,521,857)	(16,971,025)	(18,698,425)	(17,077,367)
Personnel		(11,589,674)	(12,230,843)	(14,375,755)	(14,366,160)	(15,265,727)
Operations		(1,085,267)	(1,229,831)	(1,362,729)	(1,571,786)	(1,806,640)
Capital		(499,387)	(5,061,183)	(1,232,541)	(2,760,479)	(5,000)
Transfers		-	-	-	-	-



Commentary

The reduction in capital expenditures is driving the decrease in Fire Department expenditures in FY 2023. The Fire department's share of the CalPERS Unfunded Actuarial Liability has caused its personnel costs to increase.



CITY OF MANTECA

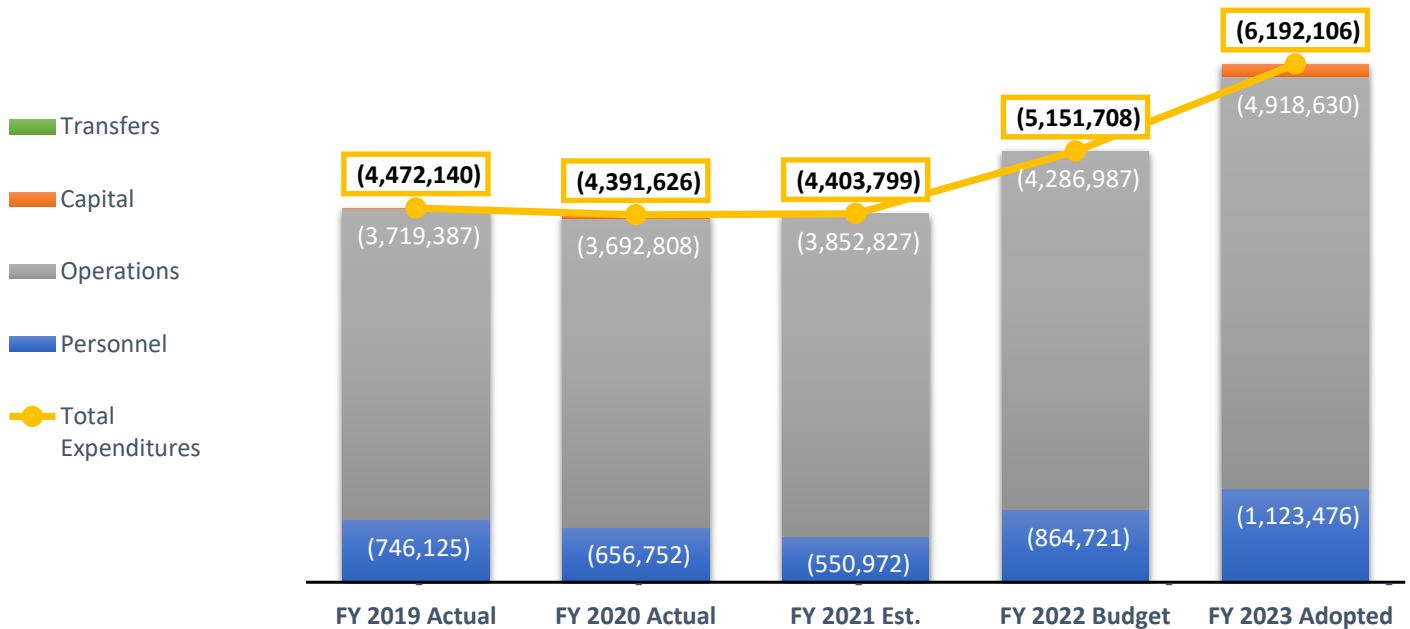
FY 2022-2023 OPERATING BUDGET

HUMAN RESOURCES

The Human Resources Department (HR) houses both Human Resources and Risk Management Divisions. The Human Resources Division (HR) ensures qualified individuals are recruited to fill vacant positions, trained to successfully perform the functions of the job and retained by providing a healthy work/life balance while offering development opportunities for future growth. The Risk Management Division is responsible for supporting a safe work environment for employees and a safe City for community members and visitors.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(4,472,140)	(4,391,626)	(4,403,799)	(5,151,708)	(6,192,106)
Personnel	(746,125)	(656,752)	(550,972)	(864,721)	(1,123,476)
Operations	(3,719,387)	(3,692,808)	(3,852,827)	(4,286,987)	(4,918,630)
Capital	(6,628)	(42,066)	-	-	(150,000)
Transfers	-	-	-	-	-



Commentary

Increase in operational budget is largely due to expected rising costs associated with insurance claims and premiums.



CITY OF MANTECA

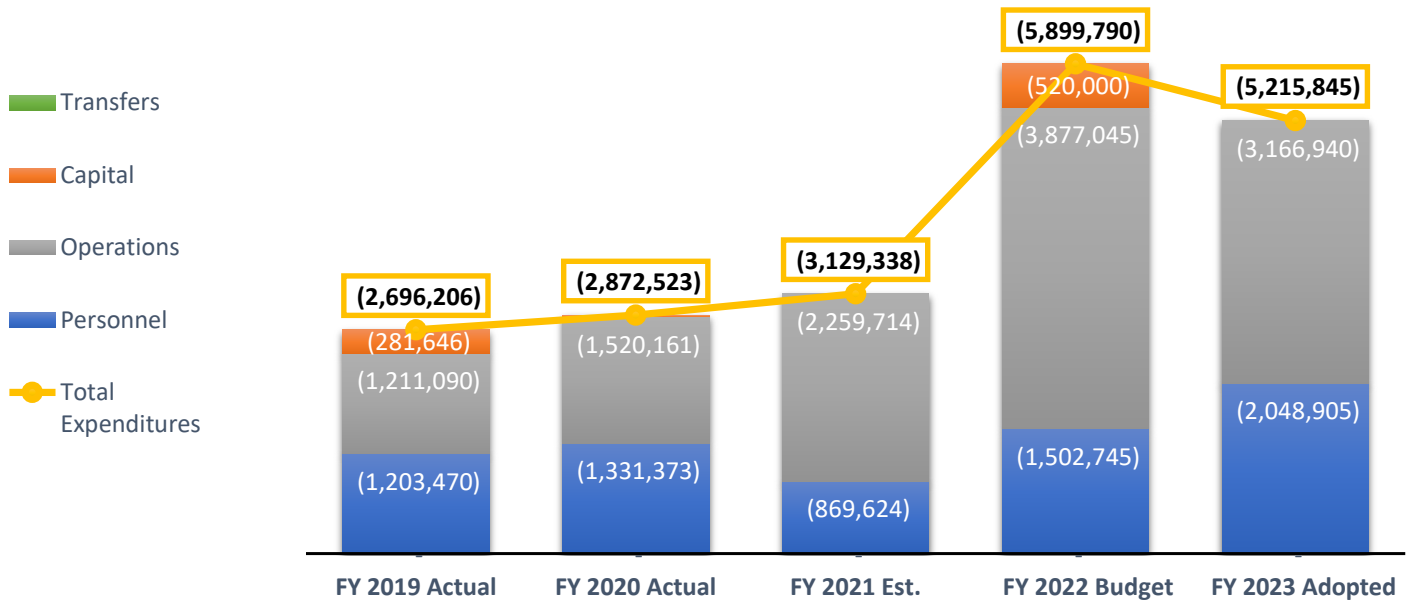
FY 2022-2023 OPERATING BUDGET

INFORMATION TECHNOLOGY

The department, comprised of the Operations and Applications divisions, is responsible for providing technical support and reliable infrastructure, strengthening security, protecting City assets, and ensuring the efficient and effective management of the City's technology resources. IT and Innovation staff are customer-focused and committed to improving the quality of workflow and services for employees, as well as the quality of life throughout the City for its residents.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(2,696,206)	(2,872,523)	(3,129,338)	(5,899,790)	(5,215,845)
Personnel	(1,203,470)	(1,331,373)	(869,624)	(1,502,745)	(2,048,905)
Operations	(1,211,090)	(1,520,161)	(2,259,714)	(3,877,045)	(3,166,940)
Capital	(281,646)	(20,989)	-	(520,000)	-
Transfers	-	-	-	-	-



Commentary

FY 2022 saw an increase in approved positions for the IT department. However, these positions were not filled, and their costs were removed at FY 2022 Mid-Year. The City is now expecting for these positions to be filled, and the total personnel costs are reflective of that. Additionally, no new capital is being appropriated, but carryover expenditures will be.



CITY OF MANTECA

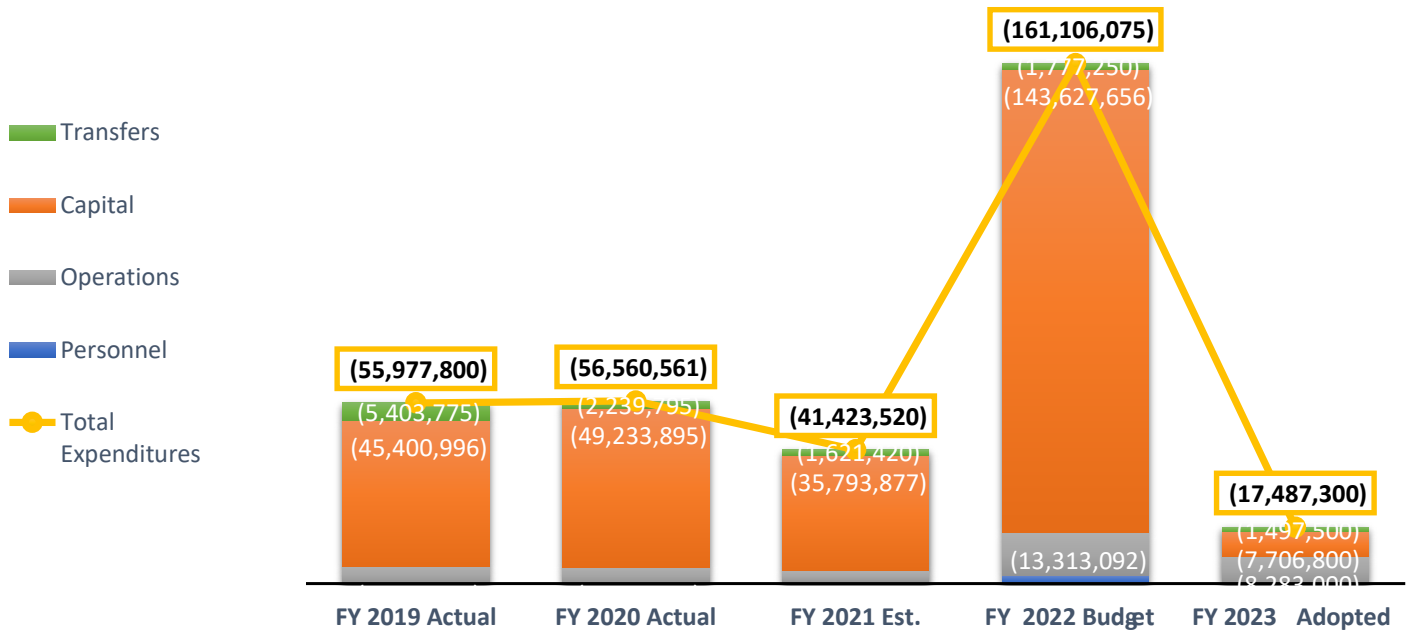
FY 2022-2023 OPERATING BUDGET

NON DEPARTMENTAL

This is a department used to manage capital and general revenues that are not directly attributable to a department.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(55,977,800)	(56,560,561)	(41,423,520)	(161,106,075)	(17,487,300)
Personnel	(17,476)	(21,703)	(414,360)	(2,388,077)	-
Operations	(5,155,553)	(5,065,167)	(3,593,862)	(13,313,092)	(8,283,000)
Capital	(45,400,996)	(49,233,895)	(35,793,877)	(143,627,656)	(7,706,800)
Transfers	(5,403,775)	(2,239,795)	(1,621,420)	(1,777,250)	(1,497,500)



Commentary

Capital improvement carryovers need to take place. Any unexpended amounts will be removed from the FY 2022 budget and then carried over to the FY 2023 budget.



CITY OF MANTECA

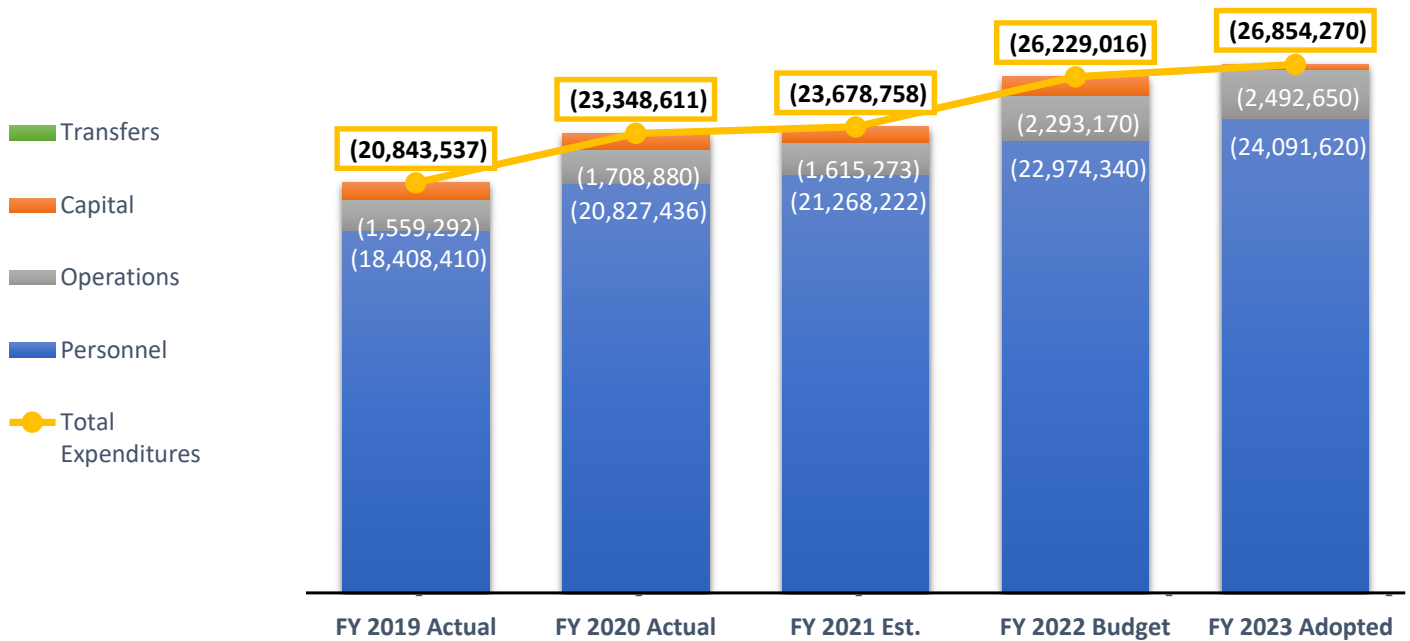
FY 2022-2023 OPERATING BUDGET

POLICE

The Police Department serves the community while protecting the rights of all persons. The Police Department is responsible for maintaining public order and safety, enforcing the law, and preventing, detecting, and investigating criminal activities. Officers patrol assigned areas and monitor activities to protect people and property. The Police Department has a variety of specialized units designed to support the overall operations and mission of the Department in serving our community.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(20,843,537)	(23,348,611)	(23,678,758)	(26,229,016)	(26,854,270)
Personnel	(18,408,410)	(20,827,436)	(21,268,222)	(22,974,340)	(24,091,620)
Operations	(1,559,292)	(1,708,880)	(1,615,273)	(2,293,170)	(2,492,650)
Capital	(875,835)	(812,295)	(795,264)	(961,506)	(270,000)
Transfers	-	-	-	-	-



Commentary

The Police department's share of the CalPERS Unfunded Actuarial Liability has caused its personnel costs to increase. Additionally, the FY 2023 budget includes amounts for positions that were experienced reduced funding at FY 2022 Mid-Year because of vacancies. The FY 2023 budget fully funds those positions.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

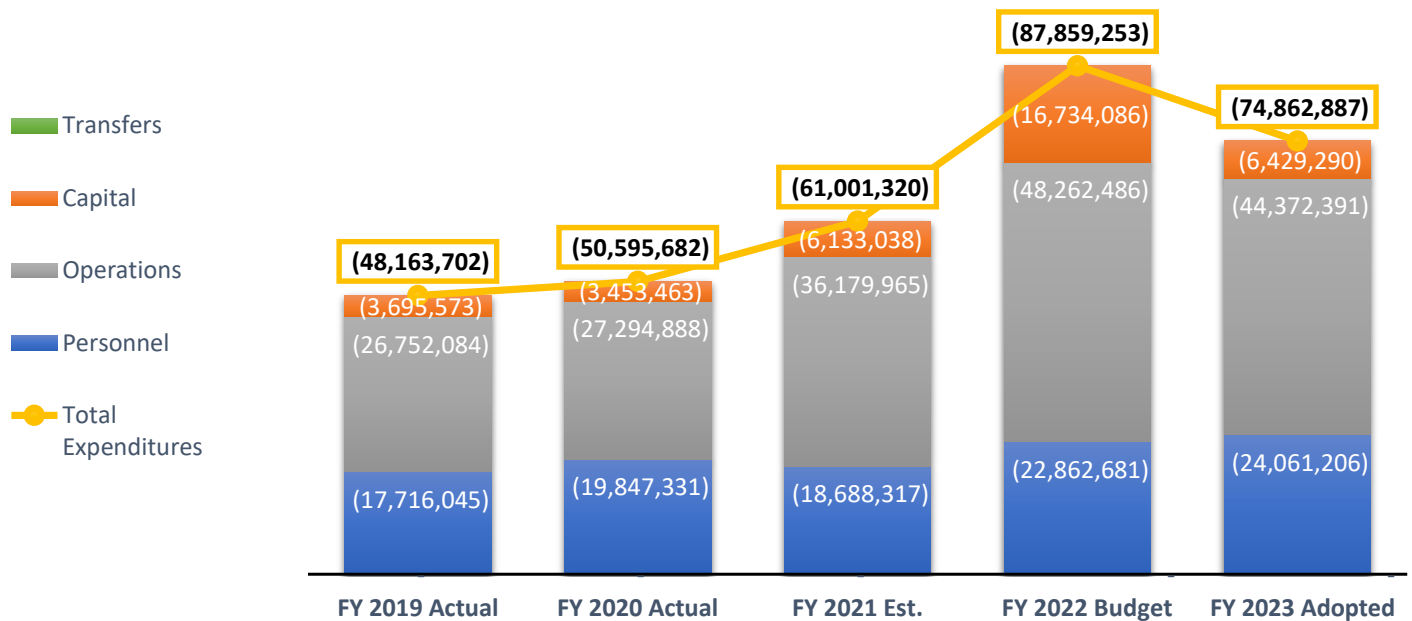
DEPARTMENT LEVEL

PUBLIC WORKS

Public Works oversees facilities, fleet, golf, landscaping, parks, solid waste, streets, transit, water, and wastewater (sewer). The Department prides itself on proactively taking care of infrastructure operations, maintenance, and project planning to provide reliable and safe infrastructure and continuance of services to the community.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(48,163,702)	(50,595,682)	(61,001,320)	(87,859,253)	(74,862,887)
Personnel	(17,716,045)	(19,847,331)	(18,688,317)	(22,862,681)	(24,061,206)
Operations	(26,752,084)	(27,294,888)	(36,179,965)	(48,262,486)	(44,372,391)
Capital	(3,695,573)	(3,453,463)	(6,133,038)	(16,734,086)	(6,429,290)
Transfers	-	-	-	-	-



Commentary

Personnel costs have risen mainly due to new employees and a change to the City's Water and Wastewater operators salary schedule. Public Works also absorbed Golf, Parks Maintenance, and LMD/CFD Assessment District personnel costs that used to be in Parks and Recreation.



CITY OF MANTECA

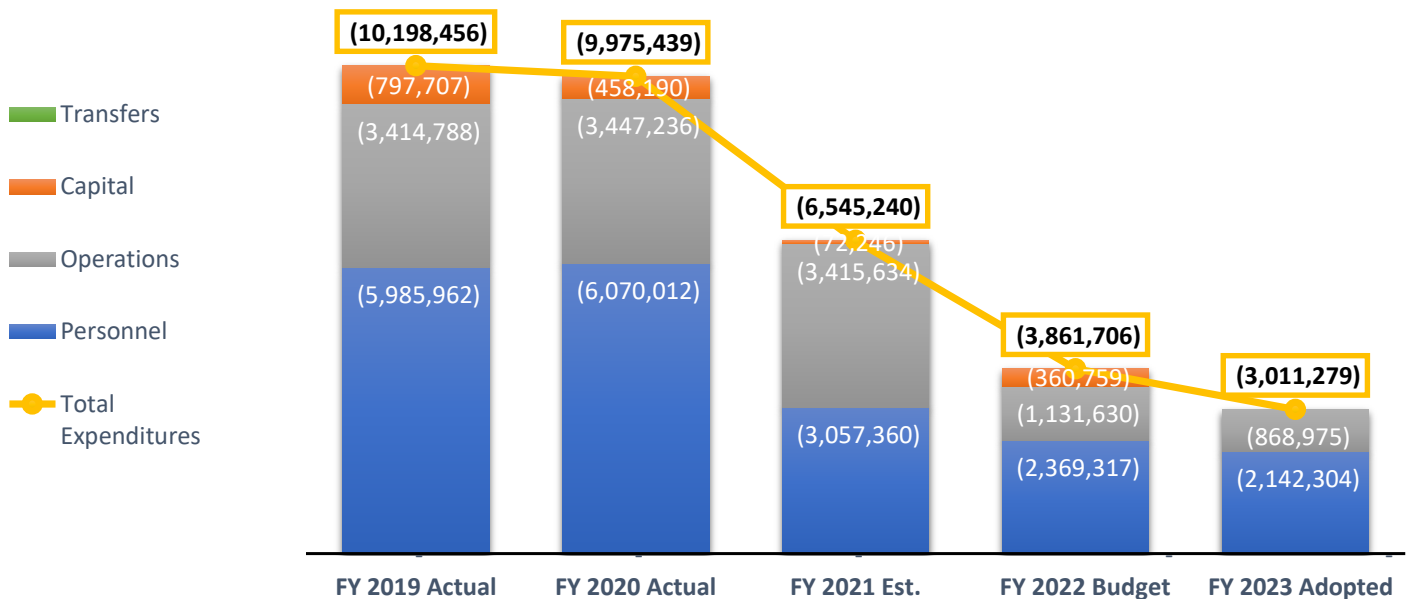
FY 2022-2023 OPERATING BUDGET

RECREATION & COMMUNITY SERVICES

The Recreation & Community Services Department is responsible for improve lives through recreation and activities for residents of all ages. The Department’s four primary functions are recreation services, senior services, special events and community outreach, and library services. Recreation, special events, and community outreach are recorded in Fund 200 - Recreation & Community Services. Senior services and library services are recorded in Fund 100 - General Fund.

Historical Performance

	FY 2019 Actual	FY 2020 Actual	FY 2021 Est.	FY 2022 Budget	FY 2023 Adopted
Expenditures	(10,198,456)	(9,975,439)	(6,545,240)	(3,861,706)	(3,011,279)
Personnel	(5,985,962)	(6,070,012)	(3,057,360)	(2,369,317)	(2,142,304)
Operations	(3,414,788)	(3,447,236)	(3,415,634)	(1,131,630)	(868,975)
Capital	(797,707)	(458,190)	(72,246)	(360,759)	-
Transfers	-	-	-	-	-



Commentary

The Recreation Department split from the Parks Division, which included Golf, Parks Maintenance, and LMD/CFD Assessment Districts, and clean-up has taken place the last two years. Salary savings due to a vacant Director position, coupled with a recent department reorganization, resulted in a decrease in personnel expenses. Quite a few operational expenses were subsequently reallocated back to the Parks Division. COVID impacted program offerings and caused a reduction in personnel.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

STAFFING

CITYWIDE

Authorized Positions	FY 2023	FY 2022	Change	Notes
Funded	451.0	449.0	2.0	
Unfunded	16.0	5.5	10.5	
Total Authorized Positions	467.0	454.5	12.5	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CITY ATTORNEY

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
City Attorney	1.0	1.0	0.0	
Assistant City Attorney	1.0	1.0	0.0	
Deputy City Attorney	1.0	1.0	0.0	
Legal Assistant	1.0	1.0	0.0	
Total	4.0	4.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Total	0.0	0.0	0.0	

Commentary

There are no requested changes for the City Attorney's Office.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

STAFFING

LEGISLATIVE SERVICES/CITY CLERK

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Director of Legislative Services	1.0	1.0	0.0	
Assistant City Clerk	1.0	1.0	0.0	
Dep City Clerk/Records Manager	1.0	1.0	0.0	
Temporary Technician	1.0	1.0	0.0	
City Clerk Technician	1.0	1.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
Total	6.0	6.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Total	0.0	0.0	0.0	

Commentary

There are no requested changes for City Clerk.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CITY MANAGER

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
City Manager	1.0	1.0	0.0	
Assistant City Manager	1.0	1.0	0.0	
Deputy City Manager	1.0	1.0	0.0	
Economic Development Manager	1.0	1.0	0.0	
Senior Management Analyst	2.0	2.0	0.0	
Homeless & Housing Services Manager	1.0	0.0	1.0	
Executive Assistant to City Manager	1.0	1.0	0.0	
Total	8.0	7.0	1.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Real Property Manager	1.0	1.0	0.0	
Total	1.0	1.0	0.0	

Commentary

The Homeless and Housing Services Manager is a new position to support the City Council objective to address homelessness and housing services.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

DEVELOPMENT SERVICES

Positions	FY 2023	FY 2022	Change	Notes
Director of Development Services	1.0	1.0	0.0	
Deputy Director of Community Dev	1.0	1.0	0.0	
Deputy Development Dir: Planning	1.0	1.0	0.0	
Planning Manager	1.0	1.0	0.0	
Senior Plan Check Engineer	1.0	1.0	0.0	
Senior Plans Examiner	1.0	1.0	0.0	
Associate Planner	3.0	3.0	0.0	
Building Inspector II	1.0	1.0	0.0	
Permit Center Manager	1.0	1.0	0.0	
Assistant Planner	1.0	1.0	0.0	
Development Services Technician	5.0	5.0	0.0	
Building Inspector I	2.0	2.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
Total	20.0	20.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Assistant Director of Development Services	1.0	0.0	1.0	
Chief Building Official	1.0	0.0	1.0	
Total	2.0	0.0	2.0	

Commentary

Development Services has requested two new positions to support department operations and succession planning. These positions would be authorized but not funded until future Council action funds them.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

ENGINEERING

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Director of Engineering	1.0	1.0	0.0	
Deputy Director of Engineering	2.0	2.0	0.0	
Senior Engineer	4.0	4.0	0.0	
Associate Engineer	3.0	3.0	0.0	
Assistant Engineer	6.0	6.0	0.0	
Senior Construction Inspector	1.0	1.0	0.0	
Construction Inspector II	2.0	2.0	0.0	
Senior Engineering Technician	1.0	1.0	0.0	
Administrative Analyst	1.0	1.0	0.0	
Engineering Technician I	2.0	2.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
Total	24.0	24.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Total	0.0	0.0	0.0	

Commentary

Engineering continues to recruit to fill its vacancies at the senior engineer and other engineer levels.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

FINANCE

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Director of Finance	1.0	1.0	0.0	
Deputy Director of Finance	1.0	1.0	0.0	
Accountant	1.0	1.0	0.0	
Revenue Manager	1.0	1.0	0.0	
Senior Payroll Technician	1.0	1.0	0.0	
Budget Analyst I	2.0	2.0	0.0	
Accountant II	1.0	1.0	0.0	
Accounting Technician	5.0	5.0	0.0	
Payroll Technician	1.0	1.0	0.0	
Customer Service Representative	5.0	5.0	0.0	
Administrative Assistant II	1.0	1.0	0.0	
Total	20.0	20.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Budget Analyst I	1.0	1.0	0.0	
Purchasing Officer	1.0	1.0	0.0	
Utilities Coordinator	1.0	1.0	0.0	
Total	3.0	3.0	0.0	

Commentary

Finance staffing levels do not change. Approved but unfunded positions continue as currently constituted.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

FIRE

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Fire Chief	1.0	1.0	0.0	
Assistant Fire Chief	1.0	1.0	0.0	
Battalion Chief	3.0	3.0	0.0	
Fire Captain	15.0	15.0	0.0	
Fire Fighter Engineer	14.0	14.0	0.0	
Fire Engineer	1.0	1.0	0.0	
Fire Marshall	1.0	1.0	0.0	
Fire Fighter	15.0	15.0	0.0	
Fire Inspector II	2.0	2.0	0.0	
Exec Assistant Public Safety	1.0	1.0	0.0	
Total	54.0	54.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Firefighters	3.0	0.0	3.0	Measure M - Consider at mid-year
Total	3.0	0.0	3.0	

Commentary

Fire has requested three new personnel to staff the new engine. The positions would be funded in Measure M by future City Council action. Staff anticipates consideration at the mid-year budget update.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

HUMAN RESOURCES

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Director of Human Resources	1.0	1.0	0.0	
Human Resources Manager	1.0	1.0	0.0	
Human Resources Analyst	1.0	1.0	0.0	
Risk Analyst	1.0	1.0	0.0	
Human Resources Technician	2.0	2.0	0.0	
Administrative Assistant II	1.0	1.0	0.0	
Total	7.0	7.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Total	0.0	0.0	0.0	

Commentary

There are no requested staffing changes.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

INFORMATION TECHNOLOGY

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Director of IT & Innovation	1.0	1.0	0.0	
IT Applications Manager	1.0	1.0	0.0	
IT Operations Manager	1.0	1.0	0.0	
IT Applications Engineer	1.0	1.0	0.0	
Lead IT Specialist	1.0	1.0	0.0	
Info Tech Systems Engineer	1.0	1.0	0.0	
GIS Specialist II	1.0	1.0	0.0	
IT Analyst	1.0	1.0	0.0	
IT Specialist	2.0	2.0	0.0	
GIS Technician I	1.0	1.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
Total	12.0	12.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
GIS Analyst	1.0	1.0	0.0	
Total	1.0	1.0	0.0	

Commentary

The GIS Analyst will continue as an approved but not funded position until funding is available. Funding the position will require future City Council action.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

POLICE

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Police Chief	1.0	1.0	0.0	
Police Captain	2.0	2.0	0.0	
Police Sergeant	10.0	10.0	0.0	
Police Lieutenant	2.0	2.0	0.0	
Police Officer	61.0	61.0	0.0	
Police Officer Trainee	1.0	1.0	0.0	
Code Enforcement Supervisor	1.0	1.0	0.0	
PS Dispatch Coordinator	1.0	1.0	0.0	
Public Safety Dispatcher II	11.0	11.0	0.0	
Property & Evidence Officer	1.0	1.0	0.0	
Crime Analyst	1.0	1.0	0.0	
Community Service Officer II	5.0	5.0	0.0	
Booking Officer	2.0	2.0	0.0	
Executive Assistant PS	1.0	1.0	0.0	
Code Enforcement Officer	1.0	1.0	0.0	
Public Safety Dispatcher I	1.0	1.0	0.0	
Lead Police Records Clerk	1.0	1.0	0.0	
Lead Animal Control Officer	1.0	1.0	0.0	
Police Records Clerk II	5.0	5.0	0.0	
Animal Services Officer	2.0	2.0	0.0	
Total	111.0	111.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Police Lieutenant	1.0	0.0	1.0	Would oversee patrol
Police Officer	2.0	0.0	2.0	
Total	3.0	0.0	3.0	

Commentary

Police have requested a Police Officer Trainer position to be funded by backfilling vacant police officer positions. The request to authorize but not fund three positions is in preparation for when future Measure M funding would be available to augment police staffing.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

PUBLIC WORKS

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
ADMINISTRATION	6.0	6.0	0.0	
Public Works Director	1.0	1.0	0.0	
Deputy Director of M & O	1.0	1.0	0.0	
Deputy Director Water Resources	1.0	1.0	0.0	
Deputy Director Waste Management	1.0	1.0	0.0	
Administrative Analyst	1.0	1.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
FACILITIES	8.0	8.0	0.0	
Facilities Maintenance Manager	1.0	1.0	0.0	
Senior Facilities Mtc Engineer	1.0	1.0	0.0	
Facilities Maint Engineer II	1.0	1.0	0.0	
Facilities Maint Engineer I	1.0	1.0	0.0	
Lead Custodian	1.0	1.0	0.0	
Custodian II	3.0	3.0	0.0	
Custodian I	0.0	0.0	0.0	
FLEET	9.0	9.0	0.0	
Fleet Maintenance Manager	1.0	1.0	0.0	
Lead Vehicle Equipment Tech	2.0	2.0	0.0	
Vehicle Equipment Technician II	4.0	4.0	0.0	
Parts Inventory Specialist	1.0	1.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
GOLF/PARKS/GROUNDS	32.0	32.0	0.0	
Park Plan/Project Superintendent	1.0	1.0	0.0	
Parks/Golf Maintenance Manager	1.0	1.0	0.0	
Landscape Maintenance Supervisor	1.0	1.0	0.0	
Golf Course Supervisor	1.0	1.0	0.0	
Senior Landscape Technician	1.0	1.0	0.0	
Parks/Golf Maint Supervisor	1.0	1.0	0.0	
Parks/Golf Maint Technician	3.0	3.0	0.0	
Parks/Golf Maintenance Worker III	2.0	2.0	0.0	
Equipment Mechanic II	1.0	1.0	0.0	
Parks/Golf Maintenance Worker I	17.0	17.0	0.0	
Parks Maintenance Worker I	2.0	2.0	0.0	
Equipment Mechanic I	1.0	1.0	0.0	

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CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

PUBLIC WORKS

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
TRANSIT	2.0	2.0	0.0	
Public Works Manager - Transit	1.0	0.0	1.0	
Transit Supervisor	0.0	1.0	(1.0)	
Administrative Analyst	1.0	1.0	0.0	
WASTEWATER	38.0	38.0	0.0	
Water Resources Regulation Mgr	1.0	1.0	0.0	
Wastewater Operations Manager	1.0	1.0	0.0	
Wastewater Operations Supervisor	1.0	1.0	0.0	
Wastewater Maint Supervisor	1.0	1.0	0.0	
Lab Supervisor	1.0	1.0	0.0	
Wastewater Plant Operator III	7.0	7.0	0.0	
Wastewater Plant Operator I	1.0	1.0	0.0	
Maintenance Planner/Scheduler	1.0	1.0	0.0	
Wastewater Collect Syst Supervisor	1.0	1.0	0.0	
Senior Enviro Compliance Inspect	1.0	1.0	0.0	
Lead Laboratory Technician	1.0	1.0	0.0	
Environmental Compliance Inspect	1.0	1.0	0.0	
Laboratory Technician II	2.0	2.0	0.0	
Wastewater Maintenance Worker III	3.0	3.0	0.0	
Instrument Tech Electrician	2.0	2.0	0.0	
Senior Instrument Technician	1.0	1.0	0.0	
Utilities Mechanic	5.0	5.0	0.0	
Wastewater Maintenance Worker II	4.0	4.0	0.0	
Administrative Assistant II	1.0	1.0	0.0	
Wastewater Maintenance Worker I	1.0	1.0	0.0	
Laboratory Technician I	1.0	1.0	0.0	
SOLID WASTE	40.0	40.0	0.0	
Solid Waste Manager	1.0	1.0	0.0	
Solid Waste Specialist	1.0	1.0	0.0	
Lead Solid Waste Worker	3.0	3.0	0.0	
Solid Waste Equip Operator III	16.0	16.0	0.0	
Solid Waste Utility Worker	2.0	2.0	0.0	
Solid Waste Equip Operator II	4.0	4.0	0.0	
Customer Service Representative	3.0	3.0	0.0	
Solid Waste Equip Operator I	9.0	9.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	

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CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

PUBLIC WORKS

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
STREETS	13.0	12.0	1.0	
Street Maintenance Manager	1.0	1.0	0.0	
Lead Street Maintenance Worker	2.0	2.0	0.0	
Streets Maint/Equip Operator III	1.0	1.0	0.0	
Streets Maint/Equip Operator II	3.0	3.0	0.0	
Traffic Sign & Marking Specialist	1.0	1.0	0.0	
Streets Maint/Equip Operator I	5.0	4.0	1.0	
WATER	29.0	29.0	0.0	
Water Treatment Oper Supervisor	1.0	1.0	0.0	
Water Distribution Supervisor	1.0	1.0	0.0	
Water Superintendent	1.0	1.0	0.0	
Water Meter Services Supervisor	1.0	1.0	0.0	
Water Distribution Operator III	7.0	7.0	0.0	
Water Treatment Operator	2.0	2.0	0.0	
Well Mechanic II	2.0	2.0	0.0	
Water Regulatory Coordinator	1.0	1.0	0.0	
Water Distribution Operator II	2.0	2.0	0.0	
Water Systems Maint Worker III	2.0	2.0	0.0	
Water Resources Coordinator	1.0	1.0	0.0	
Water Regulation Compl Spec II	1.0	1.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
Water Systems Maint Worker I	4.0	4.0	0.0	
Meter Reader I	2.0	2.0	0.0	
Total (All Public Works)	177.0	176.0	1.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Project Manager	1.0	0.0	1.0	Consider at mid-year
Parks Maintenance Worker I	1.0	0.5	0.5	
Streets Maintenance Equip. Operator I	1.0	0.0	1.0	
Total	3.0	0.5	2.5	

Commentary

There are no new funded positions in this budget for Public Works. The unfunded positions will require future council action to approve and fund dependent on funding availability.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

RECREATION & COMMUNITY SERVICES

Authorized : Funded Positions	FY 2023	FY 2022	Change	Notes
Recreation Services Manager	1.0	1.0	0.0	
Management Analyst	1.0	1.0	0.0	
Recreation Supervisor	2.0	2.0	0.0	
Administrative Assistant III	1.0	1.0	0.0	
Recreation Coordinator	2.0	2.0	0.0	
Customer Service Representative	1.0	1.0	0.0	
Total	8.0	8.0	0.0	

Authorized : Unfunded Positions	FY 2023	FY 2022	Change	Notes
Total	0.0	0.0	0.0	

Commentary

There are neither unfunded positions nor new positions being requested in this budget. Part-time, seasonal staff are accounted for in the part-time salaries line in Fund 200. This report shows the full-time employees only.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

TRANSFERS

TRANSFERS

Transfers are movements of money that are not expected to be repaid. Transfers between funds are regulated by the type of fund. For example, City Council has full discretion to authorize transfers from the General Fund to any other fund.

FY 2023 Transfers

From	To	Amount Out	Amount In	Purpose
General Fund		(902,000)		Covers 50% of Fund 200 - Recreation & Community Services
	Recreation		902,000	
General Fund		(150,000)		Covers 12% of Fund 620 - Golf Course
	Golf		150,000	
General Fund		(445,500)		Excise tax designated for Sewer PFIP
	Sewer PFIP		445,500	
Total		(1,497,500)	1,497,500	Transfers are balanced

Commentary

Transfers to Recreation and Golf supplement costs to support going services. The transfer to Sewer PFIP is for excise tax designated for Sewer PFIP.



CITY OF MANTECA
FY 2022-2023 OPERATING BUDGET

DEBT SERVICE

Debt service is the repayment of borrowed funds. It includes the principal and interest payments. Principal is the amount borrowed. Interest is the cost to borrow. While not traditionally a debt service, the CalPERS Unfunded Actuarial Accrued Liability (UAL) behaves similarly, and is included here for transparency purposes. Unlike debt service where the amortization (repayment) schedule is fixed at the time of borrowing, the UAL amortization schedule fluctuates as CalPERS investment impact positively or negatively the City's UAL total.

City of Manteca	Original \$	Outstanding \$	Rate	Term Starts	Term Ends
Sewer 2009 Bond	19,000,000	19,000,000	4.875% - 5.375%	12/1/2009	12/1/2036
Sewer 2012 Bond	22,690,000	11,265,000	2.000% - 5.000%	6/1/2013	12/1/2033
Water 2012 Bond	35,840,000	24,715,000	2.000% - 5.000%	7/1/2013	7/1/2033
Total	77,530,000	54,980,000			

City debt is paid from enterprise funds.

CalPERS UAL	Outstanding \$	Term Ends
Miscellaneous	63,655,509	6/30/2044
Fire (Classic)	26,848,069	6/30/2044
Fire (PEPRA)	97,564	6/30/2041
Police (Classic - Tier 1)	40,155,134	6/30/2045
Police (Classic - Tier 2)	164,028	6/30/2041
Police (PEPRA)	129,311	6/30/2041
Citywide CalPERS UAL Total	131,049,615	

City presently pays the annual minimum lump-sum payment.

Commentary

Specifically addressing the CalPERS UAL, the amount outstanding changes each year based on how investments perform and changes in retiree population. Consequently, the tables show the beginning balance, incremental additions due to investment performance and retiree participation changes, annual payment amount, and the ending balance.



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

City of Manteca	Original \$	Outstanding \$	Rate	Term Starts	Term Ends
Sewer 2009 Bond	19,000,000	19,000,000	4.875% - 5.375%	12/1/2009	12/1/2036

Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding
FY 2010	12/1/2009		526,440	526,440	38,000,000
FY 2010	6/1/2010		529,381	529,381	38,000,000
FY 2011	12/1/2010		529,381	529,381	38,000,000
FY 2011	6/1/2011		529,381	529,381	38,000,000
FY 2012	12/1/2011		529,381	529,381	38,000,000
FY 2012	6/1/2012		529,381	529,381	38,000,000
FY 2013	12/1/2012		529,381	529,381	38,000,000
FY 2013	6/1/2013		529,381	529,381	38,000,000
FY 2014	12/1/2013		529,381	529,381	38,000,000
FY 2014	6/1/2014		529,381	529,381	38,000,000
FY 2015	12/1/2014		529,381	529,381	38,000,000
FY 2015	6/1/2015		529,381	529,381	38,000,000
FY 2016	12/1/2015		529,381	529,381	38,000,000
FY 2016	6/1/2016		529,381	529,381	38,000,000
FY 2017	12/1/2016		529,381	529,381	38,000,000
FY 2017	6/1/2017		529,381	529,381	38,000,000
FY 2018	12/1/2017		529,381	529,381	38,000,000
FY 2018	6/1/2018		529,381	529,381	38,000,000
FY 2019	12/1/2018		529,381	529,381	38,000,000
FY 2019	6/1/2019		529,381	529,381	38,000,000
FY 2020	12/1/2019		529,381	529,381	38,000,000
FY 2020	6/1/2020		529,381	529,381	38,000,000
FY 2021	12/1/2020		529,381	529,381	38,000,000
FY 2021	6/1/2021		529,381	529,381	38,000,000
FY 2022	12/1/2021		529,381	529,381	38,000,000
FY 2022	6/1/2022		529,381	529,381	38,000,000
FY 2023	12/1/2022		529,381	529,381	38,000,000
FY 2023	6/1/2023		529,381	529,381	38,000,000
FY 2024	12/1/2023		529,381	529,381	38,000,000
FY 2024	6/1/2024		529,381	529,381	38,000,000
FY 2025	12/1/2024	560,000	529,381	1,089,381	37,440,000
FY 2025	6/1/2025		515,731	515,731	37,440,000
FY 2026	12/1/2025	640,000	515,731	1,155,731	36,800,000
FY 2026	6/1/2026		499,731	499,731	36,800,000
FY 2027	12/1/2026	720,000	499,731	1,219,731	36,080,000
FY 2027	6/1/2027		481,731	481,731	36,080,000
FY 2028	12/1/2027	810,000	481,731	1,291,731	35,270,000
FY 2028	6/1/2028		460,975	460,975	35,270,000



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

City of Manteca		Original \$	Outstanding \$	Rate	Term Starts	Term Ends
Sewer 2009 Bond		19,000,000	19,000,000	4.875% - 5.375%	12/1/2009	12/1/2036

Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding
FY 2029	12/1/2028	905,000	460,975	1,365,975	34,365,000
FY 2029	6/1/2029		437,219	437,219	34,365,000
FY 2030	12/1/2029	955,000	437,219	1,392,219	33,410,000
FY 2030	6/1/2030		411,553	411,553	33,410,000
FY 2031	12/1/2030	1,005,000	411,553	1,416,553	32,405,000
FY 2031	6/1/2031		383,288	383,288	32,405,000
FY 2032	12/1/2031	1,065,000	383,288	1,448,288	31,340,000
FY 2032	6/1/2032		353,334	353,334	31,340,000
FY 2033	12/1/2032	1,120,000	353,334	1,473,334	30,220,000
FY 2033	6/1/2033		321,834	321,834	30,220,000
FY 2034	12/1/2033	1,185,000	321,834	1,506,834	29,035,000
FY 2034	6/1/2034		288,506	288,506	29,035,000
FY 2035	12/1/2034	3,160,000	288,506	3,448,506	25,875,000
FY 2035	6/1/2035		197,656	197,656	25,875,000
FY 2036	12/1/2035	3,340,000	197,656	3,537,656	22,535,000
FY 2036	6/1/3036		101,631	101,631	22,535,000
FY 2037	12/1/2036	3,535,000	101,631	3,636,631	19,000,000
Total		38,000,000	44,314,259	44,314,259	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

City of Manteca	Original \$	Outstanding \$	Rate	Term Starts	Term Ends
Sewer 2012 Bond	22,690,000	11,265,000	2.000% - 5.000%	6/1/2013	12/1/2033

Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding
FY 2013	6/1/2013		377,155	377,155	45,380,000
FY 2014	12/1/2013	1,030,000	421,664	1,451,664	44,350,000
FY 2014	6/1/2014		411,364	411,364	44,350,000
FY 2015	12/1/2014	1,035,000	411,364	1,446,364	43,315,000
FY 2015	6/1/2015		401,014	401,014	43,315,000
FY 2016	12/1/2015	1,105,000	401,014	1,506,014	42,210,000
FY 2016	6/1/2016		384,439	384,439	42,210,000
FY 2017	12/1/2016	1,180,000	384,439	1,564,439	41,030,000
FY 2017	6/1/2017		366,739	366,739	41,030,000
FY 2018	12/1/2017	1,265,000	366,739	1,631,739	39,765,000
FY 2018	6/1/2018		354,089	354,089	39,765,000
FY 2019	12/1/2018	1,220,000	354,089	1,574,089	38,545,000
FY 2019	6/1/2019		331,889	331,889	38,545,000
FY 2020	12/1/2019	1,410,000	331,889	1,741,889	37,135,000
FY 2020	6/1/2020		296,639	296,639	37,135,000
FY 2021	12/1/2020	1,525,000	296,639	1,821,639	35,610,000
FY 2021	6/1/2021		258,514	258,514	35,610,000
FY 2022	12/1/2021	1,655,000	258,514	1,913,514	33,955,000
FY 2022	6/1/2022		233,689	233,689	33,955,000
FY 2023	12/1/2022	1,755,000	233,689	1,988,689	32,200,000
FY 2023	6/1/2023		189,814	189,814	32,200,000
FY 2024	12/1/2023	1,895,000	189,814	2,084,814	30,305,000
FY 2024	6/1/2024		142,439	142,439	30,305,000
FY 2025	12/1/2024	640,000	142,439	782,439	29,665,000
FY 2025	6/1/2025		126,439	126,439	29,665,000
FY 2026	12/1/2025	670,000	126,439	796,439	28,995,000
FY 2026	6/1/2026		117,645	117,645	28,995,000
FY 2027	12/1/2026	695,000	117,645	812,645	28,300,000
FY 2027	6/1/2027		108,089	108,089	28,300,000
FY 2028	12/1/2027	715,000	108,089	823,089	27,585,000
FY 2028	6/1/2028		97,900	97,900	27,585,000
FY 2029	12/1/2028	740,000	97,900	837,900	26,845,000
FY 2029	6/1/2029		83,100	83,100	26,845,000
FY 2030	12/1/2029	765,000	83,100	848,100	26,080,000
FY 2030	6/1/2030		67,800	67,800	26,080,000
FY 2031	12/1/2030	795,000	67,800	862,800	25,285,000
FY 2031	6/1/2031		51,900	51,900	25,285,000
FY 2032	12/1/2031	825,000	51,900	876,900	24,460,000
FY 2032	6/1/2032		35,400	35,400	24,460,000



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

City of Manteca		Original \$	Outstanding \$	Rate	Term Starts	Term Ends
Sewer 2012 Bond		22,690,000	11,265,000	2.000% - 5.000%	6/1/2013	12/1/2033
Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding	
FY 2033	12/1/2032	865,000	35,400	900,400	23,595,000	
FY 2033	6/1/2033		18,100	18,100	23,595,000	
FY 2034	12/1/2033	905,000	18,100	923,100	22,690,000	
Total		45,380,000	20,217,816	31,642,816		



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

City of Manteca	Original \$	Outstanding \$	Rate	Term Starts	Term Ends
Water 2012 Bond	35,840,000	24,715,000	2.000% - 5.000%	7/1/2013	7/1/2033

Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding
FY 2014	7/1/2013	905,000	892,633	1,797,633	70,775,000
FY 2014	1/1/2014		832,175	832,175	70,775,000
FY 2015	7/1/2014	1,125,000	832,175	1,957,175	69,650,000
FY 2015	1/1/2015		820,925	820,925	69,650,000
FY 2016	7/1/2015	1,145,000	820,925	1,965,925	68,505,000
FY 2016	1/1/2016		798,025	798,025	68,505,000
FY 2017	7/1/2016	1,190,000	798,025	1,988,025	67,315,000
FY 2017	1/1/2017		774,225	774,225	67,315,000
FY 2018	7/1/2017	1,240,000	774,225	2,014,225	66,075,000
FY 2018	1/1/2018		749,425	749,425	66,075,000
FY 2019	7/1/2018	1,290,000	749,425	2,039,425	64,785,000
FY 2019	1/1/2019		723,625	723,625	64,785,000
FY 2020	7/1/2019	1,340,000	723,625	2,063,625	63,445,000
FY 2020	1/1/2020		690,125	690,125	63,445,000
FY 2021	7/1/2020	1,410,000	690,125	2,100,125	62,035,000
FY 2021	1/1/2021		654,875	654,875	62,035,000
FY 2022	7/1/2021	1,480,000	654,875	2,134,875	60,555,000
FY 2022	1/1/2022		617,875	617,875	60,555,000
FY 2023	7/1/2022	1,555,000	617,875	2,172,875	59,000,000
FY 2023	1/1/2023		579,000	579,000	59,000,000
FY 2024	7/1/2023	1,630,000	579,000	2,209,000	57,370,000
FY 2024	1/1/2024		538,250	538,250	57,370,000
FY 2025	7/1/2024	1,710,000	538,250	2,248,250	55,660,000
FY 2025	1/1/2025		495,500	495,500	55,660,000
FY 2026	7/1/2025	1,800,000	495,500	2,295,500	53,860,000
FY 2026	1/1/2026		450,500	450,500	53,860,000
FY 2027	7/1/2026	1,885,000	450,500	2,335,500	51,975,000
FY 2027	1/1/2027		403,375	403,375	51,975,000
FY 2028	7/1/2027	1,980,000	403,375	2,383,375	49,995,000
FY 2028	1/1/2028		353,875	353,875	49,995,000
FY 2029	7/1/2028	2,080,000	353,875	2,433,875	47,915,000
FY 2029	1/1/2029		301,875	301,875	47,915,000
FY 2030	7/1/2029	2,185,000	301,875	2,486,875	45,730,000
FY 2030	1/1/2030		247,250	247,250	45,730,000
FY 2031	7/1/2030	2,295,000	247,250	2,542,250	43,435,000
FY 2031	1/1/2031		189,875	189,875	43,435,000
FY 2032	7/1/2031	2,410,000	189,875	2,599,875	41,025,000
FY 2032	1/1/2032		129,625	129,625	41,025,000



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

City of Manteca		Original \$	Outstanding \$	Rate	Term Starts	Term Ends
Water 2012 Bond		35,840,000	24,715,000	2.000% - 5.000%	7/1/2013	7/1/2033
Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding	
FY 2033	7/1/2032	2,530,000	129,625	2,659,625	38,495,000	
FY 2033	1/1/2033		66,375	66,375	38,495,000	
FY 2034	7/1/2033	2,655,000	66,375	2,721,375	35,840,000	
Total		71,680,000	46,441,183	57,566,183		



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CalPERS UAL	Outstanding \$	Term Ends
Miscellaneous	63,655,509	6/30/2044

Date	Beginning Balance	Return Change	Total Payment	Ending Balance
6/30/2022	63,655,509	4,248,437	6,029,074	61,874,872
6/30/2023	61,874,872	4,112,597	6,354,438	59,633,031
6/30/2024	59,633,031	3,974,356	5,811,279	57,796,108
6/30/2025	57,796,108	3,844,765	5,840,659	55,800,214
6/30/2026	55,800,214	3,696,530	6,088,245	53,408,499
6/30/2027	53,408,499	3,524,101	6,233,874	50,698,726
6/30/2028	50,698,726	3,329,267	6,383,504	47,644,489
6/30/2029	47,644,489	3,110,181	6,537,251	44,217,419
6/30/2030	44,217,419	2,864,851	6,695,226	40,387,044
6/30/2031	40,387,044	2,615,158	6,159,393	36,842,809
6/30/2032	36,842,809	2,372,531	6,000,527	33,214,813
6/30/2033	33,214,813	2,132,906	5,583,887	29,763,832
6/30/2034	29,763,832	1,897,279	5,411,209	26,249,902
6/30/2035	26,249,902	1,659,616	5,169,725	22,739,793
6/30/2036	22,739,793	1,429,750	4,709,265	19,460,278
6/30/2037	19,460,278	1,208,800	4,458,814	16,210,264
6/30/2038	16,210,264	990,493	4,191,619	13,009,138
6/30/2039	13,009,138	772,882	4,003,676	9,778,344
6/30/2040	9,778,344	551,443	3,866,601	6,463,186
6/30/2041	6,463,186	356,089	2,799,741	4,019,534
6/30/2042	4,019,534	205,264	2,211,775	2,013,023
6/30/2043	2,013,023	72,359	1,992,358	93,024
6/30/2044	93,024	3,201	96,225	-
6/30/2045				
6/30/2046				
6/30/2047				
6/30/2048				
6/30/2049				
6/30/2050				
6/30/2051				
Total	63,655,509	48,972,856	112,628,365	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CalPERS UAL	Outstanding \$	Term Ends
Fire (Classic)	26,848,069	6/30/2044

Date	Beginning Balance	Return Change	Total Payment	Ending Balance
6/30/2022	26,848,069	1,802,855	2,223,607	26,427,317
6/30/2023	26,427,317	1,768,166	2,375,810	25,819,673
6/30/2024	25,819,673	1,720,467	2,525,894	25,014,246
6/30/2025	25,014,246	1,660,674	2,625,032	24,049,888
6/30/2026	24,049,888	1,589,893	2,720,250	22,919,531
6/30/2027	22,919,531	1,508,408	2,788,846	21,639,093
6/30/2028	21,639,093	1,416,356	2,859,334	20,196,115
6/30/2029	20,196,115	1,312,853	2,931,760	18,577,208
6/30/2030	18,577,208	1,196,967	3,006,177	16,767,998
6/30/2031	16,767,998	1,067,692	3,082,639	14,753,051
6/30/2032	14,753,051	926,948	3,073,798	12,606,201
6/30/2033	12,606,201	777,066	3,062,317	10,320,950
6/30/2034	10,320,950	618,688	3,016,052	7,923,586
6/30/2035	7,923,586	454,089	2,922,615	5,455,060
6/30/2036	5,455,060	323,889	1,684,608	4,094,341
6/30/2037	4,094,341	249,803	1,069,490	3,274,654
6/30/2038	3,274,654	197,354	926,324	2,545,684
6/30/2039	2,545,684	150,284	811,279	1,884,689
6/30/2040	1,884,689	106,535	738,039	1,253,185
6/30/2041	1,253,185	68,339	563,371	758,153
6/30/2042	758,153	39,902	382,698	415,357
6/30/2043	415,357	18,697	301,594	132,460
6/30/2044	132,460	4,558	137,018	-
6/30/2045				
6/30/2046				
6/30/2047				
6/30/2048				
6/30/2049				
6/30/2050				
6/30/2051				
Total	26,848,069	18,980,483	45,828,552	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CalPERS UAL	Outstanding \$	Term Ends
Fire (PEPRA)	97,564	6/30/2041

Date	Beginning Balance	Return Change	Total Payment	Ending Balance
6/30/2022	97,564	6,499	9,636	94,427
6/30/2023	94,427	6,251	10,425	90,253
6/30/2024	90,253	5,932	11,213	84,972
6/30/2025	84,972	5,536	12,001	78,507
6/30/2026	78,507	5,055	12,789	70,773
6/30/2027	70,773	4,515	12,789	62,499
6/30/2028	62,499	3,935	12,790	53,644
6/30/2029	53,644	3,315	12,790	44,169
6/30/2030	44,169	2,651	12,790	34,030
6/30/2031	34,030	2,231	4,388	31,873
6/30/2032	31,873	2,080	4,387	29,566
6/30/2033	29,566	1,919	4,387	27,098
6/30/2034	27,098	1,746	4,388	24,456
6/30/2035	24,456	1,560	4,387	21,629
6/30/2036	21,629	1,363	4,386	18,606
6/30/2037	18,606	1,152	4,387	15,371
6/30/2038	15,371	925	4,387	11,909
6/30/2039	11,909	682	4,387	8,204
6/30/2040	8,204	423	4,386	4,241
6/30/2041	4,241	146	4,387	-
6/30/2042		-		-
6/30/2043		-		-
6/30/2044		-		-
6/30/2045				
6/30/2046				
6/30/2047				
6/30/2048				
6/30/2049				
6/30/2050				
6/30/2051				
Total	97,564	57,916	155,480	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CalPERS UAL	Outstanding \$	Term Ends
Police (Classic - Tier 1)	40,155,134	6/30/2045

Date	Beginning Balance	Return Change	Total Payment	Ending Balance
6/30/2022	40,155,134	2,697,687	3,289,117	39,563,704
6/30/2023	39,563,704	2,648,439	3,517,218	38,694,925
6/30/2024	38,694,925	2,579,877	3,742,443	37,532,359
6/30/2025	37,532,359	2,493,377	3,891,234	36,134,502
6/30/2026	36,134,502	2,390,615	4,033,968	34,491,149
6/30/2027	34,491,149	2,272,092	4,135,354	32,627,887
6/30/2028	32,627,887	2,138,080	4,239,525	30,526,442
6/30/2029	30,526,442	1,987,294	4,346,567	28,167,169
6/30/2030	28,167,169	1,818,361	4,456,546	25,528,984
6/30/2031	25,528,984	1,629,801	4,569,557	22,589,228
6/30/2032	22,589,228	1,424,481	4,556,125	19,457,584
6/30/2033	19,457,584	1,205,862	4,538,767	16,124,679
6/30/2034	16,124,679	974,974	4,468,504	12,631,149
6/30/2035	12,631,149	735,288	4,327,258	9,039,179
6/30/2036	9,039,179	536,600	2,794,208	6,781,571
6/30/2037	6,781,571	415,427	1,722,935	5,474,063
6/30/2038	5,474,063	331,233	1,509,871	4,295,425
6/30/2039	4,295,425	254,577	1,339,901	3,210,101
6/30/2040	3,210,101	182,284	1,232,940	2,159,445
6/30/2041	2,159,445	118,319	954,504	1,323,260
6/30/2042	1,323,260	69,985	658,088	735,157
6/30/2043	735,157	33,690	516,478	252,369
6/30/2044	252,369	8,751	259,055	2,065
6/30/2045	2,065	71	2,136	-
6/30/2046				
6/30/2047				
6/30/2048				
6/30/2049				
6/30/2050				
6/30/2051				
Total	40,155,134	28,947,165	69,102,299	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CalPERS UAL	Outstanding \$	Term Ends
Police (Classic - Tier 2)	164,028	6/30/2041

Date	Beginning Balance	Return Change	Total Payment	Ending Balance
6/30/2022	164,028	10,998	14,043	160,983
6/30/2023	160,983	10,728	15,721	155,990
6/30/2024	155,990	10,320	17,400	148,910
6/30/2025	148,910	9,767	19,078	139,599
6/30/2026	139,599	9,058	20,756	127,901
6/30/2027	127,901	8,239	20,755	115,385
6/30/2028	115,385	7,363	20,755	101,993
6/30/2029	101,993	6,425	20,756	87,662
6/30/2030	87,662	5,422	20,755	72,329
6/30/2031	72,329	4,742	9,325	67,746
6/30/2032	67,746	4,422	9,325	62,843
6/30/2033	62,843	4,078	9,325	57,596
6/30/2034	57,596	3,711	9,324	51,983
6/30/2035	51,983	3,318	9,325	45,976
6/30/2036	45,976	2,897	9,325	39,548
6/30/2037	39,548	2,448	9,324	32,672
6/30/2038	32,672	1,966	9,325	25,313
6/30/2039	25,313	1,451	9,324	17,440
6/30/2040	17,440	900	9,325	9,015
6/30/2041	9,015	310	9,325	-
6/30/2042				
6/30/2043				
6/30/2044				
6/30/2045				
6/30/2046				
6/30/2047				
6/30/2048				
6/30/2049				
6/30/2050				
6/30/2051				
Total	164,028	108,563	272,591	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CalPERS UAL	Outstanding \$	Term Ends
Police (PEPRA)	129,311	6/30/2041

Date	Beginning Balance	Return Change	Total Payment	Ending Balance
6/30/2022	129,311	8,628	12,326	125,613
6/30/2023	125,613	8,330	13,443	120,500
6/30/2024	120,500	7,934	14,561	113,873
6/30/2025	113,873	7,431	15,679	105,625
6/30/2026	105,625	6,816	16,796	95,645
6/30/2027	95,645	6,117	16,796	84,966
6/30/2028	84,966	5,370	16,797	73,539
6/30/2029	73,539	4,570	16,797	61,312
6/30/2030	61,312	3,714	16,798	48,228
6/30/2031	48,228	3,162	6,217	45,173
6/30/2032	45,173	2,948	6,218	41,903
6/30/2033	41,903	2,719	6,217	38,405
6/30/2034	38,405	2,474	6,218	34,661
6/30/2035	34,661	2,213	6,217	30,657
6/30/2036	30,657	1,932	6,218	26,371
6/30/2037	26,371	1,632	6,218	21,785
6/30/2038	21,785	1,311	6,218	16,878
6/30/2039	16,878	968	6,217	11,629
6/30/2040	11,629	600	6,218	6,011
6/30/2041	6,011	207	6,218	-
6/30/2042				
6/30/2043				
6/30/2044				
6/30/2045				
6/30/2046				
6/30/2047				
6/30/2048				
6/30/2049				
6/30/2050				
6/30/2051				
Total	129,311	79,076	208,387	



CITY OF MANTECA

FY 2022-2023 OPERATING BUDGET

CalPERS UAL	Outstanding \$	Term Ends
Citywide	131,049,615	6/30/2045

Date	Beginning Balance	Return Change	Total Payment	Ending Balance
6/30/2022	131,049,615	8,775,104	11,577,803	128,246,916
6/30/2023	128,246,916	8,554,511	12,287,055	124,514,372
6/30/2024	124,514,372	8,298,886	12,122,790	120,690,468
6/30/2025	120,690,468	8,021,550	12,403,683	116,308,335
6/30/2026	116,308,335	7,697,967	12,892,804	111,113,498
6/30/2027	111,113,498	7,323,472	13,208,414	105,228,556
6/30/2028	105,228,556	6,900,371	13,532,705	98,596,222
6/30/2029	98,596,222	6,424,638	13,865,921	91,154,939
6/30/2030	91,154,939	5,891,966	14,208,292	82,838,613
6/30/2031	82,838,613	5,322,786	13,831,519	74,329,880
6/30/2032	74,329,880	4,733,410	13,650,380	65,412,910
6/30/2033	65,412,910	4,124,550	13,204,900	56,332,560
6/30/2034	56,332,560	3,498,872	12,915,695	46,915,737
6/30/2035	46,915,737	2,856,084	12,439,527	37,332,294
6/30/2036	37,332,294	2,296,431	9,208,010	30,420,715
6/30/2037	30,420,715	1,879,262	7,271,168	25,028,809
6/30/2038	25,028,809	1,523,282	6,647,744	19,904,347
6/30/2039	19,904,347	1,180,844	6,174,784	14,910,407
6/30/2040	14,910,407	842,185	5,857,509	9,895,083
6/30/2041	9,895,083	543,410	4,337,546	6,100,947
6/30/2042	6,100,947	315,151	3,252,561	3,163,537
6/30/2043	3,163,537	124,746	2,810,430	477,853
6/30/2044	477,853	16,510	492,298	2,065
6/30/2045	2,065	71	2,136	-
6/30/2046				
6/30/2047				
6/30/2048				
6/30/2049				
6/30/2050				
6/30/2051				
Total	131,049,615	97,146,059	228,195,674	