

CITY OF MANTECA



FY 2024-25 BUDGET

#TEAMMANTECA

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Councilmember



Jose Nuno
Councilmember



Gary Singh
Mayor



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Vice Mayor



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Jose Jasso, Assistant City Manager

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Pennie Arounsack, Director of Information Technology

Shay Narayan, Director of Finance

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PREFACE

Mission Statement

“The Manteca City Council embodies the values of community, neighborly compassion, and unwavering commitment to integrity, leadership and optimism..”

As staff presents the City’s Annual Budget for Fiscal Year 2024-25, the City remains steadfast in its commitment to transparency, fiscal responsibility, and strategic investment in the community’s future. This budget is a comprehensive plan that aligns the financial resources with the City’s priorities and goals, ensuring the continued delivery of essential services while fostering sustainable growth and development.

This document serves as the City of Manteca’s financial plan for Fiscal Year 2024-25, which runs from July 1, 2024, through June 30, 2025. 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 funds.

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 dollars.

In developing this budget, staff have engaged in a rigorous process of strategy, analysis, and evaluation . The City’s approach to budgeting balances the need to address immediate challenges with the necessity to plan for long-term stability and prosperity. By carefully allocating resources, the City aims to enhance public safety, improve infrastructure, support economic development, and provide high-quality services to all residents.

The City recognizes the dynamic environment in which it operates, marked by economic uncertainties and evolving community needs. This budget reflects a proactive stance in managing these complexities, incorporating innovative solutions and strategic investments to enhance the quality of life in the city. The budget sets the spending authorization for the year according to projected revenues. Unless authorized by previous resolutions or policy, if an increase in funding needs arise during the year, the Council considers the request for additional funding in a public meeting as it did in approving the original budget. The City is confident that this budget sets a solid foundation for the City’s continued growth and success.

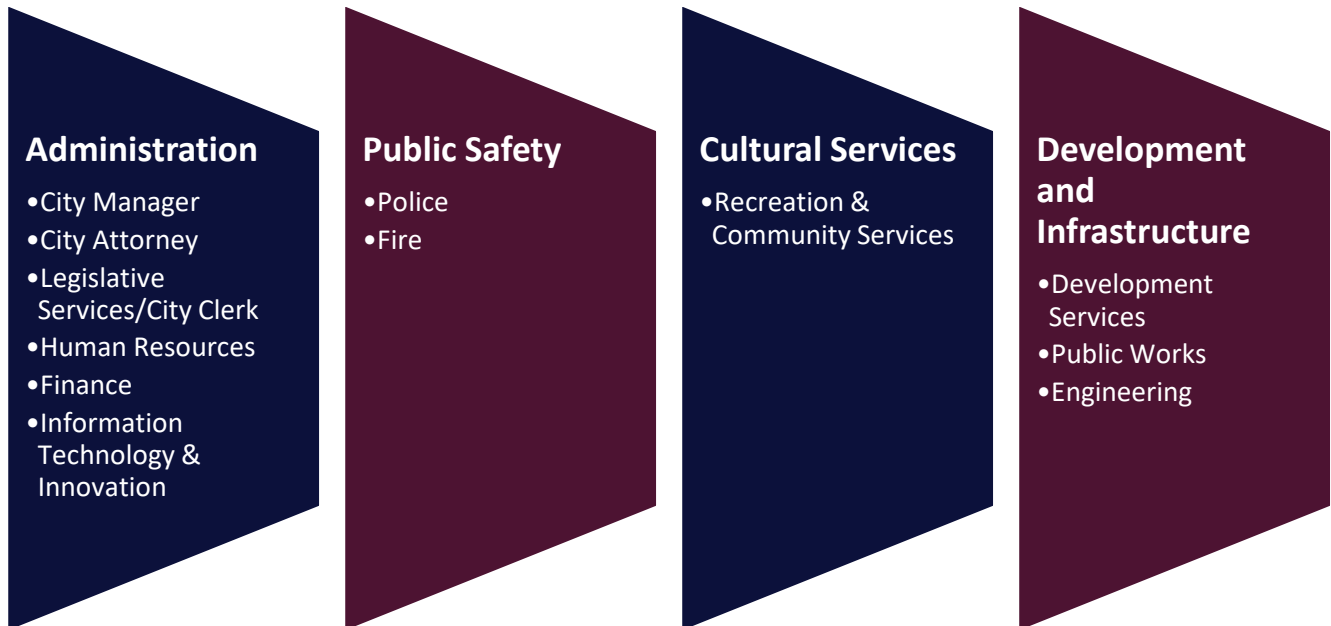
Financial Plan and Budget Organization

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:



- **Transmittal Letter:** The message from the City Manager discussing key elements of the status of the fiscal condition of the City, economic impacts, budget highlights, and areas of note.
- **Community Profile:** Provides information on Manteca’s economy, demographics, and business climate.
- **Department Summaries:** Examines each department’s description, organizational structure, position listing, department functions, prior year accomplishments, goals and priorities for Fiscal Year 2024-25 and department expenses by category.
- **Financial Summaries:** Presents financial and statistical information regarding revenue, expenditures, operating transfers, projected fund balances, and debt service requirements. Graphical displays of key components are also included to make the information easier to study.
- **Budget and Fiscal Policy:** Summarizes the fiscal policies that guide preparation and management of the budget and City finances overall.
- **Inter-Fund Transfers and Debt Service:** Provides details on inter-fund transfers from the General Fund and details on the City’s debt service obligations.
- **Capital Improvement/Outlay by Fund:** Provides a list of appropriations for construction projects and equipment purchases by funding source.
- **Position Control Listing:** Reports all of the personnel included in the budget as approved-and-funded, including any new positions and re-classifications.

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





TRANSMITTAL LETTER

June 18, 2024

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

I am pleased to present the proposed City of Manteca Annual Budget for Fiscal Year 2024-25. This document represents the culmination of months of careful planning, analysis, and collaboration, aimed at fostering a vibrant and resilient community.

This budget is the result of a transparent and inclusive process. We have sought input from a wide range of stakeholders, including city departments, community groups, and individual residents. Their feedback has been invaluable in shaping a budget that is responsive to the needs and aspirations of our community. It also reflects our commitment to prudent financial management and strategic investment by balancing needs to address immediate challenges and lay a strong foundation for the future.

In developing this budget, we have also been mindful of the economic uncertainties and fiscal constraints we face. We have taken a conservative approach to revenue projections and have prioritized efficiency and effectiveness in our expenditures. Many discussions have taken place with departments resulting in thoughtful reductions to align with fund affordability.

Regardless of our efforts, there are some funds struggling. With persistent determination and a steadfast approach, the city is on track for on-time audits which will help alleviate some of the funding constraints within the City's grant funds, as withheld grant funding will be released from granting agencies. The City's commitment to transparency and accountability extends to its annual comprehensive financial reporting, ensuring compliance with regulatory bodies and credit rating agencies. Fees and rates that haven't been updated in years are currently being analyzed. In addition, the potential of a sales tax measure is being explored. If a sales tax measure is approved by the voters, it would help address gaps for updating deferred city infrastructure, street and road maintenance, increase public safety, and substantially boost quality of life. The goal is to improve overall quality for Manteca residents.

Each year, the City Council adopts a new set of strategic goals and priorities that guide the City's budget, operations, and initiatives. The goals and priorities reflect the values of the community and that of the City Council.

On January 16, 2024, the City council adopted a new mission, vision, and values statement and five strategic priority areas in ranking order for Fiscal Year 2024-25. On April 2, 2024, the Council adopted their Fiscal year 2024-25 Goals & Priorities Work Plan. The goals and objectives are broad and achievable, and staff will update the City Council and the community on its progress on a regular basis.



With the new fiscal year goals and priorities in mind, proposed funding allocations were carefully aligned, which include:

- **Plan for Updating City Infrastructure and Facilities:** A significant portion of the budget has been dedicated to critical infrastructure. This includes road repairs, upgrades to public facilities, and water and wastewater treatment projects, which all support sustainable growth and development while addressing deferred maintenance.
- **Economic and Development Vitality:** Initiatives to attract and retain businesses, support local entrepreneurs, downtown revitalization, and create job opportunities for our residents are all in the works. We are proposing the reclassification of the Economic Development Manager to Deputy Director of Economic Development as part of our strategic efforts to enhance our city's economic development capabilities.
- **Public Safety:** Investments in personnel with two new patrol officers, replacing outdated law enforcement and fire equipment, and training to ensure the safety and security of our community.
- **Expand Homelessness and Housing Options and Solutions:** City staff will continue to formulate partnerships to continue progress on the development of the low barrier Navigation Center.
- **Stabilize City Finances:** The budget reflects investments in augmented staffing to complete audits, financial reports and policy updates. There is a focus on fee studies, staff retention, and updating outdated financial policies and procedures. These efforts are well underway with meticulous attentiveness, ushering a new era of stability and prosperity.

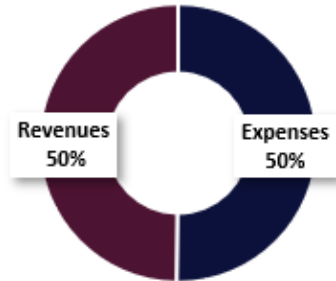
Budget Overview

It is important to address the reality that our projected expenses exceed our anticipated revenues. Maintaining essential services and investing in our community are reflected in the proposed budget, despite the financial challenges we face.

The budget supports maintaining existing service levels and financial solvency. The FY 2024-25 operating budget includes \$253,756,920 in revenues and other sources and \$255,673,109 in expenses and other uses, resulting in an overall net revenue (shortfall) of negative 1.9 million.

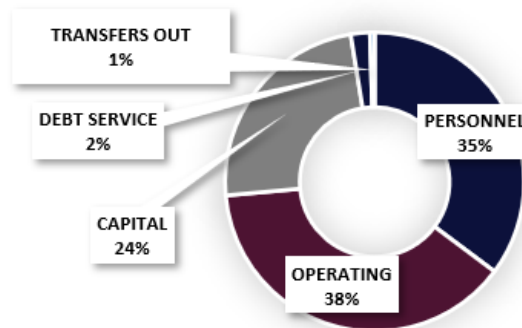


Fiscal Year 2024-25 Citywide Revenues vs. Expenses



■ Expenses ■ Revenues

Fiscal Year 2024-25 Citywide Expenses by Category



■ PERSONNEL ■ OPERATING ■ CAPITAL ■ DEBT SERVICE ■ TRANSFERS OUT

Key Factors Contributing to the Shortfall

- **Increased Costs:** Rising costs in key areas such as public safety, healthcare benefits, insurance premiums, and infrastructure maintenance have significantly impacted our budget. These increases are largely unavoidable, but necessary to maintain service levels and ensure community safety.
- **Revenue Shortfalls:** Although we have implemented solid waste rate increases, continue to work on past due water and sewer rate studies, and make progress toward a tax measure, the financial benefits of these revenue enhancements will take time to materialize. This lag in revenue collection affects our immediate ability to cover expenses and build reserves.
- **Unfunded Mandates:** Compliance with state and federal mandates without corresponding funding has further strained our financial resources, requiring us to allocate funds to areas that are critical, but not fully supported by external funding.

Strategies for Addressing the Shortfall

- **Expense Management:** We have, and continue to, implement stringent cost control measures across all departments to identify and eliminate inefficiencies. This includes reducing discretionary spending, renegotiating contracts where appropriate, and delaying non-essential capital projects without supported funding.
- **Revenue Enhancement:** Efforts to enhance revenue include exploring new funding sources, increasing fees where appropriate, and aggressively pursuing grants and other external funding opportunities.
- **Reserves Utilization:** While not ideal, we may need to utilize a portion of our reserve funds to cover shortfalls. This will be done cautiously to ensure that our reserves remain at a level sufficient to handle emergencies and unforeseen expenditures.
- **Public-Private Partnerships:** We will continue to seek partnerships with the private sector to fund certain projects and initiatives, thereby reducing the financial burden on the city while still achieving our strategic goals.
- **Community Engagement:** We will continue to engage with our community to explain the financial challenges and seek input on prioritizing services and programs. This collaborative approach will help us make informed decisions that reflect the values and needs of our residents.

While the current budget situation is challenging, it is not insurmountable. Through careful planning, strategic adjustments, and community support, we can navigate this period of financial constraint and emerge stronger.

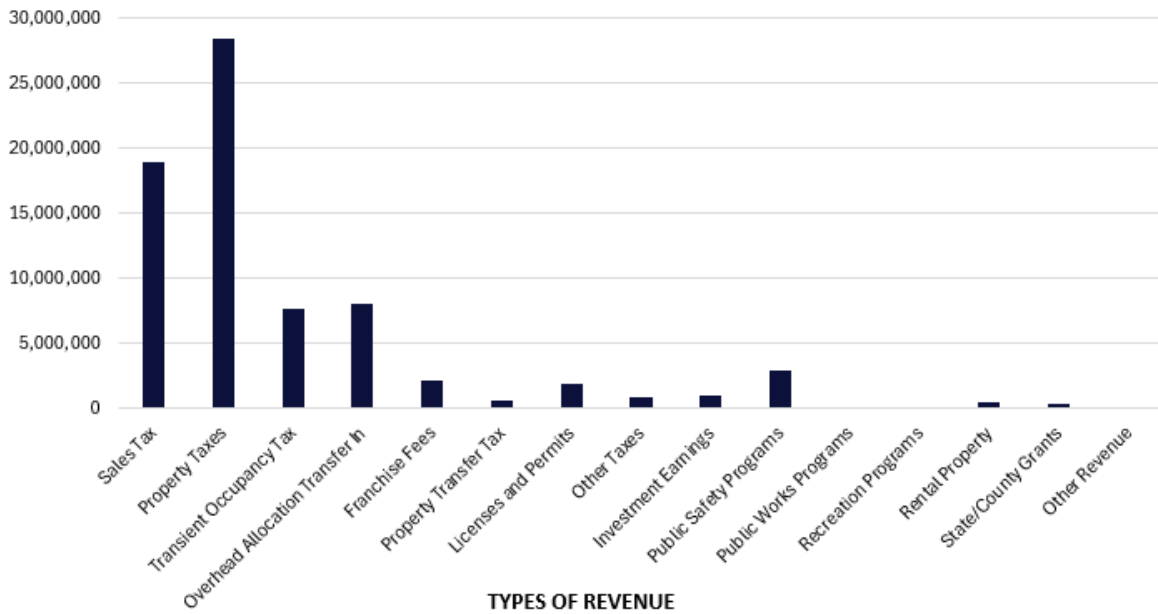


General Fund Overview

General Fund Revenue

This budget will be funded through a combination of property taxes, sales taxes, state and federal grants, and other revenue sources. We have made careful considerations to maximize the resources available for city improvements. The City’s proposed General Fund Revenue Budget is 73.8 million for Fiscal Year 2024-25, which is about 4 million more (6%) than the Fiscal Year 2023-24 Amended Budget of 69.8 million.

**Fiscal Year 2024-25
General Fund Revenues by Type**



Fund 100 Revenues	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
REVENUE	52,425,824	62,585,978	69,472,843	68,856,237	73,787,007
Sales Tax	14,814,992	18,299,132	19,091,153	18,717,837	18,967,207
Property Taxes	21,126,116	21,443,545	25,660,665	25,826,492	28,427,500
Transient Occupancy Tax	1,659,966	6,764,211	7,348,923	6,500,000	7,700,000
Overhead Allocation Transfer In	7,040,257	7,036,052	7,166,634	8,360,008	8,017,000
Franchise Fees	1,883,806	1,986,090	2,132,616	2,100,000	2,150,000
Property Transfer Tax	600,979	826,751	641,216	750,000	640,000
Licenses and Permits	849,745	743,249	881,949	850,000	1,935,000
Other Taxes	838,645	1,046,100	648,632	1,100,000	810,000
Investment Earnings	-378,113	-678,277	887,332	775,000	1,000,000
Public Safety Programs	3,128,482	3,587,628	3,117,870	2,476,100	2,955,000
Public Works Programs	39,110	70,777	59,988	125,500	146,800
Recreation Programs	6,659	21,149	28,908	36,000	40,000
Rental Property	277,531	250,719	577,356	463,000	492,000
State/County Grants	381,478	404,777	389,308	365,000	365,000
Other Revenue	156,171	256,072	725,890	211,300	141,500
Federal Grants	-	528,004	114,403	200,000	-
TRANSFERS IN FROM	-	-	46,997	971,500	-
Transfers In From	-	-	46,997	971,500	-
Total Fund 100 Revenues	52,425,824	62,585,978	69,519,840	69,827,737	73,787,007

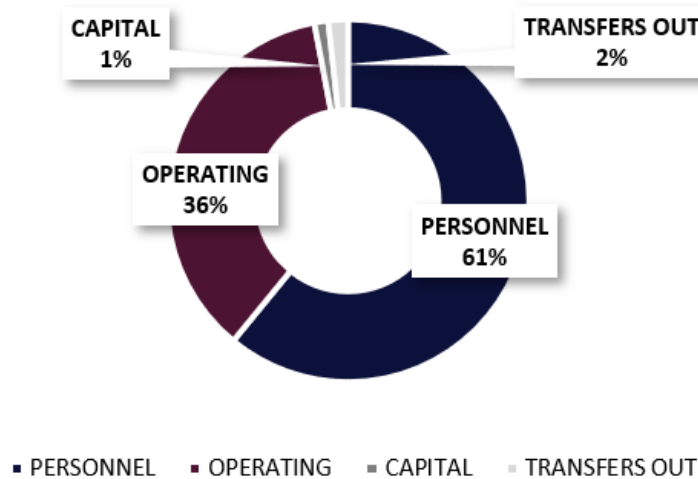


General Fund Expenses

The proposed Fiscal Year 2024-25 General Fund Expenditure Budget is 72.9 million, which is 4.5 million (6%) less than the Fiscal Year 2023-24 Amended Budget of 77.4 million. The decrease is mostly contributed to unspent capital projects budgets from Fiscal Year 2023-24 that will roll to Fiscal Year 2024-25.

Fund 100 Expenses by Category	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	36,389,855	41,466,035	41,334,615	45,066,714	44,439,293
OPERATING	11,139,259	18,058,439	20,610,958	25,394,861	26,300,228
CAPITAL	648,366	1,597,308	940,116	4,962,910	906,000
DEBT SERVICE	-	-	23,500	-	-
TRANSFERS OUT TO	1,190,225	1,272,327	1,581,870	2,020,000	1,281,500
Total Fund 100 Expenses	49,367,705	62,394,109	64,491,059	77,444,485	72,927,021

**Fiscal Year 2024-25
General Fund Expenses by Category**



Fund 100 Expenses by Department	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
City Attorney	403,260	826,205	1,162,722	1,672,606	1,566,722
City Clerk	1,103,033	1,101,448	1,207,945	1,306,772	1,487,549
City Manager	1,548,118	1,926,677	3,786,765	5,863,918	4,565,512
Development Services	407,898	90,146	-	-	-
Engineering	695,975	4,423	122,783	256,853	318,368
Finance	1,879,469	2,966,485	2,372,598	2,979,146	3,190,309
Fire Department	11,031,872	12,087,275	12,540,656	12,670,870	12,862,853
Human Resources	1,310,958	1,168,835	863,832	1,352,675	1,448,842
Non Departmental	5,055,982	11,525,577	10,689,380	13,615,636	10,964,580
Police Department	18,479,880	21,425,451	22,865,333	24,365,494	25,575,536
Public Works	4,288,722	7,248,942	7,487,646	12,080,141	10,117,888
Recreation & Community Services	3,162,538	2,022,645	1,391,399	1,280,374	828,862
Fund 100 Expenses by Department	49,367,705	62,394,109	64,491,059	77,444,485	72,927,021



All Other Funds Overview

All Other Funds Revenue

The City’s proposed Revenue Budget for All Other Funds is 180 million for Fiscal Year 2024-25, which is 19 million more (11.8%) than the Fiscal Year 2023-24 Amended Budget of nearly 161 million.

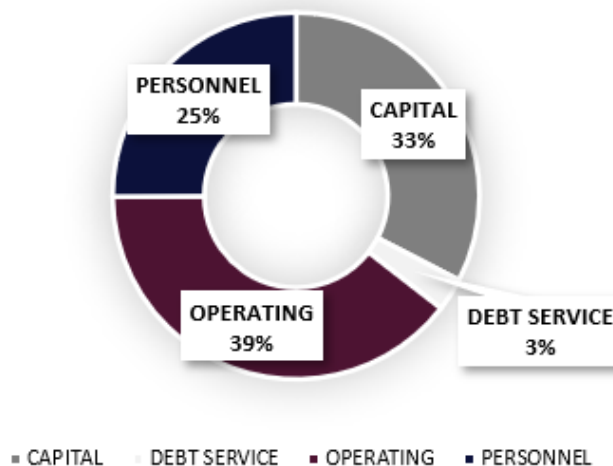
All Other Funds Revenue	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
REVENUE	160,788,106	160,517,737	162,881,977	158,066,082	178,688,413
TRANSFERS IN FROM	6,379,860	4,362,318	383,753	2,874,203	1,281,500
Total Revenues - All Other Funds	167,167,967	164,880,055	163,265,730	160,940,285	179,969,913

All Other Funds Expenses

The proposed Fiscal Year 2024-25 Expenditure Budget for All Other Funds is 181.9 million, which is 85.7 million (32%) less than the Fiscal Year 2023-24 Amended Budget of 267.6 million. The decrease is mostly contributed to unspent capital projects budgets from Fiscal Year 2023-24 that will roll to Fiscal Year 2024-25 (approximately 80.6 million).

All Other Funds Expenses	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	34,549,795	40,067,271	41,142,678	42,828,667	45,583,189
OPERATING	57,874,066	57,455,309	50,478,849	77,036,270	71,759,771
CAPITAL	38,628,498	22,925,417	26,107,778	139,831,542	60,135,687
DEBT SERVICE	5716220.28	5230871.25	5,312,432	6033267	5,267,441
TRANSFERS OUT TO	787,920	833,720	46,997	1,825,703	-
Total Expenses - All Other Funds	116,451,503	114,741,584	123,088,735	267,555,449	182,746,088

Fiscal Year 2024-25 All Other Funds - Expenses by Category





Fund Balance

- The audit process is essential to reconciling fund balances. We anticipate completing the audit for Fiscal Year 2022-23 this summer, which will restore the City to a standard auditing cycle.
- The Finance department used Fiscal Year 2021-22 audited fund balances and Fiscal Year 2022-23 estimated revenues and expenditures to project Fiscal Years 2022-23, 2023-24, and 2024-25 fund balances, which are included in the fund tables found under the Financial Summaries by Fund section.
- Commentaries are provided on the fund tables to provide context.
- Having tables and charts provided for nearly every fund, along with projected fund balances and augmented commentaries, are key additional attributes included in this year's Budget.

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. The rising pension costs are part of a broader trend affecting many California cities, driven by adjustments in benefit formulas and investment return assumptions by CalPERS.

Staffing

- Currently, our Memorandums of Understanding are stable, and we are not in active negotiations with any of our employee unions or groups. Agreed upon pay increases outlined in the Memorandums of Understanding are included in the Fiscal Year 2024-25 budget.
- Memorandums of Understanding have reopener language that state on or about March 1, 2025, the City and the labor groups will discuss the City's financial position and, if there is an increase a 5% increase in sales tax from the previous fiscal year, both parties agree to open the contract on matters pertaining to wages only for the purpose of negotiation wage increases for the remainder of the current contract consistent with the financial needs of the City.
- This budget reflects 5 new positions (2 patrol officers, 3 parks maintenance workers), 1 defunded position (Deputy City Clerk), and a few key position reclassifications.

Capital Projects

- This budget includes new capital projects for Fiscal Year 2024-25.
- A five-year Capital Improvement Program plan is anticipated to be collaboratively formulated and presented next fiscal 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 related to these funds will be on hold until funding is available. The City is conducting rate studies to evaluate future funding needs.

Cost Distributions

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



- Similar to updating staffing distributions, the budget includes adjustments to internal cost allocation charges paid by funds to internal service funds like the 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 working with a consultant to review and implement a full cost allocation study during the fiscal year.

Community Engagement

We believe in the importance of community involvement in the budgeting process. Public hearings and town hall meetings were held to gather input from residents, and we appreciate the valuable feedback provided. Your contributions have been instrumental in shaping a budget that meets the needs of our community.

Looking Ahead

As we look ahead, this budget not only addresses our immediate needs, but also paves the way for exciting projects and initiatives that will shape the future of our community, such as:

- Development of Manteca's second brewery, Loma Brewing Co., is planned in the Family Entertainment Zone (FEZ) area, which is anticipated to attract out-of-town visitors.
- Manteca Crossing, a much-needed mixed commercial use development project, broke ground on the northwest corner of Atherton and Airport. The project is anticipated to include a hotel, grocery store, and gas station among other conveniences that will support the new subdivisions and growth Manteca has seen south of Highway 120.
- The City's first Downtown Property & Business Improvement recently passed and revenues collected will help support local downtown businesses and create a vibrant and inviting downtown atmosphere.
- Plans for a 5-story 100% affordable senior housing project have been approved for downtown Manteca. This initiative aims to provide quality, affordable housing for our senior citizens, offering them an environment close to essential services and community amenities.

The Fiscal Year 2024-25 budget is designed to build a sustainable future for Manteca. We will continue to monitor our financial health closely and adjust as necessary to adapt to changing circumstances and opportunities.

Conclusion

I want to extend my gratitude to the City Council for their leadership and to the city staff for their hard work and dedication throughout the budget process.

We are confident that this budget will enable us to meet the challenges of the coming year while positioning our city for continued success. We look forward to working together to achieve our shared goals and ensure Manteca remains a great place to live, work, and thrive!

Sincerely,

Toni Lundgren, City Manager
City of Manteca



CITY OF MANTECA PROFILE

Overview

The City of Manteca is in the Central Valley of California, 76 miles east of San Francisco, between the larger cities of Stockton and Modesto, and 339 miles from Los Angeles. The city has a total area of 17.8 square miles. According to the California Department of Finance, the population in the City of Manteca as of January 1, 2024, is 90,917, which is a 2.7% increase since January 1, 2023.

Climate

Manteca is very hot and dry in summer and mild in winter, except during spells of seasonal tule fog when it can be quite chilly for many days. Summers are exceptionally dry, whereas winters are rainy with stretches of fair weather.

Early History of Manteca

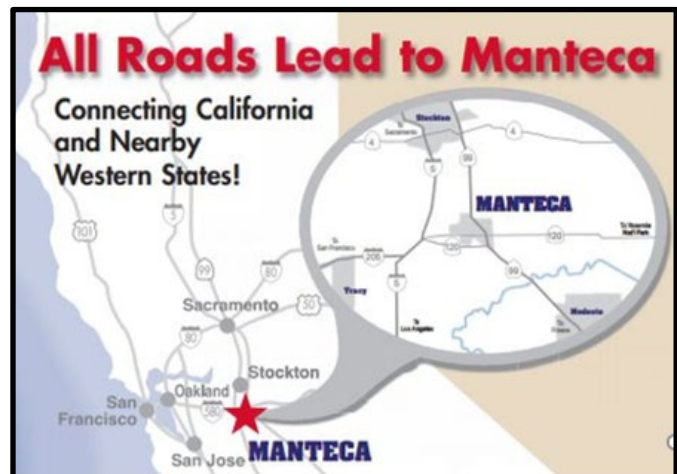
The Manteca area was first inhabited by Yokuts on what was then known as the “sand plains.” Prior to World War II, there was very little activity in Manteca that was not related to agriculture. Due to a combination of good soil, excellent climate and clean water, the area became known as one of the greatest agricultural areas in the world and attracted many early pioneer farmers.

As the California Gold Rush subsided, permanent settlers came to the area. On the first large land holdings, the main 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.

In 1873, the Central Pacific Railroad laid track directly through the area. New residents wanted to refer to their new train station as “Cowell Station,” but there was already a Cowell Station near Tracy, named after Wright Cowell, Joshua’s brother. The railroad and farmers agreed to change the name of the community, choosing “Monteca” as the new name. 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 eventually accepted as the name.

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

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





Modern 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, Home Depot, and many other amenities attracting thousands of tourists each year.

Local Highlights

East Union Cemetery is one of the oldest landmarks in the entire county and many early pioneers have been laid to rest here. The cemetery dates back to 1872 and was incorporated in 1877.

Manteca is a patriotic city, boasting a Flags Over Manteca program born out of the attack on the World Trade Center on September 11, 2001. On major holidays, and some special events, 2,500 flags are placed along major roadways creating a beautiful display of patriotism.



The Manteca Mural Society was established in 2002 and is dedicated to bringing large scale public art to the community. There are 32 beautiful 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.

The Manteca Watermelon Street Fair is one of the largest events in the region and voted among the best events to attend in Northern California. It attracts over 40,000 people every year to celebrate with food, music, vendors, and activities. For over 29 years, the fair has helped bring the community together in a massive celebration.

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 26th 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. The 500-room hotel with 95,000 square foot indoor water park and conference center brings more than 638,000 visitors annually. Although the indoor water park is for registered guests only, the resort offers dining and other attractions that can be enjoyed by the public.

The city's first comedy club, Deaf Puppy Comedy Club, which brings a fun vibe to the heart of downtown Manteca, recently opened. Both seasoned and up-and-coming local comedians grace the stage.

Brethren Brewing Company, the city's only brewery, boasts to change Manteca "one pint at a time." They bring family fun to downtown Manteca with regular trivia, game, and paint night events and every bit of profit the brewery generates is used to impact Manteca.

Big League Dreams Sports Park offers six replica major league baseball fields, a 20,000 square foot indoor pavilion and a stadium club restaurant bringing nearly 760,000 visitors annually.



Manteca Transit Center offers fixed routes and Dial-a-Ride bus service throughout Manteca with stops at key locations throughout the city. Modern technology, such as the "Talk to Me Map" service, makes navigating the Manteca Transit System easier for blind and visually impaired passengers. Upon request, there are braille/large print maps that work with talking smart pens to assist passengers with trip planning and where to board buses. The Transit Center is a popular venue option for social, business, and combined use events.





DEPARTMENT SUMMARIES

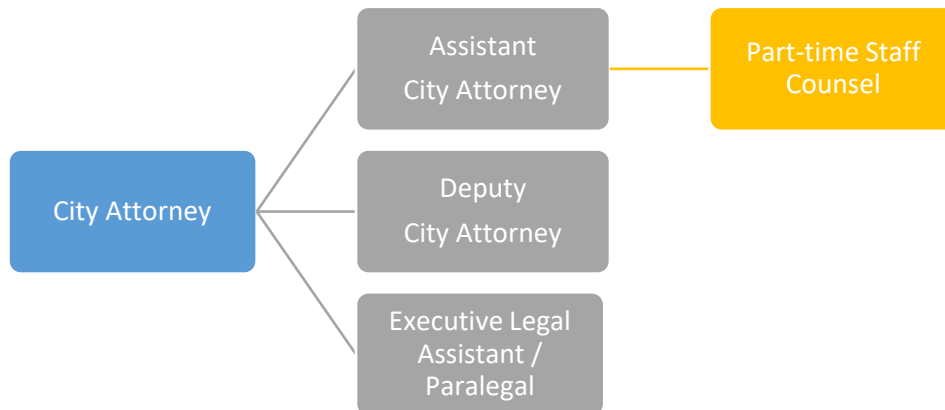
City Attorney’s Office



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 Organization¹



¹ The City Council approved the “Staff Counsel” attorney position in January 2024; this position, however, is not permanent, and functions as an “as-needed” attorney for special projects or terms for less than 1,000/hours per year.



Department Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
City Attorney			
Assistant City Attorney	1	1	0
City Attorney	1	1	0
Deputy City Attorney	1	1	0
Executive Legal Assistant/Paralegal	0	1	1
Legal Assistant	1	0	-1
City Attorney Total	4	4	0

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.

2023-2024 Accomplishments

- Reviewed and revised City contract templates.
- Continued to get to know City staff and the pertinent City history as it relates to legal matters.
- Worked with the City Manager’s Office to help effectuate efficient City Council Meetings.

2024-2025 New Goals & Priorities

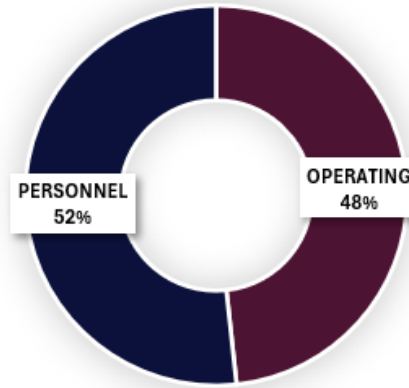
- In conjunction with the Development Services Department, adopt Digital Billboard Policy and/or applicable City ordinance.
- Continue Municipal Code Review and Revisions.
- Continue to bring more work into the City Attorney’s Office (CAO), including, but not limited to: Arbitrations, non-insurance complaints, Code Enforcement matters (quality of life and new ordinances), labor negotiations and related personnel administrative matters, and mediations.
- Staff all publicly noticed meetings and commissions.
- Revise staffing by looking at Deputy City Attorney and Legal Assistant positions.



Department Expenses

City Attorney	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	133,994	649,667	803,755	991,868	1,057,022
OPERATING	358,701	176,727	382,125	1,143,238	987,200
Total Expenses	492,694	826,394	1,185,880	2,135,106	2,044,222

Fiscal Year 2024-25 City Attorney's Department Expenses



■ OPERATING ■ PERSONNEL



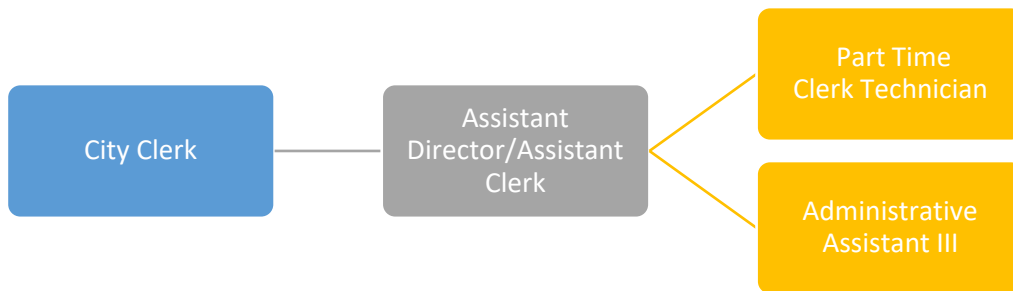
Legislative Services/City Clerk



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 Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Legislative Services/City Clerk			
Administrative Assistant III	1	1	0
Assistant City Clerk	1	1	0
Deputy City Clerk	1	0	-1
Director of Legislative Services	1	1	0
Legislative Services/ City Clerk Total	4	3	-1



Department Functions

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.

2023-2024 Accomplishments

- Filled vacant position.
- Started reviewing and disposing of offsite records.



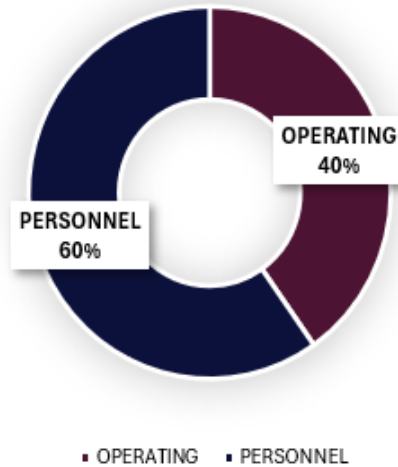
2024-2025 Goals & Priorities

- Records Management CIP
- Review and dispose of all offsite records' boxes for all departments: destroy records that have met retention and store permanent and vital records at Corodata records storage facility.
- Support 2024 Council elections for Districts 1 & 2.
- Host Youth in Government Day for the third year in a row.
- Host Boards and Commissions Mixer for the second year in a row.

Department Expenses

City Clerk	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	671,871	779,199	785,270	937,564	888,777
OPERATING	443,891	322,833	423,842	369,208	598,772
Total Expenses	1,115,762	1,102,032	1,209,112	1,306,772	1,487,549

Fiscal Year 2024-25
City Clerk's Department Expenses





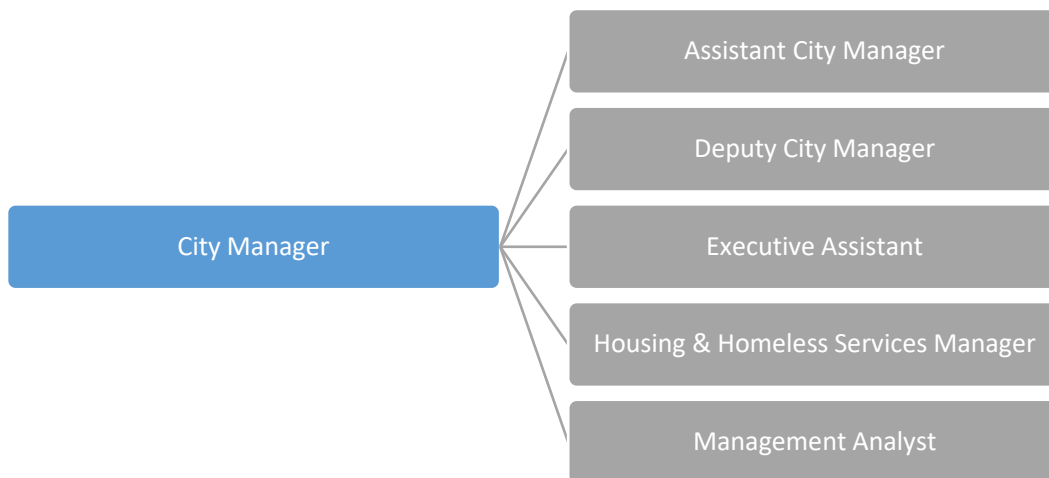
City Manager's Office



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 the vision and policies of the City Council, directs the delivery of municipal services, oversees the completion of the City Council Goals & Priorities, capital projects, legislative affairs, community outreach and engagement, and Housing and Homeless Services.

Department Organization





Department Position Listing*

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Office of the City Manager			
Assistant City Manager	1	1	0
City Manager	1	1	0
Deputy City Manager	1	1	0
Economic Development Manager	1	0	-1
Executive Assist to City Manager	1	1	0
Housing & Homeless Serv Manager	1	1	0
Management Analyst	1	1	0
Senior Management Analyst	1	0	-1
Office of the City Manager Total	8	6	-2

**Note: The Economic Development Manager and Senior Management Analyst positions have been moved to the Development Services Department. The Economic Development Manager is also being reclassified as a Deputy Director of Economic Development (see Development Services section).*

Department Functions

- Implements the City Council’s Strategic Goals & Priorities.
- Oversees the general day-to-day operations of the organization and ensures citywide policy and program implementation.
- Provides operational oversight of the City’s legislative affairs, community outreach, engagement, and public information activities, and Housing and Homeless Services.

2023-2024 Accomplishments

- Implemented and adopted the City of Manteca Cannabis Program.
- Filled vacant director positions including Chief of Police, Finance Director, and Human Resources Director.
- Brought three Cannabis Community Benefit Agreements for adoption.
- State of the City 2024.
- Began the disposition process (complying with the Surplus Land Act) of certain city-owned properties in preparation for marketing and promoting these properties to national retailers at tradeshow and through a targeted marketing efforts.
- Distributed a retail and entertainment survey to the community seeking feedback on the retailers and entertainment uses most desired by the Manteca community and used the survey results as a guide for business attraction efforts.
- Provided the community with educational workshops to learn more about the City’s response to homelessness and how to support.



2024-2025 New Goals & Priorities

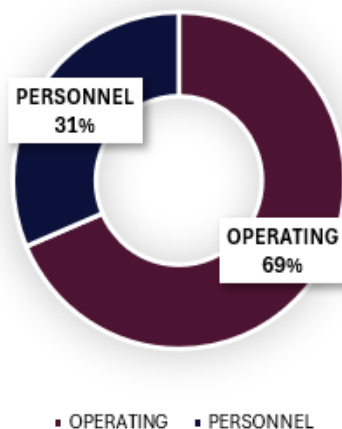
- Develop plan for updating City infrastructure and facilities.
- Bring three Cannabis Community Benefit Agreements to Council for adoption.
- Develop a Homeless Action Plan (HAP) outlining long term goals and priorities that includes community buy-in and best practices.
- Develop a scope of work and find a service provider for 555 Industrial Park Drive and release RFQ for progressive design-build for the Low Barrier Navigation Center planned for 682 Main Street.
- Establish 555 Industrial Park Drive as a fully mobile/operational site with dormitories and services.
- Implement an affordable housing strategy.
- Seek funding for the Navigation Center construction and ongoing operations.
- Continue to work with local officials, lobbyists, city council and community partners on homelessness initiatives and opportunities.
- Continue Sales Tax Measure education.
- General Tax Measure on 2024 ballot.
- Continue to make mental and physical health a priority for all City staff.

Department Expenses*

City Manager	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	1,293,382	1,391,188	1,647,216	2,005,802	1,607,889
OPERATING	410,581	506,828	2,582,983	4,615,473	3,512,580
CAPITAL	43,170	557,702	67,556	19,000,000	0
Total Expenses	1,747,133	2,455,718	4,297,755	25,621,275	5,120,469

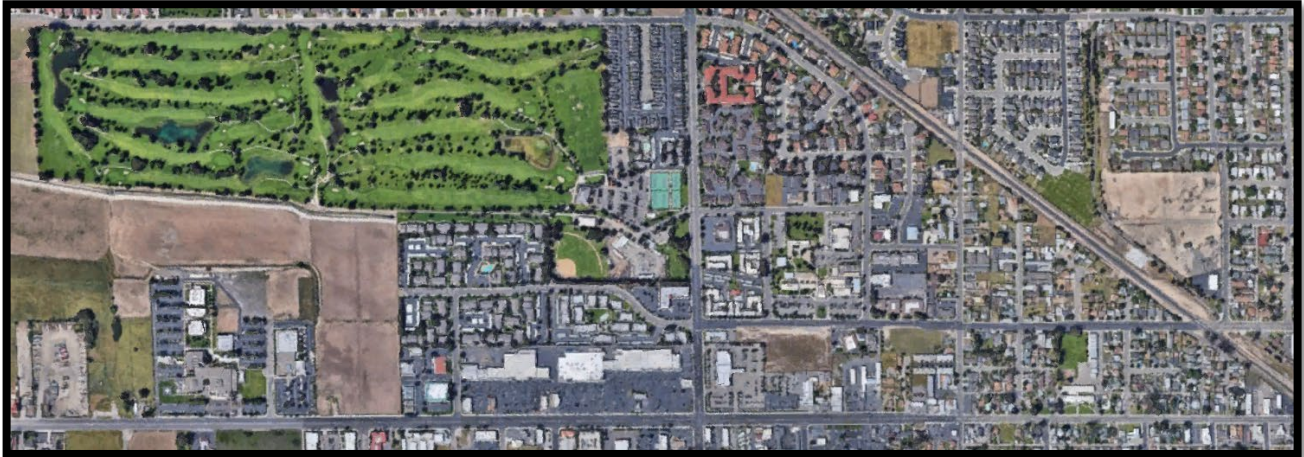
*Note: The Economic Development Manager and Senior Management Analyst positions have been moved to the Development Services Department. The Economic Development Manager is also being reclassified as a Deputy Director of Economic Development (see Development Services section).

Fiscal Year 2024-25 City Manager's Department Expenses





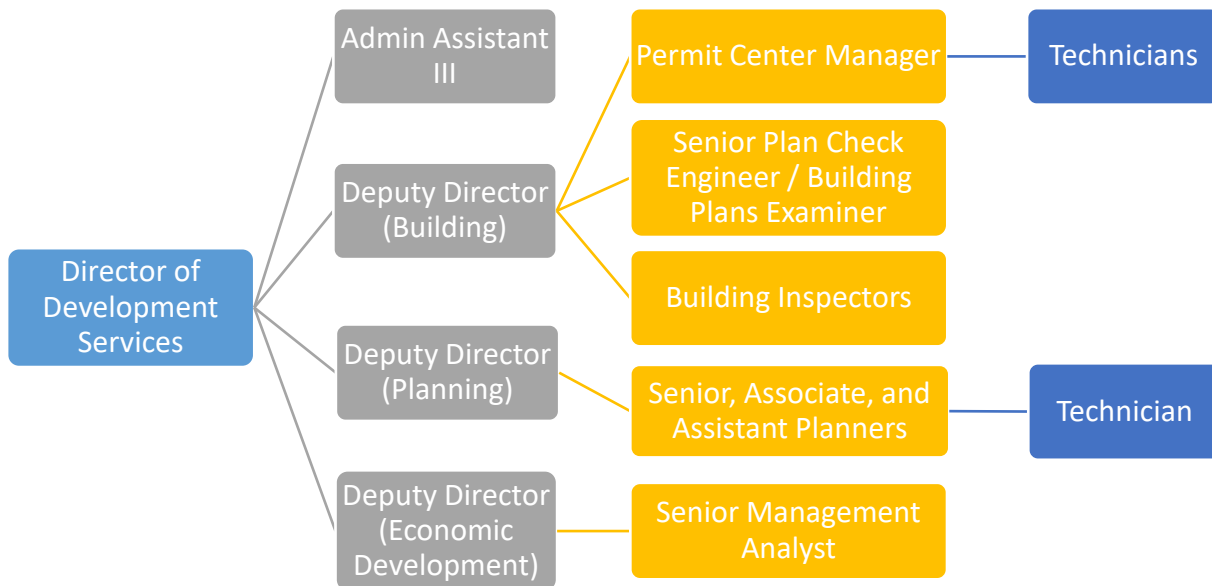
Development Services Department



Department Description

The Development Services Department is comprised of the Building Safety, Planning and Economic Development Divisions (new in FY 2024-25). 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, the support of existing business and attracting new development and investment into the community.

Department Organization





Department Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Development Services			
Administrative Assistant III	1	1	0
Assistant Planner	1	1	0
Associate Planner	3	3	0
Building Inspector	2	2	0
Deputy Director of DS - Building	1	1	0
Deputy Director of DS - Economic Development	0	1	1
Deputy Director of DS - Planning	1	1	0
Development Services Technician	5	5	0
Director of Development Services	1	1	0
Permit Center Manager	1	1	0
Senior Building Inspector	1	1	0
Senior Management Analyst	0	1	1
Senior Plan Check Engineer	1	1	0
Senior Planner	1	1	0
Senior Plans Examiner	1	1	0
Development Services Total	20	22	2

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
- Supporting existing businesses and attracting new development and investment into the community

2023-2024 Accomplishments

- Selected and funded a consultant to create the Downtown Specific Plan.

2024-2025 New Goals & Priorities

- Begin process for comprehensive Zoning Code update.
- Implement new permitting software.
- Evaluate and propose a Fiber and Wireless Ready Construction Policy.
- Evaluate and propose a Dig Once Policy.
- Establish a process to obtain customer satisfaction feedback and enhance communications with customers.

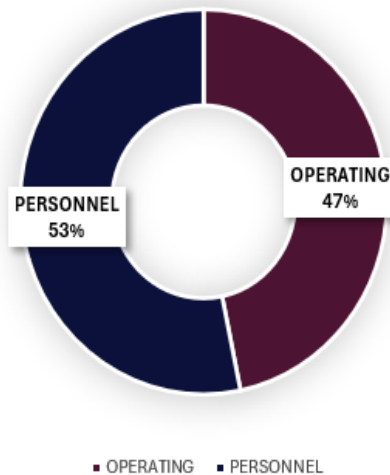


- Receive majority voter approval from downtown Manteca property owners for the creation of a formal Downtown Manteca Special Assessment Property Based Improvement District (PBID) and begin the process of creating formal non-profit organization to manage the new Property Improvement District in Downtown Manteca.
- Market and promote the FEZ for development opportunities that increase tourism, improve the quality of life for Manteca residents, and generate tax revenue for the City.
- Finalize Fiber Master Plan.
- Complete FEZ Master Plan update.
- Revisit Economic Strategic Plan and develop a work plan for staff.
- Select and fund a consultant to create the Downtown Specific Plan.
- Complete the Climate Action Plan update.
- In conjunction with the City Attorney’s Office, adopt Digital Billboard Policy and/or applicable City ordinance.

Department Expenses

Development Services	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	3,603,789	3,426,444	3,010,405	3,415,817	4,029,499
OPERATING	1,942,160	1,777,095	1,761,921	3,423,557	3,540,818
CAPITAL	113,686	92,585	-	-	-
DEBT SERVICE	-	-	70,020	-	-
Total Expenses	5,659,635	5,296,124	4,842,346	6,839,374	7,570,317

**Fiscal Year 2024-25
Development Services' Department Expenses**





Engineering



Department Description

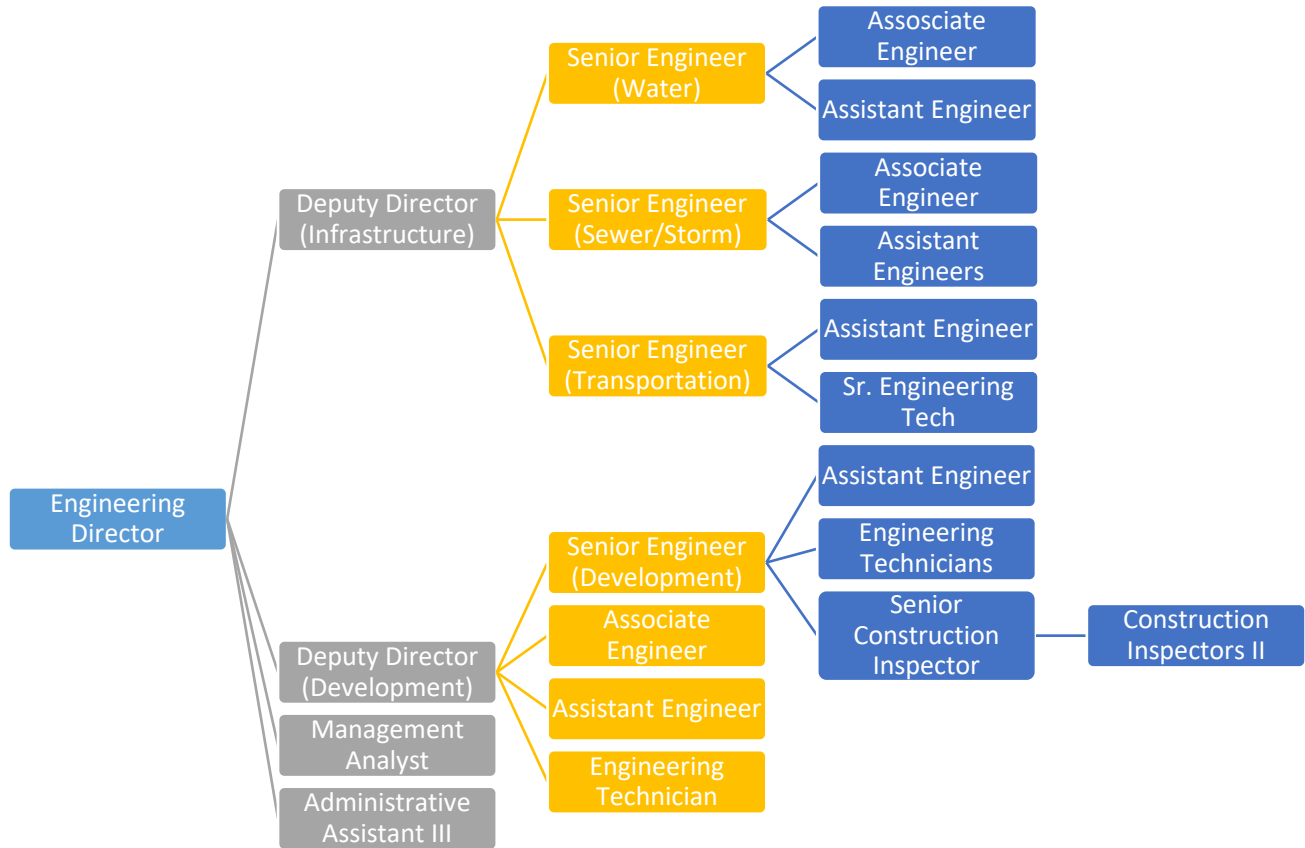
The Engineering Department oversees planning, design, and construction of infrastructure projects related to traffic and transportation, water treatment and distribution, wastewater collection and treatment, storm water control and drainage. It administers the subdivision review process, participates in site plan review, and manages Capital Improvement Projects. 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 and responsible engineering services.



Department Organization



Department Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Engineering			
Administrative Analyst	1	0	-1
Administrative Assistant III	1	1	0
Assistant Engineer	6	6	0
Associate Engineer	3	3	0
Construction Inspector II	2	2	0
Deputy Director of Engineering	2	2	0
Director of Engineering	1	1	0
Engineering Technician I	2	2	0
Management Analyst	0	1	1
Senior Construction Inspector	1	1	0
Senior Engineer	4	4	0
Senior Engineering Technician	1	1	0
Engineering Total	24	24	0



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.

2023 – 2024 Accomplishments

- TCP Well 29 Water Treatment – completed design & started construction.
- Storm Drain Zone 36/39 project – completed design.

2024 – 2025 Goals & Priorities

- State Route 120/McKinley Interchange Project.
- Water/Wastewater Master Plans & Rate Studies, outreach, and education.
- WQCF interim capacity improvements (Projects 2-7).
- WQCF unfunded interim capacity improvements.
- PFIP update for sewer, water, storm, and transportation.
- Storm Drain Zone 36/39 design, environmental, permitting, and construction.
- Citywide Cure-In-Place-Pipe Liner project.
- Pavement Maintenance.
- Well 29 TCP mitigation.
- Nile Garden School Well 30 Water Supply Project.

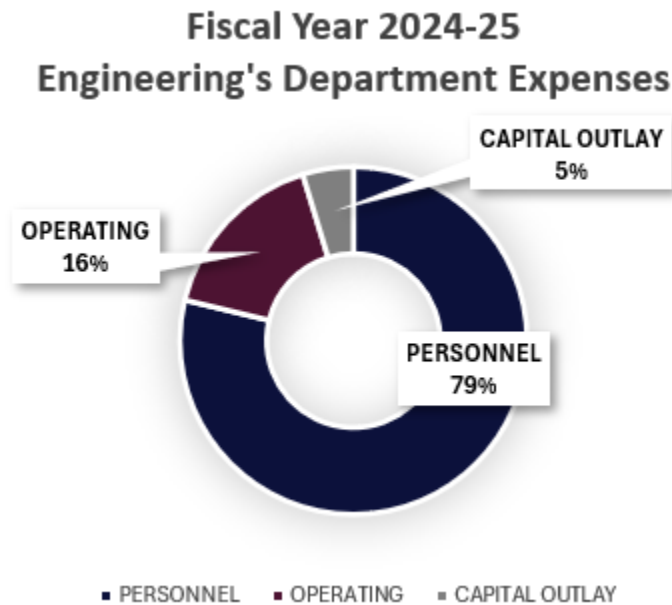


- Airport Way/ State Route 120 DDI Project Study Report; Environmental Document.
- Main Street/ State Route 120 DDI Project Study Report; Environmental Document.
- State Route 99/120 Improvement Project Phase 1A – partnership with Caltrans.
- French Camp Outlet Canal Capacity Analysis and recommended improvements projects.
- Highway Safety Improvement Program federally funded projects: 1) Citywide Traffic Signals, 2) Traffic Sign Improvements, 3) Main Street Improvement Design and Construction, 4) Yosemite Avenue Improvement Design and Construction.
- Potential Capital Improvement Projects – Pavement Restoration: Airport Way widening (Wawona Street to Drain 5 south of Golf Course); Spreckels Avenue (Moffat Boulevard to Yosemite Avenue); Wawona Street (Union Road to Locust Avenue); Mission Ridge Drive (Tahoe Street to Vanderbilt Court); Woodward Avenue (Main Street to Pillsbury Road); Yosemite Avenue (Airport Way west to Railroad tracks).
- Louise Avenue (Main Street to Highway 99).
- Lathrop Road (Union Road to Highway 99).
- Evaluate staff spacing needs in Engineering Department.
- Seek funding opportunities: Infrastructure Investment & Jobs Act; Federal Build Back Better; Urban Communities Drought Relief Grant; Clean California Local Grant.

Department Expenses

Engineering	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	1,243,975	2,474,575	3,232,136	4,518,194	5,002,203
OPERATING	-	563,102	841,770	2,432,675	1,049,281
CAPITAL OUTLAY	-	-	741,466	910,120	300,000
Total Expenses	1,243,975	3,037,677	5,134,558	13,041,784	6,351,484

**NOTE: Construction-related capital is not captured in the table above.*





Finance

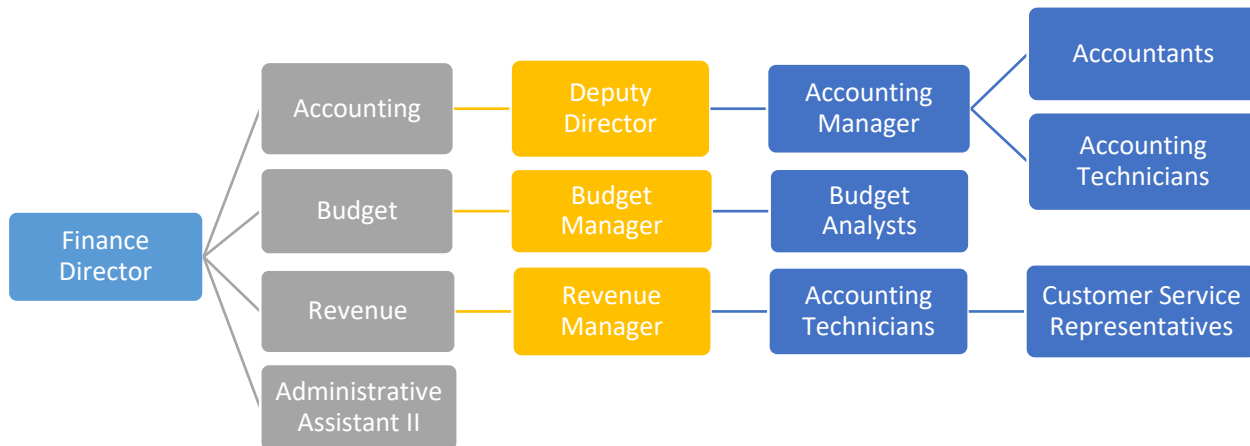


Department Description

The Finance Department provides strategic financial leadership and fiscal support to the City. This department is responsible for the City’s annual budget process, financial planning (including debt management, long-term financial planning, special tax and fee administration), the annual financial audit and Annual Comprehensive Financial Report (ACFR), other financial reporting, general ledger accounting, accounts payable, accounts receivable/miscellaneous billing, revenue management (including business licensing and utility billing), cash receipts, and treasury management. 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 fiscal resources.
- Foster a sense of trust and transparency with the community, the Council, and City Management.

Department Organization





Department Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Finance			
Accountant	1	1	0
Accountant II	1	1	0
Accounting Manager	1	1	0
Accounting Technician	5	5	0
Administrative Assistant II	1	1	0
Budget Analyst I	1	1	0
Budget Manager	0	1	1
Customer Service Representative	5	5	0
Deputy Director of Finance	1	1	0
Finance Director	1	1	0
Revenue Manager	1	1	0
Senior Budget Analyst	2	1	-1
Finance Total	20	20	0

Department Activities

Budgeting and Financial Planning

Coordinates preparation of the annual budget, and is responsible for ongoing budget administration, reporting, and fiscal management. 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. Leads and participates in long-term financial planning initiatives such as financial forecasts, debt/bond issuances, fee studies and updates, and establishing new taxes and fees. This division also assists in the administration of special taxes and fees.

Accounting

Prepares the annual comprehensive financial report (ACFR); leads and 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, performs bank reconciliations and reports; establishes accounting, cash management, and purchasing policies, systems and practices; coordinates cooperative purchasing opportunities and reviews contract documents for compliance with City purchasing policies. Receives and processes the City's accounts payables and issues timely vendor payments, files annual reports required by regulatory agencies, and adheres to established payables procedures; maintains vendor files; produce and file year-end reports and maintaining vendor relationships. Coordinates and prepares daily deposits, cash reconciliations, and reports.

Revenue

Records the receipt of all revenues received by the City including utility billing, delinquencies, business licenses, and miscellaneous accounts receivable. Monitors and pursues delinquent accounts. Provides customer service for utility services which include starting and stopping services, cart change-outs, and complying with legislative bills regarding utilities.



Treasury

Manages and oversees 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.

2023-2024 Accomplishments

- Completed Fiscal Year 2020-2021 Audit & Annual Comprehensive Financial Report (ACFR).
Completed Fiscal Year 2021-2022 Audit & Annual Comprehensive Financial Report (ACFR).

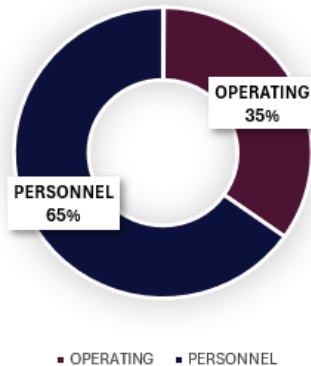
2024-2025 Goals & Priorities

- Complete Fiscal Year 2022-2023 Audit & Annual Comprehensive Financial Report (ACFR).
Complete Fiscal Year 2023-2024 Audit & Annual Comprehensive Financial Report (ACFR).
Fill vacancies in vital positions.
Monitor Fund Balances.
Evaluate Finance Department policies and procedures.
Address pension and other post-employment benefits (OPEB) analysis and solutions.
Launch ClearGov fiscal transparency application.

Department Expenses

Table with 6 columns: Finance, FY21 Actuals, FY22 Actuals, FY23 Estimated, FY24 Budget, FY25 Budget. Rows include PERSONNEL, OPERATING, CAPITAL, DEBT SERVICE, and Total Expenses.

Fiscal Year 2024-25 Finance's Department Expenses





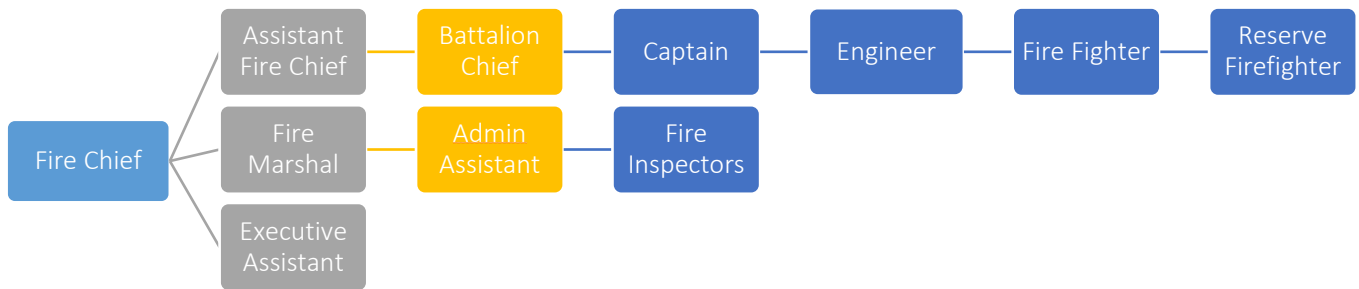
Fire



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 Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Fire Department</u>			
Administrative Assistant I	1	1	0
Assistant Fire Chief	1	1	0
Battalion Chief - Measure M	3	3	0
Executive Assist Public Safety	1	1	0
Fire Captain	12	12	0
Fire Captain - Measure M	3	3	0
Fire Chief	1	1	0
Fire Inspector II	2	2	0
Fire Marshall	1	1	0
Firefighter	6	6	0
Firefighter - Measure M	9	9	0
Firefighter Engineer	12	12	0
Firefighter Engineer-Measure M	3	3	0
Fire Total	55	55	0

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 (including Fire Captains) 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.



2023-2024 Accomplishments

- Secured additional office space for Fire Prevention Division: Rebuilding city classroom at Fire Station 1. (relocation of Fire Prevention to the existing small classroom inside fire station).
- Purchased Prevention vehicle.
- Instituted a comprehensive Firefighter Wellness Program.

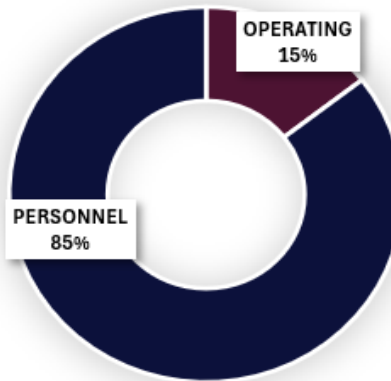
2024-2025 Goals & Priorities

- Complete overhaul of Fire Department communications infrastructure.
- Purchase two (2) type 1 Fire Engines (up from 1 Engine requested in FY22) at approximately \$1.2 million each with potential funding from AFG Grant.
- Equipment for the new Aerial Tiller Truck.
- Apply for more grants (SAFER & AFG Grant).
- Hire 1 Administrative Captain (pending on obtaining funding).
- Hire 9 personnel to staff second company at Station 2. Funding from Measure M, tax measure, grants.
- Acquire land for Fire Station 6. Funding sought through partnerships, General Fund, Public Facility Fee.

Department Expenses

Fire Department	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	14,030,233	15,523,591	15,469,550	14,947,619	15,422,211
OPERATING	1,368,143	1,506,627	1,781,523	2,694,978	2,623,801
CAPITAL	1,102,705	2,132,738	142,635	2,415,121	-
DEBT SERVICE	129,835	-	-	-	-
TRANSFERS OUT TO	-	-	250,070	-	-
Total Expenses	16,630,916	19,162,956	17,643,778	20,057,718	18,046,012

**Fiscal Year 2024-25
Fire's Department Expenses**



■ OPERATING ■ PERSONNEL



Human Resources



Department Description

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

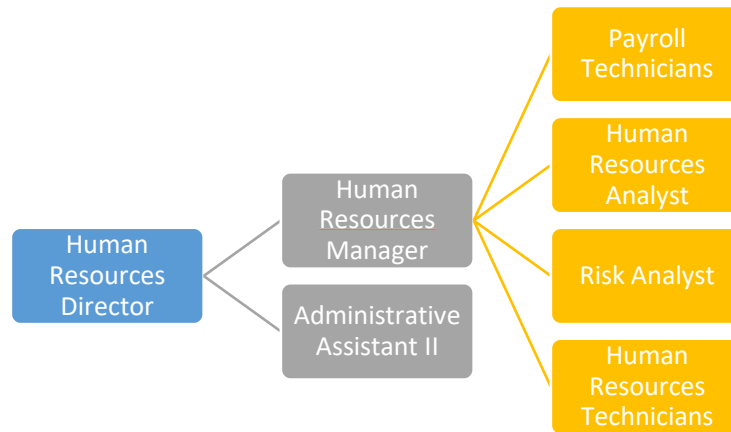
The Human Resources Division ensures qualified individuals are recruited to fill vacant positions, trained to successfully perform the functions of the job, and retained by providing a healthy work/life balance while offering development opportunities for future growth. These functions are important 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, salary and compensation programs, 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 Payroll Division is responsible for the salary and benefits administration throughout the City in support of all employees (full-time and part-time), councilmembers, and commissioners.

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 Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Human Resources			
Administrative Assistant I	1	1	0
Human Resources Analyst	1	1	0
Human Resources Director	1	1	0
Human Resources Manager	1	1	0
Human Resources Technician	2	2	0
Payroll Technician	2	2	0
Risk Analyst	1	1	0
Senior Payroll Technician	1	1	0
Human Resources Total	10	10	0

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.

Payroll Administration

Ensure City staff, council members and commissioners are paid according to approved salary schedules, collective bargaining agreements and City pay periods.

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.

2023-2024 Accomplishments

- Implemented the internship program.
- Hosted an Annual Health and Safety Fair.
- Completed Payroll/HR merger.
- Completed Labor Negotiations.



- Worked with Public Safety to conduct interactive safety trainings.
 - Active Shooter Training
 - Great Shake Out

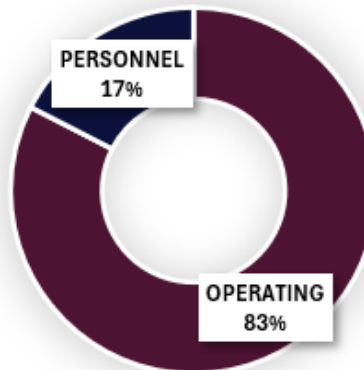
2024-2025 Goals & Priorities

- ADA Transition Plan
- Work in conjunction with Public Works to update IIPP (Injury Illness Prevention Program).
- Provide safety specific training in an effort to reduce work womp injuries.
- Host Annual Health & Safet Fair.
- Finalize and implement updated Rules and Regulations.
- Host job fairs.
- Conduct “stay” interviews.
- Assure Compliance with all Labor, OSHA, and Employment Regulations.
- Finalize and implement updated Administrative Rules and Regulations, and Personnel Policies.
- Implement employee development training opportunities.
- Encourage and support employee engagement.

Department Expenses

Human Resources	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	791,157	1,003,542	1,042,492	1,452,972	1,648,992
OPERATING	3,985,326	4,795,548	5,621,518	8,620,574	7,788,443
Total Expenses	4,776,484	5,799,090	6,664,010	10,073,546	9,437,435

Fiscal Year 2024-25
Human Resources' Department Expenses



■ OPERATING ■ PERSONNEL



Information Technology & Innovation



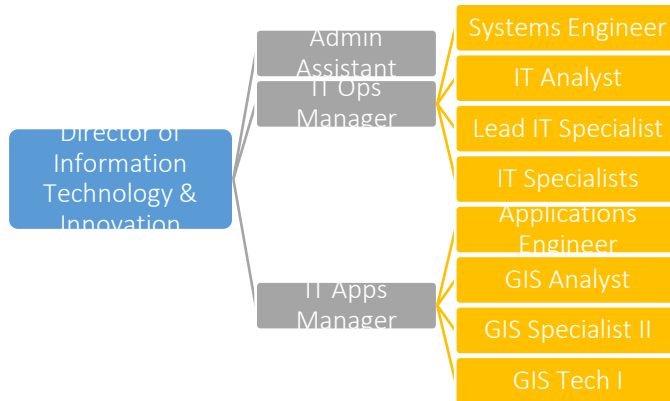
Department Description

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:

- Support City Council goals and department objectives through conscientious technology and innovation.
- Continuously improve efficiency of internal business processes
- Foster citywide transparency
- Investigate and deploy new technologies.
- Provide the highest level of customer service.



Department Organization



Department Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Information Technology & Innovation			
Administrative Assistant II	1	1	0
Director of IT & Innovation	1	1	0
GIS Specialist II	1	1	0
GIS Technician I	1	1	0
IT Analyst	1	1	0
IT Applications Engineer	1	1	0
IT Applications Manager	1	1	0
IT Operations Manager	1	1	0
IT Specialist	2	2	0
IT Systems Engineer I/II	1	1	0
Lead IT Specialist	1	1	0
Senior IT Systems Engineer	0	1	1
Information Technology & Innovation Total	12	13	1

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, manage, and maintain enterprise applications.
- Manage internal/external City websites.
- Manage and support citywide databases.
- Assess and manage citywide implementation of new software applications.
- Manage software/system upgrades.
- Assist with Public Safety software support.

2023-2024 Accomplishments

- Updated Security Policy and implemented cybersecurity training schedule.
- Implemented new spam and threat protection for email services.
- Implemented high availability internet connections.

2024-2025 Goals & Priorities

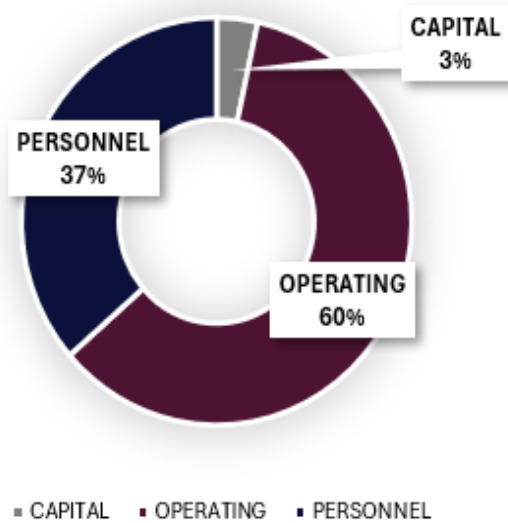
- Implement new Disaster Recovery (DR) plan.
- Add redundancy to Department of Justice (DOJ)/California Law Enforcement Telecommunications System (CLETS) connection.
- Implement dual power-supply schedule for switches, including end-of-life. Phase 1: Replace single-power supply switches that are currently end-of-life with dual-power supply switches. Phase 2: As remaining single-power supply switches reach end-of-life, replace them with dual-power supply switches, per Grand Jury findings recommendation.
- Implement Accela permitting system.
- Secure additional IT staffing.
- Upgrade City Hall campus and remote site fiber.



Department Expenses

Information Technology	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	1,258,139	1,546,411	1,946,549	2,140,433	2,145,244
OPERATING	2,259,781	2,530,229	3,188,593	3,110,992	3,544,525
CAPITAL	-	48,499	106,895	790,004	200,000
DEBT SERVICE	(6,539)	-	252,156	-	-
Total Expenses	3,511,381	4,125,138	5,494,193	6,041,429	5,889,769

Fiscal Year 2024-25 Information Technology's Department Expenses





Police

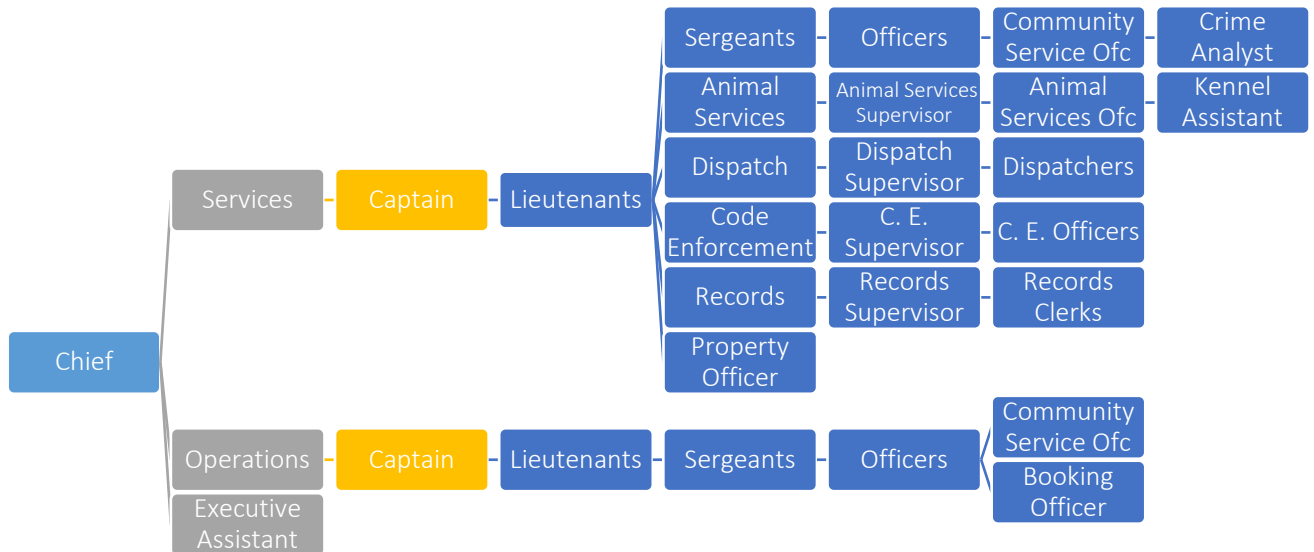


Department Description

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 Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Police Department			
Administrative Assistant I	1	1	0
Animal Services Officer	3	3	0
Animal Services Supervisor	1	1	0
Booking Officer	2	2	0
Code Enforcement Officer	1	1	0
Code Enforcement Supervisor	1	1	0
Community Service Officer I	1	1	0
Community Service Officer II	4	4	0
Crime Analyst	1	1	0
Executive Assist Public Safety	1	1	0
Police Captain	2	2	0
Police Chief	1	1	0
Police Lieutenant	2	2	0
Police Officer	45	47	2
Police Officer - Measure M	18	18	0
Police Officer Trainee	1	1	0
Police Records Clerk I	1	1	0
Police Records Clerk II	4	4	0
Police Records Clerk Supervisor	1	1	0
Police Sergeant	8	8	0
Police Sergeant - Measure M	2	2	0
Property & Evidence Officer	1	1	0
Public Safety Dispatch Superviso	1	1	0
Public Safety Dispatcher I	1	1	0
Public Safety Dispatcher II	11	11	0
Police Total	115	117	2

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.

2023-2024 Accomplishments

- Changed Patrol schedule to a “Team Concept.”
- Implemented new Records Management System to replace Tyler-New World
- Cordico App for First Responders
- Developed mental and physical wellness in the workplace culture of the Police Department.
- New approved positions
 - (2) two police officers for Patrol.
 - (1) Animal Services Officer
 - (1) Administrative Assistant I



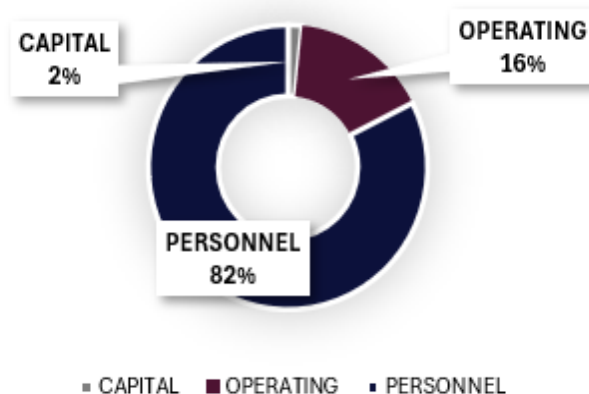
2024-2025 Goals & Priorities

- Continue to seek federal and state funds to provide equipment and manpower at little or no cost to the city.
- Complete Strategic Plan for Police Department.
- Continue to provide timely response to all requests for police service.
- New position requests by budgetary request, Measure M, COPS grant, sales tax measure:
 - FTE (6) six police officers
 - (2) two for Patrol – funded through COPS grant, Measure M.
 - (2) two for SCU – General Fund
 - (1) one ORC – General Fund
 - (1) one Detective – General Fund
 - FTE Community Service Officer (Traffic) – General Fund, red light camera revenue.
 - FTE Dispatcher – General Fund
 - FTE Records Clerk – General Fund
- Maintain a proactive zero-tolerance approach to gang and drug enforcement.
- Continue to build relationships in the community through community-oriented policing, community involvement and outreach.

Department Expenses

Police Department	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	20,566,707	24,086,139	24,712,844	25,325,664	25,752,745
OPERATING	1,784,660	2,346,437	2,783,570	4,220,479	4,971,593
CAPITAL	795,264	694,235	666,426	2,184,203	510,000
Total Expenses	23,146,631	27,126,811	28,162,840	31,730,346	31,234,338

Fiscal Year 2024-25
Police Department Expenses



Public Works



Department Description

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

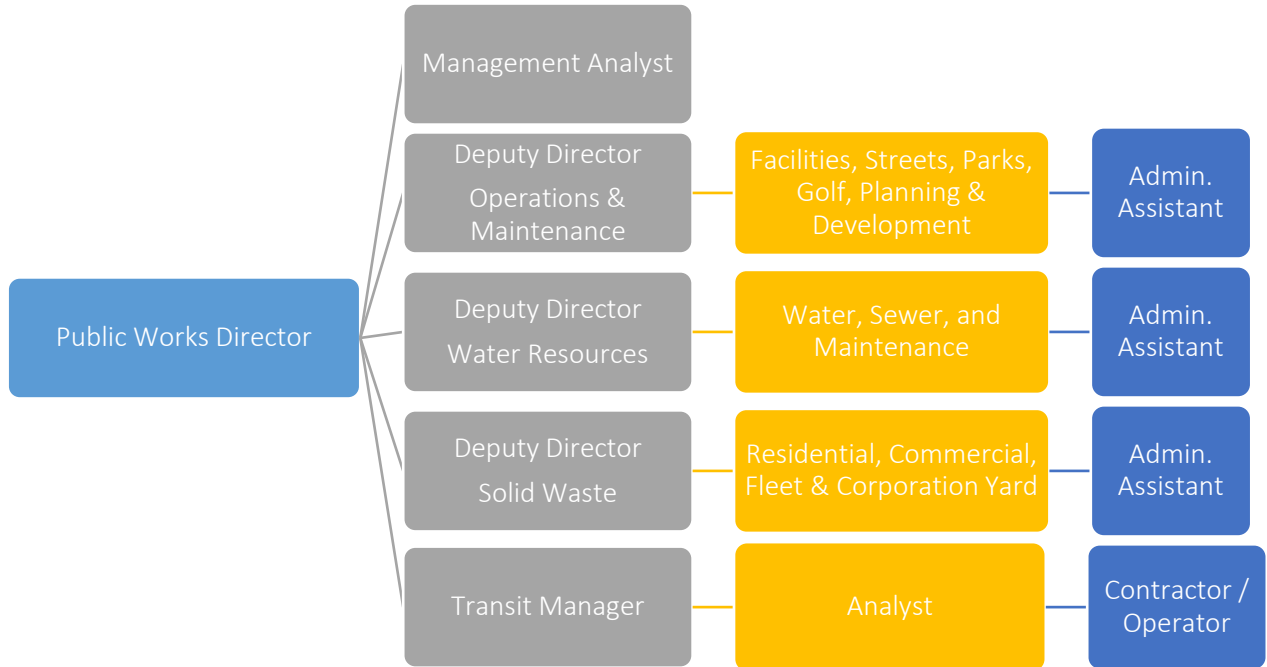
- Administration
- Operations and Maintenance
- Transit
- Solid Waste
- Water Resources

The Public Works Department is committed to continuance of extensive operational efforts, employee development, and the innovative use of technology. The department remains devoted 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 (GO app), provide a pathway for residents to report infrastructure deficiencies such as potholes, water leaks, streetlights, sidewalks, and more. Residents currently have the option to call, email, and interact with Public Works on social media.



Department Organization



Department Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Public Works - Administration			
Administrative Assistant II	1	1	0
Deputy Director of M & O	1	1	0
Management Analyst	1	1	0
Public Works Director	1	1	0
Public Works - Administration Total	4	4	0
Public Works - Facilities			
Custodian I	2	2	0
Custodian II	2	2	0
Custodian Lead	1	1	0
Facilities Maintenance Engineer I	2	2	0
Facilities Maintenance Manager	1	1	0
Senior Facilities Maintenance Engineer	1	1	0
Public Works - Facilities Total	9	9	0



Public Works - Fleet

Administrative Assistant III	1	1	0
Fleet Maintenance Manager	1	1	0
Parts Inventory Specialist	1	1	0
Vehicle Equipment Tech Lead	2	2	0
Vehicle Equipment Technician I	1	1	0
Vehicle Equipment Technician II	2	2	0
Public Works - Fleet Total	8	8	0

Public Works - Parks

Administrative Assistant III	1	1	0
Equipment Mechanic I	1	1	0
Equipment Mechanic II	1	1	0
Golf Course Supervisor	1	1	0
Landscape Maintenance Supervisor	1	1	0
Parks Planning & Development Manager	1	1	0
Parks/Golf Maintenance Lead Worker	0	2	2
Parks/Golf Maintenance Supervisor	1	1	0
Parks/Golf Maintenance Manager	1	1	0
Parks/Golf Maintenance Tech	4	4	0
Parks/Golf Maintenance Worker I	18	20	2
Parks/Golf Maintenance Worker III	2	1	-1
Senior Landscape Technician	1	1	0
Urban Forestry Maintenance Technician	2	2	0
Public Works - Parks Total	35	38	3

Public Works - Sewer

Administrative Assistant III	1	1	0
Environmental Compliance Inspect	1	1	0
Instrument Tech Electrician	2	2	0
Laboratory Supervisor	1	1	0
Laboratory Technician I	1	1	0
Laboratory Technician II	2	2	0
Laboratory Technician Lead	1	1	0
Maintenance Planner/Scheduler	1	1	0
SCADA Engineer	1	0	-1
Senior Instrument Technician	1	1	0
Utilities Mechanic	5	5	0
Wastewater Collect Syst Supervisor	1	1	0
Wastewater Collections Worker Lead	1	1	0
Wastewater Maintenance Supervisor	1	1	0



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Wastewater Maintenance Worker I	7	7	0
Wastewater Maintenance Worker III	2	2	0
Wastewater Operations Manager	1	1	0
Wastewater Operations Supervisor	1	1	0
Wastewater Plant Maintenance Tech Lead	1	1	0
Wastewater Plant Operator II	1	1	0
Wastewater Plant Operator III	7	7	0
Water Resources Coordinator	1	1	0
Water Resources Regulation Manager	1	1	0
Public Works - Sewer Total	42	41	-1
<u>Public Works - Solid Waste</u>			
Administrative Assistant III	1	1	0
Customer Service Representative	3	3	0
Deputy Director Waste Management	1	1	0
Solid Waste Compliance Specialist	1	1	0
Solid Waste Equip Operator I	13	13	0
Solid Waste Equip Operator II	7	7	0
Solid Waste Equip Operator III	16	16	0
Solid Waste Manager	1	1	0
Solid Waste Supervisor	1	1	0
Solid Waste Utility Worker	1	1	0
Solid Waste Worker Lead	3	3	0
Public Works - Solid Waste Total	48	48	0
<u>Public Works - Streets</u>			
Street Maintenance Equip Op I	5	5	0
Street Maintenance Equip Op II	4	4	0
Street Maintenance Equip Op III	2	2	0
Street Maintenance Manager	1	1	0
Street Maintenance Worker Lead	2	2	0
Traffic Sign & Marking Specialist	1	1	0
Public Works - Streets Total	15	15	0
<u>Public Works - Water</u>			
Administrative Assistant III	1	1	0
Deputy Director Water Resources	1	1	0
Meter Reader I	2	2	0
Water Distribution Operator II	2	2	0
Water Distribution Operator III	8	8	0
Water Distribution Supervisor	1	1	0
Water Meter Services Supervisor	1	1	0



Water Regulation Compliance Spec I	1	1	0
Water Regulatory Coordinator	1	1	0
Water System Maintenance Worker I	4	4	0
Water System Maintenance Worker III	1	1	0
Water Treatment Oper Supervisor	1	1	0
Water Treatment Operator	2	2	0
Well Mechanic I	2	2	0
Public Works - Water Total	28	28	0

Transit

Administrative Analyst	1	1	0
Public Works Manager Transit	1	1	0
Transit Total	2	2	0

Division Functions

The Public Works Department is comprised of many different divisions; Facilities Maintenance, Fleet Maintenance, Parks/Urban Forest, Park Planning and Projects, Solid Waste, Streets, Storm, Transit, 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 participate 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.



2023-2024 Accomplishments

- Implemented new Solid Waste rates.
- Completed Bar Screen Construction Project at Water Quality Control Facility.
- Deployed commercial food waste and food recovery programs.
- Started up and programed optimization of Glycerin System.

2024-2025 Goals and Priorities

- Water/Wastewater Master Plans & Rate Studies, outreach, and education.
- Continue to upgrade and renovate aging city facilities that include buildings, parks, public spaces, subject to available funding.
- Implement increased level of golf course maintenance utilizing the updated fees.
- Perform large scale asphalt repair on key roadways.
- Continue conversion of small fossil fuel engines to electric.
- Replacement of aging and non-compliant equipment to increase efficiency and productivity.
- Implement weekly collection of trash, recycling, and organics.
- Locate and acquire property for Manteca's Transit Bus Facility Yard.
- Continue working with San Joaquin Regional Rail Commission (SJRR) to complete design plans for the Parking Lot Expansion Project at the transit facility in anticipation of ACE.
- Implement automated meter reading infrastructure and software.
- Install Smart Lids on sanitary sewer maintenance holes to prevent sanitary sewer overflow.
- Lighting at Woodward Park basketball area.
- Design for splash pad at Woodward Park.
- Procurement and implement use of new thermoplastic machine and trailer.
- Conduct quarterly clean-up events.
- Overhaul Solid Waste safety program to include updated protocols, Standard Operating Procedures (SOPs), training materials, and resources.
- Negotiate and execute more favorable contracts for tipping (disposal) fees of recycling, organic, and flood waste.
- Complete 2024 Federal Transit Administration (FTA) review to ensure compliance with all federal regulations.
- Create new routes and/or modify existing routes to service more area(s) within City Limits.
- Transit Center upgrades; carpet and flooring, cameras, lighting, repair of solar panels, and other enhancements.
- Water Master Plan/Fee increase communitywide education and outreach.
- Reduce the amount of annual water loss through advanced metering analytics, hydrant check valves, recording of quantity of water flushed for water quality purposes, and ensure meter accuracy.
- Maintain minimum of 40 PSI at all times throughout the water distribution system.
- Reduce energy consumption through infrastructure improvements and gains in operational efficiency.
- Increase reliability of critical infrastructure to ensure continuance of operations.
- Continue to improve and upgrade storm pumps and pump stations.
- Procure and install battery backup systems for traffic signals.
- Purchase 1st Zero Emission Vehicle for Dial-A-Ride (DAR) service and install supporting infrastructure.

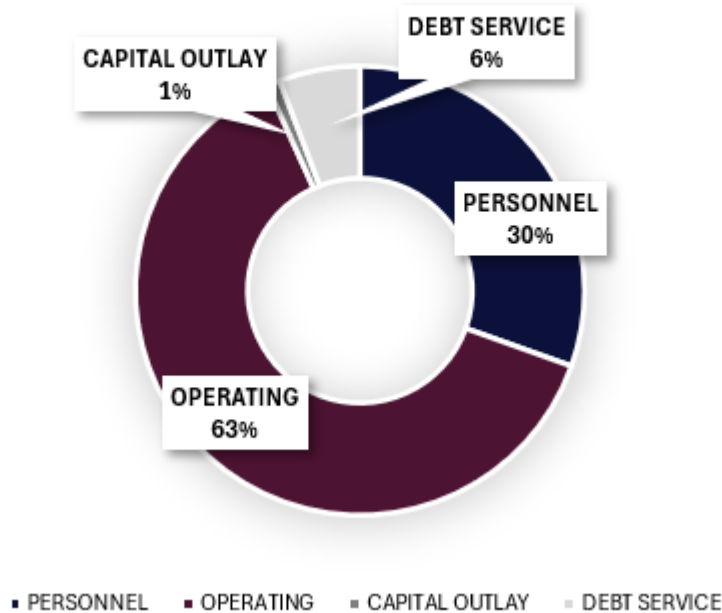


Department Expenses

Public Works	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	19,973,686	23,724,929	23,457,302	27,138,319	27,552,989
OPERATING	35,250,771	34,519,026	39,366,362	56,374,618	56,792,761
CAPITAL OUTLAY	499,933	850,102	492,360	3,317,776	855,500
DEBT SERVICE	3,034,902	2,761,011	2,580,093	6,033,267	5,265,441
Total Expenses	59,252,503	62,298,225	66,344,075	100,108,868	90,466,691

*NOTE: Construction-related capital is not captured in the table above.

Fiscal Year 2024-25 Public Works' Department Expenses





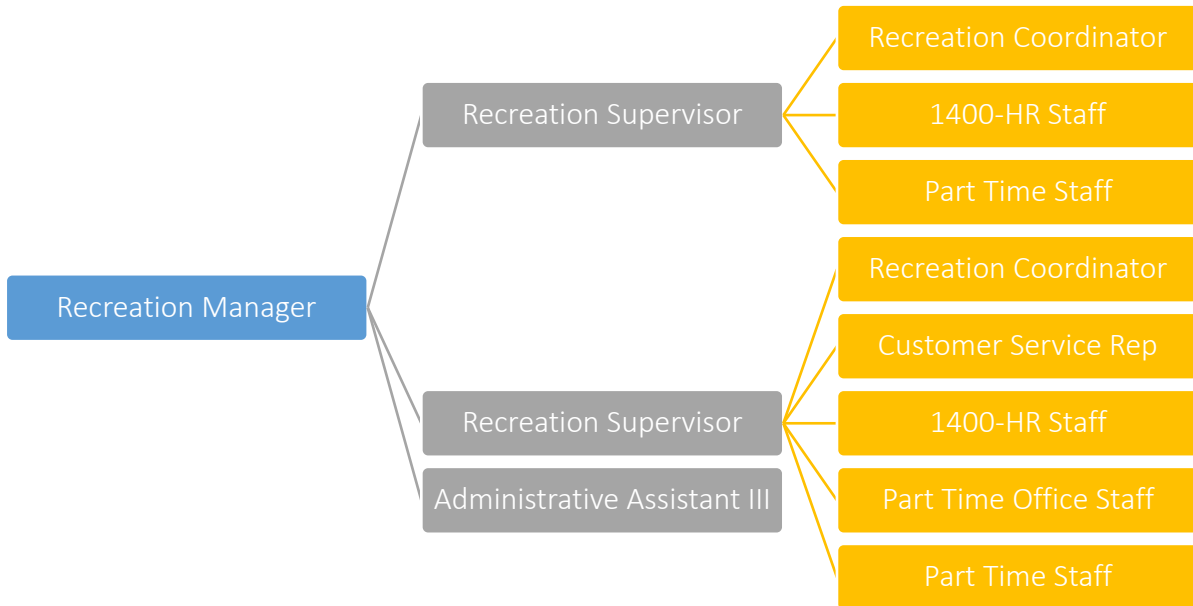
Recreation & Community Services



Department Description

The Recreation and Community Services Department's mission is to enhance the lives of residents of all ages through diverse recreational activities. Its core functions encompass recreation services, senior services, organizing special events and community outreach initiatives, and managing library services.

Department Organization





Department Position Listing

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
Recreation & Community Services			
Administrative Assistant III	1	1	0
Customer Service Representative	1	1	0
Recreation Coordinator	2	2	0
Recreation Services Manager	1	1	0
Recreation Supervisor	2	2	0
Recreation & Community Services Total	7	7	0

Department Functions

Recreation Services

Plans, executes, and assesses a diverse range of activities aimed at enhancing the lives of youth, teenagers, and adults within our community. This includes organizing youth and adult sports leagues, preschool programs, day camps for youth, enrichment programs, aquatics programs including swim lessons, dedicated teen programs, and cultural arts events. Additionally, responsible for promoting these programs and services through various channels such as brochures, social media platforms, news releases, presentations, and acting as a liaison with the community.

Oversees the administration of recreation and park facilities, including scheduling and coordination with Manteca Unified School District (MUSD), nonprofit organizations, sports groups, private parties, and managing parks maintenance. Cultivates and manages partnerships and facility-use agreements with strategic partners, including the BMX Track, Golf Course Clubhouse, Tennis Center, Poet Laureate Program, Mobile Food Truck Program, MUSD, concessionaires, local nonprofits, and vendors.

Furthermore, provides administrative support to various commissions and committees, including the Recreation and Parks Commission, Youth Advisory Commission, Senior Advisory Committee, Mayor's Committee on the Arts, and Friends of Manteca Parks and Recreation Foundation.

Senior Services

Manages the day-to-day operations of the Manteca Senior Center, offering a variety of programs tailored to seniors in leisure, education, and social services. Responsibilities encompass overseeing the Senior Center's facility, supervising both paid and volunteer staff, planning and coordinating programs, conducting needs assessments, handling marketing and budgeting tasks, fundraising efforts, and coordinating facility usage. Program offerings range from Trips-n-Tours, health and fitness classes, craft sessions, special events, dances, drop-in activities, and nutrition programs to fundraisers, volunteer opportunities, educational workshops, social service assistance such as paralegal and tax preparation aid, as well as information and referral services.

Special Events/Community Outreach

Plans and orchestrates major special events for the City while fostering partnerships with community non-profits for various collaborative initiatives. Manages volunteer coordination, facility usage, and maintains close



collaboration with advisory groups and community partners. Takes the lead in organizing, staffing, and executing citywide events such as the Independence Day Celebration and Fireworks, Park-A-Palooza, Halloween Trunk-or-Treat, Social Dances, National Night Out, Specialty Dances, Movies in the Park, Food Truck Events, Swing For Youth Golf Tournament, Holiday Tree-Lighting, Christmas at the Center, For Kids' Sake Community Breakfast, Water Safety Day, Father-Daughter Dances, Mother-Son Dances, Music on Maple, as well as overseeing grand openings, dedications, and various community engagement activities.

Library Services

The Manteca branch of the San Joaquin County Library System operates through joint funding from the City of Manteca, the City of Stockton, and San Joaquin County. Its primary mission is to curate, categorize, and interpret materials across various formats to cater to the diverse needs of the community. Serving as a hub for connecting people and ideas, the Manteca Library offers resources for residents of all ages to explore educational, civic, business, and personal interests. It is structured to accommodate individuals ranging from preschoolers to senior citizens, spanning various educational backgrounds and socio-economic statuses, as well as diverse cultural and ethnic groups including English-speaking, non-English-speaking, and multilingual communities. Core functions encompass material acquisition, cataloging, lending across multiple formats, and provision of comprehensive reference materials covering a broad spectrum of subjects.

2023-2024 Accomplishments

- Created new and enhanced existing community events.
- Expanded departments multi-media and increased social media presence.
- Established easier accessibility to the department's information and resources.

2024-2025 Goals & Priorities

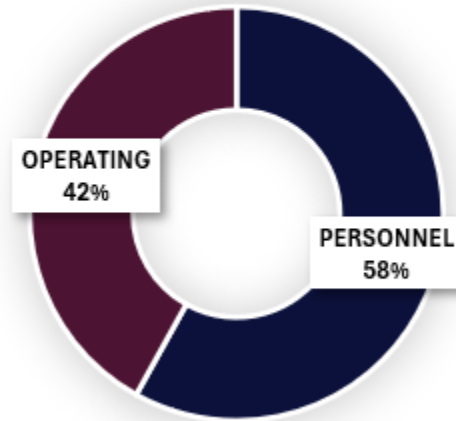
- Seek additional community partnerships, collaborations, and grant funding.
- Update Recreation Services Department Master Plan.
- Establish easier accessibility to the department's information and resources.
- Complete recreation staff reorganization plan – subject to budget process.
- Create Capital Improvement Plans (CIPS) for aging recreation facilities including Golf Course Clubhouse, Tennis Center, Northgate Community Park, Lincoln Community Park, and Woodward Community Park.



Department Expenses

Recreation & Community Services	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Budget
PERSONNEL	3,675,571	2,206,363	1,801,635	1,596,865	1,688,866
OPERATING	3,893,141	2,201,959	1,189,055	1,567,321	1,219,911
CAPITAL	72,246	669,680	317,901	536,532	-
Total Expenses	7,640,958	5,078,002	3,308,591	3,700,718	2,908,777

Fiscal Year 2024-25 Recreation & Community Services Department Expenses



■ PERSONNEL ■ OPERATING



FINANCIAL SUMMARIES BY FUND

Fund 100 – General Fund

The General Fund captures all of the general discretionary 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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Year-end Projected	FY25 Budget
REVENUES					
Sales Tax	14,814,992	18,299,132	19,091,153	18,903,922	18,967,207
Property Taxes	21,126,116	21,443,545	25,660,665	26,337,675	28,427,500
Transient Occupancy Tax	1,659,966	6,764,211	7,348,923	7,000,000	7,700,000
Overhead Allocation Transfer In	7,040,257	7,036,052	7,166,634	8,360,008	8,017,000
Franchise Fees	1,883,806	1,986,090	2,132,616	2,100,000	2,150,000
Property Transfer Tax	600,979	826,751	641,216	750,000	640,000
Licenses and Permits	849,745	743,249	881,949	920,000	1,935,000
Other Taxes	838,645	1,046,100	648,632	1,100,000	810,000
Investment Earnings	(378,113)	(678,277)	887,332	1,775,000	1,000,000
Public Safety Programs	3,128,482	3,587,628	3,117,870	1,967,300	2,955,000
Public Works Programs	39,110	70,777	59,988	125,500	146,800
Recreation Programs	6,659	21,149	28,908	36,000	40,000
Rental Property	277,531	250,719	577,356	463,000	492,000
State/County Grants	381,478	404,777	389,308	365,000	365,000
Federal Grants	-	528,004	114,403	200,000	-
Other Revenue	156,171	256,072	725,890	211,300	141,500
Transfers In From	-	-	46,997	971,500	-
Total Revenues	52,425,824	62,585,978	69,519,840	71,586,205	73,787,007
EXPENDITURES BY CATEGORY					
Personnel - Salaries/Benefits	36,389,855	41,466,035	41,334,615	42,052,949	44,439,293
Operations	11,139,259	18,058,439	20,610,958	22,013,362	26,300,228
Capital	648,366	1,597,308	940,116	5,732,010	906,000
Debt Service	-	-	23,500	7,764	-
Transfers	1,190,225	1,272,327	1,581,870	2,000,000	1,281,500
Total Expenditures	49,367,705	62,394,109	64,491,059	71,806,085	72,927,021



Fund 100 - General Fund

EXPENDITURES BY DEPARTMENT					
City Attorney	403,260	826,205	1,162,722	1,206,602	1,566,722
City Clerk	1,103,033	1,101,448	1,207,945	996,753	1,487,549
City Manager	1,548,118	1,926,677	3,786,765	4,244,296	4,565,512
Development Services	407,898	90,146	-	-	-
Engineering	695,975	4,423	122,783	199,454	318,368
Finance	1,879,469	2,966,485	2,372,598	2,736,288	3,190,309
Fire	11,031,872	12,087,275	12,540,656	11,137,790	12,862,853
Human Resources	1,310,958	1,168,835	863,832	1,145,919	1,448,842
Non Departmental	5,055,982	11,525,577	10,689,380	13,678,557	10,964,580
Police	18,479,880	21,425,451	22,865,333	23,069,825	25,575,536
Public Works	4,288,722	7,248,942	7,487,646	11,218,113	10,117,888
Recreation	3,162,538	2,022,645	1,391,399	2,172,487	828,862
Total Expenditures	49,367,705	62,394,109	64,491,059	71,806,085	72,927,021
Surplus/Deficit	3,058,119	191,870	5,028,781	(219,880)	859,986
Total Projected Fund Balance	35,477,337	35,519,613	40,548,394	40,328,513	41,188,499
Assigned to:					
Fiscal Stability	12,685,413	15,203,988	16,823,705	19,361,121	18,231,755
Pension	2,537,083	3,040,798	3,364,741	3,872,224	3,646,351
Economic Development	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Public Facilities Oversizing	1,970,706	2,443,319	2,723,119	3,223,119	3,473,119
Capital Facilities	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Technology	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Assigned Subtotal	22,693,202	26,188,105	28,411,565	31,956,465	30,851,225
Unassigned Subtotal	12,784,135	9,331,508	12,136,829	8,372,049	10,337,274
Fiscal Stability Reserve % -					
Target is 25%	26%	24%	26%	27%	25%
Pension Reserve % -					
Target is 5%	5%	5%	5%	5%	5%



Fund 100 - General Fund

Revenues Commentary

- New property tax split agreement with County, along with strong building and development continuing in Manteca, contributes to increased property tax projections.
- Transient Occupancy Tax increase is mostly attributed to Great Wolf Lodge, but is offset by the tax-sharing agreement.
- There was a one-time increase correction to Sales Tax for a business in FY24Q4. Sales tax is expected to stay mostly flat as borrowing activities decrease due to high interest rates and people opt for essential household items over more expensive purchases.
- The 1 million increase in Licenses and Permits is contributed to anticipated Cannabis revenue.
- Also driving increased revenues will be the new Red Light Camera program through the Police Dept.
- Unspent grant revenues will roll from to the next fiscal year.
- The method for calculating overhead costs overpaid the General Fund in Fiscal Year 2023-24; Fiscal Year 2024-25 is more in line with past years. There is also a comprehensive cost allocation plan anticipated for the next fiscal year where this will be reviewed for appropriate adjustments.
- Overall, even with conservative projections, the General Fund revenues is expected to increase approximately 2.2 million from the projected year-end for Fiscal Year 2023-24.

Expenditures by Category Commentary

- 5 new FTE's have been proposed that will be either fully, or partially, funded by General Fund. Two new patrol officers will be 72.25% funded through General Fund, and 27.75% funded through the COPS federal grant. In future fiscal years, Measure M will be utilized to offset the new patrol officers personnel costs; however, the majority of the costs will be funded through the General Fund. After year five, it is anticipated that the new positions will be fully funded through General Fund. Three new parks maintenance workers dedicated to Landscape Maintenance and Community Facilities districts are funded through General Fund; however, their time will be reimbursed from LMD (Fund 280) and CFD (Fund 550) at year end, which will offset General Fund expenditures. Because two of the new positions are contingent on the city accepting new subdivisions, which wouldn't be until later in the fiscal year, they were only partially funded.
- Three position reclassifications are included: Legal Assistant to Paralegal/ Executive Assistant (City Attorney), Administrative Assistant III to Management Analyst (Engineering), and Senior Budget Analyst to Budget Manager (Finance).
- Two Economic Development staff were moved out of the General Fund and back under Development Services contributing to the minimal variance.
- Operating costs jumped mostly due to the increase of tax sharing cost with Great Wolf and the new Red Light Camera program (the Red Light Camera program revenues are anticipated to offset program expenditures).
- The 906k in capital is mostly additional appropriation requests to finish active projects. The biggest project needing additional funding is Tidewater Resurfacing (22020) for 741k. Other recommended appropriations are for Streets Yard Expansion (24076) for 25k; Dog Wash Station at City Hall (24097) for 50k; and Lighting at Woodward Park (24093) for 20k. Only two NEW capital items funded by General Fund are proposed to move forward: Replace City Hall Walkway Beams for 65k and two (2) laptops for Finance for 5k. The 888,750 General Fund appropriation that was included in the proposed budget for the Woodward Splash Pad (project 24086) was moved to Parks Acquisition & Improvement (Fund 500).
- In Fiscal Year 2023-24, Citywide Roof & HVAC Repairs (project 24027) for 885k was moved from ARPA (Fund 110) to General Fund to alleviate the over-obligation of ARPA funds.



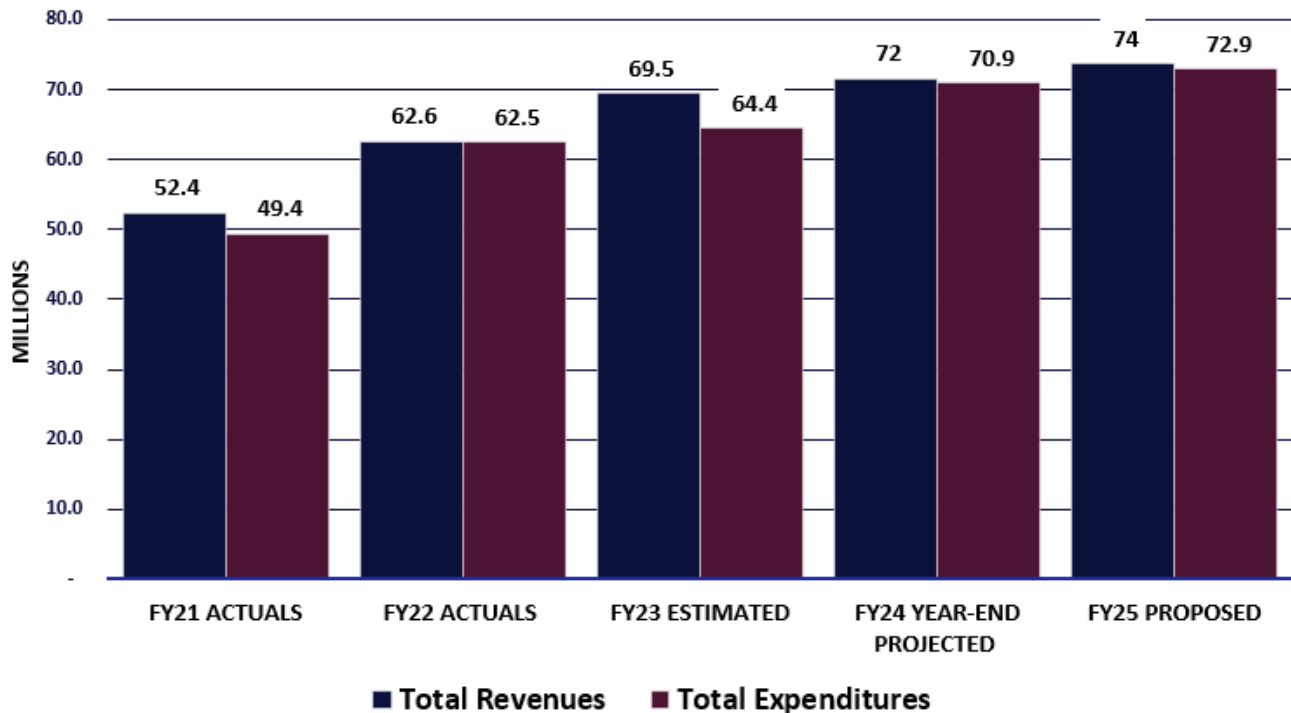
Fund 100 - General Fund

Expenditures by Department Commentary

There are numerous factors contributing to the substantial upward trend between FY23 to FY25; 10% increase from FY23 Estimates to FY24 Year-End Projections, and 4% increase from FY24 Year-End Projections to FY25 Budget:

- A growing City Attorney's office
- It's an election year for City Clerk's office and they are launching a new passport program.
- City Manager's office filled key positions and increased their professional services budget to assist with emergency housing needs.
- Finance is utilizing temporary services to augment staff as they fill key positions, get caught up on audits, and make progress on Departmental needs/priorities initiatives.
- Police is adding two patrol officers, partially funded with grant funds, but still contributes to increased operational costs.
- Public Works filled key positions and saw a big increase in insurance claims. They were able to increase the weed abatement program, which requires a larger budget. Also, operation costs increased for outside contractors due to higher labor costs.
- Citywide Roof & HVAC Repairs (project 24027) was moved from ARPA to General Fund to alleviate an over-obligation of ARPA funds during FY24.
- Recreation saw a huge drop in General Fund expenditures due to the removal of two of their highest paid positions (Director and Management Analyst) and reallocating staff time out of General Fund.

Fund 100 - GENERAL FUND 5-YEAR TREND





Fund 110 - COVID Relief

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.

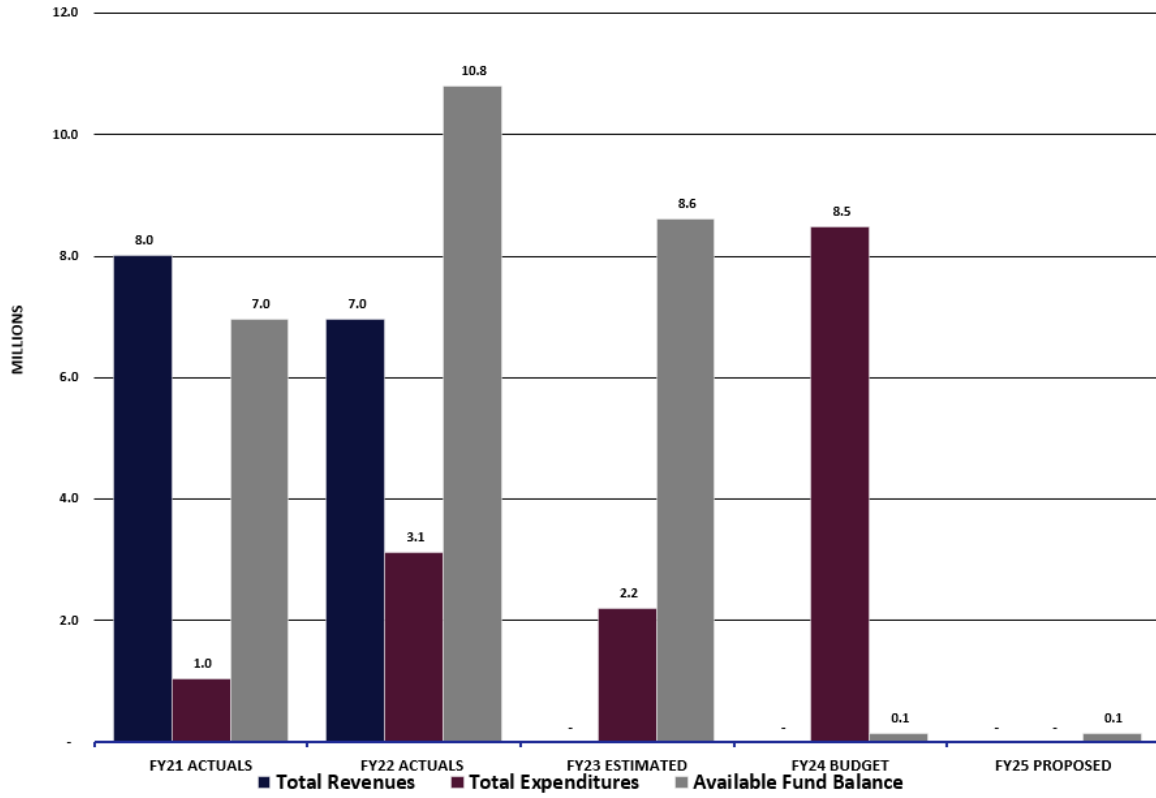
	FY21	FY22	FY23	FY24	FY25
	Actuals	Actuals	Estimated	Budget	Proposed
REVENUES					
Total Revenues	8,011,226	6,964,189	-	-	
EXPENDITURES					
Personnel - Salaries/Benefits	1,047,037	1,900,400	1,176,500	(732,500)	-
Operations	-	834,402	15,134	3,484,614	-
Capital	-	387,435	1,004,373	5,725,516	-
Total Expenditures	1,047,037	3,122,236	2,196,007	8,477,630	-
Surplus/(Deficit)	6,964,189	3,841,953	(2,196,007)	(8,477,630)	-
Available Fund Balance	6,964,189	10,806,142	8,610,135	132,505	132,505

Commentary

Since Fiscal Year 2020-21, activity in Fund 110 - COVID Relief has been associated with the federal grant funding for the American Rescue Plan Act (ARPA) and CARES Act. Current staff recently discovered that ARPA funds were over-obligated. Projects with alternative funding sources were identified and adjusted accordingly in the current Fiscal Year 2023-24 to alleviate the negative fund balance: Fire Prevention Vehicle (project 24010) for 95k moved to Funds 530/540; (2) Unmarked Vehicles (project 24020) for 110k was moved to General Fund; Citywide Roof & HVAC Repairs (project 24027) for 885k was moved to General Fund; and Mini Street Sweeper (project 24031) was moved to General Fund. Further review found the Fire Prevention Vehicle (project 24010), the (2) Unmarked Vehicles (project 24020), and the Mini Street Sweeper (project 24031) project costs were expensed outside of ARPA, so only the Citywide Roof & HVAC (project 24027) needed to be captured in current Fiscal Year 2023-24 projected year-end budget. Moving these projects leaves a small surplus in ARPA; staff is actively discussing the use of the surplus. Unspent capital budgets will roll to the fiscal year. Solar Lighting at Civic Center (project 24095) is requesting a name change to Lighting at Center Street Tennis Courts; no fiscal impact.



Fund 110 - COVID RELIEF
5-YEAR TREND





Fund 120 - Fire Grants

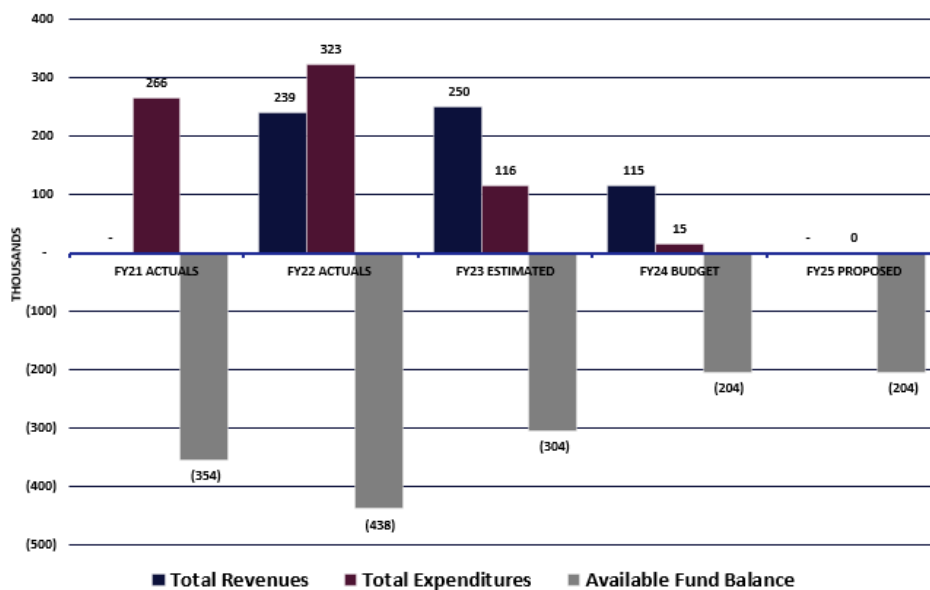
Public Safety Grants: These funds account for grants received from the U.S. Department of Justice and FEMA (or related federal agencies) for various Public Safety hiring programs. Grants typically run for three years. Once grant funding cycles expire, the City is responsible for making a concerted effort to continue funding the positions through other means.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	-	239,459	250,070	115,000	-
EXPENDITURES					
Personnel - Salaries/Benefits	266,170	320,399	116,074	-	-
Operations	-	3,091	-	15,000	-
Total Expenditures	266,170	323,491	116,074	15,000	-
Surplus/(Deficit)	(266,170)	(84,031)	133,996	100,000	-
Available Fund Balance	(354,077)	(438,109)	(304,113)	(204,113)	(204,113)

Commentary

Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). This fund is awaiting FEMA reimbursement to help reduce the current negative fund balance. If denied, the General Fund will be used to offset the negative balance. Additional fire grants have been applied for and pending approval.

**FUND 120 - FIRE GRANTS
5-YEAR TREND**





Fund 126 - Navigation Center

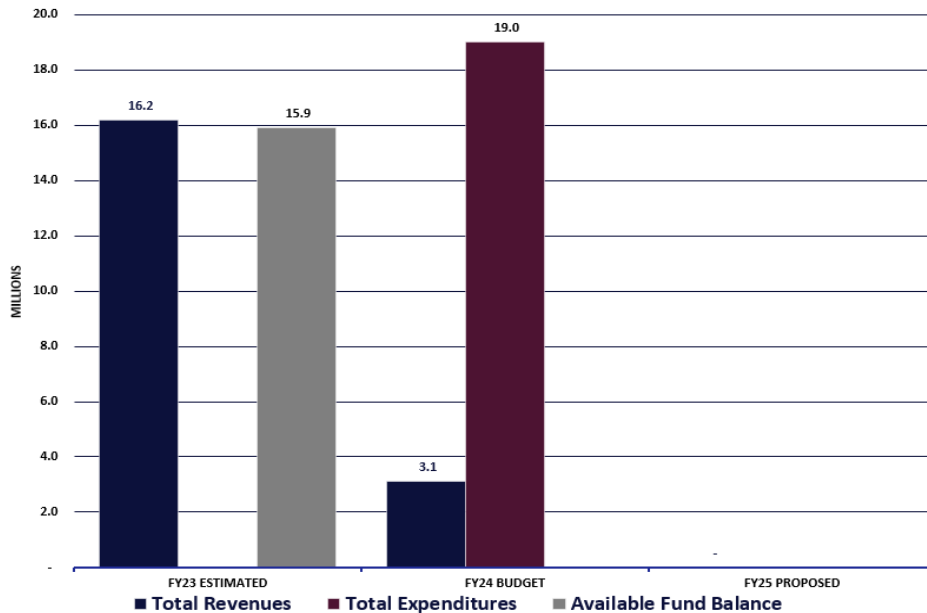
Navigation Center: Established to account for the financing and construction activities associated with the regional low barrier emergency homeless shelter. Financing is provided by local, State and Federal grants.

	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES			
Total Revenues	16,153,352	3,055,355	-
EXPENDITURES			
Capital	-	19,000,000	-
Total Expenditures	-	19,000,000	-
Surplus/(Deficit)	16,153,352	(15,944,645)	-
Available Fund Balance	15,916,181	(28,464)	(28,464)

Commentary

This fund was established in FY23 to reflect emphasis on transparency and accountability on the Navigation Center project. Temporary modular dorms are installed and operating, offering temporary housing for unsheltered individuals. The City is working with a vendor to release a Request for Qualifications (RFQ) this summer for the Navigation Center, which will have approximately 283 beds and offer physical, mental health, and transitional programming. The National Environmental Policy Act (NEPA), which is required before using federal funding for the construction, has been completed. Unused grant budgets roll to the next fiscal year. The project spending from Fund 126 is likely to be less than 19 million, alleviating the negative fund balance.

**FUND 126 - NAVIGATION CENTER
5-YEAR TREND**





Fund 140 - CDBG

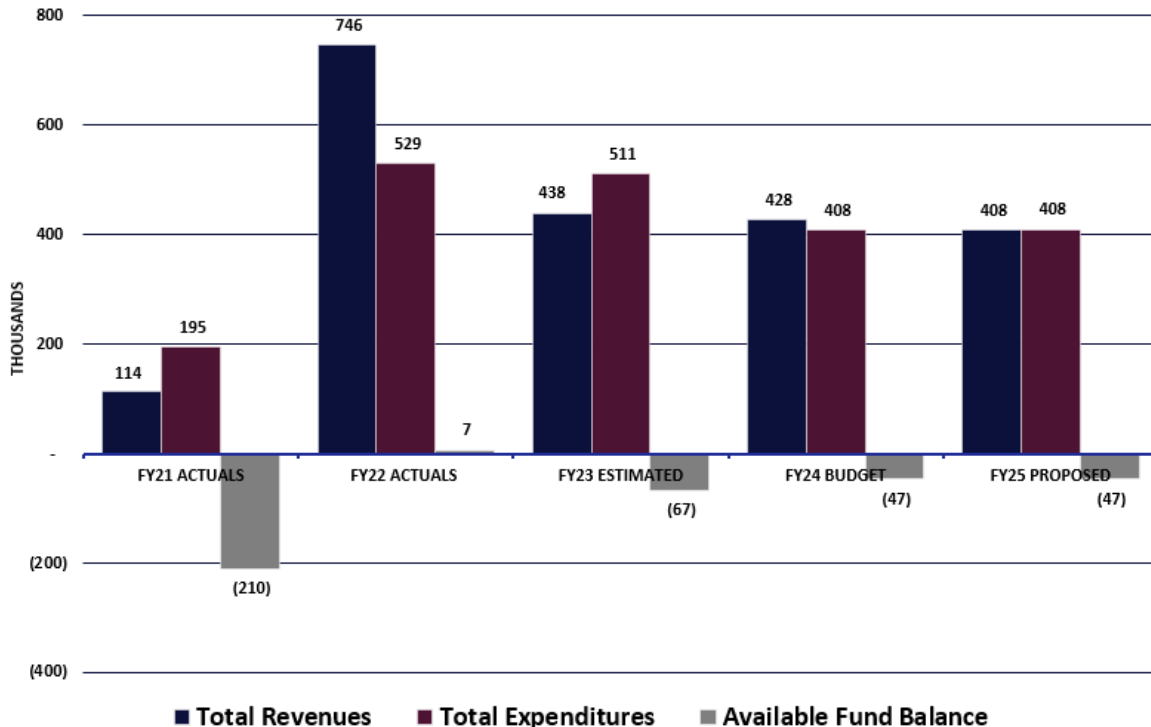
Community Development Block Grant: Established to account for projects financed by Federal Housing and Urban Development Department grants through San Joaquin County.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	114,194	746,199	437,661	428,428	408,428
EXPENDITURES					
Operations	152,156	28,890	444,523	408,428	408,428
Capital	43,170	500,151	66,467	-	-
Total Expenditures	195,326	529,042	510,989	408,428	408,428
Surplus/(Deficit)	(81,132)	217,158	(73,328)	20,000	-
Available Fund Balance	(210,471)	6,687	(66,641)	(46,641)	(46,641)

Commentary

City of Manteca is a pass-through for this county grant, which can be used for a wide variety of community development activities that benefit low-income Manteca residents. Unused grant funds will roll to the next fiscal year. Unclaimed reimbursement revenues (beyond what is shown above) is anticipated in the future to alleviate the negative fund balance.

**FUND 140 - CDBG
5-YEAR TREND**





Fund 150 - Police Grants

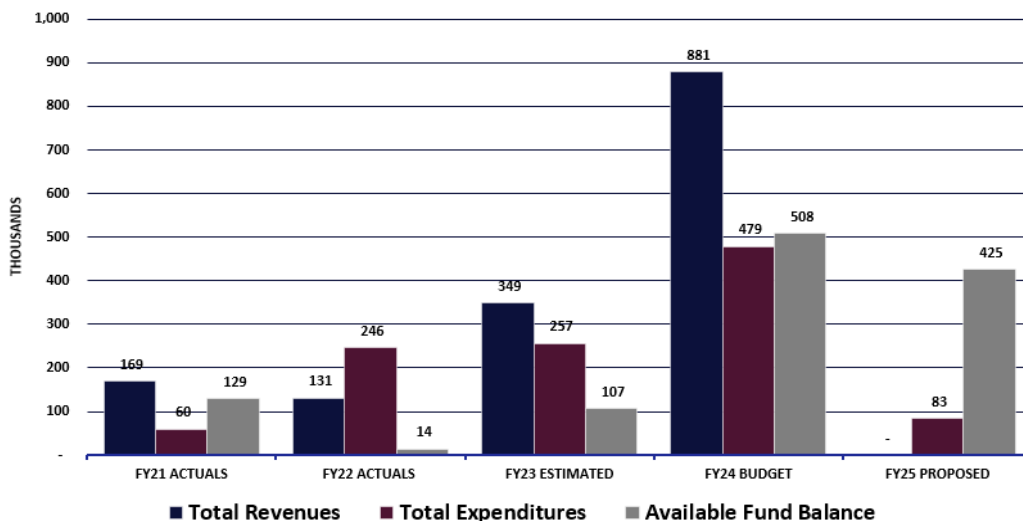
Public Safety Grants: These funds account for grants received from the U.S. Department of Justice and FEMA (or related federal agencies) for various Public Safety hiring programs. Grants typically run for three years. Once grant cycles expire, the City is responsible for making a concerted effort to 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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	169,236	131,143	349,060	880,622	-
EXPENDITURES					
Personnel - Salaries/Benefits	26,469	106,201	66,228	241,945	83,333
Operations	33,619	139,490	28,766	97,586	-
Capital	-	-	161,755	139,281	-
Total Expenditures	60,088	245,691	256,749	478,812	83,333
Surplus/(Deficit)	109,148	(114,548)	92,311	401,810	(83,333)
Available Fund Balance	128,807	14,259	106,571	508,381	425,048

Commentary

Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). New federal COPS grant funding was received in Fiscal Year 2024-25 and will be used to partially cover the costs of two new patrol officers. Unspent grant budgets will roll to the next fiscal year with an increasing contribution to public safety personnel.

**FUND 150 - POLICE GRANTS
5-YEAR TREND**





Fund 155 - Asset Seizure

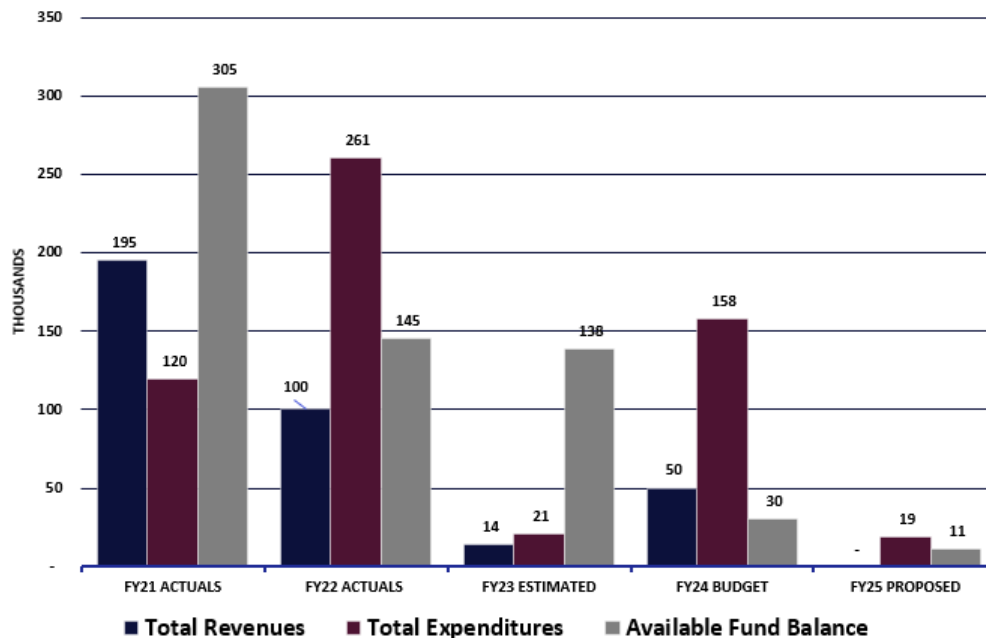
Asset Seizure: Established to account for the receiving and spending of the deposited proceeds associated with Police asset seizure activities (both federal and state).

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	195,107	100,314	14,115	50,000	-
EXPENDITURES					
Operations	20,274	36,492	9,584	132,274	18,850
Capital	99,539	224,147	11,145	26,000	-
Total Expenditures	119,812	260,639	20,729	158,274	18,850
Surplus/(Deficit)	75,294	(160,324)	(6,614)	(108,274)	(18,850)
Available Fund Balance	305,272	144,948	138,334	30,060	11,210

Commentary

This account allows for amendments based on activity, meaning transactions or adjustments can be made to reflect changes in the status of seized assets based on court orders or settlements allowing for proper management and tracking throughout the legal process. Due to the unpredictable nature of asset seizure funding, funds are programmed only so far as the available fund balance in the coming fiscal year. The FY25 budget in operations is to offset the cost of worn out communication kits and rifle-mounted lights for the SWAT team.

**FUND 155 - ASSET SEIZURE
5-YEAR TREND**





Fund 160 - Supplemental Law Enforcement Grants

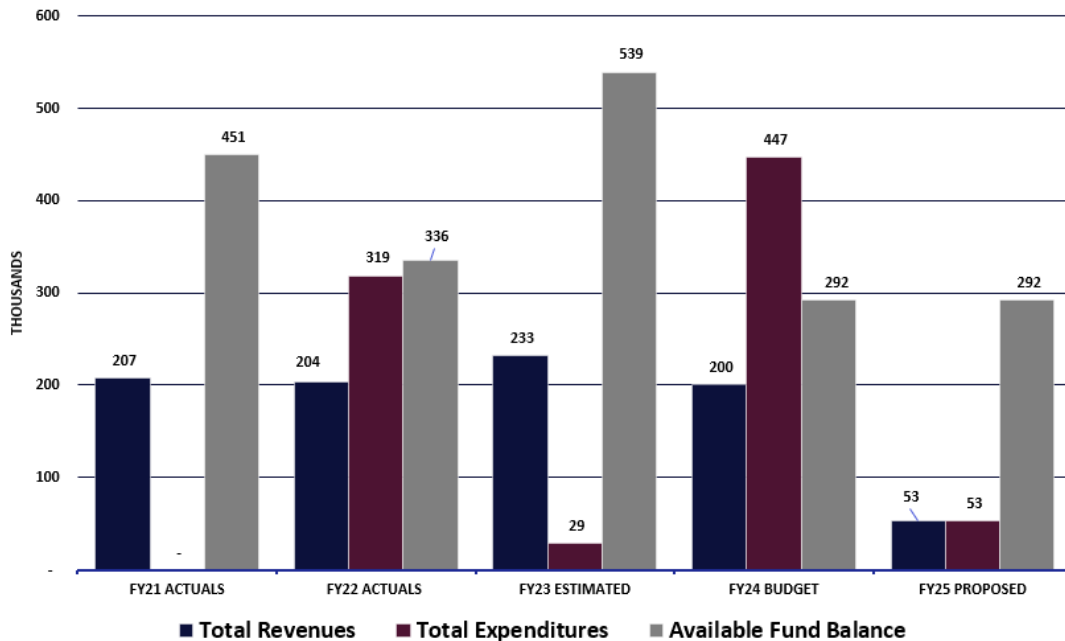
Supplemental Law Enforcement Grants: This fund accounts for funding received from specific state appropriations for local public safety services under the Citizens Option for Public Safety (COPS) Program. These funds, along with those identified above are used to purchase technologically advanced equipment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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	207,446	204,127	232,647	200,000	53,325
EXPENDITURES					
Operations	-	-	17,301	195,100	53,325
Capital	-	318,862	11,694	252,196	-
Total Expenditures	-	318,862	28,996	447,296	53,325
Surplus/(Deficit)	207,446	(114,736)	203,652	(247,296)	-
Available Fund Balance	450,501	335,765	539,417	292,121	292,121

Commentary

Due to the cyclical nature of grant funding, funds are programmed only so far as the funding is authorized and approved (expiration, renewal, et al). There is one-time funding in FY25 operations to help offset expenses for department uniform rebranding for Explorers, SHARPS, Police Chaplains and Reserve Officers. Unused grant budgets roll to the next fiscal year.

**FUND 160 - SUPPLEMENTAL LAW ENFORCMENTS GRANTS
5-YEAR TREND**





Fund 200 - Recreation

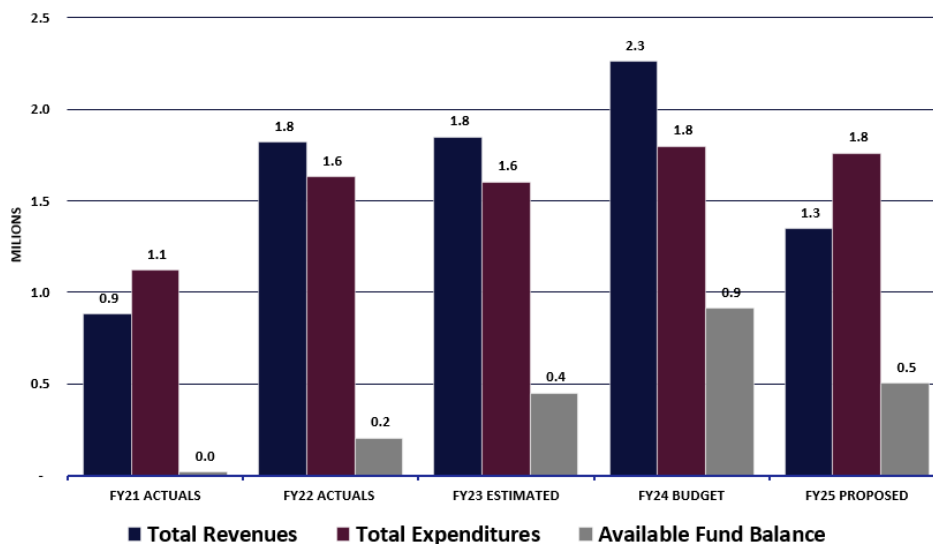
Recreation Programs: Established to account for the operations of the City’s recreation program. Financing is provided primarily by fees collected from those who participate in recreational activities.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	879,581	1,818,946	1,847,487	2,259,562	1,349,260
EXPENDITURES					
Personnel - Salaries/Benefits	881,880	1,270,123	1,176,141	1,181,240	1,327,064
Operations	237,303	357,428	390,803	512,788	432,176
Capital	-	1,080	35,245	103,170	-
Total Expenditures	1,119,182	1,628,631	1,602,189	1,797,198	1,759,240
Surplus/(Deficit)	(239,601)	190,315	245,298	462,364	(409,980)
Available Fund Balance	17,344	204,622	449,920	912,284	502,304

Commentary

The decrease in revenue in Fiscal Year 2024-25 is the result of closing after-school programs, summer camp, and youth day camps. Increase to personnel is due to reallocating some positions out of General Fund into the Recreation fund. New recreation software required upgrading the credit card system, which increased operational costs due to higher bank fees. Fiscal Year 2024-25 operation costs reflect anticipated growth in youth and adult programming. Unspent capital expenditures will roll to the next fiscal year. In order to meet the 25% reserve requirement a General Fund subsidy of \$840,000 is reflected, which is lower than the subsidy needed the past two years.

**FUND 200 - RECREATION
5-YEAR TREND**





Fund 250 - Development Mitigation

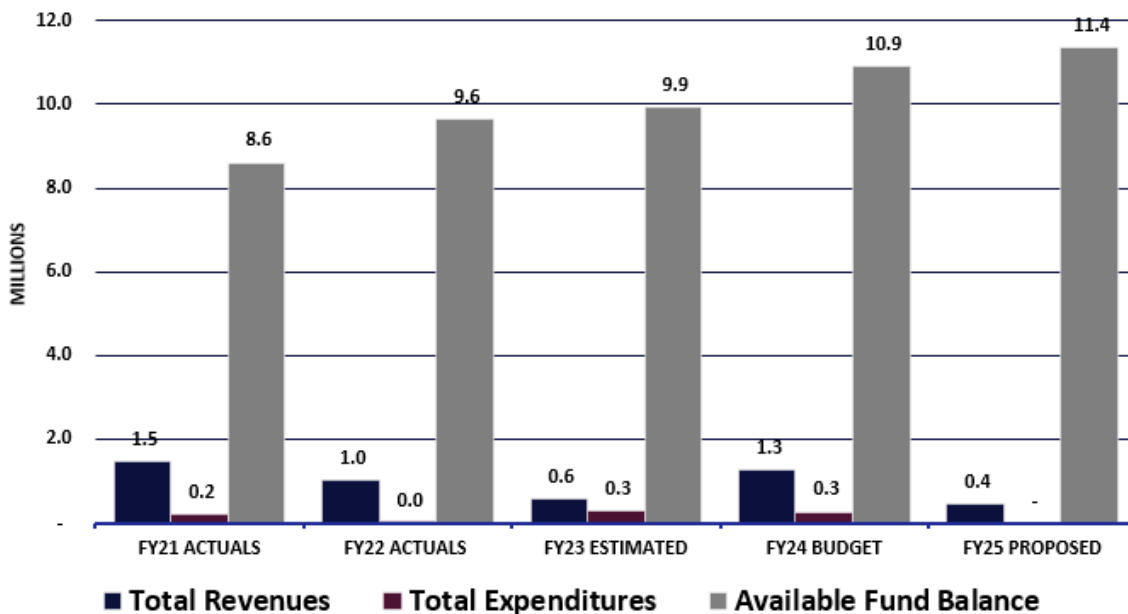
Development Mitigation: Established to account for the collection and use of the City’s development agreement fees established by the City Council and included in various development agreements. Types of fees collected include those for Public Facilities, Development Services, and Recreation Amenities.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	1,477,246	1,018,439	577,810	1,253,500	443,000
EXPENDITURES					
Operations	105,816	-	-	-	-
Capital	101,900	309	273,539	263,816	-
Total Expenditures	207,716	309	273,539	263,816	-
Surplus/(Deficit)	1,269,531	1,018,130	304,271	989,684	443,000
Available Fund Balance	8,611,109	9,629,240	9,933,511	10,923,195	11,366,195

Commentary

Staff is actively discussing potential uses of the available fund balance, including a possible Sidewalk Repair program.

**FUND 250 - DEVELOPMENT MITIGATION
5-YEAR TREND**



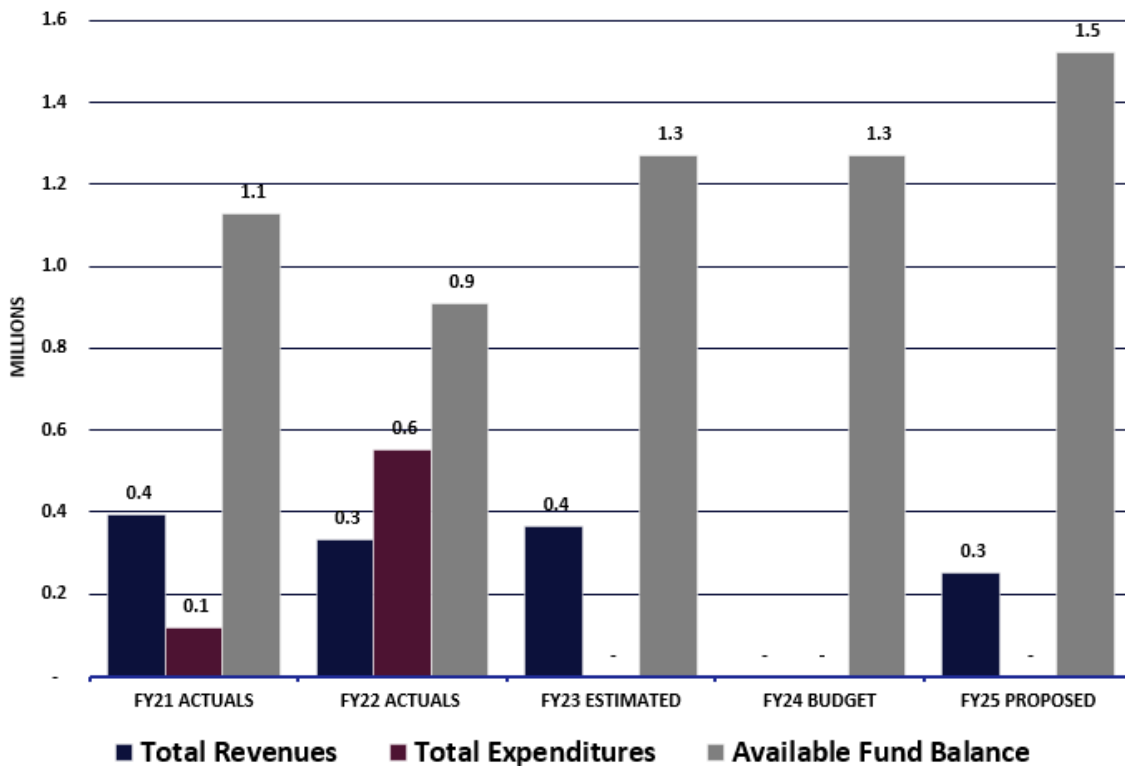


Fund 260 - Major Equipment Purchase Fee

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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	392,566	330,882	363,534	-	252,000
EXPENDITURES					
Capital	-	551,772	-	-	-
Debt Service	118,542	-	-	-	-
Total Expenditures	118,542	551,772	-	-	-
Surplus/(Deficit)	274,024	(220,890)	363,534	-	252,000
Available Fund Balance	1,128,506	907,615	1,271,149	1,271,149	1,523,149
Commentary					
The available fund balance has been strategically growing over time so it can be used to for large purchases in future years.					

**FUND 260 - MAJOR EQUIP PURCHASE FEE
5-YEAR TREND**





Fund 280 - LMD

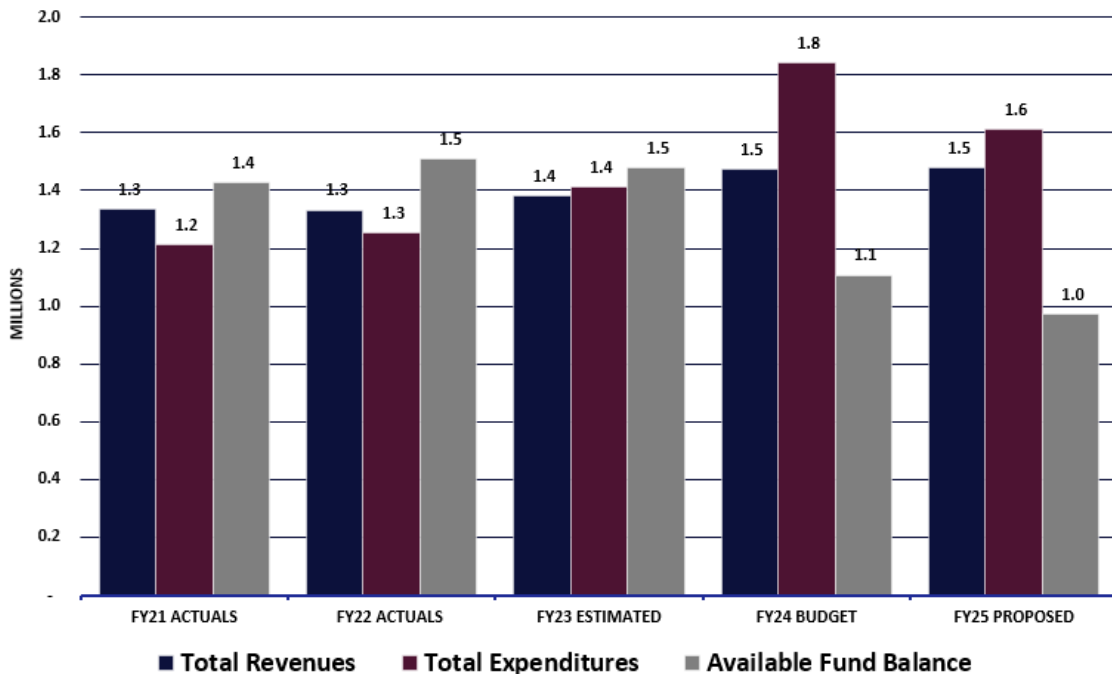
Assessment Districts: Established to account for the financing of lighting and landscape maintenance districts (LMD) formed pursuant to the Landscaping and Lighting Act of 1972 and benefit assessment districts (BAD) formed pursuant to the Benefit Assessment Act of 1982.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	1,335,394	1,332,762	1,382,767	1,473,413	1,478,459
EXPENDITURES					
Personnel - Salaries/Benefits	-	-	29,238	91,779	45,452
Operations	1,188,445	1,251,513	1,212,871	1,513,778	1,567,326
Capital	25,746	3,248	171,144	237,332	-
Total Expenditures	1,214,191	1,254,761	1,413,252	1,842,889	1,612,778
Surplus/(Deficit)	121,204	78,001	(30,485)	(369,476)	(134,319)
Available Fund Balance	1,429,461	1,507,462	1,476,977	1,107,501	973,182

Commentary

Through collaboration and coordination between staff and consultants with expertise in special districts, identified parcels are proportionately levied for the special benefit received to help offset the costs to maintain, operate and service the improvements within each district.

**FUND 280 - LMD
5-YEAR TREND**





Fund 320 - Measure M

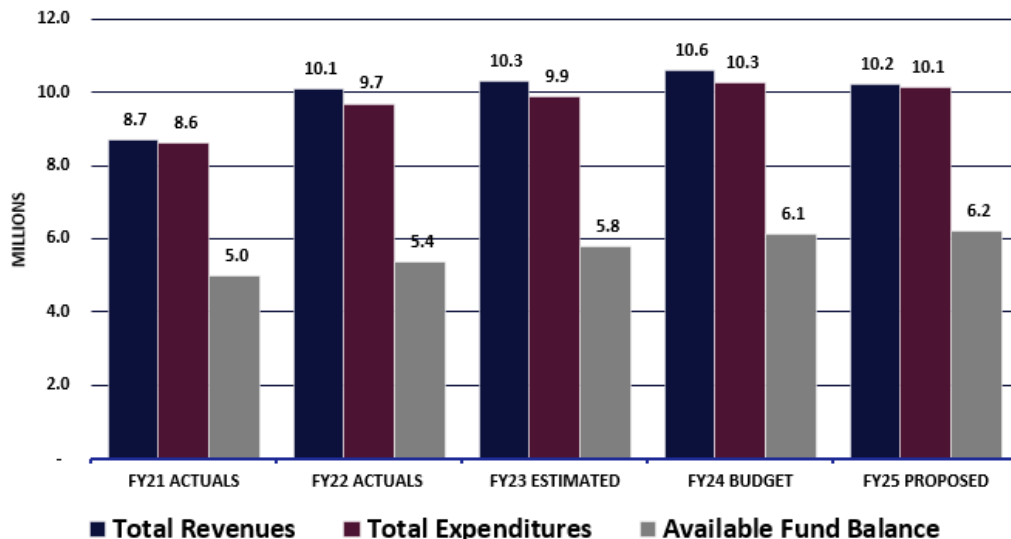
Public Safety Sales Tax: In November 2006, Manteca approved Measure M – A Public Safety Sales Tax. This fund has been established to track the ½-cent sales tax the city receives to fund additional Public Safety Police and Fire personnel. A Council-approved public oversight committee evaluates the expenditure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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	8,698,484	10,073,888	10,292,730	10,605,800	10,228,497
EXPENDITURES					
Personnel - Salaries/Benefits	8,200,115	9,496,505	9,704,317	9,773,741	9,937,850
Operations	95,970	186,793	186,016	212,721	204,358
Capital	331,430	-	1,600	267,204	-
Total Expenditures	8,627,515	9,683,297	9,891,933	10,253,666	10,142,208
Surplus/(Deficit)	70,969	390,591	400,797	352,134	86,289
Available Fund Balance	4,986,128	5,376,718	5,777,515	6,129,649	6,215,938

Commentary

There is a reserve requirement of 25%, equating to approximately 2.5 million for Fiscal Year 2024-25. This leaves approximately 3.6 million in additional fund balance in Fiscal Year 2024-25 available to use towards personnel expenditures, including the cost of two additional new patrol officers, partially covered through the COPS grant. One new patrol officer is proposed to be added in Fiscal Year 2025-26 and another is proposed to be added in Fiscal Year 2026-27 using Measure M funding.

**FUND 320 - MEASURE M
5-YEAR TREND**





Fund 340 - Development Services

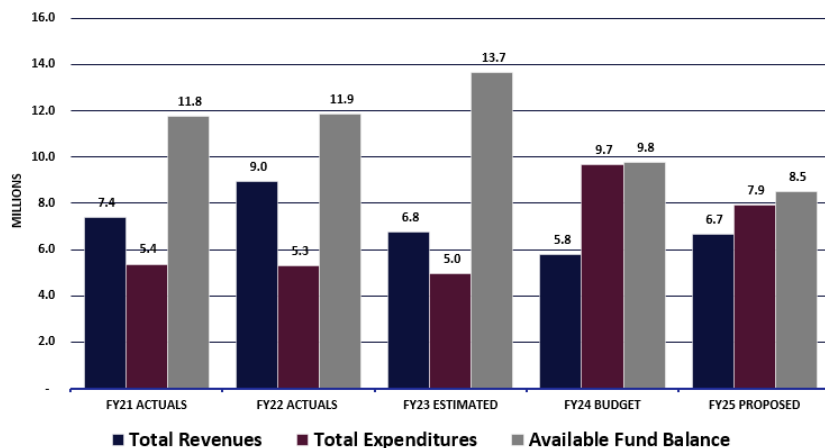
Development Services Fund: Established to account for the collection and use of the City’s development services and building related fees and associated development services activities.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	7,388,491	8,953,380	6,761,744	5,778,500	6,650,000
EXPENDITURES					
Personnel - Salaries/Benefits	3,195,967	3,336,298	3,010,405	3,415,817	4,029,499
Operations	2,093,229	1,894,930	1,892,929	3,680,157	3,891,818
Capital	79,446	58,725	-	2,573,271	-
Debt Service	-	-	70,020	-	-
Total Expenditures	5,368,642	5,289,952	4,973,354	9,669,245	7,921,317
Surplus/(Deficit)	2,019,849	3,663,427	1,788,390	(3,890,745)	(1,271,317)
Available Fund Balance	11,751,738	11,873,533	13,661,923	9,771,178	8,499,861

Commentary

This fund was split into two departments (340-Development Services and 810-Engineering) and small clean up items are still being made. Increase to personnel (1) reclass of Economic Development Manager to Deputy Director of Economic Development and (2) equity adjustments for Deputy Director of Planning and Deputy Director of Building. Operations budget is in line with Fiscal Year 2023-24 taking inflation into account along with additional funds needed for economic development staff moving from under City Manager's Office (General Fund) to Development Services (Fund 340). Unspent capital will roll into the next fiscal year. Although there is a deficit of 3.8 million for FY24, it is anticipated that actuals will come in way under. Operating costs for professional services have, in the past, been overbudgeted; adjustments were made for Fiscal Year 2024-25 to figures based on past trends and actuals. Although a deficit is projected for Fiscal Year 2024-25, the projected available fund balance is greater than 100% of total expenditures, well above the 50% reserve requirement, making it acceptable to draw down on reserves if a deficit occurs.

**FUND 340 - DEVELOPMENT SERVICES
5-YEAR TREND**



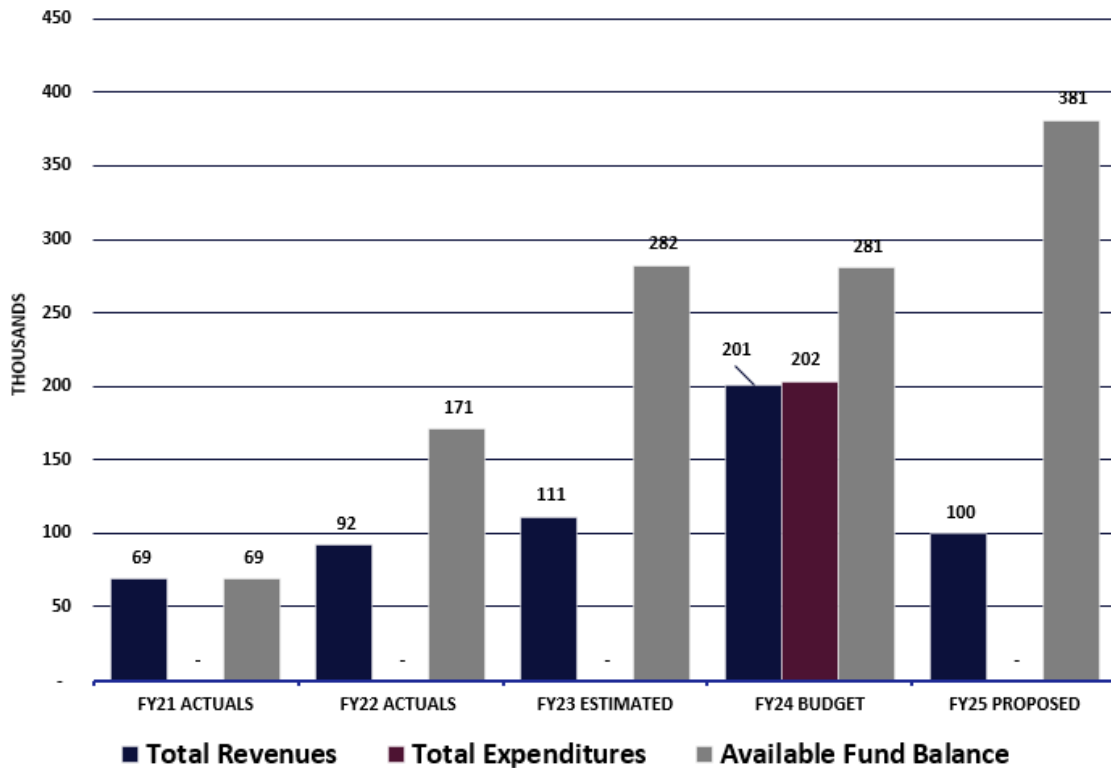


Fund 350 - Innovation and Technology

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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	68,762	92,272	111,293	201,200	100,000
EXPENDITURES					
Operations	-	-	-	202,400	-
Total Expenditures	-	-	-	202,400	-
Surplus/(Deficit)	68,762	92,272	111,293	(1,200)	100,000
Available Fund Balance	68,762	171,034	282,327	281,127	381,127
Commentary					
Staff is actively discussing the use of the projected available fund balance.					

**FUND 350 - INNOVATION AND TECHNOLOGY
5-YEAR TREND**





Fund 420 - Gas Tax/Street Improvement

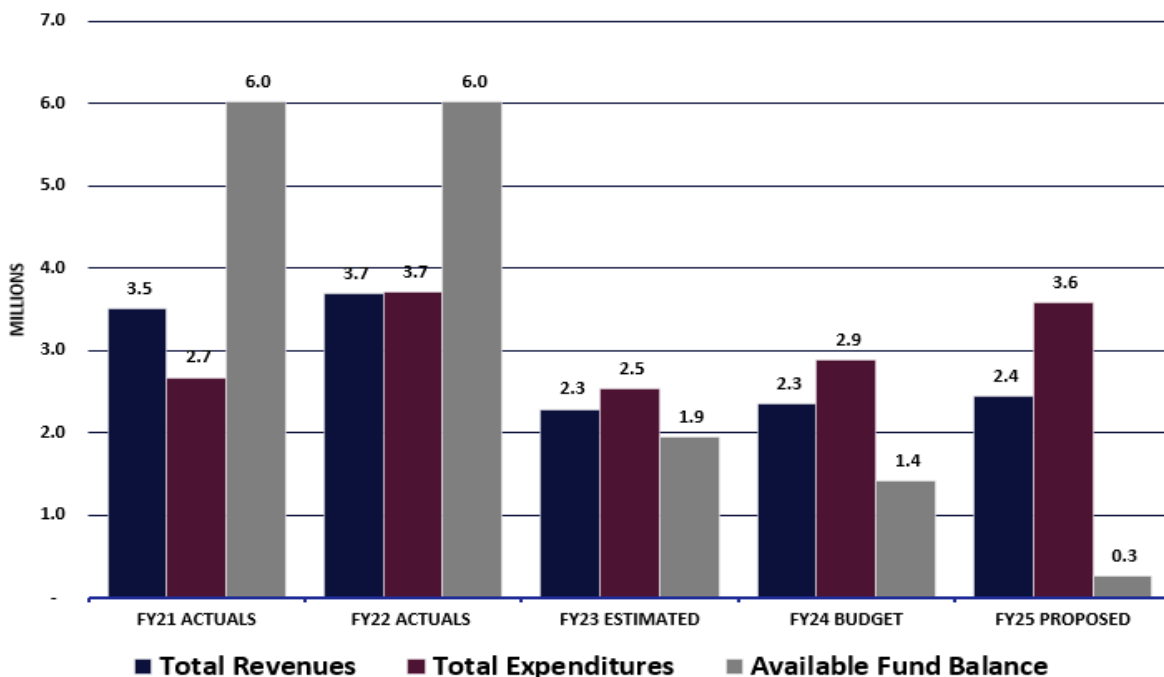
State Gasoline Tax (Gas Tax): Established to account for the construction and maintenance of the street system within Manteca and financed by the City’s share of the state gasoline taxes.

	FY21	FY22	FY23	FY24	FY25
	Actuals	Actuals	Estimated	Budget	Proposed
REVENUES					
Total Revenues	3,506,486	3,697,726	2,286,937	2,346,109	2,435,457
EXPENDITURES					
Personnel - Salaries/Benefits	1,131,745	1,270,045	1,315,552	1,796,219	1,804,282
Operations	815,496	995,582	1,212,890	1,693,108	1,775,386
Capital	725,800	1,441,162	12	(604,800)	-
Total Expenditures	2,673,041	3,706,789	2,528,453	2,884,527	3,579,668
Surplus/(Deficit)	833,445	(9,063)	(241,516)	(538,418)	(1,144,211)
Transfer out to New Fund 425	-	-	(3,833,526)	-	-
Available Fund Balance	6,030,496	6,021,433	1,946,391	1,407,973	263,762

Commentary

Funding for Fund 420 (Gas Tax/Street Improvement) was split into Fund 420 (Gas Tax) and Fund 425 (SB1) in Fiscal Year 2022-23.

**FUND 420 - GAS TAX/STREET IMPROVEMENT
5-YEAR TREND**





Fund 425 - Gas Tax/Street Improvement SB1

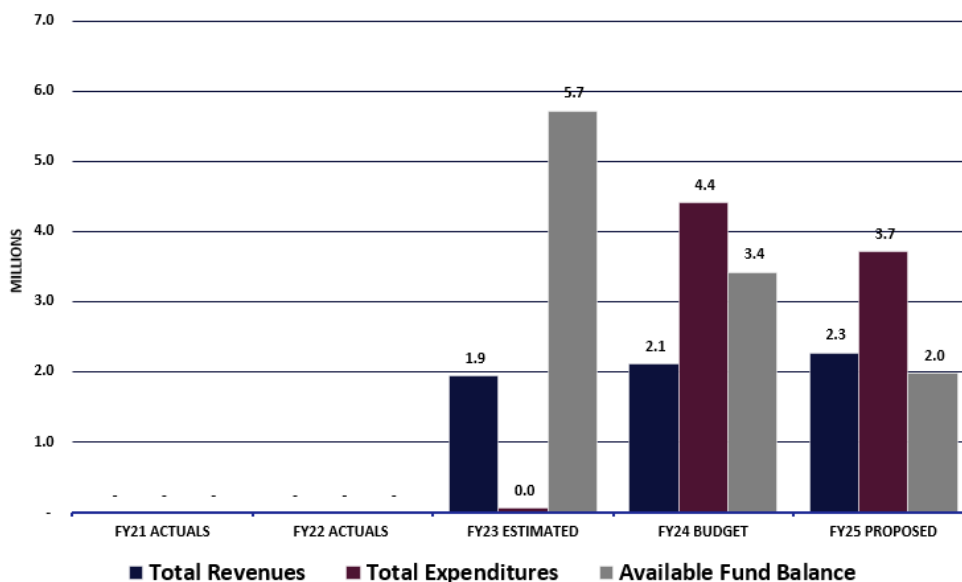
Senate Bill 1 (Local Streets and Roads): Established to account for the construction and maintenance of the street system within Manteca and financed by the City’s share of the state gasoline taxes associated with Senate Bill 1.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	-	-	1,938,477	2,104,730	2,272,678
EXPENDITURES					
Capital	-	-	48,094	4,407,514	3,710,000
Total Expenditures	-	-	48,094	4,407,514	3,710,000
Surplus/(Deficit)	-	-	1,890,383	(2,302,784)	(1,437,322)
Transfer In from Fund 420		-	3,833,526	-	-
Available Fund Balance	-	-	5,723,909	3,421,125	1,983,803

Commentary

This is a new fund created by the split of Gas Tax/Street Improvement (Fund 420) at the recommendation of auditors. New project appropriations are requested for 2024 Pavement Maintenance (project 24110) for 2 million and Lathrop Road Pavement Improvement (project 24111) for 1.36 million (also funded through Fund 430). There is also funding requested for a Road Safety Barrier Wall in the amount of 350k. In addition, 2024 Pavement Maintenance (project 24110) in the amount of 500k and 2023 Annual Preventative Maintenance (project 23036) for 2 million have been moved from Fund 420 to Fund 425.

**FUND 425 - GAS TAX/STREET IMPROVEMENT SB1
5-YEAR TREND**



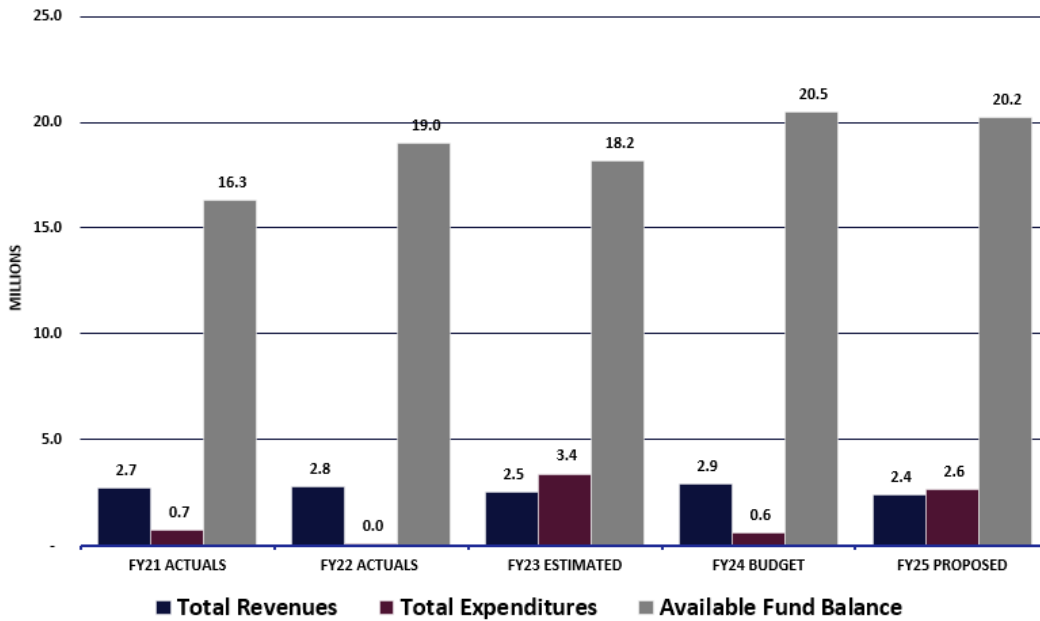


Fund 430 - RTIF

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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	2,687,147	2,757,844	2,523,609	2,889,000	2,395,000
EXPENDITURES					
Operations	672,009	24,206	8,371	-	-
Capital	15,883	25,494	3,356,762	563,788	2,640,000
Total Expenditures	687,892	49,700	3,365,133	563,788	2,640,000
Surplus/(Deficit)	1,999,256	2,708,144	(841,524)	2,325,212	(245,000)
Available Fund Balance	16,296,582	19,004,726	18,163,203	20,488,415	20,243,415
Commentary					
Additional appropriation of 2.64 million is needed for Lathrop Road Improvement (project 24111); funding is shared with Fund 425.					

**FUND 430 - RTIF
5-YEAR TREND**





Fund 440 - Measure K

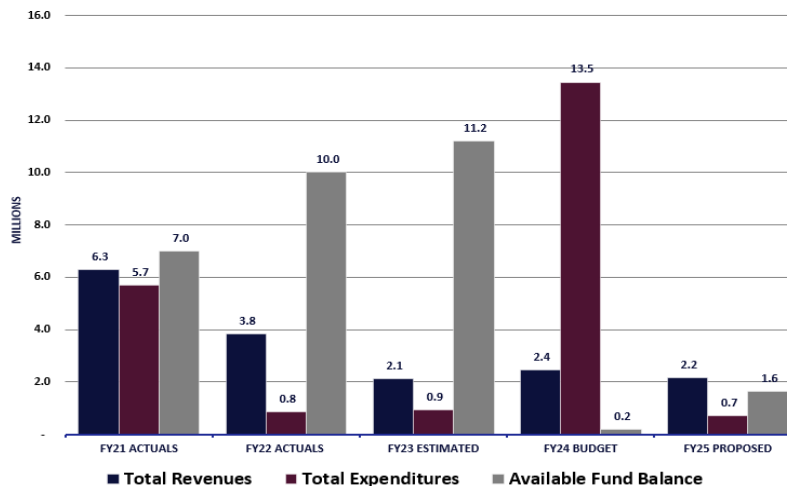
Measure K: Established to account for the construction and maintenance of the street system within Manteca and financed with a ½-cent sales tax approved by voters in 1990 and levied for that purpose by San Joaquin County. The tax was authorized to be levied and collected for a 20-year period. In November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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	6,303,234	3,841,668	2,120,584	2,439,927	2,150,000
EXPENDITURES					
Personnel - Salaries/Benefits	134,918	30,812	421,674	521,843	634,191
Operations	260,139	339,681	34,290	30,791	31,217
Capital	5,289,979	471,748	472,767	12,702,836	36,945
Transfers Out To	-	-	-	202,927	-
Total Expenditures	5,685,035	842,242	928,731	13,458,397	702,353
Surplus/(Deficit)	618,198	2,999,426	1,191,853	(11,018,470)	1,447,647
Available Fund Balance	7,010,967	10,010,393	11,202,246	183,776	1,631,423

Commentary

A small additional appropriation is requested for Airport Way Widening (CIP 11027) in the amount of \$36,945; phase III of the project will roll to Fiscal Year 20024-25 to properly utilize \$4,620,644 in Rule 20A Grant Funding for undergrounding of PG&E utilities along Airport Road. City staff plan to take a stand alone item to Council during Fiscal Year 2024-25. The current Fiscal Year 2023-24 unspent capital budgets will roll to the next fiscal year, including the following projects: Airport Way Widening (project 11027); State Route McKinley Interchange (project 11034); Safe Route to Schools (project 23006); SR120/Airport DDI (project 23031); SR120/Main DDI (project 23032); Austin Road and Comconex Road Resurfacing Project (project 23037); and Louise Road Improvement Project (project 24112).

**FUND 440 - MEASURE K
5-YEAR TREND**





Fund 460 - TDA Local Transportation

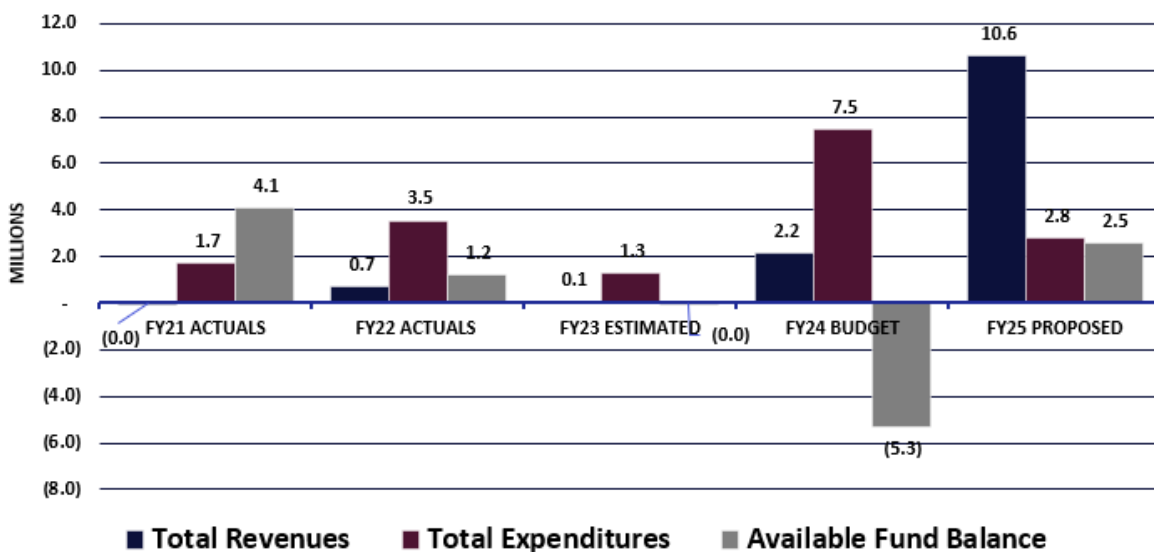
Local Transportation Fund (Streets): These are the City’s Local Transportation Fund (LTF) and Subsidized Street Projects funds that account for the construction and maintenance of the City’s street system. These projects are funded using the City’s portion of the 1/4-cent of the 6 cents retail sales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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	(24,764)	682,725	56,837	2,176,023	10,621,193
EXPENDITURES					
Personnel - Salaries/Benefits	40,121	40,965	62,720	149,872	415,337
Operations	1,480,553	2,753,510	1,188,971	1,237,169	1,351,883
Capital	180,338	752,443	33,748	6,004,055	1,018,177
Transfers Out To	-	-	-	70,659	-
Total Expenditures	1,701,013	3,546,919	1,285,439	7,461,755	2,785,397
Surplus/(Deficit)	(1,725,776)	(2,864,193)	(1,228,602)	(5,285,732)	7,835,796
Available Fund Balance	4,091,583	1,227,390	(1,212)	(5,286,944)	2,548,852

Commentary

An additional appropriation for Main Street: Northgate to Alameda(project 20005) is requested in the amount of 1,018,177; funding is shared with Fund 480. New project funding for Manteca Transit Center Upgrades (project 24063) is requested in the amount of 191,181. Unspent capital will roll to the next fiscal year.

**FUND 460 - TDA LOCAL TRANSPORTATION
5-YEAR TREND**





Fund 500 - Parks Acquisition & Improvement

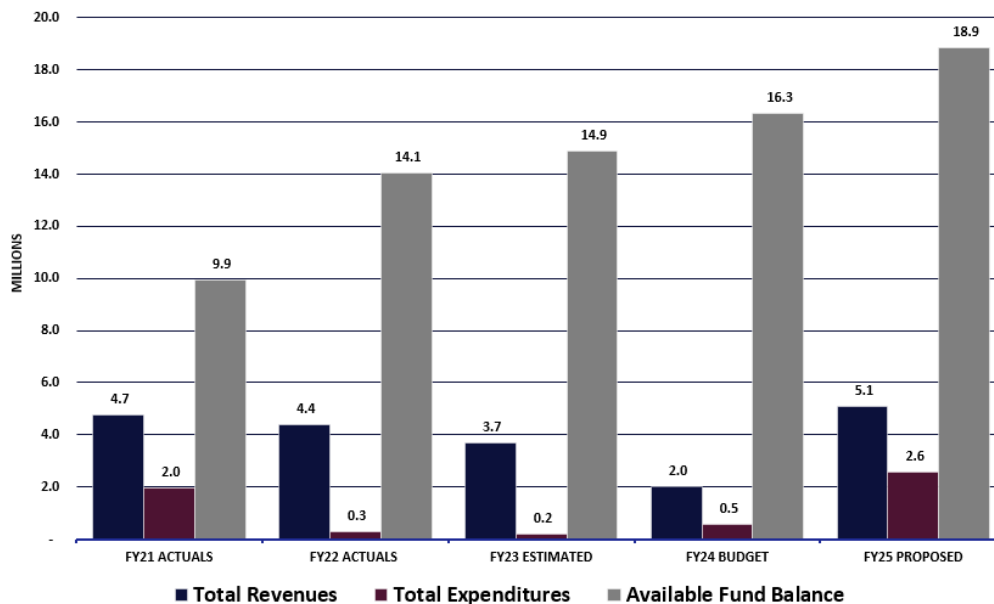
Park Acquisition and Improvement Fee: Established to account for the construction and maintenance of all City-owned parks. Financing is provided by a special park improvement fee imposed on development.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	4,740,752	4,390,793	3,692,112	2,000,000	5,070,000
EXPENDITURES					
Operations	251,180	168,325	172,000	203,896	182,675
Capital	1,713,972	97,615	-	342,447	2,379,500
Total Expenditures	1,965,151	265,940	172,000	546,343	2,562,175
Surplus/(Deficit)	2,775,601	4,124,854	3,520,112	1,453,657	2,507,825
Transfer out to New Fund 510			(2,681,518)		
Available Fund Balance	9,929,563	14,054,417	14,893,011	16,346,668	18,854,493

Commentary

The Neighborhood Park In-Lieu fee was split away from this fund in Fiscal Year 2022-23 and into new Fund 510. Additional appropriation for Woodward Park Splash Pad and Upgrades (project 24086) is requested for 1.78 million. There are also three new projects moving forward: Morezone Park Restroom Replacement (302k), Parks & Recreation Master Plan Update & Park Fee Study (250k), and Sports Park Feasibility Study & Pro Forma (50k). Unspent capital will roll to the next fiscal year. Staff is actively discussing the use of the remaining projected available fund balance.

**FUND 500 - PARKS ACQUISITION & IMPROVEMENT
5-YEAR TREND**





Fund 510 - Neighborhood Park In Lieu Fees

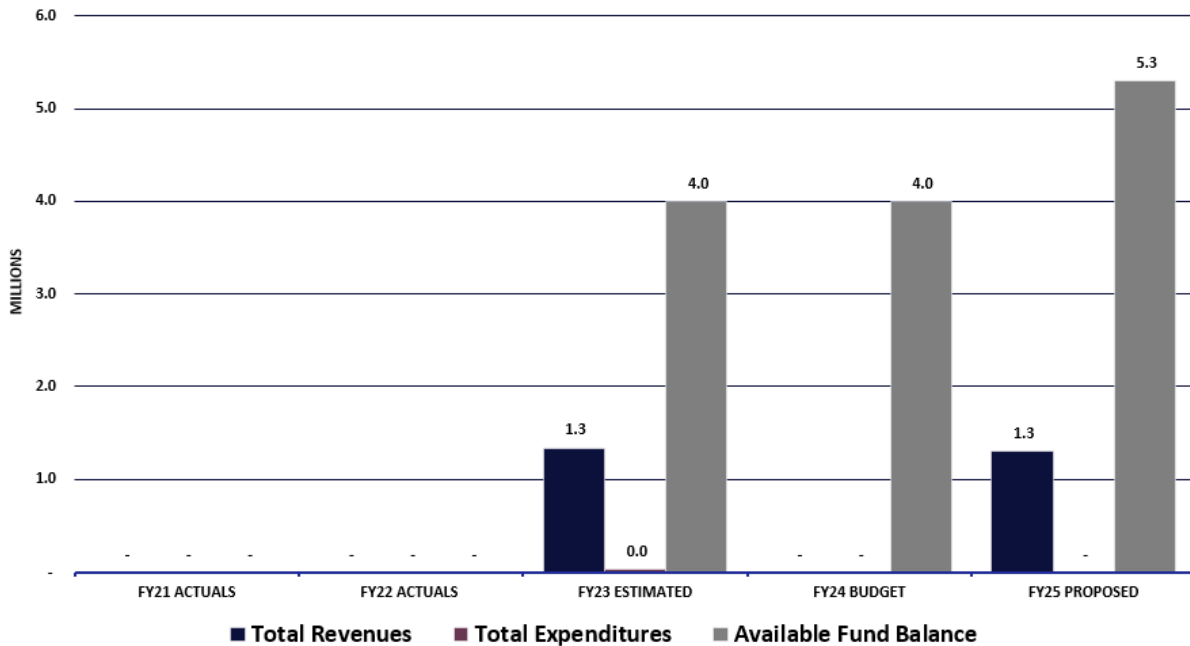
Neighborhood Park in Lieu Fees: Established to account for the acquisition and construction of neighborhood parks. Financing is provided by a special park improvement fee imposed on development.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	-	-	1,339,987	-	1,300,000
EXPENDITURES					
Capital	-	-	23,054	-	-
Total Expenditures	-	-	23,054	-	-
Surplus/(Deficit)	-	-	1,316,933	-	1,300,000
Transfer In from Fund 500	-	-	2,681,518	-	-
Available Fund Balance	-	-	3,998,451	3,998,451	5,298,451

Commentary

Activities for this fund prior to Fiscal Year 2022-23 are captured in Fund 500. Staff is actively discussing the use of the projected available fund balance.

**FUND 510 - NEIGHBORHOOD PARK IN LIEU FEES
5-YEAR TREND**



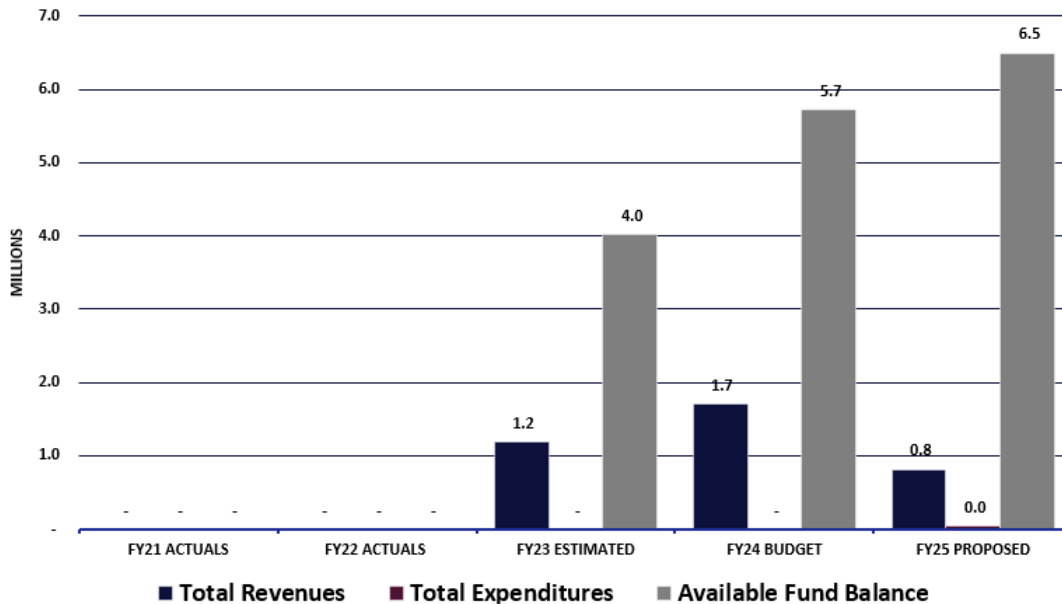


Fund 530 - Fire Facilities Fees

Fire Facilities: This fund 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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	-	-	1,187,095	1,701,000	813,000
EXPENDITURES					
Operations	-	-	-	-	30,000
Capital	-	-	-	28,690	-
Total Expenditures	-	-	-	28,690	30,000
Surplus/(Deficit)	-	-	1,187,095	1,672,310	783,000
Transfers In from Fund 540	-	-	2,825,290	-	-
Available Fund Balance	-	-	4,012,385	5,684,695	6,467,695
Commentary					
This Fund was split away from Fund 540 (Government Facilities Fee) in Fiscal Year 2022-23. Operation costs in Fiscal Year 2024-25 covers the Fire Facilities Fees update. Fire Prevention Vehicle (project 24010) was moved from ARPA to this fund (shares funding with Fund 540) to alleviate an over-obligation of ARPA funding. Staff is actively discussing the use of the projected available fund balance.					

**FUND 530 - FIRE FACILITIES FEES
5-YEAR TREND**





Fund 540 - Government Facilities Fees

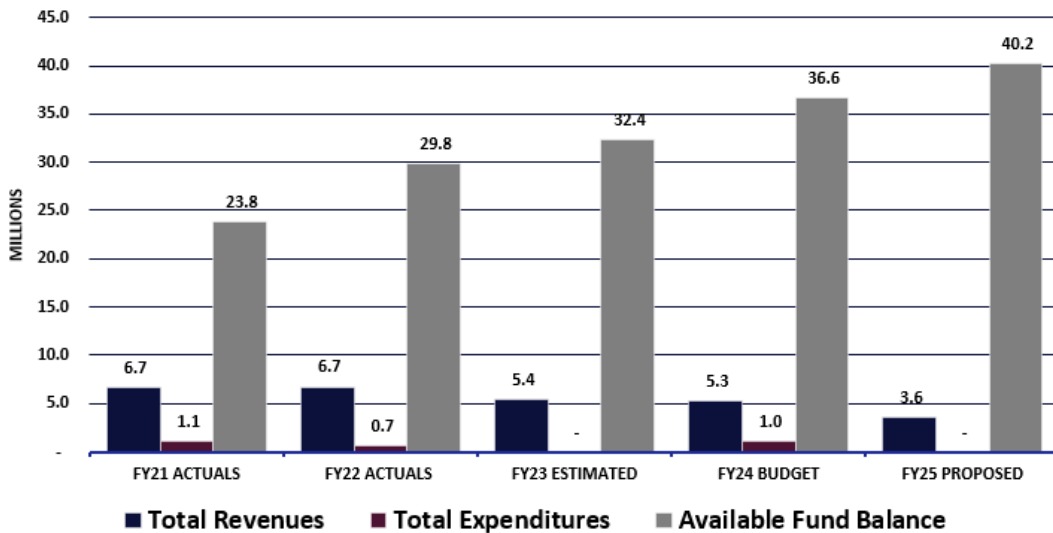
Government Building: Established to account for the financing and construction activities of the Civic Center expansion and other City facilities. Financing is provided by a government building facilities fee imposed on development.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	6,666,035	6,730,365	5,389,672	5,284,000	3,550,100
EXPENDITURES					
Operations	35,453	5,850	-	120,360	-
Capital	1,089,579	657,314	-	923,850	-
Debt Service	11,294	-	-	-	-
Total Expenditures	1,136,327	663,164	-	1,044,210	-
Surplus/(Deficit)	5,529,709	6,067,201	5,389,672	4,239,790	3,550,100
Transfer out to New Fund 530	-	-	(2,825,290)	-	-
Available Fund Balance	23,767,441	29,834,642	32,399,024	36,638,814	40,188,914

Commentary

Fund balances were updated starting in Fiscal Year 2022-23 to account for the Fund split (530/540). Fire Prevention Vehicle (project 24010) was moved from ARPA to this fund (shares funding with Fund 540) to alleviate an over-obligation of ARPA funding. Staff is actively discussing the use of the projected available fund balance. A fee study and update effort is currently underway, which should aid in these discussions.

**FUND 540 - GOVERNMENT FACILITIES FEES
5-YEAR TREND**





Fund 550 - CFD

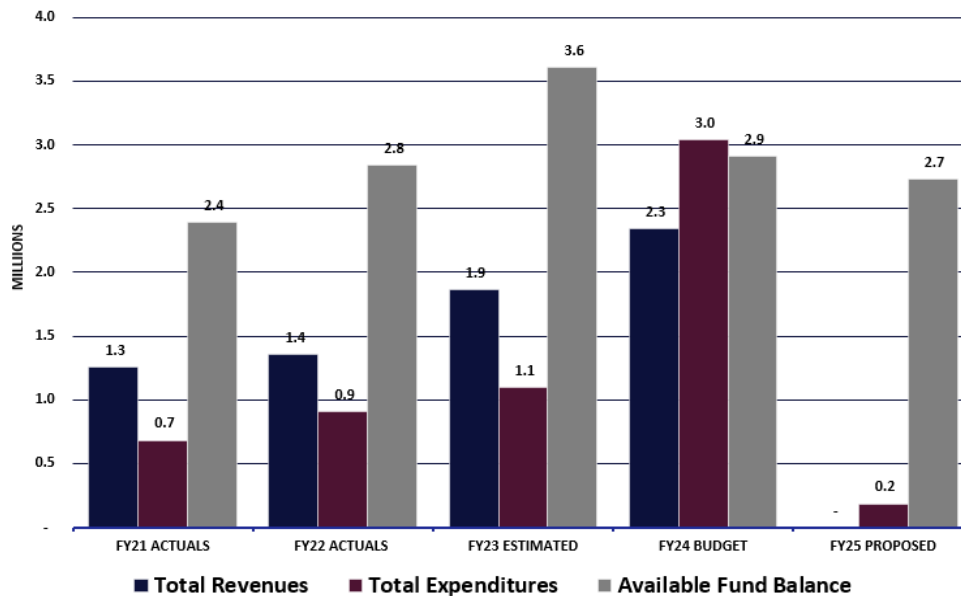
Assessment Districts: Established to account for the financing of Community Facilities Districts (CFD) formed pursuant to the Mello-Roos Community Facilities Act of 1982.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	1,252,274	1,358,816	1,859,595	2,339,830	
EXPENDITURES					
Personnel - Salaries/Benefits	-	-	26,408	83,227	45,452
Operations	674,917	879,940	936,867	2,035,895	137,780
Capital	7,313	27,787	128,854	916,170	-
Total Expenditures	682,229	907,727	1,092,128	3,035,292	183,232
Surplus/(Deficit)	570,045	451,088	767,467	(695,462)	(183,232)
Available Fund Balance	2,387,840	2,838,928	3,606,395	2,910,933	2,727,701

Commentary

With assistance from a consultant with expertise in special districts, identified parcels are proportionately levied for the special benefit received to help offset the costs to maintain, operate and service the improvements within each district. Currently, all LMD/CFD maintenance payroll costs are budgeted in the General Fund and then, based on actual timesheets, the General Fund is reimbursed for those costs from the LMD and CFD Funds. This process is currently under review. We are awaiting the levy calculations from the consultant; these figures will be taken to Council after thorough review.

**FUND 550 - CFD
5-YEAR TREND**





Fund 580 - PFIP Drainage

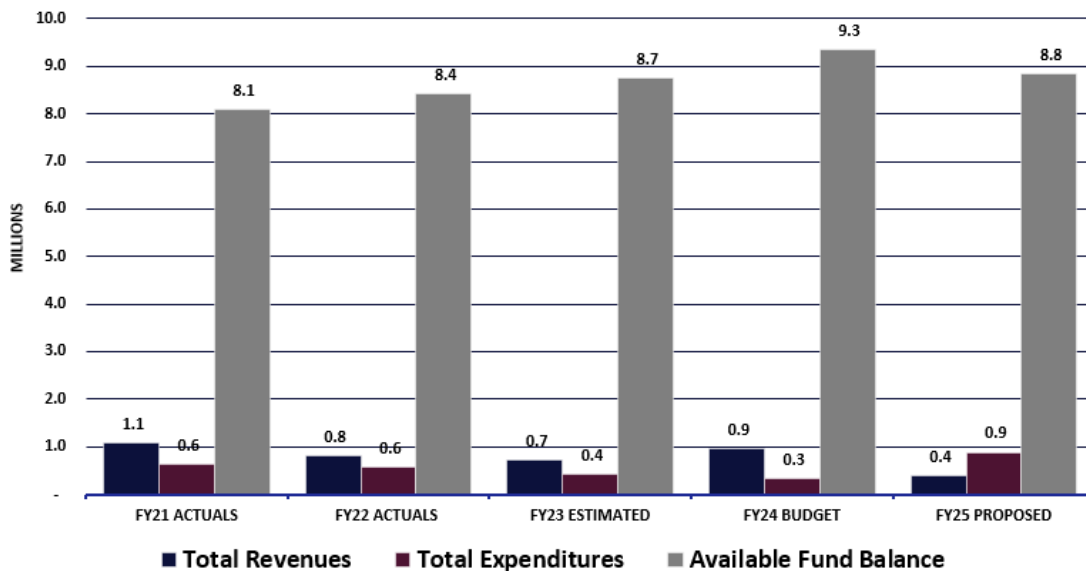
Public Facilities Implementation Plan: Established to account for the financing and construction for the City’s storm drain systems using development fees collected under the PFIP program.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	1,085,737	807,491	716,886	945,000	380,000
EXPENDITURES					
Operations	468,159	474,412	322,181	338,473	83,747
Capital	-	-	-	-	800,000
Debt Service	149,534	83,025	84,685	-	-
Total Expenditures	617,694	557,437	406,866	338,473	883,747
Surplus/(Deficit)	468,043	250,054	310,020	606,527	(503,747)
Available Fund Balance	8,099,584	8,432,663	8,742,683	9,349,210	8,845,463

Commentary

Some of the projected available fund balance will be utilized to pay obligations toward developments for previous infrastructure accepted by the City, and toward interfund loan obligations. Staff is actively discussing the use of the projected available fund balance. An upcoming update to the PFIP program should help aid in these discussions. Capital budgeting in Fiscal Year 2024-25 comprises of Storm Water Master Plan & Fee Study (300K) and Storm Drain Zone 36 & 39 Backbone Design (project 20004) for 500K.

**FUND 580 - PFIP DRAINAGE
5-YEAR TREND**





Fund 590 - PFIP Transportation

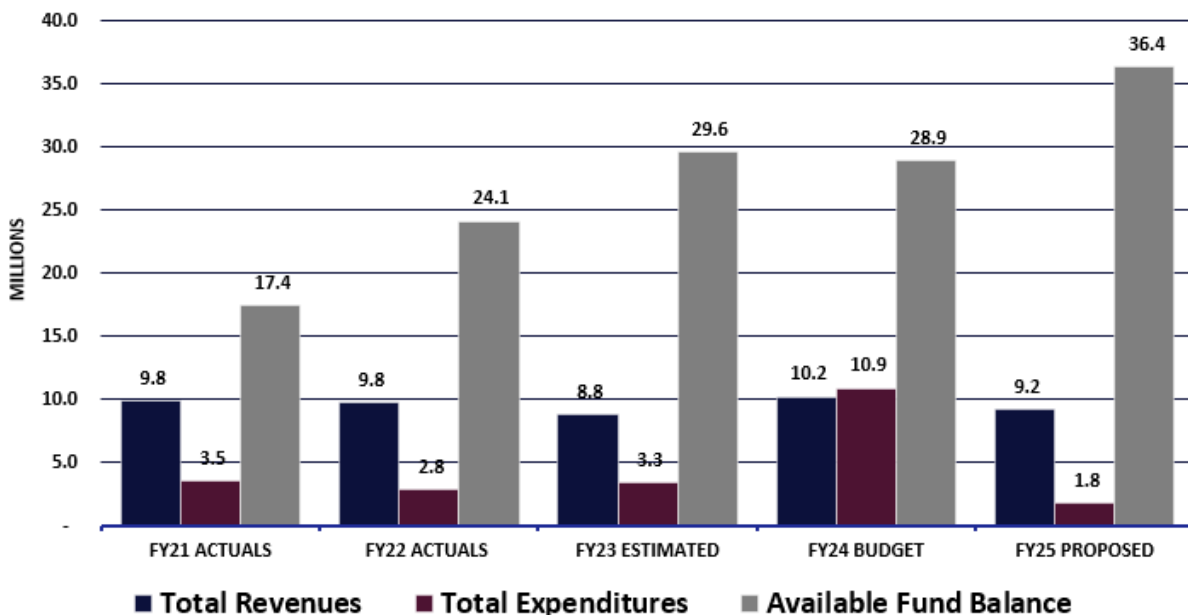
Public Facilities Implementation Plan: Established to account for the financing and construction for the City’s transportation systems using development fees collected under the PFIP program.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	9,833,488	9,765,457	8,813,461	10,200,000	9,210,000
EXPENDITURES					
Operations	74,835	83,925	92,312	132,616	88,873
Capital	3,412,424	2,750,000	3,248,750	10,745,368	1,693,777
Total Expenditures	3,487,259	2,833,926	3,341,062	10,877,984	1,782,650
Surplus/(Deficit)	6,346,229	6,931,531	5,472,399	(677,984)	7,427,350
Available Fund Balance	17,423,044	24,141,256	29,613,656	28,935,672	36,363,022

Commentary

Some of the projected available fund balance will be utilized to pay obligations toward developments for previous infrastructure accepted by the City, and toward interfund loan obligations. Staff is actively discussing the use of the projected available fund balance. An upcoming update to the PFIP program should help aid in these discussions. The 1,693,777 budgeted for Capital in Fiscal Year 2024-25 is for SR120 McKinley Interchange (project 11034); funding is shared with funds 650 and 700.

**FUND 590 - PFIP TRANSPORTATION
5-YEAR TREND**





Fund 610 - Federal Transit Management

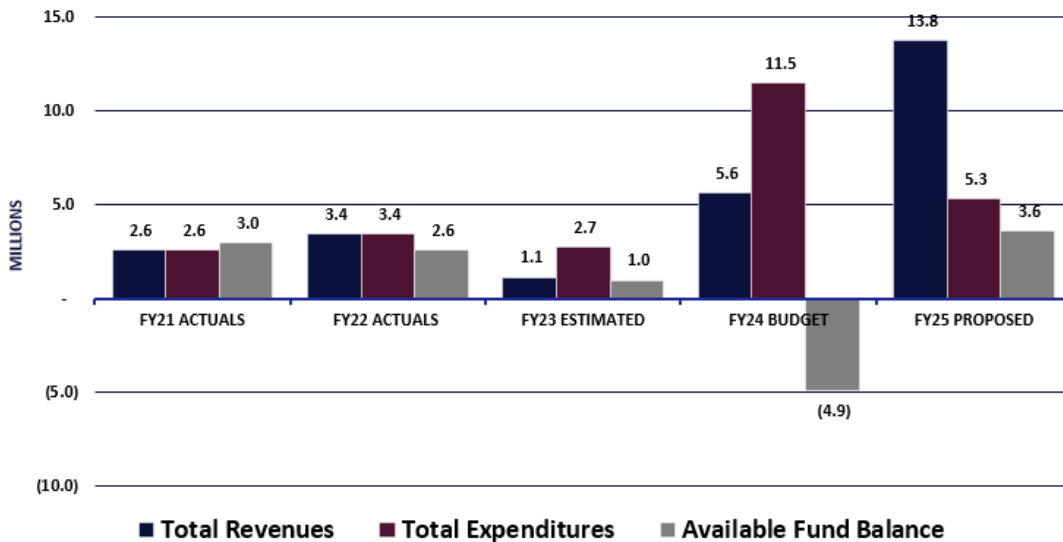
Federal Transit: Established to account for all funding received (federal, state, and local transportation) associated with the formation and operations of the City’s public transit system.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	2,614,310	3,430,702	1,138,259	5,601,271	13,772,148
EXPENDITURES					
Personnel - Salaries/Benefits	270,278	286,334	321,100	352,361	373,591
Operations	1,795,788	1,985,989	2,217,079	3,577,263	3,621,510
Capital	548,244	1,158,378	191,997	7,574,157	1,291,181
Total Expenditures	2,614,310	3,430,702	2,730,176	11,503,781	5,286,282
Surplus/(Deficit)	-	-	(1,591,917)	(5,902,510)	8,485,866
Available Fund Balance	2,954,920	2,577,564	985,647	(4,916,863)	3,569,003

Commentary

Fund 610 Federal Transit Management budget figures for Fiscal Years 2020-21 and 2021-22 are from former Fund 190 (closed in Fiscal Year 2022-23). This new enterprise fund was created in Fiscal Year 2022-23 at the recommendation of auditors. Additional appropriations include Streets Yard Expansion (project 24076) in the amount of 100k (grant-funded) and Manteca Transit Center Upgrades (project 24063) in the amount of 191,181. There is also a new project moving forward to purchase three (3) Cutaway Buses for 1 million. The delay in prior-year claim reimbursements from the SJCOG is due to the City being behind on its annual financial audits. The estimated grant revenues for Transit TDA/LTF funding in Fiscal Year 2024-25 is 8,482,134 and was not captured in the Fiscal Year 2023-24 budget.

**FUND 610 - FEDERAL TRANSIT MANAGEMENT
5-YEAR TREND**





Fund 620 - Golf Course

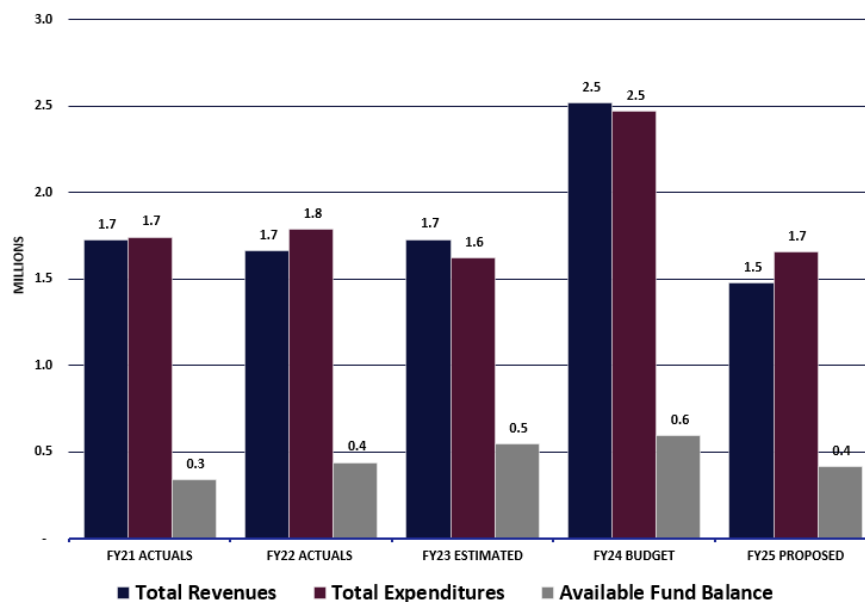
Golf Fund: This fund accounts for the operations at the City’s municipal golf course. All activities necessary to provide this service are accounted for in this fund, including course maintenance, equipment purchases, capital improvements and related financing.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	1,724,531	1,664,835	1,728,776	2,521,600	1,476,700
EXPENDITURES					
Personnel - Salaries/Benefits	1,023,656	1,148,416	826,096	953,446	807,870
Operations	705,290	607,910	707,826	701,365	806,700
Capital	13,676	28,656	89,102	818,718	40,000
Total Expenditures	1,742,622	1,784,982	1,623,024	2,473,529	1,654,570
Surplus/(Deficit)	(18,092)	(120,147)	105,752	48,071	(177,870)
Available Fund Balance	337,976	437,905	543,656	591,727	413,857

Commentary

There were five (5) new projects proposed for Clubhouse upgrades and improvements that are not moving forward in Fiscal Year 2024-25. It is important to allow revenues to accumulate before proceeding with capital projects to ensure a solid financial foundation. An additional appropriation to Replace Fencing along Crom Street (project 24037) in the amount of 40k was approved so the project can be completed. In order to meet reserve requirements, this fund required a 91,500 subsidy from the General Fund.

**FUND 620 - GOLF COURSE
5-YEAR TREND**





Fund 630 - PFIP Sewer

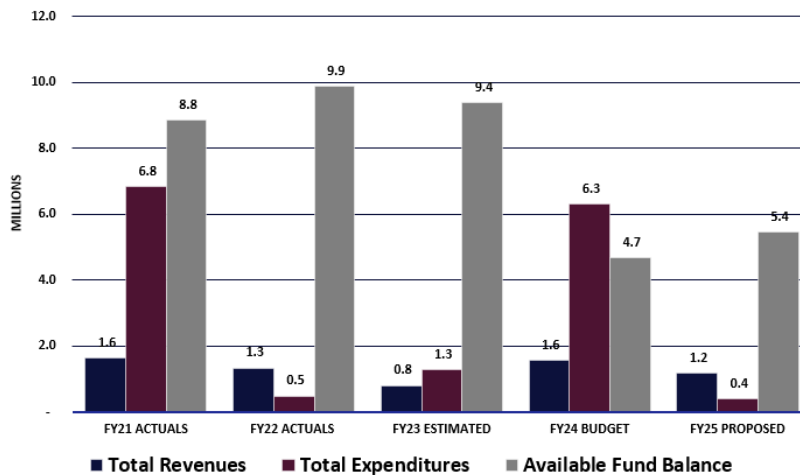
Public Facilities Implementation Plan (PFIP): The Sewer Improvement Fee and Public Facilities Implementation Plan – Sewer funds account for the capital improvements necessary to maintain and expand the system, including sewer main construction and expansion and Plant expansion. These activities are funded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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	1,616,019	1,326,369	795,091	1,564,500	1,170,000
EXPENDITURES					
Operations	75,116	373,643	467,218	1,063,382	83,747
Capital	6,564,094	(3,023)	697,879	5,232,599	300,000
Debt Service	187,560	105,457	107,657	-	-
Total Expenditures	6,826,771	476,077	1,272,754	6,295,981	383,747
Surplus/(Deficit)	(5,210,752)	850,292	(477,663)	(4,731,481)	786,253
Available Fund Balance	8,838,347	9,867,255	9,389,592	4,658,111	5,444,364

Commentary

A portion of the projected available fund balance will be utilized to pay obligations toward developments for previous infrastructure accepted by the City, and toward interfund loan obligations. Staff is actively developing and planning the use of the projected available fund balance. An upcoming update to the PFIP program could potentially aid in these discussions. The 300k budgeted for Capital in Fiscal Year 2024-25 is for Woodward Sewer Line Phase 1A. There is an estimated 4 million in North Sewer Trunk Zone 22 (CIP 11007), that is anticipated to be closed and unencumbered in Fiscal Year 2023-24. Any unspent capital projects will carryforward to the next fiscal year.

**FUND 630 - PFIP SEWER
5-YEAR TREND**





Fund 640 - Sewer O&M

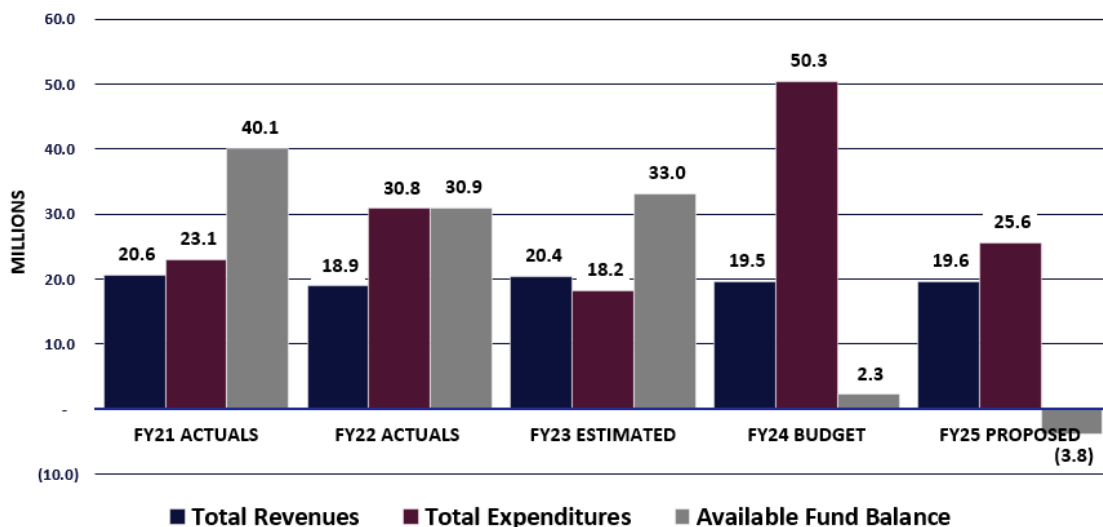
Sewer Funds: The Sewer Maintenance and Operations fund accounts for the day-to-day operations, including sewer collection and flow to the Wastewater Treatment Plant, treatment at the Plant, billing, collections and system maintenance. These activities are funded through the monthly service fees collected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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	20,573,990	18,938,149	20,419,448	19,545,000	19,605,500
EXPENDITURES					
Personnel - Salaries/Benefits	6,567,690	5,816,833	6,208,770	7,680,055	7,875,199
Operations	12,084,991	13,092,808	9,607,671	12,967,508	12,653,931
Capital	3,707,961	11,261,651	1,784,006	27,357,595	3,890,000
Debt Service	695,573	666,796	631,944	1,593,718	1,219,986
Transfer Out To				737,057	
Total Expenditures	23,056,215	30,838,088	18,232,390	50,335,933	25,639,116
Surplus/(Deficit)	(2,482,226)	(11,899,939)	2,187,058	(30,790,933)	(6,033,616)
Available Fund Balance	40,075,429	30,862,808	33,049,866	2,258,933	(3,774,683)

Commentary

Fiscal Year 2023-24 Capital Budget is anticipated to be underspent by over 7 million due to delays with the Central Sewer CIPP Liner (project 24004); however the funding will be rolled for anticipated use in future fiscal years. The delayed spending and potential savings in other capital projects should result in alleviating the projected negative fund balance in Fiscal Year 2024-25. The largest capital expense in Fiscal Year 2024-25 is a 2.5 million additional appropriation for WQCF Breakroom & Operator Control Room Remodel (project 24047).

**FUND 640 - SEWER O&M
5-YEAR TREND**





Fund 650 - Sewer Improvement

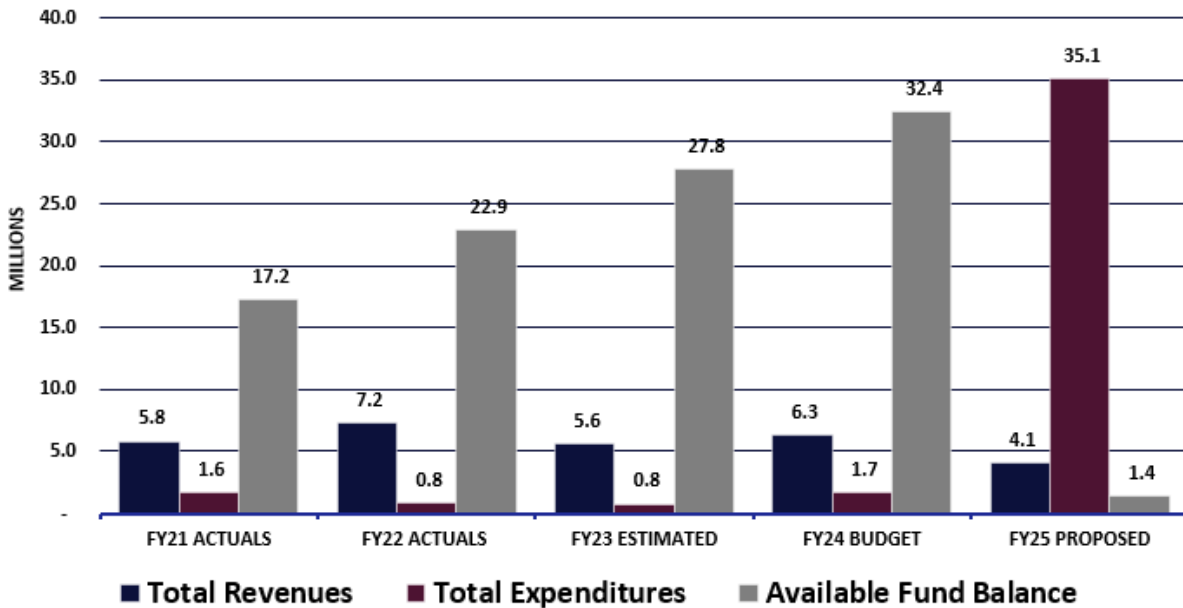
Sewer Funds: The Sewer Improvement Fee and Public Facilities Implementation Plan – Sewer funds account for the capital improvements necessary to maintain and expand the system, including sewer main construction and expansion and Plant expansion. These activities are funded through fees imposed on new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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	5,827,044	7,247,032	5,632,517	6,300,000	4,100,000
EXPENDITURES					
Capital	802,848	332	-	-	33,832,116
Debt Service	831,019	799,062	761,880	1,692,299	1,297,305
Total Expenditures	1,633,867	799,394	761,880	1,692,299	35,129,421
Surplus/(Deficit)	4,193,177	6,447,638	4,870,637	4,607,701	(31,029,421)
Available Fund Balance	17,245,659	22,905,883	27,776,520	32,384,221	1,354,800

Commentary

The majority of capital expenditures in Fiscal Year 2024-25 is for projects related to the Phase III expansion of the WQCF.

**FUND 650 - SEWER IMPROVEMENT
5-YEAR TREND**





Fund 660 - Solid Waste

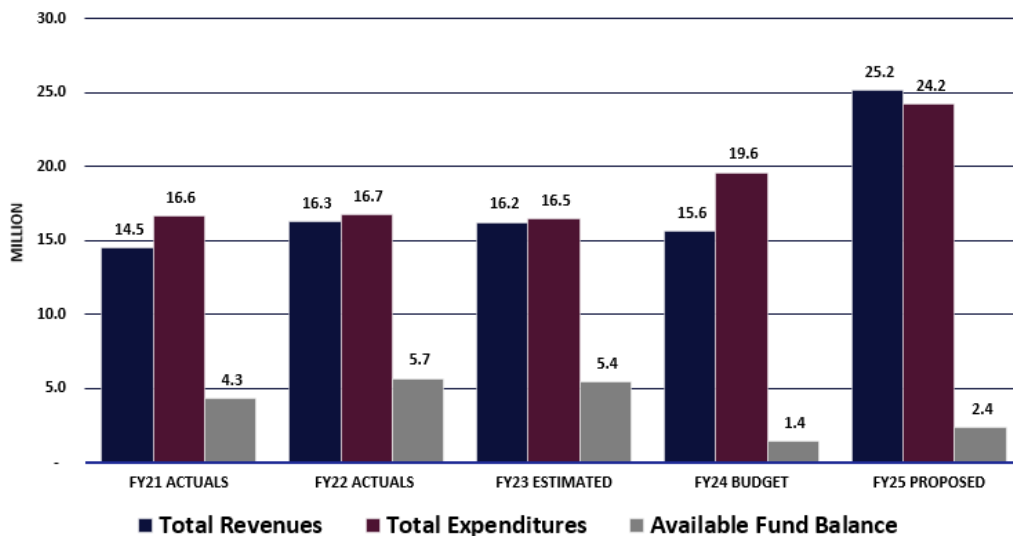
Solid Waste Funds: The Solid Waste Fund accounts for the collection of refuse and recyclables throughout the City. All activities necessary to provide these services are accounted for in this fund, including operations, billing, collections, equipment purchases, capital improvements, and related financing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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	14,510,319	16,252,690	16,223,048	15,605,587	25,165,500
EXPENDITURES					
Personnel - Salaries/Benefits	5,180,135	6,232,448	6,016,135	6,567,835	6,451,778
Operations	7,862,584	9,467,315	8,955,846	11,501,485	16,405,291
Capital	3,570,248	1,049,443	1,499,332	1,513,743	1,369,052
Total Expenditures	16,612,967	16,749,207	16,471,314	19,583,063	24,226,121
Surplus/(Deficit)	(2,102,648)	(496,518)	(248,266)	(3,977,476)	939,379
Available Fund Balance	4,267,816	5,650,067	5,401,801	1,424,325	2,363,704

Commentary

New solid waste rate went into affect in Fiscal Year 2023-24 and the fund is already seeing positive results. Capital budget includes additional appropriation for Portable Trailer (project 24045) in the amount of 1.04 million, two (2) replacement Solid Waste trucks in the amount of 85k each, and a new Caterpillar Loader for 161k to be used at the recycling center. Unspent capital will roll to the next fiscal year. With the new rate structure, revenues are anticipated to increase in future years to build reserves to the 25% requirement.

**FUND 660 - SOLID WASTE
5-YEAR TREND**



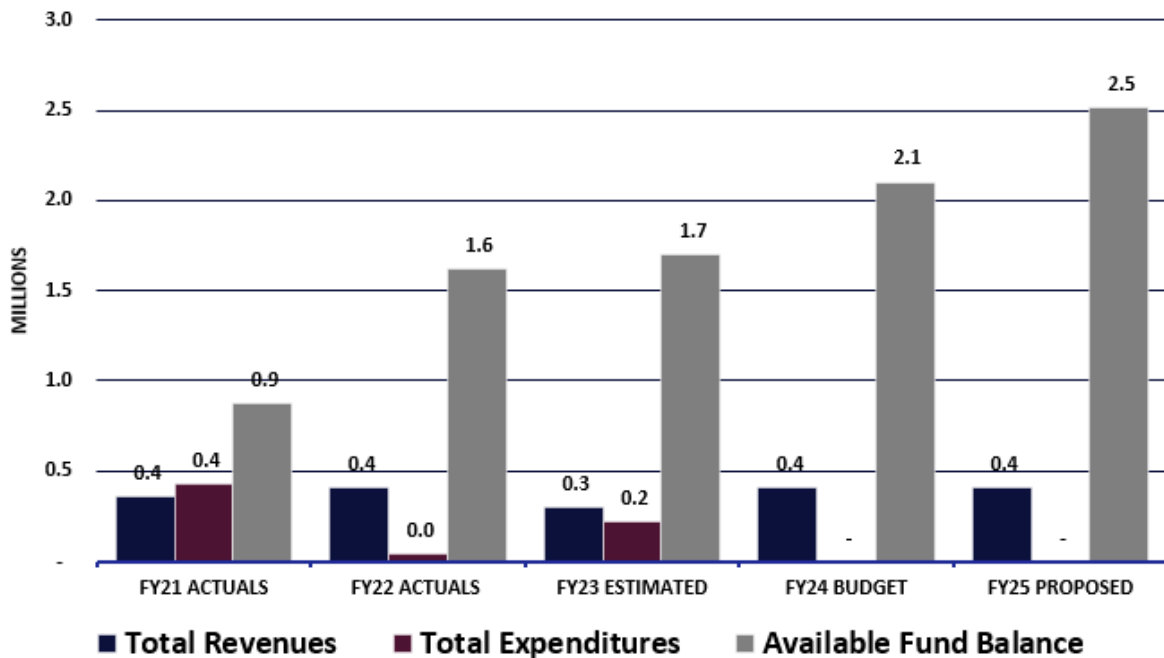


Fund 670 - Solid Waste Cost Recovery

Solid Waste Funds: 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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	353,355	409,466	294,472	405,000	410,000
EXPENDITURES					
Personnel - Salaries/Benefits	-	36,080	36,051	-	-
Operations	-	-	182,362	-	-
Capital	428,402	-	-	-	-
Total Expenditures	428,402	36,080	218,413	-	-
Surplus/(Deficit)	(75,046)	373,386	76,059	405,000	410,000
Available Fund Balance	874,572	1,621,253	1,697,311	2,102,311	2,512,311
Commentary					
Staff is actively discussing the use of the projected available fund balance.					

**FUND 670 - SOLID WASTE COST RECOVERY
5-YEAR TREND**





Fund 680 - Water O&M

Water 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.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	39,864,049	20,586,407	12,930,650	13,135,200	13,240,000
EXPENDITURES					
Personnel - Salaries/Benefits	4,926,151	4,683,345	4,946,061	6,009,938	6,017,878
Operations	20,226,594	13,116,855	10,027,030	12,715,352	13,194,204
Capital	5,986,658	359,397	339,940	11,363,032	205,500
Debt Service	333,180	332,046	286,610	1,131,867	1,133,325
Transfers Out To				752,557	
Total Expenditures	31,472,583	18,491,643	15,599,642	31,972,746	20,550,907
Surplus/(Deficit)	8,391,466	2,094,763	(2,668,992)	(18,837,546)	(7,310,907)
Available Fund Balance	11,468,226	15,700,058	13,031,067	(5,806,479)	(13,117,386)

Commentary

Currently, this fund is showing a deficit as service level expenditures have been exceeding revenues over time, which is leading to the funding shortfall. A major factor contributing to the deficit is that current utility rates have not increased for several years. It's important to note that current one-time expenditures that are encumbered in the water Capital Improvement Program projects may not all be spent by fiscal year-end, and will roll to the next fiscal year.

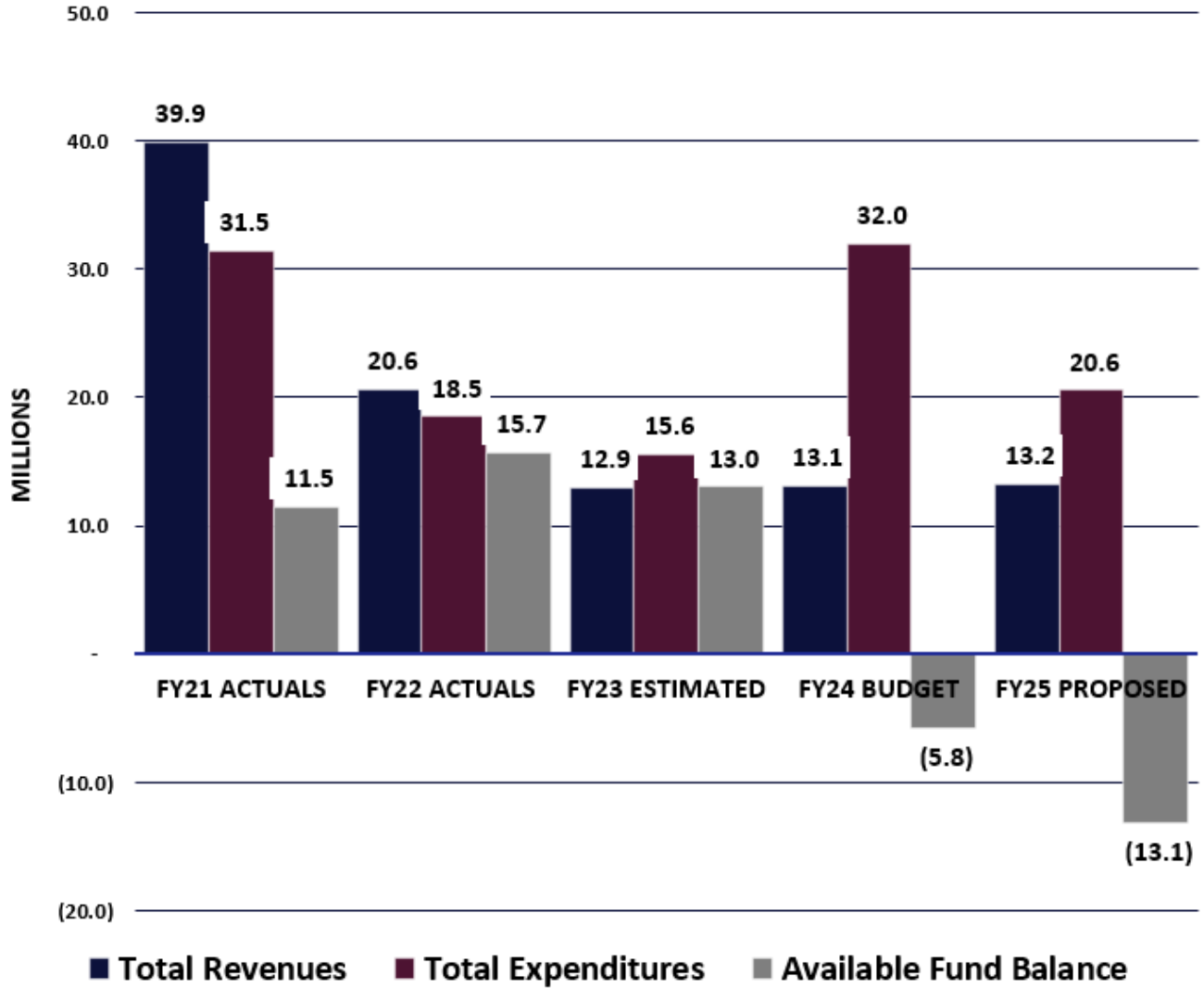
The Fiscal Year 2023-24 budget for Nile Garden - Well 30 Construction's (project 21034) in the amount of 4.7 million will be moved, upon Council approval, to Fund 690 as the grant revenues for the project of 8,370,523 will be captured in that fund.

Current City staff and consultants are working on a water and wastewater rate study. The comprehensive rate study is essential to help evaluate the long-term financial sustainability for future costs and revenues that consider population growth, water usage patterns, inflations, and future Capital Improvement projects. These rate studies will ensure the City can justify any applicable fee increases to support the City's water infrastructure for scheduled Capital Improvement Program projects.

In the City's Annual Comprehensive Financial Report (ACFR), funds 680 and 690 are combined creating a positive fund balance. It's important to share this for financial transparency and sustainable financial planning and to ensure City of Manteca is in regulatory compliance with future planned Capital Improvement Program projects.



FUND 680 - WATER O&M 5-YEAR TREND





Fund 690 - Water Improvement

Water Funds: 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.

	FY21	FY22	FY23	FY24	FY25
	Actuals	Actuals	Estimated	Budget	Proposed
REVENUES					
Total Revenues	4,273,559	4,885,636	3,816,101	4,995,000	13,370,523
EXPENDITURES					
Operations	255,540	584,915	714,645	3,286,632	1,156,291
Capital	787,920	787,920	-	-	4,430,000
Debt Service	784,726	749,788	682,231	1,615,383	1,614,825
Total Expenditures	1,828,186	2,122,623	1,396,877	4,902,015	7,201,116
Surplus/(Deficit)	2,445,373	2,763,013	2,419,225	92,985	6,169,407
Available Fund Balance	26,663,674	28,547,333	30,966,558	31,059,543	37,228,950

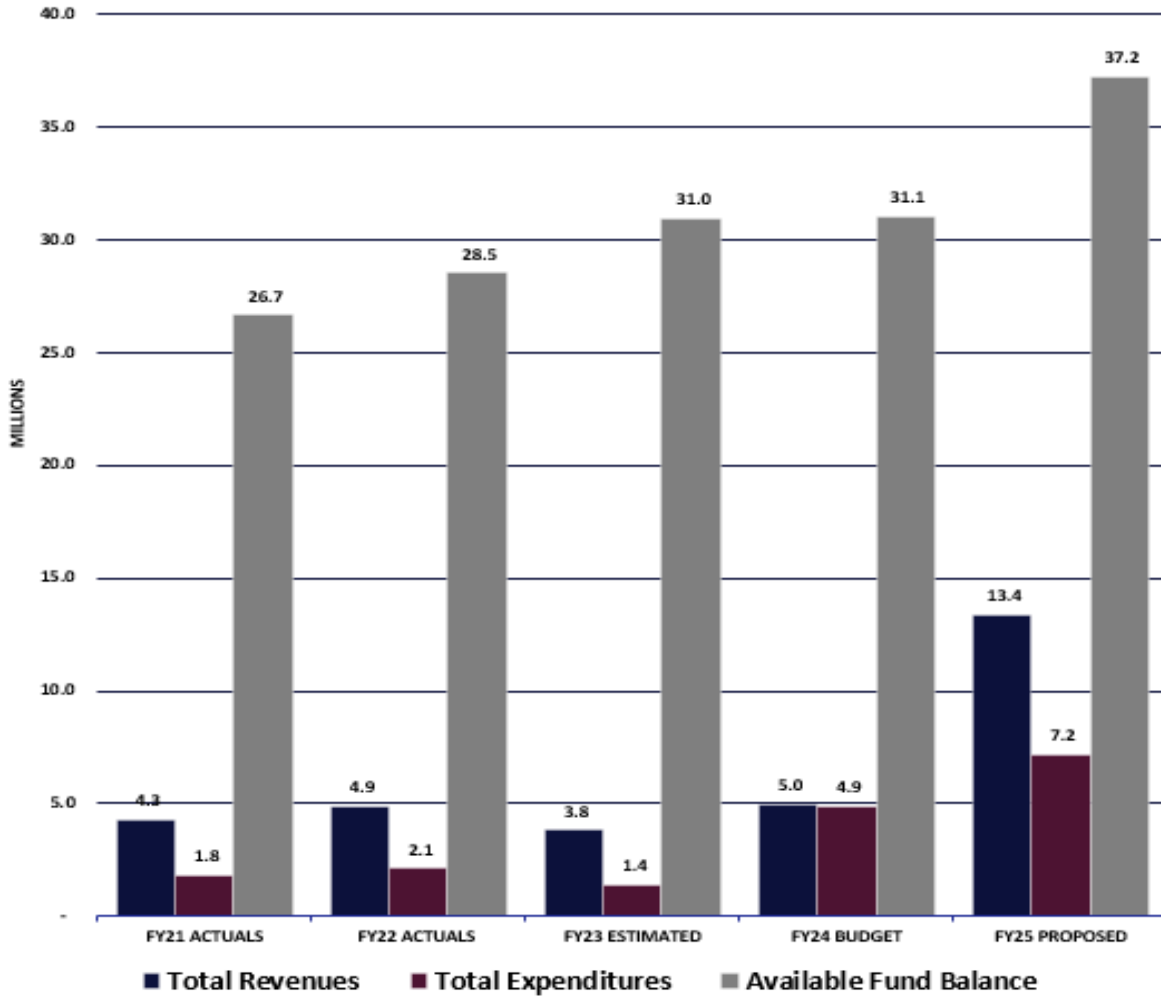
Commentary

Two new Capital Improvement Program Projects moving forward in Fiscal Year 2024-25 are a Water Hydro Vacuum Truck (750k) and a Water Meter Testing Bench (80k) for a total of 830k. The reserves include a restricted amount for SSJID of 7.2 million.

It is important to note that current one-time expenditures for current Capital Improvement Program projects are anticipated to be much less than what has been budgeted in Fiscal Year 2023-24, and will roll to the next fiscal year. Grant revenues for Nile Garden - Well 30 Construction (project 21034) in the amount of 8,370,523 is included in Fiscal Year 2024-25 fund 690's budget, along with an additional appropriation of 3.6 million. Upon Council approval, 4.7 million from fund 680's Fiscal Year 2023-24 budget will be moved to fund 690 as the revenues for this project are captured in this fund.



FUND 690 - WATER IMPROVEMENT 5-YEAR TREND





Fund 700 - PFIP Water

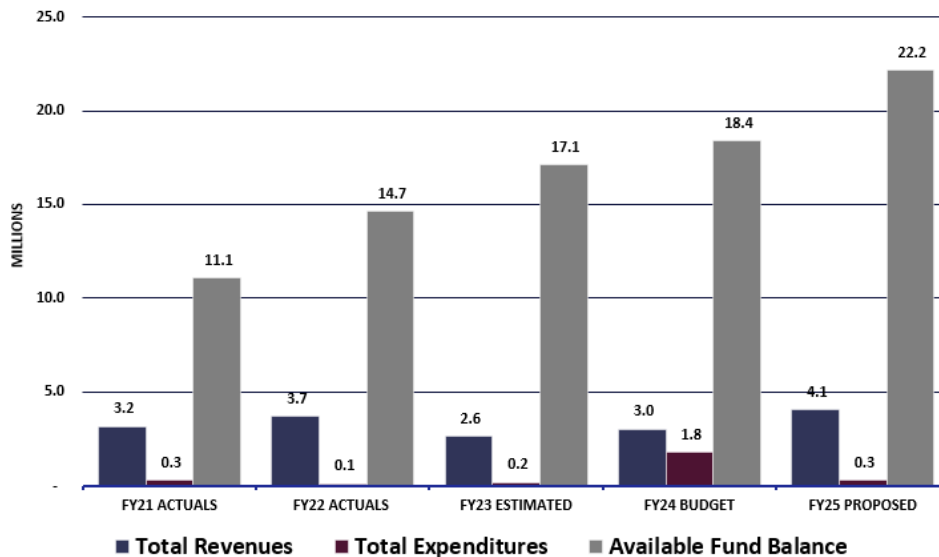
Water Funds: The Water Fee Improvement and Public Facilities Implementation Plan – Water funds account for the capital improvements necessary to maintain and expand the system, including water main construction and rehabilitation and well construction and rehabilitation. These activities are funded through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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	3,153,427	3,704,734	2,619,487	3,021,000	4,050,000
EXPENDITURES					
Operations	74,879	81,227	144,742	227,081	83,747
Capital	128,611	-	-	1,529,049	187,262
Debt Service	53,309	24,837	25,085	-	-
Total Expenditures	256,799	106,064	169,827	1,756,130	271,009
Surplus/(Deficit)	2,896,627	3,598,670	2,449,660	1,264,870	3,778,991
Available Fund Balance	11,060,608	14,662,258	17,111,917	18,376,787	22,155,778

Commentary

Some of the projected available fund balance will be utilized to pay obligations toward developments for previous infrastructure accepted by the City, and toward interfund loan obligations. Staff is actively discussing the use of the projected available fund balance. An upcoming update to the PFIP program should help aid in these discussions. Additional appropriation for SR120 McKinley Interchange (project 11034) in the amount of 187,262 is moving forward; funding is shared with funds 590 and 650.

**FUND 700 - PFIP WATER
5-YEAR TREND**





Fund 810 - Engineering

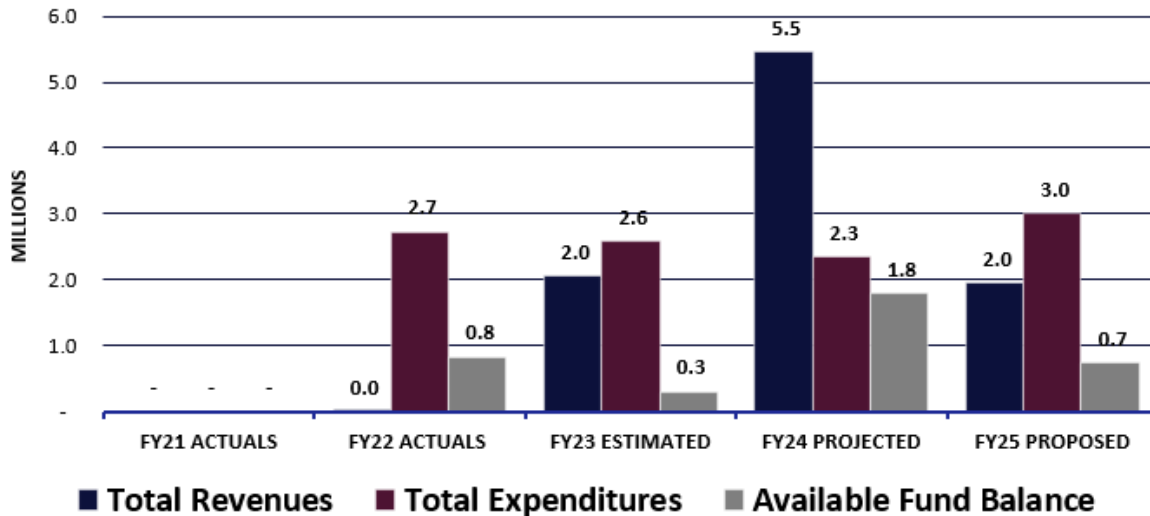
Engineering Fund: Established to oversee planning, design, and construction for new capital projects.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Projected	FY25 Proposed
REVENUES					
Total Revenues	-	6,299	2,049,594	5,455,481	1,951,000
EXPENDITURES					
Personnel - Salaries/Benefits	-	2,459,155	2,217,026	1,763,112	1,957,778
Operations	-	269,899	359,418	236,762	999,281
Capital	-	-	-	-	50,000
Transfers Out To	-	-	-	345,000	-
Total Expenditures	-	2,729,054	2,576,444	2,344,874	3,007,059
Surplus/(Deficit)	-	(2,722,755)	(526,850)	3,110,607	(1,056,059)
Available Fund Balance	-	831,518	304,668	1,797,871	741,812

Commentary

Funds 340 (Development Services) and 810 (Engineering) were split in Fiscal Year 2021-22; however small clean up items are being adjusted as they are discovered. Instead of waiting for Fiscal Year 2024-25, staff spent time analyzing and updating fund 810 to include transfer ins from other funds (Funds 100, 440, 460, 640, and 680) in the current fiscal year to cover their share of Engineering administration costs. New project funding for a Front Counter for Engineering is moving forward in the amount of 50k.

**FUND 810 - ENGINEERING
5-YEAR TREND**





Fund 820 - Vehicles

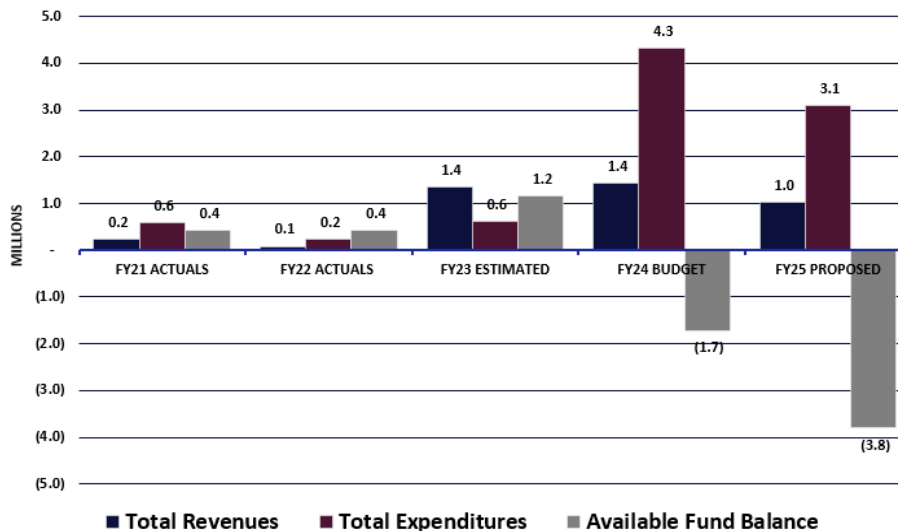
Vehicle Fund: Originally established to account for the acquisition of new or replacement vehicles for General Fund and non-Enterprise Fund fleet purchases. This fund is transitioning to also account for the maintenance and repair of those vehicles and the management of the City’s fleet. These activities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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	247,351	87,824	1,361,469	1,434,578	1,027,135
EXPENDITURES					
Personnel - Salaries/Benefits	-	-	412,280	23,000	1,135,682
Operations	171,338	144,626	127,400	1,151,902	1,261,289
Capital	429,643	87,924	87,381	3,144,066	710,000
Total Expenditures	600,981	232,551	627,061	4,318,968	3,106,971
Surplus/(Deficit)	(353,630)	(144,727)	734,408	(2,884,390)	(2,079,836)
Available Fund Balance	435,011	434,911	1,169,319	(1,715,071)	(3,794,907)

Commentary

This fund is in need of a proper Internal Service Fund (ISF) plan to ensure adequate revenues are received to fund expenses. A new ISF plan is anticipated during Fiscal Year 2024-25 that will include a strategy to bring the negative fund balance to zero. Personnel costs are increasing due to reallocation of fleet staff. Capital requests totaling 710k for Fiscal Year 2024-25 include (9) replacement vehicles: six (6) Police vehicles for a total of 510k, a truck with liftgate for Custodial for 45k, a truck for Parks for 75k, and a truck for meter services for 80k.

**FUND 820 - VEHICLES
5-YEAR TREND**





Fund 830 - Information Technology

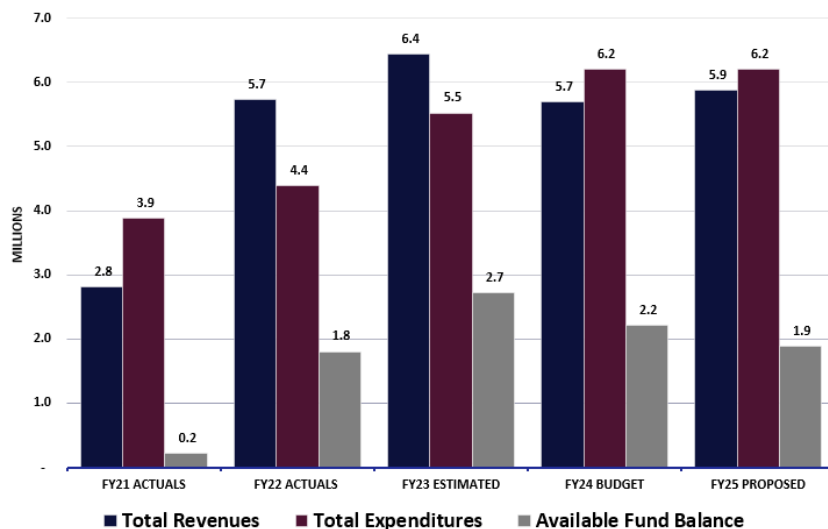
Information Technology Fund: Established to account for the acquisition, maintenance, and replacement of information technology equipment and software. This fund also accounts for all personnel expenditures related to information technology and applications. These activities are funded by the user departments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

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	2,808,968	5,727,585	6,442,703	5,698,000	5,870,826
EXPENDITURES					
Personnel - Salaries/Benefits	1,259,368	1,546,411	1,946,549	2,140,433	2,145,244
Operations	2,570,692	2,746,508	3,175,754	3,112,992	3,526,525
Capital	55,449	103,337	150,875	946,446	534,000
Debt Service	(6,539)	-	252,156	-	-
Total Expenditures	3,878,970	4,396,255	5,525,334	6,199,871	6,205,769
Surplus/(Deficit)	(1,070,002)	1,331,330	917,369	(501,871)	(334,943)
Available Fund Balance	221,186	1,803,955	2,721,324	2,219,453	1,884,510

Commentary

An additional appropriation for Fiber Optic Cabling Citywide (project 22006) is moving forward in the amount of 200k. Five (5) new projects totaling 334k include: Offsite Disaster Recovery Service for 145k, Pickup Truck for 65k (expected to come in under budget), Beyond Trust Privilege Remote Access (PRA) Software for 49k, Radio Switches for Fire for 50k, and WQCF Network Firewall for 25k. The new Internal Service Fund plan will bring the deficit to zero.

**FUND 830 - INFORMATION TECHNOLOGY
5-YEAR TREND**





Fund 840 - Equipment

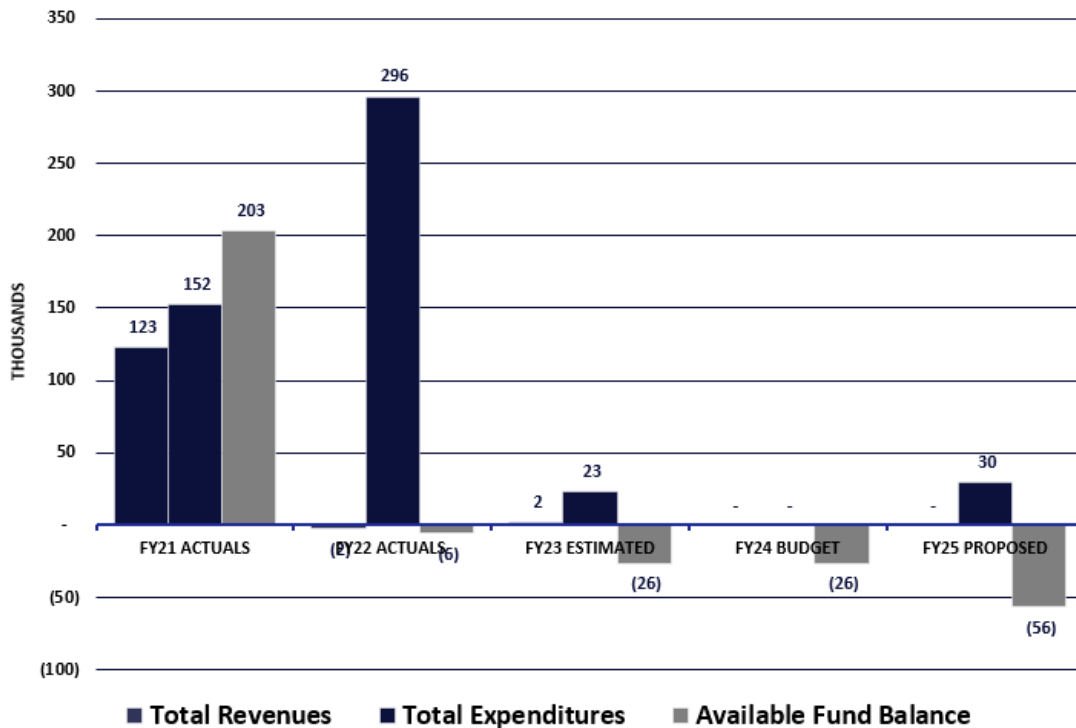
Equipment Fund: Established to account for the acquisition of new or replacement of minor capital equipment. These activities are funded by the user departments (funds) through the payment of an “equipment fee” to the Equipment Fund.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	122,757	(2,216)	2,373	-	-
EXPENDITURES					
Operations	152,432	106,192	23,049	-	30,000
Capital	-	190,000	-	-	-
Total Expenditures	152,432	296,192	23,049	-	30,000
Surplus/(Deficit)	(29,675)	(298,407)	(20,676)	-	(30,000)
Available Fund Balance	203,034	(5,786)	(26,463)	(26,463)	(56,463)

Commentary

This fund is in need of a proper Internal Service Fund (ISF) plan to ensure adequate revenues are received to fund expenses. A new ISF plan is anticipated during Fiscal Year 2024-25 that will include a strategy to bring the negative fund balance to zero.

**FUND 840 - EQUIPMENT
5-YEAR TREND**





Fund 860 - Self Insurance / Risk Management

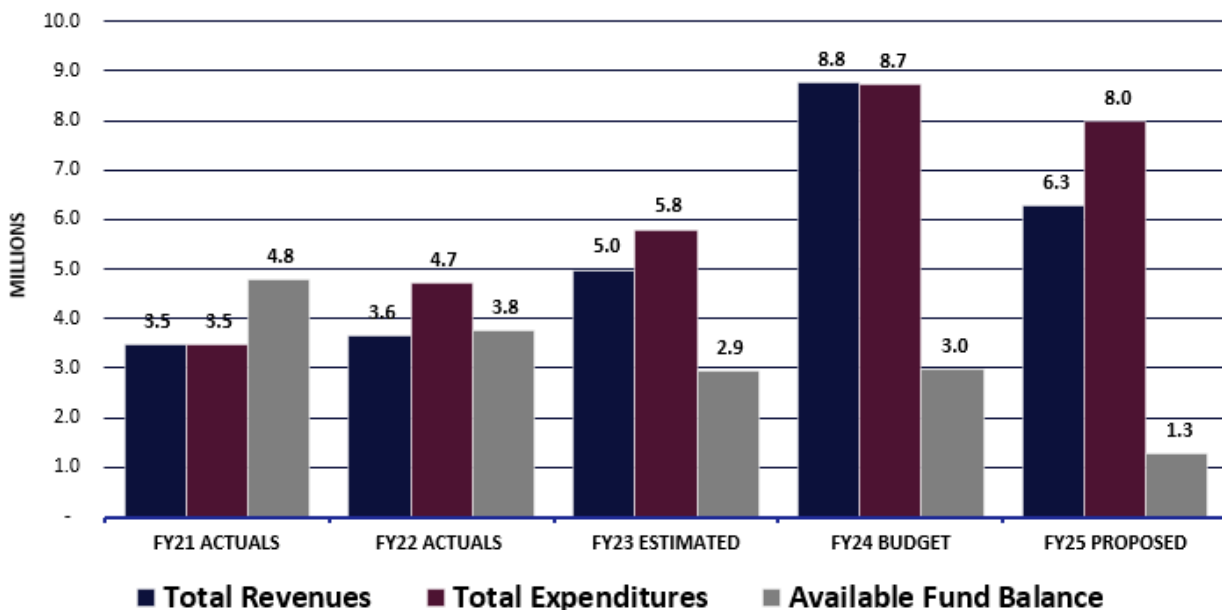
Self-insurance / Risk Management Fund: Established to account for the City’s workers’ compensation and liability insurance programs. These activities are funded by the user departments (funds) through the payment of “insurance premiums” to the Self-insurance Funds.

	FY21 Actuals	FY22 Actuals	FY23 Estimated	FY24 Budget	FY25 Proposed
REVENUES					
Total Revenues	3,476,611	3,639,216	4,985,313	8,776,226	6,281,189
EXPENDITURES					
Personnel - Salaries/Benefits	309,203	287,760	429,453	433,062	495,709
Operations	3,158,782	4,342,495	5,370,725	8,297,809	7,502,884
Capital	-	42,900	-	-	-
Transfers Out To	-	45,800	-	-	-
Total Expenditures	3,467,985	4,718,955	5,800,178	8,730,871	7,998,593
Surplus/(Deficit)	8,626	(1,079,739)	(814,865)	45,355	(1,717,404)
Available Fund Balance	4,790,687	3,750,296	2,935,432	2,980,787	1,263,383

Commentary

Revenues for Fiscal Year 2024-25 have been reduced from Fiscal Year 2023-24 after discovering FY24 included overcharges to funds for Risk Management services and premiums decreased for FY25.

**FUND 860 - SELF INSURANCE / RISK MANAGEMENT
5-YEAR TREND**





5-YEAR FORECASTS

Fund 320 – Measure M

Measure M - Public Safety Sales Tax						
	Budgeted Fiscal Year 2023-24	Budgeted Fiscal Year 2024-25	Projected Fiscal Year 2025-26	Projected Fiscal Year 2026-27	Projected Fiscal Year 2027-28	Projected Fiscal Year 2028-29
REVENUES						
Sales Tax	10,555,800	10,178,497	10,675,254	10,995,511	11,325,376	11,665,137
Investment Earnings	50,000	50,000	186,478	195,472	199,957	199,761
Total Revenues	10,605,800	10,228,497	10,861,732	11,190,983	11,525,333	11,864,898
EXPENDITURES						
<i>Police Department</i>						
Salaries	3,265,767	3,197,484	3,393,409	3,652,321	3,917,060	4,219,421
Benefits	1,541,018	1,710,586	1,779,295	1,874,880	1,972,378	2,081,826
Administrative Expense	79,000	80,979	85,028	89,279	93,743	98,430
<i>Total Police Department</i>	<i>4,885,785</i>	<i>4,989,049</i>	<i>5,257,731</i>	<i>5,616,481</i>	<i>5,983,181</i>	<i>6,399,678</i>
<i>Fire Department</i>						
Salaries	3,281,763	3,224,181	3,320,906	3,395,627	3,472,028	3,550,149
Benefits	1,685,193	1,805,599	1,859,767	1,901,612	1,944,398	1,988,147
Supplies-Fire	54,721	42,400	38,500	38,500	38,500	38,500
Administrative Expense	79,000	80,979	85,028	89,279	93,743	98,430
Capital Outlay	267,204	-	-	-	-	-
<i>Total Fire Department</i>	<i>5,367,881</i>	<i>5,153,159</i>	<i>5,304,201</i>	<i>5,425,018</i>	<i>5,548,670</i>	<i>5,675,226</i>
Total Expenditures	10,253,666	10,142,208	10,561,932	11,041,499	11,531,851	12,074,904
Surplus/(Deficit)	352,134	86,289	299,800	149,484	(6,518)	(210,006)
Beginning Fund Balance	5,777,515	6,129,649	6,215,938	6,515,737	6,665,221	6,658,703
Ending Fund Balance	6,129,649	6,215,938	6,515,737	6,665,221	6,658,703	6,448,697
Reserve Requirement - 25%	2,563,417	2,535,552	2,640,483	2,760,375	2,882,963	3,018,726
Remaining Fund Balance	3,566,232	3,680,386	3,875,254	3,904,846	3,775,740	3,429,971
Commentary:						
<p>REVENUES: Forecasted revenues are primarily driven by assumptions from the City’s tax consultant. Given the current economic and business climate, future tax revenues are forecasted conservatively. Increased rates of return are assumed for future investment earnings.</p> <p>EXPENSES: Salary and Benefits expense projections for FY26 through FY29 are based on a 3% annual increase for current staffing. FY26 adds 1 officer partially covered through the COPS grant. FY27 and FY28 add 2 more officers also partially covered through the COPS grant. Adding additional staff in future years (even if partially grant funded) could potentially result in deficit spending in FY28 and FY29, if revenue assumptions hold true. Also, after the partial grant funding runs out in FY29, the City would have to fully fund the additional 3</p> <p>RESERVES: The reserve requirement (25% of Total Expenditures) is well exceeded throughout the forecast with \$3M to \$4M in remaining fund balance beyond the required amount. However, the forecasted reserves do not account for significant one-time capital purchases such as fire engines.</p>						



Fund 420 – Gas Tax HUTA

City of Manteca						
Gas Tax - Highway User Tax Account						
	Budgeted Fiscal Year 2023-24	Projected Fiscal Year 2024-25	Projected Fiscal Year 2025-26	Projected Fiscal Year 2026-27	Projected Fiscal Year 2027-28	Projected Fiscal Year 2028-29
REVENUES						
Intergovernmental Revenues	2,338,859	2,427,457	2,383,062	2,386,645	2,383,993	2,363,891
Investment Earnings	7,250	8,000	-	-	-	-
Total Revenues	2,346,109	2,435,457	2,383,062	2,386,645	2,383,993	2,363,891
EXPENDITURES						
Personnel - Salaries/Benefits	1,796,219	1,804,282	1,809,695	1,815,124	1,820,569	1,826,031
Operations	1,088,308	1,775,386	1,500,000	1,504,500	1,509,014	1,513,541
Capital	-	-	-	-	-	-
Total Expenditures	2,884,527	3,579,668	3,309,695	3,319,624	3,329,583	3,339,572
Surplus / (Deficit)	(538,418)	(1,144,211)	(926,633)	(932,979)	(945,590)	(975,681)
Beginning Fund Balance	1,946,391	1,407,973	263,762	(662,871)	(1,595,850)	(2,541,439)
Ending Fund Balance	1,407,973	263,762	(662,871)	(1,595,850)	(2,541,439)	(3,517,120)
Commentary:						
<p>REVENUES: The revenues for the Highway User Tax Account (HUTA) in the future years are based on the most recent California City Finance's Street and Roads estimates. The projections show marginal increases in revenue for certain years, and declines in revenue for others. The fluctuations in revenue align with historic fluctuations in demand at the pump and in gas prices.</p> <p>EXPENDITURES: Current trends show that salary, benefit, and operations expenses exceed total revenues on an annual basis, resulting in annual deficits every year. If the above revenue projections hold, Gas Tax could have a negative fund balance in FY26. Staff will be actively reviewing operation expenses to identify any that are eligible to be funded by Senate Bill 1 funding instead. Unfortunately, there is limited eligibility for Senate Bill 1 funding to pay for salary and benefit costs, hence alternative funding sources may be needed for those.</p>						



Fund 425 – Senate Bill 1

City of Manteca						
Senate Bill 1 - Local Streets and Roads						
	Budgeted Fiscal Year 2023-24	Projected Fiscal Year 2024-25	Projected Fiscal Year 2025-26	Projected Fiscal Year 2026-27	Projected Fiscal Year 2027-28	Projected Fiscal Year 2028-29
REVENUES						
Intergovernmental Revenues -SB1 Apportionment	2,104,730	2,272,678	2,377,221	2,515,100	2,655,946	2,809,990
Total Revenues	2,104,730	2,272,678	2,377,221	2,515,100	2,655,946	2,809,990
EXPENDITURES						
Pavement Replacement or Rehabilitation	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Repairs & Maintenance	-	350,000	-	-	-	-
Other Transportation Projects	1,907,514	1,360,000	-	-	-	-
Total Expenditures	4,407,514	3,710,000	2,000,000	2,000,000	2,000,000	2,000,000
Surplus / (Deficit)	(2,302,784)	(1,437,322)	377,221	515,100	655,946	809,990
Beginning Fund Balance	5,723,909	3,421,125	1,983,803	2,361,024	2,876,124	3,532,070
Ending Fund Balance	3,421,125	1,983,803	2,361,024	2,876,124	3,532,070	4,342,060
Commentary:						
<p>REVENUES: The revenues for Senate Bill 1 Local Streets and Roads in the future years are based on California City Finance's Street and Roads Estimates Report. Conversely to Highway Users Tax, Cal. City Finance projects Senate Bill 1 revenues to steadily increase overtime. The tax structure for Senate Bill 1 is different than Highway Users Tax, resulting in a different outlook. Under SB1, various fixed-amount statutory allocations are made from the new SB1 tax rates prior to the city and county allocations.</p>						
<p>EXPENDITURES: Expenditures within Senate Bill 1 funding are generally limited to road maintenance, repair and improvements. Current active FY24 Capital Improvement projects are, Traffic Signal Update (CIP 17058), FY23 Preventative Road Maintenance (CIP 23036), Lathrop Road Improvement (CIP 24111), Louise Road Improvement (CIP 24112) and 2024 Pavement Maintenance Project (CIP 24110). The FY25 projected budget include new appropriations requested for the 2024 Pavement Maintenance (CIP 24110) for 2 million and Lathrop Road Pavement Improvement (CIP 24111) for 1.36 million (also funded through Fund 430). There is also new funding requested for a Road Safety Barrier Wall in the amount of 350k. Future fiscal year Capital Improvement projects only show Annual Pavement Maintenance Projects, estimated at 2 million annually, at this time. Staff will be discussing potential future roads projects over the next year that are eligible to be funded via Senate Bill 1.</p>						



BUDGET AND FISCAL POLICY

The overall goal of the annual budget and financial plan is to align the City's fiscal resources and deployment of services to the City Council's goal, needs and priorities. Formal statements of fiscal policies, guidelines, procedures, goals and 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.

The following budget and fiscal policies guide the preparation and execution of the annual Budget:

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

Financial Plan Purpose and Organization

Financial Plan Objectives

Through its annual financial plan, the City will:

- Identify community needs for essential services.
- Establish policies and goals which define the nature and level of services required.
- Identify and organize activities required to provide these services.
- Propose objectives for improving the delivery of services.
- Identify and appropriate the resources required to deliver services while aligning with polices and goals.
- Setting standards to measure and evaluate the following:
 - Output of activities
 - Accomplishment of objectives
 - Expenditure of appropriations



Financial Reporting

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 Government Finance Officers Association’s (GFOA’s) Award for Excellence in the Financial Reporting program.
- The City will strive to issue audited financial statements by December 31.

Financial Activity Reporting

The City’s financial activity will be reported for a variety of funds. Funds are the basic accounting and reporting entities in governmental accounting. The City’s accounting structure will make it possible to:

- Present fairly and with full disclosure the financial position and results of financial operations of the funds of the City in conformity with generally accepted accounting principles and government auditing standards.
- Determine and demonstrate compliance with finance-related legal and contractual provisions.

Interim Reporting

The City will prepare and issue timely interim reports on the City’s fiscal status to the Council and staff.

Mid-Year Budget Review

The Council will review progress, near or around mid-fiscal year, since adoption of the plan in preparation for setting goals and objectives for the next planning period. During the Mid-Year Budget Review, the status of major program objectives and priority projects will be reported to the Council who will review and amend appropriations as necessary to achieve these objectives and complete priority projects.

Budget Development and Administration

Definitions

- “Approved Budget” or “Adopted Budget” refers to and encompasses all appropriations and budgeted revenues contained in the Annual Budget. The terms Approved Budget, Annual Budget and Adopted Budget are used interchangeably within this policy.
- The “Amended Budget” is subsequent to the Adopted or Approved Budget and encompasses any adjustments to appropriations or budgeted revenues that occur after adoption of this resolution.
- “City Manager” means the City Manager or, if so designated, the Finance Director or the Budget Manager.

Balanced Budget

The Budget is balanced when the total sum of budgeted revenues and budgeted one-time appropriations from reserves equals or exceeds the total amount of the expenditures budgeted. If the total sum of budgeted revenues and budgeted one-time appropriations from reserves exceeds the total amount of expenditures budgeted, then a net contribution to reserves is being budgeted for. If the total sum of budgeted revenues and budgeted one-time appropriations from reserves is less than the total amount of expenditures budgeted, then the result is a budget deficit.



General vs Restricted Funds

Unlike a household budget, the City relies on two distinctly different types of income or revenue referred to as General and Restricted funds. The City Council determines how to spend General Fund money and the General Fund budget must be balanced each year. Critical services such as Public Safety are funded through the General Fund. Revenues deposited into the General Fund primarily come from Sales Tax, Property Taxes, and Transient Occupancy Taxes.

Other City revenues come from user fees collected for City services such as Garbage and Recycling, Water and Wastewater. Money collected for these services may only be used to provide the service for which they are collected. These are called “restricted funds”. There are several sources for restricted funds that dictate how and where City money can be spent. Restricted funds are primarily collected through taxes, fees, and grants. These funds are earmarked for a specific purpose or project. For instance, money generated through the Gas Tax and Measure K sales tax can only be used on roadway-related infrastructure and infrastructure maintenance. Other “special taxes”, such as Mello-Roos or special assessment taxes may appear on the property tax bill. These taxes were voter-approved for a specific area within the City and can only be spent on maintenance, operations, or capital in that area. Developer Impact Fees paid by new private infrastructure development can only be spent on capital projects such as civic buildings, transportation improvements, and parks.

As a general practice for budgeting and use of reserves, restricted funding sources are evaluated and utilized, if eligible, for expenditures to the extent possible before relying on the use of the General Fund. The General Fund is only spent on goods and services when no restricted funding source is available or eligible.

Budget Strategies

To implement the Council’s mission, vision, and goals identified, staff has enlisted the strategies below in making budget decisions:

- Strategic Focus – The City’s financial management should be strategic, reflecting the Council’s and the community’s priorities for service while providing resources that realistically fund routine operations.
- Fiscal control and accountability – The City’s financial activities should be fiscally sound and accountable to the City Council through the City Manager.
- Clarity – The City’s financial planning and reporting should be clear and easy to understand so that all participants, the Council, the community, and staff can productively participate in decision making.
- Long-term planning – The City’s financial planning should include information regarding the long-term allocation of resources.
- Flexible and cost-effective service delivery – The City’s financial management practices should encourage a mission-driven organization that responds quickly and straightforwardly to community demands. The City’s management should flexibly engage in opportunities to deliver better service, proactively monitor revenues, and cost-effectively manage ongoing operating costs.



Annual Budget and Financial Plan

The City Manager (or designee) will present an annual budget and financial plan and periodic financial information to the City Council stemming from the following areas:

- Actual revenues, expenditures, reserve balances, and fund balances for the prior fiscal year. Total Fund Balance is the difference between assets and liabilities in any given fund as of a given point in time. Available Fund Balance is the portion of the Total Fund Balance that is available to be programmed toward expenditures with proper consideration of projected future revenues.
- Estimated revenues, expenditures, reserve balances, and fund balances for the current and following fiscal year.
- Articulated priorities and service levels to be achieved by the organization over the next year.
- Long-range financial plans, which will include projected revenues, expenditures, and reserve balances for the next five years.
- Capital Improvement Program for the next five years.

The City's annual budget represents the official financial and organizational plan by which the City's policies, programs, and resources are implemented for the ensuing fiscal year. It is also a strategic and financial plan of services to be provided to residents.

Budget Development

The budget is prepared by City staff under the direction of the City Manager.

During the winter of every budget year, the Budget Manager provides information to department executives and managers on the financial condition of the City and establishes general parameters for budget submittal. The Mid-Year Budget Update provided to City Council in February reflects the budgetary status of the City at that point in time.

In January and February, department staff prepare their operating and capital budget requests following the general parameters. The Budget staff reviews each Department's requests and proposals and then formulates them into a "Proposed Budget." The Proposed Budget is reviewed by the Finance Director and the City Manager before submission to the City Council.

In early June, a presentation is scheduled for the City Council to receive information and public input regarding the Proposed Budget. As early as the first Council meeting in June, the Proposed Budget can be adopted by Council resolution and becomes the City's action plan for the ensuing fiscal year. If the City Council decides not to adopt a Budget by July 1, the City Council may elect one of the following courses of action until the adoption of a Budget and the appropriation of funds occurs:

- Provide the City Manager with Continuing Resolution Authority to allow continued services at expenditure levels not greater than those levels approved in the prior year budget; or
- Require staff to obtain Council approval for any expenditure (disbursement) of City funds.

Before adoption of the budget, the electronic version of the Proposed Budget is made available online on the City's website. Once the Proposed Budget is adopted, copies of the City's Adopted Budget are considered public records and are made available to the public upon request. The electronic version of the Adopted Budget is made available online on the City's website, replacing the Proposed Budget.



Appropriation Control

- The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members.
- Budget adjustments may not increase or decrease overall appropriations. Any requests to increase or decrease overall appropriations require a budget amendment approved by the City Council.

Appropriations requiring Council action are:

- An increase or decrease to the overall City Budget, unless authorized otherwise within this policy or by Council resolution.
- Transfers between funds, unless authorized otherwise within this policy or by Council resolution.
- Appropriation of reserves, unless authorized otherwise within this policy or by Council resolution.
- Inter-fund multi-year loan commitments where the loan principal is over \$500,000.
- Transfers between Capital Improvement Projects, unless authorized otherwise within this policy or by Council resolution.

Appropriations requiring City Manager action are:

- An increase or decrease to the overall City Budget per authority granted within this policy or by Council resolution.
- Transfers within a fund, between or within a department
- Transfers between funds, only as authorized within this policy or by Council resolution.
- Appropriation of reserves as authorized within this policy or by Council resolution.
- Transfers between Capital Improvement Projects as authorized within this policy or by Council resolution.

Authorized Appropriations

1. The City Manager is authorized to make any appropriation and resource adjustments to the Adopted Budget based on direction given by the City Council during the Council agenda item that results in the City Council action to approve and adopt the Budget.
2. The City Manager is authorized to establish the appropriations limits and staffing as indicated in the Adopted or Amended Budget.
3. Adjustments to appropriations or budgeted revenues that result in an increase or decrease to the City's total expenditure budget or total revenue budget are considered an Amendment and must be approved by City Council unless such authority is granted to the City Manager within this policy.
4. Expenditures shall not exceed the Adopted or Amended Budget for any fund.
5. The City Manager is authorized to approve appropriation and revenue transfers within the same fund; transfers between funds (except "like funds," see Section 6) must be approved by City Council.
6. The City Manager is authorized to approve appropriation and revenue transfers between like funds. "Like Funds" are essentially a group of funds with mutual financial association that serve a common purpose and are defined specifically below.
 - a. Like funds within the Solid Waste Enterprise are Solid Waste and Solid Waste Cost Recovery.
 - b. Like funds within the Wastewater Enterprise are Sewer O&M and Sewer Improvement.
 - c. Like funds within the Water Enterprise are Water O&M and Water Improvement.
7. Appropriations and budgeted revenues within the City's Asset Seizure funds can be amended based on available funds during the Fiscal Year if authorized by the City Manager.
8. The City Manager is authorized to amend budgeted revenues and expenditures associated with Public Safety Overtime and Mutual Aid during the fiscal year based on actual revenues and expenditure activity.



9. Capital Outlay appropriation transfers within the same Capital Improvement Program Project or Minor Capital Improvement Program Project (projects less than \$250,000 in total budget) within the same fund must be authorized by the City Manager.
10. Capital Outlay appropriation transfers from a Capital Improvement Program Project to another Capital Improvement Program Project must be approved by City Council unless such authority is granted to the City Manager within this policy or in other prior Council resolutions.
11. The City Manager is authorized during the fiscal year to amend the budget of a Capital Improvement Program Project that has been completed to reduce the remaining budget in that completed project to zero.
12. The City Manager is authorized during the fiscal year to amend the budget of a Minor Public Works Project or Study (capital improvement projects with a value of less than \$250,000 and capital project-related studies) that has been completed to reduce the remaining budget in that completed project or study to zero.
13. If inconsistencies in the Adopted Budget document result in incorrect adopted budget amounts being implemented, the City Manager is authorized to amend those Adopted Budget amounts to correct such inconsistencies based on staff's conclusion and determination of the correct budgeted amount(s).
14. The City Manager is authorized during the fiscal year to amend interfund loan principal and interest transfer-out expenditure budgets and corresponding transfer-in revenue budgets in any fund for the purposes of repaying interfund loan balances. The ability to repay and accelerate interfund loan payments is contingent upon available funds to make debt service payments.
15. The City Manager is authorized during the fiscal year to amend the expenditure budget in the any of the Public Infrastructure Improvement Program funds for the purposes of meeting obligations to developers to refund or reimburse costs associated with infrastructure built by developers and accepted by the City.
16. The City Manager is authorized to amend the revenue and expenditure budgets within the Planning Division and Building Division of the Development Services Fund during the fiscal year to align with actual planning and development activity. Revenues and expenditures in these divisions are based on billable hours of work performed on private infrastructure development projects that can vary significantly annually. The timing of and progress toward completion of planning and development engineering activities for private infrastructure development projects are highly unpredictable and difficult to project.
17. The City Manager is authorized to amend the interest investment earning revenue budget in the Covid Relief Fund (Fund 110) during the fiscal year to reflect actual revenue activity and is also authorized to increase the expenditure budget, in alignment with interest investment earning revenue activity, with the intent of spending the investment revenue.
18. The City Manager is authorized to amend the Risk Management Fund (Fund 860) expenditure budget during the fiscal year to accommodate unexpected settlements, judgments, fines, and penalty payments.
19. The City Manager is authorized to amend the expenditure budget in any fund during the fiscal year to accommodate unexpected settlements, judgments, fines, and penalty payments.
20. The City Manager is authorized to amend revenue and expenditure budgets during the fiscal year in Funds purposed for grant activities associated with grant funding that is awarded to the City on a cyclical basis (e.g., annually, bi-annually, etc.) to align with actual award activity in those funds. Examples include, but not limited to, Transit Development Act (TDA) Funds, Local Transportation Funds (LTF), Measure K Funds, and Supplemental Law Enforcement Funds (SLESF).
21. The City Manager is authorized to jointly amend the revenue and expenditure budget during the fiscal year in a Fund purposed for grant activity by an increase to return previously awarded grant funds back to a granting agency, per the request or direction of that granting agency.
22. The City Manager is authorized to amend the American Rescue Plan Act (ARPA) revenue and expenditure budgets during the fiscal year as necessary to plan for all activity associated with ARPA funding until all ARPA revenues and expenditures are fully recorded.



Unspent Appropriations and Encumbrances

All outstanding purchase order commitments on June 30, and associated appropriations, are hereby continued for the prior fiscal year until the fiscal year-end close occurs.

All appropriations within the Amended Budget which remain unencumbered or unexpended on June 30, shall revert to the fund balance of the respective funds upon the closing of the fiscal year, except for those outlined below within this policy.

1. Unencumbered or unexpended Capital Outlay appropriations within the Capital Improvement Program, Minor Public Works Projects and Studies in FY 2022-23 are eligible to be re-appropriated in the following fiscal year, by project and by fund, in addition to the adopted Capital Outlay appropriations in the following fiscal year's Adopted Budget.
2. Unencumbered or unexpended appropriations in the City's Asset Seizure funds are eligible to be re-appropriated in the following fiscal year.
3. Any encumbered purchase orders that the City Manager determines that the authorized equipment, goods and services are needed for continued and efficient City operations are authorized to be re-appropriated and 'rolled over' to the following fiscal year.
4. Unencumbered or unexpended appropriations in any fund associated with Housing or Homelessness grants are eligible to be re-appropriated in future Fiscal Years.
5. Reaffirms the authorization received in Grant authorization resolutions that unencumbered or unexpended appropriations, and unrecognized budgeted revenues, from non-capital project Grants, are approved for re-budgeting in subsequent fiscal years if any Grant funds were not expended or earned in a prior fiscal year.

Basis of Budgeting

The budget, as well as the Annual Comprehensive Financial Report (ACFR), is developed on a modified accrual basis, consistent with Generally Accepted Accounting Principles (GAAP). Under the modified accrual basis, revenues are recognized when they are measurable and available. "Measurable" means the amount can be determined and "available" means collectible within a given fiscal year and up to 60 days after. Expenditures are recorded when the related fund liability is incurred. The exception to the above modified accrual basis is for enterprise funds such as Solid Waste and Water. A full accrual basis is used for these funds where revenues are recognized when received or earned.

Gann Appropriations Limitation

- The Council will annually adopt a resolution establishing the City's appropriation limit. This limit, also known as the Gann limit, is 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

Definitions

- Capital Outlay – A financial classification which appropriates and programs expenditures related to capital assets such as infrastructure (e.g., roadways, parks, bridges, water/sewer, lighting systems, drainage systems, flood control, etc.), building, building improvements, land acquisition, and equipment (such as vehicles, trucks, network switches, computers). Only infrastructure or equipment with a cost of \$5,000 or more is considered Capital Outlay from a financial perspective.
- Capital Improvement – A permanent addition to the City’s infrastructure assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of the same.
- Capital Improvement Program (CIP) – A financial plan of proposed capital improvement projects with single and multiple-year capital expenditures. This program plans typically for five years and is updated annually.

Capital Improvement Program (CIP) Purpose

One of the core purposes of the CIP is to systematically plan, schedule, and finance capital projects in accordance with established policies. The CIP should include 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.

CIP Projects: \$250,000 or More

Only Capital Improvements Projects that costs \$250,000 or more, and include construction and/or land acquisition (e.g. right-of-way, easement, frontage, parcels, etc.) are required to be included in the Capital Improvement Program. All other 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 Project Approval

Capital Improvement projects must be approved by the City Council.



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, and 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.

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.

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. 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 can lapse for years after budget adoption if projects do not have expenditures, appropriations, or approved contracts. See the Unspent Appropriations and Encumbrances portion of the Budget Development and Administration section for more information.



Fund Balance and Reserves

The City strives to maintain adequate fund balances in the General Fund. This is necessary to maintain the City's creditworthiness and to adequately provide for:

- Economic uncertainties, local disasters, and other financial hardships or downturns in the local economy;
- Contingencies for unforeseen operation or capital needs; and
- Cash flow requirements.

Fund balance levels will be sufficient to meet funding requirements for projects approved in prior budgets that are carried forward into the new year. Sufficient fund balances will also be maintained to meet debt service reserve requirements, reserves for encumbrances, and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles. See the City's Reserve Policy for more specific information regarding reserve requirements.

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 major 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 under direction of 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.
- Any other inter-fund borrowings that are greater than \$500,000 for cash flow or other purposes require case-by-case approval by the Council.
- Any transfers between funds where reimbursement is expected, but not expected within one fiscal year, shall not be recorded as inter-fund borrowings.

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 impact 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 and the influence rates and fees have on economic development.
- 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, Engineering and 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 Manteca's 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 not be the only 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.

Capital Financing and Debt Management

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 Program 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 that 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 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.

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 the “Budget Message” or “Transmittal Letter” of the Budget”
- 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.

Investments

Responsibility

Investments and cash management are the responsibility of the Finance Director/City Treasurer 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 liquidity requirements will be the primary consideration when selecting maturities.

Diversification

As the market and the City's investment portfolio evolve, 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, and that are further restricted by the City's Investment Policy.

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.

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 City Manager has the authority to authorize underfilling a position at a classification and cost below City Council authorization but not above.
 - 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, but not limited to, 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.

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.

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 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 the City 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?

Productivity

The City will constantly monitor and review its 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.
- Identifying and 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.



INTER-FUND TRANSFER

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

Fiscal Year 2024-25 Transfers

From	To	Amount Out	Amount In	Purpose
100 - General Fund		(840,000)		
	200 - Recreation		840,000	Covers 48% of Fund 200 - Recreation & Community Services
100 - General Fund		(91,500)		
	620 - Golf Course		91,500	Covers 5% of Fund 620 - Golf Course
100 - General Fund		(350,000)		
	630 - PFIP Sewer		350,000	Excise tax designated for Sewer PFIP
Total		(1,281,500)	1,281,500	



DEBT SERVICE

DEBT SERVICE

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

City of Manteca	Original Amount	Outstanding Amount	Rate	Term Start	Term Ends
Sewer 2009 Bond	\$19,000,000	\$19,000,000	4.875%-5.375%	12/1/2009	12/1/2036
Sewer 2012 Bond	\$22,690,000	\$7,615,000	2.000%-5.000%	6/1/2013	12/1/2033
Water 2012 Bond	\$35,840,000	\$21,530,000	2.000%-5.000%	7/1/2013	7/1/2033
Total	\$77,530,000	\$48,145,000			

City debt is paid from enterprise funds

CalPERS UAL	Outstanding Amount	Term Ends
Miscellaneous	\$72,373,507	6/30/2044
Fire (Classic)	\$30,455,339	6/30/2044
Fire (PEPRA)	\$371,977	6/30/2041
Police (Classic -Tier 1)	\$45,486,134	6/30/2045
Police (Classic -Tier 2)	\$510,587	6/30/2041
Police (PEPRA)	\$659,307	6/30/2041
Citywide CalPERS UAL Total	\$149,856,851	

City presently pays the annual minimum lump-sum payment

Commentary

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



Sewer 2009 Bond

Amortization Schedule

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

Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding
FY 2010	12/1/2009		526,440	526,440	38,000,000
FY 2010	6/1/2010		529,381	529,381	38,000,000
FY 2011	12/1/2010		529,381	529,381	38,000,000
FY 2011	6/1/2011		529,381	529,381	38,000,000
FY 2012	12/1/2011		529,381	529,381	38,000,000
FY 2012	6/1/2012		529,381	529,381	38,000,000
FY 2013	12/1/2012		529,381	529,381	38,000,000
FY 2013	6/1/2013		529,381	529,381	38,000,000
FY 2014	12/1/2013		529,381	529,381	38,000,000
FY 2014	6/1/2014		529,381	529,381	38,000,000
FY 2015	12/1/2014		529,381	529,381	38,000,000
FY 2015	6/1/2015		529,381	529,381	38,000,000
FY 2016	12/1/2015		529,381	529,381	38,000,000
FY 2016	6/1/2016		529,381	529,381	38,000,000
FY 2017	12/1/2016		529,381	529,381	38,000,000
FY 2017	6/1/2017		529,381	529,381	38,000,000
FY 2018	12/1/2017		529,381	529,381	38,000,000
FY 2018	6/1/2018		529,381	529,381	38,000,000
FY 2019	12/1/2018		529,381	529,381	38,000,000
FY 2019	6/1/2019		529,381	529,381	38,000,000
FY 2020	12/1/2019		529,381	529,381	38,000,000
FY 2020	6/1/2020		529,381	529,381	38,000,000
FY 2021	12/1/2020		529,381	529,381	38,000,000
FY 2021	6/1/2021		529,381	529,381	38,000,000
FY 2022	12/1/2021		529,381	529,381	38,000,000
FY 2022	6/1/2022		529,381	529,381	38,000,000
FY 2023	12/1/2022		529,381	529,381	38,000,000
FY 2023	6/1/2023		529,381	529,381	38,000,000
FY 2024	12/1/2023		529,381	529,381	38,000,000
FY 2024	6/1/2024		529,381	529,381	38,000,000
FY 2025	12/1/2024	560,000	529,381	1,089,381	37,440,000
FY 2025	6/1/2025		515,731	515,731	37,440,000
FY 2026	12/1/2025	640,000	515,731	1,155,731	36,800,000
FY 2026	6/1/2026		499,731	499,731	36,800,000
FY 2027	12/1/2026	720,000	499,731	1,219,731	36,080,000
FY 2027	6/1/2027		481,731	481,731	36,080,000
FY 2028	12/1/2027	810,000	481,731	1,291,731	35,270,000
FY 2028	6/1/2028		460,975	460,975	35,270,000
FY 2029	12/1/2028	905,000	460,975	1,365,975	34,365,000
FY 2029	6/1/2029		437,219	437,219	34,365,000
FY 2030	12/1/2029	955,000	437,219	1,392,219	33,410,000
FY 2030	6/1/2030		411,553	411,553	33,410,000
FY 2031	12/1/2030	1,005,000	411,553	1,416,553	32,405,000
FY 2031	6/1/2031		383,288	383,288	32,405,000
FY 2032	12/1/2031	1,065,000	383,288	1,448,288	31,340,000
FY 2032	6/1/2032		353,334	353,334	31,340,000
FY 2033	12/1/2032	1,120,000	353,334	1,473,334	30,220,000
FY 2033	6/1/2033		321,834	321,834	30,220,000
FY 2034	12/1/2033	1,185,000	321,834	1,506,834	29,035,000
FY 2034	6/1/2034		288,506	288,506	29,035,000
FY 2035	12/1/2034	3,160,000	288,506	3,448,506	25,875,000
FY 2035	6/1/2035		197,565	197,565	25,875,000
FY 2036	12/1/2035	3,340,000	197,565	3,537,656	22,535,000
FY 2036	6/1/2036		101,631	101,631	22,535,000
FY 2037	12/1/2036	3,535,000	101,631	3,636,631	19,000,000
Total		19,000,000	14,729,575	33,729,575	



Sewer 2012 Bond

Amortization Schedule

City of Manteca		Original Amount	Outstanding Amount	Rate	Term Starts	Term Ends
Sewer 2012 Bond		\$22,690,000	\$7,615,000	2.000%-5.000%	6/1/2013	12/1/2033
Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding	
FY 2013	6/1/2023		377,155	377,155	45,380,000	
FY 2014	12/1/2013	1,030,000	421,664	1,451,644	44,350,000	
FY 2014	6/1/2014		411,364	411,364	44,350,000	
FY 2015	12/1/2014	1,035,000	411,364	1,446,364	43,315,000	
FY 2015	6/1/2015		401,014	401,014	43,315,000	
FY 2016	12/1/2015	1,105,000	401,014	1,506,014	42,210,000	
FY 2016	6/1/2016		384,439	384,439	42,210,000	
FY 2017	12/1/2016	1,180,000	384,439	1,564,439	41,030,000	
FY 2017	6/1/2017		366,739	366,739	41,030,000	
FY 2018	12/1/2017	1,265,000	366,739	1,631,739	39,765,000	
FY 2018	6/1/2018		354,089	354,089	39,765,000	
FY 2019	12/1/2018	1,220,000	354,089	1,574,089	38,545,000	
FY 2019	6/1/2019		331,889	331,889	38,545,000	
FY 2020	12/1/2019	1,410,000	331,889	1,741,889	37,135,000	
FY 2020	6/1/2020		296,639	296,639	37,135,000	
FY 2021	12/1/2020	1,525,000	296,639	1,821,639	35,610,000	
FY 2021	6/1/2021		258,514	258,514	35,610,000	
FY 2022	12/1/2021	1,655,000	258,514	1,913,514	33,955,000	
FY 2022	6/1/2022		233,689	233,689	33,955,000	
FY 2023	12/1/2022	1,755,000	233,689	1,988,689	32,200,000	
FY 2023	6/1/2023		189,814	189,814	32,200,000	
FY 2024	12/1/2023	1,895,000	189,814	2,084,814	30,305,000	
FY 2024	6/1/2024		142,439	142,439	30,305,000	
FY 2025	12/1/2024	640,000	142,439	782,439	29,665,000	
FY 2025	6/1/2025		126,439	126,439	29,665,000	
FY 2026	12/1/2025	670,000	126,439	796,439	28,995,000	
FY 2026	6/1/2026		117,645	117,645	28,995,000	
FY 2027	12/1/2026	695,000	117,645	812,645	28,300,000	
FY 2027	6/1/2027		108,089	108,089	28,300,000	
FY 2028	12/1/2027	715,000	108,089	823,089	27,585,000	
FY 2028	6/1/2028		97,900	97,900	27,585,000	
FY 2029	12/1/2028	740,000	97,900	837,900	26,845,000	
FY 2029	6/1/2029		83,100	83,100	26,845,000	
FY 2030	12/1/2029	765,000	83,100	848,100	26,080,000	
FY 2030	6/1/2030		67,800	67,800	26,080,000	
FY 2031	12/1/2030	795,000	67,800	862,800	25,285,000	
FY 2031	6/1/2031		51,900	51,900	25,285,000	
FY 2032	12/1/2031	825,000	51,900	876,900	24,460,000	
FY 2032	6/1/2032		35,400	35,400	24,460,000	
FY 2033	12/1/2032	865,000	35,400	900,400	23,595,000	
FY 2033	6/1/2033		18,100	18,100	23,595,000	
FY 2034	12/1/2033	905,000	18,100	923,100	22,690,000	
Total		22,690,000	8,952,816	31,642,816		



Water 2012 Bond

Amortization Schedule

City of Manteca		Original Amount	Outstanding Amount	Rate	Term Starts	Term Ends
Water 2012 Bond		\$35,840,000	\$21,530,000	2.000%-5.000%	7/1/2013	12/1/2033
Fiscal Year	Date	Principal	Interest	Total Payment	Principal Outstanding	
FY 2014	7/1/2013	905,000	892,633	1,797,633	70,755,000	
FY 2014	1/1/2014		832,175	832,175	70,775,000	
FY 2015	7/1/2014	1,125,000	832,175	1,957,175	69,650,000	
FY 2015	1/1/2015		820,925	820,925	69,650,000	
FY 2016	7/1/2015	1,145,000	820,925	1,965,925	68,505,000	
FY 2016	1/1/2016		798,025	798,025	68,505,000	
FY 2017	7/1/2016	1,190,000	798,025	1,988,025	67,315,000	
FY 2017	1/1/2017		774,225	774,225	67,315,000	
FY 2018	7/1/2017	1,240,000	774,225	2,014,225	66,075,000	
FY 2018	1/1/2018		749,425	749,425	66,075,000	
FY 2019	7/1/2018	1,290,000	749,425	2,039,425	64,785,000	
FY 2019	1/1/2019		723,625	723,625	64,785,000	
FY 2020	7/1/2019	1,340,000	723,625	2,063,625	63,445,000	
FY 2020	1/1/2020		690,125	690,125	63,445,000	
FY 2021	7/1/2020	1,410,000	690,125	2,100,125	62,035,000	
FY 2021	1/1/2021		654,875	654,875	62,035,000	
FY 2022	7/1/2021	1,480,000	654,875	2,134,875	60,555,000	
FY 2022	7/1/2021		617,875	617,875	60,555,000	
FY 2023	7/1/2022	1,555,000	617,875	2,172,875	59,000,000	
FY 2023	1/1/2023		579,000	579,000	59,000,000	
FY 2024	7/1/2023	1,630,000	579,000	2,209,000	57,370,000	
FY 2024	1/1/2024		538,250	538,250	57,370,000	
FY 2025	7/1/2024	1,710,000	538,250	2,248,250	55,660,000	
FY 2025	1/1/2025		495,500	495,500	55,660,000	
FY 2026	7/1/2025	1,800,000	495,500	2,295,500	53,860,000	
FY 2026	1/1/2026		450,500	450,500	53,860,000	
FY 2027	7/1/2026	1,885,000	450,500	2,335,500	51,975,000	
FY 2027	1/1/2027		403,375	403,375	51,975,000	
FY 2028	7/1/2027	1,980,000	403,375	2,383,375	49,995,000	
FY 2028	1/1/2028		353,875	353,875	49,995,000	
FY 2029	7/1/2028	2,080,000	353,875	2,433,875	47,915,000	
FY 2029	1/1/2029		301,875	301,875	47,915,000	
FY 2030	7/1/2029	2,185,000	301,875	2,486,875	45,730,000	
FY 2030	1/1/2030		247,250	247,250	45,730,000	
FY 2031	7/1/2030	2,295,000	247,250	2,542,250	43,435,000	
FY 2031	1/1/2031		189,875	189,875	43,435,000	
FY 2032	7/1/2031	2,410,000	189,875	2,599,875	41,025,000	
FY 2032	1/1/2032		129,625	129,625	41,025,000	
FY 2033	7/1/2032	2,530,000	129,625	2,659,625	38,495,000	
FY 2033	1/1/2033		66,375	66,375	38,495,000	
FY 2034	7/1/2033	2,655,000	66,375	2,721,375	35,840,000	
Total		35,840,000	21,726,183	57,566,183		



CalPERS UAL – Miscellaneous Plan

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternative Schedules</u>			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2024	72,373,507	5,959,975	72,373,507	7,592,246	72,373,507	9,878,942
6/30/2025	71,135,625	6,182,273	69,448,768	7,592,246	67,085,603	9,878,942
6/30/2026	69,583,836	6,621,420	66,325,147	7,592,246	61,438,122	9,878,942
6/30/2027	67,472,690	6,960,345	62,989,120	7,592,246	55,406,612	9,878,942
6/30/2028	64,867,727	7,677,244	59,426,243	7,592,247	48,964,959	9,878,941
6/30/2029	61,344,754	7,831,102	55,621,089	7,592,246	42,085,275	9,878,942
6/30/2030	57,423,214	7,989,267	51,557,186	7,592,247	34,737,771	9,878,941
6/30/2031	53,071,560	7,460,044	47,216,936	7,592,246	26,890,638	9,878,941
6/30/2032	48,970,910	7,304,748	42,581,550	7,592,246	18,509,900	9,878,942
6/30/2033	44,751,907	6,894,198	37,630,958	7,592,246	9,559,271	9,878,941
6/30/2034	40,670,293	6,725,108	32,343,726	7,592,246		
6/30/2035	36,485,873	6,487,895	26,696,962	7,592,247		
6/30/2036	32,262,059	6,034,376	20,666,217	7,592,246		
6/30/2037	28,219,709	5,788,519	14,225,383	7,592,247		
6/30/2038	24,156,558	5,525,877	7,346,571	7,592,247		
6/30/2039	20,088,536	5,341,425				
6/30/2040	15,934,510	5,207,124				
6/30/2041	11,636,800	4,158,084				
6/30/2042	8,130,968	3,581,510				
6/30/2043	4,982,596	5,060,263				
6/30/2044	91,930	95,004				
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		124,885,801		113,883,695		98,789,416
Interest Paid		52,512,294		41,510,188		26,415,909
Estimated Savings				11,002,106		26,096,385



CalPERS UAL – PEPR Safety Fire Plan

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2024	371,977	10,872	371,977	33,449	371,977	39,022
6/30/2025	386,036	17,964	362,704	33,450	356,945	39,022
6/30/2026	393,722	25,056	352,799	33,449	340,890	39,022
6/30/2027	394,601	32,148	342,222	33,450	323,744	39,022
6/30/2028	388,211	39,240	330,924	33,449	305,432	39,022
6/30/2029	374,057	39,240	318,859	33,449	285,874	39,022
6/30/2030	358,941	39,240	305,974	33,450	264,987	39,022
6/30/2031	342,797	39,240	292,212	33,450	242,679	39,022
6/30/2032	325,555	39,240	277,514	33,450	218,854	39,021
6/30/2033	307,141	39,240	261,816	33,449	193,410	39,021
6/30/2034	287,474	39,241	245,052	33,449	166,236	39,022
6/30/2035	266,469	39,239	227,148	33,450	137,213	39,021
6/30/2036	244,038	39,240	208,025	33,449	106,218	39,022
6/30/2037	220,080	39,240	187,603	33,449	73,114	39,022
6/30/2038	194,493	39,240	165,792	33,449	37,759	39,022
6/30/2039	167,166	39,239	142,498	33,449		
6/30/2040	137,982	39,240	117,620	33,450		
6/30/2041	106,812	39,240	91,050	33,449		
6/30/2042	73,523	39,240	62,674	33,450		
6/30/2043	37,970	39,239	32,367	33,449		
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		713,878		668,988		585,327
Interest Paid		341,901		297,011		213,350
Estimated Savings				44,890		128,551



CalPERS UAL – PEPR Safety Police Plan

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2024	659,307	19,056	659,307	59,287	659,307	69,164
6/30/2025	684,447	31,693	642,870	59,287	632,663	69,164
6/30/2026	698,237	44,331	625,316	59,287	604,207	69,164
6/30/2027	699,903	56,968	606,568	59,287	573,816	69,164
6/30/2028	688,623	69,605	586,545	59,287	541,359	69,164
6/30/2029	663,517	69,605	565,160	59,287	506,695	69,164
6/30/2030	636,703	69,605	542,321	59,287	469,673	69,163
6/30/2031	608,066	69,605	517,929	59,287	430,135	69,164
6/30/2032	577,482	69,605	491,879	59,287	387,907	69,163
6/30/2033	544,818	69,606	464,057	59,288	342,809	69,164
6/30/2034	509,932	69,605	434,342	59,287	294,643	69,163
6/30/2035	472,674	69,605	402,608	59,288	243,203	69,164
6/30/2036	432,884	69,606	368,715	59,288	188,264	69,163
6/30/2037	390,386	69,605	332,517	59,287	129,590	69,164
6/30/2038	345,000	69,606	293,859	59,288	66,925	69,163
6/30/2039	296,526	69,606	252,571	59,288		
6/30/2040	244,756	69,605	208,475	59,287		
6/30/2041	189,466	69,606	161,382	59,288		
6/30/2042	130,416	69,604	111,085	59,287		
6/30/2043	67,352	69,604	57,369	59,287		
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		1,265,731		1,185,746		1,037,455
Interest Paid		606,424		526,439		378,148
Estimated Savings				79,985		228,276



CalPERS UAL –Safety Fire Plan

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2024	30,455,339	2,566,596	30,455,339	3,194,877	30,455,339	4,157,136
6/30/2025	29,873,874	2,737,368	29,224,586	3,194,877	28,230,148	4,157,136
6/30/2026	29,076,389	2,904,360	27,910,141	3,194,877	25,853,644	4,157,136
6/30/2027	28,052,099	3,045,307	26,506,314	3,194,877	23,315,538	4,157,136
6/30/2028	26,812,497	3,325,159	25,007,027	3,194,877	20,604,840	4,157,136
6/30/2029	25,199,393	3,397,688	23,405,788	3,194,876	17,709,815	4,157,136
6/30/2030	23,401,642	3,472,242	21,695,666	3,194,877	14,617,928	4,157,136
6/30/2031	21,404,598	3,548,889	19,869,255	3,194,876	11,315,793	4,157,137
6/30/2032	19,192,544	3,541,296	17,918,649	3,194,877	7,789,112	4,157,137
6/30/2033	16,837,918	3,531,074	15,835,401	3,194,877	4,022,616	4,157,136
6/30/2034	14,333,740	3,486,487	13,610,492	3,194,876		
6/30/2035	11,705,354	3,395,273	11,234,290	3,194,877		
6/30/2036	8,992,507	2,172,738	8,696,505	3,194,876		
6/30/2037	7,358,602	1,565,679	5,986,152	3,194,877		
6/30/2038	6,240,953	1,424,543	3,091,494	3,194,876		
6/30/2039	5,193,158	1,311,117				
6/30/2040	4,191,330	1,238,945				
6/30/2041	3,195,964	1,067,360				
6/30/2042	2,310,239	890,154				
6/30/2043	1,547,412	1,472,655				
6/30/2044	130,736	135,108				
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		50,230,038		47,923,150		41,571,362
Interest Paid		19,774,699		17,467,811		11,116,023
Estimated Savings				2,306,888		8,658,676



CalPERS UAL –Safety Police First Tier Plan

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2024	45,486,134	3,792,612	45,486,134	4,771,662	45,486,134	6,208,831
6/30/2025	44,659,750	4,046,563	43,647,961	4,771,662	42,162,731	6,208,831
6/30/2026	43,514,727	4,294,661	41,684,792	4,771,662	38,613,337	6,208,831
6/30/2027	42,035,452	4,502,297	39,588,127	4,771,662	34,822,584	6,208,831
6/30/2028	40,241,002	4,922,523	37,348,889	4,771,662	30,774,060	6,208,831
6/30/2029	37,890,254	5,029,697	34,957,383	4,771,663	26,450,236	6,208,830
6/30/2030	35,268,894	5,139,861	32,403,254	4,771,663	21,832,393	6,208,830
6/30/2031	32,355,437	5,253,118	29,675,444	4,771,662	16,900,537	6,208,831
6/30/2032	29,126,817	5,241,509	26,762,144	4,771,663	11,633,314	6,208,830
6/30/2033	25,690,651	5,225,993	23,650,738	4,771,662	6,007,921	6,208,831
6/30/2034	22,036,862	5,158,209	20,327,758	4,771,663		
6/30/2035	18,204,663	5,020,266	16,778,814	4,771,663		
6/30/2036	14,254,430	3,506,642	12,988,542	4,771,662		
6/30/2037	11,599,824	2,449,330	8,940,532	4,771,662		
6/30/2038	9,857,374	2,239,334	4,617,258	4,771,663		
6/30/2039	8,213,455	2,071,798				
6/30/2040	6,630,890	1,966,451				
6/30/2041	5,049,577	1,692,948				
6/30/2042	3,643,387	1,402,188				
6/30/2043	2,442,059	2,282,714				
6/30/2044	249,070	255,376				
6/30/2045	2,090	2,160				
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		75,496,250		71,574,936		62,088,307
Interest Paid		30,010,116		26,088,802		16,602,173
Estimated Savings				3,921,314		13,407,943



CalPERS UAL –Safety Police Second Tier Plan

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	20 Year Amortization		15 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2024	510,587	15,942	510,587	45,914	510,587	53,562
6/30/2025	528,832	25,357	497,858	45,914	489,954	53,563
6/30/2026	538,588	34,771	484,263	45,914	467,917	53,563
6/30/2027	539,279	44,186	469,743	45,914	444,381	53,562
6/30/2028	530,286	53,600	454,236	45,914	419,246	53,563
6/30/2029	510,953	53,600	437,675	45,914	392,401	53,563
6/30/2030	490,305	53,600	419,987	45,914	363,730	53,562
6/30/2031	468,253	53,601	401,097	45,914	333,110	53,562
6/30/2032	444,701	53,601	380,922	45,914	300,408	53,562
6/30/2033	419,547	53,601	359,375	45,913	265,483	53,563
6/30/2034	392,683	53,601	336,364	45,913	228,182	53,563
6/30/2035	363,992	53,601	311,788	45,914	188,344	53,562
6/30/2036	333,350	53,601	285,540	45,913	145,798	53,563
6/30/2037	300,625	53,601	257,508	45,913	100,358	53,562
6/30/2038	265,674	53,602	227,570	45,913	51,829	53,562
6/30/2039	228,345	53,600	195,596	45,913		
6/30/2040	188,480	53,601	161,448	45,914		
6/30/2041	145,903	53,601	124,977	45,913		
6/30/2042	100,431	53,601	86,027	45,914		
6/30/2043	51,867	53,601	44,427	45,913		
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Total		977,869		918,272		803,437
Interest Paid		467,282		407,685		292,850
Estimated Savings				59,597		174,432



CAPITAL PROJECTS BY FUND

		FY 2024-25	
		Add'l Appropriation	New Funding
Fund 100 - General Fund			
Project Name:			
22020	Tidewater Bike Trail Resurfacing	\$ 741,000	\$ -
24097	Dog Wash Station at City Hall	\$ 50,000	\$ -
24076	Streets Yard Expansion	\$ 25,000	\$ -
<i>*Funding is shared with fund 610</i>			
24093	Solar Lighting at Woodward Park to Lighting at Woodward Park	\$ 20,000	\$ -
<i>*Name and project scope change only</i>			
New	Replace City Hall Walkway Beams	\$ -	\$ 65,000
New	(2) New Laptops for Finance	\$ -	\$ 5,000
Sub Total		\$ 836,000	\$ 70,000
Fund 100 Total		\$	\$ 906,000
Fund 110 - Covid Relief			
Project Name:			
24095	Solar Lighting at Civic Center (Center St.) to Lighting at Center Street Tennis Courts	\$ -	\$ -
<i>*Name change only</i>			
Sub Total		\$ -	\$ -
Fund 110 Total		\$	\$ -
Fund 425 - Gas Tax/Street Improvement			
Project Name:			
24110	2024 Pavement Maintenance Project	\$ 2,000,000	\$ -
24111	Lathrop Road Pavement Improvement Project	\$ 1,360,000	\$ -
<i>*Funding is shared with fund 430</i>			
New	Road Safety Barrier Wall	\$ -	\$ 350,000
Sub Total		\$ 3,360,000	\$ 350,000
Fund 425 Total		\$	\$ 3,710,000
Fund 430 - RTIF			
Project Name:			
24111	Lathrop Road Pavement Improvement Project	\$ 2,640,000	\$ -
<i>*Funding is shared with fund 425</i>			
Sub Total		\$ 2,640,000	\$ -
Fund 430 Total		\$	\$ 2,640,000.00
Fund 440 - Measure K			
Project Name:			
11027	Airport Way Widening	\$ 36,945	\$ -
Sub Total		\$ 36,945	\$ -
Fund 440 Total		\$	\$ 36,945.00
Fund 460 - TDA/Local Transportation			
Project Name:			
20005	Main St: Northgate Dr. to Alameda St.	\$ 1,018,177	\$ -
<i>*Funding is split with fund 480</i>			
Sub Total		\$ 1,018,177	\$ -
Fund 460 Total		\$	\$ 1,018,177.00
Fund 480 - Subsidized Street Project			
Project Name:			
20005	Main St: Northgate Dr. to Alameda St.	\$ 1,018,177	\$ -
<i>*Funding is split with fund 460</i>			
Sub Total		\$ 1,018,177	\$ -
Fund 480 Total		\$	\$ 1,018,177.00



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

		FY 2024-25	
		Add'l Appropriation	New Funding
Fund 500 - Parks Acquisition & Improvement			
Project Name:			
24086	Water Pad at a Park to Woodward Park Splash Pad and Upgrades	\$ 1,777,500	\$ -
	New Morezone Park Restroom Replacement	\$ -	\$ 302,000
	New Parks & Recreation Master Plan Update & Park Fee Study	\$ -	\$ 250,000
	New Sports Park Feasibility Study & Pro Forma	\$ -	\$ 50,000
	Sub Total	\$ 1,777,500	\$ 602,000
	Fund 500 Total	\$	2,379,500
Fund 580 - PFIP Drainage			
Project Name:			
20004	Storm Drain Zone 36 & 39 Backbone Design	\$ 500,000	\$ -
	New Storm Water Master Plan & Fee Study	\$ -	\$ 300,000
	Sub Total	\$ 500,000	\$ 300,000
	Fund 580 Total	\$	800,000
Fund 590 - PFIP Transportation			
Project Name:			
11034	SR120 McKinley Interchange	\$ 1,693,777	\$ -
	<i>*Funding is shared with funds 650 and 700</i>		
	Sub Total	\$ 1,693,777	\$ -
	Fund 590 Total	\$	1,693,777.00
Fund 610 - Federal Transit Management			
Project Name:			
24076	Streets Yard Expansion	\$ 100,000	\$ -
	<i>*Funding is shared with fund 100</i>		
24063	Manteca Transit Center Upgrades	\$ -	\$ 191,181
	New (3) Cutaway Buses	\$ -	\$ 1,000,000
	Sub Total	\$ 100,000	\$ 1,191,181
	Fund 610 Total	\$	1,291,181
Fund 620 - Golf Course			
Project Name:			
24037	Replace Fencing along Crom Street	\$ 40,000	\$ -
	Sub Total	\$ 40,000	\$ -
	Fund 620 Total	\$	40,000.00
Fund 630 - PFIP Sewer			
Project Name:			
24070	Woodward Sewer Line Phase 1A	\$ 300,000	\$ -
	Sub Total	\$ 300,000	\$ -
	Fund 630 Total	\$	300,000.00
Fund 640 - Sewer O&M			
Project Name:			
24004	Central Sewer CIPP Liner to Central Sewer Trunk	\$ -	\$ -
	<i>*Name change only</i>		
24047	WQCF Breakroom & Operator Control Room Remodel	\$ 2,500,000	\$ -
	New Plant Control Panel Upgrades	\$ -	\$ 285,000
	New Collections Storage Building	\$ -	\$ 200,000
	New Laboratory Air Compressor	\$ -	\$ 40,000
	New CNG Glycol Chiller	\$ -	\$ 135,000
	New Collections Emergency Response Vehicle	\$ -	\$ 225,000
	New WQCF Backhoe	\$ -	\$ 175,000
	New Potable Sewage Pump	\$ -	\$ 75,000
	New FOG Macerator	\$ -	\$ 80,000
	New Electrical Control Panels	\$ -	\$ 175,000
	Sub Total	\$ 2,500,000	\$ 1,390,000
	Fund 640 Total	\$	3,890,000



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

		FY 2024-25	
		Add'l Appropriation	New Funding
Fund 650 - Sewer Improvement			
Project Name:			
11034 SR120 Mckinley Interchange	\$	1,008,625	\$ -
<i>*Funding is shared with funds 590 and 700</i>			
23002 Flow Split Repair - North Plant	\$	1,000,000	\$ -
23003 IMLR Pump Replacement - Both Plants	\$	1,000,000	\$ -
23004 Process Aeration Control - Both Plants	\$	1,000,000	\$ -
23005 Zone B Mixing System - Both Plants	\$	1,000,000	\$ -
24006 WQCF Dewatering (Centrifuge) Unit No. 3	\$	3,000,000	\$ -
24007 WQCF Sludge Thickener (DAF) Unit No. 3	\$	6,383,491	\$ -
New Collection System Pretreatment	\$	-	\$ 550,000.00
New UV System Upgrade	\$	-	\$ 9,790,000
New Side Stream Treatment	\$	-	\$ 9,100,000
Sub Total	\$	14,392,116	\$ 19,440,000
Fund 650 Total		\$	33,832,116
Fund 660 - Solid Waste			
Project Name:			
24045 Portable Trailer	\$	1,038,052	\$ -
New 3/4 Ton Truck for Solid Waste No. 1	\$	-	\$ 85,000
New 3/4 Ton Truck for Solid Waste No. 2	\$	-	\$ 85,000
New Caterpillar Loader	\$	-	\$ 161,000
Sub Total	\$	1,038,052	\$ 331,000
Fund 660 Total		\$	1,369,052
Fund 680 - Water O&M			
Project Name:			
21026 Nile Garden Well 30 City Installed Pipeline	\$	50,000	\$ -
New Well VFD & PLC	\$	-	\$ 155,500.00
Sub Total	\$	50,000	\$ 155,500
Fund 680 Total		\$	205,500
Fund 690 - Water Improvement			
Project Name:			
21034 Nile Garden Well 30 Construction	\$	3,600,000	\$ -
New Water Hydro Vacuum Truck	\$	-	\$ 750,000
New Water Meter Testing Bench	\$	-	\$ 80,000
Sub Total	\$	3,600,000	\$ 830,000
Fund 690 Total		\$	4,430,000
Fund 700 - PFIP Water			
Project Name:			
11034 SR120 Mckinley Interchange	\$	187,262	\$ -
<i>*Funding is shared with funds 590 and 650</i>			
Sub Total	\$	187,262	\$ -
Fund 700 Total		\$	187,262.00
Fund 810 - Engineering			
Project Name:			
New Front Counter for Engineering	\$	-	\$ 50,000
Sub Total	\$	-	\$ 50,000
Fund 810 Total		\$	50,000.00



		FY 2024-25	
		Add'l Appropriation	New Funding
Fund 820 - Vehicles			
Project Name:			
New (3) Marked Patrol Vehicles	\$	-	\$ 300,000
New (3) Unmarked Police Vehicles	\$	-	\$ 210,000
New Custodial Pickup with Liftgate	\$	-	\$ 45,000
New 3/4 Ton Chevy Truck - Parks	\$	-	\$ 75,000
New 1 Ton Service Truck - Meter Services	\$	-	\$ 80,000
Sub Total	\$	-	\$ 710,000
Fund 820 Total		\$	710,000
Fund 830 - Information Technology			
Project Name:			
22006 Fiber Optic Cabling Citywide	\$	200,000	\$ -
New Offsite Disaster Recovery Service	\$	-	\$ 145,000.00
New Pickup Truck with Liftgate	\$	-	\$ 65,000.00
New BeyondTrust Priviledge Remote Access (PRA) Software	\$	-	\$ 49,000.00
New Radio Switches for Fire	\$	-	\$ 50,000.00
New WQCF Network Firewall	\$	-	\$ 25,000.00
Sub Total	\$	200,000	\$ 334,000
Fund 830 Total		\$	534,000
Total Fiscal Year 2024-25 Capital Requests		\$	61,041,687



ACTIVE CAPITAL IMPROVEMENT PROJECTS

Department CIP #	Fund	FY24 Amended Budget	FY25 Appropriation	FY24/FY25 Budgets *as of May 2024
Office of the City Manager				
24001 Navigation Center & Affordable Housing	126	\$ 19,892,678	\$ -	\$ 19,892,678
Office of the City Manager Total		\$ 20,787,206	\$ -	\$ 20,787,206
Development Services				
24099 Property Purchase: 1403 W. Atherton Drive	100	\$ 2,201,825	\$ -	\$ 2,201,825
Development Services Total		\$ 3,831,900	\$ -	\$ 3,831,900
Engineering				
11027 Airport Way Pavement Improvements	430	\$ 563,788	\$ 36,945	\$ 600,733
11034 120/Mckinley Interchange - Phase 2	440	\$ 7,440,250	\$ -	\$ 7,440,250
120/Mckinley Interchange - Phase 2	590	\$ 3,242,924	\$ 1,693,777	\$ 4,936,701
120/Mckinley Interchange - Phase 2	480	\$ 601,695	\$ -	\$ 601,695
120/Mckinley Interchange - Phase 2	520	\$ 6,320,220	\$ -	\$ 6,320,220
120/Mckinley Interchange - Phase 2	700	\$ -	\$ 187,262	\$ 187,262
120/Mckinley Interchange - Phase 2	650	\$ -	\$ 1,008,625	\$ 1,008,625
16027 Retroreflective Traffic Sign Project	460	\$ 22,947	\$ -	\$ 22,947
Retroreflective Traffic Sign Project	480	\$ 2,607,529	\$ -	\$ 2,607,529
17058 Traffic Signal Update	425	\$ 1,307,514	\$ -	\$ 1,307,514
Traffic Signal Update	460	\$ 937,044	\$ -	\$ 937,044
Traffic Signal Update	480	\$ 3,512,924	\$ -	\$ 3,512,924
17063 Main Street: Yosemite to Alameda St. Improvement	460	\$ 3,593,343	\$ -	\$ 3,593,343
19066 S. McKinley Avenue Southernly Improvement	590	\$ 8,722,963	\$ -	\$ 8,722,963
20004 Storm Drain Zone 36 & 39 Backbone Design	580	\$ 176,392	\$ 500,000	\$ 676,392
20005 Main Street: Northgate Dr. to Alameda St	460	\$ 245,360	\$ 1,018,176	\$ 1,263,536
Main Street: Northgate Dr. to Alameda St	480	\$ 2,205,501	\$ 1,018,176	\$ 3,223,677
20006 Yosemite Avenue: Walnut to Main St.	460	\$ 87,010	\$ -	\$ 87,010
Yosemite Avenue: Walnut to Main St.	480	\$ 775,381	\$ -	\$ 775,381
21026 Nile Garden Well 30 Project - City Installed Pipeline	680	\$ 360,000	\$ 50,000	\$ 410,000
21034 Nile Garden - Well 30 Construction	680	\$ (4,770,523)	\$ -	\$ (4,770,523)
Nile Garden - Well 30 Construction	690	\$ 4,770,523	\$ 3,600,000	\$ 8,370,523
22058 Well 29 TCP Treatment	680	\$ 5,135,251	\$ -	\$ 5,135,251
22061 RAS (Return Activated Sludge) Pump Replacements	640	\$ 2,170,321	\$ -	\$ 2,170,321
22063 WAS (Waste Activated Sludge) Pump Replacement	640	\$ 1,842,164	\$ -	\$ 1,842,164
23002 Flow Split Repair - North Plant	640	\$ 265,162	\$ -	\$ 265,162
Flow Split Repair - North Plant	650	\$ -	\$ 1,000,000	\$ 1,000,000
23003 IMLR Pump Replacement - Both Plants	640	\$ 1,814,329	\$ -	\$ 1,814,329
IMLR Pump Replacement - Both Plants	650	\$ -	\$ 1,000,000	\$ 1,000,000
23004 Process Aeration Control - Both Plants	640	\$ 873,384	\$ -	\$ 873,384
Process Aeration Control - Both Plants	650	\$ -	\$ 1,000,000	\$ 1,000,000
23005 Zone B Mixing System - Both Plants	640	\$ 2,021,222	\$ -	\$ 2,021,222
Zone B Mixing System - Both Plants	650	\$ -	\$ 1,000,000	\$ 1,000,000
23006 Safe Route to Schools	440	\$ 1,500,000	\$ -	\$ 1,500,000
23007 UPRR Crossing at Moffat & Industrial	460	\$ 1,118,351	\$ -	\$ 1,118,351
23008 Water & Sewer Pipe Installation at corwin & Sues	640	\$ 490,000	\$ -	\$ 490,000
Water & Sewer Pipe Installation at corwin & Sues	680	\$ 490,000	\$ -	\$ 490,000
23031 SR120/Airport DDI	440	\$ 245,495	\$ -	\$ 245,495
SR120/Airport DDI	420	\$ 42,500	\$ -	\$ 42,500
23032 SR120/Main DDI	440	\$ 245,495	\$ -	\$ 245,495
SR120/Main DDI	420	\$ 42,500	\$ -	\$ 42,500



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Department CIP #	Fund	FY24 Amended Budget	FY25 Appropriation	FY24/FY25 Budgets *as of May 2024
23036 2023 Annual Preventative Road Maintenance	425	\$ 2,000,000	\$ -	\$ 2,000,000
23037 Austin Road and Comconex Road Resurfacing Project	440	\$ 350,000	\$ -	\$ 350,000
24004 Central Sewer CIPP Liner	640	\$ 9,500,000	\$ -	\$ 9,500,000
24006 WQCF - Dewatering (Centrifuge) Unite No. 3	640	\$ 800,000	\$ -	\$ 800,000
WQCF - Dewatering (Centrifuge) Unite No. 3	650	\$ -	\$ 3,000,000	\$ 3,000,000
24007 WQCF - Sludge Thickener (DAF) Unit No. 3	640	\$ 600,000	\$ -	\$ 600,000
WQCF - Sludge Thickener (DAF) Unit No. 3	650	\$ -	\$ 6,383,491	\$ 6,383,491
24070 Woodward Sewer Line Phase 1A	630	\$ 300,000	\$ 300,000	\$ 600,000
24110 2024 Pavement Maintenance Project	425	\$ 500,000	\$ 2,000,000	\$ 2,500,000
24111 Lathrop Road Improvement Project	425	\$ 300,000	\$ 1,360,000	\$ 1,660,000
Lathrop Road Improvement Project	430	\$ -	\$ 2,640,000	\$ 2,640,000
24112 Louise Road Improvement Project	425	\$ 300,000		\$ 300,000
Louise Road Improvement Project	440	\$ 2,876,052		\$ 2,876,052
Engineering Total		\$ 81,977,237	\$ 28,796,452	\$ 110,773,689
Fire Department				
24082 Emergency Operations Center Needs	110	\$ 12,000	\$ -	\$ 12,000
Fire Total		\$ 32,000	\$ -	\$ 32,000
Recreation & Community Services				
24068 Pickleball Striping	110	\$ 7,500	\$ -	\$ 7,500
24097 Dog Wash Station at City Hall	100	\$ -	\$ 50,000	\$ 50,000
Recreation & Community Services Total		\$ 7,500	\$ 50,000	\$ 57,500
Public Works				
22020 Tidewater Bike Trail Resurfacing	100	\$ 109,597	\$ 741,000	\$ 850,597
Tidewater Bike Trail Resurfacing	110	\$ 150,000	\$ -	\$ 150,000
22021 Basketball Courts Resurfacing & Improvements	100	\$ 350,000	\$ -	\$ 350,000
22027 Morenzone Ballfield-infield Improvements	500	\$ 59,447	\$ -	\$ 59,447
22066 Fleet Fueling System Upgrades	100	\$ 230,000	\$ -	\$ 230,000
Fleet Fueling System Upgrades	110	\$ 260,000	\$ -	\$ 260,000
24027 Citywide Roof & HVAC Repairs & Upgrades	640	\$ 405,000	\$ -	\$ 405,000
Citywide Roof & HVAC Repairs & Upgrades	540	\$ 210,000	\$ -	\$ 210,000
Citywide Roof & HVAC Repairs & Upgrades	100	\$ 885,000	\$ -	\$ 885,000
24028 WQCF Floor	640	\$ 45,500	\$ -	\$ 45,500
24029 Facilities Driveway	100	\$ 300,000	\$ -	\$ 300,000
Facilities Driveway	110	\$ 150,000	\$ -	\$ 150,000
24033 Morenzone Lighting Upgrade	500	\$ 283,000	\$ -	\$ 283,000
24034 Cart Path & Curb Installation - Phase 1	620	\$ 80,000	\$ -	\$ 80,000
24035 Replacement Netting near #1 Faireway	620	\$ 70,000	\$ -	\$ 70,000
24037 Replace Fencing along Crom Street	620	\$ 100,000	\$ 40,000	\$ 140,000
24047 WQCF Breakroom & Operator Control Room Remodel	640	\$ 100,000	\$ 2,500,000	\$ 2,600,000
24048 CNG Metering	640	\$ 200,000	\$ -	\$ 200,000
24075 Street Maintenance Yard Gate	110	\$ 42,000	\$ -	\$ 42,000
24076 Street Expansion	110	\$ 100,000	\$ -	\$ 100,000
Street Expansion	100	\$ -	\$ 25,000	\$ 25,000
Street Expansion	610	\$ -	\$ 100,000	\$ 100,000
24085 Downtown Alley Improvements	110	\$ 200,000	\$ -	\$ 200,000
24086 Water Pad at Park to Woodward Park Splash Pad and Upgrades	110	\$ 405,000	\$ -	\$ 405,000
Water Pad at Park to Woodward Park Splash Pad and Upgrades	500	\$ -	\$ 1,777,500	\$ 1,777,500
24088 Golf Course Netting facing Crom	110	\$ 150,000		\$ 150,000
Golf Course Netting facing Crom	620	\$ 350,000	\$ 350,000	\$ 700,000



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Department CIP #	Fund	FY24 Amended Budget	FY25 Appropriation	FY24/FY25 Budgets *as of May 2024
24089 Sidewalks	110	\$ 125,000	\$ -	\$ 125,000
24091 Grind, Gravel & Overlay at Yosemite	110	\$ 100,000	\$ -	\$ 100,000
24093 Solar Lighting at Woodward Park	100	\$ 30,000	\$ 20,000	\$ 50,000
24095 Solar Lighting at Civic Center (Center St.)	110	\$ 50,000	\$ -	\$ 50,000
24115 Manteca Transit Bus Facility (prior CIP 20010)	610	\$ 5,143,682	\$ -	\$ 5,143,682
24121 CNG Safety System for Fleet Shop HD	100	\$ 675,000	\$ -	\$ 675,000
24063 Transit Center Upgrades	610	\$ 91,987	\$ 191,181	\$ 283,168
Public Works Total		\$ 12,500,213	\$ 5,744,681	\$ 18,244,894
Citywide Totals		\$ 119,136,056	\$ 34,591,133	\$ 153,727,189

Commentary

*Note: Capital Improvement Program budget amounts are year-end estimates and may not include final payments through June 2024. The projects listed here are construction-related only, not capital outlay. Central Sewer CIPP Liner (project 24004) is anticipated to come in 7 million under budget; Engineering staff may request to reallocate this amount to another project as authorized by Council at a later date.



PROPOSED PERSONNEL BY FUND

Fund 100 - General Fund

Department	City Attorney	RECLASS Legal Assistant to Paralegal/Executive Assistant	24,000
	Engineering	RECLASS Administrative Analyst to Management Analyst <i>*Shares funding with funds 440, 640, 680, 810</i>	4,743
	Finance	RECLASS Senior Budget Analyst to Budget Manager	12,652
	Police	NEW (2) Patrol Officers <i>*Funded partially through COPS grant; this is the GF portion</i>	224,602
	PW-Parks	RECLASS Parks/Golf Maintenance Worker III to Lead (LMD/CFD)	5,620
	PW-Parks	NEW Lead Parks/Golf Maintenance Worker (LMD/CFD)	114,380
	PW-Parks	NEW (2) Parks/Golf Maintenance Worker I (LMD/CFD) <i>*These positions are contingent on new development acceptance.</i>	-
Fund 100 Total			385,997

Fund 150 - Police Grants

Department	Police	NEW (2) Patrol Officers <i>*Shares funding with fund 100</i>	83,072
Fund 150 Total			83,072

Fund 340 - Development Services

Department	Development Services	RECLASS Econ. Dev. Manager to Deputy Director of Econ. Dev. EQUITY (2) Deputy Directors of Dev. Services	4,084 79,712
Fund 340 Total			83,796

Fund 440 - Measure K

Department	Engineering	RECLASS Administrative Analyst to Management Analyst <i>*Shares funding with funds 100, 640, 680, 810</i>	4,743
Fund 440 Total			4,743

Fund 640 - Sewer O&M

Department	Engineering	RECLASS Administrative Analyst to Management Analyst <i>*Shares funding with funds 100, 440, 680, 810</i>	3,162
Fund 640 Total			3,162

Fund 680 - Water O&M

Department	Engineering	RECLASS Administrative Analyst to Management Analyst <i>*Shares funding with funds 100, 440, 640, 810</i>	3,162
Fund 680 Total			3,162

Fund 810 - Engineering

Department	Engineering	RECLASS Administrative Analyst to Management Analyst <i>*Shares funding with funds 100, 440, 640, 680</i>	15,810
Fund 810 Total			15,810

Total Fiscal Year 2024-25 Personnel Fiscal Impact 579,742

<u>Summary of Request Type</u>	<u>Fiscal Impact</u>
NEW (5)	422,054
RECLASS (4)	77,976
EQUITY (2)	79,712
Total Fiscal Impact	579,742

Commentary

There were 44 new positions and 15 reclassification requests presented for Fiscal Year 2024-25 budget for a total fiscal impact of over 2 million. After analyzing fund affordability and capacity, the proposed positions above are recommended. The two patrol officers are partially grant-funded and the 3 parks maintenance positions are tied to increased tax levies that will offset the expense. Two of the parks maintenance positions are contingent on the city acceptance of the new districts. The reclassifications that are proposed hold key positions and hold minimal fiscal impact.



POSITION CONTROL LISTING

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>City Attorney</u>			
Assistant City Attorney	1	1	0
City Attorney	1	1	0
Deputy City Attorney	1	1	0
Executive Legal Assistant/Paralegal	0	1	1
Legal Assistant	1	0	-1
City Attorney Total	4	4	0
<u>Legislative Services/City Clerk</u>			
Administrative Assistant III	1	1	0
Assistant City Clerk	1	1	0
Deputy City Clerk	1	0	-1
Director of Legislative Services	1	1	0
Legislative Services/ City Clerk Total	4	3	-1
<u>Office of the City Manager</u>			
Assistant City Manager	1	1	0
City Manager	1	1	0
Deputy City Manager	1	1	0
Economic Development Manager	1	0	-1
Executive Assist to City Manager	1	1	0
Housing & Homeless Serv Manager	1	1	0
Management Analyst	1	1	0
Senior Management Analyst	1	0	-1
Office of the City Manager Total	8	6	-2



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Development Services</u>			
Administrative Assistant III	1	1	0
Assistant Planner	1	1	0
Associate Planner	3	3	0
Building Inspector	2	2	0
Deputy Director of DS - Building	1	1	0
Deputy Director of DS - Economic Development	0	1	1
Deputy Director of DS - Planning	1	1	0
Development Services Technician	5	5	0
Director of Development Services	1	1	0
Permit Center Manager	1	1	0
Senior Building Inspector	1	1	0
Senior Management Analyst	0	1	1
Senior Plan Check Engineer	1	1	0
Senior Planner	1	1	0
Senior Plans Examiner	1	1	0
Development Services Total	20	22	2
<u>Engineering</u>			
Administrative Analyst	1	0	-1
Administrative Assistant III	1	1	0
Assistant Engineer	6	6	0
Associate Engineer	3	3	0
Construction Inspector II	2	2	0
Deputy Director of Engineering	2	2	0
Director of Engineering	1	1	0
Engineering Technician I	2	2	0
Management Analyst	0	1	1
Senior Construction Inspector	1	1	0
Senior Engineer	4	4	0
Senior Engineering Technician	1	1	0
Engineering Total	24	24	0



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Finance</u>			
Accountant	1	1	0
Accountant II	1	1	0
Accounting Manager	1	1	0
Accounting Technician	5	5	0
Administrative Assistant II	1	1	0
Budget Analyst I	1	1	0
Budget Manager	0	1	1
Customer Service Representative	5	5	0
Deputy Director of Finance	1	1	0
Finance Director	1	1	0
Revenue Manager	1	1	0
Senior Budget Analyst	2	1	-1
Finance Total	20	20	0
<u>Fire Department</u>			
Administrative Assistant I	1	1	0
Assistant Fire Chief	1	1	0
Battalion Chief - Measure M	3	3	0
Executive Assist Public Safety	1	1	0
Fire Captain	12	12	0
Fire Captain - Measure M	3	3	0
Fire Chief	1	1	0
Fire Inspector II	2	2	0
Fire Marshall	1	1	0
Firefighter	6	6	0
Firefighter - Measure M	9	9	0
Firefighter Engineer	12	12	0
Firefighter Engineer-Measure M	3	3	0
Fire Total	55	55	0
<u>Human Resources</u>			
Administrative Assistant I	1	1	0
Human Resources Analyst	1	1	0
Human Resources Director	1	1	0
Human Resources Manager	1	1	0
Human Resources Technician	2	2	0
Payroll Technician	2	2	0
Risk Analyst	1	1	0
Senior Payroll Technician	1	1	0
Human Resources Total	10	10	0



Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Information Technology & Innovation</u>			
Administrative Assistant II	1	1	0
Director of IT & Innovation	1	1	0
GIS Specialist II	1	1	0
GIS Technician I	1	1	0
IT Analyst	1	1	0
IT Applications Engineer	1	1	0
IT Applications Manager	1	1	0
IT Operations Manager	1	1	0
IT Specialist	2	2	0
IT Systems Engineer I/II	1	1	0
Lead IT Specialist	1	1	0
Senior IT Systems Engineer	0	1	1
Information Technology & Innovation Total	12	13	1
<u>Recreation & Community Services</u>			
Administrative Assistant III	1	1	0
Customer Service Representative	1	1	0
Recreation Coordinator	2	2	0
Recreation Services Manager	1	1	0
Recreation Supervisor	2	2	0
Recreation & Community Services Total	7	7	0



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Police Department</u>			
Administrative Assistant I	1	1	0
Animal Services Officer	3	3	0
Animal Services Supervisor	1	1	0
Booking Officer	2	2	0
Code Enforcement Officer	1	1	0
Code Enforcement Supervisor	1	1	0
Community Service Officer I	1	1	0
Community Service Officer II	4	4	0
Crime Analyst	1	1	0
Executive Assist Public Safety	1	1	0
Police Captain	2	2	0
Police Chief	1	1	0
Police Lieutenant	2	2	0
Police Officer	45	47	2
Police Officer - Measure M	18	18	0
Police Officer Trainee	1	1	0
Police Records Clerk I	1	1	0
Police Records Clerk II	4	4	0
Police Records Clerk Supervisor	1	1	0
Police Sergeant	8	8	0
Police Sergeant - Measure M	2	2	0
Property & Evidence Officer	1	1	0
Public Safety Dispatch Supervisor	1	1	0
Public Safety Dispatcher I	1	1	0
Public Safety Dispatcher II	11	11	0
Police Total	115	117	2



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Public Works - Administration</u>			
Administrative Assistant II	1	1	0
Deputy Director of M & O	1	1	0
Management Analyst	1	1	0
Public Works Director	1	1	0
Public Works - Administration Total	4	4	0
<u>Public Works - Facilities</u>			
Custodian I	2	2	0
Custodian II	2	2	0
Custodian Lead	1	1	0
Facilities Maintenance Engineer I	2	2	0
Facilities Maintenance Manager	1	1	0
Senior Facilities Maintenance Engineer	1	1	0
Public Works - Facilities Total	9	9	0
<u>Public Works - Fleet</u>			
Administrative Assistant III	1	1	0
Fleet Maintenance Manager	1	1	0
Parts Inventory Specialist	1	1	0
Vehicle Equipment Tech Lead	2	2	0
Vehicle Equipment Technician I	1	1	0
Vehicle Equipment Technician II	2	2	0
Public Works - Fleet Total	8	8	0
<u>Public Works - Parks</u>			
Administrative Assistant III	1	1	0
Equipment Mechanic I	1	1	0
Equipment Mechanic II	1	1	0
Golf Course Supervisor	1	1	0
Landscape Maintenance Supervisor	1	1	0
Parks Planning & Development Manager	1	1	0
Parks/Golf Maintenance Lead Worker	0	2	2
Parks/Golf Maintenance Supervisor	1	1	0
Parks/Golf Maintenance Manager	1	1	0
Parks/Golf Maintenance Tech	4	4	0
Parks/Golf Maintenance Worker I	18	20	2
Parks/Golf Maintenance Worker III	2	1	-1
Senior Landscape Technician	1	1	0
Urban Forestry Maintenance Technician	2	2	0
Public Works - Parks Total	35	38	3



Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Public Works - Sewer</u>			
Administrative Assistant III	1	1	0
Environmental Compliance Inspect	1	1	0
Instrument Tech Electrician	2	2	0
Laboratory Supervisor	1	1	0
Laboratory Technician I	1	1	0
Laboratory Technician II	2	2	0
Laboratory Technician Lead	1	1	0
Maintenance Planner/Scheduler	1	1	0
SCADA Engineer	1	0	-1
Senior Instrument Technician	1	1	0
Utilities Mechanic	5	5	0
Wastewater Collect Syst Supervisor	1	1	0
Wastewater Collections Worker Lead	1	1	0
Wastewater Maintenance Supervisor	1	1	0
Wastewater Maintenance Worker I	7	7	0
Wastewater Maintenance Worker III	2	2	0
Wastewater Operations Manager	1	1	0
Wastewater Operations Supervisor	1	1	0
Wastewater Plant Maintenance Tech Lead	1	1	0
Wastewater Plant Operator II	1	1	0
Wastewater Plant Operator III	7	7	0
Water Resources Coordinator	1	1	0
Water Resources Regulation Manager	1	1	0
Public Works - Sewer Total	42	41	-1
<u>Public Works - Solid Waste</u>			
Administrative Assistant III	1	1	0
Customer Service Representative	3	3	0
Deputy Director Waste Management	1	1	0
Solid Waste Compliance Specialist	1	1	0
Solid Waste Equip Operator I	13	13	0
Solid Waste Equip Operator II	7	7	0
Solid Waste Equip Operator III	16	16	0
Solid Waste Manager	1	1	0
Solid Waste Supervisor	1	1	0
Solid Waste Utility Worker	1	1	0
Solid Waste Worker Lead	3	3	0
Public Works - Solid Waste Total	48	48	0



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Department	Approved FY 2023-24 FTE's	Proposed FY 2024-25 FTE's	Increase (Decrease)
<u>Public Works - Streets</u>			
Street Maintenance Equip Op I	5	5	0
Street Maintenance Equip Op II	4	4	0
Street Maintenance Equip Op III	2	2	0
Street Maintenance Manager	1	1	0
Street Maintenance Worker Lead	2	2	0
Traffic Sign & Marking Specialis	1	1	0
Public Works - Streets Total	15	15	0
<u>Public Works - Water</u>			
Administrative Assistant III	1	1	0
Deputy Director Water Resources	1	1	0
Meter Reader I	2	2	0
Water Distribution Operator II	2	2	0
Water Distribution Operator III	8	8	0
Water Distribution Supervisor	1	1	0
Water Meter Services Supervisor	1	1	0
Water Regulation Compliance Spec I	1	1	0
Water Regulatory Coordinator	1	1	0
Water System Maintenance Worker I	4	4	0
Water System Maintenance Worker III	1	1	0
Water Treatment Oper Supervisor	1	1	0
Water Treatment Operator	2	2	0
Well Mechanic I	2	2	0
Public Works - Water Total	28	28	0
<u>Transit</u>			
Administrative Analyst	1	1	0
Public Works Manager Transit	1	1	0
Transit Total	2	2	0
<u>Citywide</u>			
Citywide Total	470	474	4



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 debt, 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 benefiting 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.



APPROPRIATION LIMIT RESOLUTION

RESOLUTION R2024-104

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANTECA, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR 2024-25 GANN APPROPRIATIONS LIMIT

WHEREAS, the people of California on November 6, 1979, added Article XIII-B to the California State Constitution placing various limitations on the Appropriations of State and Local Governments; and

WHEREAS, the California State Legislature adopted Chapters 1205 and 1342 of the 1980 Statutes which implemented Article XIII-B; and

WHEREAS, the people of California on June 5, 1990 amended Article XIII-B effective on July 1, 1990; and

WHEREAS, the provisions of the amendments have been interpreted by a coalition of statewide organizations and the organizations have issued through the League of California Cities revised guidelines to calculate the Appropriations Limit; and

WHEREAS, section 7910 of the Government Code requires cities to adopt a resolution setting the annual appropriations limit at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS, said total annual appropriations subject to limitation of the City of Manteca has been computed by the Acting Budget Manager in accordance with the provisions of Article XIII.B and Government Code 7900, et seq., all of which are attached hereto in appropriation schedules; and

WHEREAS, the City of Manteca has complied with all of the provisions of Article XIII.B and Government Code 7902 in determining the total annual appropriation subject to limitation for the fiscal year 2024-25; and

WHEREAS, the City Council has considered all information related to this matter, as presented at the public meetings of the City Council identified herein, including any supporting reports by City Staff, and any information provided during public meetings.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Manteca, as follows:

1. The City Council hereby finds that the facts set forth in the recitals to this Resolution are true and correct, and establish the factual basis for the City Council's adoption of this Resolution.
2. The total annual appropriation of the City of Manteca subject to limitation as specified in Article XIII.B of the State Constitution for the fiscal year 2024-25



commencing July 1, 2024, as set forth in schedules attached hereto and made a part hereof, is hereby fixed and determined to be \$109,064,674 and the net appropriation subject to limitation is \$59,035,419.

- 3. The annual election for Adjustment Factors shall be to use the growth in the City Population and the increase in Per-Capital Personal Income for the State of California, as provided by the California State Department of Finance.
- 4. The City Clerk shall certify the adoption of this Resolution and shall maintain said Resolution along with the schedules attached hereto, and made a part hereof, in her office for public inspection.
- 5. This Resolution shall take effect immediately upon adoption.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Manteca at a public meeting of said City Council held on the 18th day of June 2024, by the following vote:

AYES: Breitenbucher, Halford, Morowit, Nuño, Singh
 NOES: None
 ABSENT: None
 ABSTAIN: None

MAYOR: 
 GARY SINGH
 Mayor

ATTEST: 
 CASSANDRA CANDINI-TILTON
 City Clerk



BUDGET ADOPTION RESOLUTION

RESOLUTION R2024-113

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANTECA, STATE OF CALIFORNIA, ADOPTING THE FISCAL YEAR 2024-25 ANNUAL BUDGET

WHEREAS, the Fiscal Year 2024-25 Proposed Budget was published on May 31, 2024 with the agenda for the June 4, 2024 Regular Council Session; and

WHEREAS, the Fiscal Year 2024-25 Proposed Budget was prepared in accordance with the City Council's goals, departmental work plans, budget assumptions and policies; and

WHEREAS, the City Council held a public hearing on the Proposed Budget on June 18, 2024, where all interested persons were heard; and

WHEREAS, the City Council has determined that certain fees and revenues are necessary to support the annual financial plan and budget; and

WHEREAS, staff has proposed amendments to the Fiscal Year 2023-24 Budget and Capital Improvement Program to reflect projected estimates of activity more accurately among a various funds; and

WHEREAS, the City Council has considered the budget and comments thereon, and has determined it is necessary for the efficient management of the City that certain sums of revenue be appropriated to the various departments, agencies, and activities of the City as set forth in the Budget; and

WHEREAS, staff has proposed amendments to the Fiscal Year 2023-24 Budget and Capital Improvement Program to reflect projected estimates of activity more accurately among a various funds; and

WHEREAS, the City Council recognizes the need for the proposed budget and capital improvement amendments; and

WHEREAS, the City Council has considered all information related to this matter, as presented at the public meetings of the City Council identified herein, including any supporting reports by City Staff, and any information provided during public meetings.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Manteca, as follows:

1. The City Council hereby finds that the facts set forth in the recitals to this Resolution are true and correct, and establish the factual basis for the City Council's adoption of this Resolution.



2. The City Council hereby adopts the Fiscal Year 2024-25 Annual Budget for the City of Manteca beginning July 1, 2024 and ending June 30, 2025.
3. All policies listed in the Budget and Fiscal Policy section of the budget document will define the authority and responsibilities of the City Manager and designees in implementing and administering the Approved Budget.
4. No expenditures shall exceed the Approved or Amended Budget by fund.
5. The City Council hereby authorizes the amendments to the Fiscal Year 2023- 24 Budget and Capital Improvement Program as presented in Exhibit "A", attached hereto and incorporated herein by reference.
6. The City Council hereby authorizes the amendments to the Fiscal Year 2023- 24 Budget and Capital Improvement Program as presented in Exhibit "B", attached hereto and incorporated herein by reference.
7. This Resolution shall take effect immediately upon its adoption.

I HEREBY CERTIFY that the foregoing Resolution was duly adopted by the City Council of the City of Manteca at a public meeting of said City Council held on the 18th day of June, 2024, by the following vote:

AYES: Breitenbucher, Halford, Morowit, Nuño, Singh

NOES: None

ABSENT: None

ABSTAIN: None

MAYOR: 
GARY SINGH
Mayor

ATTEST: 
CASSANDRA CANDINI-TILTON
City Clerk



CITY OF MANTECA | FISCAL YEAR 2024-2025 ANNUAL BUDGET

Exhibit "A" Fiscal Year 2023-24 Year-End Budget Amendments

Project Name/Description	CIP#	Fund	Fund Name	GL Account	Account Type	FY24 Budget Adjustment
Storm Drain Zone 36 & 39 Backbone Design	20004	580	PFIP Drainage	580.40.65.015-6000.01	Expense	65,000
CFD 2022-1; Zone 2 Villa Tisno	N/A	550	CFD	550.40.28.852-6600.30	Expense	295,000
SAFER GRANT Claim - Fire Grant	N/A	100	General Fund	100.00.00.900-9000.12	Expense	260,070
SAFER GRANT Claim - Fire Grant	N/A	120	Fire Grants	120.13.00.000-4900.01	Revenue	260,070
Nile Garden - Well 30 Construction	21034	680	Water O&M	680.00.00.900-8100.06	Expense	(4,770,523)
Nile Garden - Well 30 Construction	21034	690	Water Improvement	690.00.00.900-8100.06	Expense	4,770,523
Refund of Development Fee Revenues used for ineligible expense	N/A	100	General Fund	100.00.00.900-9000.45	Expense	300,000
Refund of Development Fee Revenues used for ineligible expense	N/A	610	Engineering	610.00.00.900-4900.01	Revenue	300,000
Transfers Out to Engineering for one-time reimbursement	N/A	440	Measure K	440.00.00.900-9000.45	Expense	202,927
Transfers in to Engineering for one-time reimbursement	N/A	610	Engineering	610.00.00.900-4900.44	Revenue	202,927
Transfers Out to Engineering for one-time reimbursement	N/A	460	TDA/Local Transportation	460.00.00.900-9000.45	Expense	70,659
Transfers in to Engineering for one-time reimbursement	N/A	610	Engineering	610.00.00.900-4900.46	Revenue	70,659
Transfers Out to Engineering for one-time reimbursement	N/A	640	Sewer O&M	640.00.00.900-9000.45	Expense	582,557
Transfers in to Engineering for one-time reimbursement	N/A	610	Engineering	610.00.00.900-4900.64	Revenue	582,557
Transfers Out to Engineering for one-time reimbursement	N/A	680	Water O&M	680.00.00.900-9000.45	Expense	582,557
Transfers in to Engineering for one-time reimbursement	N/A	610	Engineering	610.00.00.900-4900.68	Revenue	582,557
Tiller Equipment	24008	540	Government Facilities Fees	540.1300.900-7000.06	Expense	(105,700)
Tiller Equipment	24008	530	Fire Facilities Fees	530.13.00.900-7000.06	Expense	105,700
Citywide Roof & HVAC Repairs and Upgrades	24027	110	COVID Relief	110.40.55.500-8000.12	Expense	(885,000)
Citywide Roof & HVAC Repairs and Upgrades	24027	100	General Fund	100.00.00.900-8000.12	Expense	885,000
Fire Prevention Vehicle	24010	110	COVID Relief	110.13.00.900-7000.02	Expense	(95,000)
Fire Prevention Vehicle	24010	530	Fire Facilities Fees	530.13.00.900-7000.02	Expense	28,890
Fire Prevention Vehicle	24010	540	Government Facilities Fees	540.13.00.900-7000.02	Expense	66,310
(2) Unmarked Vehicles	24020	110	COVID Relief	110.11.00.210-7000.02	Expense	(110,000)
(2) Unmarked Vehicles	24020	100	General Fund	100.11.00.210-7000.02	Expense	110,000
Mini Street Sweeper	24031	110	COVID Relief	110.40.55.966-7000.03	Expense	(185,500)
Mini Street Sweeper	24031	100	General Fund	100.40.55.966-7000.03	Expense	185,500



Exhibit "B"

Fiscal Year 2023-24 Capital Project Closure List

Department	Project Name	CIP#	Fund	GL Account	Total Estimated Unencumbered Budget *as of June 2024
City Clerk	Re-Districting	22001	100	100.01.00.110-6000.01	\$ 113,049.75
Development Services	Property Purchase: 1402 W. Atherton Drive	24099	100	100.00.00.900-8000.01	\$ -
Engineering	North Sewer Truck Zone 22/23	11007	630	630.00.00.900-8050.22	\$ 4,067,479.00
Engineering	North Sewer Truck Zone 22/23	11007	700	700.00.00.900-8100.12	\$ 29,049.00
Engineering	Recycled Water Master Plan	15040	690	690.40.85.015-8000.01	\$ 265,751.64
Engineering	Recycled Water Master Plan	15040	640	640.40.80.015-6000.01	\$ 30,000.00
Engineering	Recycled Water Master Plan	15040	680	680.40.85.015-6000.01	\$ 30,000.00
Engineering	Compressed Biogas Fueling Facilities	17008	640	640.00.00.900-8050.19	\$ 13,052.00
Engineering	Potable Test Wells	20031	700	700.00.00.900-8100.12	\$ 1,500,000.00
Engineering	Local Roadway Safety Plan	22037	480	480.00.00.900-8150.02	\$ -
Engineering	Traffic Signal: Union & Mission Ridge	22039	440	440.45.41.000-8150.03	\$ 45,543.58
Engineering	Library Parking Lot Repavement	22062	250	250.00.00.964-8000.12	\$ 37,682.65
Engineering	Engineering Construction Inspection Vehicle Replacement	20003	820	820.30.45.000-7000.02	\$ -
Engineering	Engineering Construction Inspection Vehicle Replacement	20003	820	820.45.50.000-7000.02	\$ -
Fire	Station Alerting	22015	100	100.13.00.001-7000.04	\$ -
Fire	Fire Prevention Vehicle	24010	530	530.13.00.900-7000.02	\$ 235.46
Fire	Fire Prevention Vehicle	24010	540	540.13.00.900-7000.02	\$ 101.88
Fire	Emergency Operations Center Needs	24082	110	110.13.00.103-7000.03	\$ 244.39
Human Resources	Professional Recruitment Videos	23010	100	100.04.00.130-8600.07	\$ 14,746.63
Information Technology	Spam Filter	24013	630	630.07.00.900-7000.27	\$ 5,769.24
Information Technology	Firewall High Availability (HA) Upgrades	24014	630	630.07.00.900-7000.27	\$ 4,916.47
Police	Replacement Radio Consoles for Dispatch	18014	100	100.11.00.230-7000.04	\$ 6,895.05
Police	Replacement Radio Consoles for Dispatch	18014	155	155.11.00.260-6200.02	\$ 22,599.50
Police	CAD/MOBILE/RMS Replacement	22071	110	110.00.00.900-7000.08	\$ 111,835.00
Police	(3) Marked Police Vehicles for Patrol	23011	100	100.11.00.200-7000.02	\$ 5,083.02
Police	SWAT Radios and Equipment	23012	160	160.11.00.200-6210.21	\$ 44.53
Police	Traffic Enforcement Motorcycle	23020	150	150.11.00.200-7000.02	\$ 55.65
Police	Traffic Enforcement SUV	23021	150	150.11.00.200-7000.02	\$ 2,695.70
Police	CSO Replacement Vehicle	23022	100	100.11.00.001-7000.04	\$ -
Police	PD Mobile Printers - Qty 10	23026	160	160.11.00.200-6200.02	\$ -
Police	(3) Unmarked Vehicles - Detective/Undercover	23027	100	100.11.00.001-700.004	\$ 10,372.60
Police	(5) Marked Patrol Vehicles	24015	110	110.11.00.200-7000.02	\$ -
Police	(5) Marked Patrol Vehicles	24015	160	160.11.00.200-7000.02	\$ 14,661.53
Police	(52) iPhones	24017	160	160.11.00.200-7000.03	\$ 2,309.08
Police	Axon Dash Cam Equipment Upgrade	24018	110	110.11.00.200-7000.03	\$ 872.77
Police	(2) Animal Control Vehicles	24019	110	110.11.10.270-7000.03	\$ 29,067.47
Police	Handheld Substance Analyzer	24021	155	155.11.00.260-7000.03	\$ -
Police	Dispatch Chairs	24022	160	160.00.00.900-7000.04	\$ 3,304.00
Police	AB109 Detective Vehicle	24023	150	150.11.00.200-7000.02	\$ -
Public Works	HD Pickup Truck No. 1 -LMD	22023	280	280.00.00.900-7000.03	\$ 635.36
Public Works	HD Pickup Truck No. 1 -LMD	22023	550	550.00.00.900-7000.03	\$ 857.13
Public Works	HD Pickup Truck No. 2 -LMD	22024	280	280.00.00.900-7000.03	\$ 1,166.43
Public Works	HD Pickup Truck No. 2 -LMD	22024	550	550.00.00.900-7000.03	\$ 944.62
Public Works	Mega THOR Food Separator SB 1383	22032	660	660.00.00.900-7000.04	\$ 61,482.47
Public Works	Mini Street Sweeper	24031	100	100.40.55.966-7000.03	\$ 112.46
Public Works	HD Pickup Truck - Facilities	22025	820	820.40.60.000-7000.02	\$ 4,166.23
Public Works	Morezone Ballfield-Infield Upgrade	22027	500	500.40.55.966-8300.23	\$ 16,922.83
Public Works	Senior Center HVAC Upgrades	22067	100	100.20.20.310-8000.12	\$ 15,264.42
Public Works	iMop Floor Scrubber	24025	100	100.40.00.000-7000.02	\$ 10.80
Public Works	Service Truck - Facilities	24026	110	110.40.55.500-7000.02	\$ 4,775.72
Public Works	Pond Aerators & Fountains	22022	620	620.00.00.900-7000.03	\$ 3,282.00
Public Works	Vacuum Excavator for Parks & LMD	23013	280	280.00.00.900-7000.03	\$ 324.57
Public Works	Vacuum Excavator for Parks & LMD	23013	550	550.00.00.900-7000.03	\$ 324.56
Public Works	Vacuum Excavator for Parks & LMD	23013	820	820.40.60.000-7000.02	\$ 649.12
Public Works	60" Diesel-Powered Riding Lawn Mower	23014	280	280.00.00.900-7000.03	\$ 13.10
Public Works	60" Diesel-Powered Riding Lawn Mower	23014	550	550.00.00.900-7000.03	\$ 13.05
Public Works	LMD/CFD Replacement Vehicle	23018	280	280.00.00.900-7000.02	\$ 650.85
Public Works	LMD/CFD Replacement Vehicle	23018	550	550.00.00.900-7000.02	\$ 650.79



Exhibit "B"

Fiscal Year 2023-24 Capital Project Closure List

Department	Project Name	CIP#	Fund	GL Account	Total Estimated Unencumbered Budget *as of June 2024
Public Works	Trimax Mower	24032	100	100.40.55.966-7000.03	\$ 278.84
Public Works	Trimax Mower	24032	110	110.40.55.966-7000.03	\$ -
Public Works	Battery-Powered Equipment for Golf Division	24036	620	620.40.55.966-7000.04	\$ 109.83
Public Works	Storage Container	24043	280	280.00.00.900-7000.03	\$ 345.65
Public Works	Storage Container	24043	550	550.00.00.900-7000.03	\$ 316.98
Public Works	Soundwall Replacement: Union & Louise	24073	420	Unfunded	\$ -
Public Works	Solid Waste Rate Study Update	22443	660	Unfunded	\$ -
Public Works	Solid Waste Office Remodel	22065	660	660.40.55.500-6400.20	\$ 3,882.00
Public Works	Solid Waste Office Remodel	22065	660	660.40.75.001-6200.02	\$ 14,557.07
Public Works	Solid Waste Rate Study Update	22052	660	660.00.00.900-7000.03	\$ 34,319.30
Public Works	Roll Off Truck - New Route	22043	660	660.40.75.001-6000.01	\$ 43,740.00
Public Works	Solid Waste Rate Study Update	22043	660	660.40.75.001-6000.01	\$ 43,740.00
Public Works	Grapple Clamshell Truck	22045	660	660.00.00.900-7000.03	\$ 33,609.60
Public Works	Roll Off Truck Replacement	22046	660	660.00.00.900-7000.03	\$ 34,431.91
Public Works	Security Equipment & ITS for Transit Buses	22036	610	610.00.00.900-8400.03	\$ 54,247.00
Public Works	Headworks Barscreen No. 2	22056	630	630.45.41.000-7000.03	\$ 865,120.00
Public Works	WQCF Glycerin System Project	22060	640	640.00.00.900-8050.20	\$ 25,413.26
Public Works	Collections Cargo Van	24050	640	640.00.00.900-7000.02	\$ -
Public Works	WQCF RAM 2500 Service Truck No. 1	24051	640	640.00.00.900-7000.02	\$ 240.78
Public Works	WQCF Ford F250 Service Truck	24052	640	640.00.00.900-7000.02	\$ 4,101.28
Public Works	Mid-sized Crew Cab Pickup	24058	680	680.00.00.900-7000.02	\$ 944.30
Public Works	1-ton Work Truck No. 1	24059	680	680.00.00.900-7000.02	\$ 195.00
Public Works	1-ton Work Truck No. 2	24060	680	680.00.00.900-7000.02	\$ 73.15
Public Works	Fleet Fueling System Upgrades	22066	100	100.40.55.060-8000.16	\$ 260,000.00
Public Works	Fleet Fueling System Upgrades	22066	110	110.40.55.060-8000.16	\$ 230,000.00
Public Works	Transit Center Safety & Security Projects	20056	610	610.00.00.900-8400.04	\$ -