City of Manteca

FINAL PROPOSED FY 2025-26 BUDGET

CITY OF MANTECA, CALIFORNIA
Manteca
the family city
INCORPORATED MAY 28, 1918

2025

AGENDA

- Great Wolf Lodge Update
- Updates since Budget Study Session
- Citywide Budget Overview
- General Fund Budget Overview
- Budget Book Improvements
- Council Discussion

GREAT WOLF LODGE TOT UPDATE

Waterfall Schedule	Total	City's Share	GWL's Share
Annual TOT Receipts from GWL Follows Waterfall Schedule	**3%** **9%**	3%	
Guaranteed to GWL			$2 million (Years 1-25)
Land Purchase Payment to City	**$675,000** (Years 1-10)	$67,500 / Year	
Deferred Fees Reimbursement to City	**$9.02 million** (Years 1-20)	$450,975 / Year	
Share of Remainder	Years 1-10 Years 11-25 Years 26+	25% 50% 100%	75% 50% 0%

- **Life-to-Date collections:** $19.8 million
- **City net gain (life-to-date)**: ≈ $5.5 million
- **Average annual City net gain:** ≈ $1.4 million
- **Developer net gain (life-to-date):** ≈ $3.6 million
- **Land purchase repayment remaining:** 6 years
- **Deferred fees repayment remaining:** 16 years
- **Remaining Deferred Fees owed:** $7.2 million

BUDGET UPDATES - PERSONNEL

FTE

- Engineering
  - (-1) Engineering Technician
  - (+1) Associate Civil Engineer
- Fire
  - (-1) Assistant Fire Chief
  - (+2) Deputy Fire Chief

FTE: 7 → 8

Reclasses

- Water Resources
  - (1) Wastewater Plant Operator III to **Lead**
  - (1) Water Distribution Operator III to **Lead**

Reclassifications: 1 → 3

Total Personnel increased from $1.2M to $1.6M

BUDGET UPDATES - OTHER

Golf Fund

- Reserve requirement reduced to 15%
- General Fund subsidy reduced by $656k
- Golf Fund Study

General Fund

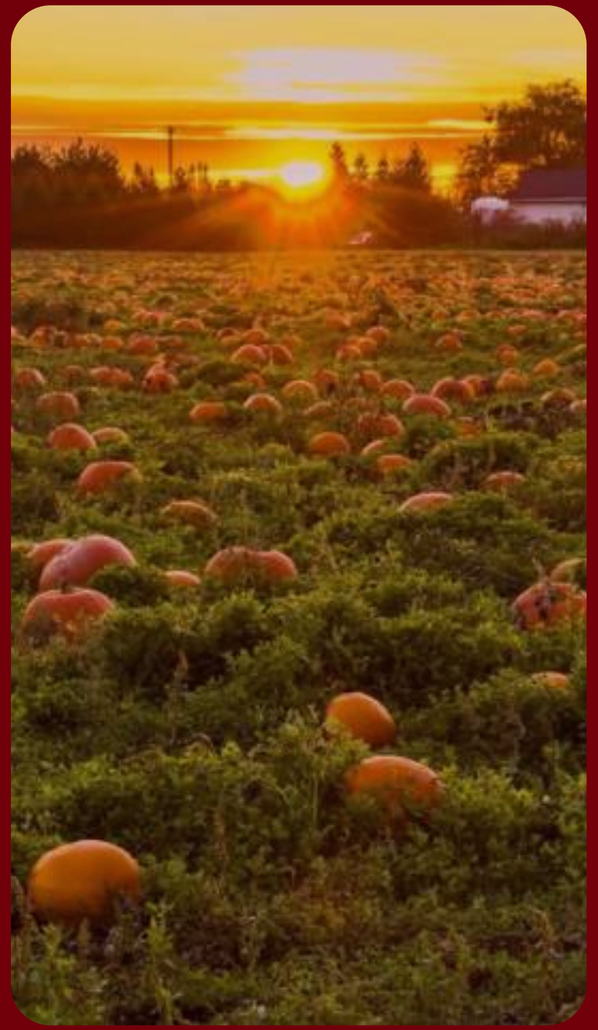
- Reduced CAO part-time budget
- Continued Citywide Class & Compensation Study
- Deficit reduced by $451k after subsidy reduction and increased personnel adjustments

Reduced Golf Fund Subsidy:

$1,659,347 → **$1,002,909**

GF Deficit Increased:

($406,160) → **($9,831)**



CITYWIDE BUDGET OVERVIEW

Revenues	General Fund	All Other Funds	Citywide Total
Revenues	80,542,582	221,427,196	301,969,778
Transfers In	-	9,973,933	9,973,933
Total Revenues	***80,542,582***	***231,401,129***	***311,943,711***

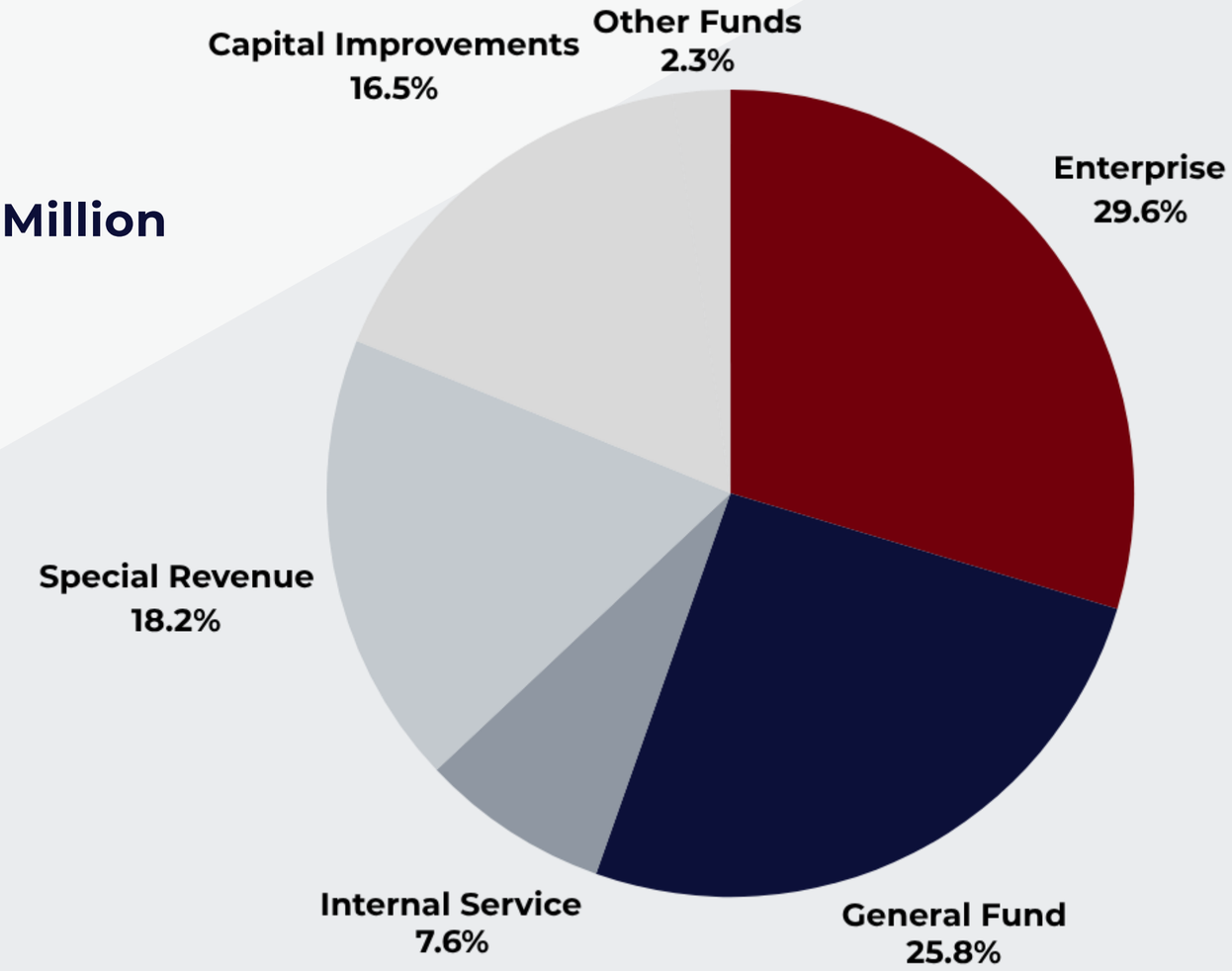
Expenses	General Fund	All Other Funds	Citywide Total
Personnel	48,609,328	48,689,133	97,298,461
Operating	28,958,225	96,266,090	125,224,315
Capital	510,927	64,588,528	65,099,455
Debt Service	-	13,304,801	13,304,801
Transfers Out	2,473,933	7,500,000	9,973,933
Total Expenses	***80,552,413***	***230,348,552***	***310,900,965***
Surplus/Deficit	***(9,831)***	***1,052,577***	***1,042,746***

Citywide Surplus
$1 million

CITYWIDE REVENUES BY FUND TYPE

Total Citywide Revenues - $312.6 to **$311.9 Million**

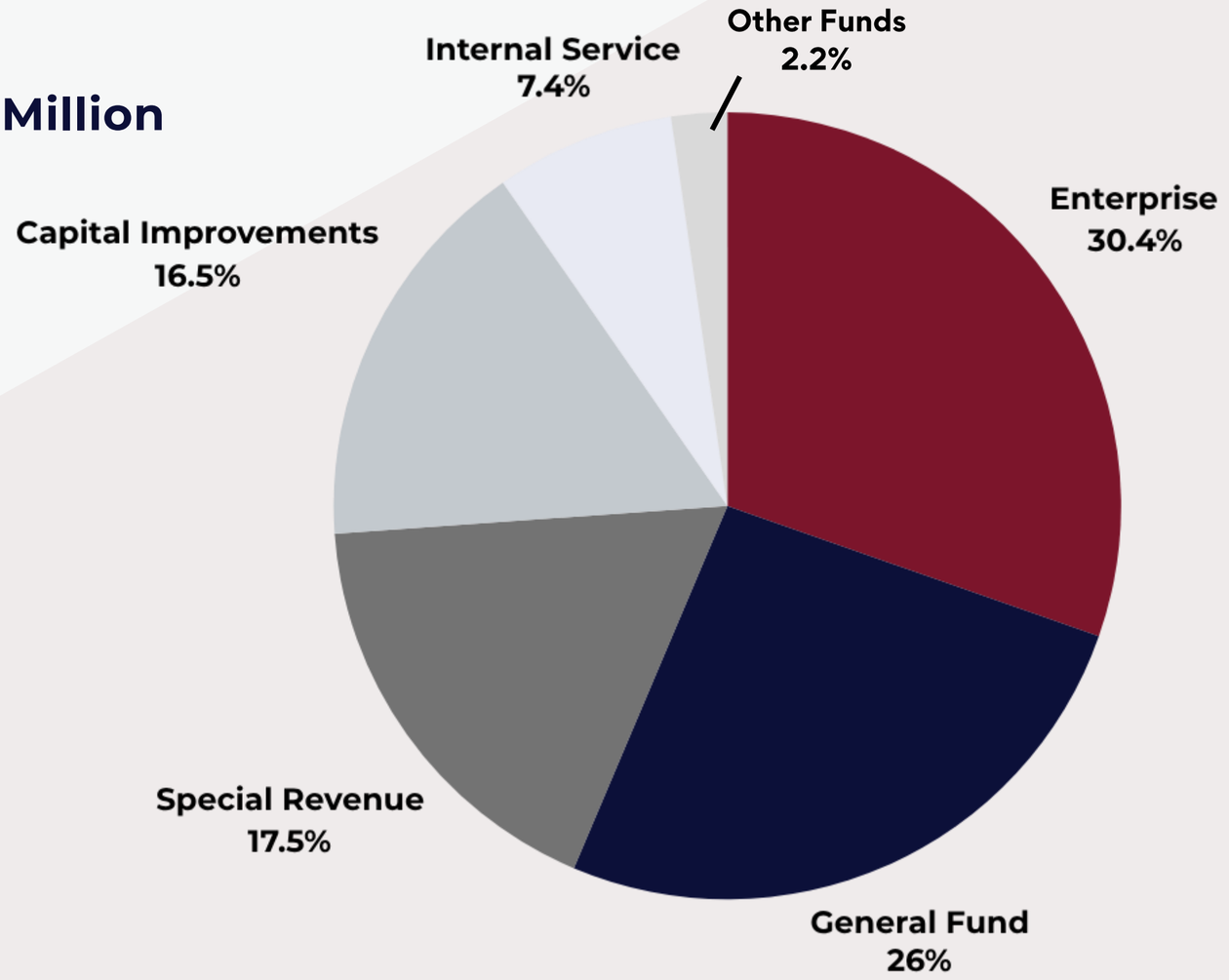
- **Enterprise** $92.7M to **$92M**
- **General Fund** $80.5M
- **Capital Improvements** $51.7M
- **Special Revenue** $56.8M
- **Internal Service** $23.7M
- **Other Funds** $7.2M



CITYWIDE EXPENSES BY FUND TYPE

Total Citywide Expenses - $311.2 to **$310.9 Million**

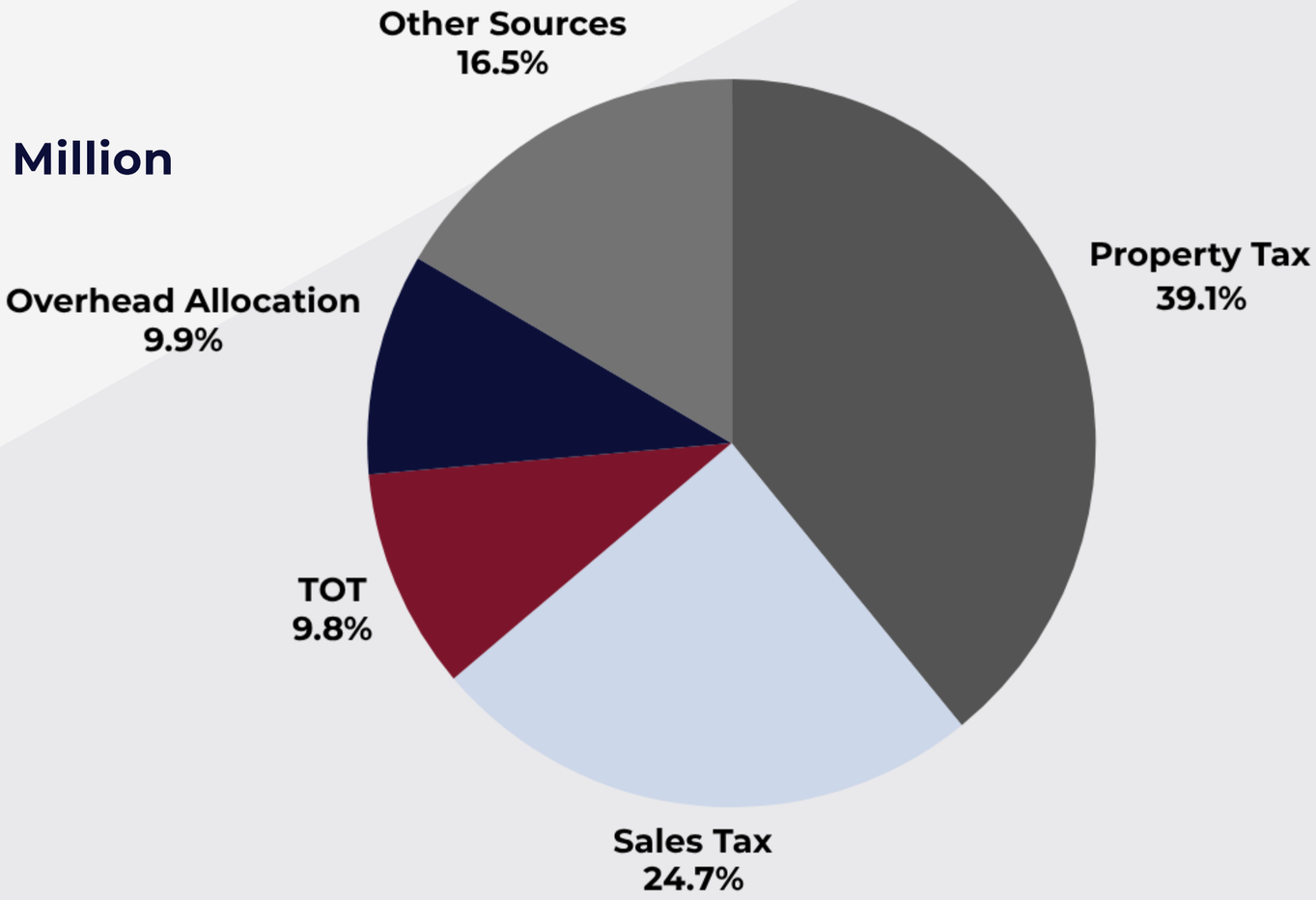
- **Enterprise** $94.5M
- **General Fund** $80.6M
- **Special Revenue** $54.4 to **$54.5M**
- **Capital Improvements** $51.3M
- **Internal Service** $22.9M
- **Other Funds** $7.1M



GENERAL FUND REVENUES

Total General Fund Revenues - $80.5 Million

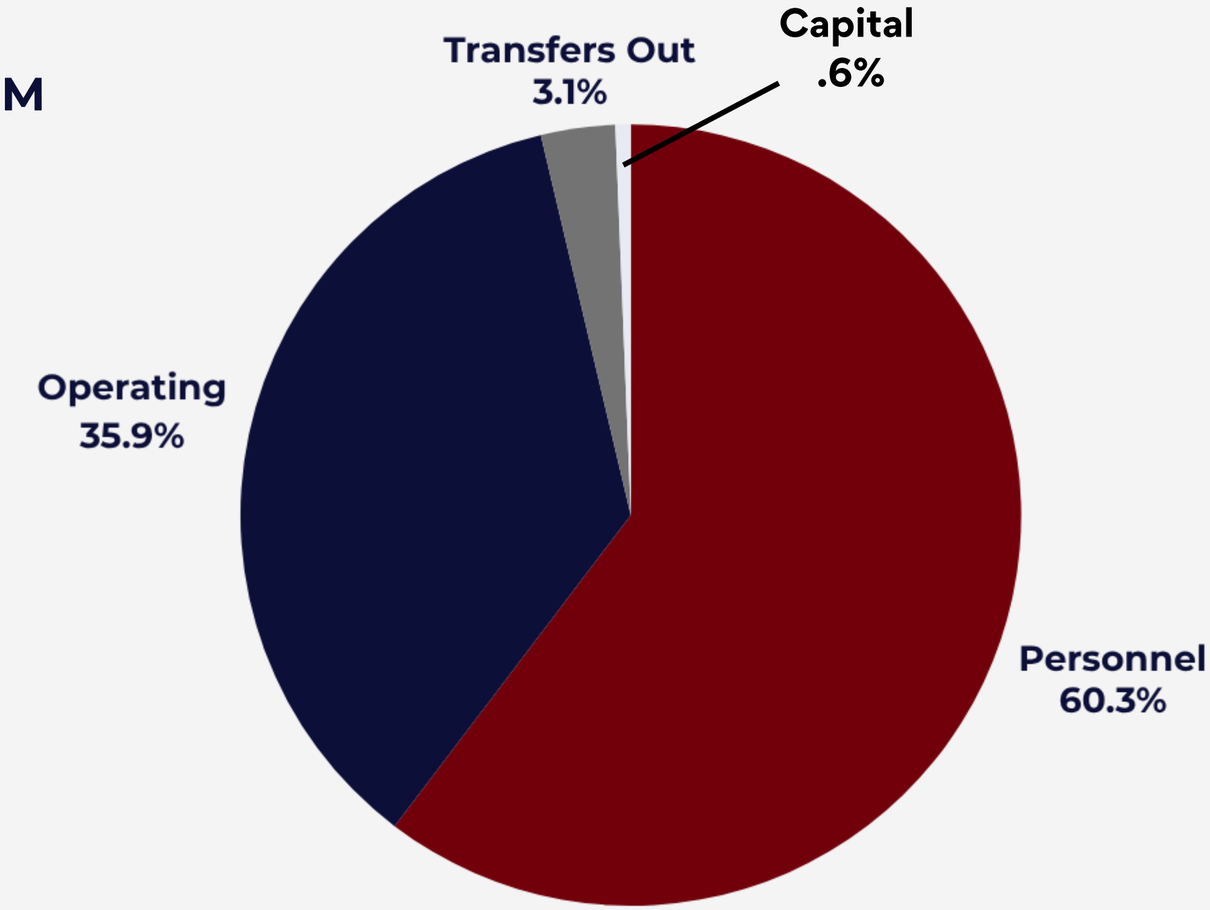
- ***NO CHANGES***



GENERAL FUND EXPENSES

Total General Fund Expenses - $80.8M to **$80.5M**

- **Personnel**
  - 3 to **4** New FTEs (CSO, Patrol Officers, **Deputy Fire Chiefs**)
  - 3 Reclassification (HR Tech to HR Analyst, Wastewater Plant Operator III to Lead, and Water Distribution Operator III to Lead)
- **Transfers Out**
  - Reduced **.8%**
- **Capital**
  - No changes



BUDGET BOOK IMPROVEMENTS

- Updated Department Summaries with adjustments
- Updated Fund Tables with fund balances to match ACFR
- 5-Year Forecasts
- Added additional details to meet GFOA Distinguished Budget Presentation Award
- ***Website Link coming soon!***

ClearGov

COUNCIL DISCUSSION

SUMMARY

- 8 new full-time positions
- 3 position reclassifications
- $65.1 million in capital
- Budget aligns with Goals & Priorities
- Balanced Budget

THANK YOU

#TEAMMANTECA

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