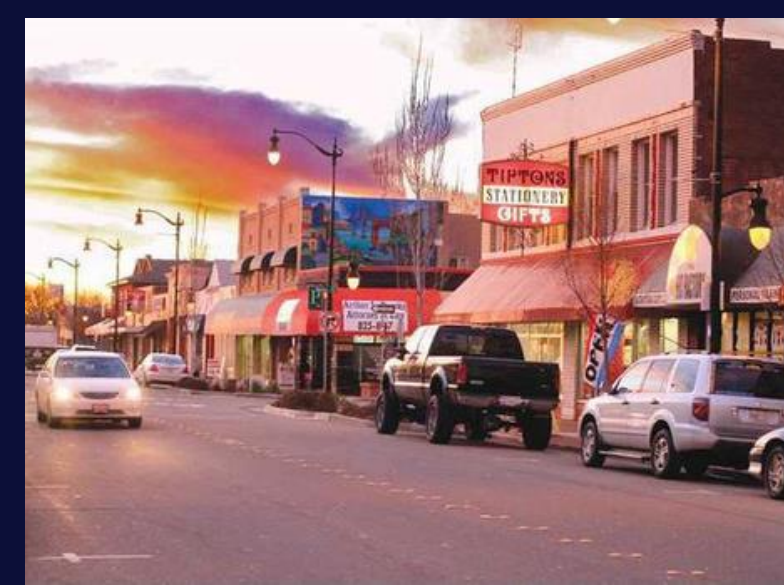




City of Manteca

PROPOSED FY 2025-26 BUDGET



AGENDA

- City Council & Goals & Priorities
- Manteca Demographics
- Collaborative Team Effort
- Budget Calendar
- Financial Situation Update
- Citywide Budget Overview
- General Fund Budget Overview
- Enterprise Funds
- Other Funds
- Fiscal Challenges & Opportunities
- Council Discussion



MANTECA CITY COUNCIL



Charlie Halford
Vice Mayor
District

1



Regina Lackey
Councilmember
District

2



Gary Singh
Mayor
At-

Large



Dave Breitenbucher
Councilmember
District

3



Mike Morowit
Councilmember
District

4



COUNCIL GOALS & PRIORITIES



Public Safety



Economic
Development &
Vitality



Update City
Infrastructure



Long-Term
Fiscal
Sustainability



Homelessness &
Housing



MANTECA DEMOGRAPHICS



COLLABORATIVE TEAM EFFORT

**City
Manager**

**City
Attorney**

**City Clerk/
Legislative**

Police

Fire

**Public
Works**

Engineering

**Development
Services**

**Information
Technology**

**Human
Resources**

Finance

**Recreation &
Community
Services**





BUDGET CALENDAR

Sept - March

- Carryovers
- Budget Development
- Prior Year Audit

April - May

- Long Range Financial Plan
- Budget Development

July - August

- Year-End Adjustments/Close

Dec - Jan

- Mid-Year Adjustments
- Budget Development

June

- City Council Budget Adoption
- 

FINANCIAL SITUATION UPDATE

- Completed audits for FY23 and FY24
- Ongoing fund monitoring
- Continued review of fee structures and rates
- Participation in revenue enhancement efforts
- Completed Full Cost Allocation Plan for FY26
- Development of Internal Service Fund (ISF) Plan
- Evaluation and update of financial policies and procedures
- Addressing pension/OPEB obligations
- Advancing 5-Year Capital Improvement Program
- Launched ClearGov transparency webpage and Digital Budget Book



DIGITAL BUDGET BOOK



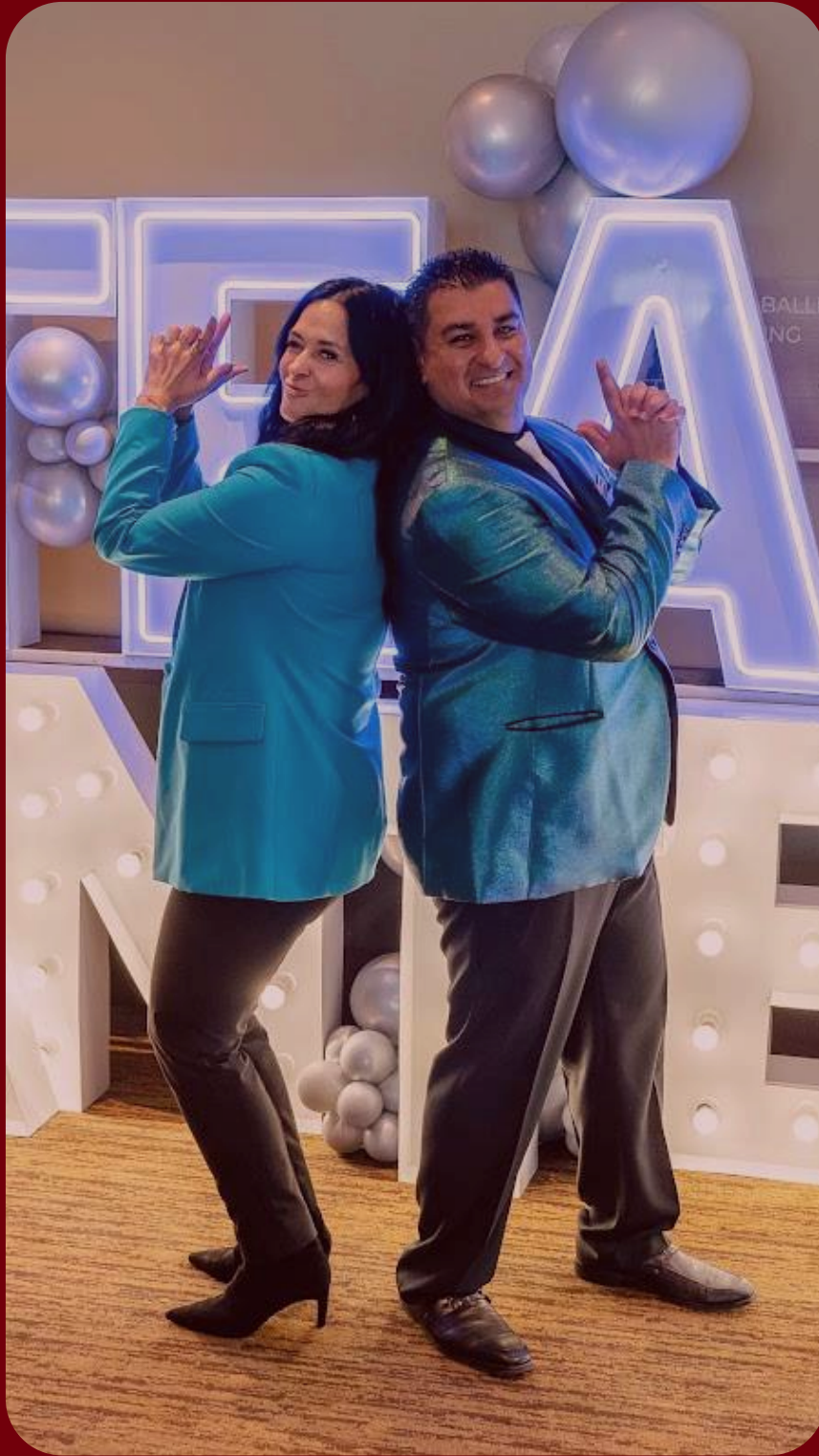
- Improved Transparency
- Better Communication
- Real-Time Accessibility
- Efficiency & Time Savings
- Enhanced Collaboration
- Data-Driven Decision-Making
- Audit & Compliance Support
- Environmentally Friendly



CITYWIDE BUDGET OVERVIEW

Category	Proposed Amount	Notes
Operating Revenues	\$312.6 million	\$80.5 million from General Fund
Operating Expenses	\$311.2 million	\$80.9 million from General Fund
Budget Surplus	\$1.4 million	First citywide surplus in 2 years
Capital Requests	\$65.1 million	Reduced from initial \$102.3 million
Personnel Requests	\$1.2 million	Reduced from initial \$8 million





CITYWIDE BUDGET OVERVIEW (CONT.)

- **Collaboration Across Departments**
 - Refined project requests and aligned proposals with strategic goals
- **Project Phasing & Workload Balance**
 - Phased out or deferred lower-priority initiatives;
 - Matched project timelines with staff capacity
- **Fund Affordability Focus**
 - Ensured projects fit within available funding
 - Maintained service quality despite budget constraints
- **Outcome**
 - More focused, sustainable set of projects
 - Improved alignment of resources, workload, and city priorities

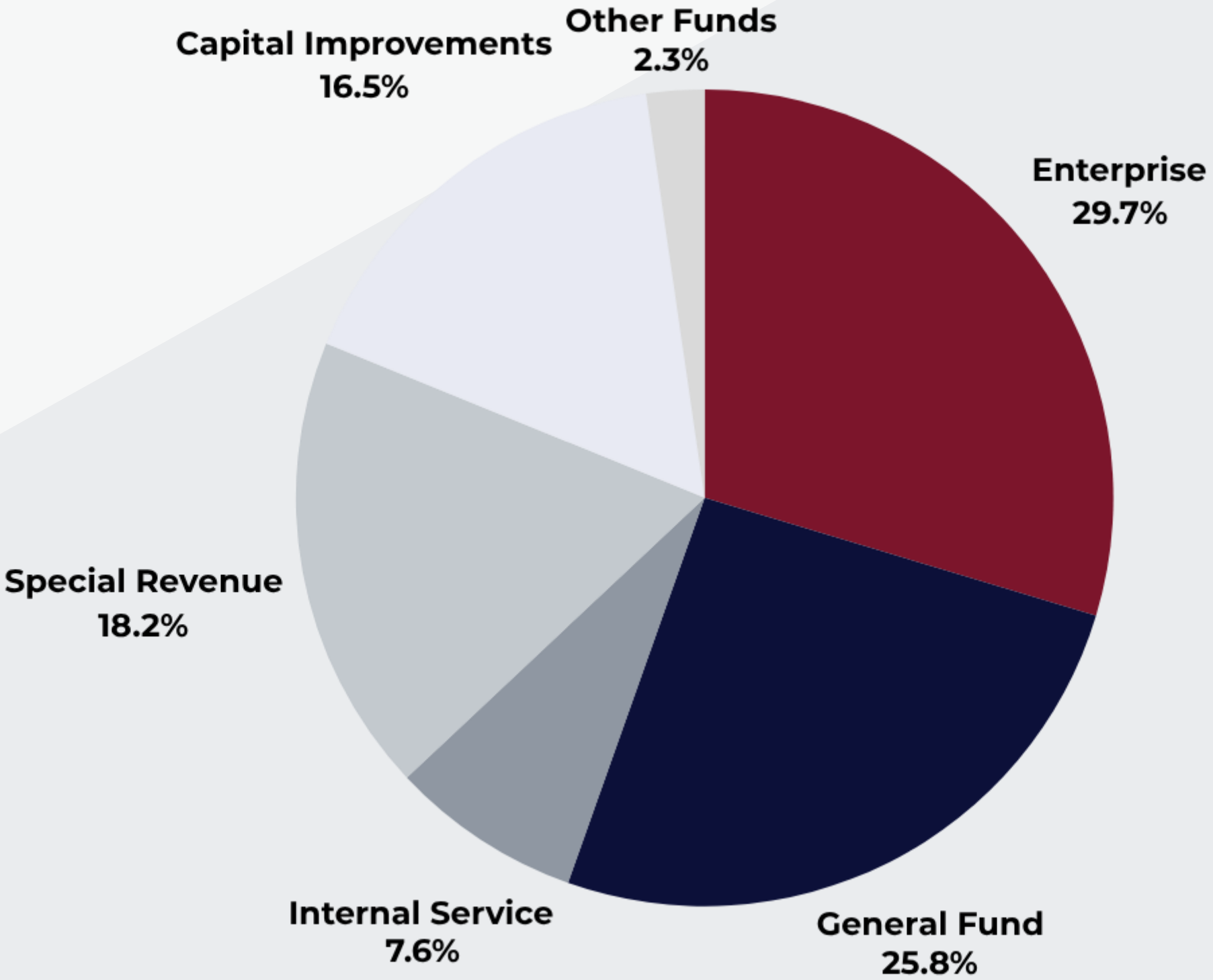




CITYWIDE REVENUES BY FUND TYPE

Total Citywide Revenues - \$312.6 Million

- Enterprise \$92.7M
- General Fund \$80.5M
- Capital Improvements \$51.7M
- Special Revenue \$56.8M
- Internal Service \$23.7M
- Other Funds \$7.2M

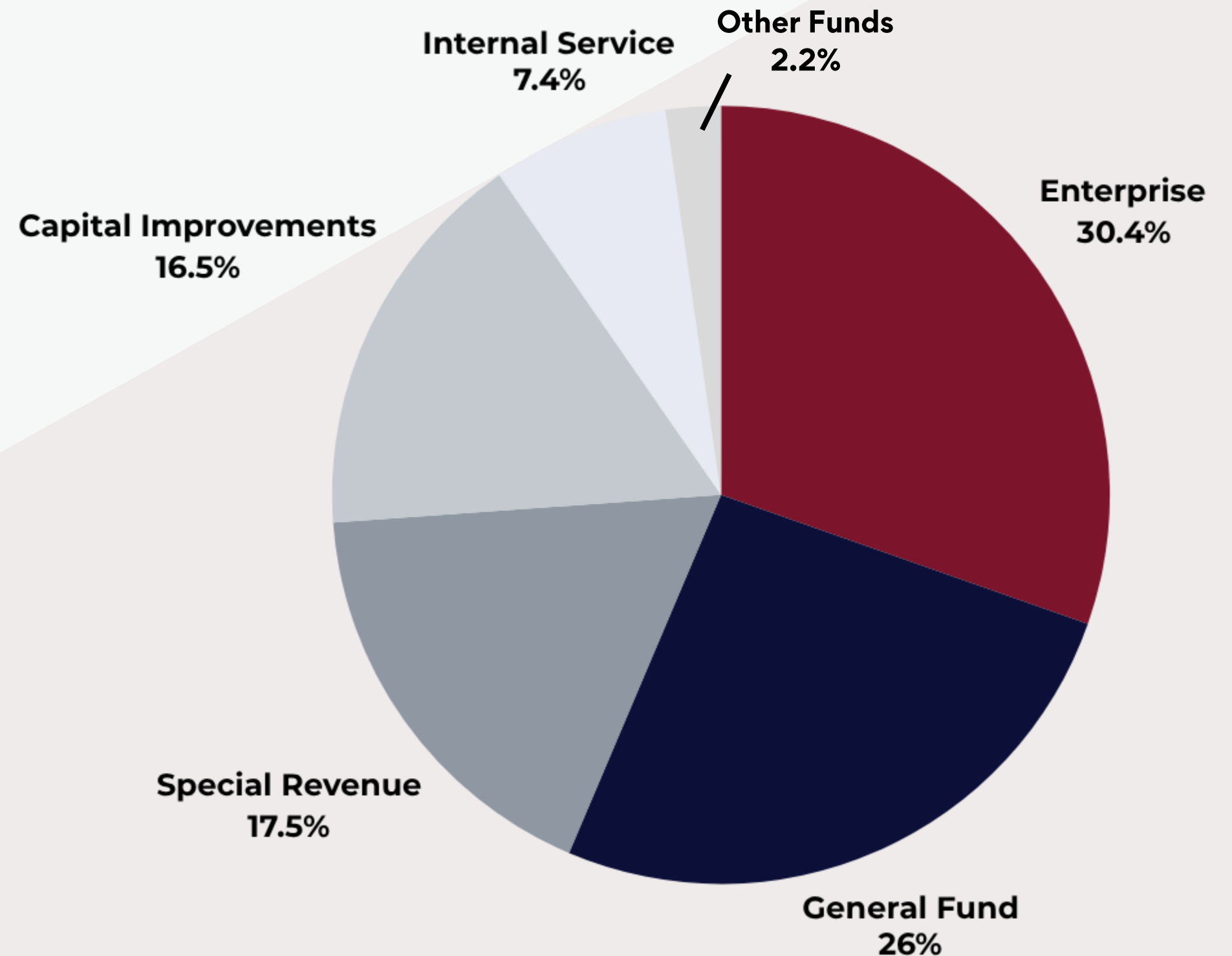




CITYWIDE EXPENSES BY FUND TYPE

Total Citywide Expenses - \$311.2 Million

- **Enterprise** \$94.5M
- **General Fund** \$81M
- **Special Revenue** \$54.4M
- **Capital Improvements** \$51.3M
- **Internal Service** \$22.9M
- **Other Funds** \$7.1M

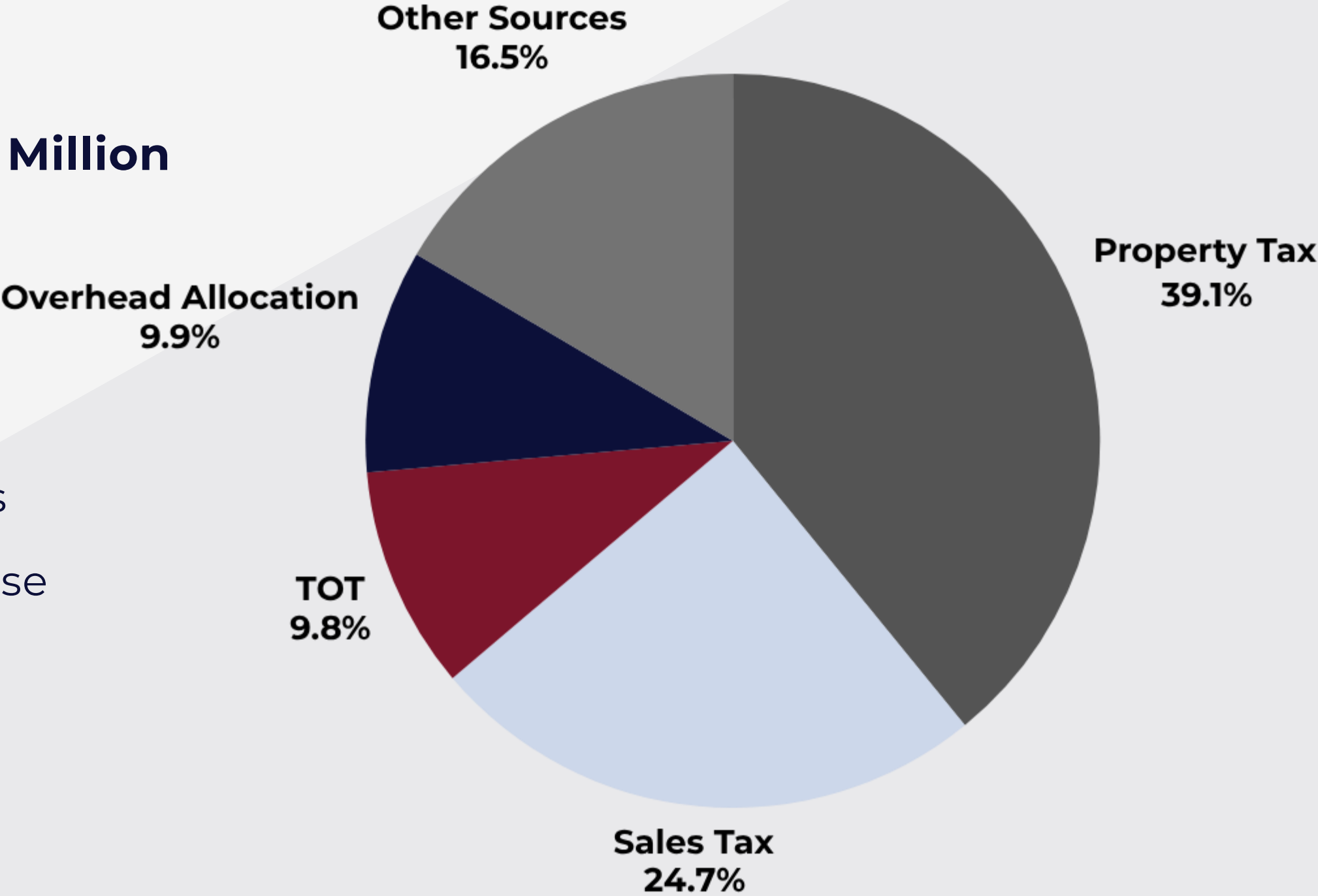




GENERAL FUND REVENUES

Total General Fund Revenues - \$80.5 Million

- **Property Tax** modest increase
- **TOT** tax-sharing agreement
- **Sales Tax** slight increase
- **Red Light Cameras** offset by expenses
- **Full Cost Allocation Plan** slight increase





GREAT WOLF LODGE TOT UPDATE

TOT Schedule - GWL	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25 (YTD-March 2025)
Due to Developer (GWL)	3,368,113	3,598,537	3,154,377	2,124,029
Due to City (Manteca)	1,839,568	2,018,787	2,255,816	1,454,433
Total TOT Collected	5,207,681	5,617,325	5,410,193	3,578,462

Agreement Terms

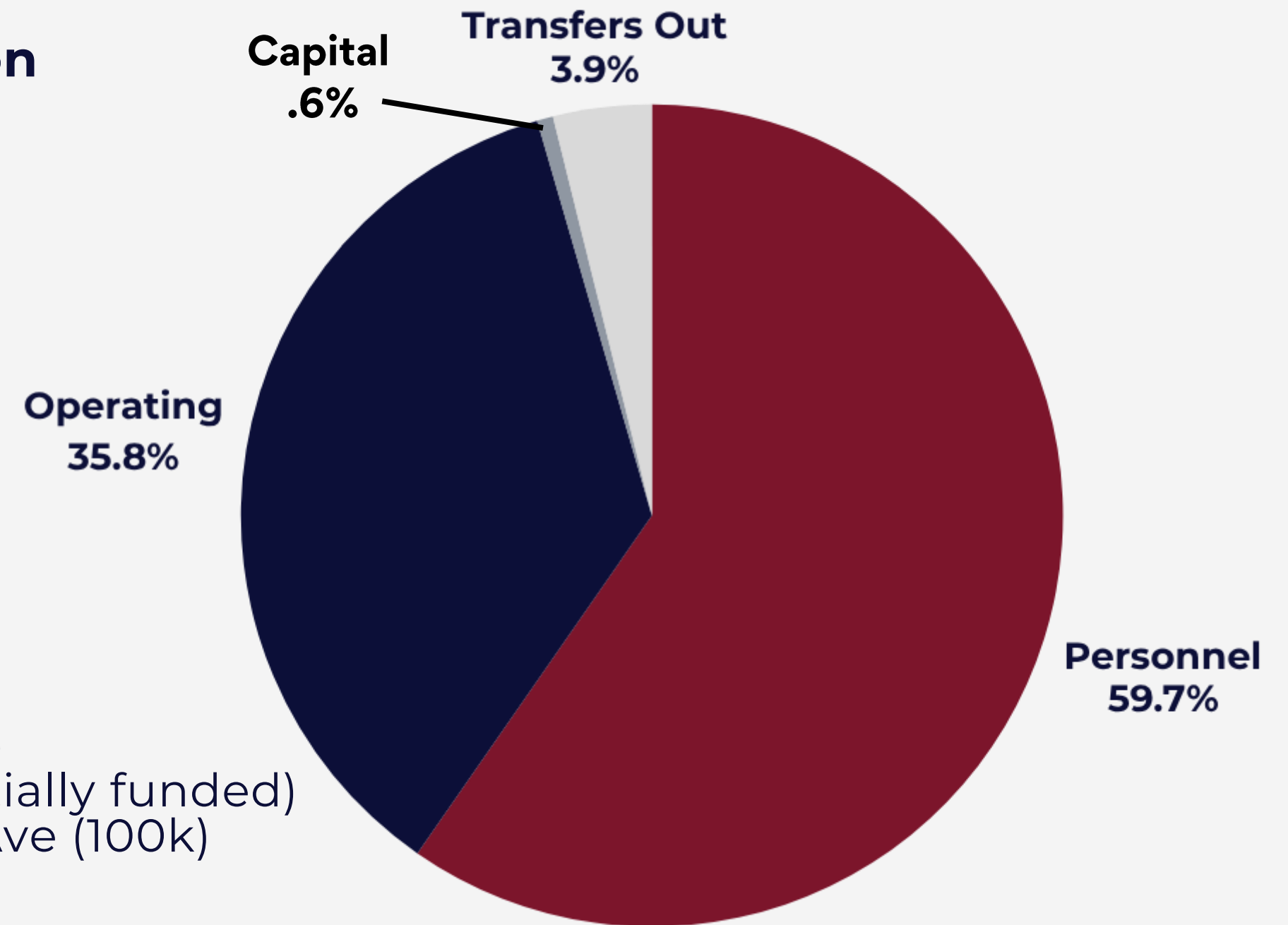
- **City** 25% off the top | **Developer** next \$2 million
- **City reimbursed for:**
 - **Land purchase:** \$67,500/year for 10 years
 - **Deferred City fees:** \$450,975/year for 20 years
- **Remaining TOT Split:**
 - **First 10 years:** 75% to Developer, 25% to City
 - **Next 15 years:** 50% to Developer, 50% to City



GENERAL FUND EXPENSES

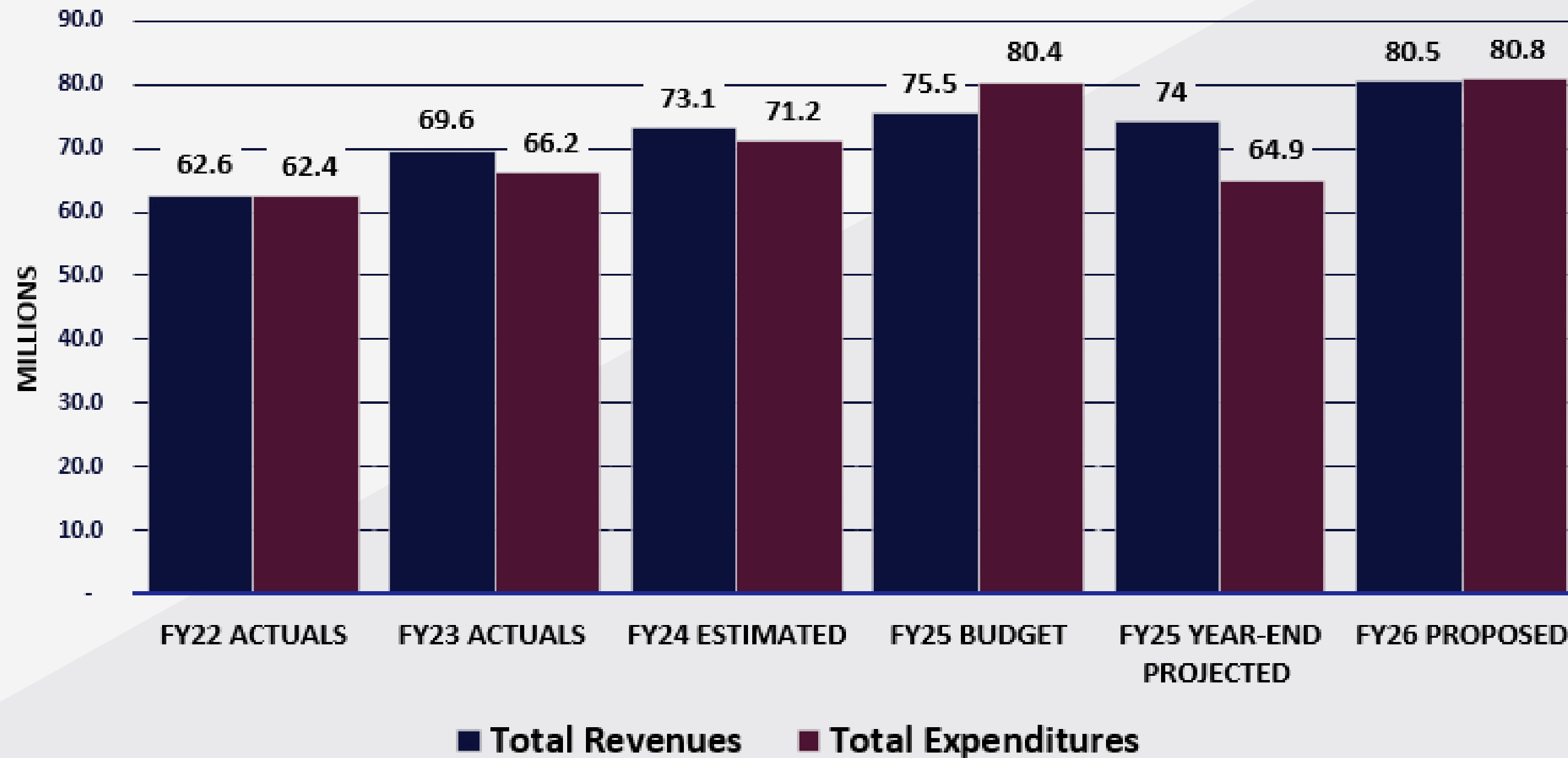
Total General Fund Expenses - \$80.8 Million

- **Personnel**
 - 3 New FTEs (Police: CSO, Patrol Officers)
 - 1 Reclassification (HR Tech to HR Analyst)
- **Operating**
 - .005% increase
- **Capital**
 - 510,927 in new projects
 - Zoom Conferencing Systems (30k)
 - Axon Body Cams Contract (61k)
 - Event Safety Barriers (155.9k)
 - Mini Robot Upgrade (30k)
 - Woodward Park Turf Renovation (64k)
 - Replacement Chipper Truck (70k, partially funded)
 - Storm Drain Improvements - Mellon Ave (100k)



GENERAL FUND TRENDS

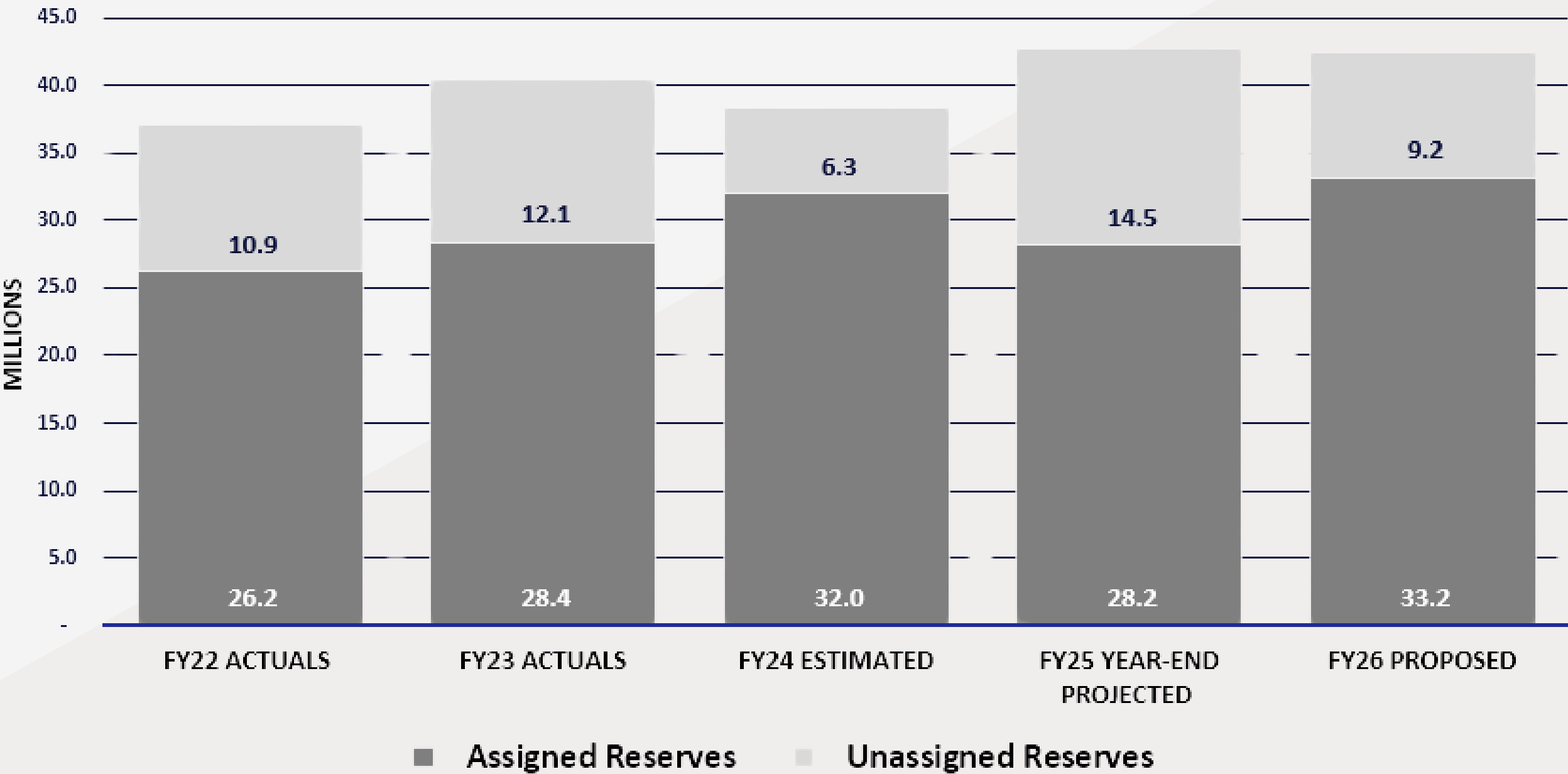
5-YEAR TREND

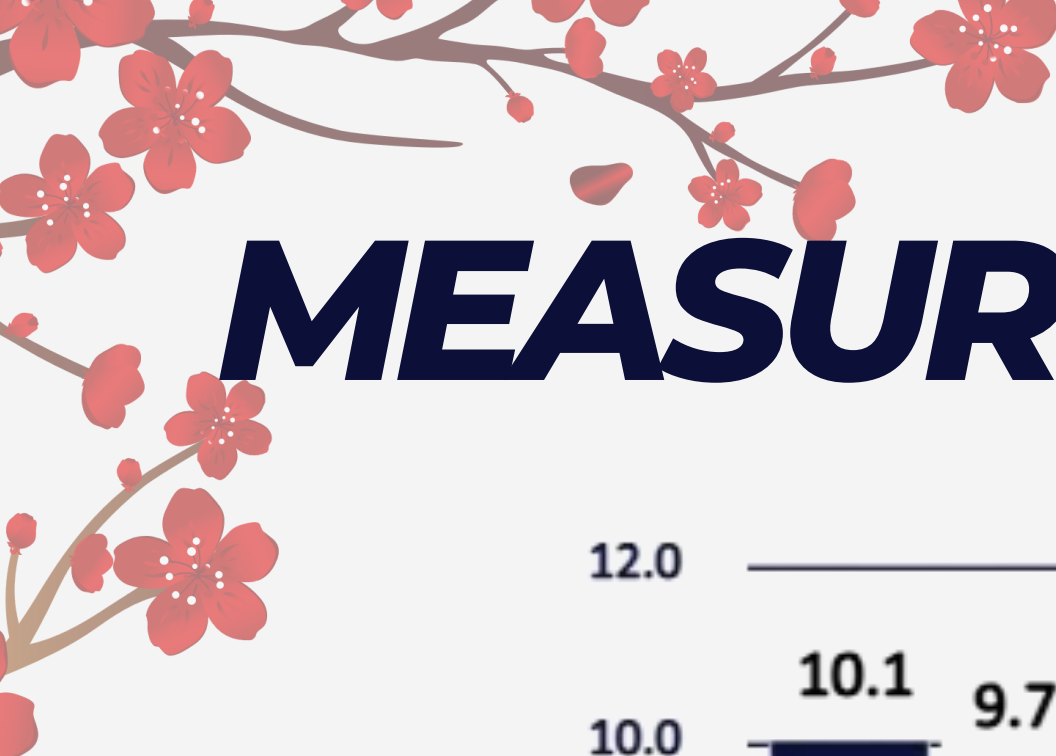




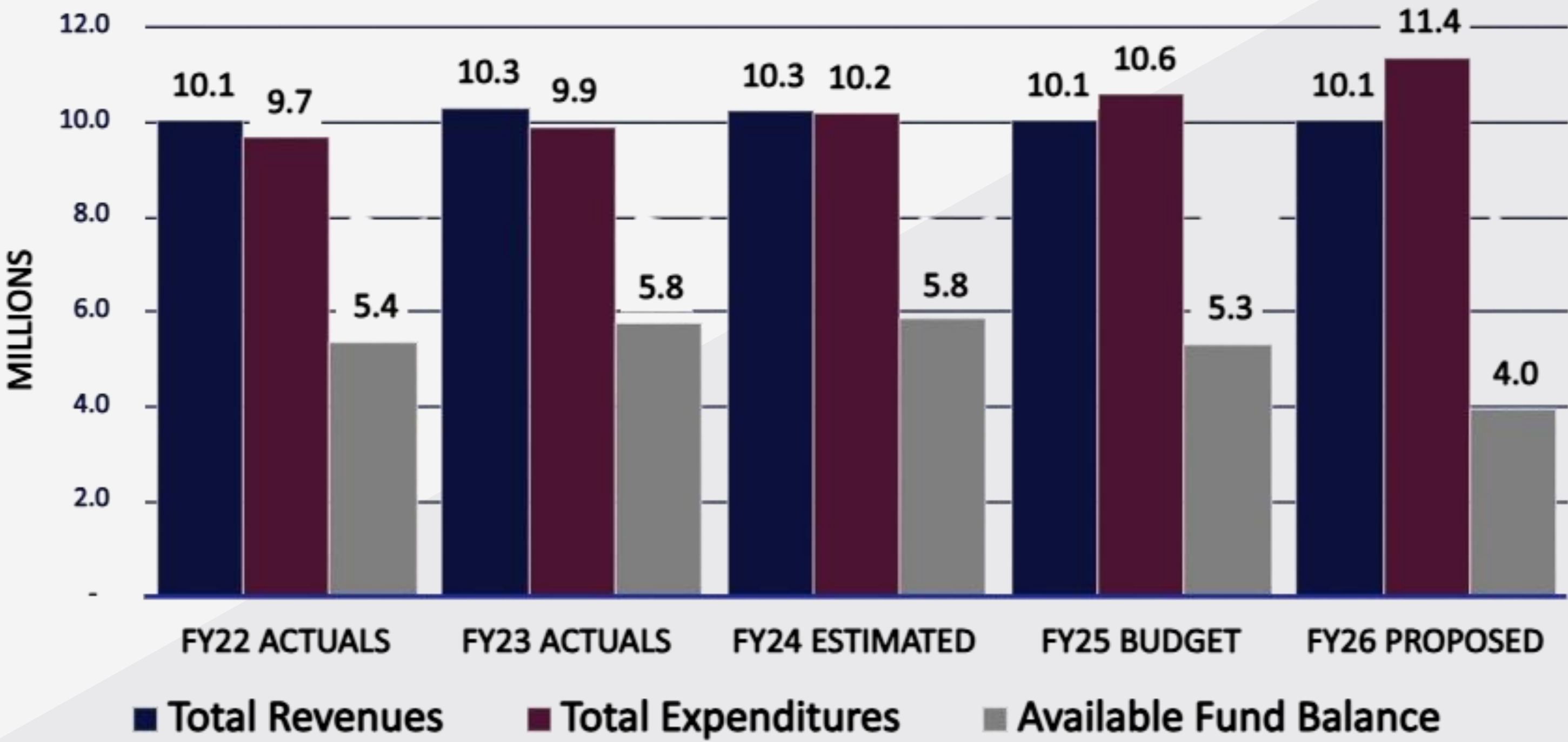
GENERAL FUND RESERVE TRENDS

5-YEAR TREND





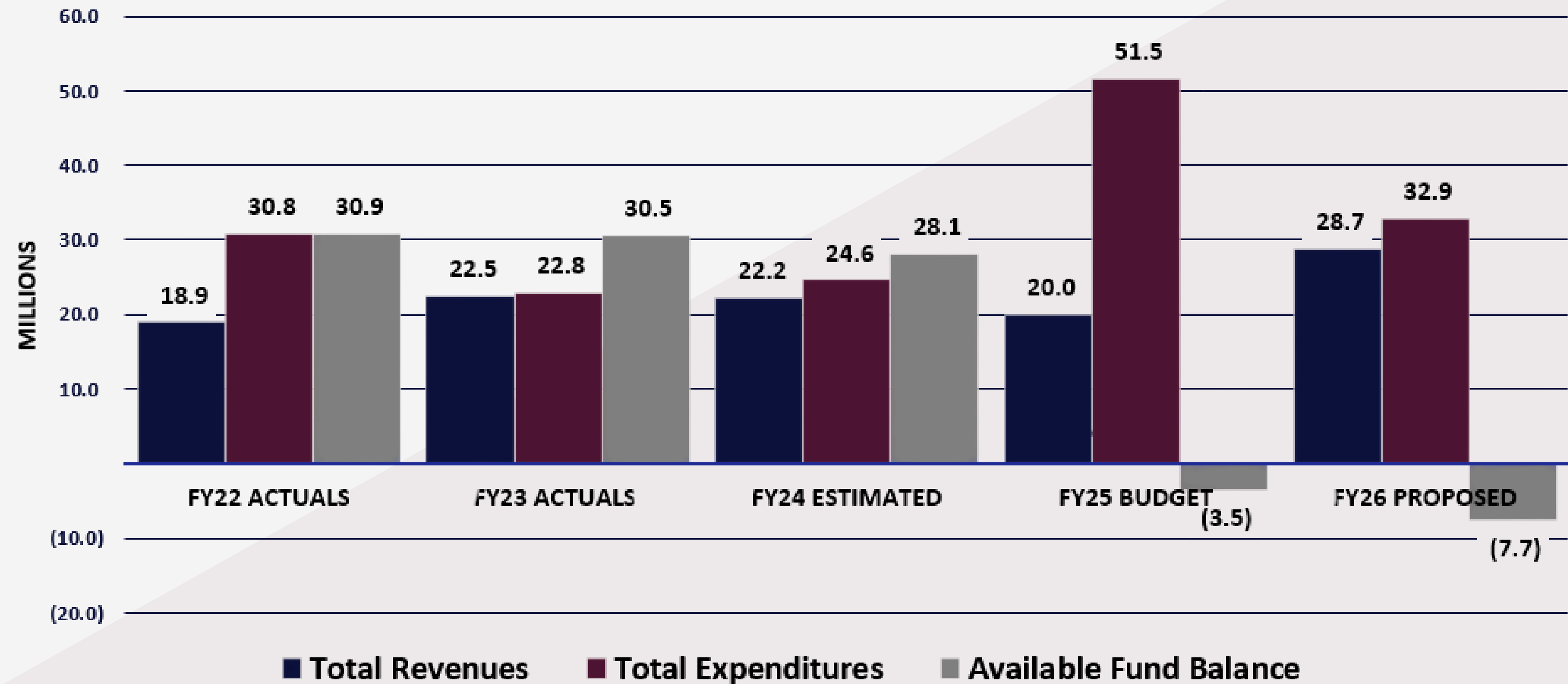
MEASURE M TRENDS





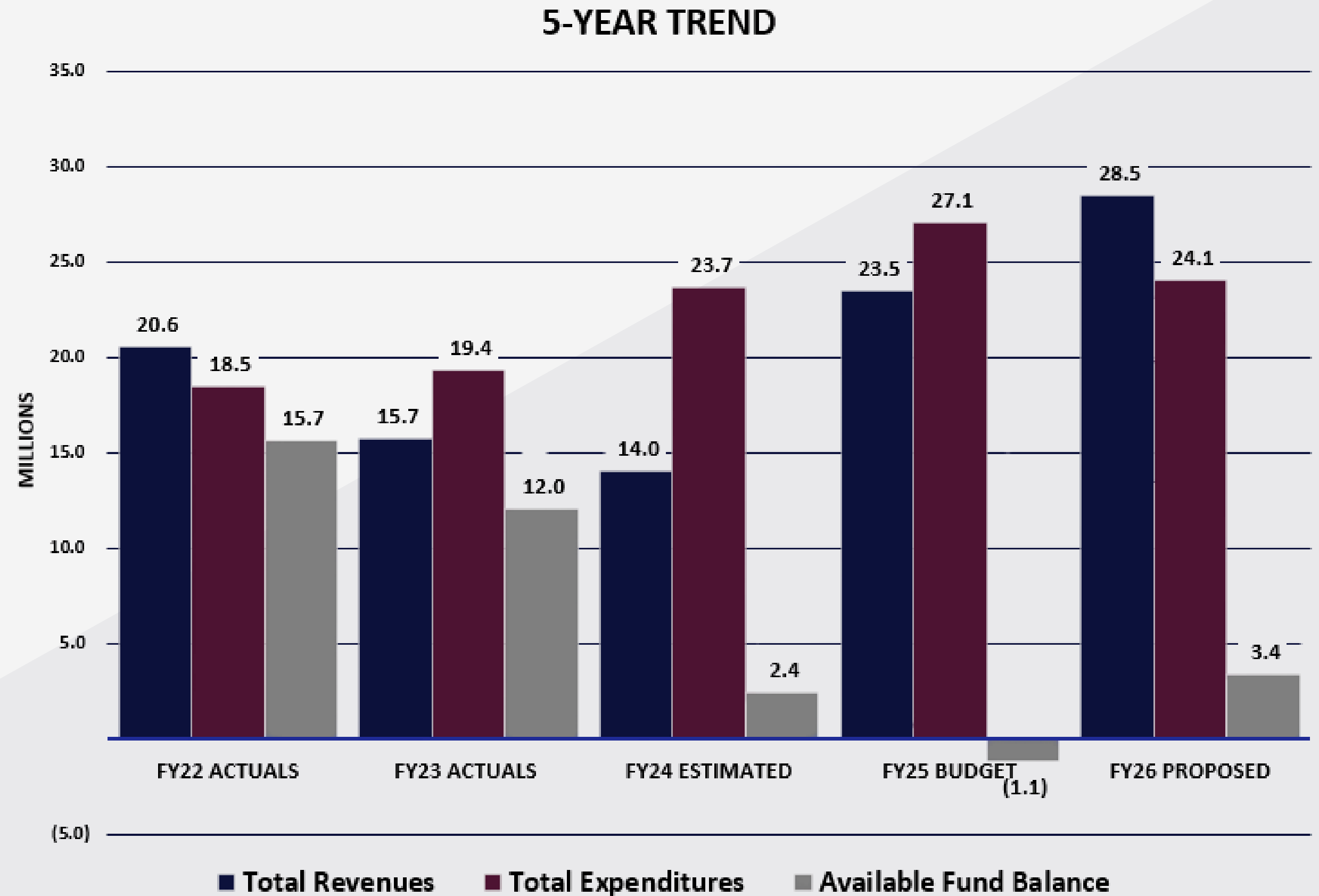
SEWER FUND TRENDS

5-YEAR TREND





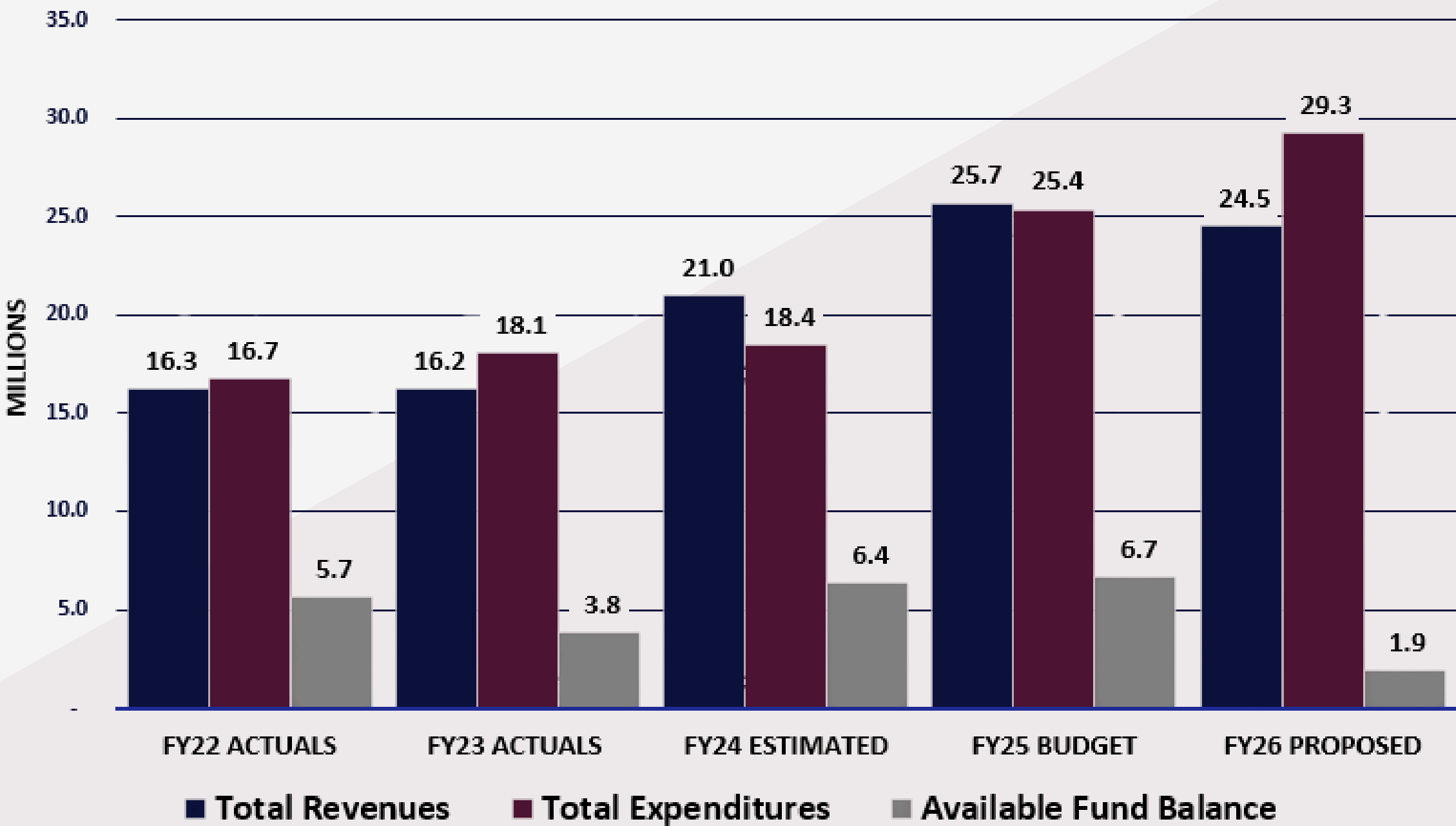
WATER FUND TRENDS





SOLID WASTE FUND TRENDS

5-YEAR TREND



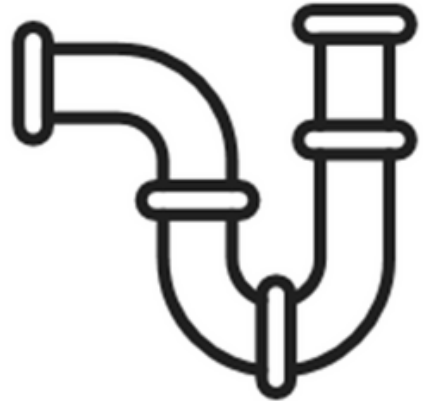
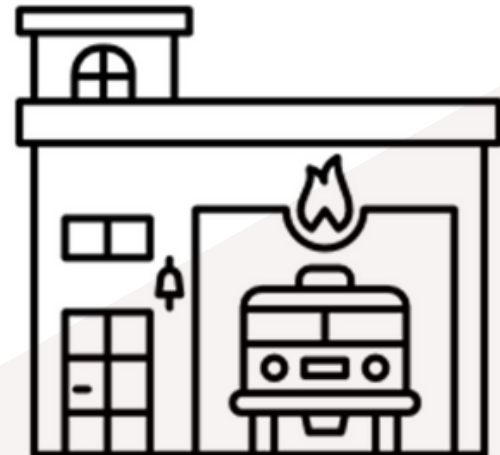
OTHER FUNDS

- **American Rescue Plan Act (ARPA)**
- **Recreation/ Golf Fees** | General Fund subsidies
- **Development Services** | Drawing down reserves
- **Gas Tax/ SBI** | Economic factors
- **Measure K** | Additional funding
- **Fire Facilities Fees** | Projects underway
- **Government Facilities Fees** | Healthy reserves
- **Community Facilities Districts** | Offsets General Fund





ONGOING FINANCIAL CHALLENGES

Underground Infastructure 	New City Facilities 	Machinery & Equipment 
Transportation 	Building Improvements 	Technology & Software 



MEASURE Q

Spending Plan includes:

- **Street/Road Maintenance**

- Gas Tax (Fund 420) offset (\$2.5M)
- Other street projects (\$2M)

- **Police Needs**

- Fleet Replacements (\$1.6M)
- Equipment (\$452k)

- **Fire Needs**

- Funding for Two Type 1 Fire Engines(\$2.65M)
- Equipment (\$1M)



FISCAL CHALLENGES

UNFUNDED POSITIONS

\$8.0

Million Requested

\$6.8

Million Unfunded

UNFUNDED CAPITAL

\$102.3

Million Requested

\$37.2

Million Unfunded

FACILITY & MAINTENANCE

Facility Needs

- City Hall
- Public Safety Buildings & Equipment
- Community Pool Update
- Wastewater Plant Expansion
- Water Infrastructure Updates
- State Solid Waste Implications



OVERCOMING CHALLENGES

- Continue to Educate Council, Staff, Voters
- Continue to Explore Augmented Revenue Streams
- Continue to Solicit Grants
- Update Master Plans and Fee Studies
- Work with Council to Set Priorities
- Support Each Other



COUNCIL DISCUSSION

SUMMARY

- 7 new full-time positions
 - Additional staffing changes under review
- \$65.1 million in capital
- Class & Compensation Study
- Budget aligns with Goals & Priorities
- Balanced Budget



THANK YOU



#TEAMMANTECA

CONTACT US



1001 W. Center St. Manteca CA 95337



(209) 456-8730



www.manteca.gov