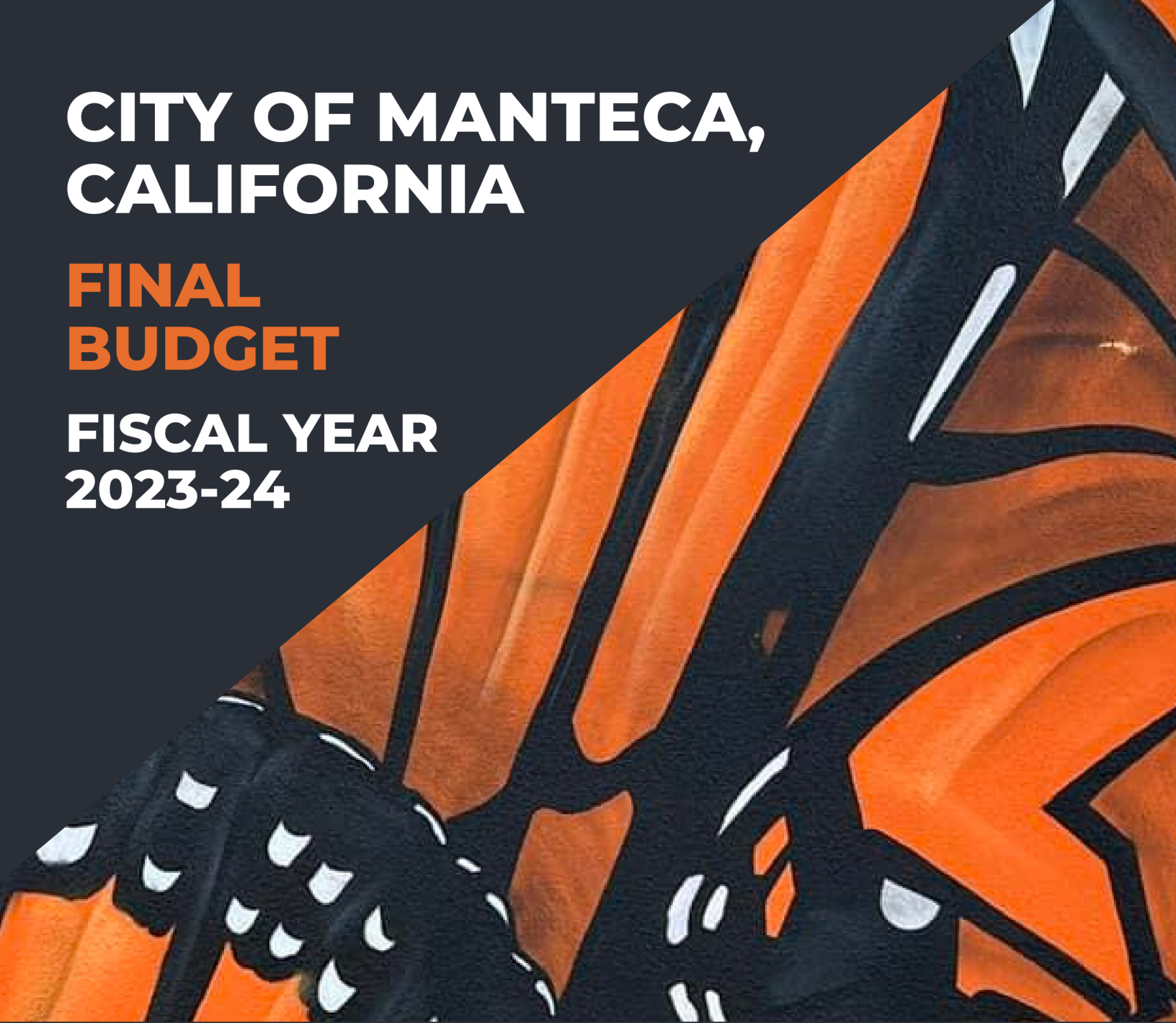


# CITY OF MANTECA, CALIFORNIA

## FINAL BUDGET

FISCAL YEAR  
2023-24



# Mayor and City Council



**Gary Singh, Mayor At-Large**  
**Mike Morowit, Vice Mayor - District 4**  
**David Breitenbucher, Councilmember - District 3**  
**Charlie Halford, Councilmember - At Large**  
**Jose Nuno, Councilmember - At Large**

## Executive Team

**Toni Lundgren, City Manager**  
**Jose Jasso, Interim Assistant City Manager**  
**David Nefouse, City Attorney**  
**Cassandra Candini-Tilton, Director of Legislative Services/City Clerk**  
**Dawn Cortesi, Interim Director of Human Resources**  
**Pennie Arounsack, Director of Information Technology**  
**Jared Hansen, Acting Director of Finance**  
**Carl Brown, Director of Public Works**  
**Kevin Jorgensen, Director of Engineering**  
**Chris Erias, Director of Development Services**  
**Stephen Schluer, Interim Police Chief**  
**Dave Marques, Fire Chief**

**Budget Prepared by:**  
**Jared Hansen, Acting Director of Finance**  
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## PREFACE

This document is the City of Manteca’s financial plan for fiscal year 2024, which runs from July 1, 2023 through June 30, 2024. 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 2023-2024.
- **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 and other personnel changes.
- **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 2024 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 Fiscal Year (FY) 2023-2024 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, 2023 and ending June 30, 2024 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 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 2023-2024 operating budget includes \$223,723,406 in revenues and other sources and \$234,419,266 in expenses and other uses.

### *FY 2023-2024 Annual Budget Summary*

	General Fund	All Other Funds	Citywide Total
<b>Revenues</b>	<b>69,011,437</b>	<b>154,711,969</b>	<b>223,723,406</b>
Revenues	69,011,437	152,646,969	221,658,406
Transfers	-	2,065,000	2,065,000
<b>Expenditures</b>	<b>(68,967,946)</b>	<b>(165,451,320)</b>	<b>(234,419,266)</b>
Personnel	(43,010,519)	(41,450,746)	(84,461,265)
Operations	(23,937,427)	(69,865,876)	(93,803,303)
Capital	-	(48,056,431)	(48,056,431)
Transfers	(2,020,000)	(45,000)	(2,065,000)
Debt Service	-	(6,033,267)	(6,033,267)
<b>Net</b>	<b>43,491</b>	<b>(10,739,351)</b>	<b>(10,695,860)</b>



## *Revenues*

- Based on the most-recent trend analysis, staff forecasts sales tax will decrease to \$18.7M in FY 2023-2024 compared to the FY 2022-2023 amended budget amount of \$18.9M. 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 shortly after the end of fiscal year 2022-2023, followed immediately by the audit of fiscal year 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. A preliminary fund balance was provided as a supplemental item in the budget study session. 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 \$11.5 million 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 16 new positions and 9 eliminated positions.

## *Capital Projects*

- This budget includes new capital projects FY 2023-2024.
- 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. The City was also able to use one-time ARPA funds to pay for needed infrastructure and capital 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

### Overview

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 87,319 as of January 2021, which is a 2.9% increase since January 2020.

### Early History of Manteca

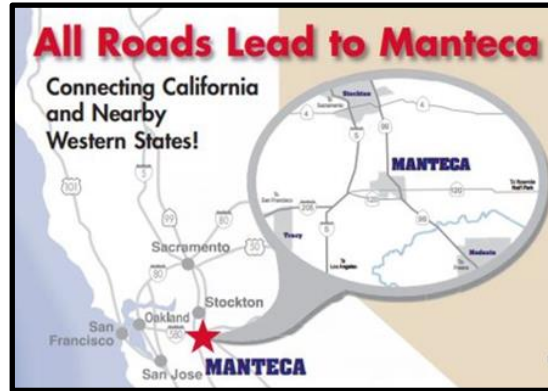
Early pioneer farmers settled in the heart of one of the greatest agricultural areas in the world, in what later became known as Manteca. A combination of good soil, excellent climate, and clean water insured its destiny as a prosperous farming center. There was very little activity in Manteca that was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

Before the first settlers came, there were few Indians 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.



2,



## Modern Day

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, 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 spectacular waterfalls, lush forests, pristine mountain lakes and beautiful beaches – all beautifully replicated by artists' brushes. Several displays in the store include a pictorial and memorial tribute to John Muir and the 26<sup>th</sup> United States President, Theodore Roosevelt. The store offers an indoor archery range, General Store & Fudge Shop, Boat Center, and more.

Great Wolf Lodge, a large family resort, is located right off the highway. Registered guests have access to the large indoor water park and other private amenities; however, the resort offers dining and other attractions that can be enjoyed by the general public.

Manteca is excited to welcome Deaf Puppy Comedy Club, scheduled to open in late fall. The trendy club will bring a fun vibe to the heart of downtown Manteca with both seasoned and up-and-coming local comedians!



## 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 2023-2024 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 strive 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 as 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?



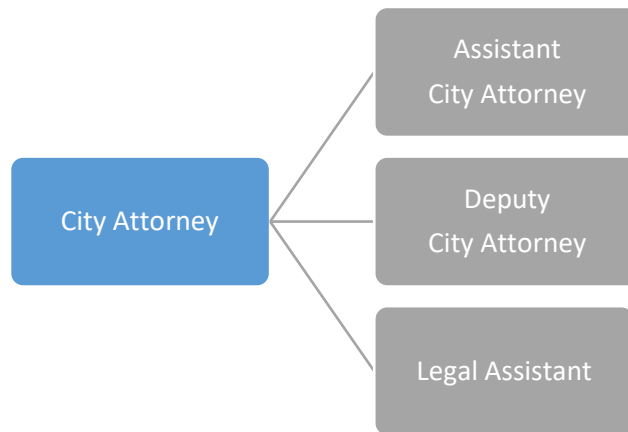
## CITY ATTORNEY



### 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 legal services to the City Council and City departments and divisions
- Reduce the City's liability exposure
- Draft ordinances as set out by the Government Code
- Prosecute Municipal Code violations

## 2022-2023 Accomplishments

- Completed the first In-House City Attorney Office's legal team (City Attorney, Assistant City Attorney, Deputy City Attorney, and Legal Assistant, to make us comparable with cities our size);
- 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 legal advice and support;
- 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 drafting and development;
- Reduced costs and reliance on outside counsel;
- Filed restraining orders on behalf of City employees;
- Enforcement of Municipal Code compliance through Judicial and administration proceedings;
- Continue to advise the Clerk's Office of Public Records Act requests;
- Provide legal advice for the November 2022 election and related matters;
- Review, analyze, and advise on homelessness matters;
- Review and provide legal advice on the proposed, new general plan;
- Continue to oversee and manage all code enforcement matters in-house;
- Oversaw the drafting of new contract templates;
- Provide legal review and advice on the cannabis application process; and
- Conducted in-house discovery, complaint filings.

## 2023-2024 Objectives

- Continue to oversee the 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, 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
- Provide legal support for labor negotiations
- Handle more land use matters in-house
- Continue to advise on and help oversee the cannabis application process
- Provide a municipal code update for select departments
- Draft ordinances for economic development and public safety
- Advise relevant departments on the general plan implementation
- Continue to provide advice and support on homelessness and quality of life matters

## Budget Highlights

- City Attorney's Office is fully staffed with four (4) FTEs. No CIPs.



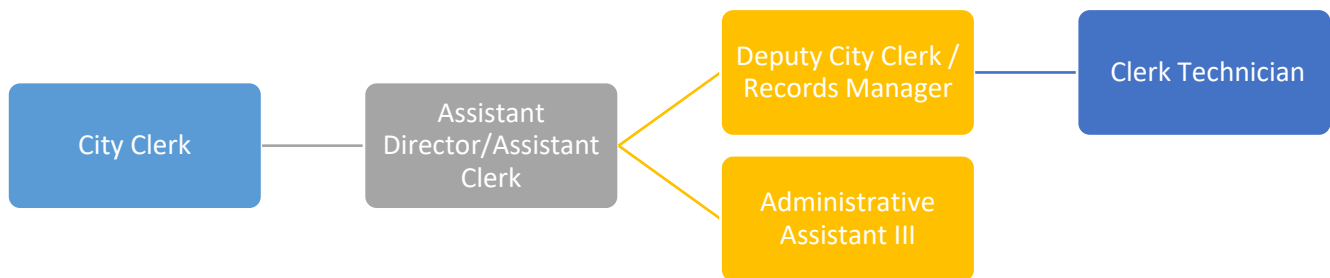
# LEGISLATIVE SERVICES/CITY CLERK



## 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 2022-2023

- Assisted in the coordination of Youth in Government Day
- Agenda Report Training
- Public Document Portal launched



- Public Records portal launched (Next Request)
- Assisted Financing in launching electronic utility services form.
- Configured department file plans for Development Services, Economic Development, IT Department and Finance Department.
- Completed City Council District Formation
- District 3 and 4 Elected 2022
- District 1 and 2 to be Elected 2024
- The City Clerk's Office commenced the process to fully audit and update the City's boards and commissions for organization and accuracy.
- Completed General Election, November 8, 2022, the City Clerk's office managed the general election, including managing the nomination paper and candidate handbook process and certifying the election results.
- Organized City Employee engagement summer events.
- Hosted roundtable/training with internal boards and commission clerks.
- Maintained exceptional customer service with both internal staff and external customers.
- As of 4/20/2023 City Council has held 35 meetings (18 regular and 17 special meetings) and processed 152 resolutions and 11 ordinances for approval.
- As of 4/20/2023 the City Clerk's office has routed over 113 contracts, amendments, and change orders.
- As of 4/20/2023 the City Clerk's office has closed 287 public records requests.

## Objectives for 2023-2024

- Fill Vacant Positions
- Records Management: Complete Capital Improvement Plan by December 31, 2023
- Start reviewing and disposing of offsite records

## Budget Highlights

- Continuance of the Citywide Records program, which includes implementing and launching the following:
  - Citywide electronic contract routing process.
  - Testing and confirmation of File plan completion for Recreation & Community Services, Office of the City Attorney, Office of the City Manager, and Development Services.
- Establishing and offering Passport Services
- Archiving records and file clean up





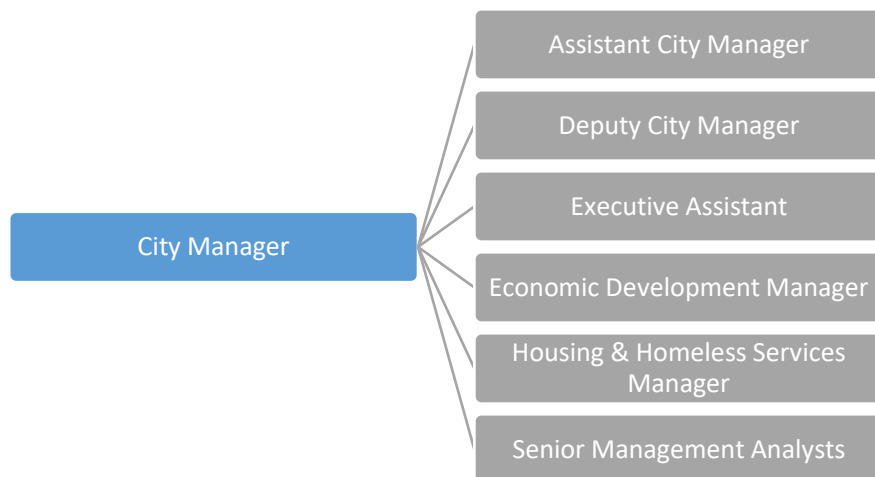
## CITY MANAGER



### 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

## 2022-2023 Accomplishments

- 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

## 2023-2024 Objectives

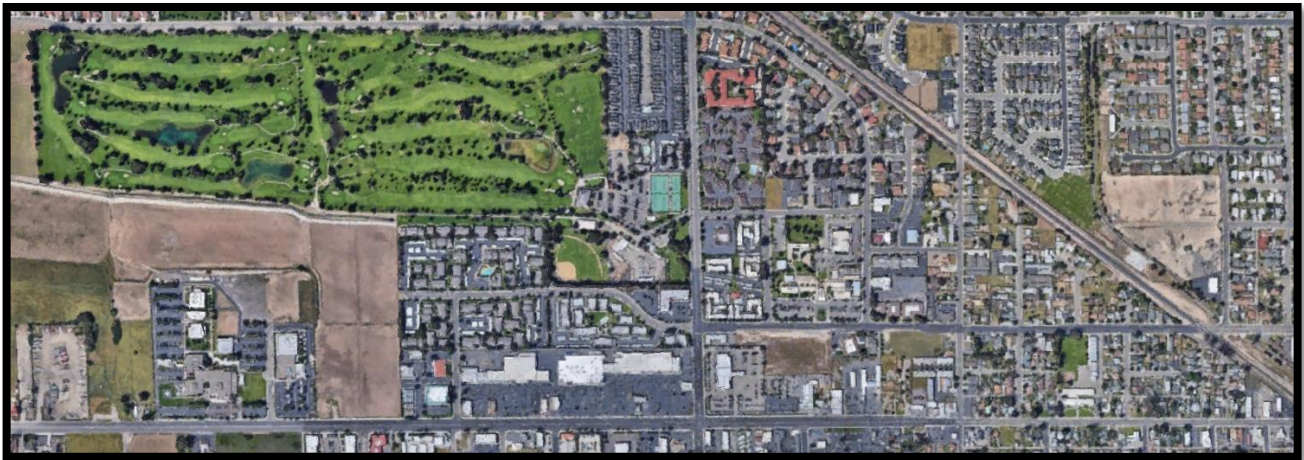
- Tax measure exploration
- Seek funding for a Homeless Navigation Center
- Develop a citywide cannabis permitting process
- Expand fiber infrastructure

## 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



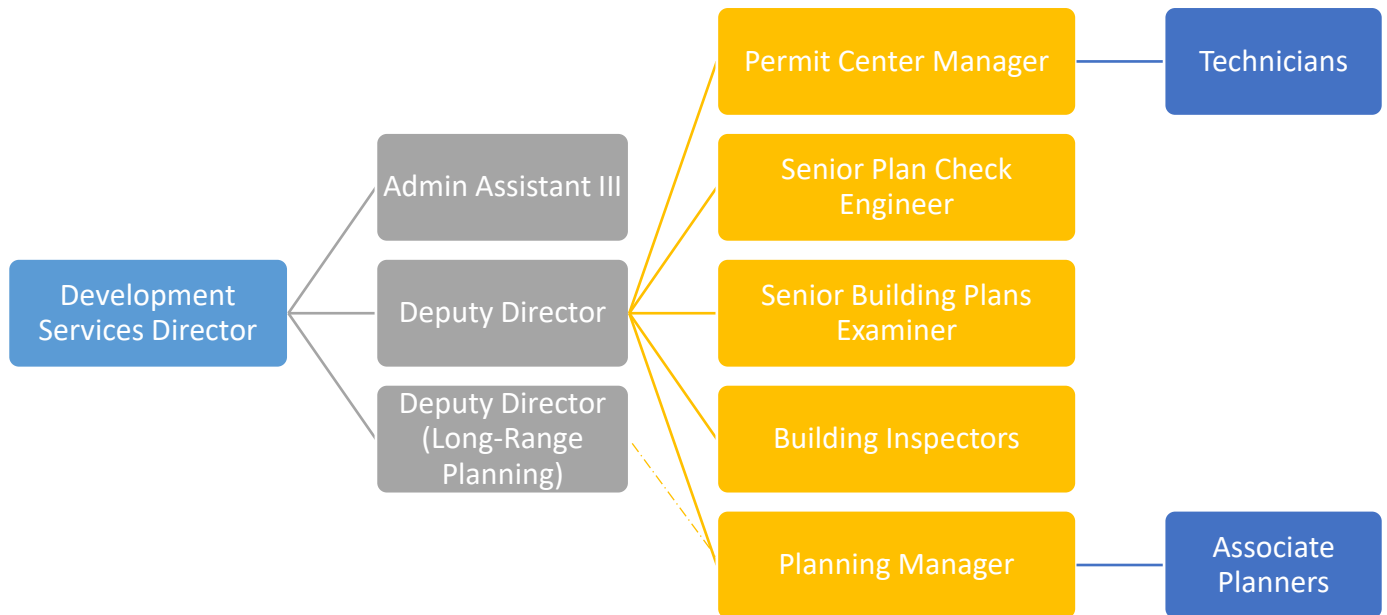
# DEVELOPMENT SERVICES DEPARTMENT



## Department Description

The Development Services Department is comprised of the Building Safety and Planning Divisions. The purpose of the Development Services Department is to ensure the orderly physical development of the community by upholding the goals and policies of the City’s General Plan through the issuance of land use entitlements and building permits for improvements and development of private property.

## Department Organization





## Department Functions

- Delivering core services and programs including current and advanced planning projects
- Reviewing plans and applications for compliance with state and local regulations
- Issuing building permits and performing inspections
- Managing the City Council appointed Planning Commission

## Accomplishments for 2022-2023

- The Building Safety Division issued 4,641 building permits totaling over 4.4 million square feet with a total valuation of \$534 million dollars.
- The Building Safety Division issued 728 Single Family Dwellings and 136 Multiple Family Dwelling permits
- The Building Safety Division conducted over 14,000 inspections during the fiscal year.
- Completed reviews or inspections of over 2,800 projects.
- The Department completed the initial draft of the Citywide CFD Fiscal Impact Analysis with the help and assistance from several other city departments.
- The Planning Division has 49 non-residential projects in the development timelines, 9 projects in construction, 25 projects that are not yet ready to build, and 15 projects in application and under review.
- The Planning Division has over 8,713 residential projects in the development pipeline (1,854 multifamily dwelling units) and 1,369 units under construction.
- The Planning Division has several Long-Range Planning projects in progress such as the General Plan, Housing Element, and Climate Action Plan.

## Objectives for 2023-2024

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

## Budget Highlights

- Completed separation of Engineering (Fund 810) from Development Services (Fund 340)



## ENGINEERING



### Department Description

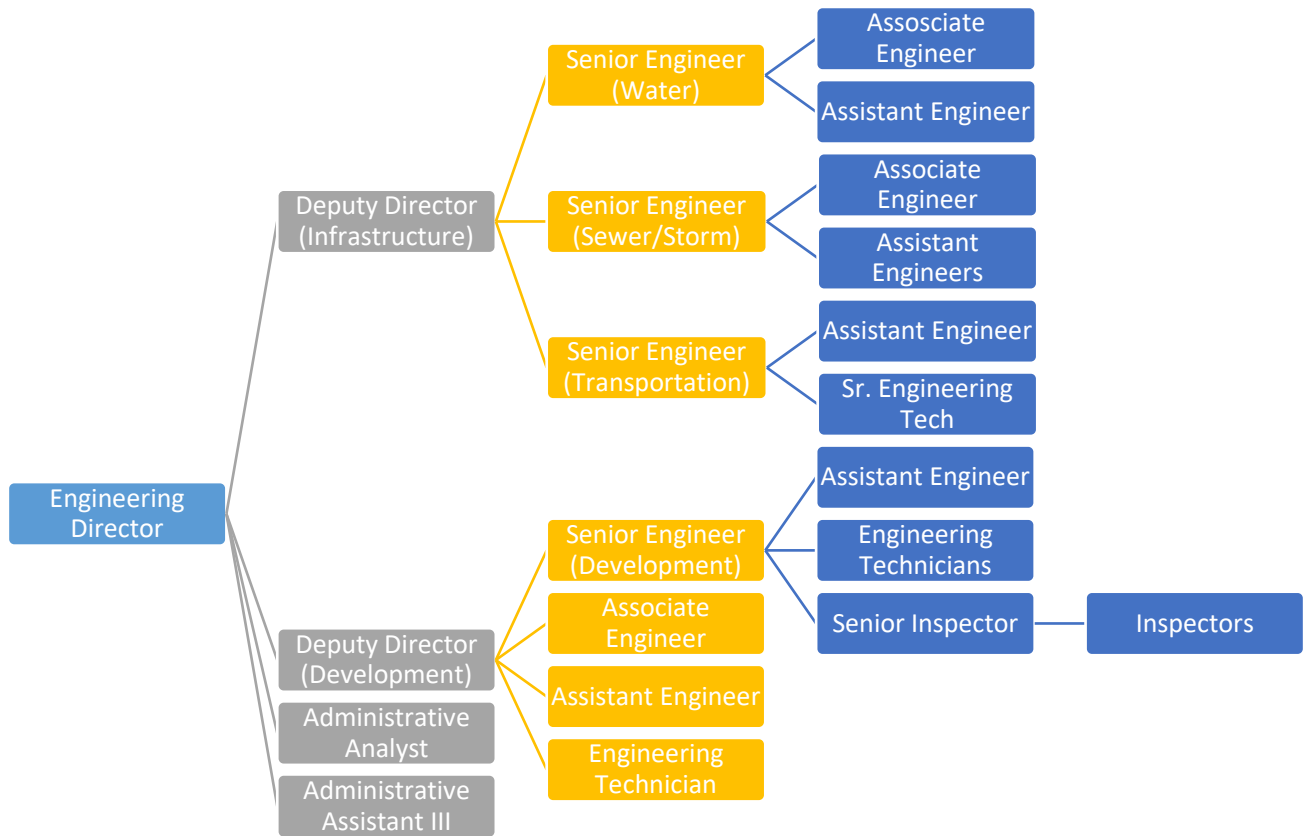
The Engineering Department oversees planning, design, and construction for new traffic and transportation, water treatment and distribution, wastewater collection and treatment, drainage and storm water control and other infrastructure projects. It administers the subdivision review process, participates 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, rate studies, and pursues grant funding opportunities 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, transportation, and transit issues, administers the City's Traffic Calming program, leads the City's Traffic Solutions Committee and serves on other regional traffic committees, 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 2022-2023

- SR120/Union Road Diverging Diamond Interchange (DDI) won ASCE Region 9 California - Outstanding Project of the Year
- Administered installation of infrastructure (\$65M) for new developments including plan check, project approvals, and inspection services
- Airport Way Pavement Improvement / Library Parking Lot
- Main St. Traffic Signal Synchronization and Optimization
- Reclaimed Water Master Plan
- North Manteca Sewer Trunk & Reclaimed Water Line (WQCF to Golf Course)
- Pavement Condition Index (PCI) map update for new pavement projects
- Citywide Speed Survey
- WQCF Bar Screen #2 project
- WQCF Glycerin Feed System
- Established Traffic Solutions Committee

## Objectives for 2023-2024

- SR120/McKinley Interchange – continue construction
- WQCF Interim Capacity Improvement Projects – complete design & start construction
  - WAS/RAS/IMLR Pump replacement, Fix Flow Split North Plant, Zone B Mixing System, Process Aeration Control
- TCP well 29 water treatment – complete design & start construction
- Water & Sewer Masterplans / Rate Studies
- 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 – start construction
  - Main Street & Yosemite Avenue Improvements – complete design
- Safe-Route-to-School Traffic Safety project – start construction
- SR99/120 Improvement Project Phase 1A (UPRR Improvements) – complete construction
- Nile Garden Well 30 Water Supply Project – start construction
- Pavement Management Plan – City Council project prioritization (Louise Ave.)
- Sues Ct. & Corwin Dr. Water/Sewer Services project – complete construction
- Sludge Concentrator Unit No. 3 (DAF) & Dewatering Unit No. 3 (Centrifuge) – design

## Budget Highlights

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





# FINANCE

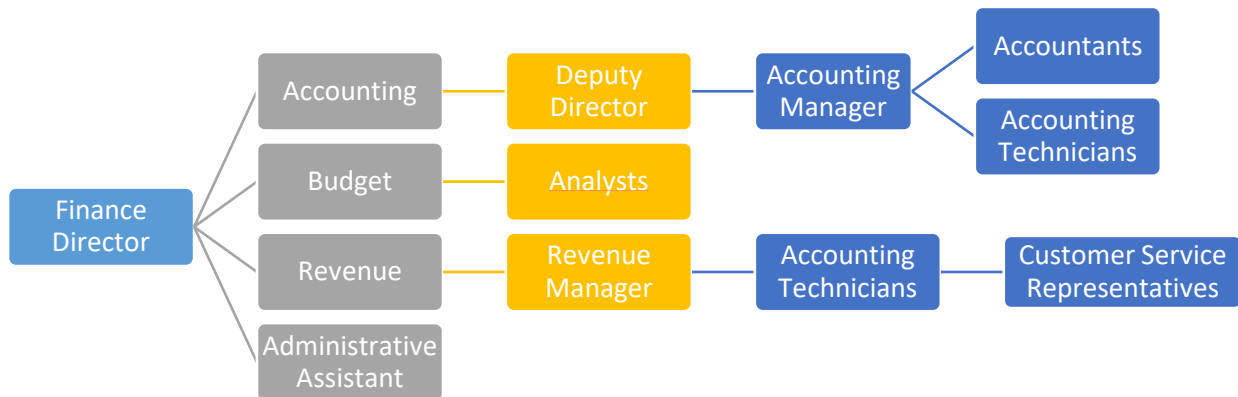


## Department Description

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.

### *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.

## Accomplishments for 2022-2023

- Successfully transitioned the Payroll Division from Finance to Human Resources
- Revenue successfully outsourced processing of Business Licenses to improve efficiency
- Utilities planned and executed the reinstatement of penalties, fines, shutoffs, and has collected past due balances
- Finance has filled several vacancies in Accounting, Budget and Revenue Divisions



## Objectives for 2023-2024

- Complete the FY 2020-21, FY 2021-2022, and FY 2022-2023 Audit and ACFR
- Review Policies, Procedures, and Internal Controls
- Implement the Financial Reporting Policy
- Revamp citywide budgeting process utilizing new software for a more efficient process
- Update and streamline the City's Purchasing Policy
- Implement a new merchant card system and updated Utility payment portal

## Budget Highlights

- The Finance Department Budget is largely unchanged in an effort to use resources effectively and efficiently. One notable addition is the funding of one additional Budget Analyst.

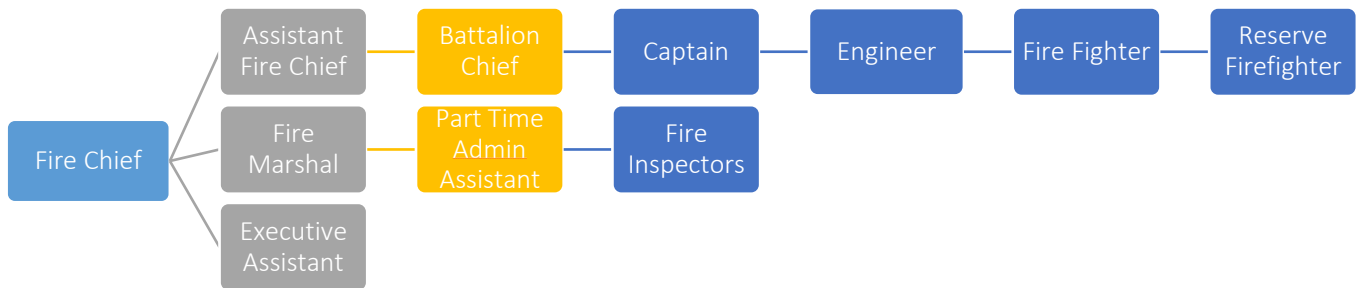
# FIRE



## 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 2022-2023

- In 2022 Fire responded to 10,852 calls for service, an all-time record and 3.5% higher than 2021
- Deployed our first ever Regional Swift Water/Flood Boat Rescue Team
- Undertook a system-wide audit of our radio communications infrastructure
- Ordered two Type 1 Fire Engines
- Installed a new Records Management System
- Finished installing security gates at all five stations
- Began process of moving Fire Prevention to 124 Sycamore Street

## Objectives for 2023-2024

- Complete moving Fire Prevention to new location at 124 Sycamore Street
- Take delivery of our new Aerial Tiller Truck
- Upgrade communications infrastructure

## Budget Highlights

- Hire full-time Administrative Assistant
- Communications infrastructure upgrade
- Purchase new equipment for the aerial tiller truck and one Fire Prevention vehicle



## HUMAN RESOURCES



### Department Description

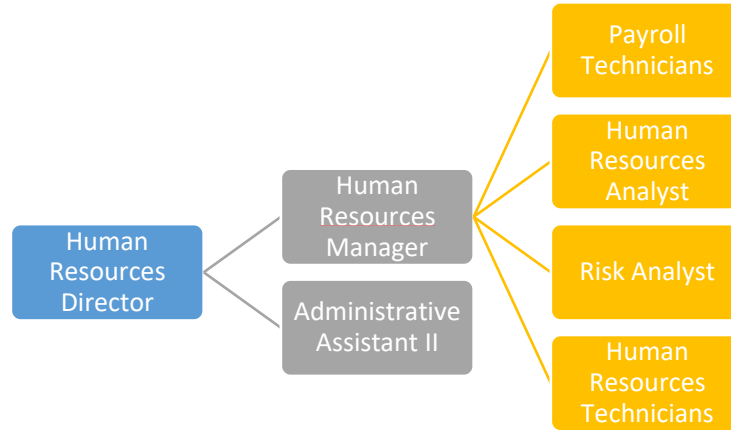
The Human Resources Department (HR) houses both Human Resources and Risk Management Divisions.

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 provides 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 2022-2023

- Successfully transitioned the Payroll Division from Finance to Human Resources.
- Successful placements occurred for many critical department positions that vacated. Filling these roles have improved service levels across all departments at the City, reducing transactional processing time for both internal and external customers.
- The Department has spearheaded many sub committees 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.
- The implemented internship program allows us to establish connections with the high schools as well as local colleges and universities. This program offers students insight on work in local government, potentially identifying future talent and maintaining community involvement through the development of youth in their career paths.

## Objectives for 2023-2024

- Fill the vacant Director positions which include Assistant City Manager, Finance Director, Human Resources Director, and Police Chief. These positions are currently filled on an Interim/Acting basis.
- Successfully negotiate updated bargaining contracts for all eight units prior to contract expiration while remaining fiscally responsible.
- The Department continues to work with inside 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 sub committees that have been established. There is no cost associated with this, as the committees will consist of a variety of employees already on staff.
- Human Resources aims to implement a successful ADA Transition plan which will identify barriers to improve accessibility at City facilities while allowing the prioritization of improvements within the City. This will ensure compliance with the Americans with Disabilities Act.

## Budget Highlights

- One position has been requested to move forward the backlog of Payroll auditing. This addition will assist with the organization of appropriate duties and advancement of needed initiatives.
- Insurance premiums have increased significantly (approximately \$1M) through our risk management authority. Property insurance coverage is estimated to increase 35% next fiscal year. Employment practice coverage is forecasting a 20% premium increase with the most significant increase in Cyber Liability at 191%.
- Training and development will also see an increase as we distribute opportunities to develop our current workforce for succession planning.



# INFORMATION TECHNOLOGY & INNOVATION

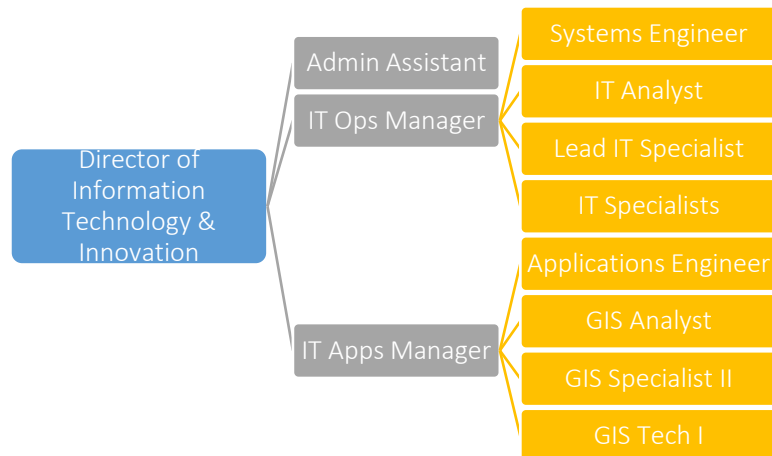


## Department Description

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

## Accomplishments for 2022-2023

- Completed website upgrade
- Provided resources and training on CMS
- Implemented Manteca.gov domain name for City email addresses and website
- Completed Backup Expansion
- Completed PC refresh for multiple departments
- Upgraded wireless infrastructure to fiber ENS in several departments
- Upgraded New World ERP to latest version
- Completed PD's RIMS implementation
- Migrated Mitel phone lines to IP-based connectivity

## Objectives for 2023-2024

- Complete BGP implementation
- Complete fiber project for MPD radio upgrade
- Upgrade Stockton Fire connection to fiber
- Complete fiber installations at all City sites
- Add redundancy to DOJ/CLETS connection
- Replace spam filter



- Make progress on new data center
- Upgrade remaining end-of-life switches
- Continue to implement recommended Grand Jury cybersecurity recommendations
- Implement Envisio Data Analytics dashboard
- Implement Accela for Development Services
- Complete Fiber Master Plan with Economic Development
- Continue expanding Card Key Access System
- Complete migrations from ArcGIS v10.6 to v10.9
- Publish GIS Hub

## 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

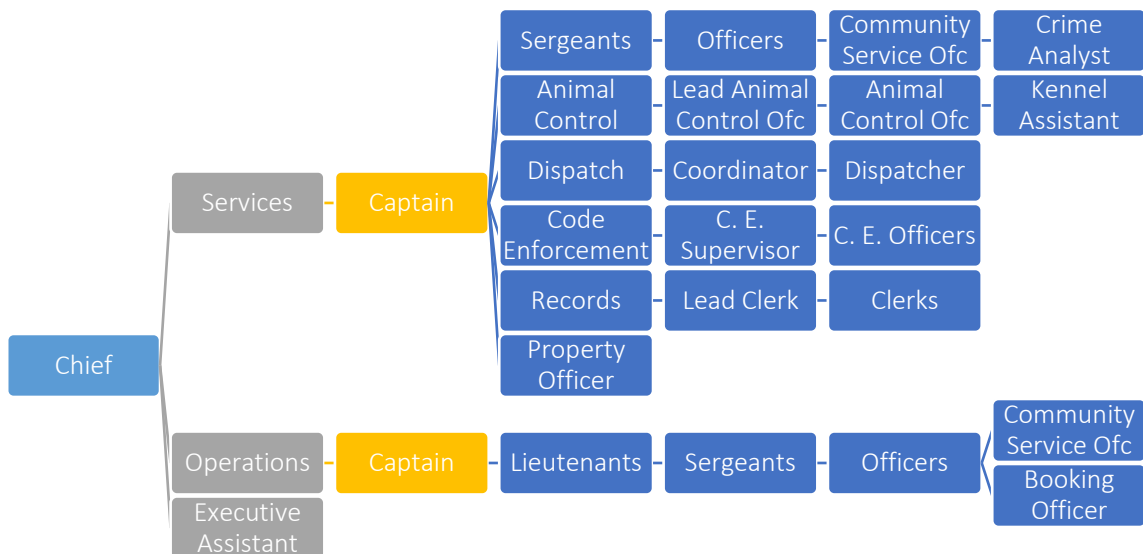


## Department Description

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 2022-2023

- Handled 40,653 calls for service in 2022
- Made 1,730 arrests in 2022
- Communications Center received 26,452 emergency (9-1-1) calls and 90,001 non-emergency calls, with 25,494 outgoing calls



- Organized Retail Crime pilot program now a permanent assignment. There were 161 arrests, with property recovered valued at \$46,020.
- Collaborated with other City Departments, non-profit organizations, and other community members and organizations for homeless-related matters
- Implemented a new Computer Aided Dispatch, Officer Reporting, and Mobile Interface system through Sun Ridge Systems (RIMS)
- Updated reporting capabilities to comply with Assembly Bill 953 (Racial and Identity Profiling Act – RIPA)
- Expanded our drone fleet to include three interior drones for tactical deployments and search & rescue operations
- The Bomb Squad began the process of expanding our team members to include a sergeant from the Lathrop Police Department
- Launched a pilot program to increase officer Safety and accountability by using iOS devices issued to individual Department members
- Worked with City Administration to find a new grant-writing organization to assist with acquiring much-needed grant funds through Federal and State opportunities
- Awarded a Bullet Proof Vest partnership grant in the amount of \$9,827
- Manteca PD was awarded \$15,252.03 from the Officer Wellness and Mental Health Grant. These funds will be used to fund an officer wellness app.
- Manteca PD signed an MOU with Lathrop PD expanding our SWAT team. Lathrop PD provided our SWAT team with five officers. The Manteca/Ripon/Lathrop SWAT team now serves a total population of over 132,000
- The Manteca PD Traffic Unit has been awarded a CHP Cannabis Tax Grant of \$202,134.12 and a California Office of Traffic Safety Grant of \$111,000. These grants will be used for specialized education, enforcement, and equipment related to reducing collisions.

## Objectives for 2023-2024

- Reduce crime and increase the safety of the community through proactive policing through the following objectives:
  - Continue to provide timely responses 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
- Organized Retail Crime (ORC) grant – Currently working with our grant writer to secure funds to expand our ORC capabilities
- Working to secure State earmarks for a Mobile Command Post, a new bomb squad response vehicle, and a new bomb robot

## Budget Highlights

- Fill vacancies and hire new staff:
  - two (2) new Police Officers
  - one (1) new Administrative Assistant
  - one (1) Animal Services Officer
- Funding requested for several new capital projects:
  - Replace (5) Marked Vehicles – Patrol Division
  - Dispatch Backup Battery
  - Fifty-two (52) iPhones for more effective and efficient field work
  - Axon Dash Cam Equipment
  - Animal Control vehicle
  - Replace unmarked vehicle for Detective/Undercover division
  - Handheld dangerous substance analyzer
  - Dispatch chairs
  - New Detective vehicle (grant-funded)





## 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. Public Works is uniquely structured and is easily the largest Department in the City, providing services to both internal and external customers.



## Division Functions

The Public Works Department is comprised of many different divisions; Facilities Maintenance, Fleet Maintenance, Parks, Park Planning and Projects, Solid Waste, Streets, Wastewater, and Water. Each division strives to provide expert, quality services to our customers and work proactively to respond to the needs and concerns of our community.

### *Facilities Maintenance*

Preserves and improves the assets and operational effectiveness of City facilities. Provides necessary technical trades and support services for all City departments including preventive maintenance, emergency services, ongoing repairs, energy conservation, Capital Improvements, and custodial services seven days a week.

### *Fleet Maintenance Division*

Performs comprehensive maintenance and repair of City vehicles and equipment and provides immediate response and expedited repair of critical equipment, with heavy emphasis on the Police, Fire, and Solid Waste fleet. The division maintains and repairs approximately 450 city vehicles and other mechanical assets.

### *Parks / Urban Forest Division*

Dedicated to park beautification and maintenance including playground inspections, graffiti removal, hardscape maintenance, sports field upkeep, irrigation management, and pest control for over 600 acres of neighborhood and community parks, the Tidewater Bikeway, Skate Park, swimming pool, and the 112-acre Golf Course. On-staff mechanics repair small and large equipment including facility repairs, welding, fabricating, fence, and gate repairs.

### *Park Planning and Projects Division*

Designs, plans, inspects, and manages projects related to Manteca parks, (both new and existing developments), and other city departments including interdepartmental coordination with capital projects budget preparation.

### *Solid Waste Division*

Focuses on effective and efficient solid waste removal and diversion while providing the highest quality service to Manteca’s ever-growing community. Staff frequently participates in school recycling presentations and offers free Community Clean-Up and Shredding events.

### *Street Maintenance Division*

Maintains and repairs curbs, curb ramps, gutters, sidewalks, pavement, markings, and roadways. Makes and installs street signs and street legends. Operates and maintains streetlights and traffic signals in Manteca in coordination with contracted vendor.



## *Storm Division*

Maintains storm lines and pump stations by keeping them clean and in good repair, ensuring storm water flows freely to the outlets to prevent localized street flooding. Outreach coordinators educate the public on water quality and conservation techniques. Education includes information on biodegradable and phosphate free products and the impact on the environment.

## *Transit Division*

Utilizing federal funding, this division provides Fixed Route service and Dial-A-Ride programs. Provides Outreach programs to encourage youth ridership and inform the community of the available mobility options. Uses Intelligent Technology System such as Automatic Vehicle Location (AVL), Automated Passenger Count (APC), and Automatic Voice Annunciation (AVA) to alert riders of bus schedules. Transit staff oversees the Transit Center and rental of the facility. Transit's Event Hall hosts a multitude of events, from private events to City training.

## *Wastewater Division*

Applies operational and administrative techniques and methods to the City's wastewater collection, treatment and disposal systems to ensure compliance. The State-Certified in-house laboratory performs sampling and analysis in support of City services. Biogas, created as a by-product in the anaerobic digestion of sewage sludge, is collected, cleaned and compressed into renewable compressed natural gas, which is used to fuel City and general public vehicles.

## *Water Division*

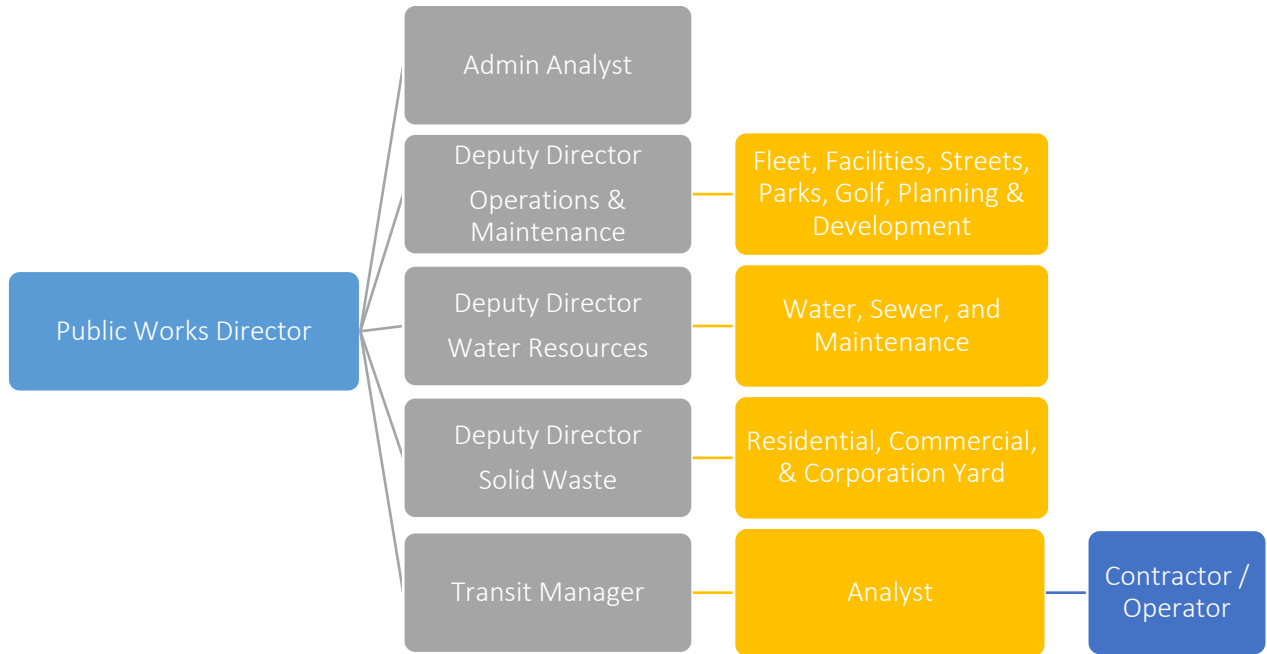
Provides adequate water supply, treated to required standards, for consumption, irrigation, industry, recreation, and firefighting needs. Measures water consumption by customers for accurate calculation of water bills. Maintain proper operation of the distribution system and its components to provide uninterrupted water flow with minimal water leakage.

As a whole, the Public Works 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, provide a pathway for residents to report infrastructure deficiencies such as potholes, water leaks, streetlights, 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 2022-2023

### Administration

- Streamlined internal workflow processes.
- Implemented a payments/invoices system for all of Public Works to provide support for all divisions.
- Implemented an email tree for incoming Public Works request, so that each Administrative Assistant can provide relevant information, thereby informing and thus training all divisions in the process.
- Revived the Administrative Staff meetings, also known as the “A-Team”, at which all Department Administrative Assistants are included in the training and sharing of information.
- Held Public Work Specific A-Team meetings for items that only affect Public Works.
- Hold monthly supervisor meetings of all divisions in which they are able to share project information, which often overlap divisions.
- Expanded staff training opportunities
- Expedited the process of updating the IIPP
- Processed over 75 maintenance contracts

### Operations & Maintenance

- Installed new traffic island at North Main and Center Street
- Assisted with facilitation of new signal timing along the Main Street corridor



- Closed over 800 Government Outreach Streets related Service requests
- Completed a successful leaf pick up season in cooperation with the Solid Waste Division
- Painting of approximately four linear miles of sound wall to provide consistent aesthetic
- Working with Development Services, completion of over 100+ development reviews, including over twelve improvement plans for landscape development of parks and streetscapes
- Installed over 1000 cubic yards of playground safety surfacing to keep Manteca's playgrounds within American Society for Testing & Materials safety standards.
- Completed Senior Center Kitchen and sound system upgrade project.
- Replaced protective netting along East end of Golf Course driving range.
- Maintained the City of Manteca's standing as a Tree City USA for the 32nd consecutive year.
- Replaced HVAC and Central control unit for Jail Cell area.
- Installed security gates at Fire Stations 1 & 2.
- Completed ballistic panel installation in PD records office.

## *Water Resources*

- Submitted all State and Federal reports on time.
- No unscheduled interruptions to water service
- Maintained system pressure > 40 psi 99% of the time.
- All water meter reading was completed on time for utility billing
- Balanced water supply to meet SSJID's surface water allotment with a voluntary 10% reduction.
- Environmental Compliance fully initiated the Fats, Oil, and Grease (FOG) program and is now performing inspections and receiving pump outs from the restaurants enrolled in the program.
- Outreach for Storm/Environmental Compliance/Water Conservation are back at pre Covid levels.
- Rehabilitated Well 14, gaining additional 500 gallons per minute of water production
- Recorded 100% of water sampled had a chlorine residual between 0.2 – 1.5 mg/L.
- Optimized operation of our 24 new Granular Activated Carbon (GAC) vessels at four separate production sites for the removal of 1,2,3 Trichloro propane.
- Installed 12 above ground bacteria sample site for the water system
- Repaired 158 water leaks
- Meter readers averaged 2,600 meter reads per day (includes radio read meters) with a high degree of accuracy (>99.2%).
- Installed 984 new meter sets for commercial and residential.
- Water completed 5,692 customer service work orders
- Added all Water Production Facilities to Computerized Maintenance Management System (CMMS)
- Upgraded certification levels of staff.
- Laboratory passed annual performance evaluation samples for both drinking & wastewater to maintain laboratory certification and received renewed certificate
- All laboratory staff are California Water Environment Association (CWEA) certified laboratory analysts
- Inspected storm water outfalls for illicit discharges
- Cleaned 95 storm pump stations
- Removed 453 cubic feet of debris from the storm system



- Altered North and South Plant Programming to maximize Nitrogen reduction
- Two new barscreens were installed and greatly improved influent screening
- 2.02 Billion Gallons of Tertiary Treated wastewater send to the San Joaquin River
- 1,120 Ultraviolet (UV) bulbs, which are used for disinfection, changed after exhausting hours
- Replaced four pumps resulting in less plugging and greater Compressed Natural Gas (CNG) production in the digesters
- 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
- Startup of the Electronic Operations and Maintenance Manual.

## *Waste Management*

- 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
- Distributed 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 (Assembly Bill 1826)

## *Transit*

- Achieved successful CHP inspection with no findings
- Implemented a Free fares program for High School and middle school students which increased youth ridership.
- Successfully procured and implemented Intelligent Technology System (AVL, APC, AVA) on our fixed route buses.
- Held successful "Stuff the bus" event during Thanksgiving holiday 2022.
- Transitioned and currently managing the Manteca Transit website.
- Event Hall reopened and started hosting private events to the public on July 1<sup>st</sup>, 2022 as restrictions were lifted due to COVID-19.
- Painted the interior of the Transit Center: Event Hall, Hallways, and Administration area.
- Started the planning/design process for current projects for this year: New Electric Van, Transit Yard, and Transit Center Projects.



## Objectives for 2023-2024

### *Administration*

- Expand office and operations staffing.
- Complete IIPP update in partnership with Human Resources.
- Continue and expand training processes.
- Provide additional training opportunities for staff.
- Implement team building opportunities throughout Public Works.
- Implement succession planning program

### *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 capital improvement projects for Concrete Masonry Unit walls
- Continue concrete grinding program with a third-party vendor to eliminate sidewalk trip hazards
- Perform additional paving projects to improve various road conditions
- Replace aging Heating, Ventilation, and Air Conditioning (HVAC) units and numerous City buildings
- Replaced damaged covered walkway unit at City Hall
- Replace several aging roof areas at City buildings
- Replace aging and non-compliant equipment
- Establish succession plan for division
- Renovate infield, drainage and lighting at Morenzone ballfield
- Implement proper tree maintenance program at Golf Course
- Continue drought tolerant landscape renovations in City landscape areas
- Install an additional high-pressure tank to ensure all digester gas is converted into renewable Compressed Natural Gas (CNG) instead of flaring excess gas
- Complete the Renewable identification numbers (RIN) credit process and begin to collect revenue
- Establish a fueling rate for City fleet and general public

### *Water Resources*

- Continue to meet our state drinking water permit requirements for all constituents
- Strive for our goal of safety first with 0 employee injuries or accidents
- 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, second fiscal year request.
- Maintain an average of 1600 meter reads per meter reader per day with less than 1% error (radio read routes included)
- Implement City-wide Automated Meter Infrastructure
- No lost time from injuries



- 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
- Maintain Water Quality Control Facility (WQCF) Lab Environmental laboratory accreditation program (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
- Comply with newly adopted Training Needs Identification (TNI) Laboratory Standards
- 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

## *Waste Management*

- Transition to three carts picked up weekly (garbage, recycling, and organics)
- Streamline maps and routing with the help of the Information Technology and Innovation Department by making them 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
- Locate and purchase property for Manteca's Transit Bus Yard
- Increase route frequency. Start a 30-minute service on route 1 or a shuttle routes service for High School Students
- Continue working with San Joaquin Regional Rail Commission (SJRRRC) on the Transit Center Parking Lot Expansion Project.
- Purchase an electric van to provide Dial-a-Ride services to Manteca Residents as a pilot program
- Attend more trainings regarding Zero-Emission Buses with the goal of transitioning all transit buses as required by CARB by 2040





## Budget Highlights

- 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
- Expanded staff training opportunities
- Closed over 800 Government Outreach Streets-related Service requests
- Installed over 1000 cubic yards of playground safety surfacing to keep Manteca’s playgrounds within American Society for Testing & Materials safety standards
- Maintained the City of Manteca’s standing as a Tree City USA for the 32nd consecutive year
- Replaced HVAC and Central control unit for Jail Cell area
- Environmental Compliance fully initiated the Fats, Oil, and Grease (FOG) program and is now performing inspections and receiving pump outs from the restaurants enrolled in the program
- Outreach for Storm/Environmental Compliance/Water Conservation are back at pre Covid levels
- Optimized operation of our 24 new Granular Activated Carbon (G.A.C.) vessels at four separate production sites for the removal of 1,2,3 Trichloro propane
- 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
- Engaged the business community to improve compliance with mandatory commercial organics recycling (Assembly Bill 1826)
- Successfully procured and implemented Intelligent Technology System (AVL, APC, AVA) on our fixed route buses



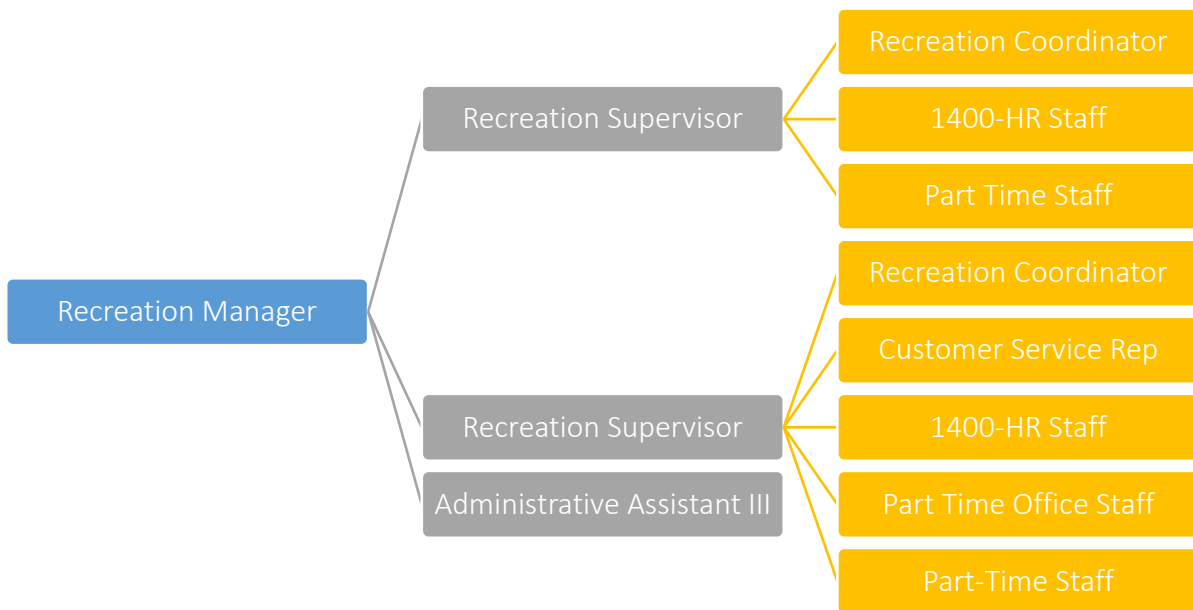
# RECREATION & COMMUNITY SERVICES



## 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, Market on Maple- Farmer's Market, 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 2022-2023

- Successfully developed new logo and color scheme, updated the office lobby, and replaced front-door signage.
- Began revamping branding materials with new logo and colors
- Reorganized department structure for efficiency
- Introduced new Tiny Tots Sports Clinic
- Organized 24 Market on Maple events, which include produce, vendors, live music, activities and games
- Hosted 4 Music on Maple event with live bands, food trucks, vendors, activities and a beer and wine garden
- Established Department social media platform on Facebook and Instagram
- Increased attendance in the Jr. Giants program and added a second season of Flag Football to meet demand
- Created a partnership between Youth Basketball program and the Stockton Kings
- Renovations at the Senior Center completed; kitchen, family restroom, new roof/HVAC system and technology upgrades
- Recognized over 75 volunteers at the annual Volunteer Dinner
- Partnered with Manteca Chamber of Commerce on two Food Truck Frenzy events at Woodward Park
- The Department was selected as a vendor with the Manteca Unified School District to operate six Expanded Learning Opportunities Program (ELOP) sites for before, kinder, afterschool, intersession, and summer programs. There are over 300 participants enrolled in our sites. There is no charge to families who participate in these programs with the funding provided to the school district from the state.
- Brought the Activity Guide into the digital age; online and QR code. New guide will be multimedia-based with interactive links
- The Recreation Department has continued to provide administrative support to other City Departments as needed and requested

## Objectives for 2023-2024

- 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 such as partnerships and grants

## Budget Highlights

- Reduced payroll expenses by not filling Management Analyst position; position will be closed
- Part-time staff costs continue to fluctuate due to staff shortages and minimum-wage increases
- Funding requested for capital projects:
  - Recreation software
  - New tables and chairs for the Senior Center
  - Senior Center Pool table and repairs
  - Pickleball striping



## 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.



## FINANCIAL AND STATISTICAL TABLES

This section provides summaries designed to provide supplemental financial and statistical information to the Financial Plan. Key summaries provide information for five fiscal years; the last three completed fiscal years, the current year, and the year associated with the Financial Plan.

This section also provides a summary of the City of Manteca’s debt service requirements for Fiscal Year End 2020-21. These obligations represent the installment payments of principal and interest for previous capital improvement plan projects, equipment acquisitions, or future projects that have been funded through debt financings.

The following schedules are included in this section:

### *Comparison of 5 years*

1. Revenue
2. Expenditures

### *Fund Balance*

1. Estimated Fund Balance as of June 30, 2020
2. Estimated Fund Balance as of June 30, 2021

### *Inter-fund Transactions*

1. Operating Transfers

### *Debt Service*

2. Descriptions of each lease or bond obligation as of July 1, 2020
3. Summary of debt service by source

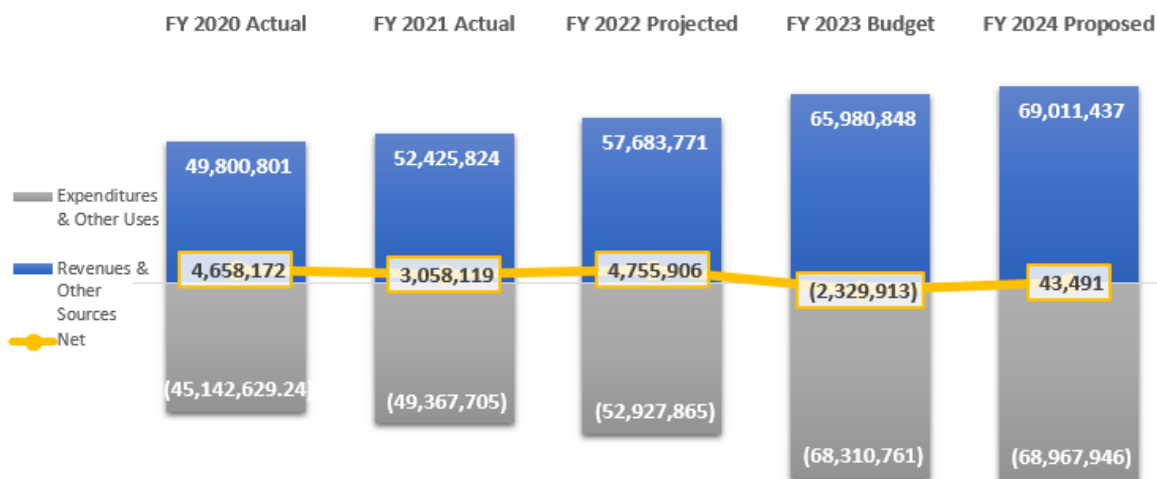


## GENERAL FUND

**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 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Budget	FY 2024 Proposed
<b>Revenues &amp; Other Sources</b>	<b>49,800,801</b>	<b>52,425,824</b>	<b>57,683,771</b>	<b>65,980,848</b>	<b>69,011,437</b>
Revenues	49,800,801	57,683,771	57,683,771	65,980,848	67,876,429
<b>Expenditures &amp; Other Uses</b>	<b>(45,142,629.24)</b>	<b>(49,367,705)</b>	<b>(52,927,865)</b>	<b>(68,310,761)</b>	<b>(68,967,946)</b>
Personnel	(33,514,516)	(36,389,855)	(40,159,338)	(42,552,763)	(43,010,519)
Operations	(8,793,007)	(11,136,824)	(11,172,169)	(22,522,998)	(23,937,427)
Capital	(1,510,731)	(648,366)	(1,596,358)	(1,737,500)	-
Transfers	(1,324,375)	(1,190,225)	-	(1,497,500)	(2,020,000)
Debt Service		(2,434)			
<b>Net</b>	<b>4,658,172</b>	<b>3,058,119</b>	<b>4,755,906</b>	<b>(2,329,913)</b>	<b>43,491</b>



### 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 but this amount has slowed as the economy remains in flux. 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.

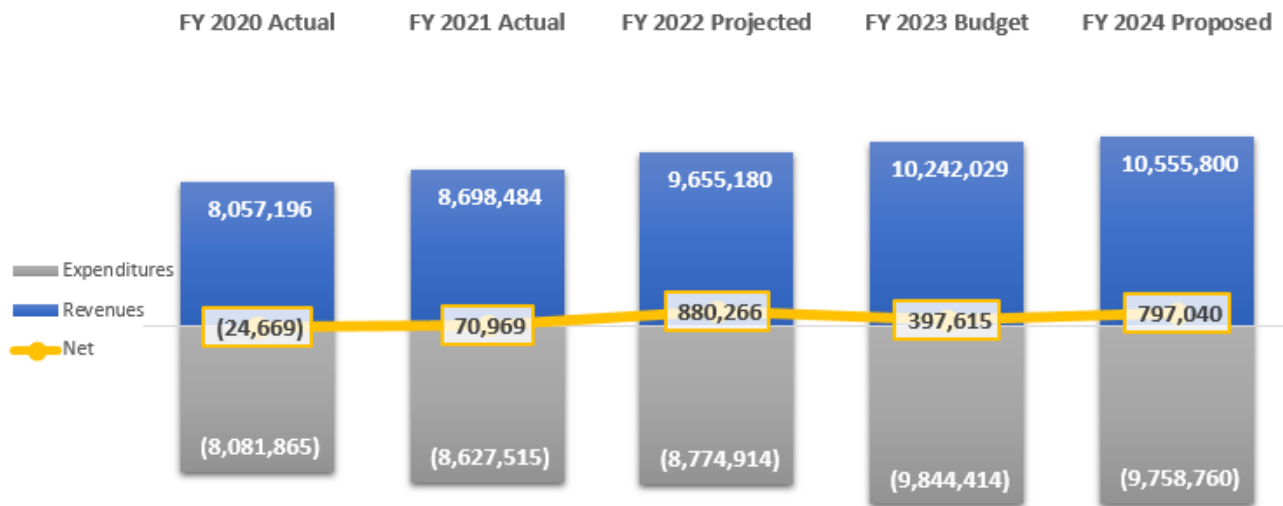


## MEASURE M

**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 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Budget	FY 2024 Proposed
Revenues	8,057,196	8,698,484	9,655,180	10,242,029	10,555,800
Expenditures	(8,081,865)	(8,627,515)	(8,774,914)	(9,844,414)	(9,758,760)
Personnel	(7,972,208)	(8,200,115)	(8,567,813)	(9,642,815)	(9,562,260)
Operations	(109,657)	(95,970)	(189,895)	(201,599)	(196,500)
Capital	-	(331,430)	(17,206)	-	-
Transfers	-	-	-	-	-
Net	(24,669)	70,969	880,266	397,615	797,040



### Commentary:

Sales tax revenue is projected to remain relatively flat for FY 2024 due to the slowing of the economy. Expenditures are also expected remain flat as the City evaluates the ability to pay for additional public safety personnel while maintaining a healthy reserve.

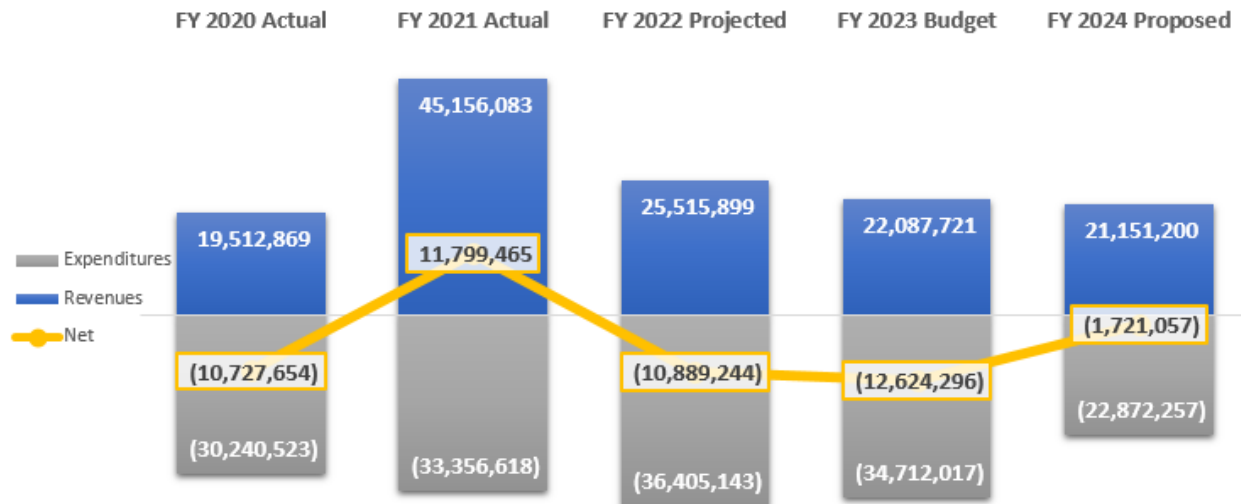


## WATER FUNDS

### FUND 680 (WATER), FUND 690 (WATER IMPROVEMENT), AND FUND 700 (PFIP WATER)

#### Historical Performance:

		FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Budget	FY 2024 Proposed
Revenues		19,512,869	45,156,083	25,515,899	22,087,721	21,151,200
Expenditures		(30,240,523)	(33,356,618)	(36,405,143)	(34,712,017)	(22,872,257)
Personnel		(5,016,828)	(4,725,200)	(4,117,029)	(5,609,432)	(5,892,424)
Operations		(11,796,962)	(20,557,013)	(10,769,791)	(13,233,326)	(12,972,583)
Capital		(11,451,962)	(6,115,270)	(18,750,268)	(13,114,859)	(1,260,000)
Debt Service		(1,186,851)	(1,171,215)	(2,768,055)	(2,754,400)	(2,747,250)
Transfers		(787,920)	(787,920)	-	-	-
<b>Net</b>		<b>(10,727,654)</b>	<b>11,799,465</b>	<b>(10,889,244)</b>	<b>(12,624,296)</b>	<b>(1,721,057)</b>
Fund 680 - Water						(7,085,953)
Fund 690 - Water Improvement						2,430,136
Fund 700 - PFIP Water						2,934,760



#### 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. Otherwise, revenues remain steady. Expense are decreasing as major capital project are completed.

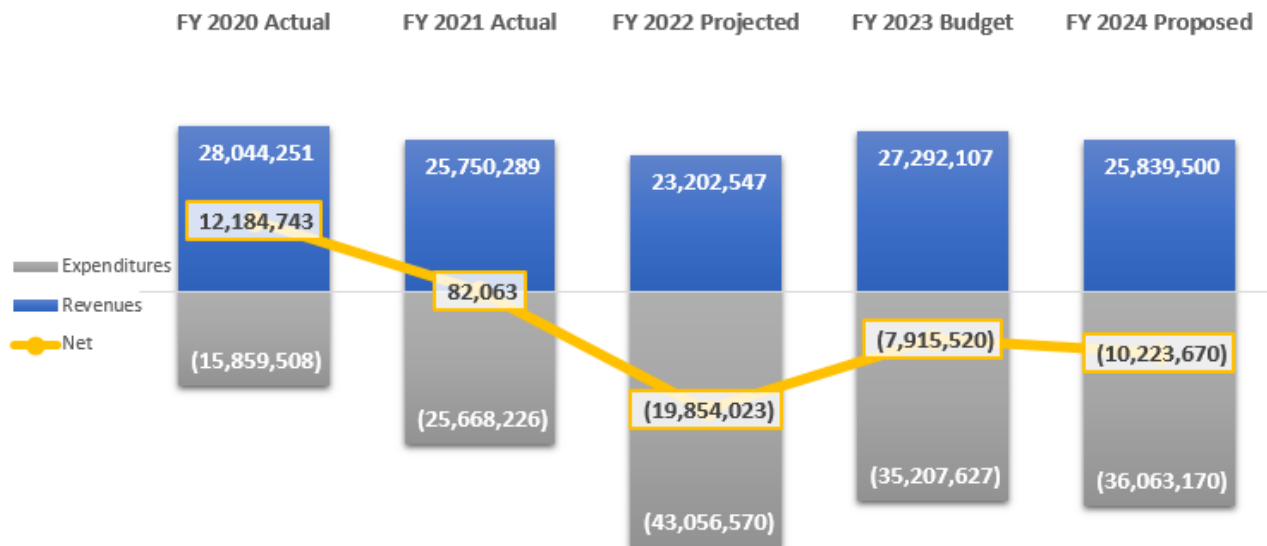


## SEWER FUNDS

### FUND 630 (PFIP SEWER), FUND 640 (SEWER), AND FUND 650 (SEWER IMPROVEMENT)

#### Historical Performance:

	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Budget	FY 2024 Proposed
Revenues	28,044,251	25,750,289	23,202,547	27,292,107	25,839,500
Expenditures	(15,859,508)	(25,668,226)	(43,056,570)	(35,207,627)	(36,063,170)
Personnel	(466,757)	(719,063)	(4,404,286)	(7,342,621)	(7,263,172)
Operations	(10,526,595)	(12,160,108)	(12,621,475)	(13,173,666)	(12,333,481)
Capital	(3,180,296)	(11,074,903)	(22,736,290)	(11,810,950)	(13,180,500)
Debt Service	(1,685,861)	(1,714,152)	(3,294,519)	(3,325,890)	(3,286,017)
Transfers	-	-	-	445,500	(500,000)
<b>Net</b>	<b>12,184,743</b>	<b>82,063</b>	<b>(19,854,023)</b>	<b>(7,915,520)</b>	<b>(10,223,670)</b>
Fund 630 - PFIP Sewer					1,478,260
Fund 640 - Sewer					(16,309,631)
Fund 650 - Sewer Improvement					4,607,701



#### Commentary:

Large capital projects continue to be the biggest use of Sewer funds. These are needed to address the flow and capacity at the Sewer Plant in order to maintain the City’s ability to continue to provide high quality service and meet the growing population needs.

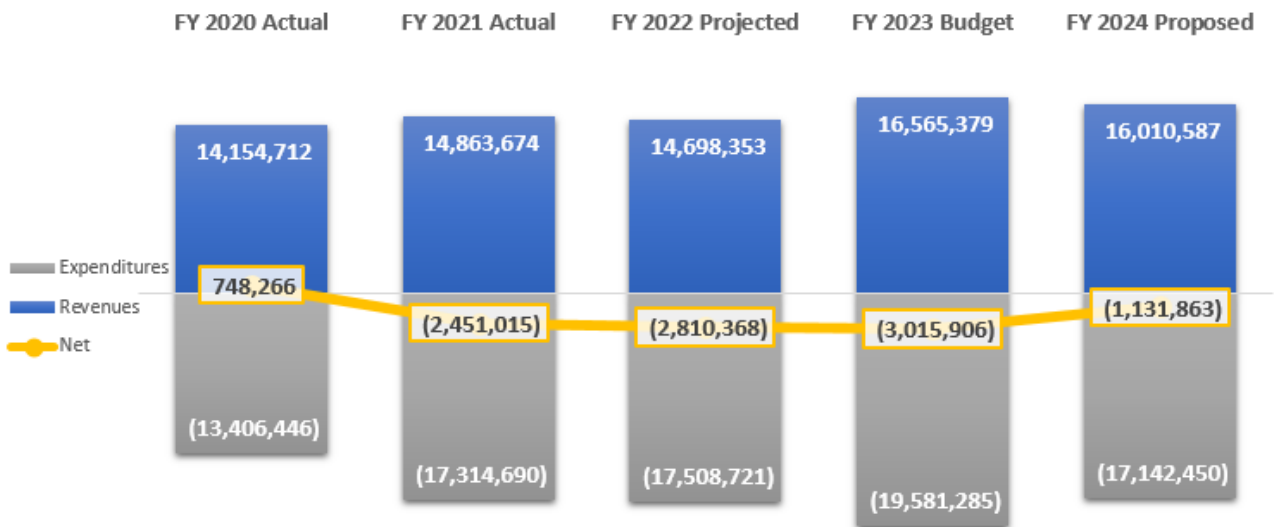


## SOLID WASTE FUNDS

### FUND 660 (SOLID WASTE) AND FUND 670 (SOLID WASTE COST RECOVERY)

#### Historical Performance:

	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Budget	FY 2024 Proposed
Revenues	14,154,712	14,863,674	14,698,353	16,565,379	16,010,587
Expenditures	(13,406,446)	(17,314,690)	(17,508,721)	(19,581,285)	(17,142,450)
Personnel	(5,222,683)	(5,453,456)	(4,998,336)	(6,107,523)	(6,134,397)
Operations	(7,328,267)	(7,862,584)	(10,486,462)	(11,558,466)	(10,451,105)
Capital	(855,497)	(3,998,650)	(2,023,923)	(1,915,296)	(556,948)
Transfers	-	-	-	-	-
<b>Net</b>	<b>748,266</b>	<b>(2,451,015)</b>	<b>(2,810,368)</b>	<b>(3,015,906)</b>	<b>(1,131,863)</b>
Fund 660 - Solid Waste					(1,536,863)
Fund 670 - Solid Waste Cost Recovery					405,000



#### 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 again in FY 2024. For FY 2024, Solid Waste is anticipating a rate increase. As such, this will be evaluated when it is implemented.

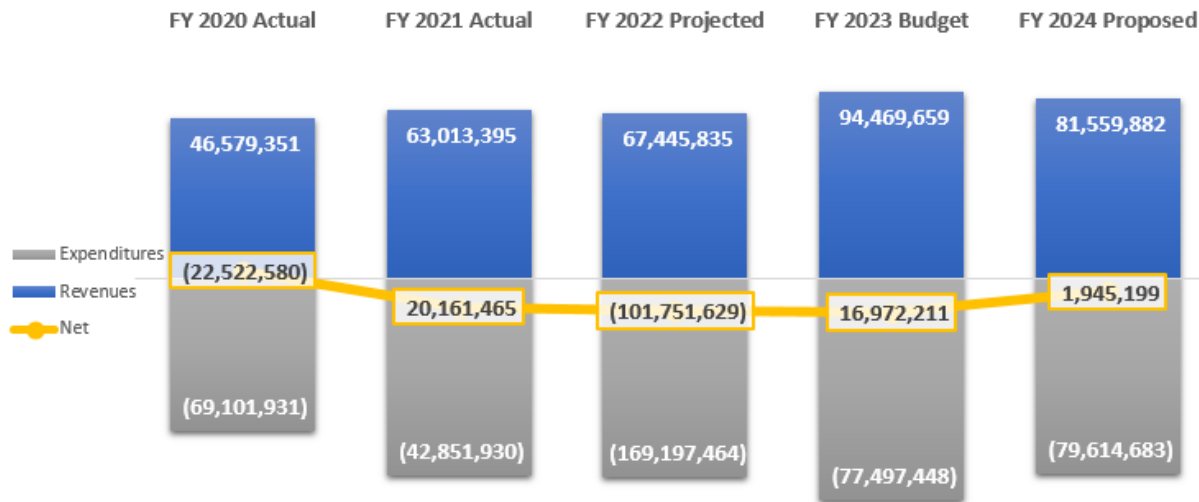


## ALL OTHER FUNDS

FUNDS 100 (COVID RELIEF), 120 (FIRE GRANTS), 126 (NAVIGATION CENTER), 130 (HOME), 140 (CDBG), 150 (POLICE GRANTS), 155 (ASSET SEIZURE), 160 SUPPLEMENTAL LAW ENFORCEMENT), 190 (FEDERAL TRANSIT MANAGEMENT), 200 (RECREATION), 210 (LOW AND MODERATE HOUSING ASSETS), 220 (TRAFFIC SIGNAL), 240 (HIGHWAY INTERCHANGE), 250 (DEVELOPMENT MITIGATION), 260 (MAJOR EQUIPMENT PURCHASE FEE), 280 (LMD), 330 (PUBLIC SAFETY ENDOWMENT), 340 (DEVELOPMENT SERVICES), 350 (INNOVATION & TECHNOLOGY), 420 (GAS TAX), 430 (RTIF), 440 (MEASURE K), 460 (TDA/ LOCAL TRANSPORTATION), 480 (SUBSIDIZED STREET PROJECT), 500 (PARKS ACQUISITION & IMPROVEMENT), 520 (SUCCESSOR AGENCY/RDA BOND), 540 (GOVERNMENT FACILITIES FEES), 550 (CFD), 570 (FLOOD PROTECTION IMPROVEMENT), 580 (PFIP DRAINAGE), 590 (PFIP TRANSPORTATION), 620 (GOLF COURSE), 810 (ENGINEERING), 820 (VEHICLES), 830 (INFORMATION TECHNOLOGY), 840 (EQUIPMENT), 860 (SELF INSURANCE/RISK MANAGEMENT), 880 (PAYROLL TAX BENEFIT ALLOCATION)

### Historical Performance:

	FY 2020 Actual	FY 2021 Actual	FY 2022 Projected	FY 2023 Budget	FY 2024 Proposed
Revenues	46,579,351	63,013,395	67,445,835	94,469,659	81,559,882
Expenditures	(69,101,931)	(42,851,930)	(169,197,464)	(77,497,448)	(79,614,683)
Personnel	(10,273,846)	(9,618,081)	(15,529,050)	(13,257,059)	(12,598,493)
Operations	(19,558,899)	(16,829,926)	(34,828,867)	(28,472,648)	(33,912,207)
Capital	(39,141,685)	(16,403,922)	(118,793,747)	(35,767,741)	(33,058,983)
Transfers	(127,500)	-	(45,800)	-	(45,000)
Debt Service	(276,674)	(272,831)	(481,705)	-	-
Net	(22,522,580)	20,161,465	(101,751,629)	16,972,211	1,945,199







# FY 2023-24 FUND SUMMARIES

## General Fund Summary

<b>Revenues</b>	
1-Revenues	69,011,437
<b>Revenues Total</b>	<b>69,011,437</b>
<b>Expenses</b>	
3-Personnel	(43,010,519)
4-Operating	(23,937,427)
5-Capital	-
6-Transfer Out	(2,020,000)
<b>Expenses Total</b>	<b>(68,967,946)</b>
<b>Grand Total</b>	<b>43,491</b>

## All Other Funds Summary

<b>Revenues</b>	
1-Revenues	152,646,969
2-Transfer In	2,065,000
<b>Revenues Total</b>	<b>154,711,969</b>
<b>Expenses</b>	
3-Personnel	(41,450,746)
4-Operating	(69,865,876)
5-Capital	(48,056,431)
6-Transfer Out	(45,000)
7-Debt Service	(6,033,267)
<b>Expenses Total</b>	<b>(165,451,320)</b>
<b>Grand Total</b>	<b>(10,739,351)</b>

## Total Summary

<b>Revenues</b>	
1-Revenues	221,658,406
2-Transfer In	2,065,000
<b>Revenues Total</b>	<b>223,723,406</b>
<b>Expenses</b>	
3-Personnel	(84,461,265)
4-Operating	(93,803,303)
5-Capital	(48,056,431)
6-Transfer Out	(2,065,000)
7-Debt Service	(6,033,267)
<b>Expenses Total</b>	<b>(234,419,266)</b>
<b>Grand Total</b>	<b>(10,695,860)</b>



## PERSONNEL CHANGES

Department	Change Type	Position	Fund	Full Fiscal Impact
Development Services	Reclass	Senior Building Inspector	340	\$ 6,000
Development Services	Equity	Senior Plan Check Engineer	340	\$ 25,500
Finance	New	Budget Analyst	100	\$ 144,500
Finance	Equity	Finance Director	100	\$ 58,500
Finance	Remove	Utilities Coordinator	640/660/680	\$ (119,599)
Finance	Remove	Purchasing Officer	100	\$ (168,541)
Fire	New	Administrative Assistant I	100	\$ 70,000
Human Resources	New	Payroll Technician	100	\$ 93,000
Information Technology	Remove	GIS Analyst	830	\$ (190,674)
Police	New	Administrative Assistant I	100	\$ 52,994
Police	New	(2) Police Officers	100	\$ 362,000
Police	New	Animal Services Officer	100	\$ 75,600
Public Works-Admin	New	Administrative Assistant I	100/640/660/680	\$ 78,000
Public Works-Admin	Reclass	Management Analyst	100/640/660/680	\$ 62,000
Public Works-Parks	New	Urban Forest Technician	100	\$ 31,000
Public Works-Parks	Reclass	Urban Forest Technician	100	\$ 10,500
Public Works-Parks	Remove	Parks/Golf Maintenance Worker	100	\$ (83,195)
Public Works-LMD	Reclass	Parks/Golf Maintenance Technician	280/550	\$ 10,500
Public Works-LMD	New	Parks/Golf Maintenance Worker	280/550	\$ 42,000
Public Works-Solid Waste	New	(2) Solid Waste Equipment Operators	660	\$ 170,000
Public Works-Solid Waste	Remove	Solid Waste Specialist	660	\$ (131,363)
Public Works-Streets	New	(2) Street Maintenance Equipment Operators	660	\$ 208,500
Public Works-Wastewater	Equity	(3) Utilities Mechanics	100,640	\$ 22,575
Public Works-Wastewater	New	Wastewater Maintenance Worker	640	\$ 76,500
Public Works-Wastewater	Remove	Senior Environmental Compliance Inspector	640	\$ (137,864)
Public Works-Water	Equity	(2) Well Mechanic Operator II	680	\$ 16,830
Public Works-Water	New	Water Treatment Operator	680	\$ 144,200
Public Works-Water	Remove	Water System Superintendent	680	\$ (167,552)
Recreation	Remove	Management Analyst	200	\$ (124,704)
			Total Fiscal Impact	\$ 637,207



## CAPITAL – ADDITIONAL APPROPRIATIONS

Department	Project No.	Description	Fund	Appropriation Amt.
City Manager	20057	City Hall Assessment	540 (100%)	\$ 50,000
Engineering	17008	Compressed Biogas Fueling Facilities	640 (100%)	\$ 10,000
Engineering	18056	French Camp Canal Master Study	340 (100%)	\$ 75,000
Engineering	22063	WAS (Waste Activated Sludge) Pump	110 (65%)	\$ 400,000
Engineering	23007	UPRR Crossing at Moffat & Industrial	460 (96%)	\$ 1,005,000
Engineering	23008	Water & Sewer Pipe Installation at Corwin &	640 (50%)	\$ 320,000
Engineering	23031	SR120/Airport DDI	420 (100%)	\$ 42,500
Engineering	23032	SR120/Main DDI	420 (100%)	\$ 42,500
Fire	23009	Furniture & ADA Improvements to Sycamore	250 (100%)	\$ 70,000
Info. Tech.	22002	Cyber Security Threat Assessment and Pen	830 (100%)	\$ 13,000
Info. Tech.	22004	Gallagher Card Key Expansion	830 (100%)	\$ 50,000
Info. Tech.	22006	Fiber Optic Cabling Citywide	830 (100%)	\$ 30,000
PW-Facilities	22025	HD Pickup Truck-Facilities <i>(name change)</i>	820 (100%)	\$ -
PW-Facilities	22066	22066 Systems Upgrades <i>(name change)</i>	110 (100%)	\$ 230,000
PW-Parks	22020	Tidewater Bike Trail Resurfacing	110 (100%)	\$ 150,000
PW-LMD/CFD	22023	HD Pickup Truck No. 1-LMD <i>(name change)</i>	280 (50%)	\$ -
PW-LMD/CFD	22024	HD Pickup Truck No. 2-LMD <i>(name change)</i>	280 (50%)	\$ -
PW-Water	21014	2020 Urban Water Management Plan	680 (100%)	\$ 120,000
Recreation	22068	Rec Dept. Upgrade & Beautification <i>(name)</i>	200 (100%)	\$ -
Total Fiscal Impact				\$ 2,608,000

## CAPITAL – NEW PROJECTS

Department	Description	Fund	Project Total	FY24 Appropriation
City Manager	Navigation Center & Affordable Housing	126	\$ 19,000,000	\$ 19,000,000
City Manager	Family Entertainment Zone (FEZ)	340	\$ 250,000	\$ 250,000
Dev. Services	Downtown Specific Plan	340	\$ 1,000,000	\$ 1,000,000
Engineering	Central Sewer CIPP Liner	640	\$ 9,500,000	\$ 9,500,000
Engineering	WQCF - Ammonia Sidestream Treatment	640	\$ 17,800,000	\$ 800,000
Engineering	WQCF - Dewatering (Centrifuge) Unit No. 3	640	\$ 3,700,000	\$ 400,000
Engineering	WQCF - Sludge Thickener (DAF) Unit No. 3	640	\$ 3,200,000	\$ 200,000
Fire	Tiller Equipment	110/540	\$ 350,000	\$ 350,000
Fire	Radio Communications Infrastructure Upgrade	110/540	\$ 1,794,170	\$ 1,794,170
Fire	Fire Prevention Vehicle	110	\$ 95,000	\$ 95,000
Info. Tech.	Network Switch Replacement	830	\$ 150,000	\$ 150,000
Info. Tech.	DIMS Migration	830	\$ 15,000	\$ 15,000
Info. Tech.	Spam Filter	830	\$ 35,000	\$ 35,000
Info. Tech.	Firewall	830	\$ 35,000	\$ 35,000
Police	(5) Marked Vehicles - Patrol	110/160	\$ 500,000	\$ 500,000
Police	Dispatch Backup Battery	110	\$ 31,000	\$ 31,000
Police	(52) iPhones-PD	160	\$ 7,000	\$ 7,000
Police	Axon Dash Cam Equipment Upgrade	110	\$ 546,000	\$ 110,000
Police	Animal Control Vehicle	110	\$ 150,000	\$ 150,000



CAPITAL – NEW PROJECTS CONTINUED...

Table with 5 columns: Department, Description, Fund, Project Total, FY24 Appropriation. Lists various capital projects such as 'Unmarked Vehicle - Detective/Undercover', 'Handheld Dangerous Substance Analyzer', 'Dispatch Chairs', etc., with associated fund numbers and budget amounts.



CAPITAL – NEW PROJECTS CONTINUED...

Department	Description	Fund		Project Total	FY24 Appropriation
PW-Wastewater	WQCF Breakroom & Operator Control Room Remodel	640	\$	1,100,000	\$ 100,000
PW-Wastewater	CNG Metering	640	\$	200,000	\$ 200,000
PW-Wastewater	Collections Cargo Van	640	\$	50,000	\$ 50,000
PW-Wastewater	Hydro Vacuum Truck	640	\$	680,000	\$ 680,000
PW-Wastewater	WQCF RAM 2500 Service Truck No. 1	640	\$	70,000	\$ 70,000
PW-Wastewater	WQCF Ford F250 Service Truck	640	\$	70,000	\$ 70,000
PW-Wastewater	WQCF Ford F350 Service Truck	640	\$	70,000	\$ 70,000
PW-Wastewater	WQCF RAM 2500 Service Truck No. 2	640	\$	70,000	\$ 70,000
PW-Wastewater	Replacement of 3 Electrical Panels	640	\$	150,000	\$ 150,000
PW-Water	Advanced Water Meter Infrastructure	680	\$	1,800,000	\$ 800,000
PW-Water	1-ton Dually Flatbed	680	\$	90,000	\$ 90,000
PW-Water	Mid-sized Crew Cab Pickup	680	\$	40,000	\$ 40,000
PW-Water	1-ton Work Truck No. 1	680	\$	70,000	\$ 70,000
PW-Water	1-ton Work Truck No. 2	680	\$	70,000	\$ 70,000
PW-Water	1-ton Work Truck No. 3	680	\$	70,000	\$ 70,000
PW-Transit	(2) Transit Buses	190	\$	1,600,000	\$ 1,600,000
PW-Transit	Transit Center Upgrades	190	\$	91,987	\$ 91,987
Recreation	Recreation Software	110	\$	50,000	\$ 50,000
Recreation	Senior Center Tables	110	\$	22,200	\$ 22,200
Recreation	Senior Center Chairs	110	\$	34,100	\$ 34,100
Recreation	Senior Center Pool Table & Repairs	110	\$	11,450	\$ 11,450
Recreation	Pickleball Striping	110	\$	7,500	\$ 7,500
					\$ 45,412,930



## STAFFING BY DEPARTMENT

<b>Department</b>	<b>Number of Positions</b>
City Attorney	4
City Manager	8
Development Services	27
Engineering	25
Finance	20
Fire	54
Human Resources	9
Info Technology & Innovation	14
Legislative Services/City Clerk	9
Police	111
Public Works - Maintenance	9
Public Works - Parks	33
Public Works - Solid Waste	41
Public Works - Streets	13
Public Works- Sewer	41
Public Works- Water	29
Public Works-Admin	3
Public Works-Fleet	8
Public Works-Wastewater	29
Recreation & Community Services	8
Transit	2
<b>Grand Total</b>	<b>497</b>