
MANTECA
City of Manteca
PROPOSED FISCAL YEAR
2026-27 BUDGET
June 2, 2026
Manteca
STARTING LINE
8

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Budget Awards

The City of Manteca is proud to have received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award for its prior fiscal year budget. These awards recognize the City's commitment to meeting the highest principles of governmental budgeting, including transparency, strategic alignment, and effective communication. The Fiscal Year 2026–27 Budget continues this commitment by enhancing clarity, accessibility, and long-term financial planning for the community.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Manteca
California

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrill

Executive Director



California Society of Municipal Finance Officers

Certificate of Award

Operating Budget Excellence Award
Fiscal Year 2025-2026

Presented to the

City of Manteca

For meeting the criteria established to achieve a CSMFO Award in Budgeting.

February 5, 2026

Jennifer Wakeman
2025 CSMFO President

James Russell-Field, Chair
Recognition Committee

Dedicated to Excellence in Municipal Financial Reporting

Preface

Disclaimer

This document is designed to be viewed digitally as an interactive budget website. When converted to PDF for printing or other uses, the formatting may cause excess white space and/or misalign section headings from their corresponding content. Additionally, the page count may increase. For the best experience, we encourage you to view the budget in its digital format to take full advantage of its interactive features.

Mission Statement

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

The City of Manteca's FY 2026-27 Budget reflects the City Council's mission of community, integrity, and leadership. It is a comprehensive financial plan aligning resources with City priorities, ensuring the delivery of essential services while promoting sustainable growth.

The document serves as both a fiscal roadmap and a policy guide, supporting transparency, accountability, and strategic decision-making. Developed through a rigorous process, the budget balances immediate needs with long-term planning, focusing on public safety, infrastructure, economic development, and service quality.

It sets annual spending based on projected revenues, with any mid-year funding increases requiring Council approval. The City remains committed to adapting to changing conditions and maintaining responsible, forward-looking financial management.

Financial Plan and Budget Organization

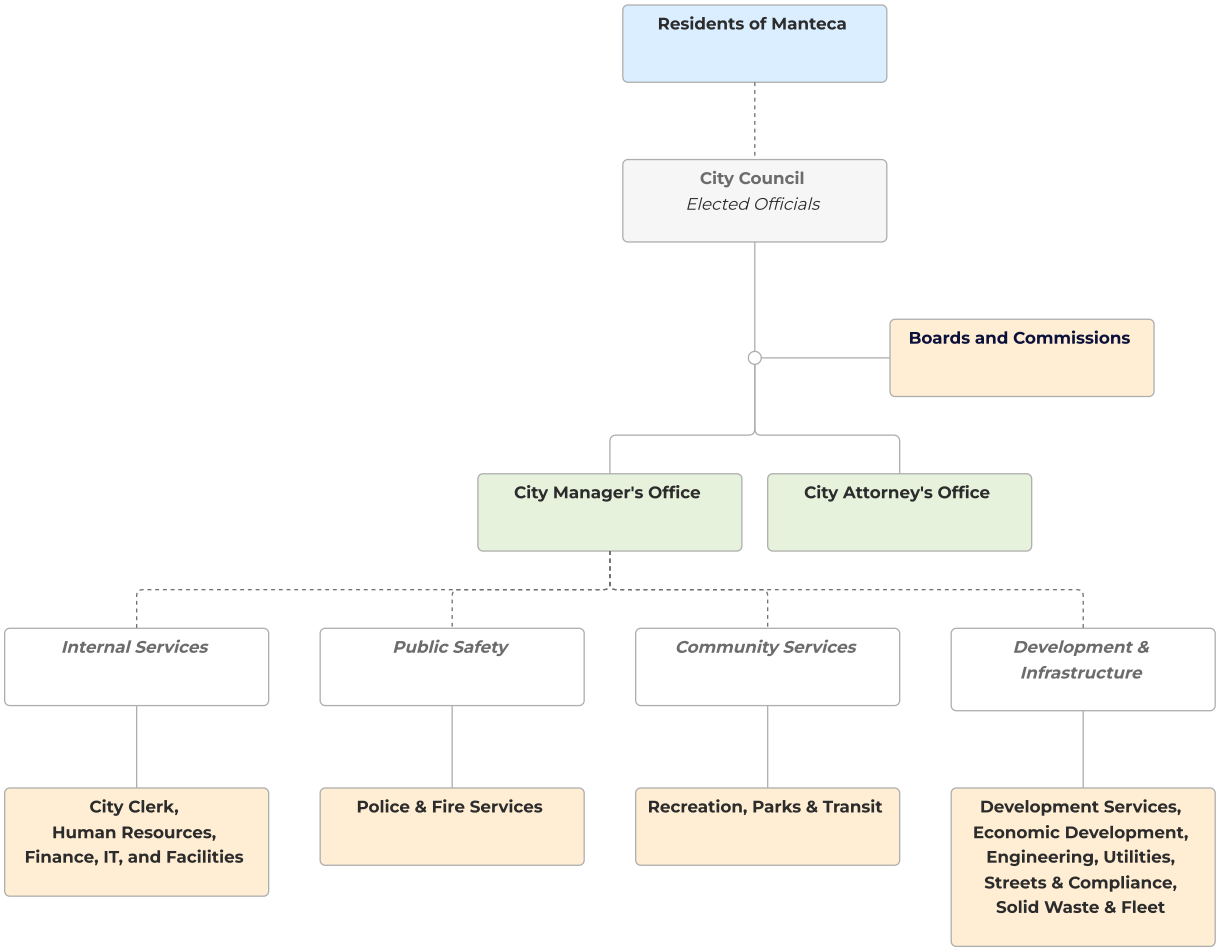
The City of Manteca's Financial Plan and Budget is organized into key sections to provide clarity, transparency, and context for a wide range of audiences, including the public, businesses, and government entities. The document includes:

- **Budget Message:** Includes the City Manager's overview of the fiscal condition and key budget highlights, along with the City's history, demographics, fiscal policies, and the budget development timeline.
- **Executive Summary:** Provides a citywide overview of revenues and expenditures by department, includes an interactive "Where Your Tax Dollars Go" graphic, and highlights the City's strategic plan and recent personnel changes.
- **Department Summaries:** Details each department's structure, functions, accomplishments, goals, and expenditure activity. Note: During Fiscal Year 2025–26, the former Public Works Department was reorganized into separate operational departments including Parks, Recreation & Transit; Solid Waste & Fleet; Streets & Compliance; and Utilities to improve operational focus and service delivery. For budget presentation purposes, certain expenditure summaries throughout the budget book may continue to be presented in aggregate under Public Works, while Recreation-related expenditures are displayed separately.
- **Fund Summaries:** Offers data on revenues, expenditures, and fund balances with supporting graphics.
- **5-Year Forecasts:** Presents financial projections for major funds, helping guide long-term planning and ensuring ongoing fiscal sustainability.
- **Debt Services and Inter-Fund Transfers:** Details the City's debt obligations and fund transfers.
- **Capital Improvement Program:** Provides a one-year and multi-year strategy for infrastructure, facility, and capital investments throughout the City. For FY 2026–27, the City launched a standalone digital CIP book to improve transparency and accessibility, allowing users to explore projects by department, project type, category, funding source, and fiscal year. The digital CIP book can be viewed at FY2027–2031 Capital Improvement Program.
- **Supplemental Information:** Contains additional materials to support understanding of the budget process, including a position control listing and glossary of terms.

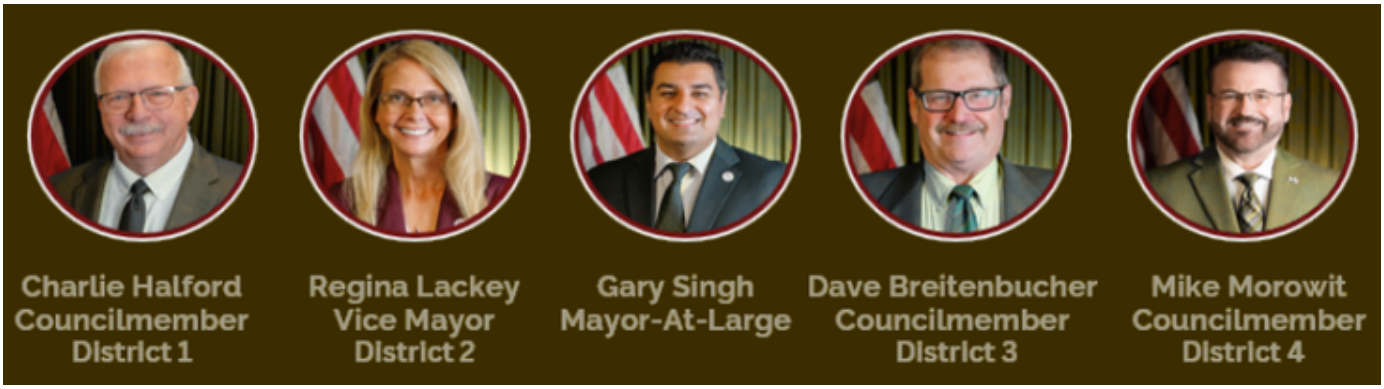
Operating programs are organized by departmental functions, providing a comprehensive view of how resources are allocated and managed:

- **Administration:** City Manager, City Attorney, Legislative Services/City Clerk, Human Resources, Facilities, Finance, and Information Technology
- **Public Safety:** Police and Fire
- **Cultural Services:** Recreation, Parks & Transit
- **Development and Infrastructure:** Development Services, Engineering, Solid Waste & Fleet, Streets & Compliance, Utilities

Citywide Organizational Structure



City Council



Executive Team

City Manager	Toni Lundgren
Assistant City Manager	Jose Jasso
Assistant City Manager	Kevin Jorgensen
City Attorney	Vacant
Director of Development Services	Brad Wungluck
Director of Finance	Matthew Boring
Director of Human Resources	Stephanie Van Steyn
Director of IT & Innovation	Pennie Arounsack
Director of Legislative Services / City Clerk	Cassandra Candini-Tilton
Director of Parks, Recreation & Transit	Brandy Clark
Director of Utilities	George Montross
Assistant Director of Engineering	Michael Selling
Assistant Director of Streets & Compliance	Aaron Jeffery
Deputy Director of Solid Waste & Fleet	Avneet Mahil

Budget Team

Budget Manager	Lana McBroom
Senior Budget Analyst	Juliana Whorton
Senior Budget Analyst	Loretta Olmos
Senior Financial Analyst	David Vuong



Budget Message

Toni Lundgren, City Manager

June 2, 2026

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

I am pleased to present the City of Manteca's Fiscal Year 2026–27 Annual Budget. This budget reflects months of planning, collaboration, and strategic evaluation and prioritizes maintaining core services, strengthening financial sustainability, and investing in the City's long-term future.

Developed through a transparent and inclusive process, the budget incorporates input from departments, residents, and community partners while aligning with the City Council's adopted goals and priorities. Staff utilized a conservative approach to revenue forecasting and expenditure planning to ensure that resources remain aligned with available funding and long-term financial sustainability.

Budget Overview

The Fiscal Year 2026–27 Proposed Budget reflects significant investment in infrastructure, public safety, utilities, technology, facilities, and other long-term capital needs throughout the organization. Total proposed citywide revenues are approximately $346.7 million, while total proposed expenditures are approximately $395.8 million, resulting in a planned budget difference primarily associated with one-time capital investments, bond-funded infrastructure projects, grant-funded activity, and the timing of multi-year project appropriations.

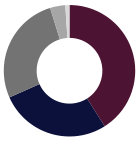
The proposed budget is heavily capital-focused and supported largely through one-time funding sources, including grants, development impact fees, enterprise revenues, bond proceeds, Measure Q revenues, and other restricted funding sources rather than ongoing operating revenues. Major investments include public facilities, roadway improvements, water and sewer infrastructure, public safety equipment, and technology enhancements intended to support the City's continued growth, operational needs, and long-term sustainability.

Fiscal Year 2026-27 Citywide Revenues vs. Expenses



- Expenses **$391,185,773** (53.02%)
- Revenues **$346,664,311** (46.98%)

Citywide Expenses by Category ($391.2 million)



- Operating **$160,444,566** (41.01%)
- Personnel **$106,948,261** (27.34%)
- Capital **$105,146,252** (26.88%)
- Debt Service **$14,608,464** (3.73%)
- Transfers Out **$4,038,230** (1.03%)

Department/Fund Relationship

The City's budget is organized by both department and fund type to promote transparency, fiscal accountability, and alignment with service delivery goals. Departments including Police, Fire, Engineering, Parks, Recreation & Transit, Streets & Compliance, Solid Waste & Fleet, and Utilities may receive funding from multiple sources depending on the services provided and legally available revenues.

Major funds, including the General Fund, Enterprise Funds (such as Water and Sewer), and Capital Project Funds, primarily support core operations and infrastructure improvements. Nonmajor funds, including special revenue and internal service funds, support specific programs, grants, regulatory requirements, and internal City services.

During FY 2025–26, the former Public Works Department was reorganized into separate operational departments, including Parks, Recreation & Transit; Streets & Compliance; Solid Waste & Fleet; and Utilities, to improve operational focus, accountability, and service delivery. For budget presentation purposes, Public Works-related functions continue to be displayed in aggregate within certain FY 2026–27 budget tables.

The following table illustrates how departmental functions are funded across major and nonmajor fund types. Totals include expenditure appropriations, transfers, financing uses, and capital project activity. Revenue accounts and beginning fund balances are excluded from this presentation.

Department	Capital Improvements	Enterprise	General Fund	Internal Service	Other Funds
City Attorney	-	175,000	1,599,349	11,000	-
City Clerk	-	-	1,490,344	-	-
City Manager	-	-	5,659,484	-	-
Development Services	-	-	963,986	-	-
Engineering	1,984,739	1,994,042	306,826	-	-
Finance	42,000	2,159,471	3,369,846	-	2,200
Fire Department	7,760,500	-	15,342,472	-	-
Human Resources	-	-	1,771,194	22,096,823	-
Information Technology	-	198,902	-	9,240,565	55,000
Non Departmental	95,724,111	26,464,500	97,527,140	14,442,895	14,189,208
Police Department	-	47,292	32,869,186	-	-
Public Works	45,365,808	187,676,103	10,151,114	3,099,462	-
Recreation	7,270	-	806,764	-	-
Total	**150,884,428**	**218,715,310**	**171,857,705**	**48,890,745**	**14,246,408**

(continued from above)

Special Revenue	Total
175,000	1,960,349
-	1,490,344
1,062,582	6,722,066
21,687,491	22,651,477
9,334,856	13,620,463
243,873	5,817,390
9,236,101	32,339,073
-	23,868,017
-	9,494,467
57,468,830	305,816,684
7,366,384	40,282,862
23,739,492	270,031,979
2,940,879	3,754,913
133,255,488	**737,850,084**

Key Factors and Financial Strategies

The City continues to experience stable economic activity supported by ongoing residential and commercial development, retail growth, and continued investment throughout the community. Property tax revenues remain a stable and predictable revenue source, while sales tax revenues continue to benefit from local economic activity and the first full fiscal year of Measure Q collections.

At the same time, the City continues to face long-term financial pressures associated with pension obligations, inflationary impacts, insurance market volatility, aging infrastructure, and increasing operational costs. To maintain fiscal stability, staff continues to focus on conservative budgeting practices, expense management, long-term financial planning, and ongoing evaluation of operational efficiencies.

Departments worked collaboratively to reduce, defer, and reallocate funding for capital and operational requests based on organizational priorities and available resources. Staff also continues to pursue grants, external funding opportunities, fee adjustments, and strategic partnerships to help support critical infrastructure and service needs while minimizing impacts on the General Fund.

Building and maintaining healthy reserves remains a key financial strategy to provide flexibility during economic uncertainty and support long-term infrastructure and replacement planning. In addition, the City continues to strengthen long-range financial forecasting efforts and evaluate pension and Other Post-Employment Benefit (OPEB) obligations as part of its broader fiscal sustainability strategy.

General Fund Overview

General Fund Revenue

The Fiscal Year 2026–27 General Fund budget is primarily supported through property taxes, sales taxes, franchise fees, grants, and other local revenue sources. General Fund revenues are projected to remain stable due to continued economic activity, population growth, development, and consumer spending within the community.

Measure Q continues to provide critical local funding support for public safety, roadway and infrastructure improvements, parks and recreation enhancements, and other essential community priorities. Fiscal Year 2026–27 represents the first full fiscal year of Measure Q revenues following implementation of the voter-approved sales tax measure.

Although revenues remain stable overall, staff continues to budget conservatively due to ongoing economic uncertainty, inflationary pressures, changing consumer spending patterns, and broader statewide economic conditions.

General Fund Revenues by Type Trend

Revenue Type	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended Budget	FY27 Budget
Property Taxes	25,660,665	27,637,304	30,296,254	31,500,000	34,198,000
Sales Tax	19,091,153	19,131,748	19,457,649	19,900,000	19,750,000
Other Taxes	11,323,916	11,324,601	11,930,795	12,760,000	12,350,000
Charges for Services	9,083,695	9,093,419	10,035,708	9,842,695	12,876,223
Fines & Forfeitures	442,333	422,303	618,014	1,875,800	1,886,000
Intergovernmental Grants	374,384	-	-	250,000	250,000
Intergovernmental Revenues	230,756	390,436	533,652	395,000	385,000
Investment Earnings	1,022,276	1,313,488	2,983,538	1,600,000	1,800,000
Licenses and Permits	1,049,436	1,319,651	1,902,177	1,981,000	2,618,600
Other Revenue	1,283,514	3,162,792	874,928	992,955	902,900
Transfers In	53,386	-	24,640	-	-
Grand Total	**69,615,513**	**73,795,742**	**78,657,355**	**81,097,450**	**87,016,723**

General Fund Expenses

General Fund expenditures continue to be driven primarily by personnel-related costs, including salaries, pension contributions, healthcare costs, and insurance premiums. Personnel costs remain the City's largest operating expenditure and continue to increase due to labor obligations, CalPERS contribution requirements, and healthcare market trends.

Existing labor agreements are currently under negotiation, and the recently completed Classification and Compensation Study will play an important role in evaluating future organizational and compensation-related decisions. Because labor negotiations and implementation decisions related to the study remain ongoing, the FY 2026–27 Proposed Budget does not currently include new personnel requests or reclassifications. Any future staffing or classification changes will be evaluated separately following negotiations and policy direction to ensure appropriate fiscal analysis and long-term affordability.

Category	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended Budget	FY27 Budget
Personnel	41,292,174	44,098,473	48,249,076	50,948,419	49,910,354
Operating	20,458,008	23,526,658	23,780,881	30,333,689	32,312,398
Capital	2,741,341	3,188,903	1,467,243	5,411,662	1,080,000
Debt Services	77,586	136,452	114,952	-	-
Transfers Out	1,581,870	2,521,766	1,458,394	2,936,286	1,538,230
Grand Total	**66,150,979**	**73,472,252**	**75,070,546**	**89,630,056**	**84,840,982**

All Other Funds Overview

The City's remaining funds support a wide variety of operations, infrastructure, utilities, grants, capital projects, and internal services. These funds include enterprise funds, special revenue funds, debt service funds, internal service funds, and capital project funds.

The FY 2026–27 Proposed Budget includes substantial activity within these funds due to ongoing infrastructure improvements, utility projects, grant-funded programs, and multi-year capital investments. Variances between current and future year revenues and expenditures are often driven by project timing, bond proceeds, reimbursement-based grants, and carryforward appropriations associated with projects continuing into future fiscal years.

Several enterprise and infrastructure-related funds continue to experience financial pressure due to inflationary construction costs, regulatory requirements, aging infrastructure, and increasing operational demands. Staff continues to evaluate funding strategies, fee adjustments, bond financing opportunities, and project prioritization to support long-term sustainability within these funds.

All Other Funds Revenues

The City's Revenue Budget for All Other Funds is $259.6 million for Fiscal Year 2026-27, which is $17.3 million more (6.7%) than the Fiscal Year 2025-26 Amended Budget of $242.3 million.

	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended Budget	FY27 Budget
Revenue	148,393,390	202,576,010	258,508,487	232,058,129	255,609,358
Transfers In	5,237,542	2,272,330	8,603,069	10,249,519	4,038,230
Grand Total	**153,630,932**	**204,848,340**	**267,111,556**	**242,307,648**	**259,647,588**

All Other Funds Expenses

The City's Expense Budget for All Other Funds is $306.3 million for Fiscal Year 2026-27, which is $66.3 million less (17.8%) than the Fiscal Year 2025-26 Amended Budget of $372.6 million. The decrease from Fiscal Year 2025-26 to Fiscal Year 2026-27 is mainly due to capital funds that will roll into future years as projects continue.

	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Amended Budget	FY27 Budget
Personnel	41,598,698	42,308,906	44,352,366	50,032,014	57,037,907
Operating	63,714,876	80,340,075	95,709,352	111,999,979	128,132,168
Capital	25,272,105	30,645,759	46,830,235	189,749,174	104,066,252
Debt Service	5,005,073	5,151,260	5,724,003	13,345,713	14,608,464
Transfers Out	53,386	1,483,700	906,908	7,472,333	2,500,000
Other	(10,798,341)	(15,610,779)	(12,311,652)	-	-
Grant Total	**124,845,798**	**144,318,921**	**181,211,212**	**372,599,213**	**306,344,791**

Fund Balance

The City has returned to a regular audit cycle, and the FY 2024–25 Annual Comprehensive Financial Report has been completed. Returning audits to a timely cycle strengthens financial transparency, accountability, and the City's competitiveness for grant funding opportunities.

Fund balance projections included in the FY 2026–27 budget are based on audited FY 2024–25 data and FY 2025–26 amended budgets. Individual fund summaries provide additional context regarding significant trends, planned reserve usage, capital project timing, and other key assumptions impacting projected fund balances.

Pension Liability and Investment Performance

Pension obligations continue to represent one of the City's most significant long-term financial challenges. Employer contribution requirements continue to increase due to CalPERS actuarial assumptions, demographic trends, and market volatility. Although recent investment market performance has improved relative to prior years, long-term pension obligations remain sensitive to future market conditions and actuarial changes.

The City continues to make required contributions toward both pension obligations and Other Post-Employment Benefits (OPEB), including contributions to the City's Section 115 Trust. Maintaining these contributions remains an important component of the City's long-term financial strategy and commitment to addressing future liabilities responsibly.

Insurance and Operational Cost Pressures

The City continues to experience rising operational costs associated with inflation, utilities, construction, technology, fleet maintenance, and insurance premiums. Insurance markets remain volatile statewide due to catastrophic events, increased claims activity, and reduced market capacity, resulting in higher premiums, increased deductibles, and reduced coverage availability across multiple lines of coverage.

Although the City maintains a partial self-insurance structure to help manage costs, these external market pressures continue to impact operating budgets across departments and funds.

Staffing and Organizational Planning

The FY 2026–27 Proposed Budget includes scheduled compensation obligations identified in existing labor agreements. All employee labor groups remain in active negotiations, and several agreements contain provisions that may trigger additional compensation discussions depending on sales tax performance and other economic factors.

The City recently completed its Classification and Compensation Study, representing an important step toward evaluating organizational structure, compensation competitiveness, and long-term workforce planning. However, because implementation decisions and labor negotiations remain ongoing, no new personnel positions or reclassifications are currently proposed within the FY 2026–27 budget. Any future staffing changes will be evaluated separately following policy direction and further fiscal analysis.

Capital Improvement Program

The FY 2026–27 budget includes a comprehensive five-year Capital Improvement Program (CIP) that identifies current, approved, and future infrastructure and capital projects throughout the organization. The City continues to prioritize investments in public safety facilities, roads, utilities, parks, technology systems, and operational infrastructure.

Due to funding constraints within certain enterprise and infrastructure-related funds, some non-emergency water, sewer, and solid waste projects have been deferred pending future revenues, bond financing, or updated funding strategies. Staff continues to evaluate project prioritization and affordability to ensure long-term infrastructure sustainability while balancing operational needs and reserve requirements.

The City also continues implementation of its digital budget book , including development of a standalone five-year CIP book intended to improve readability, accessibility, and transparency for residents and stakeholders.

Cost Distributions

The FY 2026–27 budget reflects updated staffing cost distributions and internal service allocations across multiple funds to better capture the true cost of providing shared City services. Updated allocation methodologies support greater transparency and improved financial accountability related to services such as Information Technology, Fleet, Facilities, and administrative support functions.

In addition, the City completed a comprehensive cost allocation study with consultant support to strengthen consistency, transparency, and accuracy in the allocation of internal service costs across departments and funds. The City also completed and implemented a Vehicle Internal Service Fund (ISF) study as part of the FY 2026–27 budget process to improve long-term planning and cost recovery associated with fleet maintenance, replacement, and operational vehicle expenses.

Community Engagement

Community involvement remains an important part of the budget development process. Through public meetings, workshops, Planning Commission review of the Capital Improvement Program, Oversight Committees, and ongoing outreach efforts, residents and stakeholders provided valuable feedback that helped inform budget priorities and long-term planning efforts.

The City appreciates the continued engagement, collaboration, and support of residents, businesses, community organizations, and partner agencies throughout the budget process.



Looking Ahead

The Fiscal Year 2027–28 budget reflects the City's continued commitment to fiscal responsibility while advancing long-term economic growth, placemaking, and community vibrancy. These investments are intended to strengthen the City's economic base, support sustainable revenue growth, and position Manteca for long-term financial stability.

Downtown Manteca is gaining meaningful momentum. In 2026, the City initiated the Downtown Specific Plan to guide future development and revitalization efforts. Recent placemaking investments include a new lighted archway to create a welcoming gateway and strengthen downtown identity, as well as a mini-park designed to activate underutilized space for community gathering and events. The acquisition of the Manteca Bedquarters building presents an opportunity to attract new restaurant and retail tenants, increase foot traffic, and encourage visitors to stay longer. These efforts build on the continued work of the Downtown Property & Business Improvement District to enhance the overall downtown experience while supporting local economic activity.

The City is also investing in small business growth and entrepreneurship through initiatives such as the Manteca Culinary Launchpad Program and the SizeUp platform, providing local businesses with tools to expand and succeed. These efforts are supported by the rollout of the "Make It Manteca" brand, including a new website, marketing materials, and targeted outreach. The City continues to actively market Manteca at national retail trade shows such as ICSC to attract high-quality businesses aligned with community needs and long-term economic resilience.

Manteca continues to experience strong retail and dining growth. Recent additions include 88 Bao Bao, Crumbl Cookie, a second Chick-fil-A, Poke Moto, Bella Mangiata, Retro Pie Pizza, IKEA Plan & Order Point, Tone Pilates, and Hotworx. Upcoming businesses include Loma Brewing Company, Tractor Supply, Paris Baguette, Nation's Giant Hamburgers, Jersey Mike's, Nectar Juice Bar, Flip Flop Shops, and Crackin' Cajun. This continued growth contributes to a more diversified local economy and strengthens key revenue sources that support essential City services.

These efforts complement major citywide projects that will shape Manteca's future. The Family Entertainment Zone (FEZ), a 150-acre City-owned site, represents a significant opportunity to attract a development partner and establish a regional destination for entertainment, shopping, and dining. Progress is also underway at Manteca Crossing, where Food 4 Less is anticipated to open this summer, and Marketplace at Main will introduce an upgraded Save Mart along with new retail and dining options. Additionally, the planned Three Strikes Family Entertainment Center on Atherton Drive will feature a two-story venue with bowling, arcade games, laser tag, a restaurant and bar, and a sky lounge. These projects are expected to further enhance economic activity, generate jobs, and contribute to the City's long-term fiscal sustainability.

The City remains focused on a thoughtful and forward-looking approach to economic development, prioritizing business attraction, job creation, beautification, and placemaking for both residents and visitors. This is a collective effort, and the results are already taking shape throughout the community, reinforcing Manteca's strong foundation for continued growth and financial resilience.









Conclusion

I would like to thank the City Council for its leadership and direction, as well as City staff for their dedication and commitment throughout the budget development process. I would also like to extend special recognition to Budget Manager Lana McBroom and her budget team for their professionalism, innovation, and leadership in developing this year's budget document and continuing to advance the City's financial transparency initiatives.

These efforts build upon the City's recent recognition through the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award.

Together, we continue to build a strong foundation for the future of Manteca. This budget reflects not only fiscal responsibility, but also a shared commitment to maintaining high-quality services, investing in critical infrastructure, and supporting a vibrant and resilient community for years to come.

Sincerely,

Toni Lundgren, City Manager

History of the City

Overview



The City of Manteca is located in California's Central Valley, strategically positioned between the cities of Stockton and Modesto along key regional transportation corridors. Incorporated in 1918, Manteca has grown from its agricultural roots into a full-service city serving a diverse and expanding population.

Today, Manteca continues to experience steady growth, driven by its central location, strong housing market, and proximity to major employment centers in the Bay Area and Northern California. The community offers a balance of residential neighborhoods, commercial development, and public amenities, supported by a range of municipal services.

According to the most recent available data from the California Department of Finance, the City's population is 93,733 (as of January 1, 2025), and the City encompasses approximately 21.39 square miles (per 2020 U.S. Census Bureau). Manteca experiences a Mediterranean climate characterized by hot, dry summers and mild, rainy winters.

History

The area now known as Manteca was originally inhabited by the Yokuts people. Modern settlement began in the 1860s when Joshua Cowell, recognized as the City's founder, established a ranching and agricultural presence in the region.

The City's name originated from a typographical error by the Central Pacific Railroad, which misspelled "Monteca" as "Manteca." The name, Spanish for "lard," was ultimately adopted and remains a unique part of the City's identity.

Agriculture played a foundational role in Manteca's early development, supported by the establishment of the South San Joaquin Irrigation District in the early 1900s, which enabled large-scale farming and long-term economic stability. The City was officially incorporated in 1918 and has continued to evolve over the past century.

Modern Growth

Manteca's location at the intersection of Interstate 5, State Route 99, and State Route 120 has positioned the City as a key regional hub for transportation, commerce, and residential growth. This accessibility has contributed to significant development in recent decades, including new housing, retail centers, and expanded public infrastructure.

The City continues to invest in strategic planning efforts, infrastructure improvements, and economic development initiatives to support long-term sustainability and maintain quality of life for residents.



Attractions & Highlights

Manteca offers a range of recreational, cultural, and entertainment amenities that contribute to its identity as a vibrant and growing community.

Key destinations and community features include:

- **Regional attractions and entertainment venues**, drawing visitors from across the Central Valley and Bay Area
- **Parks, recreational facilities, and sports complexes**, supporting active lifestyles and community programming
- **Annual community events and festivals**, celebrating local heritage and bringing residents together
- **Public art and cultural initiatives**, enhancing the character of the downtown and surrounding areas
- **Historic landmarks**, reflecting the City's agricultural and community roots

The City continues to support tourism, local business growth, and placemaking efforts that strengthen Manteca's identity and economic vitality.

Transit & Accessibility

Manteca is served by a multimodal transportation network that supports both residents and regional connectivity. Local transit services, commuter options, and access to major highways provide efficient connections throughout the



region. The City continues to prioritize accessibility, infrastructure investment, and transportation planning to meet the needs of a growing population.

Community Identity

Manteca has evolved from a small agricultural town into a dynamic, full-service city. While growth and development continue, the community maintains a strong sense of identity rooted in its history, neighborhoods, and commitment to public service. The City remains focused on balancing growth with sustainability, preserving community character, and enhancing the quality of life for residents, businesses, and visitors.





Demographics

Population figures in this section are sourced from the U.S. Census Bureau. For official State reporting purposes, the City utilizes California Department of Finance population estimates.

Population

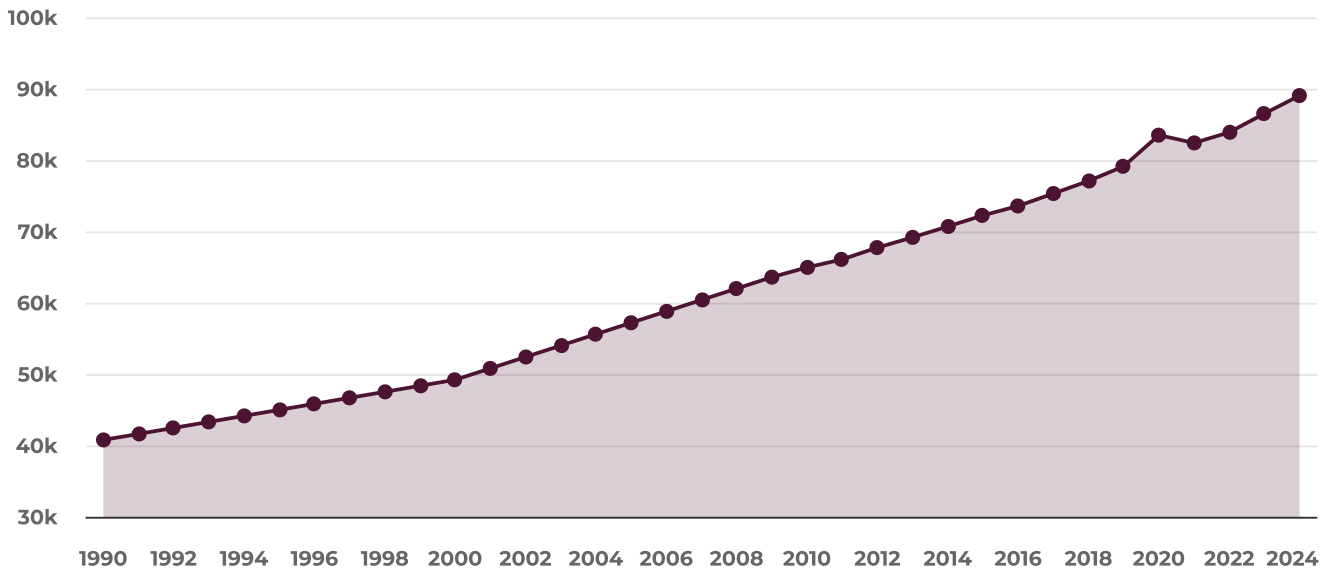
TOTAL POPULATION

89,043

2.91%
vs. 2023

GROWTH RANK

19 out of **506** Municipalities in California



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

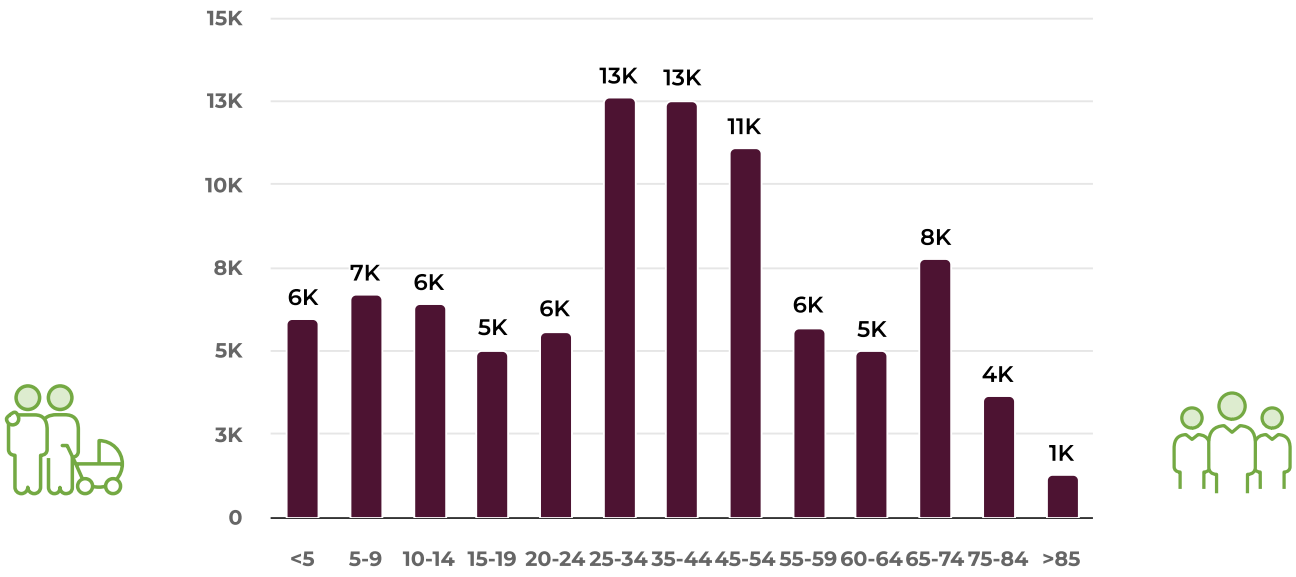
DAYTIME POPULATION

75,894

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

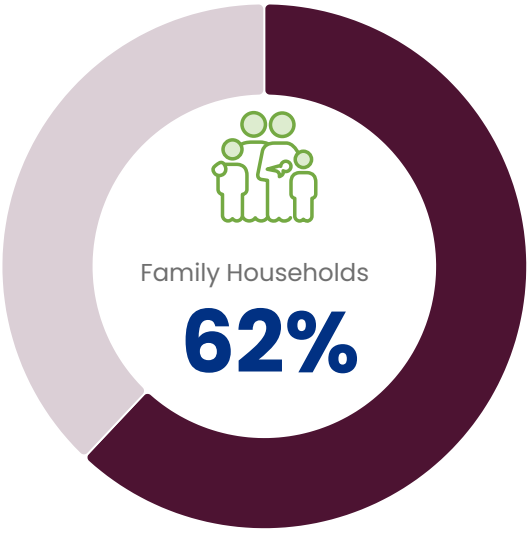
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

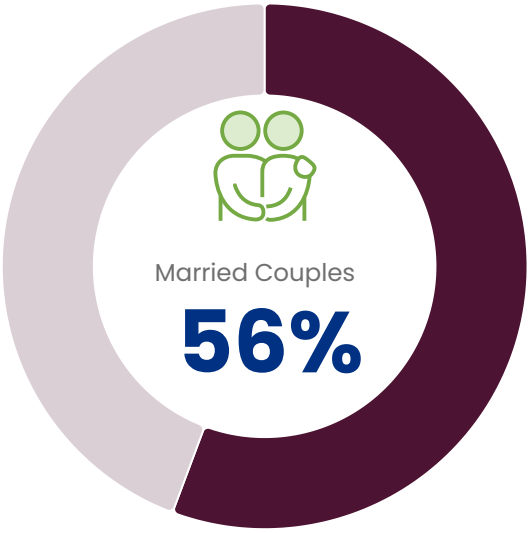
27,607

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



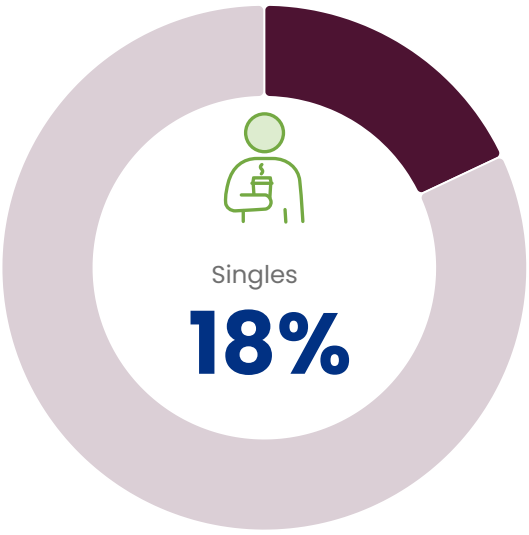
15%

higher than state average



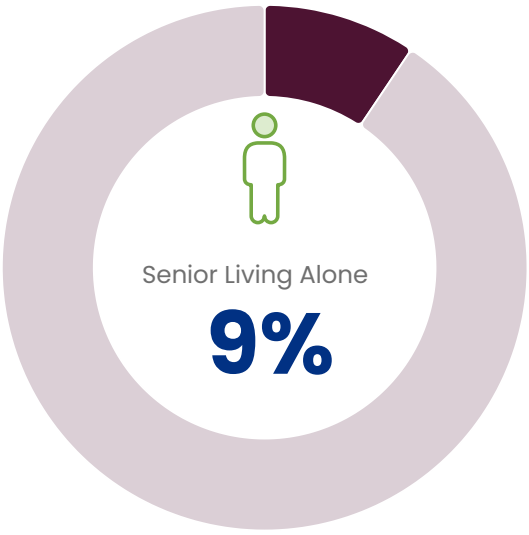
12%

higher than state average



-24%

lower than state average



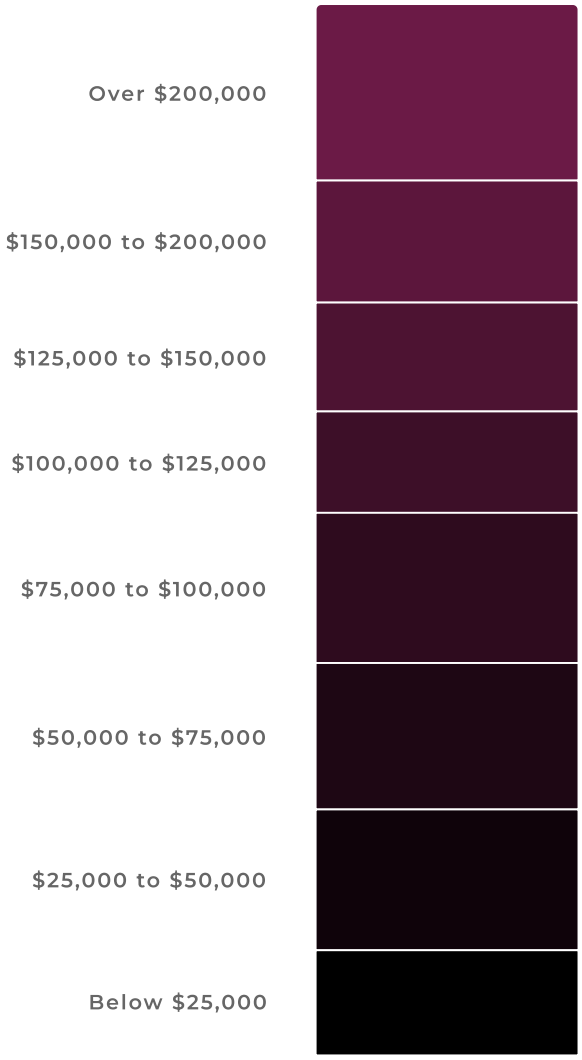
-5%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

17%

-18.10%
lower than state average

Median income

$97,055

-2.09%
lower than state average

Below $25,000

10%

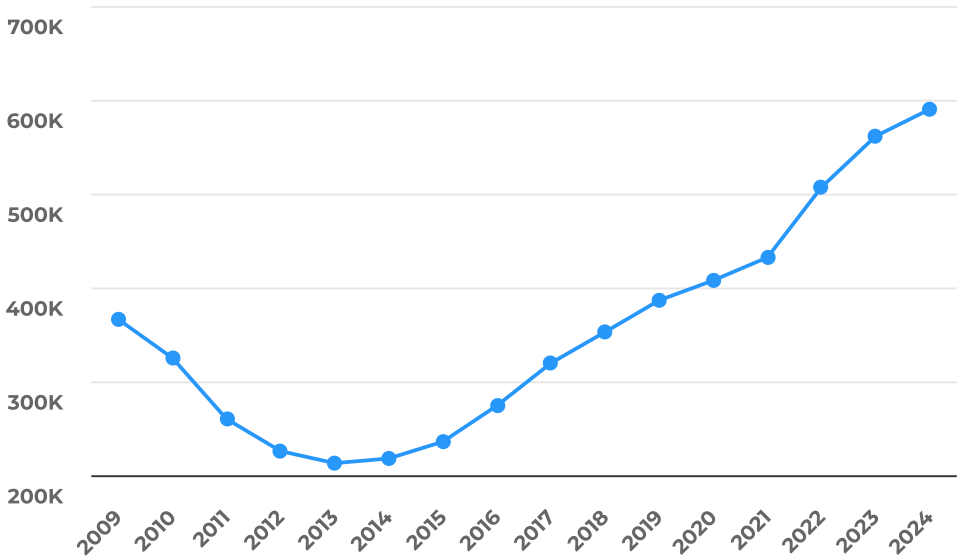
-20.24%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

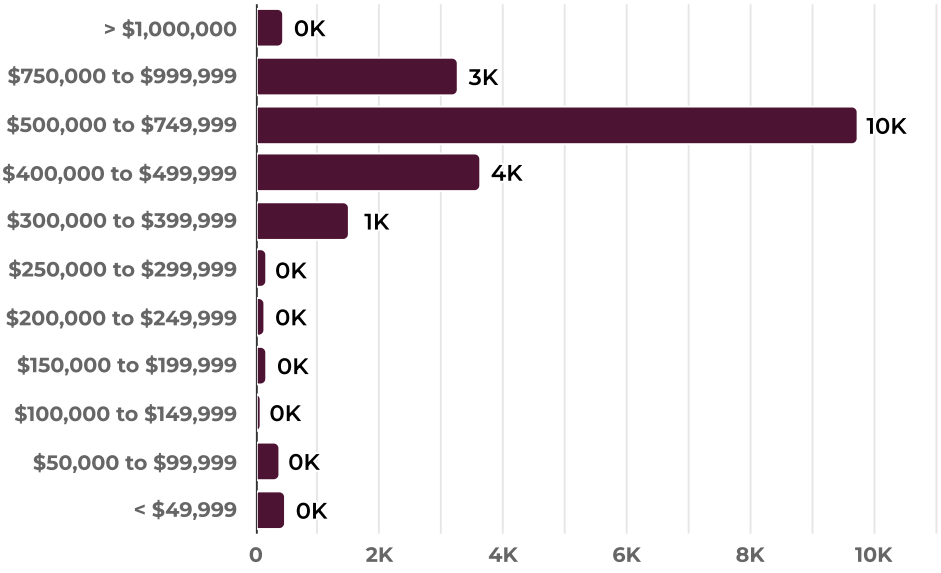
2024 MEDIAN HOME VALUE

$589,900



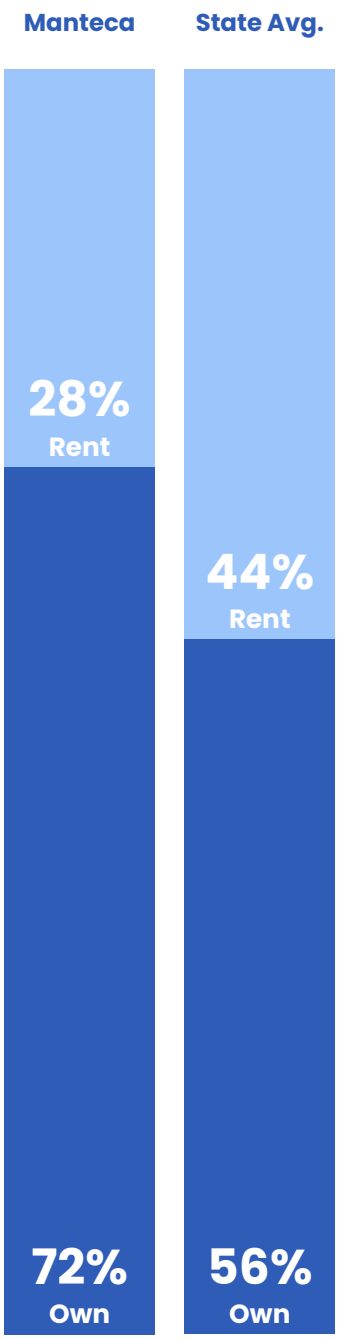
** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Budget and Fiscal Policy

The annual budget and financial plan aim to align the City's financial resources with the City Council's goals and community priorities. This is supported by formal fiscal policies and procedures that guide budget preparation and management. Key policy areas include financial reporting, budget development, capital improvement planning, reserve management, revenue and fee strategies, debt and investment practices, personnel, and service contracting.

Financial Plan Purpose and Organization

The City's annual financial plan is designed to identify community service needs, set service goals, organize activities, and allocate resources accordingly. It also establishes objectives to improve service delivery and sets standards to evaluate performance, goal achievement, and budget use.

Financial Reporting

The City will produce annual audited financial statements using generally accepted accounting principles and aims to meet GFOA standards. Financial activity is reported across various funds to ensure transparency and legal compliance. Interim reports will keep the Council and staff informed of fiscal status, and a Mid-Year Budget Review will assess progress, allowing for adjustments to meet goals and complete priority projects.

Budget Development and Administration

A balanced budget occurs when revenues and one-time reserve use meet or exceed expenditures, ensuring financial stability. The City of Manteca manages two primary fund types: **General Funds**, which are flexible and support essential services like public safety, and **Restricted Funds**, which are legally earmarked for specific services or projects, such as utilities or infrastructure. The City prioritizes using restricted funds where eligible, reserving General Fund dollars for needs without dedicated funding sources.

To support the Council's mission and goals, the City uses key budget strategies: maintaining a strategic focus aligned with community priorities, ensuring strong fiscal control and accountability, promoting clarity in financial planning, incorporating long-term resource allocation, and delivering flexible, cost-effective services that adapt to changing needs.

The City Manager presents an annual budget and financial plan to the City Council, detailing past, current, and projected revenues, expenditures, and fund balances. The plan outlines service priorities, a five-year financial forecast, and a five-year Capital Improvement Program, serving as both the City's official financial plan and strategic guide for delivering services to the community.

The City's budget is developed by staff under the direction of the City Manager. Each winter, departments receive financial guidance and submit budget requests, which are reviewed and compiled into a Proposed Budget. After review by the Finance Director and City Manager, the Proposed Budget is presented to the City Council in June for public input and adoption. If not adopted by July 1, interim spending measures may be enacted. Both Proposed and Adopted Budgets are published online for public access.

The City Council may amend the budget at any time with a majority vote, but any changes to total appropriations require formal Council approval, unless specifically authority to increase appropriations has been delegated by Council. Council action is also needed for inter-fund transfers, reserve appropriations, and large loan commitments. The City Manager (*"City Manager" means the City Manager or, if so designated, the Finance Director, Assistance Finance Director, or the Budget Manager*) is authorized to make certain budget adjustments, such as transfers within a fund or department, and reserve appropriations, as permitted by policy or Council resolution.

Appropriation Control

The City Manager has broad authority to manage and amend the Adopted Budget, within parameters set by the City Council. Key areas include:

- **General**
  - **Expenditure Limits:** Expenditures must not exceed appropriations at the fund level.
- **Council Authorization**
  - **Budget Amendments:** Any changes that increase or decrease the City's total budget must be approved by the City Council unless specifically authorized otherwise.
- **City Manager Authorization**
  - **Implementation of Council-Adopted Budget:** Authorization to adjust appropriations and staffing per Council direction during budget adoption.

- **Transfers Within Funds:** Authorized to transfer appropriations and revenues within the same fund and between "like funds" (e.g., funds combined for financial reporting in Solid Waste, Sewer, and Water enterprise funds). Includes transferring funds between Council-approved Capital Improvement Projects and among Capital Outlay projects within the same fund without further City Council approval.
- **Fund Special Authority**: Authorized to amend budgets for Asset Seizure, Mutual Aid, Planning/Building Divisions, Risk Management, Measure Q, PFIP, and grant-related funds as needed during the year.
- **Grants & Special Revenue**: Authorized to adjust grant-related funds (e.g., TDA, LTF, SLESF, Measure K) to match actual grant awards and amend budgets to return unspent grants if required.
- **Other Adjustments**: Authorized to adjust budgets due to legal settlements, judgments, fines, or interest earnings. Authorized to amend ARPA-funded budgets (including increasing or decreasing appropriations) until all funds are spent and recorded.
- **Corrections & Loans**: Authorized to correct inconsistencies in the adopted budget and adjust inter-fund loan repayments based on available funds.

Unspent Appropriations and Encumbrances

At the end of each fiscal year (June 30), the City follows these guidelines for managing unspent or committed funds:

- **Purchase Orders:** All outstanding purchase orders and their appropriations remain valid until the fiscal year is officially closed.
- **Unspent Appropriations:** Any unencumbered or unspent funds generally revert to their respective fund balances unless they qualify for re-appropriation under the following exceptions:

Eligible for Re-appropriation:

1. **Capital Projects:** Unspent capital outlay funds from Capital Improvement Projects, Minor Public Works Projects, or Studies may be re-appropriated into the next fiscal year.
2. **Asset Seizure Funds:** Any remaining appropriations can be carried forward.
3. **Necessary Purchase Orders:** Encumbered funds for equipment, goods, or services essential for ongoing operations may be rolled over with City Manager's approval.
4. **Housing & Homelessness Grants:** Any unspent funds can be re-appropriated in future years.
5. **Grant Funds:** Per grant resolution authority, any unspent or unearned non-capital grant funds and associated revenues may be re-budgeted in future years.

Basis of Budgeting

The City's budget and Annual Comprehensive Financial Report (ACFR) are prepared using the modified accrual basis of accounting, consistent with Generally Accepted Accounting Principles (GAAP). Under this method, revenues are recognized when they are both measurable and available—meaning they can be determined and are collectible within the fiscal year or within 60 days after year-end. Expenditures are recorded when the related liability is incurred. An exception applies to enterprise funds such as Solid Waste and Water, which follow the full accrual basis of accounting, recognizing revenues when earned and expenses when incurred.

Gann Appropriations Limitation

The City of Manteca annually adopts a resolution to establish its Gann Appropriations Limit, in accordance with California's Constitution and applicable state laws. This limit restricts the amount of tax revenue the City can spend and is reviewed alongside the final budget approval. Supporting documentation is made available for public and Council review. To manage this limit, the City prioritizes developing non-tax revenue sources, regularly reviews user fees and subsidies, and supports legislative efforts to provide more flexibility under the limit. If tax revenues exceed the allowable limit, the City will seek voter approval to adjust the cap.

Capital Improvement Management

Definitions

- **Capital Outlay:** Budgeted expenditures for capital assets like infrastructure (roads, parks, water/sewer systems, lighting, drainage, flood control), buildings, land, and equipment (vehicles, computers, etc.). Only items costing $5,000 or more qualify as capital outlay.
- **Capital Improvement:** Permanent additions or major renovations to the City's infrastructure, including land, buildings, or facilities.
- **Capital Improvement Program (CIP):** A multi-year financial plan (usually five years) outlining proposed capital projects and their expenditures, updated annually.

Capital Improvement Program (CIP) Purpose
The core purpose of the Capital Improvement Program (CIP) is to systematically plan, schedule, and fund capital projects following established policies. It includes a five-year plan aligned with operating program categories, balancing projects that maintain or improve existing assets with those that expand the City's capital facilities.

Capital Projects: $250,000 or More
Only capital improvement projects costing $250,000 or more and involving construction or land acquisition must be included in the Capital Improvement Program; all other capital outlays are included in the operating program budgets.

Project Manager
Each CIP project is assigned a project manager responsible for preparing the proposal, overseeing timely completion of project phases, authorizing expenditures, ensuring compliance with laws and regulations, and providing regular status reports.

CIP Project Approval
Capital Improvement projects must be approved by the City Council. City Manager is authorized to close out completed projects and reopen previously closed projects as needed.

CIP Phases
The CIP focuses on thorough project planning, with each project advancing through a minimum of two and up to ten defined phases:

- **Designate:** Appropriates funds for projects approved by the Council through the Financial Plan.
- **Study:** Includes concept design, site selection, feasibility analysis, schematic design, environmental review, property appraisals, scheduling, grant applications and approvals, and equipment specification preparation.
- **Environmental Review:** Preparation of Environmental Impact Reports (EIR) and other environmental studies.
- **Real Property Acquisitions:** Acquisition of property needed for projects.
- **Site Preparation:** Demolition, hazardous materials removal, and other pre-construction activities.
- **Design:** Finalizing design, preparing plans and specifications, and estimating construction costs.
- **Construction:** Managing construction contracts.
- **Construction Management:** Overseeing project management, inspections, soil/material testing, and other support during construction.
- **Equipment Acquisitions:** Purchasing and installing vehicles, heavy machinery, computers, office furnishings, and other equipment separately from construction contracts.
- **Debt Service:** Making principal and interest payments on debt used to fund completed projects.

CIP Appropriation
The City's annual CIP funding for study, design, acquisition, and construction is based on projects approved by the Council through the budget adoption process. Appropriations are generally made when contracts are awarded. If project costs come in lower than budgeted, the remaining funds return to the fund balance. If costs exceed the budget, the City has several options:

- Eliminate the project
- Defer the project to the next Financial Plan period
- Re-scope or phase the project to fit the existing budget
- Transfer funding from a lower priority project
- Approve additional appropriations from the fund balance

CIP Budget Carryover
Appropriations for CIP projects may remain unused and lapse for years after budget adoption if there are no expenditures, appropriations, or approved contracts for those projects.

Fund Balance and Reserves
The City aims to maintain adequate General Fund balances to preserve creditworthiness and support economic uncertainties, unforeseen needs, and cash flow requirements. Fund balances will cover ongoing projects from prior budgets, debt service reserves, encumbrances, and other reserves required by contracts, laws, or accounting standards. For more details, refer to the City's Reserve Policy.

General Revenue Management

Diversified and Stable Base

The City aims to maintain a diversified and stable revenue base to protect against short-term fluctuations in any single revenue source.

Long-Range Focus

The City maintains current projections of major revenues for the next five years to support long-term financial planning.

Current Revenues for Current Uses

The City finances all current expenditures with current revenues, avoiding budget balancing through postponing expenses, accruing future revenues, or rolling over short-term debt.

Inter-fund Transfers and Loans

The City manages various funds (special revenue, capital project, debt service, enterprise) as separate entities with dedicated revenues and expenditures. Operating transfers between funds are clearly defined in the Financial Plan and authorized by City Council. Inter-fund borrowings are temporary cash flow loans intended for repayment within the fiscal year and do not change fund equity, unlike transfers which do.

- The Finance Director can approve temporary inter-fund borrowings for cash flow needs expected to be repaid within 12 months.
- Long-term borrowings require City Council approval.

User Fee Cost Recovery Goals

Ongoing Fee Review

- Fees are regularly reviewed and updated to keep pace with cost-of-living changes and service delivery adjustments.
- A comprehensive cost and fee analysis occurs at least every five years.
- Annual fee adjustments reflect changes in the Consumer Price Index and personnel costs.
- Fees may be revised sooner if significant service cost or delivery changes occur.

User Fee Cost Recovery Principles

- **Community-wide vs. Special Benefit:** General revenues fund community-wide services; user fees target specific beneficiaries.
- **Service Recipient vs. Service Driver:** Fees are charged to those driving costs, even if the broader community benefits.
- **Pricing Impact:** Full cost recovery ensures service demand matches genuine need but may limit access for low-income groups, especially for targeted services.
- **Feasibility:** Cost recovery is balanced with the practicality and expense of fee collection.

When Low Cost Recovery is Appropriate

- No direct link between fee paid and benefit received.
- Fee collection is inefficient or disrupts service delivery.
- Services are intended to be widely accessible (e.g., emergency services, public parks).
- Services are non-recurring, emergency, or peak demand-based.
- Fee collection might discourage regulatory compliance.

When High Cost Recovery is Appropriate

- Services similar to private sector offerings.
- Alternatives exist in the private/public sectors.
- Service use is discouraged (e.g., false alarm police responses).
- Regulatory services where voluntary compliance is low (e.g., building permits).

General Service Charge Guidelines

- Revenues should not exceed reasonable service costs.
- Cost recovery should cover all direct and indirect costs, including administrative overhead.
- Fee assessment and collection should be simple to minimize administrative costs.
- Rates should consider market conditions, infrequent users, and economic development impact.
- A unified approach is used to determine cost recovery across programs.

Services with Low-Cost Recovery Goals

- Public safety emergency responses (police, fire).
- Public facilities maintained for community-wide use (streets, parks, buildings).

Development Review Program Fees

- Includes planning, building safety, engineering, and fire plan check services.
- Cost recovery goals are generally very high, often aiming for 100%.
- The City must ensure timely, quality service to justify these fees.

Fee Comparability with Other Communities

- Comparing fees with other agencies helps assess market reasonableness and efficiency.
- However, fee surveys should not be the sole basis for setting fees due to differing objectives, cost structures, service levels, and rate structures across communities.

Enterprise Fund Fees and Rates

Water, Sewer, and Solid Waste

The City will set fees and rates for water, sewer, and solid waste services at levels that fully cover all direct and indirect costs. This includes operations, capital outlay, and debt service for each of these enterprise programs.

Golf

Golf program fees should cover direct operating costs. However, due to the course's emphasis on youth and senior access, the City Council may consider contributions from the General Fund to help with indirect costs, capital improvements, and potentially direct costs during the Financial Plan process.

Transit

The City aims to cover at least 20% of transit operating costs through fare revenues, in line with targets set by the Transportation Development Act.

Ongoing Rate Review

The City will regularly review and adjust enterprise fees and rates to ensure they remain fair and appropriate.

Capital Financing and Debt Management

Capital Financing

The City will use debt financing only for one-time capital improvement projects, and only when:

- There are sufficient revenues or resources to cover long-term debt service
- The project's useful life equals or exceeds the financing term

Debt will be aligned with the Capital Improvement Program Plan and integrated into the City's Financial Plan. It will not be used for recurring costs like operations or maintenance, though short-term instruments (e.g., revenue or tax anticipation notes) are excluded from this restriction.

Capital improvements will mainly be funded through user fees, service charges, assessments, special taxes, or developer agreements, ensuring costs are covered by those benefiting from the facilities. Development impact fees will be set at levels that require new development to pay its fair share of community facility costs.

Capital Improvement Financing Evaluation

The City will assess whether to use **pay-as-you-go** or **long-term financing** for capital improvements based on the following criteria:

Factors Favoring Pay-As-You-Go Financing

- Sufficient current revenues or fund balances are available
- Projects can be phased out over time
- High existing debt levels may negatively impact the City's credit rating
- Unstable or unfavorable market conditions make borrowing difficult

Factors Favoring Long-Term Financing:

- Reliable revenues are available to support debt service and ensure investment-grade credit ratings
- The project qualifies for and supports an investment-grade rating
- Market conditions offer favorable interest rates and investor demand
- The project is mandated by state or federal requirements, and resources are lacking
- Immediate capacity needs must be addressed but current resources are insufficient
- The project's useful life is 10 years or more

Debt Management Policy

Long-Term Financing Policies

- **General Fund Limitation:** The City will avoid using the General Fund to back long-term debt unless doing so significantly improves marketability.
- **Feasibility Analysis:** For every long-term financing, the City will conduct an internal analysis evaluating budget impacts, operational costs, and the reliability of revenue sources for debt service.
- **Financing Method:** The City prefers competitive financing but may use negotiated financing for complex or volatile market conditions.
- **Credit Rating and Enhancements:** The City will aim for an investment-grade rating (Baa/BBB or higher) and seek credit enhancements like insurance or letters of credit when needed.
- **Debt Monitoring and Reporting:** All debt will be monitored regularly, with annual reports to the Council. Compliance with bond covenants and federal tax rules for tax-exempt debt will be ensured.
- **Transparency and Disclosure:** The City will maintain open communication with bond rating agencies and practice full financial disclosure in reports and official statements.
- **Regulatory Compliance:** The City will comply with SEC Rule 15c2-12 and regularly review its continuing disclosure responsibilities.
- **Use of Proceeds:** The City will track and document the use of debt proceeds, ensuring they align with original purposes. Records will be retained for the life of the debt and three years after final maturity. Legal counsel will be consulted if there's a change in use.
- **Reporting Requirements:** The City will file all required reports with the California Debt and Investment Advisory Commission (CDIAC), including proposed issuance and final sale reports, and will retain copies of these filings.

Debt Capacity

General Purpose Debt Capacity

The City will carefully monitor general-purpose debt levels, recognizing the limited capacity. Such debt should be reserved for high-priority projects when no other funding options are feasible.

Enterprise Fund Debt Capacity

Enterprise fund rates must fully support operations, maintenance, administration, capital improvements, and debt service. Affordability of new debt will be evaluated during the rate-setting process.

Independent Disclosure Counsel

For public offerings, the City will retain independent disclosure counsel to assist with official statements and ongoing disclosure. In some cases, bond and disclosure counsel may be the same firm.

Land-Based Financings

- **Public Purpose:** Assessment or special tax districts will only be formed when there is a clear public purpose and Council determination that this method is preferable to alternatives like impact fees or developer funding.
- **Eligible Improvements:** Preference will be given to financing projects aligned with City plans (e.g., General Plan, CIP), including public safety, water, sewer, transportation, flood protection, parks, open space, and civic facilities.
- **Active City Role:** The City will manage district formation and select the financing team. Related costs are typically covered by developers or property owners through deposits or bond proceeds.
- **Credit Quality:** The City will review a developer's financial capacity and project feasibility, potentially requiring letters of credit if a single owner is responsible for more than 25% of annual debt service.
- **Reserve Fund:** A reserve fund will be created, generally equal to the lesser of: maximum annual debt service, 125% of average annual debt service, or 10% of bond principal/proceeds.
- **Maximum Burden:** Annual assessments should not exceed 1% of the property sale price, and total property-related taxes and assessments should not exceed 2%.
- **Benefit Apportionment:** Assessments must be clear, fair, and related to the benefits received. Annual escalation factors should generally not exceed 2%.
- **Special Tax District Administration:** The maximum annual tax should not exceed 110% of debt service. Back-up taxes and prepayment procedures should be included.
- **Disclosure to Bondholders and Buyers:** Owners with more than 10% of the annual debt burden must provide annual disclosures. Full cost disclosure must be provided to buyers before purchase decisions are made.
- **General Guidelines and Refinancing:** The City will periodically review outstanding debt for refinancing opportunities under the following conditions:
  - Net economic benefit
  - Modernizing restrictive covenants
  - Reducing principal for future savings
- **Economic Savings Standards:** Refinancing is generally pursued if it yields at least 5% net present value savings. Savings between 3–5% will be considered case-by-case. Refinancing below 3% savings requires a compelling public policy reason.
- **Successor Agency Bonds:** Refinancing these bonds follows the Health and Safety Code Section 34177.5.

Types of Debt That May Be Issued

- **Revenue Bonds:** Secured by enterprise or special fund revenues.
- **Special Assessment/Special Tax Bonds:** Backed by assessments or special taxes (e.g., Mello-Roos).
- **General Fund Supported Lease Revenue Bonds/Certificates of Participation:** Typically involve lease arrangements backed by City payments.
- **General Obligation Bonds:** Require voter approval and are secured by property tax overrides.
- **Tax Increment Bonds:** Issued by successor or other special-purpose entities.
- **Conduit Financing Bonds:** The City serves only as issuer; repayment is the applicant's responsibility.
- **Other Forms:** The City may explore other debt instruments as needed.

SB 1029 Compliance

To comply with Senate Bill 1029, the City's debt policies cover:

- **Purpose of Debt Proceeds:** Defined under capital and land-based financing policies.
- **Permissible Debt Types:** Listed under "Types of Debt That May Be Issued."
- **Integration with Capital Plan:** Covered in capital financing and debt capacity sections.
- **Planning and Policy Goals:** Referenced in budget transmittals.
- **Internal Controls:** Addressed in the debt management policy to ensure proper use of proceeds.

Investments

Responsibility

The Finance Director/City Treasurer (or designee) is responsible for all investments and cash management. The Finance Director also acts as Treasurer for the City and the Successor Agency to the Manteca Redevelopment Agency.

Investment Objective

The City aims to earn a reasonable return while prioritizing:

1. Safety
2. Liquidity
3. Yield

Tax and Revenue Anticipation Notes (TRANS)
TRANS may be used to address legitimate short-term cash needs, but will not be issued solely for investment gain. The City will only issue short-term debt when necessary for demonstrated cash flow purposes.

Selecting Maturity Dates
Investment maturities will be selected based on projected cash flow to avoid forced liquidations and lost earnings.

Diversification
The City will maintain a balanced mix of investment types and maturities to manage risk and adapt to market changes.

Authorized Investments
Investments will follow California Government Code Section 53601 and the City's more restrictive Investment Policy. The City prohibits investing in stocks, futures, or options, and will thoroughly vet any new investment products.

Consolidated Portfolio
Cash from all funds will be pooled for investment to maximize returns. Earnings will be allocated according to generally accepted accounting principles (GAAP).

Safekeeping
All securities will be held by a third-party custodian to ensure protection of ownership.

Reporting
A comprehensive investment reporting system will be maintained in compliance with Government Code Section 53607 and will provide the City Council with performance updates.

Investment Policy
The City will maintain a formal Investment Policy outlining strategies, practices, and procedures for managing its investment portfolio.

Personnel Management

Regular Staffing

- **Budget and Authorization**: Funding will be fully allocated for authorized regular positions only. Programs are limited to the staffing approved in the budget.
- **Core Workforce**: Regular employees are the primary workforce for ongoing, year-round services—not contractors. The City will maintain competitive compensation and benefits aligned with labor agreements.
- **Position Management**:
  - All regular positions must be Council-authorized
  - The City Manager may underfill positions at a lower cost but cannot exceed Council-approved levels
  - Human Resources must coordinate all hiring
- **New Position Requests** must evaluate:
  - Purpose and duration of the work
  - Total staffing and material costs
  - Related revenue or cost savings
- **Cost Controls**: Ceilings will apply to total staffing and contract service expenditures.

Temporary Staffing

- **Role**: Temporary staff cannot be used to grow the permanent workforce. They supplement regular staff with:
  - Peak demands
  - Seasonal work
  - Interim vacancies
  - Part-time, short-term tasks
- **Limits**: Temporary hours are generally capped at 1,000 annually (50% of a full-time position). Exceptions require City Manager's approval based on HR recommendation.
- **Contract Employees**: These are temporary staff under written contracts for medium-term, specialized tasks. They are not used for ongoing services and are released when the assignment ends.

Independent Contractors

- **Not Employees**: Contractors are not City employees. They may be used for:
  - Short-term assignments via outside employment agencies (OEA), with HR coordination and minimal supervision.
  - Construction, operations, maintenance, or professional services not routinely handled by City staff. Contractor expertise, equipment, and methods are self-directed and contractually defined.
- **Contract Awards** follow City purchasing policies and the Contracting for Services Policy.

Overtime Management

- **Use and Control**:
  - Overtime is allowed only when necessary and is more cost-effective than alternatives.
  - Must be pre-authorized unless automatically approved due to the nature of the task (e.g., emergency response).
  - Departments must include expected overtime in budgets and monitor use closely.
- **Alternatives to Overtime**: When evaluating new staffing, departments must weigh:
  - Duration of staffing needs
  - Cost comparisons
  - Staff capabilities
  - Training costs for new hires

Contracting for Services

General Policy Guidelines

- **Private Sector Use**: The City supports using private sector providers to enhance cost-efficiency and productivity in delivering municipal services.
- **Cost Evaluation**: When comparing private contracts to in-house service delivery, the City will consider all direct, indirect, and contract administration costs.
- **Service Alternatives**: Private providers that meet service standards will be seriously considered as alternatives. If City employees currently perform the work, transitions to contractors will typically occur through attrition, reassignment, or contractor absorption.

Evaluation Criteria for Contracting

The decision to contract services will be based on whether:

- A competitive private market exists with multiple qualified providers
- The contract can be efficiently managed by the City
- Risks of contractor non-performance are manageable and compensable
- Contractors can better adapt to service level changes or special needs
- The service scope is clearly defined for fair bidding and performance evaluation
- Contracting enables the City the opportunity to redefine service levels
- The contract impacts the City's ability to handle emergencies or high-priority services
- The City can delegate service delivery while maintaining accountability and oversight

Productivity

The City will continuously review its operations to ensure cost-effective service delivery by:

- Streamlining systems and procedures to remove unnecessary steps
- Exploring new technologies and capital investments to boost productivity
- Enhancing employee skills and rewarding exceptional performance
- Considering private sector alternatives for cost savings
- Conducting regular formal operational reviews
- Maintaining a mostly decentralized management approach to encourage accountability, innovation, reduce administrative costs, and improve responsiveness to changing needs

Budget Timeline

Budget development is a year-long, thorough process involving strategy, analysis, and evaluation to address immediate challenges while ensuring long-term stability and prosperity.

Budget Calendar

- **July 2026**
  The new fiscal year begins, and year-end close and adjustments from the previous year are completed.
- **September 2026**
  Review the prior year's audit, reconcile project accounts, carryforward eligible unspent funds, and start budget development.
- **December 2026**
  Consider and analyze mid-year adjustments for February/March 2027, monitor funds, and continue budget development.
- **April 2027**
  Continue budget development and long-range financial planning.
- **June 2027**
  A public hearing is held for community input, followed by council review of the proposed budget. After incorporating feedback and adjustments, the final fiscal year budget is adopted.

Executive Summary

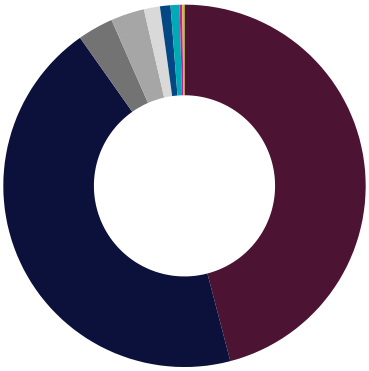
The City's Fiscal Year 2026–27 Proposed Budget reflects the City Council's strategic priorities and continued commitment to infrastructure investment, public safety, and long-term financial sustainability. The proposed budget totals approximately $346.7 million in revenues and $391.2 million in expenditures across all funds, including approximately $105.1 million in capital improvements.

The budget emphasizes continued investment in roadway, utility, public safety, technology, and facility improvements funded through a combination of grants, Measure Q revenues, development impact fees, enterprise revenues, and other one-time funding sources.

The FY27 Proposed Budget also maintains focus on core City services, operational efficiency, and community support initiatives, including ongoing ARPA-funded homelessness and emergency assistance programs. Overall, the budget is intended to support a safe, sustainable, and vibrant community while maintaining long-term fiscal stability.

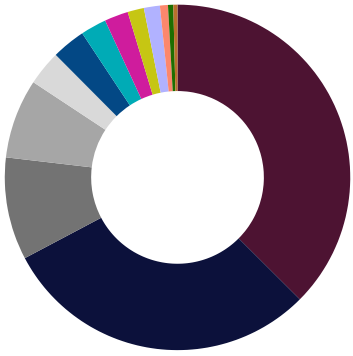
Citywide Revenues & Expenditures by Department

FY27 Citywide Revenues by Department



- Non Departmental **$159,200,856** (45.92%)
- Public Works **$153,557,033** (44.30%)
- Human Resources **$11,052,958** (3.19%)
- Development Services **$10,373,500** (2.99%)
- Engineering **$4,938,500** (1.42%)
- Fire Department **$3,259,973** (0.94%)
- Police Department **$2,765,000** (0.80%)
- Recreation **$826,200** (0.24%)
- City Manager **$690,291** (0.20%)

FY27 Citywide Expenditures by Department



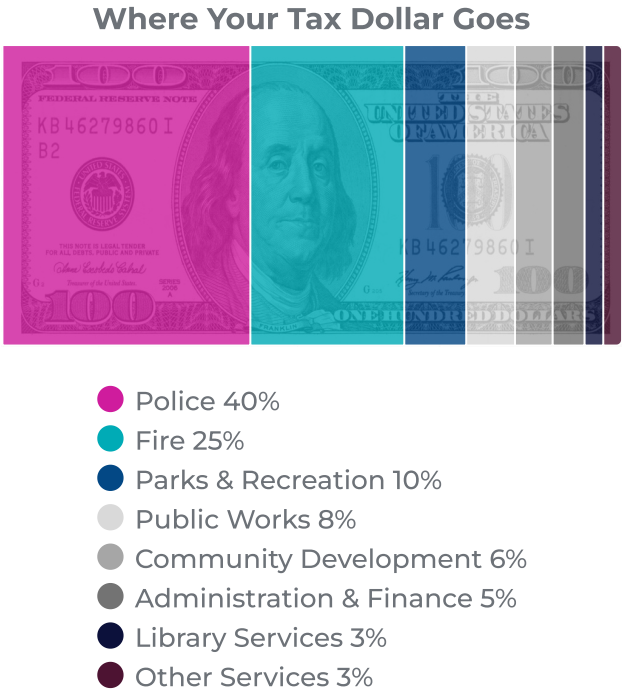
- Non Departmental **146,615,828**
- Public Works **116,474,946**
- Police Department **37,517,862**
- Fire Department **29,079,100**
- Human Resources **12,815,059**
- Development Services **12,277,977**
- Information Technology **9,494,467**
- Engineering **8,681,963**
- City Manager **6,031,775**
- Finance **5,817,390**
- Recreation **2,928,713**
- City Attorney **1,960,349**
- City Clerk **1,490,344**

Where Your Tax Dollar Goes

Measure Q revenues continue supporting public safety, roadway improvements, infrastructure maintenance, technology upgrades, and other community priorities throughout the City.

Your tax dollar supports a wide range of vital community services:

- 40¢ goes to Police
- 25¢ to Fire
- 10¢ to Parks and Recreation
- 8¢ to Public Works
- 6¢ to Community Development
- 5¢ to Administration and Finance
- 3¢ to Library Services
- 3¢ to Other Services



Strategic Plan

The City of Manteca develops its strategic goals and priorities through an annual planning process led by the City Council. Each year, the Council conducts a goal-setting workshop to identify key organizational priorities that guide budget development, capital improvement planning, departmental work plans, and long-term policy direction. These priorities are informed by Council input, operational needs, community feedback, and ongoing strategic initiatives. Progress toward identified goals is monitored throughout the year, with periodic updates provided to the City Council.

For Fiscal Year 2026–27, the City Council reviewed and discussed the City's strategic priorities during its annual Goals & Priorities Workshop held on February 19, 2026. During the workshop, Council reviewed citywide accomplishments, discussed departmental goals and initiatives, and ranked the following strategic priority areas:

- Public Safety
- Infrastructure & Facilities
- Quality of Life
- Economic Development & Vitality
- Organizational Health & Governance

The Fiscal Year 2026–27 Proposed Budget and Capital Improvement Program were developed with consideration of these strategic priorities and ongoing organizational objectives. Formal adoption of the FY 2026–27 Goals & Priorities Work Plan is anticipated at a future City Council meeting.

Once finalized, the FY 2026–27 Goals & Priorities Work Plan will be made available on the City's website.

Personnel Changes

As part of the Fiscal Year 2026–27 Proposed Budget, personnel requests were carefully evaluated based on operational need, service impacts, affordability, and long-term financial sustainability. At this time, new personnel requests are not moving forward pending completion of labor negotiations and additional fiscal analysis related to ongoing operational costs and organizational priorities.

The Proposed Budget continues to support core City services and operational needs while maintaining flexibility to evaluate future staffing requirements as financial conditions, service demands, and organizational priorities evolve.

Long-Range Financial Outlook

The City of Manteca incorporates a multi-year perspective into its financial planning to support long-term sustainability, infrastructure investment, and continued service delivery for a growing community. While the annual budget serves as the City's primary operating plan, long-range forecasting is used to evaluate revenue trends, expenditure growth, reserve stability, and potential fiscal challenges over time.

The City continues to experience moderate growth in key revenue sources, including property tax, development-related revenues, and local sales tax. Fiscal Year 2026–27 also represents the first full budget cycle incorporating Measure Q revenues, which provide an additional locally controlled funding source supporting public safety, infrastructure improvements, technology investments, and other community priorities. However, statewide economic forecasts continue to reflect moderating consumer spending, elevated interest rates, slowing taxable sales growth, and broader economic uncertainty throughout California. As a result, sales tax growth assumptions remain conservative and generally reflect flattening growth trends compared to prior years.

On the expenditure side, the City continues to experience rising costs associated with personnel, pension obligations, healthcare, utilities, infrastructure maintenance, regulatory compliance, and operational demands. As a full-service city experiencing continued growth, Manteca must balance ongoing operational needs with significant long-term capital infrastructure investment throughout the organization.

The City utilizes long-range forecasting and strategic financial planning to evaluate these trends and support informed decision-making. Forecast assumptions are reviewed individually by fund and revenue source and include consideration of economic conditions, operational needs, debt obligations, capital planning, reserve levels, and anticipated future costs. The City also continues evaluating internal service funds, cost allocation methodologies, operational efficiencies, and long-term capital funding strategies to ensure resources remain aligned with community priorities and service expectations.

Maintaining fiscal stability remains a central organizational focus. The City remains committed to prudent budgeting practices, maintaining adequate reserves, monitoring long-term financial conditions, and adapting to changing economic and operational circumstances. Through ongoing planning, investment, and financial oversight, Manteca will continue positioning itself to support sustainable growth, infrastructure resiliency, and high-quality public services for the community.

Key Forecast Assumptions

- Property Tax Growth: 3-5%
- Sales Tax Growth: Conservative/ Flattening
- Pension Cost Growth: Increasing
- Healthcare Inflation: 5-8%
- Salary Adjustments: MOU-dependent
- Inflation: Moderate

Key Planning Assumptions

- Moderate growth in property tax and development-related revenues
- Measure Q revenues supporting public safety, infrastructure, and capital investment needs
- Conservative sales tax projections reflecting flattening consumer spending trends
- Continued investment in infrastructure, utilities, and public facilities
- Ongoing increases in personnel, pension, healthcare, and operational costs
- Inflationary pressures impacting contracts, construction, utilities, and maintenance costs

Key Risks & Cost Pressures

- Rising pension, healthcare, and personnel obligations
- Flattening sales tax growth and broader economic uncertainty
- Increasing infrastructure maintenance and long-term capital needs
- Public safety staffing and operational cost demands
- Regulatory compliance and utility system investment requirements
- State and federal funding uncertainty and grant timing fluctuations

Strategic Financial Approach

- Ongoing monitoring of revenues, expenditures, and reserve levels through multi-year forecasting
- Maintaining structural balance from an ongoing operational perspective
- Strategic use of Measure Q, grants, bond proceeds, and other one-time funding sources for capital investment
- Continued focus on infrastructure investment, operational sustainability, and core service delivery
- Evaluation of internal service funds, cost allocation methodologies, and long-term funding strategies
- Maintaining prudent reserve levels and financial flexibility to address economic uncertainty and future operational needs

Short-Term Organization Factors

The development of the Fiscal Year 2026–27 Proposed Budget was guided by several key organizational and economic factors that continue to influence the City's financial planning, operational priorities, and service delivery needs. These factors reflect current economic conditions, infrastructure demands, operational sustainability considerations, and strategic City Council priorities.

Compensation, Benefits, and Staffing Considerations

Personnel costs continue to represent the City's largest expenditure category. The FY 2026–27 Proposed Budget reflects ongoing cost pressures associated with salaries, pension obligations, healthcare costs, and labor negotiations. At this time, new personnel requests are generally being deferred pending completion of labor negotiations and additional fiscal analysis to ensure long-term affordability and operational sustainability.

Revenue and Economic Considerations

The budget reflects moderate growth in property tax and development-related revenues while maintaining conservative assumptions for sales tax due to flattening consumer spending trends and broader statewide economic uncertainty. Measure Q revenues continue supporting public safety, infrastructure improvements, technology investments, and other community priorities. User fees and charges are periodically evaluated to support cost recovery and alignment with service delivery costs.

Capital Improvements and Infrastructure Investment

The FY 2026–27 Proposed Budget includes significant one-time capital investment in public facilities, roadway improvements, water and sewer infrastructure, parks, public safety equipment, and technology systems. Capital project prioritization focused on project readiness, funding availability, operational impact, staffing capacity, and long-term infrastructure sustainability.

Operational Sustainability and Service Delivery

Departments evaluated operational needs, service levels, and program requests throughout the budget development process. The proposed budget emphasizes maintaining core services, operational efficiency, and long-term sustainability while aligning available resources with City Council priorities and organizational capacity.

Use of Fund Balance and One-Time Funding Sources

The budget includes the strategic use of fund balance, grants, bond proceeds, development impact fees, enterprise revenues, and other one-time funding sources to support capital investments and major infrastructure projects. Ongoing operations continue to be primarily supported through recurring revenues to maintain structural balance from an operational perspective.

Organizational and Financial Planning Initiatives

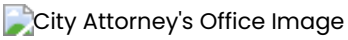
The City continues advancing long-term financial planning initiatives including updates to internal service fund methodologies, cost allocation plans, reserve monitoring, debt management strategies, and implementation of the standalone digital Capital Improvement Program (CIP) platform to improve transparency, planning, and operational coordination.

Department Summaries

The Department Summaries are designed to provide a clear and accessible view of City operations, linking services, staffing, and financial resources in a way that is meaningful to decision-makers and the community. This approach supports transparency and helps illustrate how the City of Manteca allocates resources to meet organizational priorities and community needs.



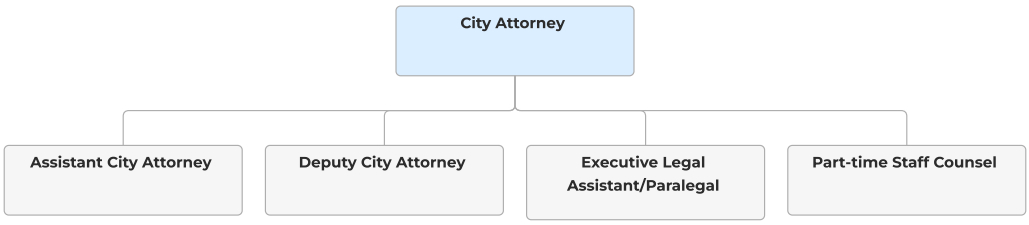
City Attorney's Office


City Attorney's Office Image

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.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 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	1	1	0
City Attorney Total	**4**	**4**	**0**

Department Functions

Legal Counsel and Advisory Services

The City Attorney's Office provides timely, cost-effective, and comprehensive legal advice, risk analysis, and legal services to the City Council, departments, and divisions to support informed decision-making and ensure compliance with applicable laws.

Risk Management and Liability Reduction

The Department works proactively to reduce the City's liability exposure through legal guidance, risk assessment, and strategic oversight of legal matters.

Ordinance Development and Legislative Support

The City Attorney's Office drafts ordinances and legal documents in accordance with Government Code requirements to support City Council actions and policy implementation.

Municipal Code Enforcement

The Department prosecutes Municipal Code violations to ensure compliance with local laws and maintain community standards.

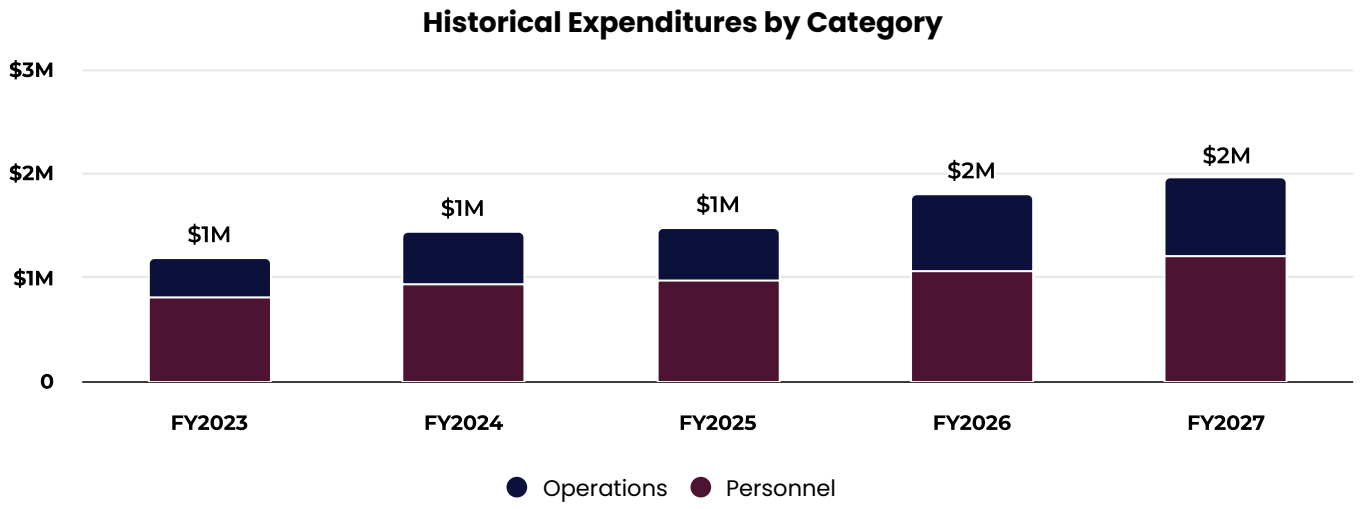
2025-2026 Accomplishments

- **Advanced Key City Policies and Ordinances**
  Supported adoption and amendment of critical ordinances and policies, including updates to the City's Flag Policy, Alcohol in Parks regulations, and Park Hours, ensuring alignment with community priorities and legal compliance.
- **Provided Legal Support for Major City Projects and Initiatives**
  Negotiated and supported agreements for key City initiatives, including the Downtown Archway project, Fire Station 3, Community Garden, and the Small Business Assistance Grant Program.
- **Strengthened Strategic Partnerships and Interagency Coordination**
  Facilitated agreements and negotiations with external partners, including the 555 Behavioral Health partnership, Kaiser expansion efforts, and coordination with Caltrans on encampment clean-up activities.
- **Supported Organizational and Employment Matters**
  Provided legal counsel and prepared employment agreements and related documents to support effective workforce management and organizational operations.
- **Advanced Complex Legal and Legislative Actions**
  Led negotiations and legal work associated with the Eckert Agreement and related ordinance amendments, ensuring compliance and protecting the City's interests.
- **Supported Community and Leadership Initiatives**
  Contributed to City-led programs such as Level Up and Youth in Government Day, and provided legal support for the development of the Climate Action Plan.

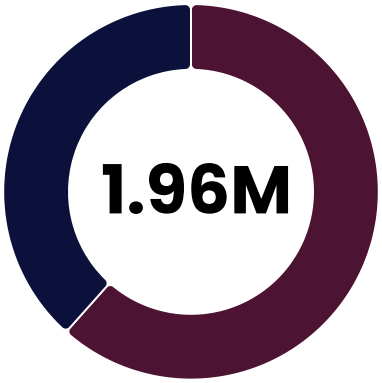
2026-2027 New Goals & Priorities

- **Advance Key Municipal Code Updates and Policy Modernization**
  Support the development and adoption of ordinance updates, including Sidewalks, Bicycle regulations, Solid Waste, Parks, and Short-Term Rentals, to ensure alignment with evolving community needs, regulatory requirements, and best practices.
- **Strengthen Legal Frameworks and Risk Mitigation Strategies**
  Continue updating internal policies and procedures to reflect recent court decisions and new legislation, ensuring the City remains compliant and well-positioned to manage legal risk.
- **Support Strategic Procurement and Contracting Efforts**
  Provide legal guidance for major procurements, including the Qualex RFP, to ensure competitive, transparent, and legally sound contracting processes.
- **Reduce Litigation Exposure and Control Claims Costs**
  Proactively manage legal risk and claims through early intervention, strategic case management, and collaboration with departments to reduce new litigation filings and associated costs.
- **Enhance Cross-Departmental Collaboration and Strategic Alignment**
  Continue working closely with departments, the City Manager, and City Council to provide timely, practical legal guidance that supports operational needs and advances the City's long-term priorities.

Expenditures by Category



FY27 Expenditures by Object Summary 2



Personnel	$1,207,349	61.59%
Operations	$753,000	38.41%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$803,755	$939,721	$966,474	$1,051,375	$1,207,349
Operations	$382,125	$505,412	$515,104	$751,500	$753,000
Total Expenditures	**$1,185,880**	**$1,445,133**	**$1,481,578**	**$1,802,875**	**$1,960,349**

Key Performance Indicators

KPI	FY25 Actuals	FY26 Estimated	FY27 Target
Public Record Requests	508	700	800
Contracts Reviewed	341	500	600
Meeting Agenda Reviews	47	50	60
Manteca Municipal Code Citations Processed	<1000	<1500	<1700

(continued from above)

Narrative
Reflects demand for transparency and timely compliance
Reflects legal support for City operations and agreements
Reflects legal compliance in legislative processes
Reflects enforcement of community standards and regulations

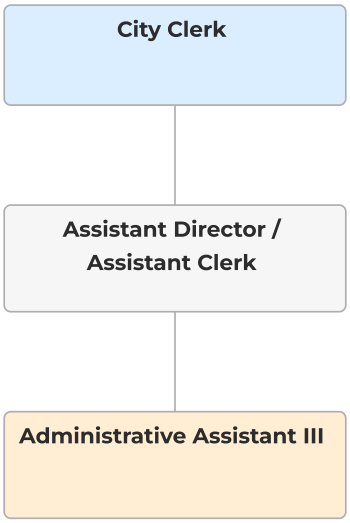
Legislative Services/City Clerk



Department Description

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

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	Increase (Decrease)
Legislativ			
Administrative Assistant III	1	1	0
Assistant City Clerk	1	1	0
Director of Legislative Services	1	1	0
Legistlative Services/ City Clerk Total	**3**	**3**	**0**

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) conducting 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 the 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.

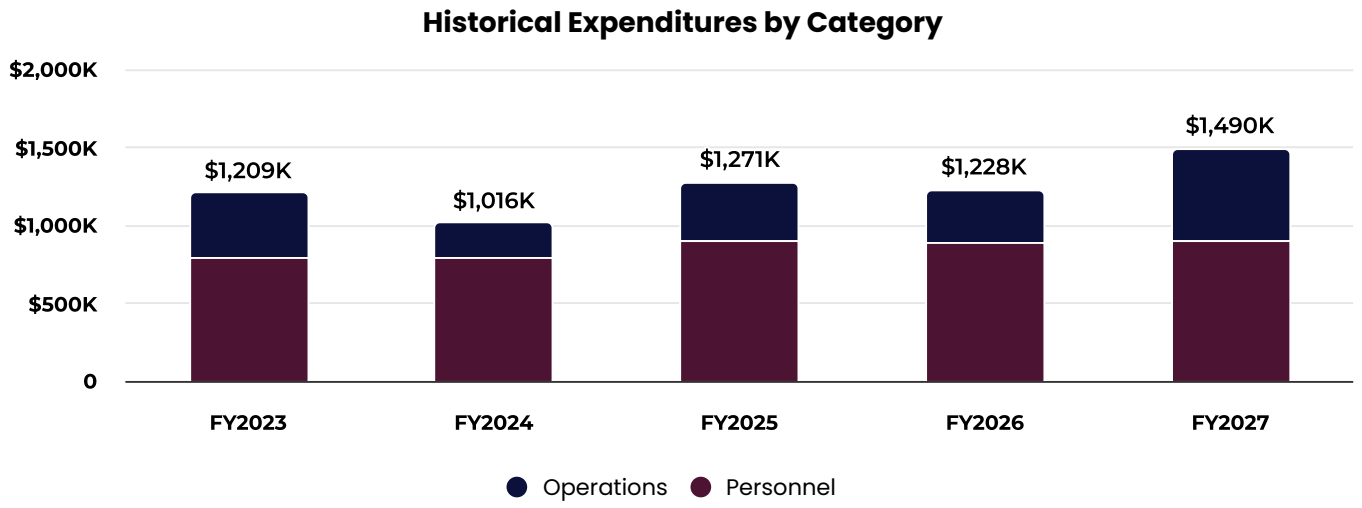
2025-2026 Accomplishments

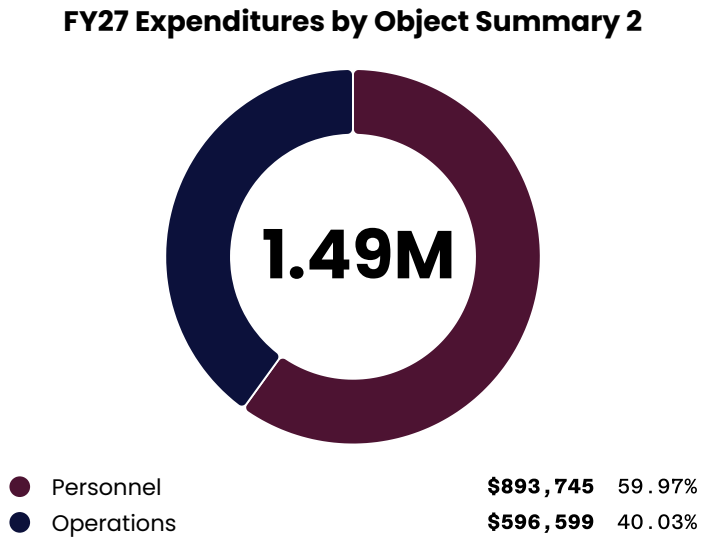
- **Enhanced Community Engagement and Civic Participation**
  Hosted the third annual Boards and Commissions Mixer and continued Youth in Government Day for the fourth consecutive year, expanding public awareness and participation in local government. Successfully implemented district-based recruitment for Boards and Commissions to improve representation across the community.
- **Improved Transparency and Public Access to Information**
  Updated the Boards and Commissions website and training modules to enhance usability and accessibility for the public and appointees. Processed and closed 472 Public Records Requests, ensuring timely and compliant access to public information.
- **Supported Effective Legislative and Meeting Operations**
  Coordinated and published 47 regular and special meeting agendas and 23 public hearing notices, and finalized 230 resolutions and 21 ordinances, supporting efficient and compliant City Council operations.
- **Facilitated Permitting, Events, and Constituent Services**
  Processed and approved 23 Special Event Permits and responded to 68 constituent complaints, providing responsive service and support to the community.
- **Strengthened Records Management and Administrative Support**
  Assisted with documenting, routing, and archiving 341 contracts, and prepared over 200 community certificates, including 36 ribbon cutting certificates and 40 proclamations, ensuring accurate recordkeeping and recognition of community contributions.

2026-2027 New Goals & Priorities

- **Administer the 2026 Municipal Election**
  Successfully conduct the 2026 election to fill the Mayor and City Council Districts 3 and 4 seats, ensuring compliance with all legal requirements and maintaining a transparent, accessible, and efficient election process.
- **Modernize Records Management and Digital Workflows**
  Complete the citywide records management Capital Improvement Project and finalize implementation of Laserfiche, including department-wide integration and training. Continue development of standardized contract templates to support fully electronic routing and approval processes.
- **Enhance Technology and Operational Efficiency**
  Evaluate and implement technology solutions to improve internal workflows and public service delivery, including electronic special event routing and approval software and potential audiovisual upgrades for the City Council Chambers in coordination with IT.
- **Improve Special Event Permitting and Coordination**
  Streamline the special event process by implementing an electronic system for application routing, interdepartmental review, and approvals, improving efficiency and customer experience.
- **Expand Civic Engagement and Community Programs**
  Enhance Youth in Government programming, including expanded participation opportunities such as a school board meeting component, and support community partnerships such as the Freedom (Honor) Flight program in collaboration with the VFW.

Expenditures by Category





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$785,270	$791,271	$895,107	$888,820	$893,745
Operations	$423,842	$224,556	$376,347	$339,200	$596,599
Total Expenditures	**$1,209,112**	**$1,015,827**	**$1,271,454**	**$1,228,020**	**$1,490,344**

Key Performance Indicators

KPI	FY25 Actual	FY26 Estimated
Council Meetings Held	43	34
Contracts Processed	354	375
Public Record Requests Completed	463	475
Ordinances/ Resolutions Processed	263	254
Certificates/ Recognitions/ Proclamations Processed	238	264

(continued from above) ↑

FY27 Goal	Narrative
45	Reflects support for legislative operations and governance
402	Reflects coordination and management of City agreements
505	Reflects demand for transparency and timely compliance
285	Reflects legislative processing and legal documentation
289	Reflects community engagement and official recognition activities

City Manager's Office



Department Description

Operating under the Council-Manager form of government, the City Manager's Office provides executive leadership and oversight of all City operations, programs, and services. The City Manager supervises Department Heads and is responsible for implementing City Council policies, managing the City's budget, and ensuring effective and efficient service delivery throughout the organization.

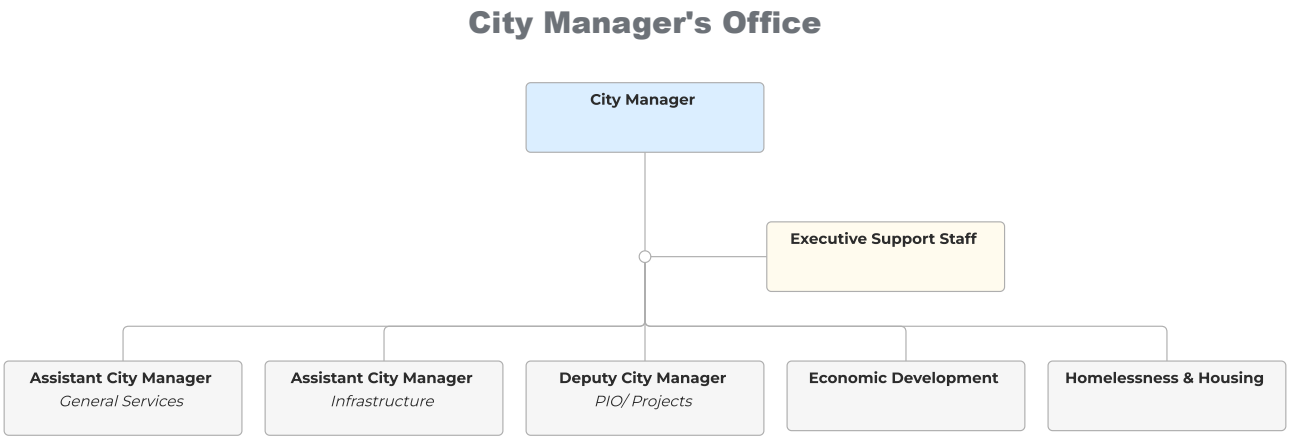
The City Manager's Office supports the City Council by providing information, analysis, and recommendations to guide decision-making and advance the Council's vision and priorities. The Department oversees key initiatives including capital projects, legislative affairs, community outreach and engagement, and Housing and Homeless Services.

Through strategic leadership, interdepartmental coordination, and a commitment to accountability and transparency, the City Manager's Office works to deliver high-quality services and support a resilient and thriving Manteca community.

During Fiscal Year 2025–26, the former Public Works Department was reorganized into separate operational departments including Parks, Recreation & Transit; Solid Waste & Fleet; Streets & Compliance; and Utilities to improve operational focus and service delivery. Additionally, Facilities operations are now included within the City Manager's Office organizational structure.

For budget presentation purposes, certain expenditure summaries throughout the FY 2026–27 budget book may continue to be presented in aggregate under Public Works to maintain consistency in historical comparisons and reporting, while Recreation-related expenditures are displayed separately.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	Increase (Decrease)
Office of			
Assistant City Manager	2	2	0
City Manager	1	1	0
Deputy City Manager	1	1	0
Executive Assistant to City Manager	1	1	0
Housing & Homeless Service Manager	1	1	0
Management Analyst	1	1	0
Office of the City Manager Total	**7**	**7**	**0**
Economic			
Deputy Director of Economic Development	1	1	0
Economic Development Analyst	1	1	0
Economic Development Total	**2**	**2**	**0**
Facilities			
Custoidan I/II	4	4	0
Facilities Maintenance Engineer II	2	2	0
Facilities Maintenance Manager	1	1	0
Lead Custodian	1	1	0
Senior Facilities Maintenance Engineer	1	1	0
Facilities Maintenance Total	**9**	**9**	**0**

Department Functions

Strategic Implementation

The City Manager's Office implements the City Council's Strategic Goals and Priorities to guide City operations, initiatives, and long-term planning efforts across all departments.

Organizational Leadership and Oversight

The Department provides executive leadership and oversight of day-to-day operations, ensuring effective service delivery and consistent implementation of Citywide policies and programs.

Legislative Affairs and Policy Coordination

The City Manager's Office oversees the City's legislative agenda and coordinates policy development to support City Council direction and advocacy efforts at the regional, state, and federal levels.

Community Outreach and Public Engagement

The Department leads communication, outreach, and public information efforts to enhance transparency, strengthen community relationships, and encourage public participation.

Housing and Homeless Services

The City Manager's Office oversees programs and initiatives addressing housing needs and homelessness, including service coordination, strategic partnerships, and implementation of key initiatives to support vulnerable populations.

2025-2026 Accomplishments

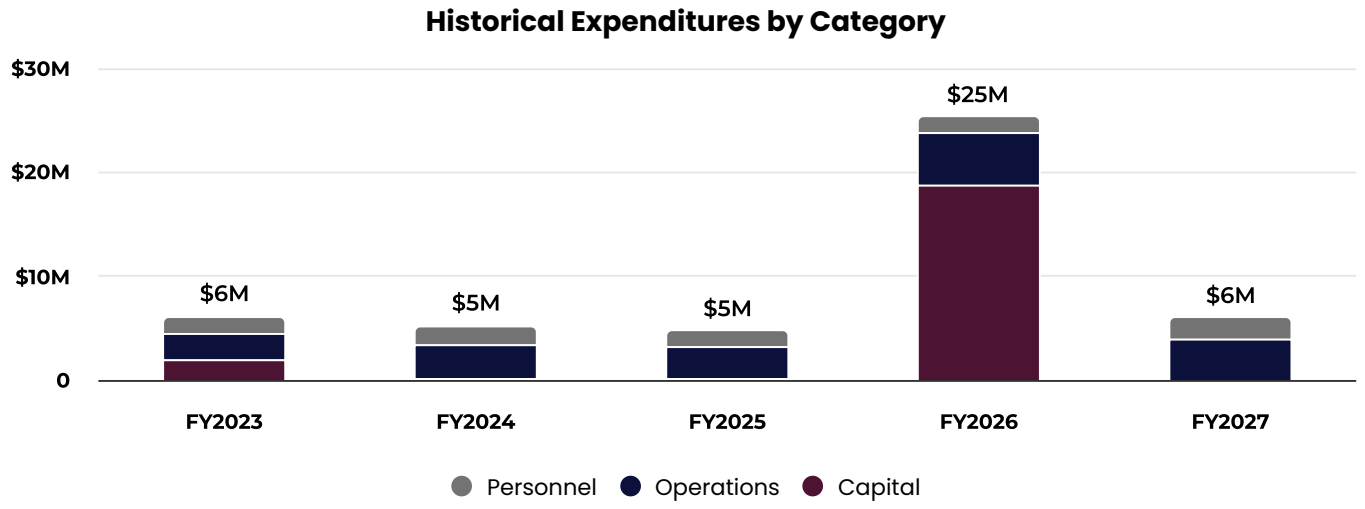
- **Strengthened Fiscal Stewardship and Organizational Oversight**
  Provided executive oversight of the City's financial audits and led development and implementation of the annual budget, ensuring alignment with City Council priorities and long-term financial sustainability.
- **Advanced Community Engagement and Public Communication**
  Led citywide outreach efforts, including Measure Q education and expanded social media communications, improving transparency and public understanding of City initiatives and services.
- **Delivered High-Impact Community Projects and Events**
  Supported and implemented key community initiatives, including the Downtown Archway Project, installation of the Big Chair in downtown, and signature events such as the State of the City, Farm-to-Fork, Del Webb Softball Game, and Level Up Leadership Academy.
- **Expanded Homeless and Housing Services and Partnerships**
  Advanced the City's homeless response through development of the Homeless Navigation Center and the Behavioral Health Unit, including a ribbon cutting and expansion adding 25 additional beds for men. Facilitated partnerships with San Joaquin County Behavioral Health Services and WellNest Company to deliver 12–15 tiny homes for veterans and eligible clients, supported by case management and rental assistance.
- **Strengthened Regional Collaboration and Community-Based Solutions**
  Hosted a Homeless Summit and expanded outreach services, while coordinating closely with regional partners to address behavioral health and homelessness challenges.
- **Enhanced Community Amenities and Public Spaces**
  Delivered community-focused improvements, including the Community Garden project and associated ribbon cutting, supporting neighborhood engagement and quality of life.
- **Secured External Funding to Support City Priorities**
  Successfully obtained approximately $641,796 in grant funding, including Homeless Housing, Assistance and Prevention (HHAP), Emergency Solutions Grants (ESG), Community Development Block Grant (CDBG), and Caltrans programs, supporting critical services and infrastructure.
- **Invested in Staff Development and Community Safety**
  Completed CPR training led by Manteca Fire Department and facilitated facility tours, reinforcing a culture of safety, preparedness, and organizational development.

2026-2027 New Goals & Priorities

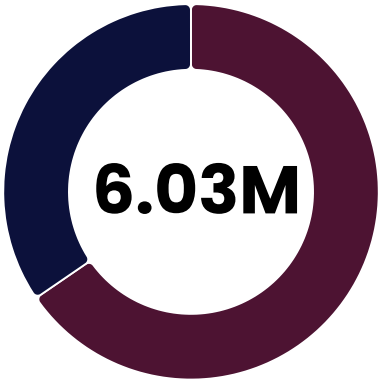
- **Advance Strategic Planning and Citywide Initiatives**
  Lead development of the Citywide Facility Master Plan and advance key initiatives such as the Measure Q funding plan in collaboration with the Citizens' Oversight Committee and City Council, ensuring alignment with long-term infrastructure and service priorities.
- **Strengthen Fiscal Sustainability and External Funding**
  Identify, pursue, and secure federal and state grant funding to support capital projects and critical programs, including funding for the Navigation Center and associated operational needs.
- **Expand Homeless and Housing Solutions**
  Advance Phase I conceptual planning for a permanent Navigation Center, release the Progressive Design-Build RFP/Q, and support interim housing solutions through activation of eight refurbished containers for transitional housing. Continue to build partnerships with local, County, State, and community agencies to enhance service delivery.
- **Deliver Key Capital Projects and Facility Improvements**
  Oversee completion of priority projects, including emergency roof repairs at the Qualex Building and the grand opening of the Woodward Park Splashpad, while supporting continued investment in City facilities and public amenities.
- **Enhance Organizational Effectiveness and Workforce Stability**
  Complete labor contract negotiations and implement strategic reorganization of specified City departments and divisions to improve service delivery and operational efficiency.
- **Promote Community Engagement and City Identity**
  Plan and host major community initiatives and events, including the 2026 State of the City, the second annual Farm-to-Fork event with the United Way of San Joaquin, and launch new programs such as the Manteca Citizen's Academy and Utility Box Art Program.
- **Support Economic Development and Strategic Property Transactions**
  Finalize the sale and acquisition of property at 555 Industrial Park Drive and explore downtown beautification projects to enhance economic vitality and community appeal.

Expenditures by Category

Note: For budget presentation purposes, Facilities expenditures are currently presented in aggregate under the Public Works expenditure summaries to maintain consistency in historical reporting and budget comparisons.



FY27 Expenditures by Object Summary 2



Operations	$3,947,628	65.45%
Personnel	$2,084,147	34.55%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$1,647,216	$1,829,390	$1,618,262	$1,640,019	$2,084,147
Operations	$2,587,463	$3,274,751	$2,950,684	$5,001,587	$3,947,628
Capital	$1,828,181	$74,588	$164,365	$18,742,998	-
Total Expenditures	**$6,062,860**	**$5,178,729**	**$4,733,311**	**$25,384,604**	**$6,031,775**

Key Performance Indicators

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Level-Up Leadership Participants	19	26	30
% of Occupied Beds at 555 Industrial	Women: 74% Men: 100%	Women: 74% Men: 72%	Women: 90% Men: 100%
Small Business Grants Awarded	8	24	30

(continued from above) ↑

Narrative
Reflects employee development and leadership capacity
Measures bed utilization by population group
Represents support for local business improvements

Development Services



Department Description

The Development Services Department is comprised of the Planning, Building Safety, and Economic Development Divisions. Together, these divisions work collaboratively to guide the City's growth in a manner that is safe, sustainable, fiscally responsible, and aligned with community values.

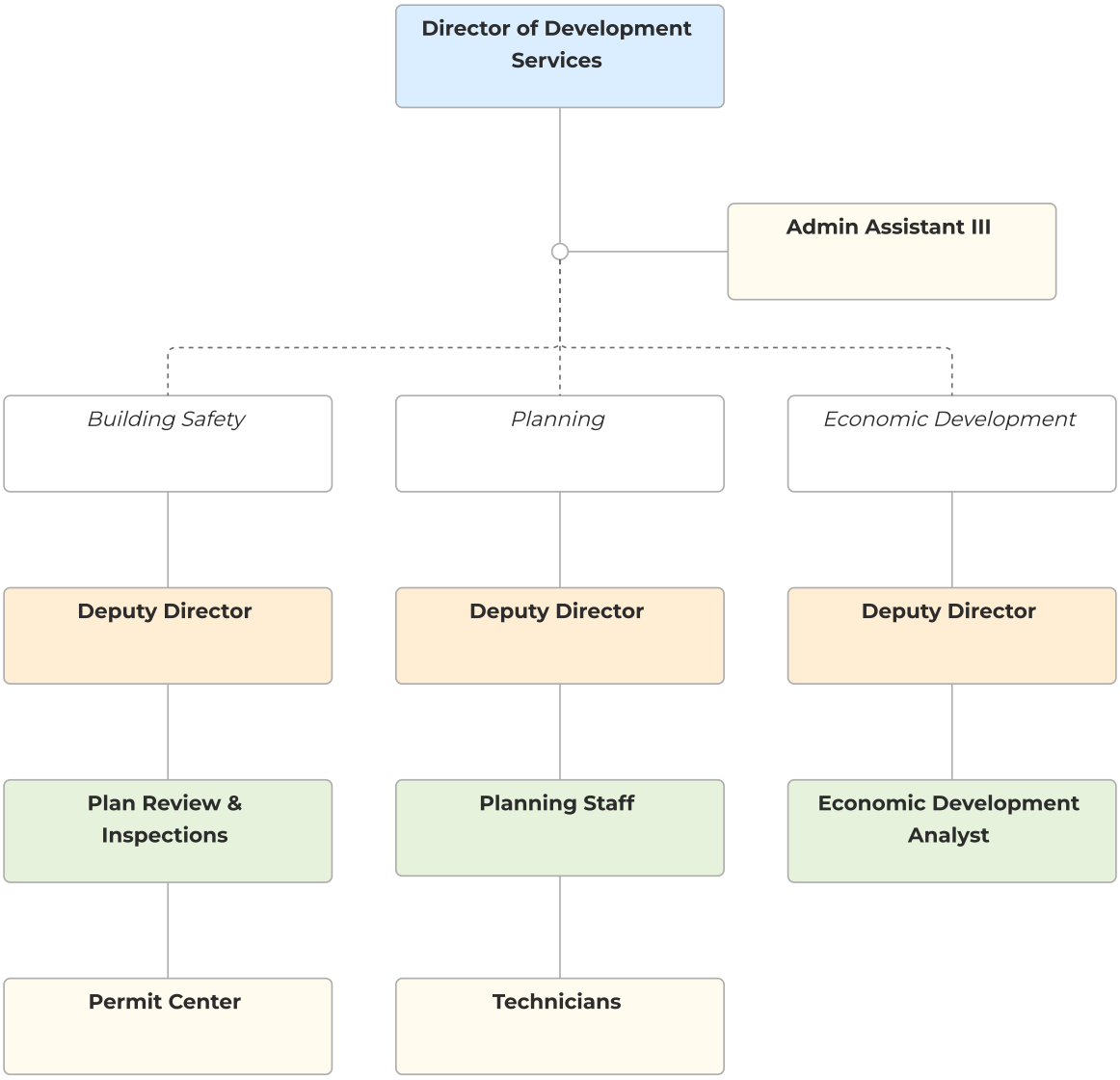
The primary purpose of the Department is to ensure the orderly physical, economic, and environmental development of the community by implementing the goals, policies, and standards of the City of Manteca General Plan, Municipal Code, and adopted development regulations. This is accomplished through the review and approval of land use entitlements, construction plans, and building permits for private and public development projects.

The Department serves as the City's front door for development activity, providing guidance and regulatory oversight throughout the planning, design, permitting, and construction process. Staff work to balance development opportunities with public safety, neighborhood compatibility, infrastructure capacity, and long-term community goals.

In addition to regulatory services, the Department plays a key role in supporting existing businesses and attracting new investment to the City. Through proactive customer service, interdepartmental coordination, and partnerships with the development community, the Development Services Department helps facilitate projects that enhance the local economy, expand the tax base, create jobs, and improve the quality of life for residents.

By ensuring that development is consistent with adopted plans, policies, and regulations while remaining responsive to market conditions and community needs, the Development Services Department helps shape a vibrant, resilient, and well-planned City of Manteca.

Organizational Structure



Department Position Listing

epartment	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decrease)
evelopn			
Administrative Assistant III	1	1	
Assistant Planner	2	2	
Associate Planner	2	2	
Building Inspector I	1	1	
Building Inspector II	1	1	
Deputy Director of DS - Building	1	1	
Deputy Director of DS - Planning	1	1	
Development Services Technician	6	6	
Director of Development Services	1	1	
Permit Center Manager	1	1	
Senior Building Inspector	1	1	
Senior Plan Check Engineer	1	1	
Senior Planner	1	1	
Senior Plans Examiner	1	1	
Development Services Total	**21**	**21**	

(continued from above) ↑

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Department Functions

Planning and Development Services

The Department delivers core services and programs, including current and long-range planning initiatives, to guide the City's growth and development in alignment with community goals and regulatory requirements.

Plan Review and Regulatory Compliance

The Department reviews development plans and applications to ensure compliance with state laws, local ordinances, and adopted City standards.

Permitting and Inspections

The Department issues building permits and conducts inspections to ensure construction projects meet safety, quality, and code requirements.

Commission Support and Administration

The Department manages and supports the City Council-appointed Planning Commission, including agenda preparation, coordination, and administrative functions.

Economic Development and Business Support

The Department supports existing businesses and promotes new development and investment to strengthen the local economy and enhance community vitality.

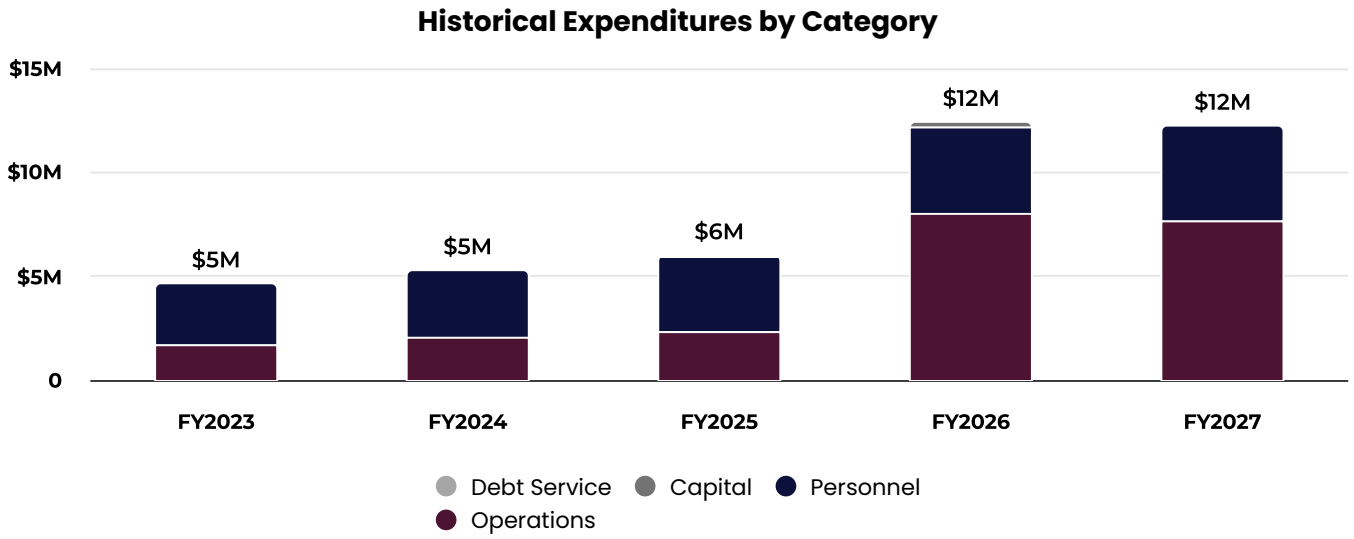
2025-2026 Accomplishments

- **Advanced Long-Range Planning and Sustainability Initiatives**
  Supported adoption of the City's Climate Action Plan and initiated the Downtown Specific Plan, including selection of a consultant to guide the planning process and position the City for future growth and revitalization.
- **Facilitated Strategic Growth and Development Agreements**
  Completed the Development Agreement and annexation for Union Ranch North, enabling 455 single-family residential units and securing community benefit contributions of $24,550 per unit to support infrastructure and City services.
- **Supported Major Public Facilities and Land Transactions**
  Secured property through donation for the future reconstruction of Fire Station 3 along North Main Street and completed the Surplus Land Act process for 1403 W. Atherton, advancing key public facility and land use priorities. Initiated negotiations for acquisition of the Manteca Bedquarters property.
- **Delivered Strong Development Activity and Permitting Outcomes**
  Processed 3,533 total permits, including 840 single-family dwelling permits and 33 accessory dwelling units (ADUs), supporting approximately $595 million in construction valuation and 4.5 million square feet of development activity.
- **Advanced Economic Development and Opportunity Site Activation**
  Completed conceptual design and issued a Request for Qualifications (RFQ) for a master developer for the Family Entertainment Zone (FEZ), while actively marketing Manteca through industry trade shows and outreach efforts.
- **Supported Downtown Revitalization and Small Business Growth**
  Contributed to downtown beautification efforts and awarded over $275,000 in Small Business Assistance Grant funding, while launching the "Support Local for the Holidays" campaign to promote local economic activity.
- **Attracted Major Healthcare Investment**
  Facilitated significant private investment in the community, including Kaiser Permanente's $83.4 million emergency department expansion and Sutter Health's new 17,000-square-foot medical facility, expanding access to healthcare services in the region.

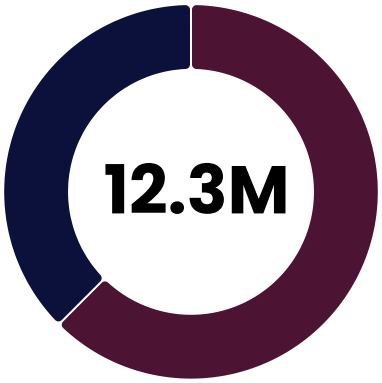
2026-2027 New Goals & Priorities

- **Advance Comprehensive Planning and Regulatory Updates**
  Complete the Comprehensive Zoning Code Update and finalize the Downtown Specific Plan, while supporting implementation and community outreach to guide future growth, land use, and development standards.
- **Strengthen Development Frameworks and Fiscal Sustainability**
  Complete a Citywide Fiscal Impact Analysis to evaluate updates to the Public Safety and Streets Community Facilities District (CFD 2022-1) and develop a CFD policy for new development projects to ensure long-term fiscal sustainability.
- **Facilitate Strategic Development and Annexation Projects**
  Advance key development agreements and annexations, including the Community Park and Stagecoach Industrial projects, City-owned sites, and billboard projects, supporting orderly growth and infrastructure planning.
- **Support Public Facilities and Strategic Property Acquisition**
  Complete acquisition of property for Fire Station 6 and finalize the purchase of the Manteca Bedquarters site, followed by implementation of a coordinated activation plan to transform the site into a community and economic asset.
- **Drive Economic Development and Business Attraction**
  Attract and retain retail, dining, and entertainment businesses through targeted outreach, trade show participation, and launch of the "Make it Manteca" marketing campaign, including a community-driven restaurant and retail survey to guide business recruitment.
- **Advance Major Opportunity Projects**
  Continue progress on the Family Entertainment Zone (FEZ) by securing a development partner, completing the EIR Master Plan Update, and exploring infrastructure financing strategies to support project delivery.
- **Support Small Business Growth and Entrepreneurship**
  Expand business resources through programs, workshops, and tools, including launching a Mobile Food Cart Entrepreneurship Program and updating the mobile food vendor ordinance with community input.
- **Enhance Downtown Vitality and Placemaking**
  Identify and implement beautification and placemaking opportunities throughout Downtown Manteca, supporting economic activity and community engagement.

Expenditures by Category



FY27 Expenditures by Object Summary 2



Operations	**$7,671,898**	62.49%
Personnel	**$4,606,079**	37.51%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$3,010,405	$3,293,724	$3,602,116	$4,123,360	$4,606,079
Operations	$1,643,755	$1,999,353	$2,344,257	$7,996,831	$7,671,898
Capital	-	-	-	$335,689	-
Debt Service	$12,420	$12,424	$107,062	-	-
Total Expenditures	**$4,666,580**	**$5,305,501**	**$6,053,436**	**$12,455,880**	**$12,277,977**

Key Performance Indicators

KPI	FY25 Actual	FY26 Estimated
Building Permits Issued	4,390	3,600
Single Family Dwelling Certificate of Occupancies Issued	1,130	800
Planning Applications Processed	100	126

(continued from above) ↑

FY27 Target	Narrative
3,800	Indicates development activity and construction demand
800	Reflects completion of new housing units and residential growth
105	Represents land use activity and development project review workload

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, treatment and disposal, and storm water drainage, control and conveyance. It also administers the engineering review process for new development, participates in site plan review, manages Capital Improvement Projects, and coordinates with other agencies on regional efforts and projects. The Department's vision is to work together collaboratively with the community, other City Departments, City Council, and City Management to engineer a better future for the City of Manteca.

Departmental goals include:

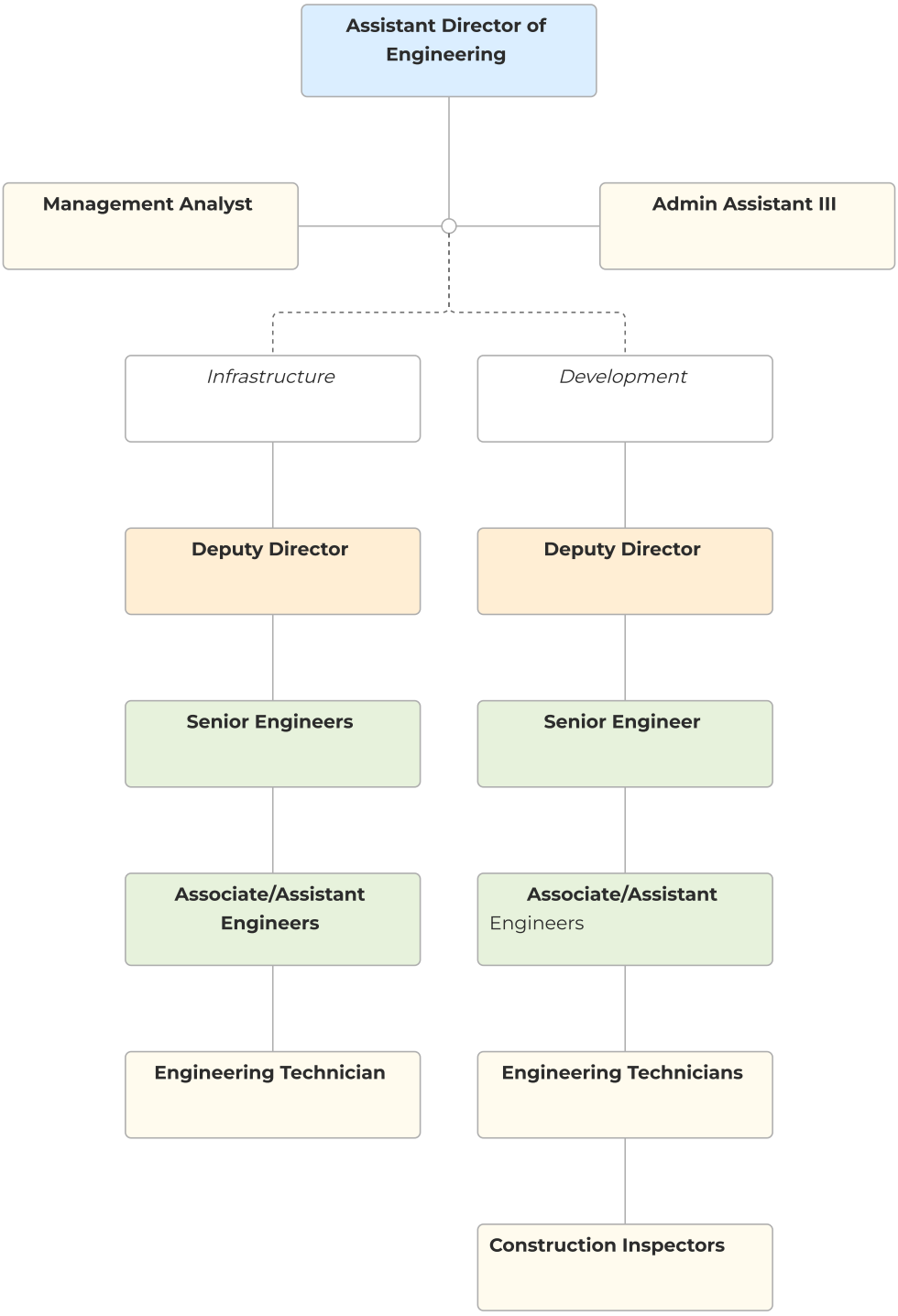
- Managing the City's infrastructure to ensure high quality development and capital projects, promote safety and public health, and improve quality of life.
- Providing quality customer service and information to internal and external customers.
- Safeguarding the City's resources by effectively managing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

Engineering Department Funding Structure Note:
The Engineering Department operates through two primary functional areas: Development Services and Capital Infrastructure Delivery. Development-related activities are primarily supported through Development Services Fund revenues (Fund 810), including permit, review, and inspection-related cost recovery.

Capital infrastructure activities, including project management, engineering support, and delivery of transportation, water, sewer, and utility capital projects, are funded directly through various project and infrastructure-related funds rather than through Fund 810. As a result, portions of Engineering personnel and operational costs associated with Capital Improvement Program (CIP) delivery are reflected within enterprise, transportation, utility, and capital project funds throughout the budget rather than solely within the Development Services Fund.

Accordingly, certain budget summaries may not fully reflect the total operational scope or staffing activity of the Engineering Department when viewed only through Fund 810 or department-level roll-up summaries.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	Increase (Decrease)
Engineering			
Administrative Assistant III	1	1	0
Assistant Director of Engineering	1	1	0
Assistant Engineer	6	6	0
Associate Civil Engineer	1	1	0
Associate Engineer W/O P.E.	3	3	0
Associate Engineer W/P.E.	2	2	0
Construction Inspector II	2	2	0
Deputy Director of Engineering	2	2	0
Engineering Technician II	1	1	0
Management Analyst	1	1	0
Senior Construction Inspector	1	1	0
Senior Engineer	2	2	0
Senior Engineering Technician	1	1	0
Engineering Total	**24**	**24**	**0**

Department Functions

City's Infrastructure

Engineering oversees planning, design, and construction of improvements for traffic and transportation, water treatment and distribution, wastewater collection and treatment, storm drainage control, as well as other infrastructure projects. As a part of this process, Engineering oversees infrastructure master plans and 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, Parks, Streets and Compliance, and Utilities. 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, and development improvement agreements, and performs construction 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.

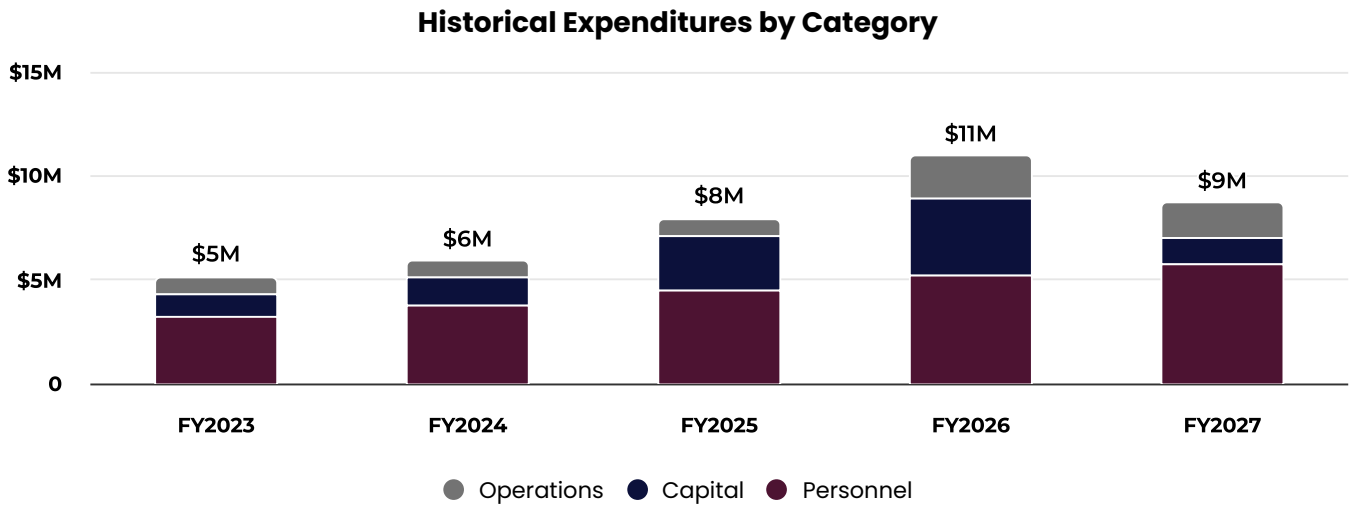
2025-2026 Accomplishments

- **Advanced Citywide Traffic Safety and Mobility**
  Adopted the Citywide Traffic Calming Program and completed multiple safety-focused projects, including the Safe Routes to School Program, Wawona Street Bike & Pedestrian Improvements, and key Highway Safety Improvement Program (HSIP) projects along Main Street and Yosemite Avenue.
- **Delivered Critical Street and Pavement Improvements**
  Completed the 2025 Pavement Maintenance Project and advanced design for the 2026 Pavement Maintenance Program, improving roadway conditions across major corridors including Louise Avenue, Yosemite Avenue, and Airport Way.
- **Expanded Water Quality and Utility Infrastructure**
  Advanced multiple water quality projects, including completion of the Well 29 TCP Treatment Project, progress on PFAS treatment facilities (Well 22), and continued construction of Wastewater Quality Control Facility (WQCF) interim improvements.
- **Completed Key Capital and Neighborhood Improvements**
  Delivered community-focused projects such as Shasta Park Area Improvements and the Well 30 Nile Garden project, enhancing neighborhood infrastructure and public amenities.
- **Advanced Major Regional and Transportation Projects**
  Completed construction of the SR 99/120 Connector Project and initiated environmental and design phases for major interchange improvements, including the SR 120/Airport Way and SR 120/Main Street Diverging Diamond Interchanges (DDIs).
- **Strengthened Stormwater and Drainage Planning**
  Completed design of the Storm Drain Zone 36/39 Improvements Project and initiated updates to the City's Stormwater Master Plan to support long-term system capacity and flood protection.
- **Modernized Public Facilities and Sustainability Infrastructure**
  Awarded design contracts for EV charging stations at City Hall and advanced updates to the Public Facilities Implementation Plan (PFIP) across sewer, water, storm drain, and transportation systems.
- **Leveraged Development to Deliver Infrastructure**
  Facilitated over $11.5 million in infrastructure improvements constructed through private development, supporting growth while reducing direct City capital costs.

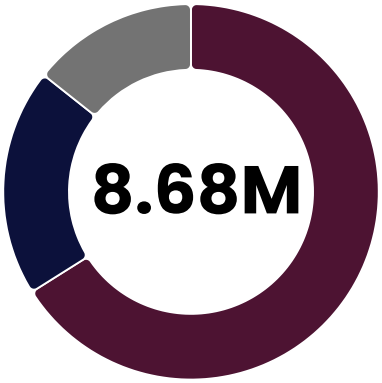
2026-2027 New Goals & Priorities

- **Advance Citywide Traffic Safety and Signal Modernization**
  Design and implement key safety and efficiency improvements, including the Signal Coordination Project (CMAQ Grant) and Systemic Signal Improvements (HSIP Cycle 12), to improve traffic flow and reduce collisions along major corridors.
- **Deliver Major Corridor and Roadway Improvements**
  Continue design and construction of critical transportation projects, including the Yosemite Avenue Improvement Project, Shasta 2.0 area improvements, and completion of the 2026 Pavement Maintenance Program across key arterial and neighborhood streets.
- **Expand Water Quality and Utility Infrastructure**
  Advance construction of the Well 22 PFAS Treatment Facility and continue progress on Wastewater Quality Control Facility (WQCF) projects to ensure regulatory compliance and long-term system reliability.
- **Support Regional Mobility and Strategic Transportation Projects**
  Advance right-of-way acquisition and design for the Airport Way Widening Project and continue coordination on the Roth Road Extension/Interchange, including Measure K funding efforts and regional partnership engagement.
- **Strengthen Stormwater Management and System Planning**
  Complete Phase 1 construction of the Storm Drain Zone 36/39 Improvements Project and finalize the Stormwater Master Plan Update to support long-term drainage capacity and flood resilience.
- **Implement Sustainability and Facility Improvements**
  Construct EV charging infrastructure at City Hall and continue integrating sustainable infrastructure into City operations and capital planning.
- **Advance Major Interchange and Regional Planning Efforts**
  Complete Project Initiation Documents (PIDs) for the SR 120/Airport Way and SR 120/Main Street Diverging Diamond Interchange projects, positioning the City for future state and federal funding opportunities.

Expenditures by Category



FY27 Expenditures by Object Summary 2



Personnel	$5,735,336	66.06%
Operations	$1,701,830	19.60%
Capital	$1,244,797	14.34%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$3,232,136	$3,728,165	$4,484,677	$5,174,598	$5,735,336
Operations	$850,394	$799,561	$810,704	$2,033,531	$1,701,830
Capital	$1,060,651	$1,351,369	$2,640,566	$3,733,782	$1,244,797
Total Expenditures	**$5,143,181**	**$5,879,094**	**$7,935,947**	**$10,941,911**	**$8,681,963**

Key Performance Indicators

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Improvement Agreements Executed	19	7	10
Notices of Completions Recorded	9	6	4
Acceptances Completed	6	9	6
Construction Contracts Awarded	6	4	4
Transportation /Utility Studies	0	4	1

(continued from above) ↑

Narrative
Indicates development activity and infrastructure commitments from new projects
Reflects completion of public and private construction projects
Demonstrates transition of completed infrastructure into City ownership and maintenance
Tracks delivery of capital projects and implementation of the City's CIP
Represents progress on infrastructure improvements supporting mobility and essential services

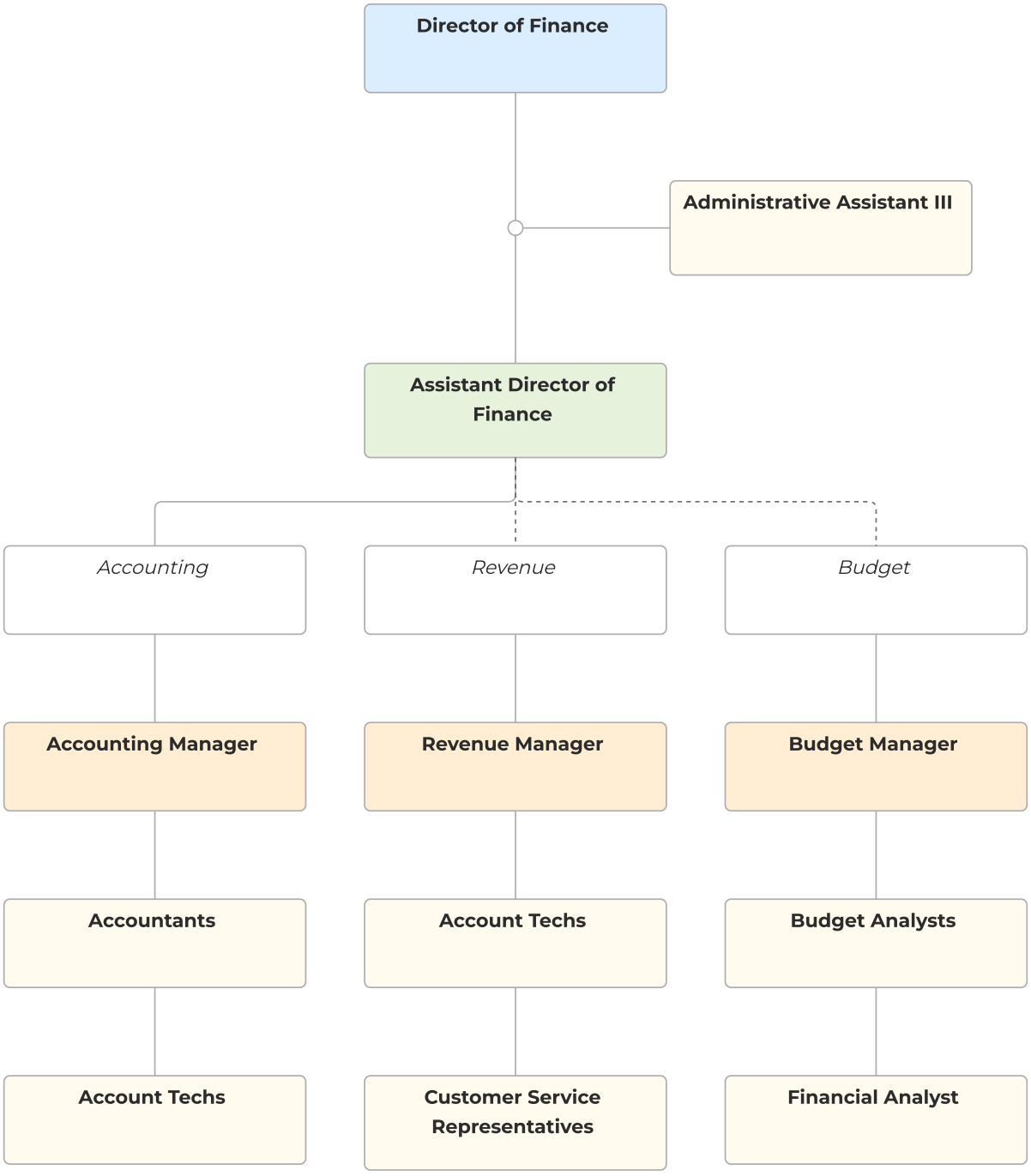
Finance



Department Description

The Finance Department provides strategic financial leadership and fiscal support to the City. The Department is responsible for the City's annual budget process, financial planning, including debt management, long-term financial planning, and administration of special taxes and fees, the annual financial audit and Annual Comprehensive Financial Report (ACFR), financial reporting, general ledger accounting, accounts payable and receivable, revenue management (including business licensing and utility billing), cash handling, and treasury management.

Organizational Structure



Department Position Listing

Department		Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decrea
Finance				
	Accountant II	2	2	
	Accounting Manager	1	1	
	Accounting Technician	5	5	
	Administrative Assistant III	1	1	
	Assistant Finance Director	1	1	
	Budget Analyst I	1	1	
	Budget Manager	1	1	
	Customer Service Representative	5	5	
	Finance Analyst/Senior	1	1	
	Finance Director	1	1	
	Revenue Manager	1	1	
	Senior Budget Analyst	1	1	
	Finance Total	**21**	**21**	

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Department Functions

Budget and Financial Planning

Coordinates the 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 staff on the establishment and administration of purchasing policies and procedures. Leads and participates in long-term financial planning initiatives such as financial forecasts, the multi-year Capital Improvement Program, 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 and administers 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; produces and files year-end reports and maintains 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 includes starting and stopping services, updates to utility accounts, and complying with legislative bills and municipal code regarding utilities. Leads and participates in updates to the City’s Municipal Code referencing financial rules and regulations.

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 financing and administers debt service obligations in accordance with bond covenants.

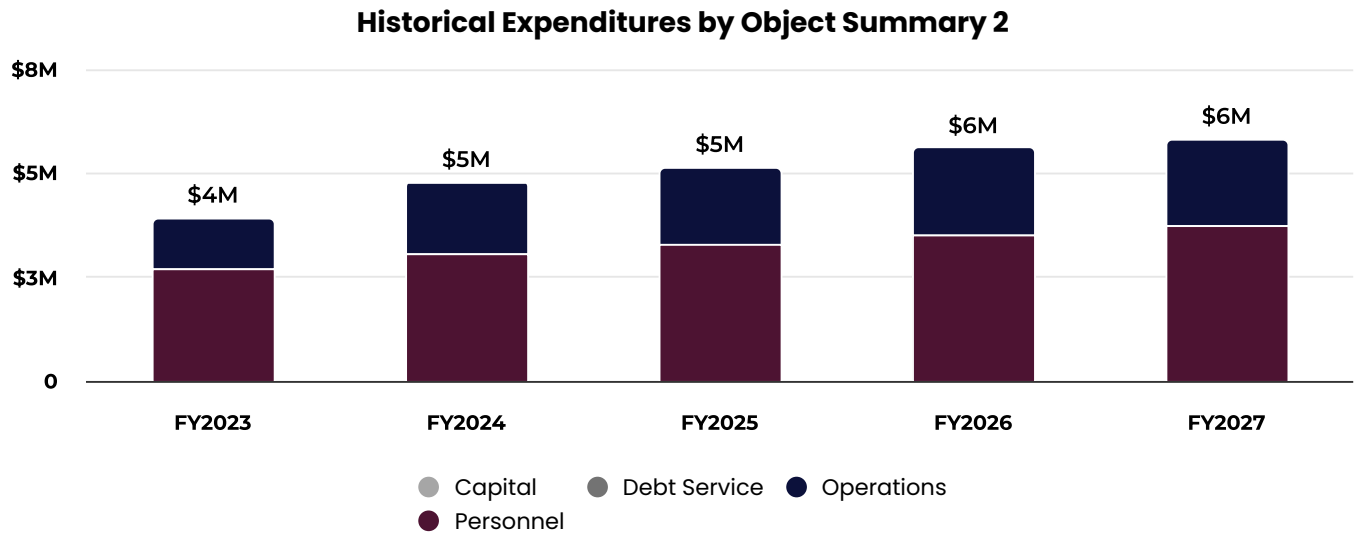
2025-2026 Accomplishments

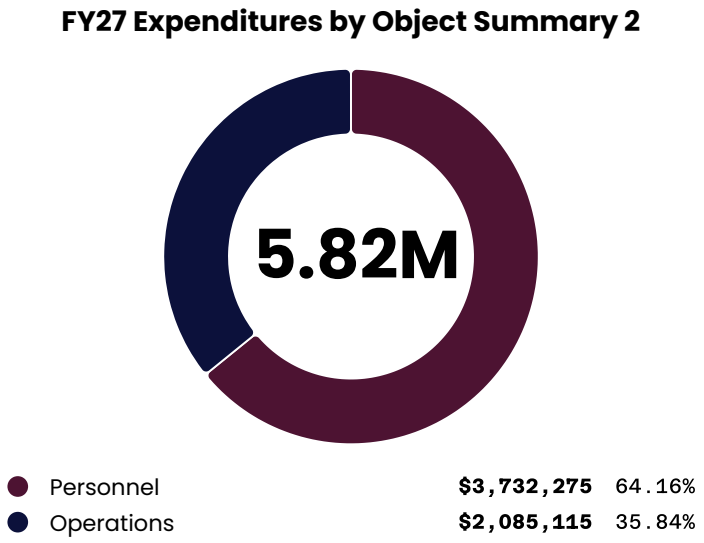
- **Recognition and Transparency**
  Received the City's first two budget awards: the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award and the California Society of Municipal Finance Officers (CSMFO) Operating Budget Excellence Award for the FY25 interactive budget, recognizing the City's commitment to transparency and high-quality financial reporting.
- **Financial Reporting & Systems**
  Fully caught up on audits; transitioned toward internal Annual Comprehensive Financial Reporting (ACFR) preparation and initiated a cloud-hosted ERP implementation.
- **Financial Stewardship**
  Refinanced wastewater bonds (AA rating) saving taxpayers $3M+, enhanced the Senior Discount Program, and secured a new banking contract projected to increase interest earnings by $300k annually.
- **People & Leadership**
  Invested in staff development through Level-Up training and strengthened the department with key Finance leadership appointments.

2026-2027 New Goals & Priorities

- **Modernize Financial Systems and Banking Operations**
  Complete the City's banking conversion to improve efficiency, security, and financial operations.
- **Strengthen Financial Reporting and Internal Controls**
  Resolve outstanding audit findings from prior years and update financial policies to enhance internal controls and ensure ongoing compliance.
- **Advance Long-Term Financial Planning and Sustainability**
  Develop a General Fund long-range financial forecast and implement a funding strategy to address pension and Other Post-Employment Benefits (OPEB) obligations.
- **Support Capital Financing and Infrastructure Investment**
  Issue bonds to finance construction of the new Police Department building and Fire Station 6, supporting critical public safety infrastructure.
- **Enhance Internal Service Fund (ISF) Planning and Cost Recovery**
  Implement the new Vehicle Replacement ISF plan and update the Information Technology and Risk ISF plans to ensure sustainable funding and accurate cost allocation.

Expenditures by Category





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$2,672,355	$3,032,174	$3,283,882	$3,519,353	$3,732,275
Operations	$1,232,991	$1,737,560	$1,852,083	$2,085,890	$2,085,115
Capital	-	$4,285	$4,283	$10,717	-
Debt Service	$23,500	$31,500	$10,000	-	-
Total Expenditures	**$3,928,846**	**$4,805,519**	**$5,150,248**	**$5,615,960**	**$5,817,390**

Key Performance Indicators

Accounting

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Accounts Payable Checks Issued	9,762	9,800	10,000
Journal Entries Processed	820	600	600
External Audit Opinion	Clean Opinion	Clean Opinion	Clean Opinion

Budget

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Budget Adoption Timeliness	On-Time	On-Time	On-Time
General Fund Forecast Accuracy	3.5% over budget	± 5–10%	± 5–10%
General Fund Expenditure Variance	6.2% under budget	≤ 5%	≤ 5%

Revenue Management

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Utility Move-Ins Processed	5,031	4,263	5,000
Utility Move-Outs Processed	3,798	3,586	3,900
Monthly Utility Bills Generated	333,851	343,894	338,000
Customer Payment Receipts Processed	128,480	124,039	127,000
Miscellaneous Bills Processed	1,141	1,094	1,120

(continued from above) ↑

Narrative
Measures vendor payment processing and operational support
Measures financial reporting activity and accounting accuracy
Demonstrates financial reporting integrity and compliance with auditing standards

Narrative
Indicates effectiveness of budget development and adherence to deadlines
Measures accuracy of revenue forecasting and financial planning
Measures effectiveness of expenditure planning and budget control

Narrative
Tracks customer account setup and service demand
Tracks customer account turnover and service activity
Represents billing operations and service coverage
Captures revenue collection activity and customer payments
Supports administrative billing and cost recovery activities

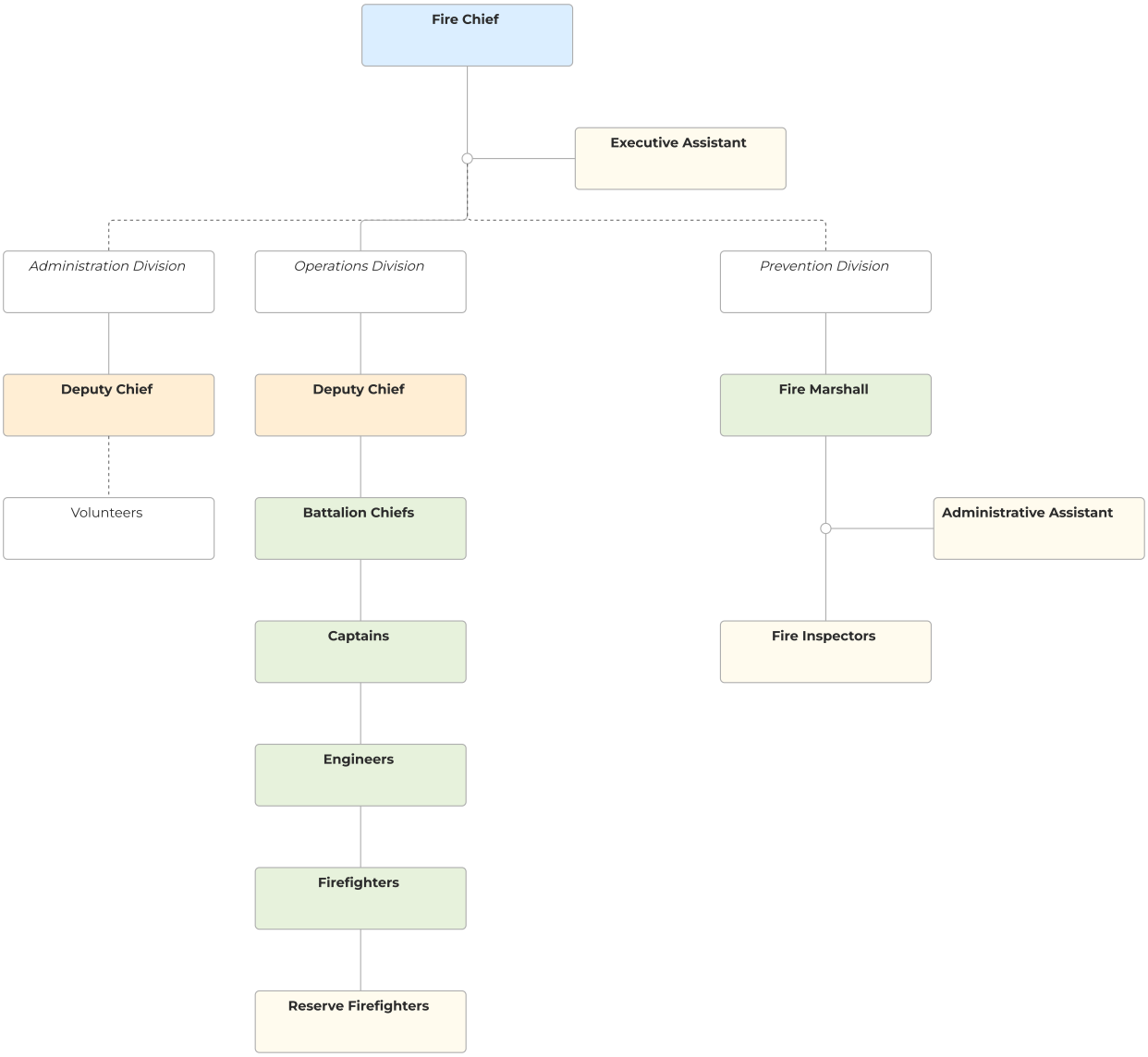
Fire Department



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.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	Increase (Decrease)
Fire Department			
Administrative Assistant II	1	1	0
Battalion Chief - Measure M	3	3	0
Deputy Fire Chief	2	2	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	15	15	0
Firefighter - Measure M	9	9	0
Firefighter Engineer	12	12	0
Firefighter Engineer-Measure M	3	3	0
Fire Total	**65**	**65**	**0**

Department Functions

Administration

The Administration Division provides overall leadership and coordination of the Fire Department's operations and internal services. This includes budget development and oversight, purchasing, personnel management, employee health and safety, records management, and facility coordination. The Division also manages department-wide training, cost recovery, grant development, public information, and volunteer program oversight to support efficient and effective service delivery.

Prevention

The Prevention Division works to reduce the risk and impact of fires and other emergencies through proactive planning, education, and enforcement. This includes plan review, inspections of buildings and premises, and regulation of hazardous materials. The Division also develops and enforces fire and life safety codes, conducts fire investigations, and provides public education to promote a safer community.

Operations

The Operations Division manages the Fire Department's emergency response services and ensures a constant state of readiness. The Division provides 24-hour response to a wide range of emergencies, including fire, medical, vehicle accidents, hazardous materials incidents, and public assistance calls. In addition to emergency response, the Division supports fire prevention efforts through hazard abatement, pre-incident planning, and community education. Operational staff also maintain critical equipment, apparatus, facilities, and communication systems to ensure reliable and effective service delivery.

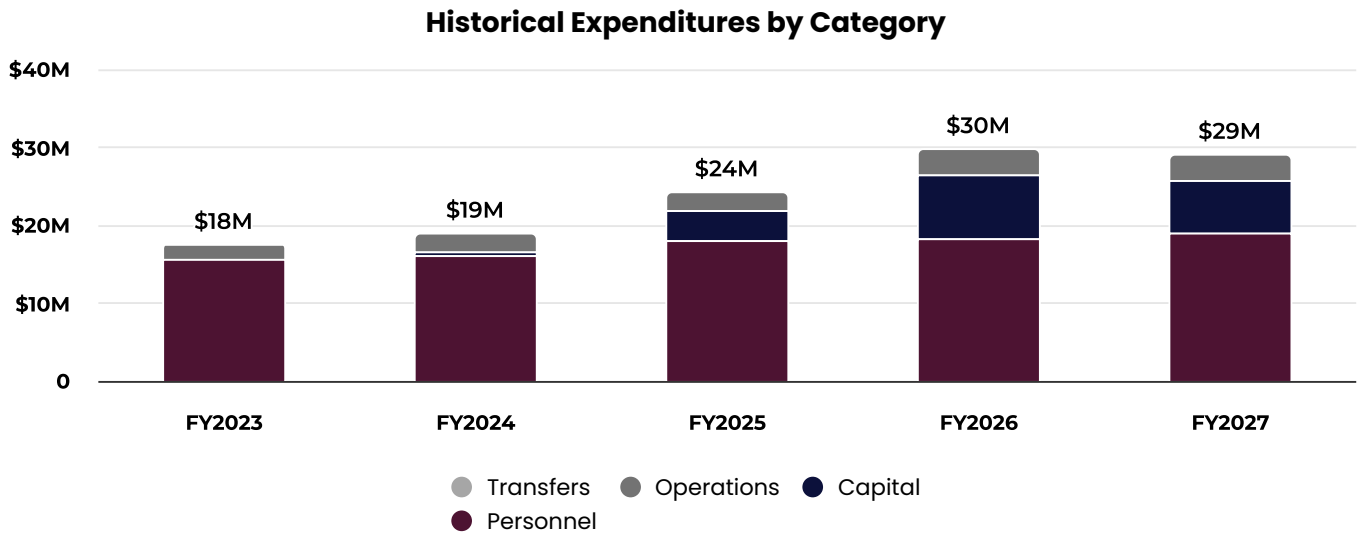
2025-2026 Accomplishments

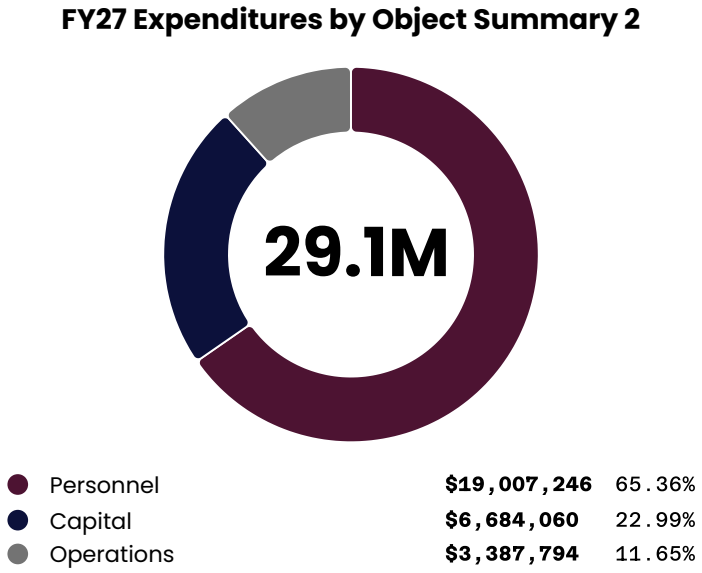
- **Expanded Emergency Response Capacity and Staffing**
  Secured a Staffing for Adequate Fire and Emergency Response (SAFER) grant totaling $2.69 million to hire nine (9) additional firefighters, supporting the staffing of an additional company and improving emergency response capabilities.
- **Invested in Critical Equipment and Firefighter Safety**
  Placed a new Type 1 fire engine into service and secured a $790,225 Assistance to Firefighters Grant (AFG) for the replacement of self-contained breathing apparatus (SCBA), enhancing operational readiness and firefighter safety.
- **Enhanced Training Infrastructure and Operational Readiness**
  Advanced development of a new training facility at Fire Station 1 through the installation of a stacked conex-box training tower, expanding hands-on training opportunities for fire personnel.
- **Strengthened Leadership and Organizational Capacity**
  Added two Deputy Chief positions to support department operations, improve oversight, and enhance service delivery as the City continues to grow.

2026-2027 New Goals & Priorities

- **Expand Fire Protection Infrastructure and Service Capacity**
  Break ground on Fire Station 6 and complete the Station 1 conex training tower to support system capacity, response coverage, and firefighter readiness as the community continues to grow.
- **Enhance Emergency Medical and Advanced Life Support (ALS) Capabilities**
  Develop and present an Advanced Life Support (ALS) plan to San Joaquin County EMS Agency (SJCEMSA) and pursue an Assistance to Firefighters Grant (AFG) to sponsor personnel for paramedic training, strengthening emergency medical response services.
- **Improve Fire Prevention and Risk Reduction Efforts**
  Complete company-level business inspections and conduct a five-year flow test of all fire hydrants to ensure system reliability and reduce community risk.
- **Strengthen Communications and Emergency Response Technology**
  Complete the Radio Infrastructure Upgrade Project, integrate additional communication frequencies for public safety use, and incorporate all pre-fire plans into the Tablet Command GIS platform to improve situational awareness and response efficiency.
- **Advance Training and Workforce Development**
  Implement a 40-hour Training Captain program and expand training infrastructure to support ongoing professional development and operational excellence.
- **Improve Insurance Services Office (ISO) Rating**
  Implement strategic improvements to restore the City's ISO rating to a Class 2, reducing insurance costs for residents and businesses while enhancing overall fire protection capabilities.

Expenditures by Category





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$15,469,550	$16,075,177	$17,865,877	$18,108,406	$19,007,246
Operations	$1,781,523	$2,431,940	$2,630,771	$3,505,852	$3,387,794
Capital	$142,635	$492,998	$3,824,855	$8,218,792	$6,684,060
Transfers	$250,070	-	-	-	-
Total Expenditures	**$17,643,778**	**$19,000,116**	**$24,321,503**	**$29,833,050**	**$29,079,100**

Key Performance Indicators

KPI	FY25 Actual	FY26 Projected
Emergency Incidents Responded To	11,457	11,727
Average Response Time	7:30 minutes	Maintain
Fire Inspections Completed	370	632
Property Value Saved vs. Loss	$22M saved vs. $3.6M loss	Maintain
Training Hours Completed	14,820	Maintain
ISO Rating	3	Improve

(continued from above) ↑

FY27 Goal	Narrative
Maintain service levels	Reflects continued growth in service needs
Improve/maintain	Supports timely emergency response and community safety
Increase compliance	Enhancing code compliance and risk reduction
Improve ratio	Demonstrates effective emergency response and damage mitigation
Maintain	Supports operational readiness and compliance with professional standards
Improve toward Class 2	Reflects strong fire protection capabilities with efforts to improve

Human Resources

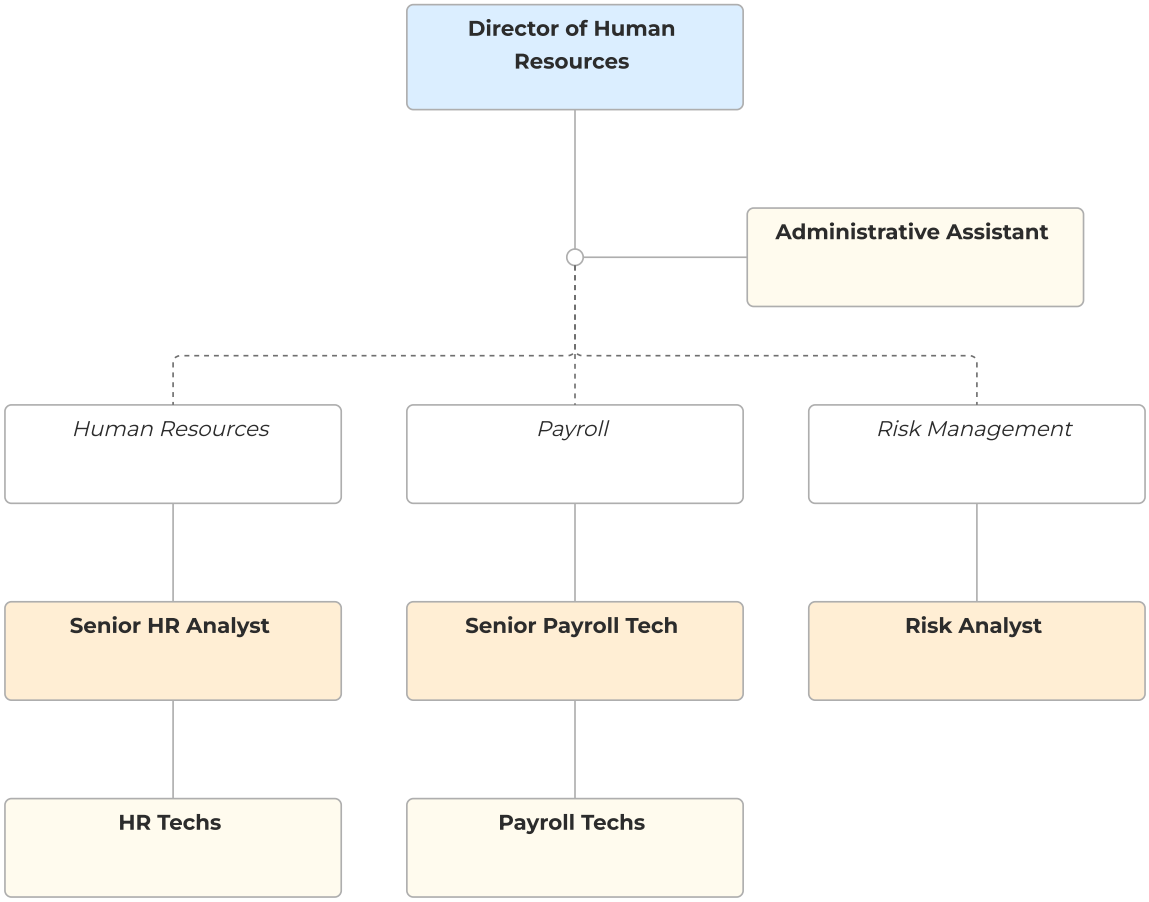


Department Description

The Human Resources Department provides strategic leadership and support for the City's workforce, ensuring the organization is equipped to deliver high-quality services to the community. The Department oversees human resources, payroll, and risk management functions, supporting recruitment, retention, employee development, and organizational effectiveness.

Through a focus on workforce planning, employee relations, compensation and benefits, and risk management, the Department promotes a safe, compliant, and productive work environment. The Human Resources Department partners with City leadership and employees to support operational excellence, minimize risk, and foster a positive and engaged workforce.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decreas
Human Resources			
Administrative Assistant I	1	1	
Human Resources Director	1	1	
Human Resources Technician	2	2	
Payroll Technician	2	2	
Risk Analyst	1	1	
Senior Human Resources Analyst	2	2	
Senior Payroll Technician	1	1	
Human Resources Total	**10**	**10**	

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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 policies and program administration.

Payroll Administration

The Payroll Division administers salaries and benefits for all City employees, including full-time and part-time staff, council members, and commissioners. Its key responsibilities encompass processing paychecks, withholding taxes, ensuring legal compliance, managing reimbursements, handling garnishments and child support, processing payroll adjustments, and overseeing the withholding and remitting of deductions.

Training and Development

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

Workers Compensation

Process and advise on employee injury claims and recommend adjustment or other action. Promote opportunities that encourage employees to 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 the 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. Oversight of the Citywide ADA transition plan compliance and administration.

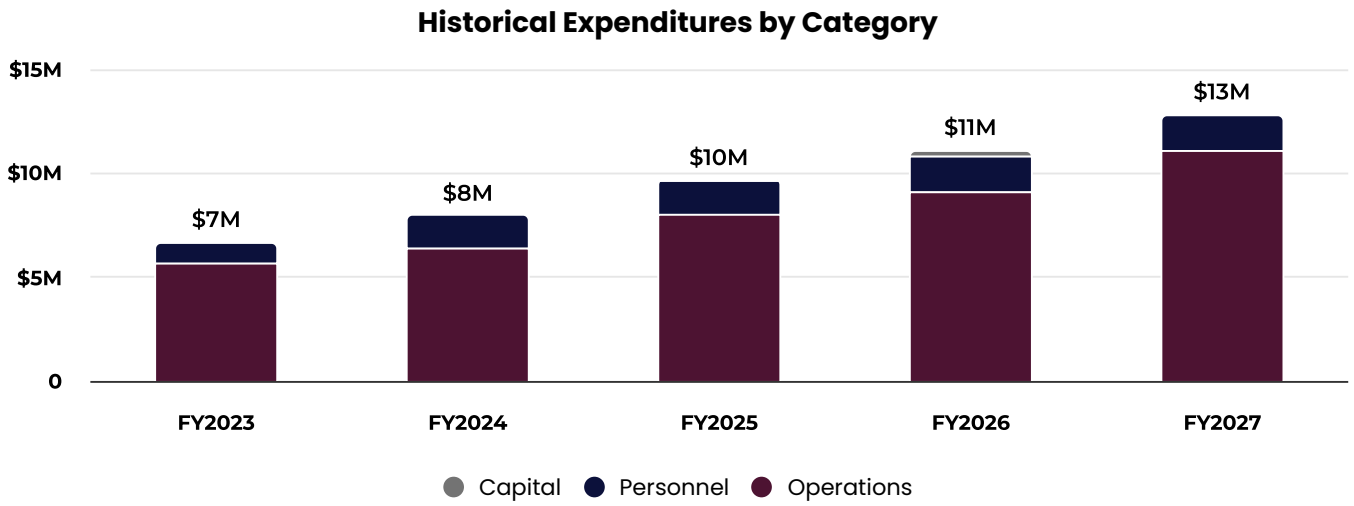
2025-2026 Accomplishments

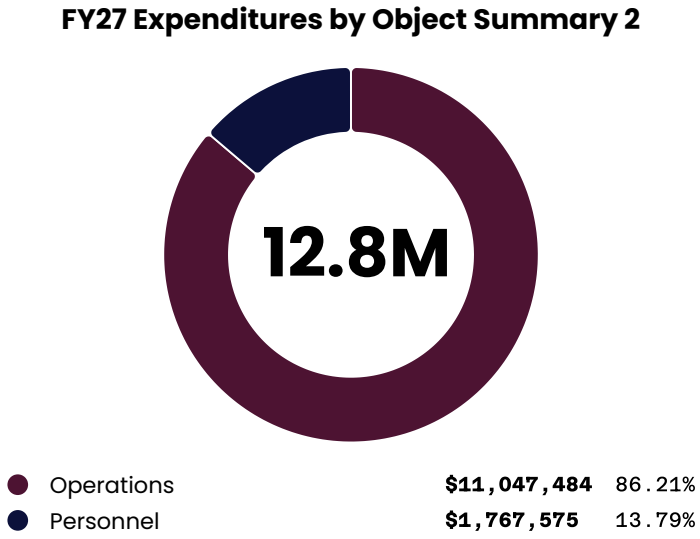
- **Strengthened Recruitment and Workforce Development**
  Processed 111 job postings/requisitions and successfully conducted key recruitments and promotional processes for critical public safety positions, including Police Officer, Firefighter, Fire Captain, Deputy Fire Chief, and Fire Chief.
- **Advanced Labor Relations and Policy Modernization**
  Completed Fire Unit negotiations for a successor MOU through June 30, 2026, and updated 55 Citywide personnel policies through meet-and-confer processes, improving consistency and compliance across the organization.
- **Progressed Classification and Compensation Study**
  Issued an RFP and selected a consultant for the Citywide Classification and Compensation Study, which is now nearing completion and will inform future compensation and organizational structure decisions.
- **Enhanced ADA Compliance and Accessibility**
  Updated the City's ADA Transition Plan and successfully completed the Caltrans Corrective Action Plan in May 2025, including public outreach, surveys, and policy implementation to ensure compliance and maintain funding eligibility.
- **Expanded Recruitment Outreach and Community Engagement**
  Participated in job fairs at University of the Pacific, Delta College, and Manteca High School to attract qualified candidates and strengthen the City's talent pipeline.
- **Promoted Employee Wellness, Training, and Organizational Culture**
  Hosted a Health & Safety Fair and on-site flu shot event, supported the Level Up Leadership Academy (HR Day), and coordinated employee engagement events including the Annual Employee Banquet, Cultural Day, Spirit Day, and seasonal activities.

2026-2027 New Goals & Priorities

- **Complete Citywide Labor Negotiations and Implementation**
  Lead negotiations for successor Memorandums of Understanding (MOUs) across seven bargaining units and implement updated agreements, ensuring alignment with organizational goals and fiscal sustainability.
- **Finalize Classification and Compensation Study**
  Complete the Citywide Classification and Total Compensation Study, including finalization of updated job descriptions and implementation of recommendations to ensure competitive and equitable compensation structures.
- **Recruit and Retain a High-Performing Workforce**
  Continue to fill critical vacancies across the organization, including key public safety positions, to support service delivery and organizational effectiveness.
- **Enhance Workplace Safety and Risk Management Practices**
  Implement recommendations from the City's Risk Assessment to strengthen safety policies, training programs, and overall risk mitigation efforts.
- **Advance ADA Compliance and Accessibility Initiatives**
  Continue progress on the City's ADA Transition Plan to ensure compliance with regulatory requirements, including Caltrans standards, and preserve eligibility for critical funding.

Expenditures by Category





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$1,042,343	$1,604,411	$1,626,440	$1,740,148	$1,767,575
Operations	$5,621,518	$6,359,339	$7,965,853	$9,056,755	$11,047,484
Capital	-	-	$87,470	$274,768	-
Total Expenditures	**$6,663,862**	**$7,963,750**	**$9,679,763**	**$11,071,671**	**$12,815,059**

Key Performance Indicators

KPI	FY25 Actual	FY26 Projected	FY27 Target
Job Postings/ Requisitions to Hire	N/A	111	~115
Liability Claims Processed	N/A	75	~75
Active Workers' Compensation Claims	N/A	33	>30
Employee Salary Adjustments Processed	N/A	600	Baseline
W-2 Forms Processed	768	~780	~790

(continued from above) ↑

Narrative
Reflects recruitment activity and workforce demand
Reflects risk management workload and claims oversight
Reflects employee injury management and workplace safety trends
Reflects compensation administration and personnel changes
Reflects payroll administration and year-end compliance

Information Technology

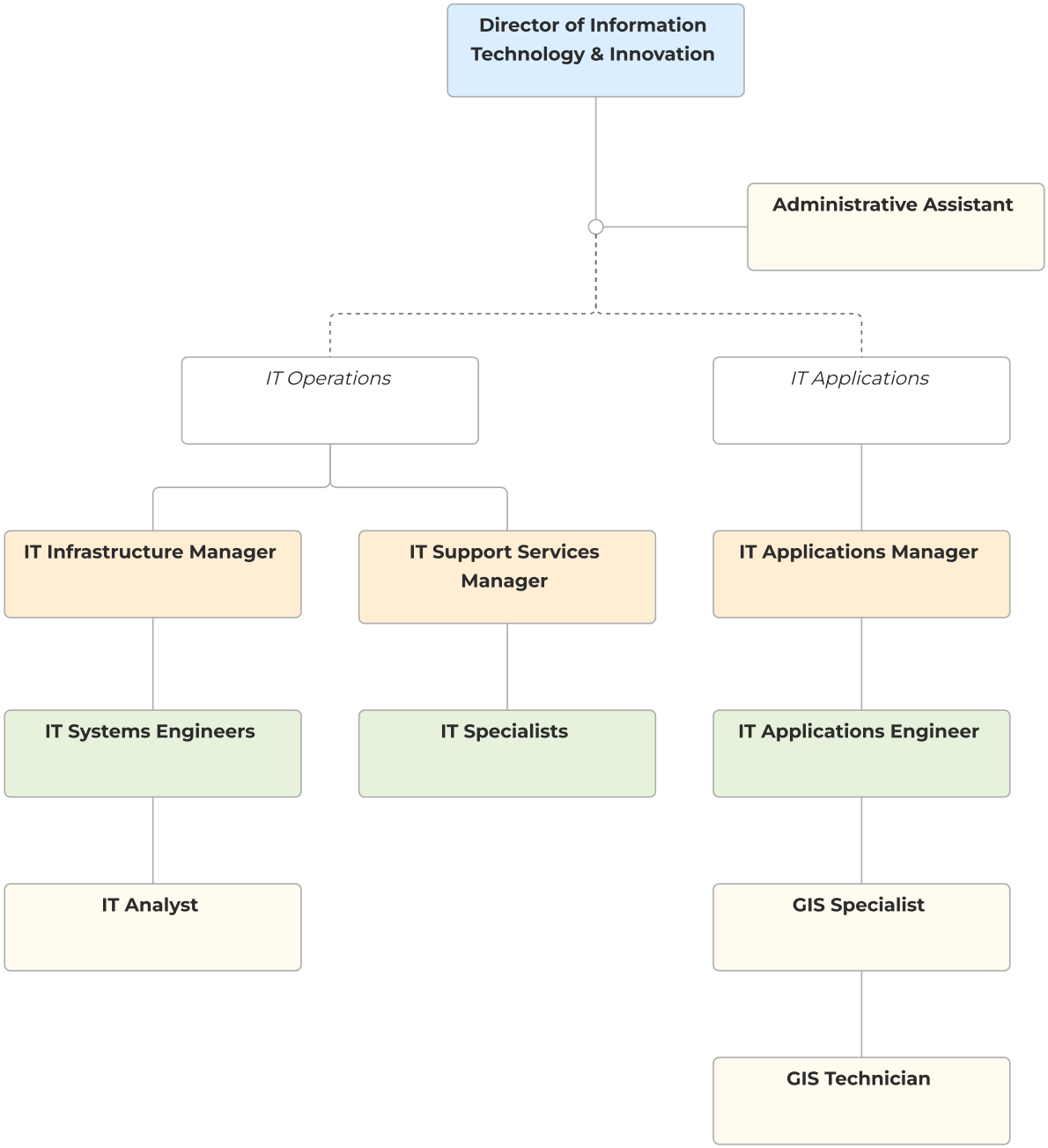


Department Description

The Department of Information Technology & Innovation provides secure, reliable, and forward-looking technology solutions that support City operations and enhance public services. The Department oversees core infrastructure, enterprise systems, and technical support, ensuring systems are efficient, resilient, and aligned with the City's evolving needs.

Through a focus on modernization, cybersecurity, and process improvement, the Department strengthens service delivery, enhances system reliability, and supports data-driven decision-making. By balancing operational stability with strategic innovation, the Department improves efficiency, expands digital access, and ensures the City is well-positioned to support future growth and technological advancement.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decrea
Information Technology & Innovation			
Administrative Assistant III	1	1	
Director of IT & Innovation	1	1	
GIS Specialist I	1	1	
GIS Technician I	1	1	
IT Applications Engineer	1	1	
IT Applications Manager	1	1	
IT Infrastructure Manager	1	1	
IT Operations Manager	1	1	
IT Specialist	5	5	
IT Support Services Manager	1	1	
Senior IT Systems Engineer	1	1	
Information Technology & Innovat	**15**	**15**	

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Department Functions

Operations

- **Network Infrastructure and Connectivity**
  Provides reliable and secure network infrastructure to support City operations and staff connectivity.
- **Telecommunications Systems Management**
  Manages and optimizes the City's telecommunications systems to ensure efficient communication across departments.
- **IT Support and Service Delivery**
  Delivers responsive technical support and leads technology initiatives to improve service delivery and operational efficiency.
- **Cybersecurity and Data Protection**
  Ensures the security, confidentiality, and integrity of City data through proactive cybersecurity measures.
- **System Reliability and Disaster Recovery**
  Maximizes system uptime and implements disaster recovery solutions to ensure business continuity.
- **Technology Infrastructure Management**
  Provides and maintains hardware, software, networking, and communications systems to support Citywide operations.
- **Public Safety Technology Support**
  Supports critical technology systems, hardware, and connectivity for Police and Fire operations.

Applications

- **Geographic Information Systems (GIS)**
  Manages GIS data and mapping tools to support planning, operations, and decision-making.
- **Enterprise Applications Management**
  Develops, maintains, and supports enterprise systems used across City departments.
- **Website and Digital Services Management**
  Manages and maintains internal and external City websites to ensure accessibility and usability.
- **Database Administration**
  Oversees Citywide databases to ensure data accuracy, availability, and performance.
- **Software Implementation and Integration**
  Evaluates and implements new software solutions to improve efficiency and service delivery.
- **System Upgrades and Migrations**
  Manages system upgrades and migrations to maintain current, secure, and efficient technology platforms.
- **Public Safety Application Support**
  Provides specialized support for Police and Fire software systems to ensure reliable emergency response operations.

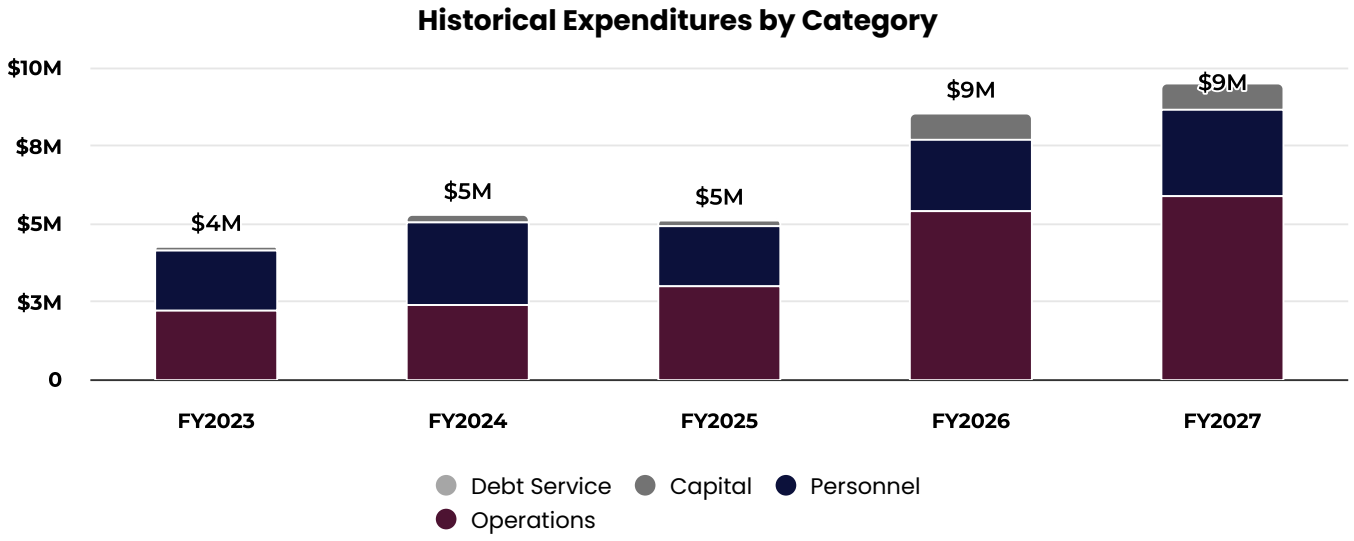
2025-2026 Accomplishments

- **Strengthened Public Safety Communications and Technology Infrastructure**
  Enhanced Fire Department communications by delivering high-speed, redundant connectivity to all fire stations and key City sites and modernizing radio connectivity to fiber-based service. Reinstalled network infrastructure at Fire Station 3 following remodels.
- **Enhanced Police Department Security**
  Supported Police Department operations through network upgrades and implementation of a new multifactor authentication system for Criminal Justice Information Services (CJIS) compliance.
- **Modernized Network and Security Infrastructure**
  Modernized the City's network and security infrastructure by upgrading core switching, implementing high-availability firewalls, and decommissioning 24 legacy servers, including improvements supporting Police Department operations.
- **Expanded City Hall Connectivity**
  Increased City Hall's internet capacity to support growing demand and maintain reliable access to cloud services, voice communications, and day-to-day operations.
- **Upgraded End-User Devices**
  Upgraded 566 City devices to Windows 11 (199 laptops, 367 desktops) to support modern security standards and ongoing technology compatibility.
- **Supported Traffic Signal Update Project**
  Continued providing network infrastructure planning and design support for the Traffic Signal Update Project.
- **Supported Police Facility Planning and Infrastructure**
  Participated in design and planning review for the new Police Department facility and prepared supporting network infrastructure for the Police Department camera system.
- **Advanced Cybersecurity and Technology Planning**
  Continued implementation of the City's $250,000 California Governor's Office of Emergency Services (Cal OES) cybersecurity grant by initiating priority cybersecurity improvements, including enhanced planning, expanded security support services, and independent security testing. Advanced development of the City's IT Strategic Plan and supported organizational technology planning efforts, including ERP system planning and emerging technology and AI policy development.
- **Recognized for Excellence in IT Practices**
  Received the Quality IT Practices Award in recognition of the City's commitment to improving IT operations and aligning with industry best practices.

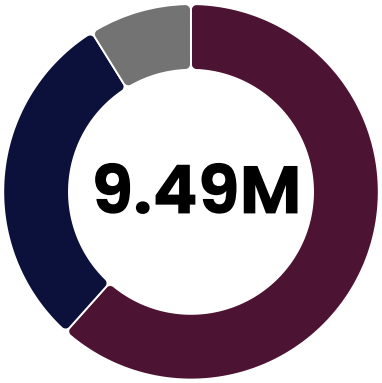
2026-2027 New Goals and Priorities

- **Support City Infrastructure and Facility Projects**
  Provide technology planning, design, and implementation support for major City facility projects to ensure systems are operational, secure, and ready at project completion.
- **Modernize Systems and Advance Cloud Adoption**
  Continue transitioning to cloud-based solutions and modern platforms to improve system performance, scalability, and long-term sustainability.
- **Strengthen Cybersecurity and Risk Management**
  Expand cybersecurity monitoring capabilities and complete independent security testing to enhance protection of City systems and data.
- **Enhance Disaster Recovery and Business Continuity**
  Improve disaster recovery and continuity planning to ensure critical systems remain available and resilient during disruptions.
- **Establish Responsible AI Governance and Implementation**
  Implement the City's AI policy and begin strategic deployment of AI tools to improve efficiency while maintaining responsible and secure use.
- **Implement IT Strategic Plan**
  Execute the City's IT Strategic Plan to guide technology investments, optimize operations, and support innovation across departments.
- **Improve Digital Services and Public Access**
  Launch a new City website to enhance accessibility, user experience, and delivery of online services to the community.
- **Advance GIS and Public Safety Data Systems**
  Modernize GIS capabilities and strengthen data integration to support planning, operations, and public safety decision-making.

Expenditures by Category



FY27 Expenditures by Object Summary 2



Operations	**$5,848,660**	61.60%
Personnel	**$2,805,807**	29.55%
Capital	**$840,000**	8.85%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$1,946,104	$2,632,622	$1,903,624	$2,253,042	$2,805,807
Operations	$2,207,281	$2,382,059	$2,995,246	$5,399,955	$5,848,660
Capital	$106,895	$247,848	$213,261	$878,401	$840,000
Debt Service	$27,756	$32,753	$29,679	-	-
Total Expenditures	**$4,288,037**	**$5,295,281**	**$5,141,810**	**$8,531,398**	**$9,494,467**

Key Performance Indicators

KPI	FY25 Actuals	FY26 Estimated	FY27 Goal
Help Desk Tickets Resolved	5,939	6,300	6,700
Projects Completed	164	185	205
Total Supported Equipment	969	1,010	1,050
Network Infrastructure Devices	211	220	235

(continued from above) ↑

Narrative
Represents the total number of help desk tickets resolved, indicating workload and demand for IT support services
Measures delivery of IT-related projects, including internal initiatives and department-supported technology projects that support City operations and strategic priorities
Represents the scale of devices and systems maintained across the organization, including destop computers, workstations, laptops, tablets, mobile devices, and printers
Indicates the scope and complexity of the City's network infrastructure, including firewalls, switches, wireless access points, and cellular modems supporting connectivity across City facilities and operations

Police Department



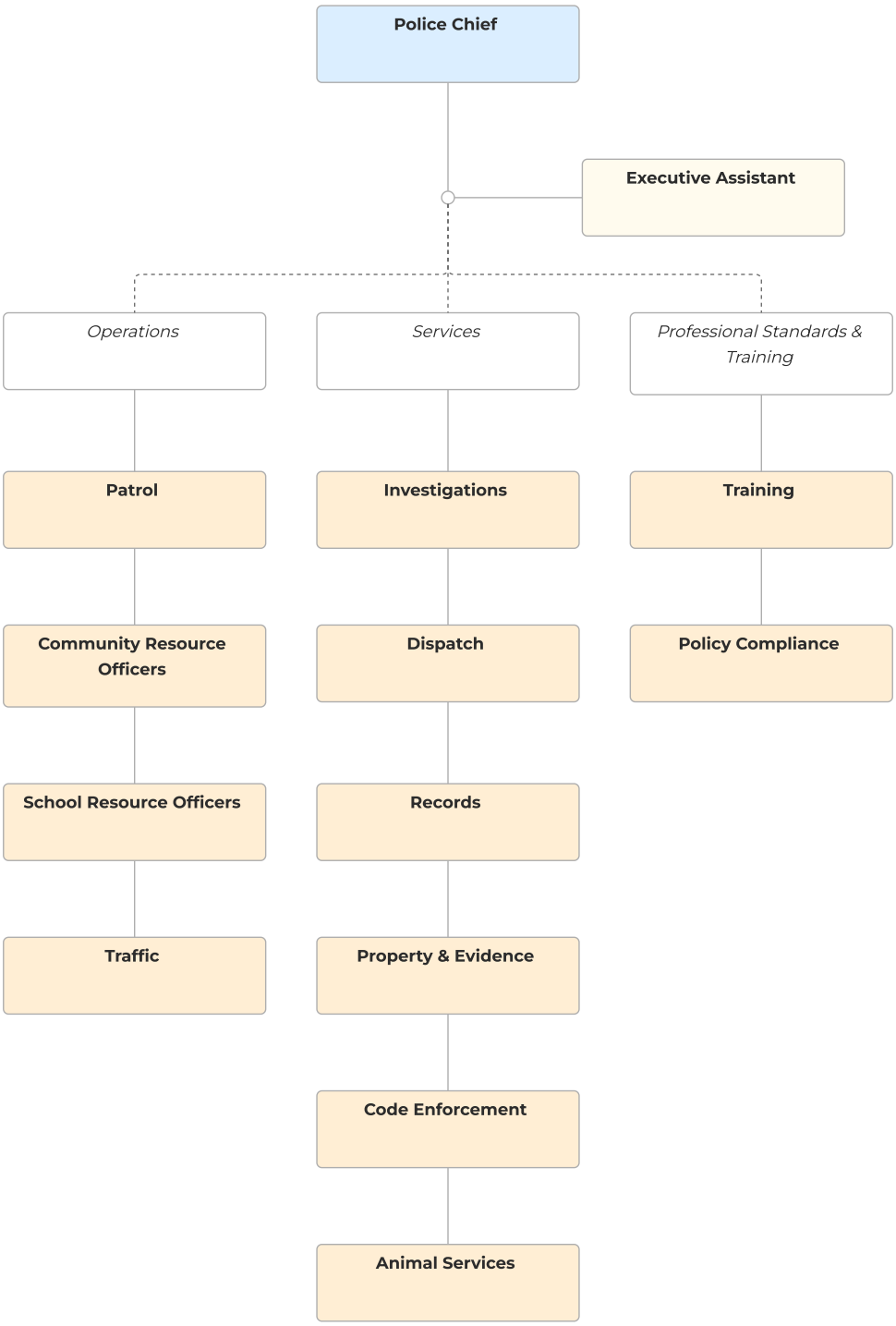
Department Description

The Police Department is committed to protecting life and property, maintaining public safety, and safeguarding the rights of all individuals within the community. The Department provides comprehensive law enforcement services, including patrol, investigations, traffic enforcement, and specialized units that support public safety operations.

Officers proactively patrol assigned areas and respond to calls for service to prevent crime, protect residents and businesses, and maintain public order. Through the use of modern policing strategies and technology, the Department enhances operational efficiency and effectiveness.

The Department emphasizes community-oriented policing by strengthening outreach, encouraging public input, and promoting accountability through beat and sector ownership. In partnership with other City departments and the community, the Police Department works collaboratively to address public safety challenges and support a safe and connected Manteca.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decrease
Police Department			
Administrative Assistant I	1	1	
Animal Services Officer	3	3	
Animal Services Supervisor	1	1	
Booking Officer	2	2	
Code Enforcement Officer	1	1	
Code Enforcement Supervisor	1	1	
Community Service Officer I	2	2	
Community Service Officer II	4	4	
Crime Analyst	1	1	
Executive Assist Public Safety	1	1	
Police Captain	2	2	
Police Chief	1	1	
Police Lieutenant	2	2	
Police Officer	51	51	
Police Officer - Measure M	20	20	
Police Officer Trainee	1	1	
Police Records Clerk I	1	1	
Police Records Clerk II	4	4	
Police Records Clerk Supervisor	1	1	
Police Sergeant	8	8	
Police Sergeant - Measure M	2	2	
Property & Evidence Officer	1	1	
Public Safety Dispatch Supervisor	1	1	
Public Safety Dispatcher I	1	1	
Public Safety Dispatcher II	11	11	
Police Total	**124**	**124**	

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Department Functions

Patrol

Patrol officers are assigned to specific areas of the City to respond to calls for service, deter and detect criminal activity, and conduct proactive enforcement. Patrol operations focus on addressing crime trends and maintaining public safety. Community Resource Officers, School Resource Officers, and Community Service Officers support patrol efforts through specialized community engagement and service functions.

Investigations

The Investigations Unit, comprised of Detectives and the Street Crimes Unit (SCU), conducts in-depth investigations of criminal activity. Detectives handle a wide range of cases, including property crimes and crimes against persons. The SCU focuses on narcotics, gang activity, and quality-of-life issues, while also supporting major investigations and special events. The unit also includes specialized assignments such as Organized Retail Crime, Delta Regional Auto Theft Taskforce, and AB109 Taskforce investigators.

Specialized Units

The Department utilizes specialized units to address complex public safety needs, including SWAT, Traffic, Hostage Negotiations, Bomb Squad (EOD), Unmanned Aerial Systems (UAS), Mobile Field Force, Bicycle Patrol, and Canine Units. Additional support functions such as Code Enforcement, Animal Services, Records, Property and Evidence, and volunteer programs (SHARPs, Chaplains, and Explorers) are essential to overall operations.

Communications Center

The Communications Center is staffed by Public Safety Dispatchers who provide 24/7 emergency and non-emergency call handling. Dispatchers manage 9-1-1 calls, radio communications, and coordination with outside agencies, while also supporting officers in the field through records checks, warrant confirmations, and information resources.

Community Outreach

The Department promotes strong partnerships with the community through outreach programs and events that support public safety and build trust. These efforts reinforce the shared responsibility between law enforcement and the community in maintaining a safe and connected City.

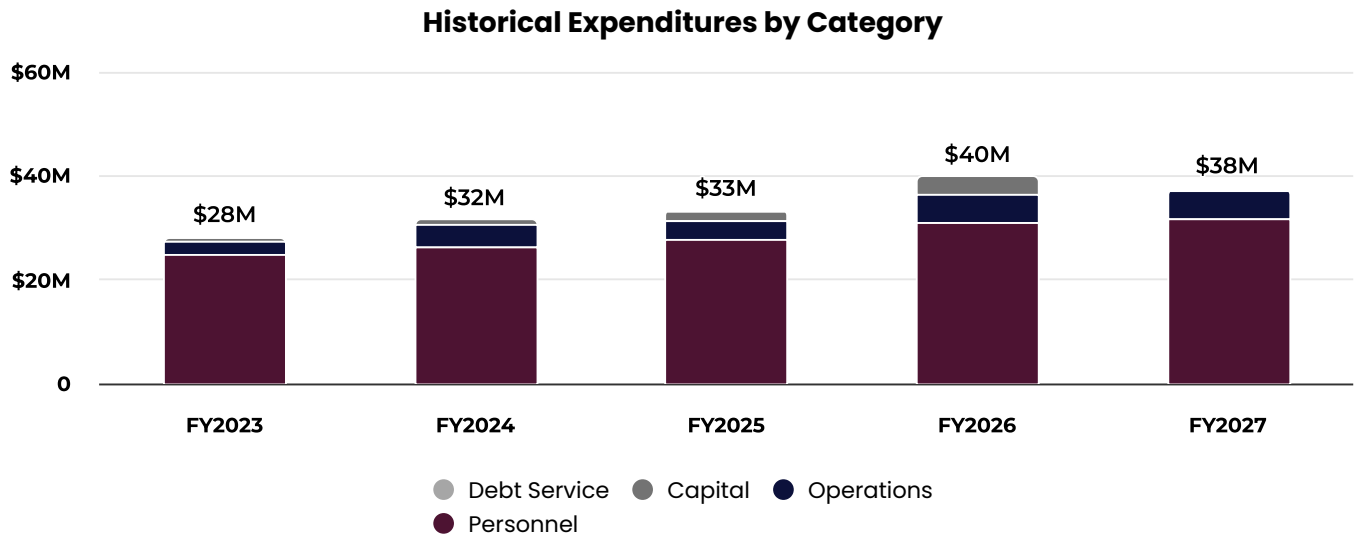
2025-2026 Accomplishments

- **Maintained High-Level Emergency Response and Public Safety Services**
  Responded to over 44,000 incidents, including 31,196 calls for service and 13,129 officer-initiated activities, resulting in 1,927 arrests and over 5,100 citations, supporting proactive policing and community safety.
- **Delivered Efficient and Responsive Dispatch Services**
  The Communications Center handled more than 130,000 calls, including 26,487 emergency (9-1-1) calls, with 99.61% answered within 15 seconds, demonstrating a high level of responsiveness and service reliability.
- **Enhanced Traffic Safety and Enforcement**
  Issued 9,886 red light camera citations and partnered with Urban SDK to analyze traffic patterns and improve deployment strategies in response to community traffic concerns.
- **Expanded Community Engagement and Outreach Programs**
  Launched the Citizen's Academy and continued programs such as Jr. CSI Academy and Chief's Academy. Hosted a Human Trafficking Townhall and engaged hundreds of youth through initiatives such as the Health Room Project and Shop with a Cop.
- **Strengthened Organizational Excellence and Recognition**
  Promoted Primitivo Cruz to Sergeant and recognized Officer Jeffrey Hooten as Rotary Officer of the Year, highlighting professional development and service excellence within the Department.
- **Supported Special Events and Community Partnerships**
  Hosted the first annual Torch Run for Special Olympics, strengthening community partnerships and supporting charitable initiatives.
- **Secured Grant Funding to Support Public Safety Initiatives**
  Successfully obtained Office of Traffic Safety (OTS), Cannabis DUI, and Tobacco grants to enhance enforcement and public safety programs.
- **Implemented Technology Enhancements to Improve Operations**
  Deployed AI-assisted body-worn camera technology (Draft One) to improve reporting efficiency, transparency, and operational effectiveness.

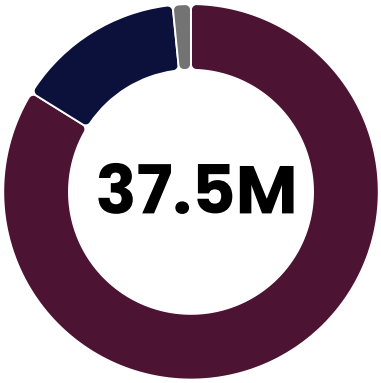
2026-2027 New Goals and Priorities

- **Advance Public Safety Facilities and Infrastructure**
  Support development of the new Police Headquarters and advance the Animal Shelter project through federal funding, enhancing long-term operational capacity and service delivery.
- **Implement Advanced Technology and Data-Driven Policing**
  Establish a Real-Time Crime Center and implement a Drone as First Responder (DFR) program to improve situational awareness, response efficiency, and proactive policing capabilities.
- **Enhance Emergency Response Performance**
  Continue efforts to reduce Priority One response times toward a target of 3:00 minutes, building on recent improvements and strengthening rapid emergency response.
- **Strengthen Community Engagement and Public Safety Partnerships**
  Continue programs such as the Citizen's Academy, Jr. CSI Academy, and Chief's Academy, and expand partnerships with organizations such as the Animal Protection League (APL) to provide accessible animal care services.
- **Maintain and Modernize Public Safety Equipment and Fleet**
  Ensure appropriate fleet levels of marked and unmarked units and pursue acquisition of a LENCO BearCat armored rescue vehicle through grant funding to support critical incident response.
- **Promote Officer Wellness and Professional Standards**
  Implement tactical wellness and cardiovascular testing for all officers and maintain Certified Autism Center designation through International Board of Credentialing and Continuing Education Standards (IBCCES) to support inclusive and effective service delivery.
- **Leverage External Funding Opportunities**
  Continue pursuing grant funding to support public safety programs and reduce reliance on General Fund resources.

Expenditures by Category



FY27 Expenditures by Object Summary 2



Personnel	**$31,462,581**	83.86%
Operations	**$5,466,659**	14.57%
Capital	**$588,622**	1.57%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$24,712,844	$26,047,324	$27,516,342	$31,046,319	$31,462,581
Operations	$2,715,828	$4,431,388	$3,848,856	$5,393,520	$5,466,659
Capital	$666,426	$1,013,991	$1,784,371	$3,380,268	$588,622
Debt Service	$54,086	$104,952	$104,952	-	-
Total Expenditures	**$28,149,185**	**$31,597,655**	**$33,254,521**	**$39,820,107**	**$37,517,862**

Key Performance Indicators

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Average Response Time	3:47 min	3:25 min	3:05 min
Written Reports Completed	3,697	5,822	5,760
Arrests	1,927	2,048	1,908
Traffic Citations Issued	3,451	3,342	3,894

(continued from above) ↑

Narrative
Indicates the timeliness of emergency response to Priority One calls
Reflects investigative activity and documentation of incidents
Demonstrates enforcement activity and efforts to address criminal behavior
Reflects traffic enforcement and efforts to improve roadway safety

Public Works



Departments Description

The former Public Works Department was reorganized during Fiscal Year 2025–26 into separate operational departments including Parks, Recreation & Transit; Solid Waste & Fleet; Streets & Compliance; and Utilities to improve operational focus, accountability, and service delivery.

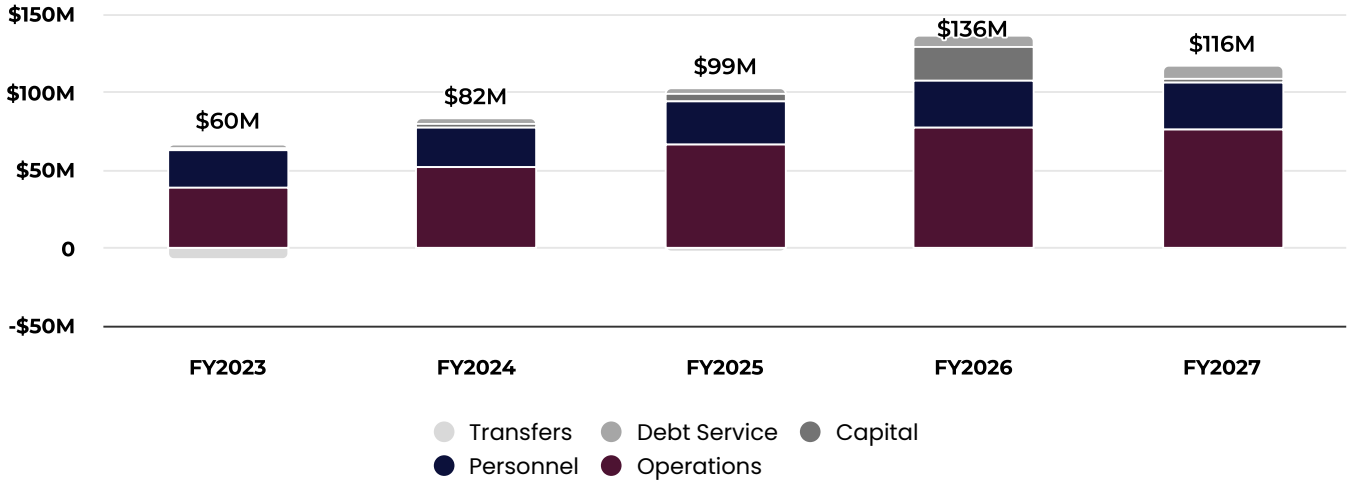
For budget presentation purposes, certain expenditure summaries throughout the FY 2026–27 budget book continue to be presented in aggregate under Public Works to maintain consistency in historical reporting and budget comparisons. These aggregate expenditures may include activities and costs associated with Facilities operations, Streets & Compliance, Solid Waste & Fleet, Utilities, Transit, and other operational support functions. Recreation-related expenditures are presented separately.

These departments remain committed to maintaining essential public infrastructure, operational efficiency, regulatory compliance, and high-quality customer service for both internal and external stakeholders. Technology-driven public outreach and engagement tools, including the Government Outreach Portal (GO app), continue providing residents with accessible methods to report infrastructure concerns such as potholes, water leaks, streetlight outages, sidewalks, and other maintenance-related issues.

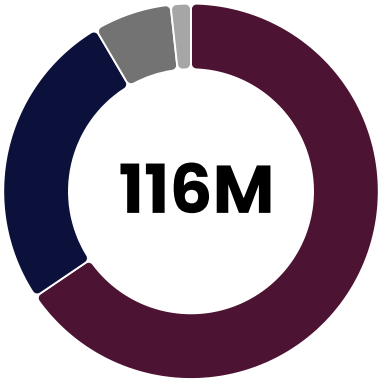
Expenditures by Category

For budget presentation purposes, certain expenditure summaries throughout the FY 2026–27 budget book continue to be presented in aggregate under Public Works to maintain consistency in historical reporting and budget comparisons. These aggregate expenditures may include activities and costs associated with Streets & Compliance, Solid Waste & Fleet, Utilities, Transit, Facilities operations, and other operational support functions resulting from the Fiscal Year 2025–26 departmental reorganization. Recreation-related expenditures are presented separately.

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$76,311,794**	65.52%
Personnel	**$30,312,580**	26.02%
Debt Service	**$7,820,135**	6.71%
Capital	**$2,030,437**	1.74%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$23,858,643	$24,720,341	$27,435,576	$29,922,492	$30,312,580
Operations	$39,096,307	$52,224,609	$66,408,655	$77,695,606	$76,311,794
Capital	$991,162	$3,141,499	$4,621,168	$21,398,031	$2,030,437
Debt Service	$2,580,093	$2,807,304	$3,386,175	$6,533,003	$7,820,135
Transfers	-$6,970,235	-$558,317	-$2,478,506	-	-
Total Expenditures	**$59,555,970**	**$82,335,436**	**$99,373,068**	**$135,549,132**	**$116,474,946**

Recreation, Parks & Transit



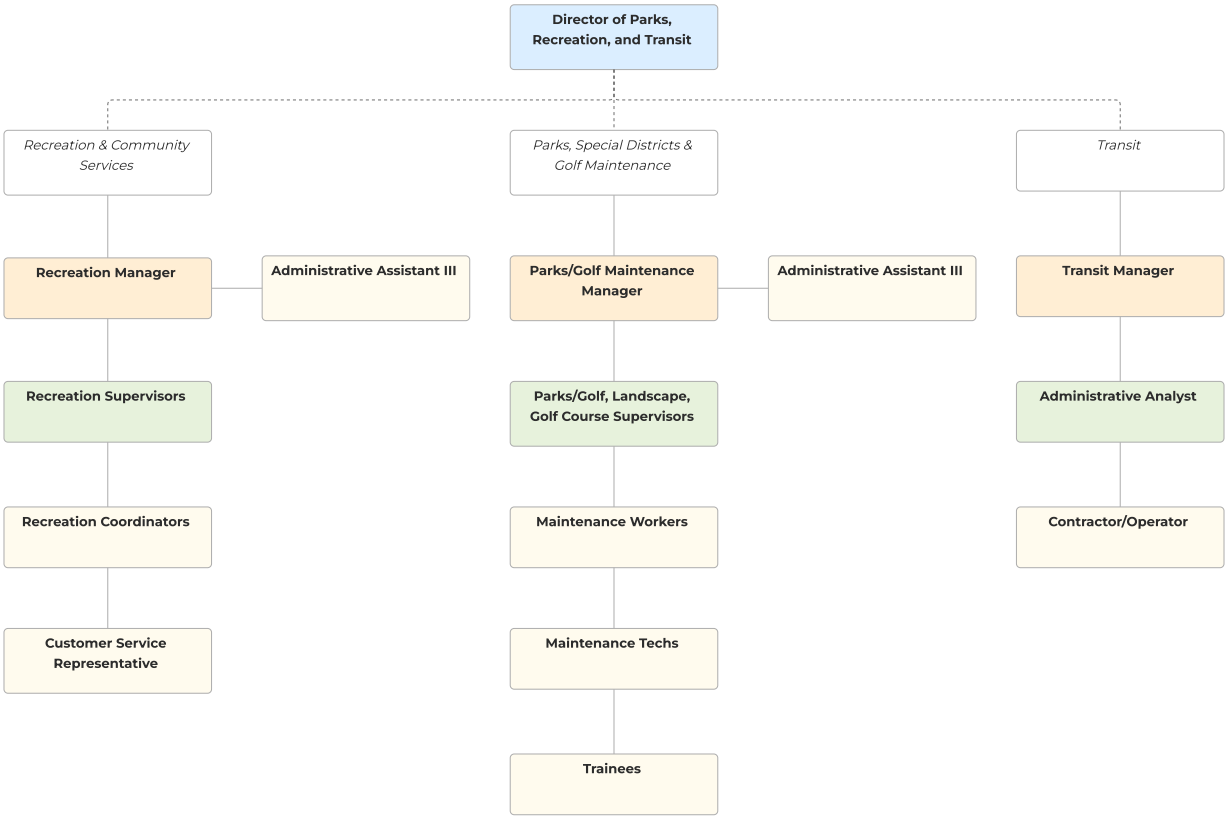
Department Description

The Parks, Recreation & Transit Department enhances the quality of life for Manteca residents by providing accessible recreational opportunities, well-maintained parks and public spaces, community programs, and public transportation services. The Department delivers a variety of recreation, senior, community engagement, and special event programs while also overseeing park maintenance, urban forestry, recreational facilities, and transit operations.

During Fiscal Year 2025–26, Parks, Recreation & Transit was established as a standalone operational department following the reorganization of the former Public Works Department to improve operational focus, service delivery, and long-term strategic planning.

Through stewardship of community assets, investment in public spaces, and ongoing community engagement, the Department continues promoting health, connectivity, mobility, and a vibrant quality of life throughout the community.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decrease)
Recreation			
Administrative Assistant III	1	1	
Customer Service Representative	1	1	
Director of Recreation, Parks & Transit	1	1	
Recreation Coordinator	2	2	
Recreation Services Manager	1	1	
Recreation Supervisor	2	2	
Recreation Total	**8**	**8**	
Parks			
Administrative Assistant III	1	1	
Equipment Mechanic I	1	1	
Equipment Mechanic II	1	1	
Golf Course Supervisor	1	1	
Landscape Maintenance Supervisor	1	1	
Parks Planning & Development Manager	1	1	
Parks/Golf Maint. Lead Worker	2	2	
Parks/Golf Maint. Supervisor	1	1	
Parks/Golf Maint. Manager	1	1	
Parks/Golf Maint. Tech	4	4	
Parks/Golf Maint. Worker I	19	19	
Parks/Golf Maint. Worker III	1	1	
Senior Landscape Tech	1	1	
Urban Forestry Maint. Tech	2	2	
Urban Forestry Matin. Tech Trainee	2	2	
Parks Total	**39**	**39**	
Transit			
Administrative Analyst	1	1	
Transit Manager	1	1	
Transit Total	**2**	**2**	

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Department Functions

Recreation

- **Recreation Program Delivery**
  Plans, implements, and evaluates a wide range of recreation programs, including youth and adult sports, aquatics, enrichment classes, day camps, cultural arts, and teen programming.
- **School and Community Partnerships**
  Coordinates with Manteca Unified School District and community partners to deliver Expanded Learning Opportunities Program (ELOP) services and shared facility use.
- **Facility Use and Partnership Management**
  Oversees scheduling and use of recreation facilities and manages agreements with nonprofits, vendors, sports groups, and community organizations.
- **Community Events and Outreach**
  Plans and delivers citywide events, outreach initiatives, and community engagement activities that foster connection and participation.
- **Senior Services and Programming**
  Operates the Manteca Senior Center, providing programs, services, and resources that support health, wellness, and social engagement for older adults.
- **Marketing and Community Engagement**
  Promotes programs and services through marketing, social media, and public outreach to increase awareness and participation.
- **Advisory Support and Coordination**
  Provides administrative support to commissions and committees, including Recreation and Parks Commission, Youth Advisory Commission, and arts-related groups.
- **Library Services Coordination**
  Collaborates with the San Joaquin County Library system to support access to educational, cultural, and informational resources for the community.

Parks

- **Park Maintenance and Operations**
  Maintains over 600 acres of parkland, including neighborhood and community parks, sports fields, the Tidewater Bike Path, skate park, swimming pool, and golf course.
- **Facility and Infrastructure Maintenance**
  Performs routine and preventative maintenance, including irrigation, pest control, graffiti removal, playground inspections, and hardscape repairs.
- **Equipment and Fleet Maintenance**
  Provides in-house repair and maintenance of equipment and facilities, including welding, fabrication, and fence and gate repairs.
- **Urban Forestry and Beautification**
  Supports tree maintenance, landscaping, and beautification efforts to enhance community aesthetics and environmental quality.
- **Capital Project Planning and Delivery**
  Designs, plans, and manages park development and capital improvement projects in coordination with other City departments.
- **Budget and Project Coordination**
  Supports preparation and coordination of capital budgets related to parks and recreation infrastructure.

Transit

- **Transit Service Delivery**
  Operates Fixed Route and Dial-A-Ride services to provide accessible and reliable transportation options for the community.
- **Transit Technology Systems**
  Implements and manages Intelligent Transportation Systems, including AVL, APC, and AVA technologies to improve service efficiency and rider experience.
- **Ridership Development and Outreach**
  Conducts outreach and education programs to promote transit services, with a focus on increasing youth ridership and community awareness.
- **Transit Facility Operations**
  Manages the Transit Center, including daily operations, public access, and facility oversight.
- **Event Hall and Facility Rentals**
  Oversees rental and use of the Transit Center Event Hall for community events and City functions.
- **Regulatory Compliance and Reporting**
  Ensures compliance with federal and state transit requirements, including reporting, funding, and operational standards.

2025-2026 Accomplishments

Recreation & Community Services

- **Community Events and Engagement**
  Expanded attendance and participation in signature events, including Music on Maple, Park-a-Palooza, Trunk or Treat, and Christmas at the Center, strengthening community connection.
- **Program Innovation and Expansion**
  Introduced new events such as Spooky Skate and Rooted in Community, reflecting emerging community interests and broadening programming offerings.
- **Strategic Partnerships**
  Strengthened partnerships with organizations including United Way, Downtown Manteca Improvement District, The Promenade Shops at Orchard Valley, Manteca Chamber of Commerce, and Manteca Unified School District to support collaborative events and youth enrichment.
- **Recreation Programming Growth**
  Expanded leisure classes and youth sports opportunities, increasing participation and access to recreation programs citywide.
- **Community Enhancements and Placemaking**
  Advanced initiatives such as the Community Garden, downtown murals, and expanded Senior Center programming to enhance quality of life and community engagement.

Parks

- **Community Garden Development**
  Completed the City's first Community Garden, creating a new space for community interaction and sustainability.
- **Golf Course Improvements**
  Completed Phase One of the Golf Course cart path project and replaced fencing along Crom Street.
- **Park Facility Enhancements**
  Completed Evans Estates shade canopy installation and Morenzone Ballfield lighting upgrades to improve park usability and safety.
- **Capital Project Milestones**
  Held the groundbreaking for the Woodward Park Splash Pad, advancing new recreational amenities.
- **Strategic Planning**
  Completed the Parks and Recreation Master Plan Update to guide future park development and investment.

Transit

- **Ridership Growth**
  Increased total ridership by 9,306 trips, representing an 11% increase over FY24.
- **Youth Ridership Expansion**
  Achieved 24,597 youth trips, a 17% increase from the prior year, reflecting successful outreach and accessibility efforts.
- **Transit Planning and Implementation**
  Completed the 5-Year Short Range Transit Plan and initiated implementation strategies.
- **Service Reliability and Optimization**
  Maintained reliable Fixed Route and Dial-A-Ride services while evaluating service expansion opportunities.
- **Service Enhancements**
  Temporarily expanded Routes 2 and 4 and modified Route 1 to improve on-time performance (OTP).

2026-2027 New Goals and Priorities

Department Integration, Branding & Performance

- **Department Integration and Alignment**
  Unify Parks, Recreation, and Transit into a single, cohesive department with aligned services, operations, and strategic priorities.
- **Operational Transition and Change Management**
  Implement a structured transition plan to support staff alignment, operational consistency, and service continuity.
- **Department Launch and Communications Strategy**
  Develop and execute a comprehensive marketing and communication plan to introduce the unified department to the community.
- **Brand Identity and Visual Refresh**
  Establish a cohesive brand identity, including updated visuals, messaging, and public-facing materials.
- **Performance Alignment and Service Integration**
  Align performance measures, service delivery standards, and reporting across all divisions to enhance efficiency and accountability.

Recreation

- **Park Fee and Capital Strategy Implementation**
  Finalize, adopt, and implement the Nexus Study for Park Acquisition and Improvement Fees and Park In-Lieu Fees to support long-term capital planning.
- **Recreation Facilities and Capital Improvements**
  Advance park and facility improvements, including community murals, crosswalk art, and utility box art programs.
- **Grant Funding Development**
  Pursue and secure grant funding to expand recreation facilities, programs, and community services.
- **Program and Event Expansion**
  Enhance and expand recreation programs and citywide events to increase participation and community engagement.
- **Community Partnerships Expansion**
  Strengthen and grow partnerships with community organizations to support programming and shared initiatives.
- **External Event Partnership Process**
  Develop and implement a standardized process for managing external event partnerships.
- **Customer Service Enhancements**
  Complete renovation of the Recreation front desk and customer service area to improve accessibility and user experience.

Parks

- **Park Safety and Maintenance Enhancements**
  Improve safety, maintenance, and playability of parks and sports facilities through targeted upgrades and operational improvements.
- **Landscape Maintenance District (LMD) and Community Facilities District (CFD) Improvements**
  Implement enhancements including decorative mulch beautification, irrigation controller upgrades, playground fiber installation, and pour-in-place surface sealing projects.
- **Park Infrastructure and Lighting Upgrades**
  Upgrade park security lighting and transition to LED systems to improve safety and energy efficiency.
- **Urban Forestry and Asset Management**
  Conduct tree inventory and expand maintenance programs within LMD and CFD areas.

- **New Park and Landscape Acceptance**
  Support the acceptance and integration of new parks and landscaped areas into the City's maintenance system.
- **Capital Project Delivery**
  Complete key projects including Tidewater resurfacing (Louise to Lathrop), Woodward restroom relocation, and additional golf course improvements.
- **Project Design and Development**
  Advance design efforts for basketball court resurfacing, Morenzone restroom replacement, and Northgate baseball and softball facility upgrades.
- **Aquatics and Facility Operations**
  Implement Lincoln Pool facility improvements and support operations of the Woodward Park Splash Pad.
- **Development Coordination**
  Continue to support new development through plan review and construction inspection services.
- **Golf Course Improvements**
  Advance ongoing golf course facility improvements, including cart path upgrades and driving range realignment.

Transit

- **Transit Infrastructure Planning**
  Coordinate expansion of the Transit Center parking lot and pursue acquisition of property for a dedicated transit bus yard.
- **Service Optimization and Redesign**
  Implement a Fixed Route bus network redesign to improve efficiency, reliability, and coverage.
- **Community Outreach and Mobility Awareness**
  Expand outreach efforts to promote transit services and increase awareness of available mobility options.

Key Performance Indicators

Recreation

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Program Participants	5,732	6,305	6,935
Picnic Shelter Rentals	312	343	377
Senior Center Rentals	80	88	96

Parks

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Playground Inspections Completed	648	648	648
Playground Safety Surfacing Installed	360	1,750	1,000
Community Outreach Requests Completed	441	304	250
Trees Pruned	746	632	700
Tree Removals (Damaged/ Dead)	0	75	0
New Trees Planted	0	25	50
Community Events Supported	~36	~36	~36

Special Districts (LMD/CFD)

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Acres of Landscape Maintained	195	209	225
Irrigation Systems Maintained	124	130	135
Playground Inspections	432	504	576

Community Outreach Requests Completed	185	187	187

Golf

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Rounds of Golf Played	74,509	75,500	75,500
Tournaments Hosted	77	79	79
Sand Traps Maintained	9,050	9,050	9,050
Rough Mowed (Acres)	6,105	6,105	6,105

Transit

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Fixed Route Ridership	78,236	81,365	85,000
Dial-A-Ride Ridership	9,853	10,247	10,500
Transit Facility Rentals	99	120	140

(continued from above)

Narrative
Indicates community participation in recreation programs and services
Reflects utilization of park facilities for gatherings and events
Represents use of senior facilities for programs, events, and community activities

Narrative
Reflects ongoing efforts to ensure safe and well-maintained play environments
Demonstrates investment in park safety and compliance with safety standards
Indicates responsiveness to resident service requests and community needs
Reflects maintenance of urban forestry to support safety and aesthetics
Represents efforts to address hazardous or unhealthy trees
Demonstrates investment in environmental sustainability and canopy growth
Highlights support for community events that enhance quality of life and public engagement

Narrative
Represents the scale of landscaped special district areas maintained for the community
Reflects upkeep of irrigation infrastructure to ensure efficient water use
Indicates ongoing efforts to maintain safe and compliant play environments
Tracks responsiveness to service requests within maintenance districts

Narrative
Indicates community use and demand for golf course amenities
Reflects event activity and community engagement at the facility
Demonstrates ongoing course maintenance and playability standards
Represents routine maintenance to ensure course quality and appearance

Narrative
Indicates demand and usage of fixed route transit services
Reflects utilization of demand-response transit services
Represents community use of transit facilities for events and activities

Solid Waste & Fleet

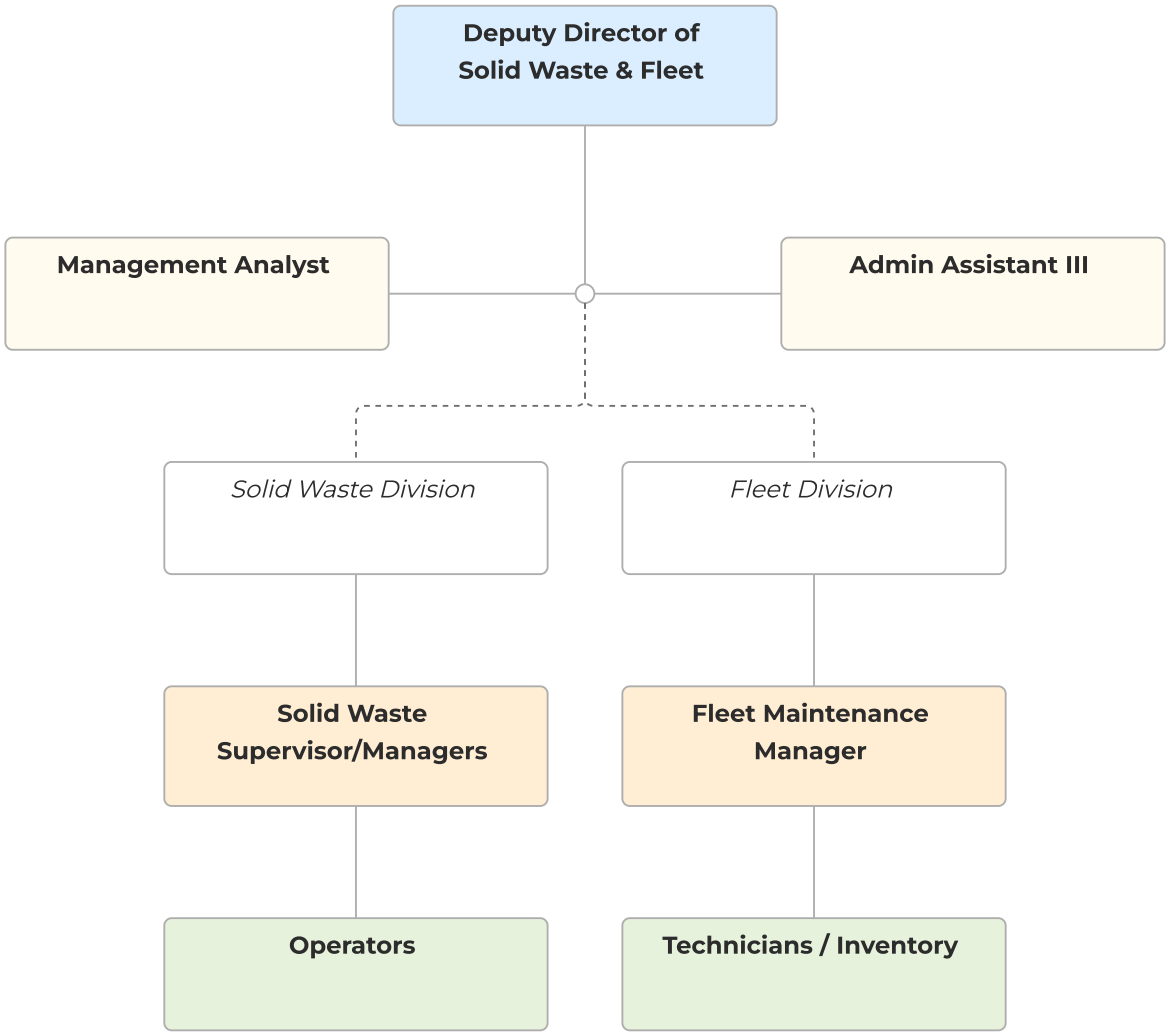


Department Description

The Solid Waste & Fleet Department provides essential services that support public health, environmental sustainability, and efficient City operations. The Department is responsible for solid waste collection, recycling and diversion programs, community cleanup initiatives, fleet maintenance, and vehicle and equipment management. Through a commitment to high-quality service, regulatory compliance, and operational efficiency, the Department supports Manteca's growing community while promoting responsible resource management and environmental stewardship.

For budget presentation purposes, Solid Waste & Fleet expenditure activity continues to be presented in aggregate under the Public Works expenditure summaries to maintain consistency in historical reporting and budget comparisons following the Fiscal Year 2025–26 departmental reorganization.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decrease)
Fleet			
Administrative Assistant III	1	1	
Fleet Maintenance Manager	1	1	
Parts Inventory Specialist	1	1	
Vehicle Equipment Tech Lead	2	2	
Vehicle Equipment Technician I	1	1	
Vehicle Equipment Technician II	3	3	
Fleet Total	**9**	**9**	
Solid Waste			
Administrative Assistant III	1	1	
Customer Service Representative	3	3	
Deputy Director PW Solid Waste and Flee	1	1	
Solid Waste Compliance Specialist	1	1	
Solid Waste Equip Operator I	6	6	
Solid Waste Equip Operator II	3	3	
Solid Waste Equip Operator III	27	27	
Solid Waste Manager	1	1	
Solid Waste Supervisor	1	1	
Solid Waste Utility Worker	1	1	
Solid Waste Worker Lead	3	3	
Solid Waste Total	**48**	**48**	

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Department Functions

Solid Waste Collection and Disposal

Provides reliable residential and commercial solid waste collection services, ensuring safe and efficient removal of waste throughout the community.

Recycling and Waste Diversion Programs

Implements programs to reduce landfill use, including recycling services, school outreach presentations, and public education initiatives such as the annual Recycling Calendar.

Community Cleanup and Environmental Services

Coordinates community cleanup and shredding events, and operates onsite recycling programs to support residents and promote environmental responsibility.

Fleet Maintenance and Asset Management

Maintains and services the City's fleet of vehicles and equipment to ensure reliability, safety, and cost-effective operations across all departments.

Customer Service and Community Engagement

Provides responsive customer service and engages with the community through education and outreach programs that support waste reduction and sustainability goals.

2025-2026 Accomplishments

- **Expanded Recycling and Waste Diversion Programs**
  Enhanced recycling services and expanded diversion efforts, including implementation of programs to support organics and food waste recycling in alignment with State requirements.
- **Strengthened Community Engagement and Public Education**
  Increased outreach through school presentations, social media, and the annual Recycling Art Contest, promoting environmental awareness and community participation.
- **Implemented Technology to Improve Service Efficiency**
  Launched Routeware routing software to optimize solid waste collection operations, improving route efficiency, service delivery, and operational performance.
- **Enhanced Safety Programs and Operational Practices**
  Implemented a comprehensive Solid Waste Safety Program to improve employee safety, reduce risk, and strengthen operational standards.
- **Standardized Residential Collection Equipment**
  Completed the standardization of residential carts citywide, improving service consistency, efficiency, and customer experience.

2026-2027 New Goals and Priorities

- **Strengthen Long-Term Waste Management Infrastructure**
  Finalize a long-term agreement with San Joaquin County for the Lovelace Transfer Station and collaborate on planning efforts for its future relocation to ensure continued service reliability and capacity.
- **Advance Financial Sustainability and Rate Planning**
  Initiate a comprehensive solid waste rate study to support updated rates effective January 1, 2028, ensuring cost recovery and long-term program sustainability.
- **Enhance Technology Utilization and Customer Engagement**
  Expand education and outreach efforts for Routeware and the City's waste management app to improve customer experience, service awareness, and operational efficiency.
- **Improve Operational Capacity and Staff Facilities**
  Secure and install portable facilities to accommodate staffing growth and address current space limitations at the Solid Waste facility.
- **Support Alternative Fuel and Fleet Infrastructure Planning**
  Evaluate expansion of the CNG slow-fill fueling station to support future fleet needs and sustainable operations.
- **Maintain Reliable Disposal and Recycling Services**
  Procure and maintain long-term contracts for municipal solid waste, recycling, and organics processing, including food waste programs, to ensure regulatory compliance and service continuity.

Key Performance Indicators

Solid Waste

KPI	FY25 Actual	FY26 Projected	FY27 Goal
MSW Tons Collected	54,332	57,850	60,500
Recycling Tons Diverted	7,826	8,000	8,500
Compost Tons Diverted	10,644	11,000	11,200
Residential Service Level (Homes/Day)	5,620	5,800	5,980
Commercial Accounts Served	550	555	560
Community Cleanup Tonnage (Tons)	67.66	89.04	110.42
Used Oil Recycled (Gallons)	7,897	7,250	7,500
Mattresses Recycled	1,086	1,416	1,600
Tires Recycled	594	600	610
Community Inquiries/Outreach	116	170	200

Fleet

KPI	FY25 Actual	FY26 Projected	FY27 Goal
Total Labor Hours	6,396	4,596	6,500
Preventative Maintenance Work Orders Completed	282	341	380
Vehicles Receiving Preventative Maintenance	201	235	250
Engine Oil Used (in gallons)	865	1,038	1,165

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Narrative
Indicates overall waste collection demand and service volume
Demonstrates effectiveness of recycling programs in reducing landfill use
Tracks organic waste diversion and compliance with State requirements
Represents daily service capacity and operational efficiency for residential routes
Reflects service coverage and support for local businesses
Highlights participation in cleanup events and community waste diversion efforts
Captures participation in hazardous waste recycling programs
Demonstrates diversion of bulky waste from landfills
Tracks proper disposal and recycling of regulated waste materials
Reflects customer engagement and public interaction with solid waste services

Narrative
Indicates maintenance capacity and workload supporting City fleet operations
Demonstrates proactive maintenance efforts to extend vehicle life and reduce breakdowns
Reflects fleet coverage and reliability through scheduled servicing
Tracks fleet utilization and overall maintenance demand

Streets & Compliance



Department Description

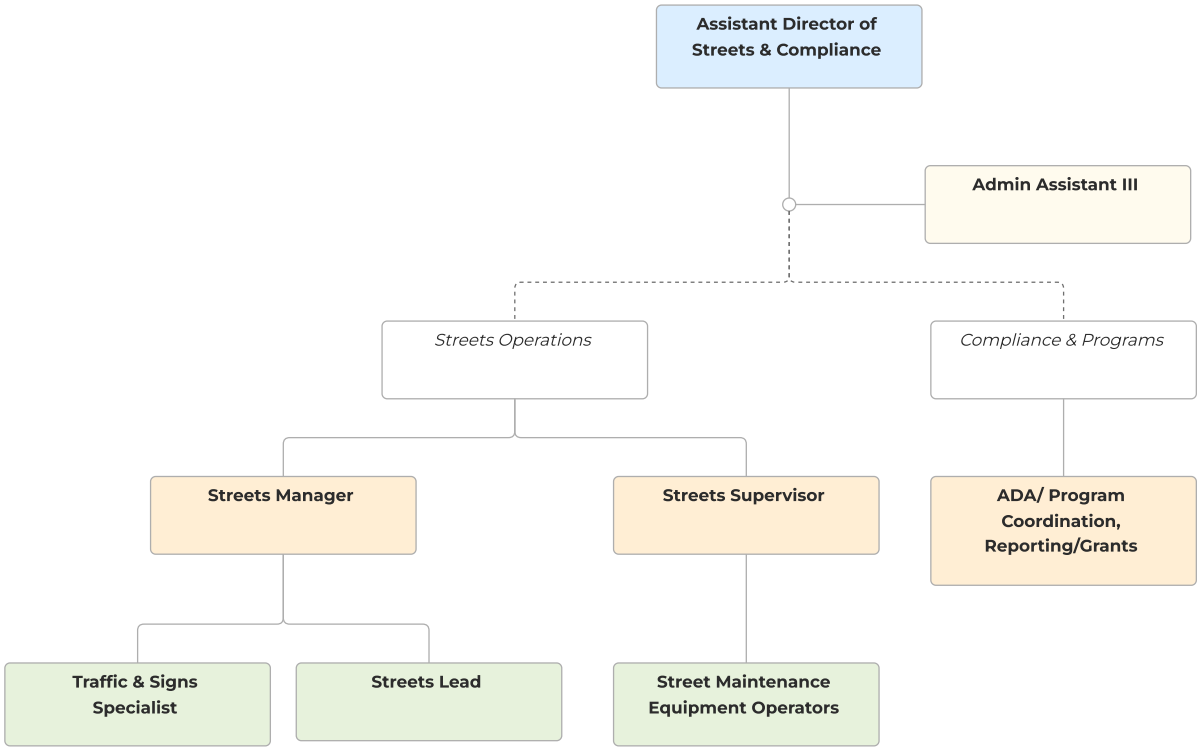
The Streets & Compliance Department is responsible for maintaining and improving the City's roadway infrastructure while ensuring compliance with federal, state, and local requirements. The Department oversees street maintenance, construction, and repair activities, as well as critical compliance programs that support accessibility, safety, and continued eligibility for state and federal funding.

A key function of the Department is oversight of the City's Americans with Disabilities Act (ADA) Transition Plan, ensuring that streets, sidewalks, and public facilities are accessible and meet regulatory standards. The Department also manages reporting and coordination with agencies such as Caltrans and the Department of Transportation to maintain compliance and preserve vital funding sources.

Through a focus on infrastructure reliability, regulatory compliance, and efficient service delivery, the Streets & Compliance Department supports safe mobility, enhances quality of life, and enables sustainable community growth.

For budget presentation purposes, Streets & Compliance expenditure activity continues to be presented in aggregate under the Public Works expenditure summaries to maintain consistency in historical reporting and budget comparisons following the Fiscal Year 2025–26 departmental reorganization.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	Increase (Decrease)
Streets			
Administrative Assistant III	1	1	0
Assistant Director of Streets & Compliance	1	1	0
Street Maintenance Equip Op I/II/III	11	11	0
Street Maintenance Manager	1	1	0
Street Maintenance Worker Lead	2	2	0
Traffic Sign & Marking Specialist	1	1	0
Streets Total	**17**	**17**	**0**

Department Functions

Streets Operations and Maintenance

The Department maintains and repairs City streets, including pavement, curbs, gutters, sidewalks, and right-of-way infrastructure to ensure safe and reliable travel. Staff support the planning, coordination, and delivery of street-related capital improvement projects such as pavement overlays, striping, and traffic control enhancements. The Department also installs and maintains street signage and traffic control devices to promote safe, efficient, and well-regulated roadway operations.

Compliance and Regulatory Programs

The Department oversees implementation of the City's ADA Transition Plan, ensuring accessibility improvements across streets, sidewalks, and public facilities. It tracks, monitors, and reports compliance with Caltrans, Department of Transportation, and other state and federal requirements to preserve critical funding. Staff also prepare required documentation and reporting associated with grant-funded infrastructure programs.

Project Management and Coordination

The Department collaborates closely with Engineering and other City departments on the planning, design, and construction of street and right-of-way improvements. It manages contracts, consultants, and construction activities to ensure projects are delivered efficiently, on schedule, and in compliance with City standards.

Operations, Safety, and Customer Service

The Department responds to maintenance requests and community concerns related to streets and right-of-way conditions. It develops and maintains safety programs and training standards for staff and field operations. The Department also engages with residents and businesses through outreach and communication efforts to support transparency and responsive service delivery.

2025-2026 Accomplishments

- **Completed Major Roadway and Safety Improvements**
  Delivered citywide street improvements including paving, crack sealing, and high-visibility thermoplastic striping to enhance roadway safety and extend pavement life.
- **Advanced Key Corridor Improvements**
  Completed roadway upgrades along critical corridors, including westbound Mission Ridge, Industrial Avenue and Van Ryn Avenue, Spreckels Avenue, Williamson Road, and Industrial Avenue (Main Street to Mellon Avenue), improving traffic flow, safety, and overall infrastructure condition.

2026-2027 New Goals and Priorities

- **Enhance Roadway Safety and Visibility**
  Install lighting infill along W. Yosemite in low-visibility areas and complete the Civic Center lighting enhancement project to improve safety for drivers and pedestrians.
- **Advance Pedestrian Safety and Accessibility Improvements**
  Implement citywide striping enhancements and complete the sidewalk infill project along the 200–400 block of N. Maple to improve pedestrian connectivity and safety.
- **Maintain and Preserve Street Infrastructure**
  Repair transverse and longitudinal cracks citywide to extend pavement life and maintain roadway conditions.
- **Expand Traffic Safety and Monitoring Measures**
  Install additional traffic cameras at key intersections, including Main & Moffat, Main & Wetmore, and Spreckels & Yosemite, and implement speed lump installations citywide to address traffic calming needs.
- **Deliver Capital and Operational Improvements**
  Complete the Streets Yard expansion and advance the soundwall replacement project along Union Road to support operations and improve community quality of life.

Key Performance Indicators

KPI	FY25 Actuals	FY26 Estimated	FY27 Target
Sidewalk Repairs Completed (in yards)	150	175	200
Pavement Materials Replaced (in tons)	3,300	3,800	4,500
Avg. Response Time - Pothole Repairs (Hours)	~12-24	~12-24	~12-24
Avg. Response Time - Streetlight Repairs (Business Days)	~10-15	~10-15	~10-15
Avg. Response Time - Sidewalk Repairs/Trips & Falls (Business Days)	1	1	1
Avg. Response Time - Street Repairs (Business Days)	5	5	5
Avg. Response Time - Traffic Signal Repairs (Business Days)	1	1	1
Avg. Response Time - Street Sign Repairs (Business Days)	10	10	10

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Narrative
Measures sidewalk repairs to improve safety, accessibility, and reduce trip hazards
Tracks materials used for street maintenance to preserve roadway conditions and extend pavement life
Measures response time to repair postholes and maintain safe road conditions
Tracks response time to fix streetlight outages and improve visibility and safety
Measures time to address sidewalk issues and maintain safe pedestrian access
Tracks response time for general street repairs to maintain roadway conditions
Measures response time to restore traffic signals and ensure safe traffic flow
Tracks response time to repair or replace signage to support traffic safety and wayfinding

Utilities



Department Description

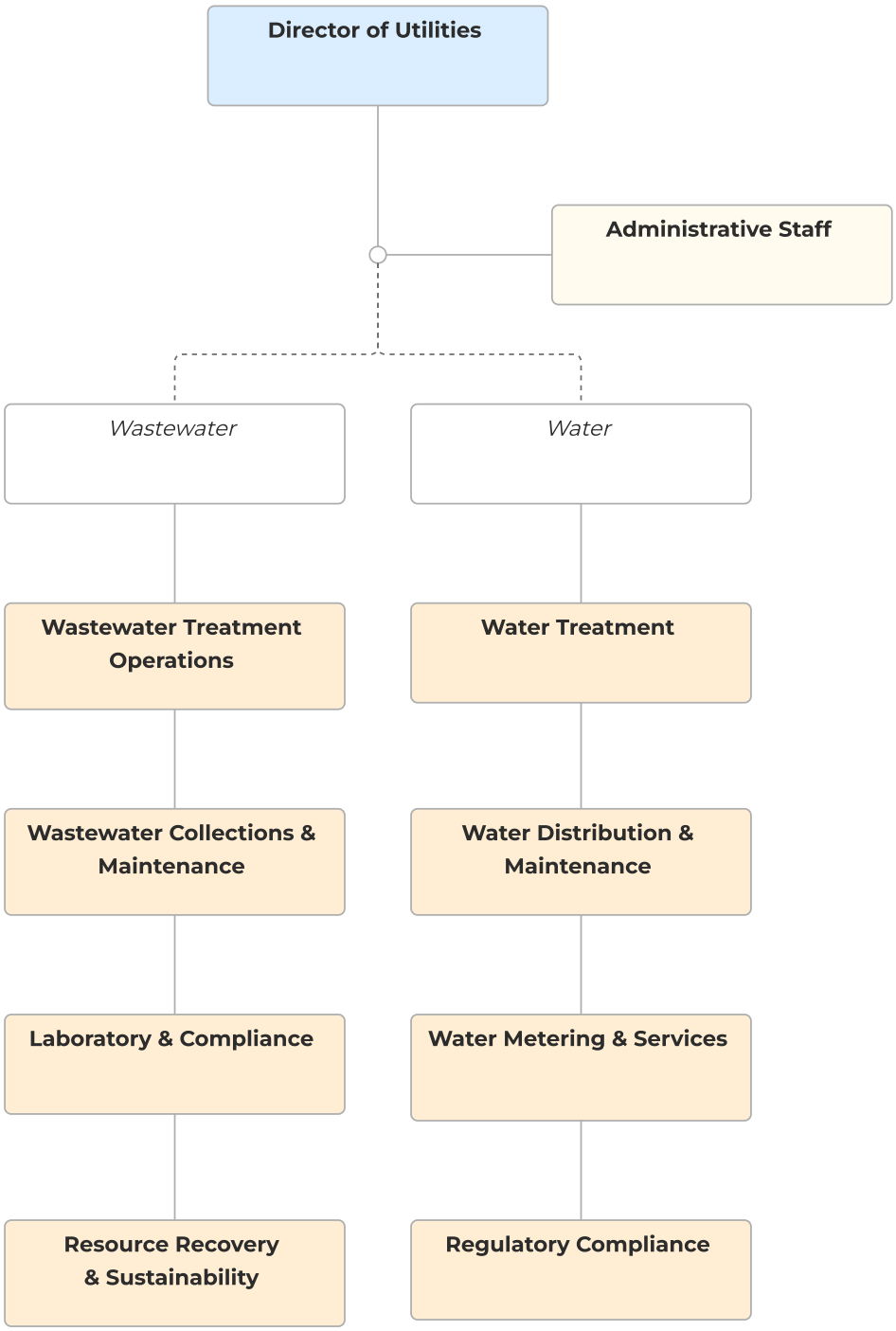
The Utilities Department provides essential water and wastewater services that protect public health, support economic development, and ensure environmental sustainability. The Department is responsible for the operation, maintenance, and regulatory compliance of the City's water distribution and wastewater collection and treatment systems.

Through a focus on reliability, efficiency, and innovation, the Utilities Department delivers safe drinking water, effective wastewater treatment, and responsible resource management. The Department is committed to maintaining critical infrastructure, meeting all regulatory requirements, and providing high-quality service to residents and businesses.

By leveraging technology, data, and long-term planning, the Utilities Department supports sustainable growth and ensures the continued delivery of vital services to the Manteca community.

For budget presentation purposes, Utilities expenditure activity continues to be presented in aggregate under the Public Works expenditure summaries to maintain consistency in historical reporting and budget comparisons following the Fiscal Year 2025–26 departmental reorganization.

Organizational Structure



Department Position Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	(Decrease)
Utilities - Sewer			
Administrative Assistant III	1	1	
Director of Utilities	1	1	
Environmental Compliance Inspect	1	1	
Instrument Tech Electrician	2	2	
Laboratory Supervisor	1	1	
Laboratory Technician II	2	2	
Laboratory Technician III	1	1	
Laboratory Technician Lead	1	1	
Lead Wastewater Plant Operator	1	1	
Maintenance Planner/Scheduler	1	1	
Senior Instrument Technician	1	1	
Utilities Mechanic	5	5	
Wastewater Collect System Supervisor	1	1	
Wastewater Collections Worker Lead	1	1	
Wastewater Maint Supervisor	1	1	
Wastewater Maintenance Worker I/II/III	8	8	
Wastewater Operations Manager	1	1	
Wastewater Operations Supervisor	1	1	
Wastewater Plant Maint Tech Lead	1	1	
Water Plant Maintenance Worker I	1	1	
Wastewater Plant Operator III	7	7	
Water Resources Coordinator	1	1	
Water Resources Regulation Manager	1	1	
Utilities - Sewer Total	**42**	**42**	
Utilities - Water			
Administrative Assistant III	1	1	
Deputy Director Water Resources	1	1	
Lead Water Distribution Operator	1	1	
Meter Reader I	2	2	
Water Distribution Operator I/II/III	8	8	
Water Distribution Supervisor	1	1	
Water Meter Services Supervisor	1	1	
Water Regulation Compliance Specialist I	1	1	
Water Regulatory Coordinator	1	1	
Water System Maint Worker I/II/III	6	6	
Water Treatment Operator Supervisor	1	1	
Water Treatment Operator	2	2	
Well Mechanic I	2	2	
Utilities - Water Total	**28**	**28**	

(continued from above) ↑

Increase
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Department Functions

Wastewater

- **Wastewater Collection and Treatment**
  Operates and maintains the City's wastewater collection and treatment systems to ensure safe and effective processing of wastewater.
- **Regulatory Compliance and Monitoring**
  Ensures compliance with all environmental regulations through system monitoring, reporting, and operational controls.
- **Laboratory Services**
  Conducts water quality sampling and analysis through a State-certified laboratory to support regulatory compliance and system performance.
- **Resource Recovery and Sustainability**
  Captures and processes biogas generated during treatment to produce renewable compressed natural gas (CNG), supporting sustainable energy use.

Water

- **Water Supply and Treatment**
  Provides a reliable supply of potable water that meets all federal and state quality standards for residential, commercial, industrial, and fire protection needs.
- **Water Distribution System Operations**
  Maintains and operates the City's water distribution system to ensure consistent pressure, uninterrupted service, and minimal water loss.
- **Metering and Consumption Tracking**
  Measures customer water usage to support accurate billing and promote responsible water use.

2025-2026 Accomplishments

- **Maintained Safe and Reliable Water Service**
  Distributed approximately 4.93 billion gallons of drinking water while maintaining system pressure above 40 psi and achieving no positive bacteria samples, ensuring safe and consistent service to the community.
- **Achieved Key Regulatory Compliance Milestones**
  Gained compliance with the 1,2,3-TCP Maximum Contaminant Level (MCL), eliminating the need for quarterly public notices, and secured a State Water Resources Control Board permit amendment for PFAS treatment at Well 23.
- **Advanced Water System Technology and Infrastructure**
  Converted 8,500 water meters to the Beacon advanced metering system, upgraded all bacteria sampling stations, replaced arsenic treatment media at Well 29, and continued reducing non-revenue water.
- **Maintained Responsive Operations and System Reliability**
  Repaired all water leaks within required regulatory timelines and maintained uninterrupted service delivery across the distribution system.
- **Delivered Efficient and Compliant Wastewater Operations**
  Treated approximately 3.04 billion gallons of wastewater with 100% compliance with the National Pollutant Discharge Elimination System (NPDES) permit.
- **Enhanced Environmental Programs and Compliance Efforts**
  Expanded the Fats, Oils, and Grease (FOG) Program by adding 22 businesses and conducting 157 inspections, while initiating required stormwater construction site inspections and beginning the NPDES permit renewal process.
- **Strengthened Laboratory and Operational Capabilities**
  Renewed laboratory certification for water and wastewater analysis and completed over 17,000 laboratory analyses, supporting regulatory compliance and system performance.
- **Improved Infrastructure and System Performance**
  Upgraded the Industrial Park stormwater system, supported major wastewater treatment process improvement projects, and initiated construction of facility upgrades including the breakroom and operator control room remodel.
- **Expanded Community Engagement and Workforce Development**
  Participated in community outreach events, enhanced public information resources, and expanded staff training and safety programs to support continuous improvement.

2026-2027 New Goals and Priorities

Wastewater Division

- **Maintain Regulatory Compliance and Environmental Protection**
  Achieve and maintain 100% compliance with the National Pollutant Discharge Elimination System (NPDES) permit and complete the permit renewal process.
- **Optimize Wastewater Treatment Operations**
  Continue optimization of newly implemented treatment processes to improve efficiency and system performance.
- **Expand Environmental Programs and Regulatory Compliance**
  Enhance the Fats, Oils, and Grease (FOG) and Industrial Pretreatment Program and complete all required stormwater construction site inspections.
- **Advance Stormwater and Sustainability Initiatives**
  Incorporate stormwater trash capture requirements into the City's Stormwater Master Plan and complete Low Carbon Fuel Standard registration.
- **Strengthen Infrastructure and Facility Improvements**
  Complete construction of the breakroom and operator control room remodel and continue supporting major wastewater capital projects.
- **Enhance Safety and Workforce Development**
  Implement a formal safety program and continue expanding training opportunities to support a safe and skilled workforce.
- **Increase Community Outreach and Engagement**
  Expand outreach efforts to educate the community on wastewater services, environmental compliance, and resource stewardship.

Water Division

- **Maintain Regulatory Compliance and Water Quality Standards**
  Ensure continued compliance with all state and federal drinking water regulations and adopt Public Health Goals to support long-term water quality and public safety.
- **Advance Per- and Polyfluoroalkyl Substances (PFAS) Monitoring and Treatment Planning**
  Complete initial PFAS monitoring across all groundwater wells and process permit amendments for Wells 12 and 19 to support future treatment implementation.
- **Enhance System Reliability and Infrastructure**
  Maintain system pressure above 40 psi, replace outdated Variable Frequency Drives (VFDs) and Programmable Logic Controllers (PLCs), and implement a valve insertion program to reduce service interruptions.
- **Improve Water System Efficiency and Leak Detection**
  Expand the water leak detection program and continue efforts to reduce water loss and improve system performance.
- **Modernize Metering and Customer Service Technology**
  Upgrade an additional 4,000 water meters to the Beacon system to improve billing accuracy and customer data access.
- **Promote Safety, Public Education, and Community Engagement**
  Implement a formal safety program, expand staff training, and enhance public outreach through education initiatives and regular communication, including social media updates.
- **Evaluate Public Amenities and Service Enhancements**
  Identify and assess locations for public water bottle filling stations to support community access and sustainability.

Key Performance Indicators

Wastewater

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Regulatory Compliance Violations	0	0	0
Volume of Wastewater Treated (billions of gallons)	3.06	3.04	3.15
Utility Lines Cleaned (in miles)	54.3	60.7	61
Number of Laboratory Analysis Completed	16,584	17,177	18,000
Work Orders Completed	2,089	2,131	2,250

Water

KPI	FY25 Actual	FY26 Estimated	FY27 Target
Regulatory Compliance Violations	1	1	0
Volume of Drinking Water Distributed (billions of gallons)	4.89	4.93	5.05
Water Meters Converted to Advanced Metering Infrastructure	4,702	3,798	5,000
Water Samples Collected	16,584	10,373	11,000
Water Line Leaks Repairs	128	131	150

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Narrative
Indicates compliance with environmental regulations
Represents wastewater treatment demand
Reflects system maintenance and reliability
Demonstrates regulatory monitoring and testing
Tracks maintenance activity and service response

Narrative
Indicates compliance with water quality standards
Represents water demand and delivery
Reflects progress in metering modernization
Demonstrates water quality monitoring
Tracks response to leaks and water loss reduction

Recreation

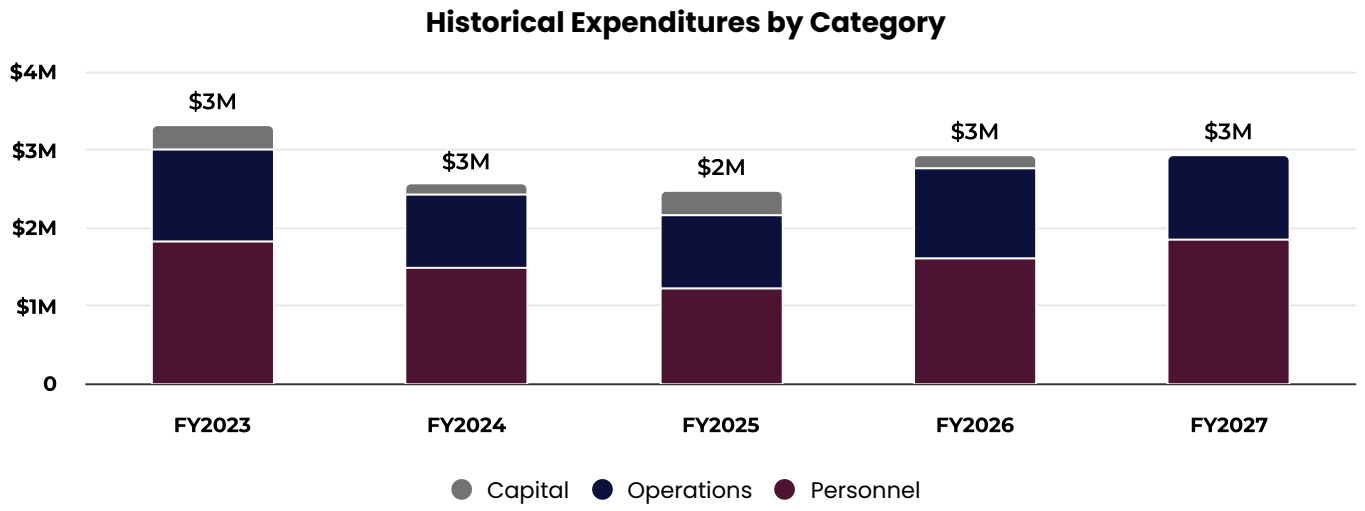
Department Description

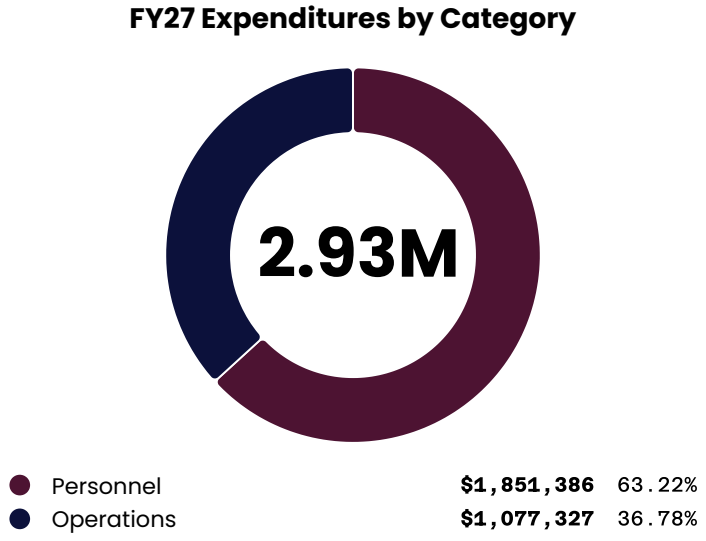
The Parks, Recreation & Transit Department was established during Fiscal Year 2025–26 following the reorganization of the former Public Works Department. Department information including the organizational structure, functions, goals, and operational overview can be found within the Parks, Recreation & Transit department section of the budget book.

This section is intended to separately present Recreation-related expenditure activity for budget presentation and reporting purposes.

Expenditures by Category

The following tables and graphs present Recreation-related expenditure activity separately to provide additional transparency into recreation operations, programs, community events, facility usage, and related service costs. Recreation activities are administered through the Parks, Recreation & Transit Department; however, Recreation expenditures are displayed independently for budget presentation and reporting purposes.





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$1,814,467	$1,483,703	$1,212,462	$1,598,391	$1,851,386
Operations	$1,189,055	$930,762	$933,979	$1,159,732	$1,077,327
Capital	$317,901	$145,877	$326,801	$178,182	-
Total Expenditures	**$3,321,423**	**$2,560,342**	**$2,473,242**	**$2,936,305**	**$2,928,713**

Fund Summaries

The following sections highlight revenue and expenditure trends for major funds, along with context to help explain the changes.

Citywide Budgetary Fund Structure & Fund Summary

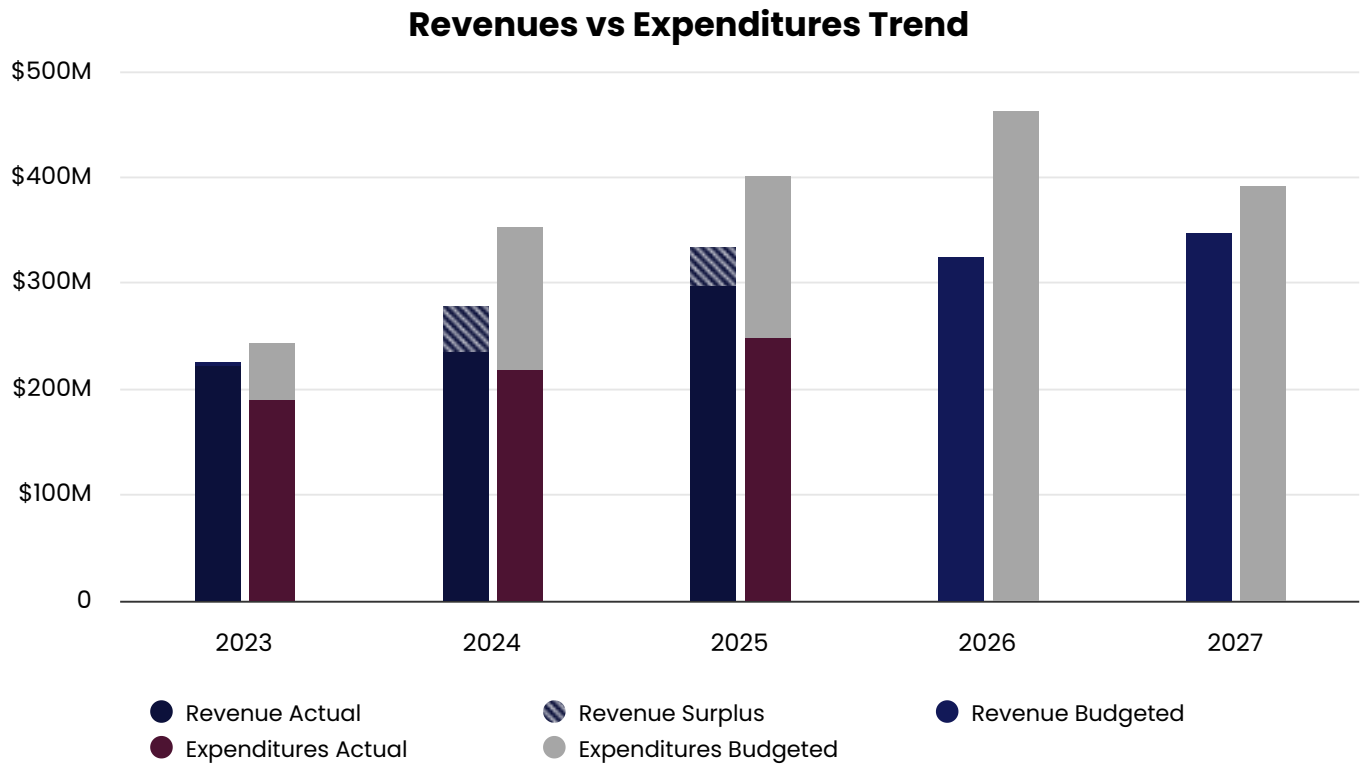
The City of Manteca's budget is organized into multiple funds, each serving a specific purpose to ensure transparent and effective management of public resources. These funds are grouped into three main categories:

1. General Fund:
The General Fund is the primary operating fund for the City. It finances essential services such as public safety, parks and recreation, community development, and administrative functions. Revenues in this fund mainly come from taxes, fees, and service charges.

2. Special Revenue and Capital Funds:
These funds are designated for specific purposes, often restricted by law or agreement. Examples include funds for transportation projects, community development grants, and capital improvement projects. They ensure that resources are used for their intended programs and infrastructure investments.

3. Enterprise and Internal Service Funds:
Enterprise funds operate city-owned utilities or services, such as water, sewer, and solid waste management, where revenues are generated from user fees. Internal Service Funds support city departments by managing shared services like fleet maintenance and information technology.

Each fund is budgeted separately, allowing for clear tracking of revenues, expenditures, and financial position. This structure supports sound financial management, accountability, and compliance with regulatory requirements. In the ACFR (Annual Comprehensive Financial Report), some funds are "rolled up" or combined for financial reporting purposes, following generally accepted accounting principles (GAAP). This consolidation groups similar funds—such as special revenue funds with similar purposes—into broader categories to simplify presentation. As a result, the ACFR may show fewer funds than the budget book, which typically lists each fund separately for planning and operational detail. This difference reflects the ACFR's focus on external financial reporting versus the budget's focus on internal management and transparency.

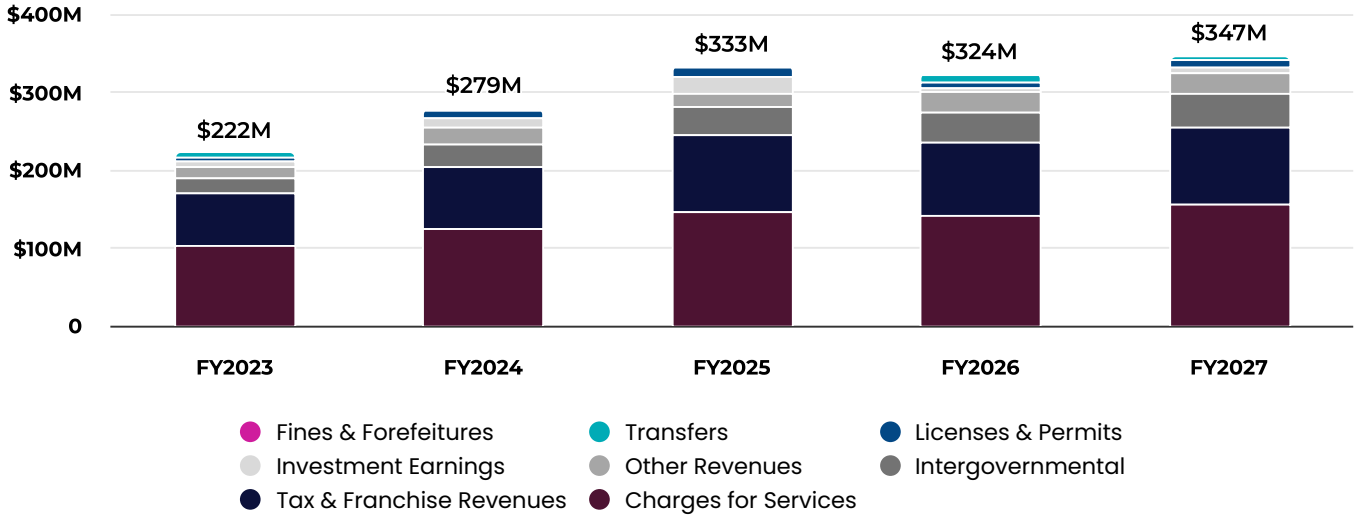


Comprehensive Fund Summary

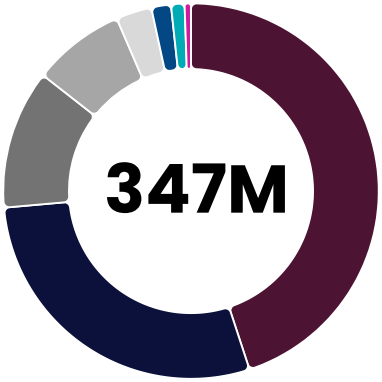
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$396,155,349**	**$436,033,937**	**$518,698,302**	**$596,665,728**	**$461,047,395**
Revenues					
Tax & Franchise Revenues	$67,736,267	$79,871,453	$97,050,397	$95,318,684	$99,271,829
Licenses & Permits	$5,904,470	$8,490,575	$10,405,561	$7,981,000	$10,618,600
Intergovernmental	$19,796,820	$28,622,606	$36,169,588	$38,309,922	$41,541,583
Charges for Services	$102,478,776	$124,693,848	$146,548,881	$140,039,585	$155,857,785
Fines & Forefeitures	$442,333	$422,303	$618,014	$1,875,800	$1,886,000
Investment Earnings	$6,809,215	$14,304,898	$22,771,919	$4,724,000	$5,876,500
Other Revenues	$13,717,962	$19,966,067	$17,618,216	$25,264,068	$27,573,784
Transfers	$5,290,928	$2,272,330	$1,452,328	$10,249,519	$4,038,230
Total Revenues	**$222,176,772**	**$278,644,082**	**$332,634,905**	**$323,762,578**	**$346,664,311**
Expenditures					
Benefits	$29,382,984	$29,633,925	$31,550,228	$35,454,639	$39,165,210
Professional Services	$11,118,536	$18,186,180	$27,006,513	$48,071,703	$26,107,595
Supplies	$11,644,795	$16,077,612	$17,088,892	$30,659,369	$28,782,225
Transfers Out	$1,635,256	$4,005,466	$1,838,408	$10,408,619	$4,038,230
Other Financing Uses	$1,062,004	$214,659	$310,320	-	-
Capital Improvement	$21,491,574	$29,973,498	$41,179,179	$148,537,559	$106,102,307
Utilities	$6,091,068	$6,925,758	$8,157,321	$7,991,453	$8,472,126
Dues & Subscriptions	$205,186	$240,852	$323,455	$498,802	$509,280
Repairs & Maintenance	$3,235,927	$4,335,443	$6,091,810	$13,247,000	$6,511,568
Claims & Insurance	$8,772,411	$14,511,090	$13,957,206	$14,247,912	$17,917,781
Administrative Expenses	$20,484,354	$18,502,884	$21,364,127	$26,492,888	$39,441,135
Recreational Programs	$286,054	$297,570	$332,779	$489,850	$396,950
Other Adjustments	-$11,610,764	-$16,294,390	-$19,573,674	-	-
Salaries	$53,507,889	$56,773,454	$60,914,225	$65,848,482	$67,783,051
Legal Services	$385,372	$443,971	$410,316	$658,000	$661,000
Economic Development Programs	$144,798	$196,531	$289,892	$590,278	$111,778
Maintenance Agreements & Licenses	$2,375,228	$2,577,134	$3,267,157	$4,634,654	$5,580,250
Operating Fees	$5,857,475	$6,010,747	$6,552,300	$8,854,432	$8,918,191
Service Programs	$479,150	$406,231	$394,848	$1,384,596	$450,013
PFIP Credit Reimbursement	-	$1,703,240	-$1,703,240	$1,000,000	$9,250,000
Depreciation	$11,186,378	$11,667,492	$12,067,154	-	-
Capital Outlay	$7,101,753	$6,114,115	$10,486,836	$30,098,008	$6,378,619
Debt Service	$5,082,659	$5,287,712	$5,838,955	$13,345,713	$14,608,464
Total Expenditures	**$189,920,087**	**$217,791,173**	**$248,145,009**	**$462,513,957**	**$391,185,773**
Total Revenues Less Expenditures	**$32,256,684**	**$60,852,909**	**$84,489,896**	**-$138,751,379**	**-$44,521,462**
Ending Fund Balance	**$428,412,033**	**$496,886,846**	**$603,188,198**	**$457,914,349**	**$416,525,933**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

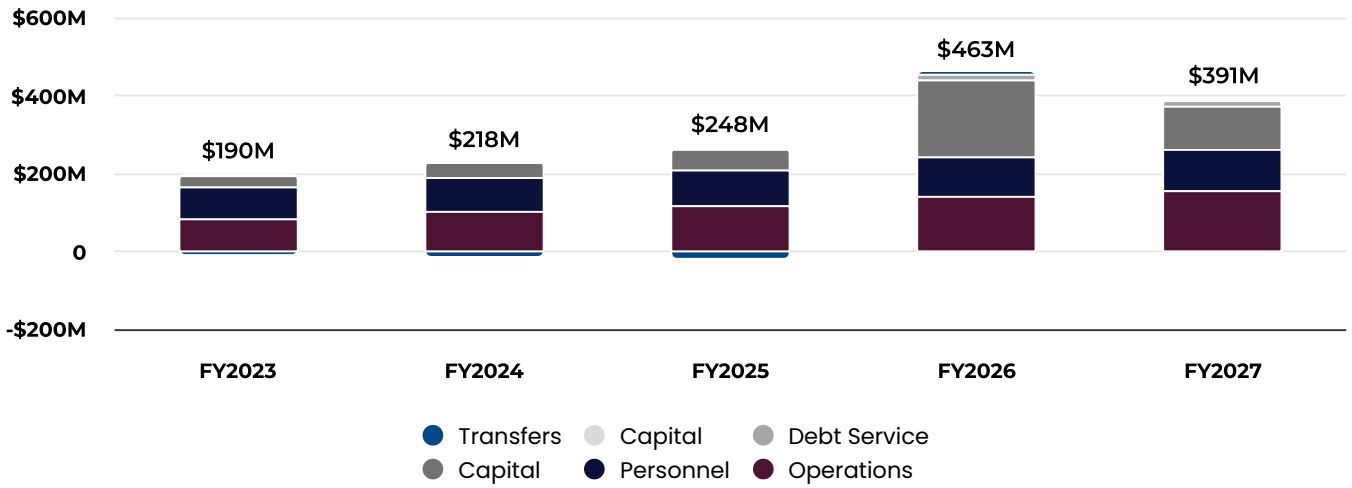


Charges for Services	**$155,857,785**	44.96%
Tax & Franchise Revenues	**$99,271,829**	28.64%
Intergovernmental	**$41,541,583**	11.98%
Other Revenues	**$27,573,784**	7.95%
Licenses & Permits	**$10,618,600**	3.06%
Investment Earnings	**$5,876,500**	1.70%
Transfers	**$4,038,230**	1.16%
Fines & Forefeitures	**$1,886,000**	0.54%

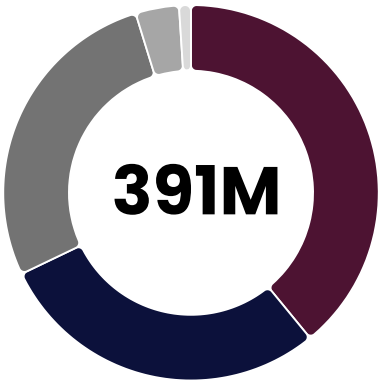
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Tax & Franchise Revenues	$67,736,267	$79,871,453	$97,050,397	$95,318,684	$99,271,829
Licenses & Permits	$5,904,470	$8,490,575	$10,405,561	$7,981,000	$10,618,600
Intergovernmental	$19,796,820	$28,622,606	$36,169,588	$38,309,922	$41,541,583
Charges for Services	$102,478,776	$124,693,848	$146,548,881	$140,039,585	$155,857,785
Fines & Forefeitures	$442,333	$422,303	$618,014	$1,875,800	$1,886,000
Investment Earnings	$6,809,215	$14,304,898	$22,771,919	$4,724,000	$5,876,500
Other Revenues	$13,717,962	$19,966,067	$17,618,216	$25,264,068	$27,573,784
Transfers	$5,290,928	$2,272,330	$1,452,328	$10,249,519	$4,038,230
Total Revenues	**$222,176,772**	**$278,644,082**	**$332,634,905**	**$323,762,578**	**$346,664,311**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$152,815,095**	39.06%
Capital	**$112,775,723**	28.83%
Personnel	**$106,948,261**	27.34%
Debt Service	**$14,608,464**	3.73%
Transfers	**$4,038,230**	1.03%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$82,890,872	$86,407,379	$92,464,453	$101,303,121	$106,948,261
Operations	$82,194,663	$101,706,952	$114,651,394	$140,818,438	$152,815,095
Capital	$28,880,054	$36,678,054	$52,925,473	$196,488,066	$112,775,723
Debt Service	$5,082,659	$5,287,712	$5,838,955	$13,345,713	$14,608,464
Transfers	-$9,128,162	-$12,288,923	-$17,735,266	$10,408,619	$4,038,230
Capital	-	-	-	$150,000	-
Total Expenditures	**$189,920,087**	**$217,791,173**	**$248,145,009**	**$462,513,957**	**$391,185,773**

Citywide Budget Commentary

The FY 2026–27 Proposed Budget reflects the City of Manteca's continued investment in infrastructure, public safety, utility systems, and long-term community growth. The budget includes significant capital improvement activity across multiple funds, resulting in a citywide expenditure plan that exceeds current-year operating revenues. This planned use of fund balance and other available financing sources is primarily driven by one-time capital projects and infrastructure investments rather than ongoing operational deficits.

Total FY 2026–27 budgeted revenues are approximately $341.6 million, while total expenditures are budgeted at approximately $399.4 million, resulting in a budgeted difference of approximately $57.8 million. A substantial portion of this difference is related to the timing of capital project appropriations, bond financing, unearned revenues, and other available funding sources associated with multi-year infrastructure and facility projects rather than ongoing operating deficits or unrestricted reserve drawdowns. Major factors contributing to this presentation include approximately $25 million in previously issued Sewer Revenue Bond proceeds, approximately $19 million in unearned revenue associated with the Navigation Center project, and approximately $27 million in anticipated financing proceeds related to the proposed Police Headquarters project. Much of the expenditure budget is related to capital improvement projects, including major utility, transportation, public safety, facility, and infrastructure investments included within the City's Five-Year Capital Improvement Program.

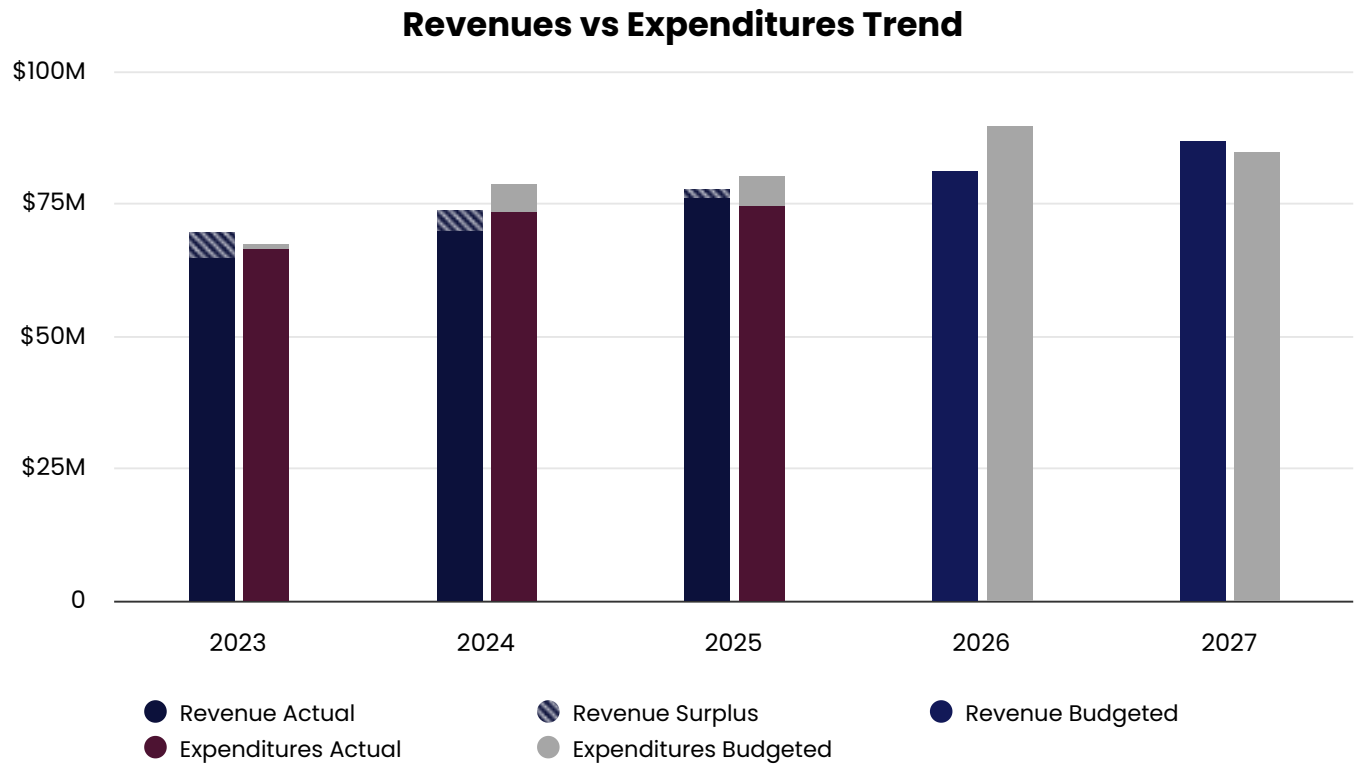
The budget is considered capital heavy due to the timing of several large-scale infrastructure projects and associated appropriations. In several cases, financing sources have either already been received in prior fiscal years or are expected to be recognized as project expenditures occur over multiple fiscal years. As a result, certain funds may reflect planned deficit spending in the current fiscal year despite having adequate resources available to support the approved projects.

The budget also reflects continued inflationary pressures, increasing personnel and benefit costs, rising construction and maintenance expenses, and growing service demands associated with Manteca's expanding population and development activity. Despite these pressures, the City continues to prioritize conservative revenue forecasting, reserve preservation, and strategic financial planning while investing in critical infrastructure and community priorities.

Overall, the FY 2026–27 budget positions the City to continue addressing long-term operational and infrastructure needs while maintaining financial stability and supporting future economic growth and community investment.

Fund 100 - General Fund

The General Fund captures all 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.



The General Fund revenues and expenditures trend reflects the City of Manteca's continued growth, expanding service demands, and evolving economic environment. Over the five-year period presented, revenues have consistently outpaced expenditures, demonstrating the City's commitment to maintaining structural balance while continuing to invest in core municipal services and infrastructure.

General Fund revenues have increased steadily from approximately $70 million in FY 2022–23 actuals to a projected $87 million in FY 2026–27. This growth has been supported primarily by ongoing residential and commercial development, increased property tax valuations, sales tax growth associated with regional retail activity, and continued economic expansion throughout the community. While revenue growth remains positive, the FY 2026–27 budget was developed conservatively in recognition of broader economic uncertainties, including inflationary pressures, higher interest rates, slowing consumer spending trends, and continued volatility in statewide and regional sales tax performance.

Manteca continues to experience long-term growth due to its strategic location within the Central Valley, strong housing demand, and expanding commercial corridors. However, the City also faces increasing operational and infrastructure demands associated with that growth. Expenditures have risen from approximately $67 million in FY 2022–23 actuals to a projected $85 million in FY 2026–27, reflecting increased personnel costs, public safety service demands, inflationary impacts on goods and services, facility and fleet maintenance needs, and investments in technology and operational resiliency.

Personnel expenditures continue to represent the largest component of the General Fund budget, particularly within Police and Fire operations. The City is also experiencing cost increases related to retirement obligations, healthcare, contractual services, utilities, and maintenance. Despite these pressures, the FY 2026–27 budget reflects efforts to maintain fiscal sustainability through conservative forecasting, careful expenditure management, deferred personnel expansions, and strategic use of one-time funding sources for capital and operational investments.

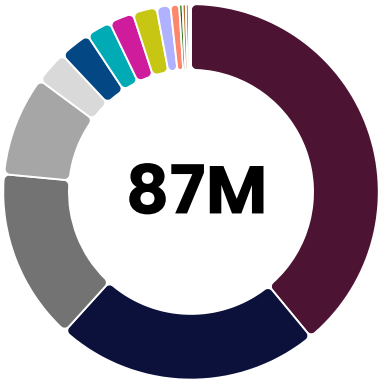
The trend also demonstrates the City's focus on preserving financial flexibility and maintaining reserve levels while continuing to address infrastructure needs, public safety priorities, and service expectations within a growing community.

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Finance Rec. 05.18.26
Beginning Fund Balance	**$36,445,710**	**$39,910,248**	**$40,233,507**	**$43,820,029**	**$35,287,423**
Revenues					
Tax & Franchise Revenues	$56,075,734	$58,093,653	$61,684,699	$64,160,000	$66,298,000
Licenses & Permits	$1,049,436	$1,319,651	$1,902,177	$1,981,000	$2,618,600
Intergovernmental	$605,140	$390,436	$533,652	$645,000	$635,000
Charges for Services	$9,083,695	$9,093,419	$10,035,708	$9,842,695	$12,876,223
Fines & Forefeitures	$442,333	$422,303	$618,014	$1,875,800	$1,886,000
Investment Earnings	$1,022,275	$1,313,488	$2,152,352	$1,600,000	$1,800,000
Other Revenues	$1,283,514	$3,162,792	$874,928	$992,955	$902,900
Transfers	$53,386	-	$24,640	-	-
Total Revenues	**$69,615,512**	**$73,795,742**	**$77,826,169**	**$81,097,450**	**$87,016,723**
Expenditures					
Benefits	$14,403,502	$15,296,774	$16,449,559	$17,997,992	$18,875,916
Professional Services	$3,581,316	$5,052,311	$3,967,408	$6,711,422	$6,570,166
Supplies	$1,643,161	$1,838,439	$1,990,802	$3,706,872	$3,088,857
Transfers Out	$1,581,870	$2,521,766	$931,500	$2,936,286	$1,538,230
Capital Improvement	$318,380	$2,204,298	$935,381	$3,994,738	$458,000
Utilities	$1,334,376	$1,412,083	$1,539,407	$1,507,207	$1,554,550
Dues & Subscriptions	$77,760	$99,062	$126,408	$185,265	$181,095
Repairs & Maintenance	$967,329	$1,267,039	$876,138	$1,372,500	$1,287,645
Claims & Insurance	$1,968,299	$5,173,017	$3,355,195	$3,483,436	$4,290,972
Administrative Expenses	$10,116,516	$7,757,442	$10,807,846	$12,461,527	$14,330,797
Recreational Programs	$79,740	$119,439	$127,004	$255,000	$175,000
Salaries	$26,888,672	$28,801,699	$31,799,517	$32,910,427	$31,034,438
Legal Services	$322,011	$262,983	$274,107	$297,000	$300,000
Economic Development Programs	$144,798	$196,531	$146,340	-	-
Maintenance Agreements & Licenses	$167,527	$434,631	$469,493	$500,200	$517,216
Operating Fees	$62,812	$78,697	$68,842	$110,400	$86,100
Service Programs	$30,146	$31,517	$29,977	$39,500	$30,000
Capital Outlay	$2,385,178	$788,072	$467,688	$1,160,284	$522,000
Debt Service	$77,586	$136,452	$114,952	-	-
Total Expenditures	**$66,150,979**	**$73,472,252**	**$74,477,562**	**$89,630,056**	**$84,840,982**
Total Revenues Less Expenditures	**$3,464,533**	**$323,490**	**$3,348,607**	**-$8,532,606**	**$2,175,741**
Ending Fund Balance	**$39,910,243**	**$40,233,738**	**$43,582,114**	**$35,287,423**	**$37,463,164**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

FY27 Revenues by Revenue Type



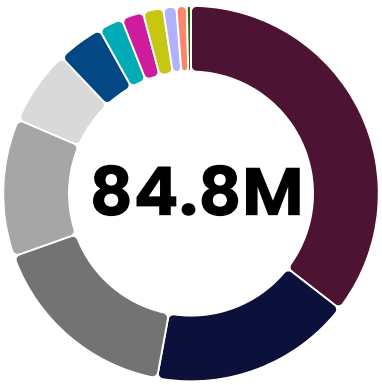
Property Tax	**$33,948,000**	39.01%
Sales Tax	**$19,750,000**	22.70%
Charges for Services	**$12,876,223**	14.80%
Transient Occupancy Tax	**$7,500,000**	8.62%
Franchise Fees	**$2,500,000**	2.87%
Other Taxes	**$2,350,000**	2.70%
Fines & Forefeitures	**$1,886,000**	2.17%
Business Licenses	**$1,835,600**	2.11%
Interest	**$1,800,000**	2.07%
Other	**$1,038,000**	1.19%
Rental of Property	**$659,000**	0.76%
State/County Grants	**$250,000**	0.29%
Property Taxes & Assessments	**$250,000**	0.29%
Misc. Reimbursement	**$200,000**	0.23%
Animal Licenses	**$133,000**	0.15%
Misc. Receipts	**$40,000**	0.05%
Rebates	**$900**	0.00%

Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Federal Grants	$114,403	-	-	-	-
State/County Grants	$299,981	-	-	$250,000	$250,000
Rebates	$827	$964	$862	$900	$900
Misc. Receipts	$34,325	$13,121	$32,390	$32,000	$40,000
Settlements	$450,050	$33,215	$18,000	-	-
Misc. Reimbursement	$110,681	$1,794,457	$136,206	$250,000	$200,000
Rental of Property	$577,356	$476,369	$607,784	$684,000	$659,000
Sale of Property	$67,500	$385,307	$67,500	-	-
Property Tax	$25,660,665	$27,637,304	$30,269,723	$31,500,000	$33,948,000
Sales Tax	$19,091,153	$19,131,748	$19,457,649	$19,900,000	$19,750,000
Franchise Fees	$2,132,616	$2,150,265	$2,227,409	$2,620,000	$2,500,000
Transient Occupancy Tax	$7,348,923	$7,063,290	$7,017,989	$7,900,000	$7,500,000
Other Taxes	$1,842,377	$2,111,046	$2,685,397	$2,240,000	$2,350,000
Business Licenses	$819,741	$1,213,255	$1,532,683	$1,255,000	$1,835,600
Animal Licenses	$151,249	$98,048	$119,493	$126,000	$133,000
Other	$311,977	$411,771	$609,919	$1,021,055	$1,038,000

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$9,083,695	$9,093,419	$10,035,708	$9,842,695	$12,876,223
Fines & Forefeitures	$442,333	$422,303	$618,014	$1,875,800	$1,886,000
Interest	$986,346	$1,437,004	$2,200,997	$1,600,000	$1,800,000
Market Value Change	$57,405	-$104,545	$151,348	-	-
Unallocated Investment Expense	-$21,475	-$18,971	-$199,993	-	-
Transfers	$53,386	-	-	-	-
Property Taxes & Assessments	-	-	$26,531	-	$250,000
Intergovernmental Revenues	-	-	$185,918	-	-
Other Revenue	-	$446,372	-	-	-
Transfers In	-	-	$24,640	-	-
Total Revenues	**$69,615,512**	**$73,795,742**	**$77,826,169**	**$81,097,450**	**$87,016,723**

FY27 Expenditures by Department



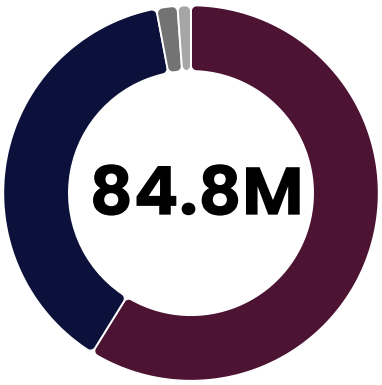
Police Department	**$30,104,186**	35.48%
Fire Department	**$14,774,472**	17.41%
Non Departmental	**$14,151,417**	16.68%
Public Works	**$10,062,114**	11.86%
City Manager	**$5,500,484**	6.48%
Finance	**$3,369,846**	3.97%
Human Resources	**$1,771,194**	2.09%
City Attorney	**$1,599,349**	1.89%
City Clerk	**$1,490,344**	1.76%
Community Development	**$963,986**	1.14%
Recreation & Community Services	**$746,764**	0.88%
Engineering	**$306,826**	0.36%

Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
City Clerk	$1,207,945	$1,010,448	$1,267,304	$1,228,020	$1,490,344
City Manager	$5,547,390	$4,597,087	$4,203,822	$5,152,349	$5,500,484
City Attorney	$1,162,722	$1,254,145	$1,345,370	$1,441,875	$1,599,349
Human Resources	$863,832	$1,307,017	$1,554,058	$1,933,794	$1,771,194
Police Department	$22,812,951	$24,578,176	$26,332,465	$30,122,515	$30,104,186
Fire Department	$12,540,656	$13,285,563	$15,126,971	$15,655,482	$14,774,472

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Recreation & Community Services	$1,405,172	$764,256	$725,637	$773,216	$746,764
Finance	$2,326,842	$2,976,285	$3,227,521	$3,304,971	$3,369,846
Community Development	-	$1,691	-	$553,189	$963,986
Public Works	$7,473,873	$9,249,100	$9,296,982	$12,852,472	$10,062,114
Engineering	$122,783	$192,152	$268,227	$328,567	$306,826
Non Departmental	$10,686,814	$14,256,331	$11,129,204	$16,283,606	$14,151,417
Total Expenditures	**$66,150,979**	**$73,472,252**	**$74,477,562**	**$89,630,056**	**$84,840,982**

FY27 Expenditures by Category



Personnel	**$49,910,354**	58.83%
Operations	**$32,412,398**	38.20%
Transfers	**$1,538,230**	1.81%
Capital	**$980,000**	1.16%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$41,292,174	$44,098,473	$48,249,076	$50,908,419	$49,910,354
Operations	$20,495,791	$23,559,740	$23,771,766	$30,551,452	$32,412,398
Capital	$2,703,558	$3,155,820	$1,410,268	$5,233,899	$980,000
Debt Service	$77,586	$136,452	$114,952	-	-
Transfers	$1,581,870	$2,521,766	$931,500	$2,936,286	$1,538,230
Total Expenditures	**$66,150,979**	**$73,472,252**	**$74,477,562**	**$89,630,056**	**$84,840,982**

Commentary

Revenue Commentary

The General Fund continues to serve as the City's primary operating fund, supporting core municipal services including police, fire, parks, administration, public works, and community development activities. The FY 2026–27 budget reflects a structurally balanced financial plan developed through conservative revenue forecasting and continued monitoring of economic conditions.

General Fund revenues are primarily driven by property taxes, sales taxes, franchise fees, charges for services, and intergovernmental revenues. Property tax revenues are expected to remain stable due to continued assessed valuation growth and ongoing development activity throughout the community. Sales tax revenues are projected conservatively as regional consumer spending patterns continue to normalize following recent periods of elevated growth. The City continues to monitor economic trends, inflationary pressures, and potential impacts to consumer activity that could affect future revenues.

Measure Q revenues are accounted for separately within Fund 105; however, the additional dedicated funding source continues to provide indirect support to the General Fund by helping offset eligible public safety and infrastructure-related expenditures. This allows the General Fund to maintain service levels while preserving financial flexibility for future operational needs and strategic priorities.

The FY 2026–27 budget reflects the City's continued commitment to maintaining fiscal sustainability, preserving reserves, and minimizing reliance on one-time revenues for ongoing operations.

Expenditure Commentary

The FY 2026–27 General Fund expenditure budget prioritizes core service delivery, operational stability, infrastructure investment, and long-term financial sustainability. Personnel costs continue to represent the largest portion of General Fund expenditures, driven primarily by public safety staffing, negotiated salary adjustments, retirement obligations, healthcare costs, and other employee-related expenses.

During development of the FY 2026–27 budget, departments submitted significant personnel and capital requests. To maintain a balanced budget approach, the City deferred consideration of most new personnel requests pending completion of ongoing labor negotiations and the Citywide Classification and Compensation Study. This approach allows the City to better evaluate long-term fiscal impacts before adding ongoing operational commitments.

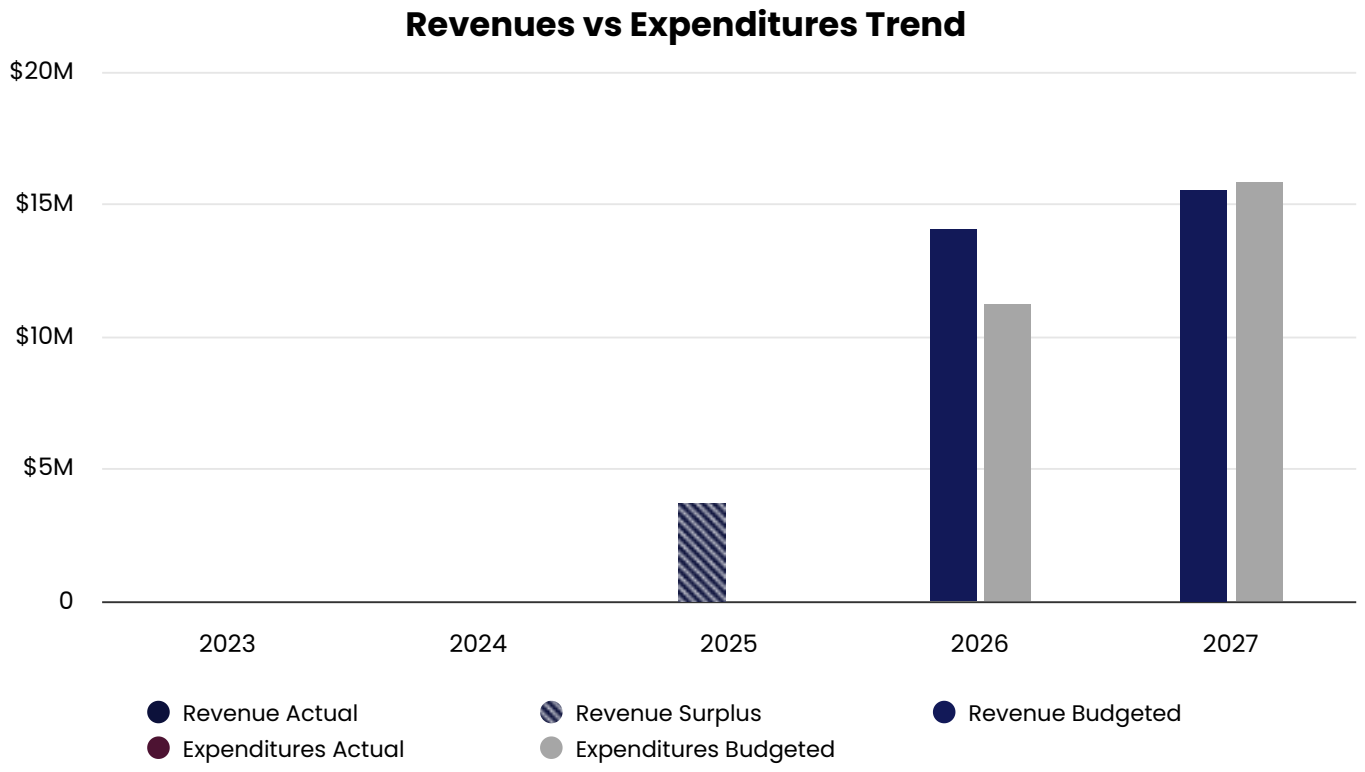
Operational expenditures include continued funding for public safety services, facility maintenance, technology improvements, parks operations, fleet support, and contractual services necessary to maintain service levels citywide. Departments were asked to review expenditures carefully and identify opportunities to reduce or defer non-essential spending where appropriate.

The FY 2026–27 budget also includes approximately $1.08 million in General Fund-supported capital outlay and capital improvement projects intended to support infrastructure reliability, operational efficiency, public safety readiness, and community investment. Proposed projects include the Council Chamber Technology Upgrade ($100,000), Axon OSP10+ public safety equipment upgrades for the Police Department ($339,000), acquisition of Used Fire Apparatus & Equipment ($115,000), Civic Center Back-up Power improvements ($100,000), Streets Maintenance Yard Gate improvements ($8,000), and Streets Expansion improvements ($350,000). Additional parks-related capital requests include replacement of the Go 4 Inceptor Spray Cart ($52,000) and purchase of a Turf Maintenance Topdresser ($16,000) to support ongoing park maintenance operations. These projects are intended to improve operational resiliency, maintain service levels, enhance public safety capabilities, and address ongoing facility and equipment needs throughout the organization. Additional infrastructure and large-scale capital projects are included separately within the City's Five-Year Capital Improvement Program and are funded through a combination of enterprise funds, development impact fees, grants, Measure Q revenues, and other restricted funding sources.

Overall, the FY 2026–27 General Fund budget reflects the City's continued focus on maintaining essential services, preserving financial stability, investing in infrastructure, and positioning the organization for future growth and operational demands.

Fund 105 - Measure Q

Measure Q is a 0.75% sales tax approved by Manteca voters in November 2024, effective April 1, 2025 that expires in 2045. Funds are primarily intended for enhancing public services and infrastructure, including street and road maintenance.



The Measure Q revenues and expenditures trend reflects the continued implementation and phased utilization of the voter-approved public safety and infrastructure sales tax measure, which became effective on April 1, 2025.

FY 2024–25 reflects the first partial year of Measure Q activity, with revenues exceeding expenditures due to the timing of collections and the phased rollout of eligible programs and capital investments. This initial surplus provided the City with the opportunity to begin establishing fund balance and financial capacity for future public safety, infrastructure, and operational needs.

In FY 2025–26 and FY 2026–27, both revenues and expenditures increase significantly as the City expands eligible Measure Q-supported programs and projects. Budgeted revenues increased from approximately $14.0 million in FY 2025–26 to $15.5 million in FY 2026–27, reflecting a full year of projected sales tax collections and continued economic activity within the City's retail and commercial sectors. Expenditures similarly increase from approximately $11.2 million to $15.8 million as funding is allocated toward public safety operations, roadway and infrastructure improvements, equipment replacement, and other voter-approved priorities.

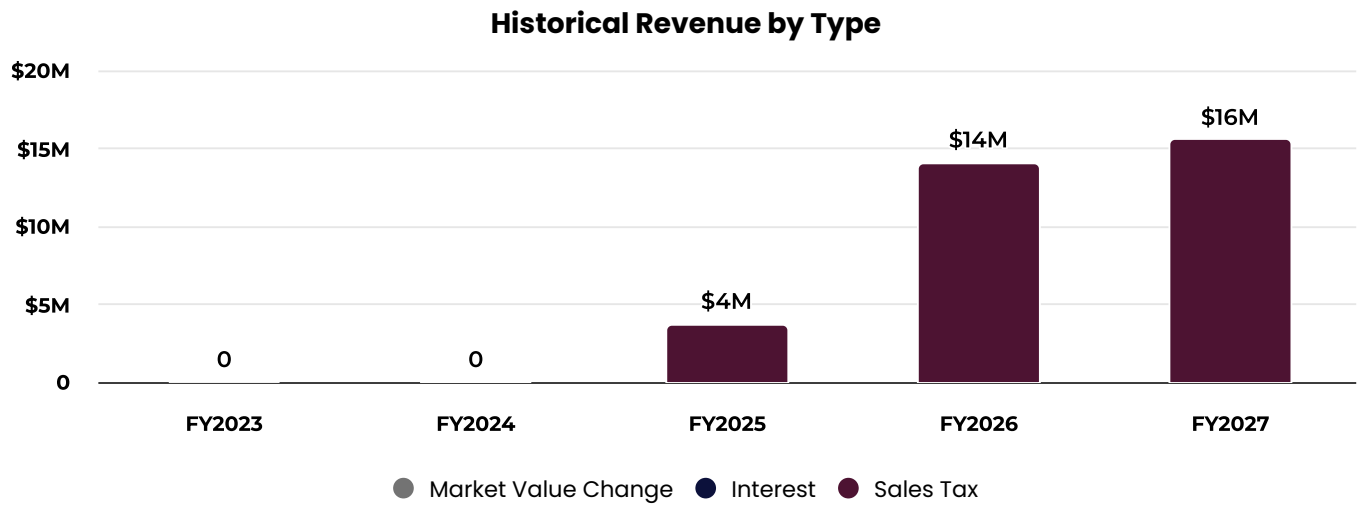
While FY 2026–27 includes planned deficit spending within the fund, the deficit is primarily driven by one-time capital investments and strategic expenditures intended to address community priorities and operational needs. Measure Q revenues are expected to remain strong and continue providing critical support for eligible programs, infrastructure, and public safety initiatives. The planned use of available fund balance reflects the City's strategy of responsibly utilizing Measure Q resources to address both immediate community needs and long-term infrastructure and service investments while maintaining ongoing fiscal sustainability.

Because Measure Q revenues are directly tied to taxable sales activity, the City continues to monitor broader economic conditions, including inflation, consumer spending trends, regional retail performance, and statewide economic volatility that could impact future sales tax growth. Overall, the Measure Q fund trend demonstrates the City's ongoing commitment to utilizing the temporary sales tax measure to support critical public safety, infrastructure, and community investment priorities while maintaining fiscal responsibility.

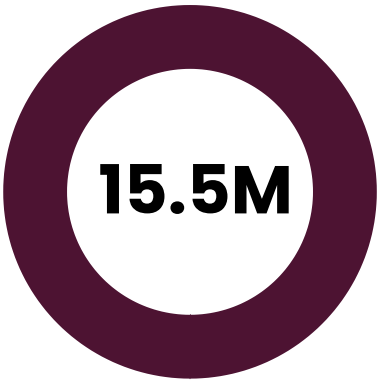
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**-**	**-**	**$3,683,502**	**$6,513,931**
Revenues					
Tax & Franchise Revenues	-	-	$3,671,664	$14,000,000	$15,545,000
Investment Earnings	-	-	$15,039	$50,000	-
Total Revenues	**-**	**-**	**$3,686,703**	**$14,050,000**	**$15,545,000**
Expenditures					
Benefits	-	-	-	-	$1,207,217
Professional Services	-	-	-	$70,633	-
Supplies	-	-	-	$199,869	$125,000
Transfers Out	-	-	-	$2,332,333	$2,500,000
Capital Improvement	-	-	-	$2,078,000	$1,948,456
Repairs & Maintenance	-	-	-	$600,000	-
Administrative Expenses	-	-	$3,201	-	$8,000,000
Salaries	-	-	-	$206,736	$883,139
Capital Outlay	-	-	-	$5,732,000	$1,173,610
Total Expenditures	**-**	**-**	**$3,201**	**$11,219,571**	**$15,837,422**
Total Revenues Less Expenditures	**-**	**-**	**$3,683,502**	**$2,830,429**	**-$292,422**
Ending Fund Balance	**-**	**-**	**$3,683,502**	**$6,513,931**	**$6,221,509**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



FY27 Revenues by Revenue Type

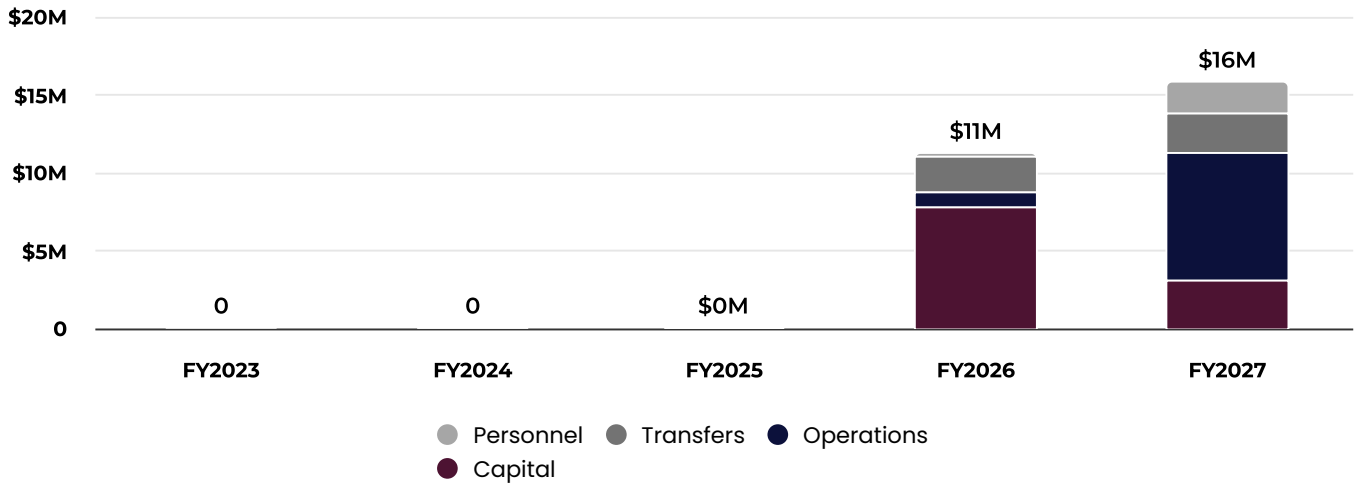


Sales Tax	$15,545,000	100.00%

Revenues by Type

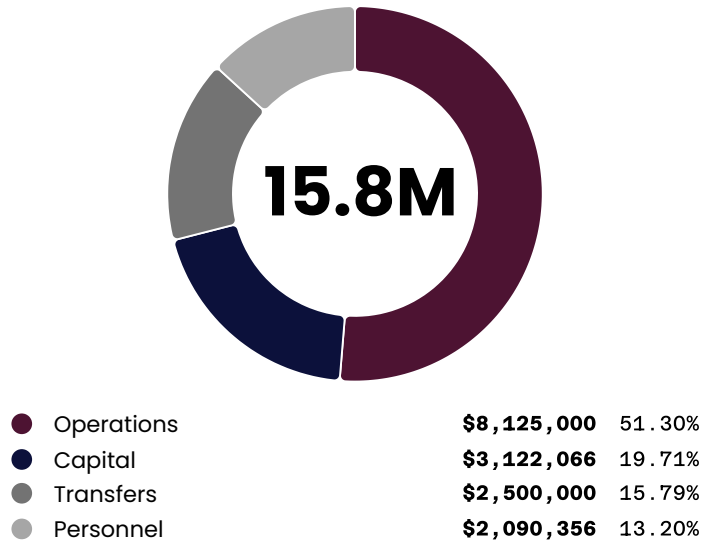
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Sales Tax	-	-	$3,671,664	$14,000,000	$15,545,000
Interest	-	-	$11,077	$50,000	-
Market Value Change	-	-	$3,962	-	-
Total Revenues	**-**	**-**	**$3,686,703**	**$14,050,000**	**$15,545,000**

Historical Expenditures by Category



Note: there is an $8 million placeholder under operations

FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$206,736	$2,090,356
Operations	-	-	$3,201	$870,502	$8,125,000
Capital	-	-	-	$7,810,000	$3,122,066
Transfers	-	-	-	$2,332,333	$2,500,000
Total Expenditures	**-**	**-**	**$3,201**	**$11,219,571**	**$15,837,422**

Note: Operations expenditures for FY 2026–27 include an approximately $8 million placeholder related to anticipated debt service associated with future financing activities. At this time, specific debt service account lines have not yet been established within the fund structure; therefore, the placeholder amount is temporarily reflected within the Operations category for budgeting purposes. The budget will be updated accordingly once financing details and related account structures are finalized.

Commentary

Measure Q was established to support critical community priorities including public safety, infrastructure maintenance, roadway improvements, parks and recreation enhancements, and other essential municipal services. The fund provides a dedicated local funding source intended to help address service demands associated with the City's continued growth while maintaining long-term fiscal sustainability.

For FY 2026–27, Measure Q revenues are projected at approximately $15.5 million, reflecting the first full year of ongoing sales tax collections and continued economic activity within local retail and commercial sectors. Revenues are budgeted conservatively due to ongoing economic uncertainties, including inflationary pressures, changing consumer spending patterns, and statewide sales tax volatility. Despite these factors, Measure Q is expected to provide stable funding support for both operational and capital investment priorities throughout the organization.

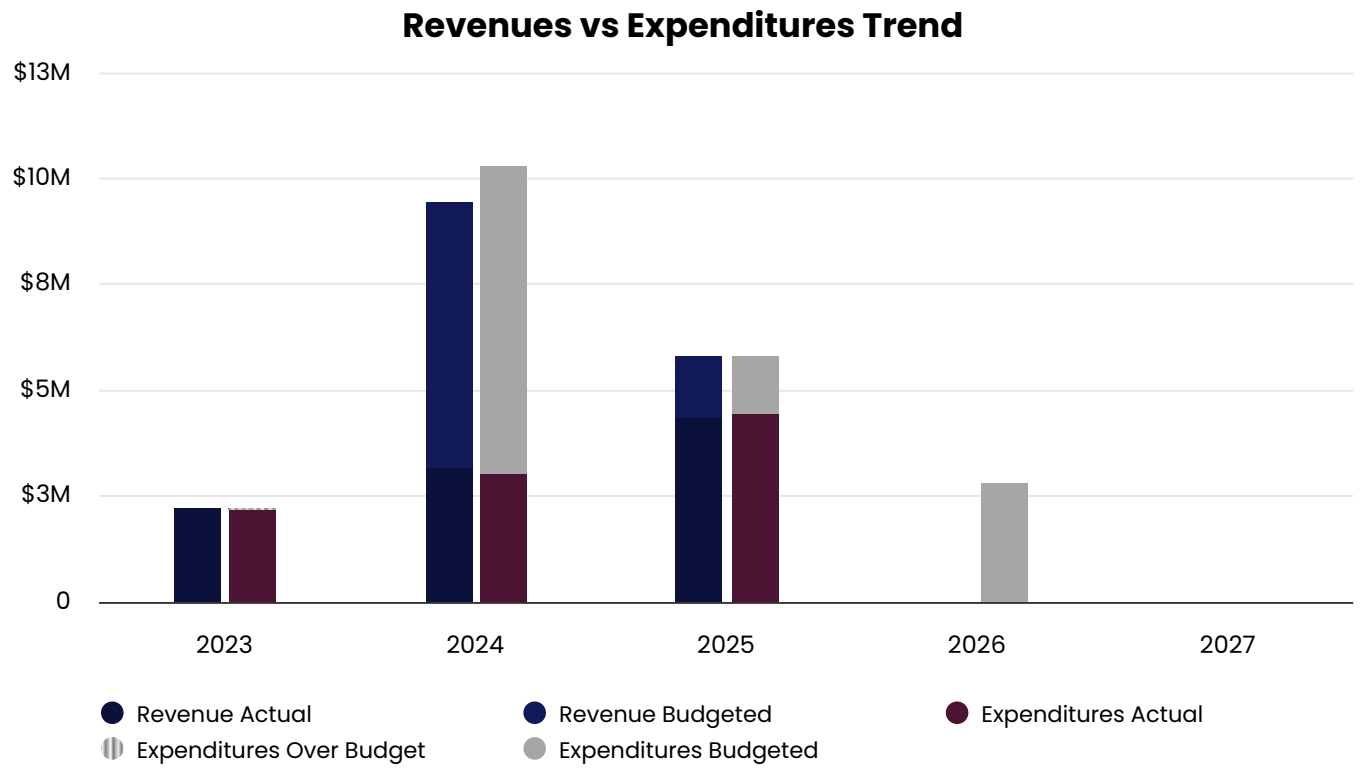
The budget includes approximately $2.0 million in proposed Measure Q-supported capital projects focused on public safety readiness, infrastructure improvements, operational resiliency, parks and recreation enhancements, and citywide facility upgrades. Proposed projects include the Yosemite Avenue Improvement Project; public safety equipment and technology upgrades such as Axon Fleet 3 systems, police drones, tactical cameras, alerting systems, specialized law enforcement equipment, and replacement vehicles; fire station and pavement improvements; citywide lighting and security upgrades; and parks and recreation improvements including Northgate Park athletic field renovations, Lincoln Park pool deck improvements, and replacement of operational maintenance vehicles and equipment.

Measure Q funding also supports investments intended to improve emergency response capabilities, enhance public safety technology, maintain critical infrastructure, improve park and recreational amenities, and address ongoing facility and operational needs citywide. In addition to direct Measure Q-funded projects, the fund also supports transfers to other transportation and infrastructure-related funds, including roadway maintenance activities supported within the Gas Tax Fund.

The City remains committed to implementing Measure Q funding in a transparent, sustainable, and fiscally responsible manner. Expenditures are evaluated to ensure alignment with voter-approved priorities while maintaining flexibility to respond to future infrastructure, public safety, and operational needs as the community continues to grow.

Fund 110 - COVID Relief

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.

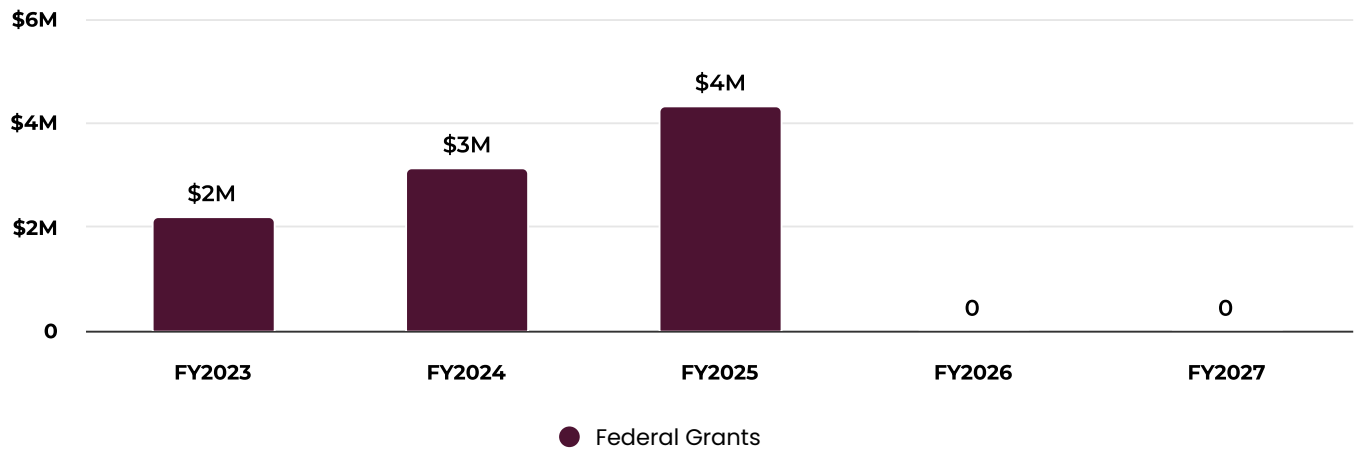


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-$106,895**	**-$106,895**	**-**	**-**	**-**
Revenues					
Intergovernmental	$2,196,007	$3,129,274	$4,332,693	-	-
Total Revenues	**$2,196,007**	**$3,129,274**	**$4,332,693**	**-**	**-**
Expenditures					
Professional Services	-	$703,050	$280,041	$397,892	-
Capital Improvement	-	$105,932	$2,604,541	$890,672	-
Salaries	$1,176,500	$1,350,000	-	-	-
Legal Services	$15,134	-	-	-	-
Capital Outlay	$1,004,373	$863,396	$1,539,743	$1,501,735	-
Total Expenditures	**$2,196,007**	**$3,022,378**	**$4,424,325**	**$2,790,299**	**-**
Total Revenues Less Expenditures	**-**	**$106,896**	**-$91,632**	**-$2,790,299**	**-**
Ending Fund Balance	**-$106,895**	**$1**	**-$91,632**	**-$2,790,299**	**-**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

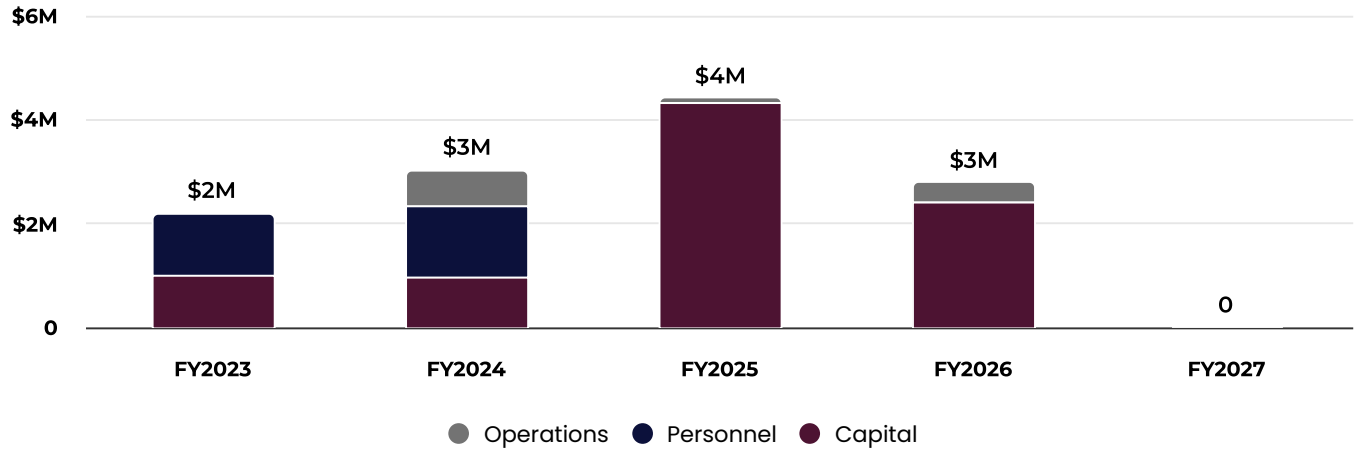
Historical Revenue by Type



Revenues by Type

Category	FY 2026 Actuals	FY 2026 Requested Budget	FY 2027 Budgeted	FY 2026 Requested Budget vs. FY 2027 Budgeted (% Change)
Federal Grants	$668,503	-	-	-
Total Revenues	**$668,503**	**-**	**-**	**-**

Historical Expenditures by Category



Expenditures by Category

Category	FY 2026 Actuals	FY 2026 Requested Budget	FY 2027 Budgeted	FY 2026 Requested Budget vs. FY 2027 Budgeted (% Change)
Operations	$36,660	-	-	-
Capital	$692,826	-	-	-
Total Expenditures	**$729,486**	**-**	**-**	**-**

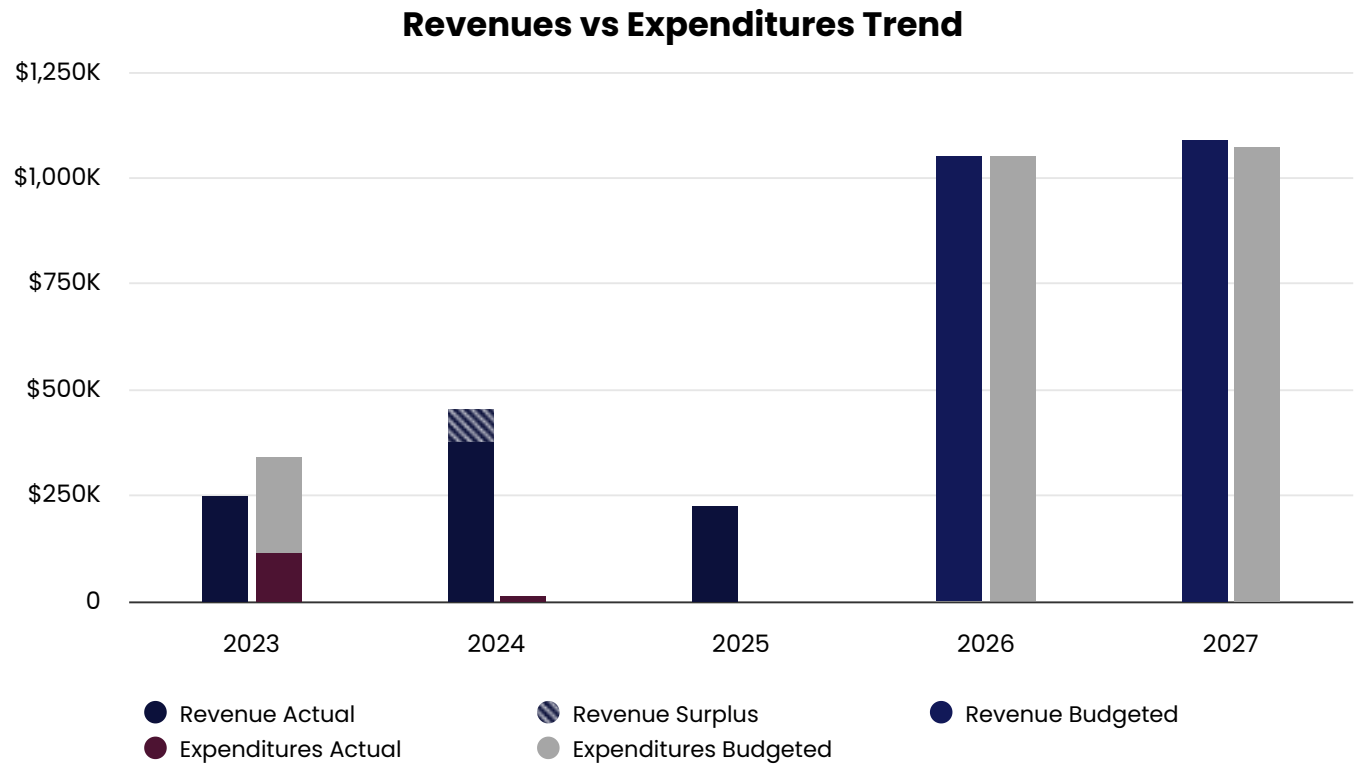
Commentary

As the program enters its final phase, the fund is winding down and remaining activities are focused on completing eligible projects and ensuring full compliance with federal requirements.

Several multi-year project budgets and remaining appropriations will be carried forward from FY 2025–26 into FY 2026–27 as projects continue through final implementation phases. In FY 2026–27, staff will continue closely monitoring project balances, reimbursement timing, procurement requirements, and expenditure eligibility to ensure all ARPA funds are fully obligated and expended by the federal deadline of December 31, 2026. Remaining funding is primarily allocated toward previously approved infrastructure, community investment, economic recovery, and downtown revitalization projects currently underway or nearing completion.

Fund 120 - Fire Grants

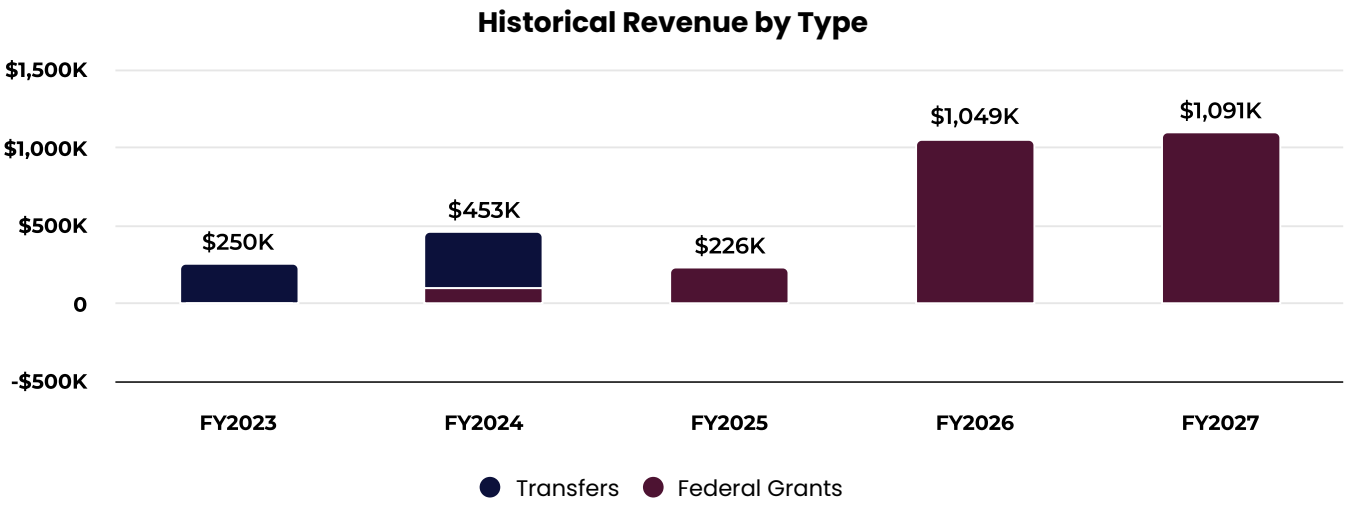
These funds account for grants received from the U.S. Department of Justice and Federal Emergency Management Agency (FEMA), or related federal agencies, for various Public Safety hiring programs. Grants typically run for three years. Once grant funding cycles expire, the City is responsible for making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

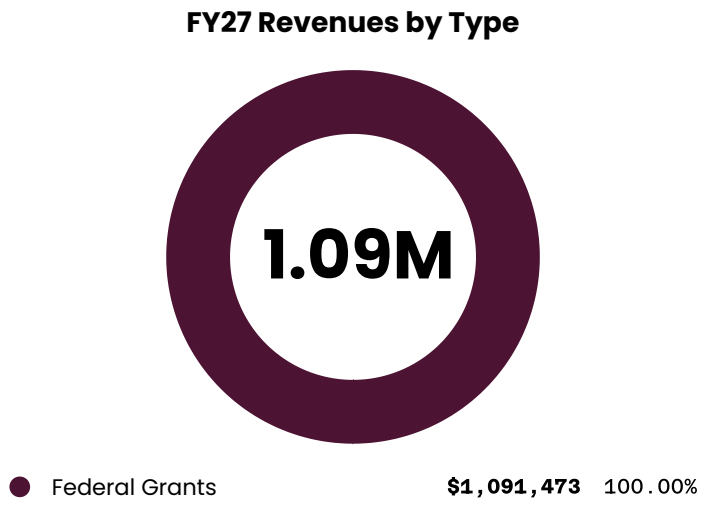


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-$438,109**	**-$304,113**	**$136,785**	**$362,841**	**$362,841**
Revenues					
Intergovernmental	-	$93,057	$226,056	$1,049,318	$1,091,473
Transfers	$250,070	$360,070	-	-	-
Total Revenues	**$250,070**	**$453,127**	**$226,056**	**$1,049,318**	**$1,091,473**
Expenditures					
Benefits	$36,480	-	-	-	-
Supplies	-	$12,229	-	-	-
Salaries	$79,594	-	-	$330,931	$1,072,343
Capital Outlay	-	-	-	$718,387	-
Total Expenditures	**$116,074**	**$12,229**	**-**	**$1,049,318**	**$1,072,343**
Total Revenues Less Expenditures	**$133,996**	**$440,898**	**$226,056**	**-**	**$19,130**
Ending Fund Balance	**-$304,113**	**$136,785**	**$362,841**	**$362,841**	**$381,971**

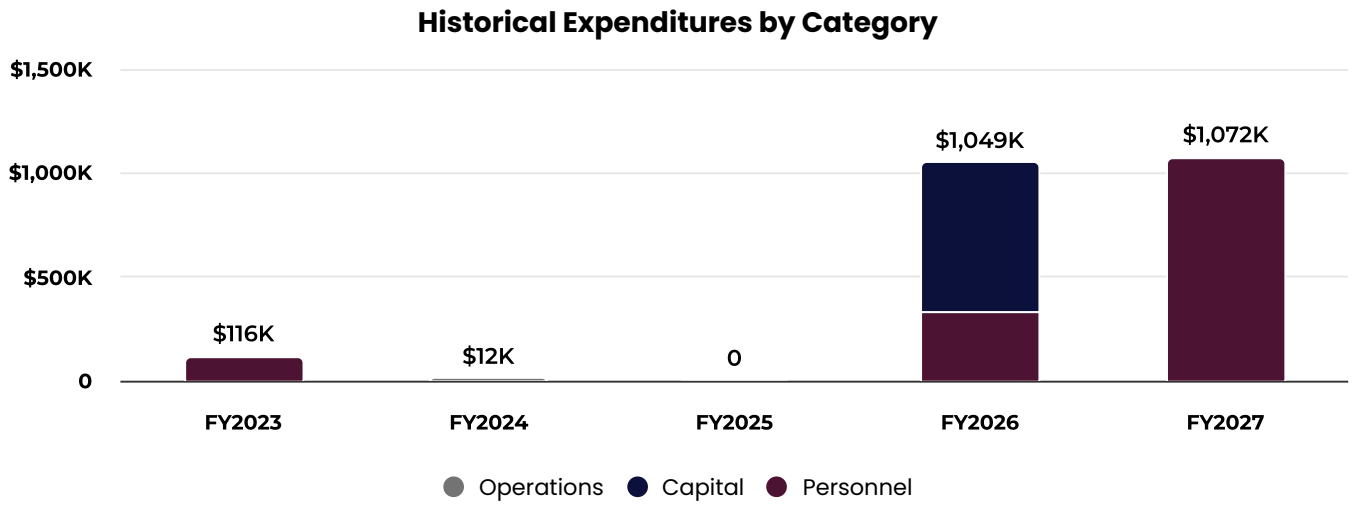
Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

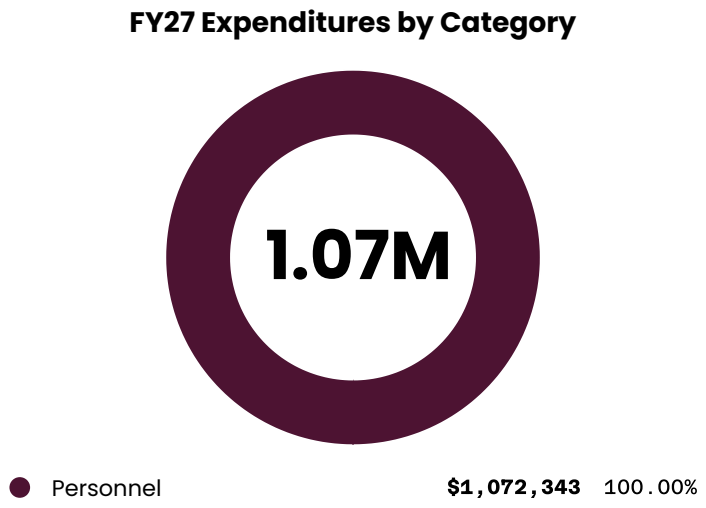




Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Federal Grants	-	$93,057	$226,056	$1,049,318	$1,091,473
Transfers	$250,070	$360,070	-	-	-
Total Revenues	**$250,070**	**$453,127**	**$226,056**	**$1,049,318**	**$1,091,473**





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$116,074	-	-	$330,931	$1,072,343
Operations	-	$12,229	-	-	-
Capital	-	-	-	$718,387	-
Total Expenditures	**$116,074**	**$12,229**	**-**	**$1,049,318**	**$1,072,343**

Commentary

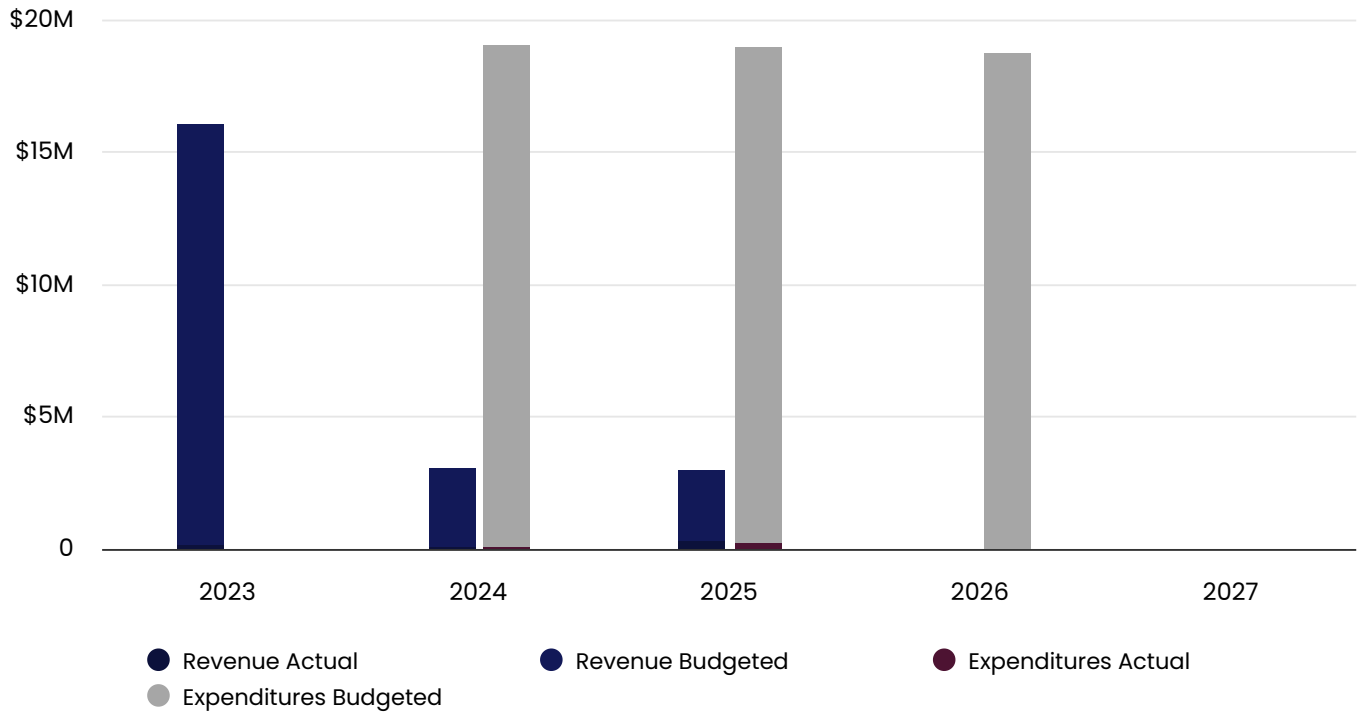
Fund 120 accounts for revenues and expenditures associated with fire-related grant funding, primarily supporting personnel costs for grant-funded public safety positions. Expenditures within the fund are largely comprised of salaries and benefits associated with eligible fire personnel and related staffing costs.

For FY 2026–27, budgeted revenues slightly exceed projected expenditures because grant revenues are budgeted at the full awarded funding level, while actual personnel expenditures are currently projected lower due to staffing timing differences and certain add pays not yet fully reflected in salary costs. Staff will continue monitoring personnel expenditures throughout the fiscal year and will evaluate any available fund balance for potential allocation or transfer to eligible funds, which would be brought forward to City Council for consideration and approval. The City also continues to explore additional grant opportunities to support fire staffing, equipment, and public safety operations.

Fund 126 - 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.

Revenues vs Expenditures Trend

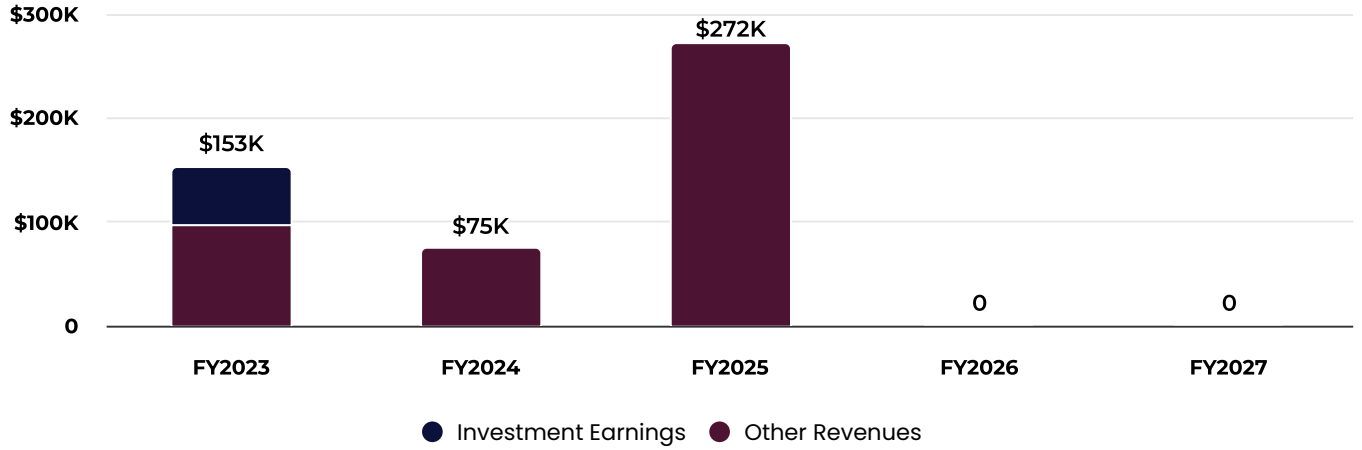


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**-$83,819**	**-$83,819**	**$227,730**	**-$18,515,268**
Revenues					
Investment Earnings	$57,387	-	-	-	-
Other Revenues	$95,965	$74,588	$272,208	-	-
Total Revenues	**$153,352**	**$74,588**	**$272,208**	**-**	**-**
Expenditures					
Professional Services	-	$74,588	$197,830	$1,014,381	-
Capital Improvement	-	-	-	$17,728,617	-
Total Expenditures	**-**	**$74,588**	**$197,830**	**$18,742,998**	**-**
Total Revenues Less Expenditures	**$153,352**	**-**	**$74,377**	**-$18,742,998**	**-**
Ending Fund Balance	**$153,352**	**-$83,819**	**-$9,442**	**-$18,515,268**	**-$18,515,268**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

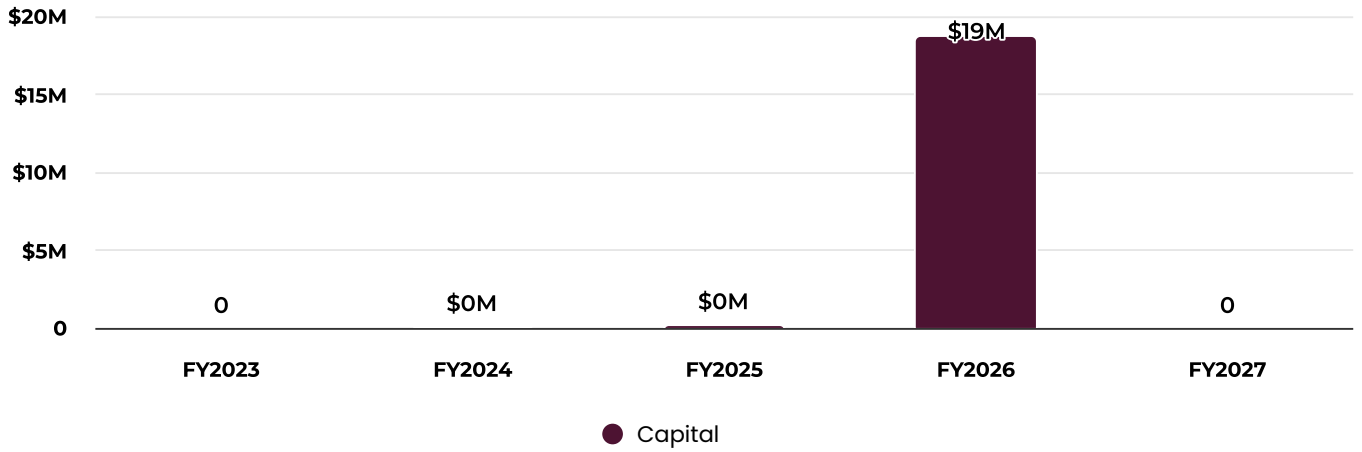
Historical Revenue by Type



Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Investment Earnings	$57,387	-	-	-	-
Other Revenues	$95,965	$74,588	$272,208	-	-
Total Revenues	**$153,352**	**$74,588**	**$272,208**	**-**	**-**

Historical Expenditures by Category



Commentary

Fund 126 accounts for revenues and expenditures associated with the Navigation Center project and related homelessness assistance activities. The FY 2026–27 budget primarily reflects project implementation, construction, and development-related expenditures associated with the Navigation Center facility.

The project is supported through a combination of state, federal, and local funding sources, including approximately $16 million in state funding previously received, Community Project Funding secured through Representative Josh Harder's Office, and multiple years of Community Development Block Grant (CDBG) allocations. The CIP currently reflects a total project budget of approximately $19.9 million with approximately $19.0 million remaining for future eligible expenditures and project implementation activities. Grant and CDBG funding allocations also continue to roll forward with the project as eligible expenditures and reimbursement activities occur.

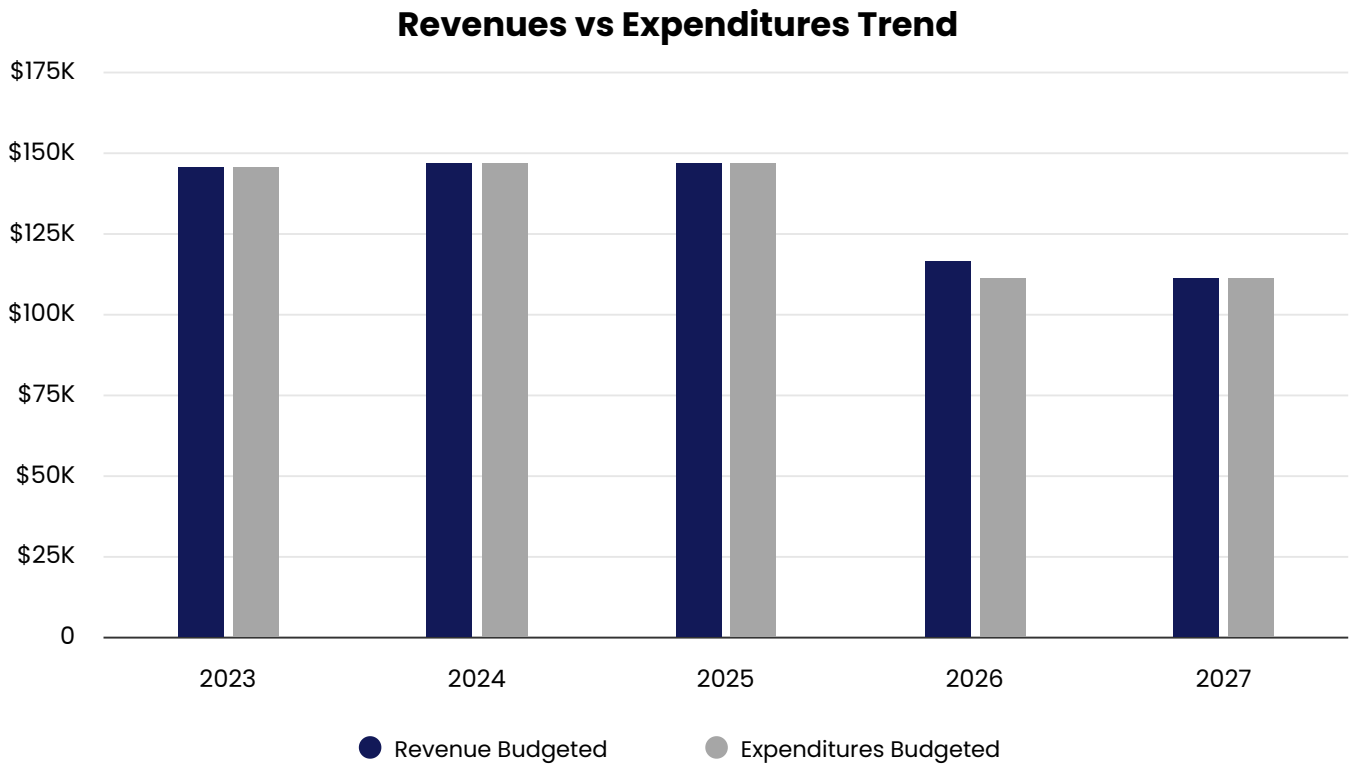
Although significant funding has already been received, approximately $16 million was reclassified from operating revenues to unearned revenue and corresponding long-term liability accounts pending eligible project expenditures in accordance with applicable accounting requirements. As a result, the fund summary reflects expenditures and negative fund balance activity without corresponding operating revenues despite sufficient project funding already being available.

Revenue recognition is expected to occur as eligible project expenditures are incurred and reimbursement activity occurs in accordance with applicable grant, legislative, and accounting requirements.

Fund 130 - HOME Fund

Fund 130 was established to account for revenues and expenditures associated with the federal HOME Investment Partnerships Program (HOME), administered through the U.S. Department of Housing and Urban Development (HUD) and coordinated locally through San Joaquin County. The fund is used to support eligible affordable housing and community development activities benefiting low-income households, including housing rehabilitation, homebuyer assistance, rental housing programs, and other qualifying housing-related initiatives.

Revenues vs Expenditures Trend

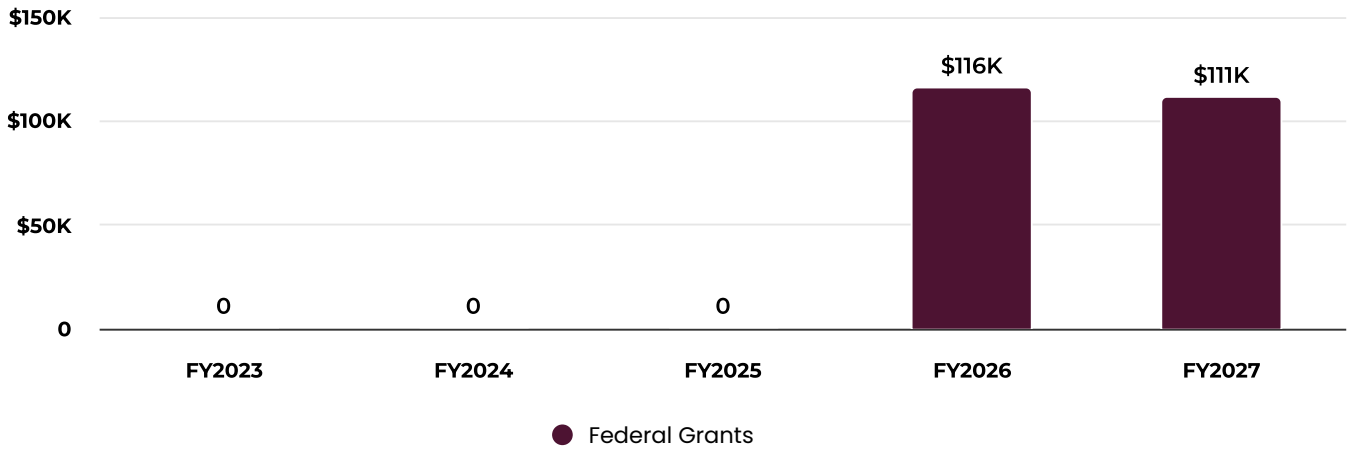


Comprehensive Fund Summary

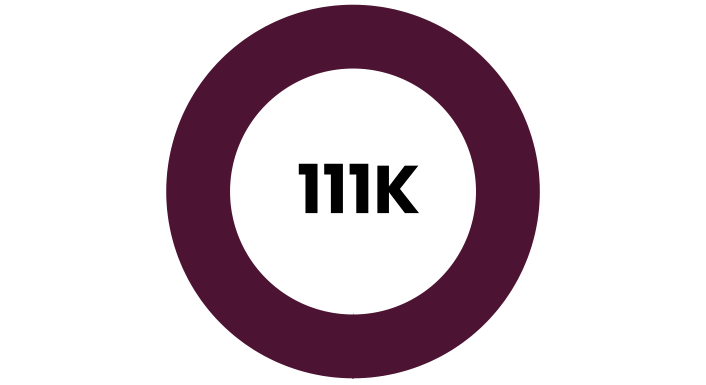
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**-**	**-**	**-**	**$4,774**
Revenues					
Intergovernmental	-	-	-	$116,052	$111,278
Total Revenues	**-**	**-**	**-**	**$116,052**	**$111,278**
Expenditures					
Economic Development Programs	-	-	-	$111,278	$111,278
Total Expenditures	**-**	**-**	**-**	**$111,278**	**$111,278**
Total Revenues Less Expenditures	**-**	**-**	**-**	**$4,774**	**-**
Ending Fund Balance	**-**	**-**	**-**	**$4,774**	**$4,774**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



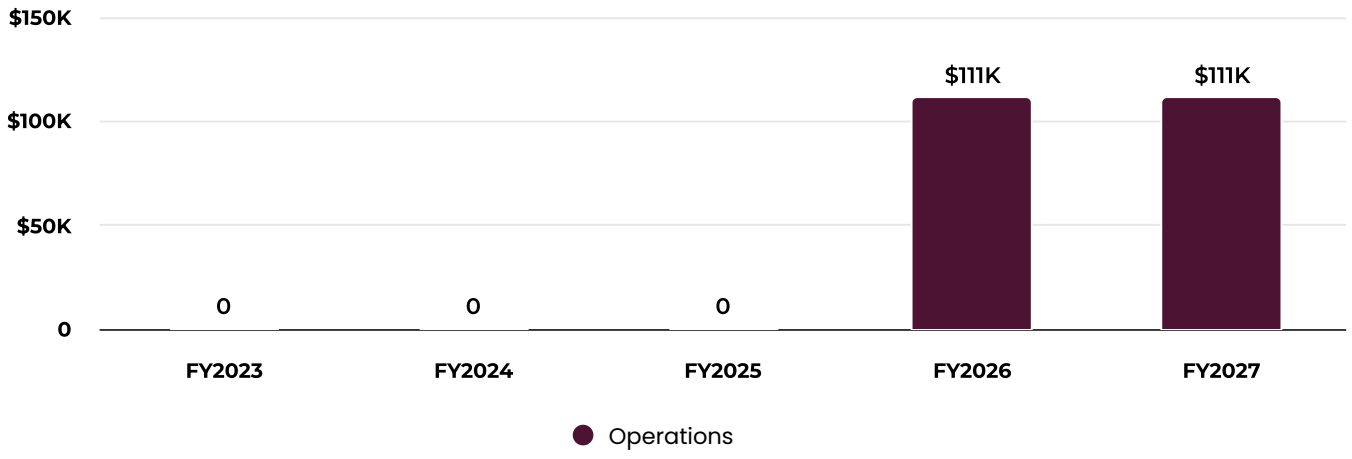
FY27 Revenues by Type



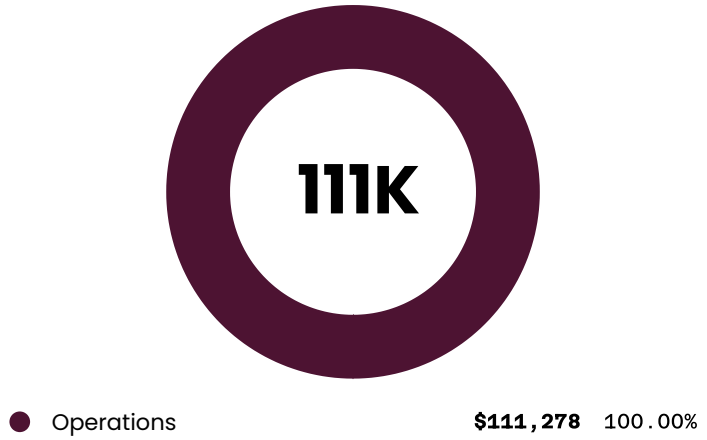
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2027 Budgeted	FY 2026 Amended Budget
Federal Grants	-	-	-	$111,278	$116,052
Total Revenues	**-**	**-**	**-**	**$111,278**	**$116,052**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

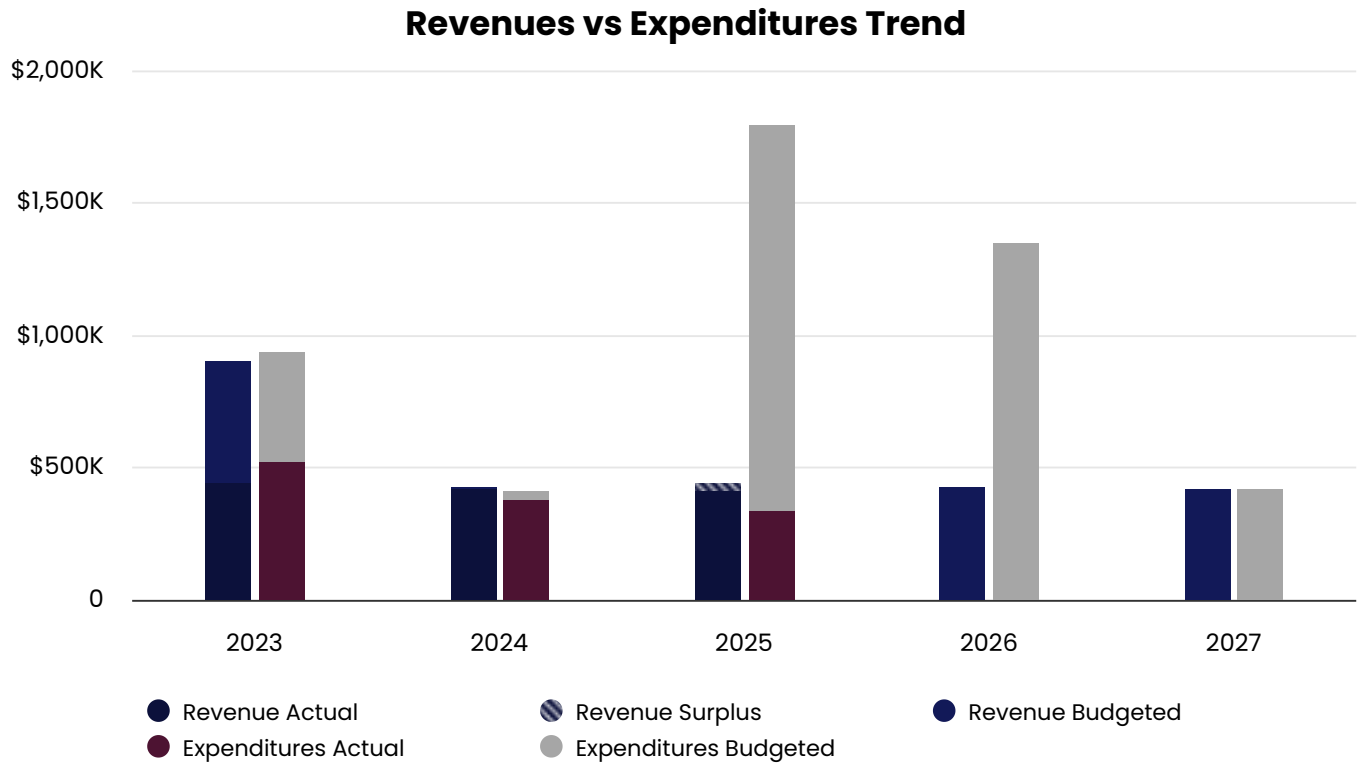
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	-	-	-	$111,278	$111,278
Total Expenditures	**-**	**-**	**-**	**$111,278**	**$111,278**

Commentary

The FY 2026–27 budget primarily reflects pass-through funding and expenditures associated with eligible housing and economic development-related activities. Because the program operates on a reimbursement and grant allocation basis, revenues and expenditures are budgeted only as funding becomes available and eligible activities are identified. Any unused program funding or remaining appropriations may carry forward into future fiscal years in accordance with federal program requirements.

Fund 140 - CDGB

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

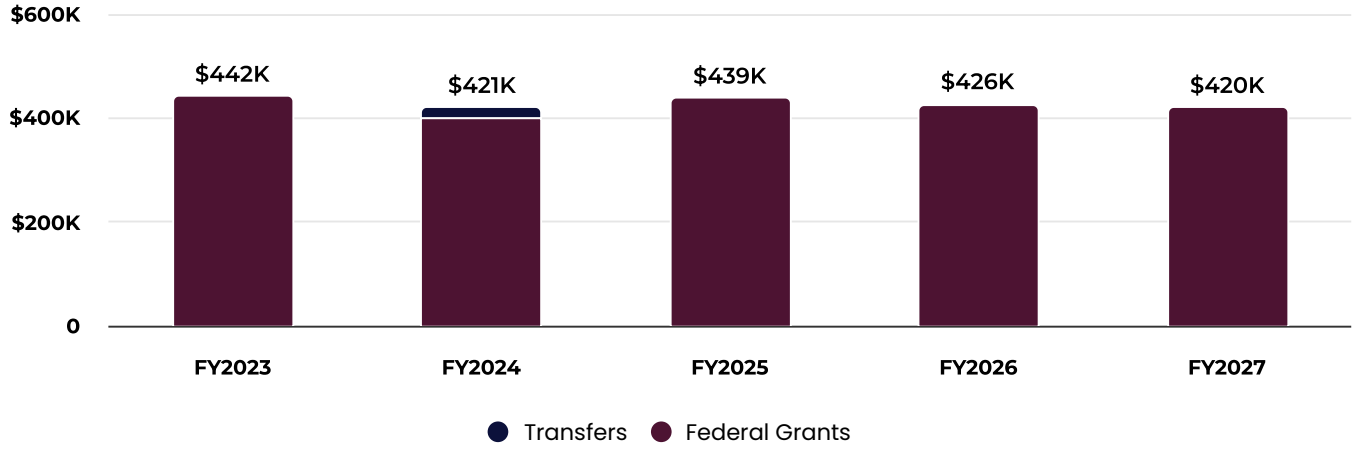


Comprehensive Fund Summary

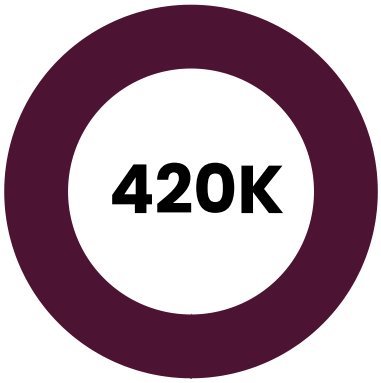
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$6,687**	**-$139,444**	**-$94,103**	**$12,828**	**-$906,265**
Revenues					
Intergovernmental	$442,142	$400,641	$438,590	$426,003	$420,013
Transfers	-	$20,000	-	-	-
Total Revenues	**$442,142**	**$420,641**	**$438,590**	**$426,003**	**$420,013**
Expenditures					
Capital Improvement	$66,467	-	-$33,465	-	-
Administrative Expenses	-	$585	$253	-	-
Service Programs	$449,003	$374,715	$364,871	$1,345,096	$420,013
Total Expenditures	**$515,470**	**$375,300**	**$331,659**	**$1,345,096**	**$420,013**
Total Revenues Less Expenditures	**-$73,328**	**$45,341**	**$106,931**	**-$919,093**	**-**
Ending Fund Balance	**-$66,641**	**-$94,103**	**$12,828**	**-$906,265**	**-$906,265**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Revenue Type

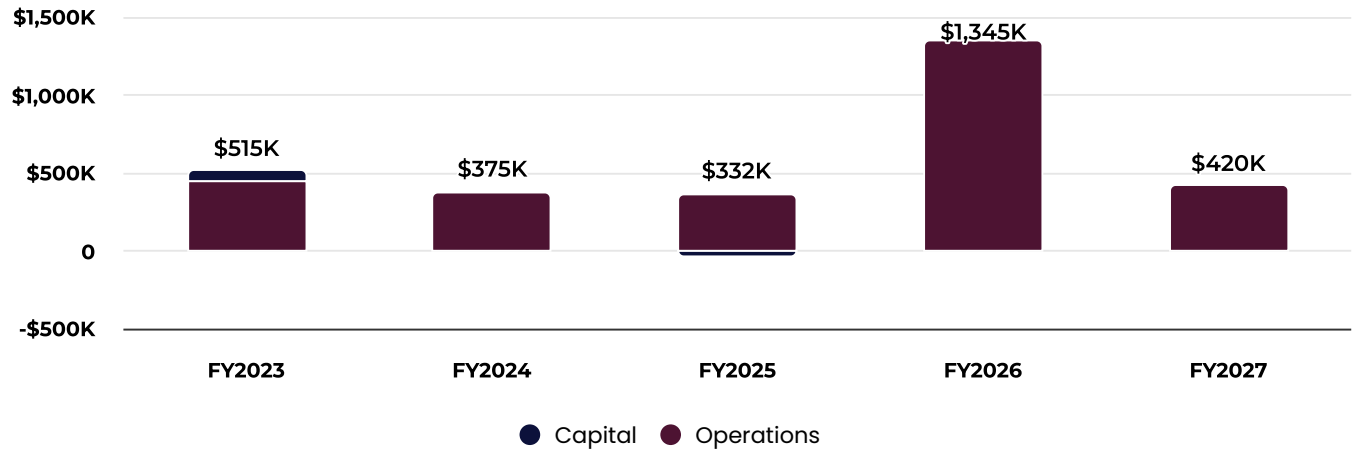


Federal Grants **$420,013** 100.00%

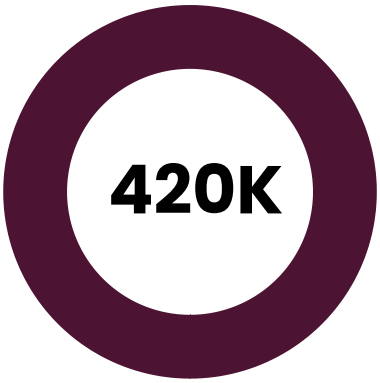
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Federal Grants	$442,142	$400,641	$438,590	$426,003	$420,013
Transfers	-	$20,000	-	-	-
Total Revenues	**$442,142**	**$420,641**	**$438,590**	**$426,003**	**$420,013**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations **$420,013** 100.00%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	$449,003	$375,300	$365,124	$1,345,096	$420,013
Capital	$66,467	-	-$33,465	-	-
Total Expenditures	**$515,470**	**$375,300**	**$331,659**	**$1,345,096**	**$420,013**

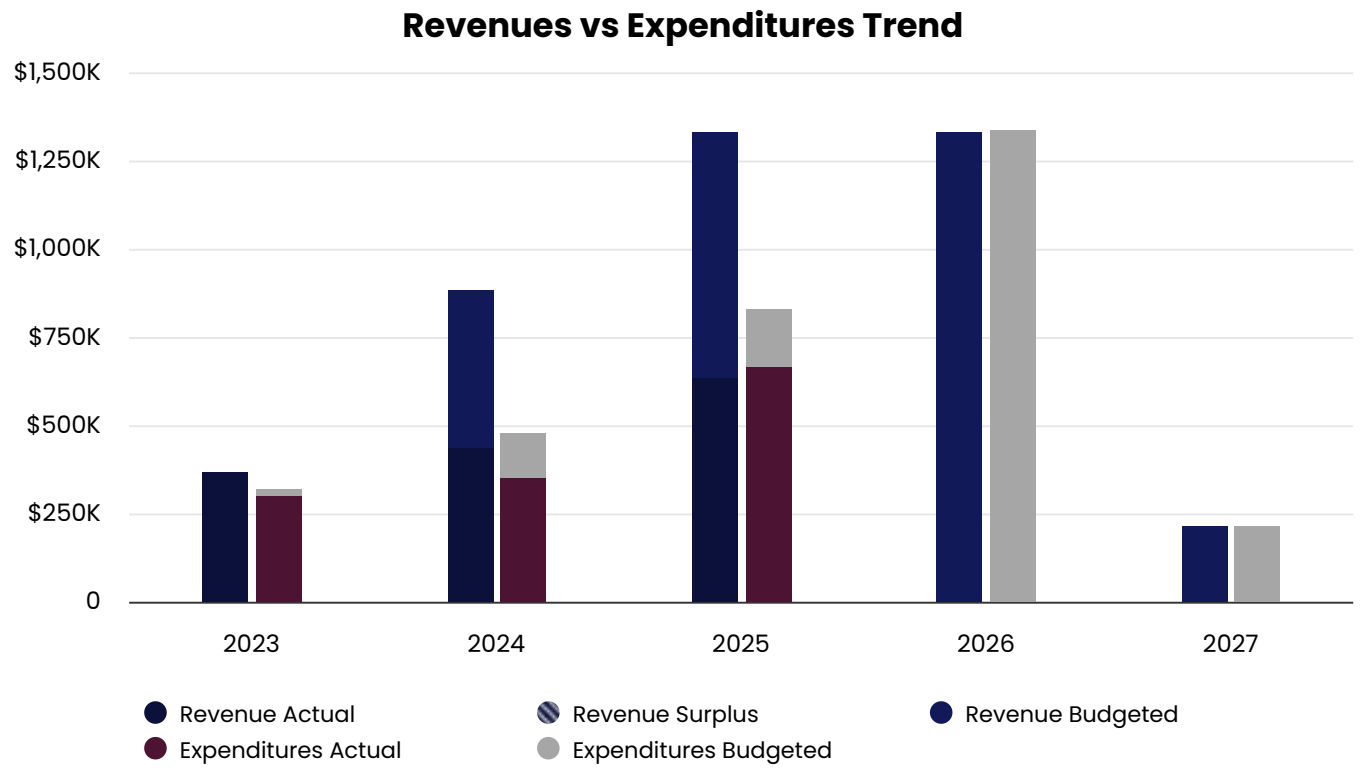
Commentary

Fund 140 accounts for revenues and expenditures associated with the federal Community Development Block Grant (CDBG) Program, which supports community development activities benefiting low- and moderate-income residents. The City of Manteca serves as a pass-through agency for portions of the program and administers eligible projects and service activities in accordance with federal program requirements.

Because unused grant funds and project appropriations may carry forward between fiscal years, available funding remains accessible for future eligible expenditures. The FY 2026–27 budget also reflects the timing differences associated with reimbursement-based grant accounting, including previously incurred expenditures awaiting reimbursement. The City expects to continue receiving reimbursement revenues for eligible costs not yet reflected in current financial activity, which will help offset prior expenditures and improve the fund balance position over time.

Fund 150 - Police Grants

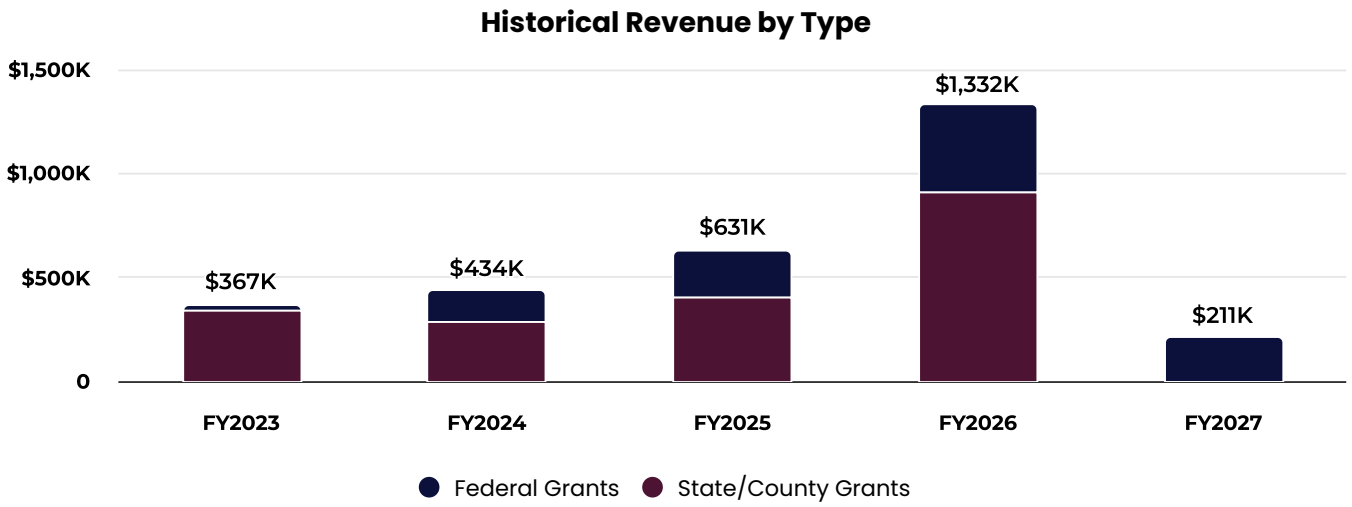
These funds account for grants received from the U.S. Department of Justice and FEMA (or related federal agencies) for various Public Safety hiring programs. Grants typically run for three years. Once grant cycles expire, the City is responsible for making a concerted effort to continue funding the positions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

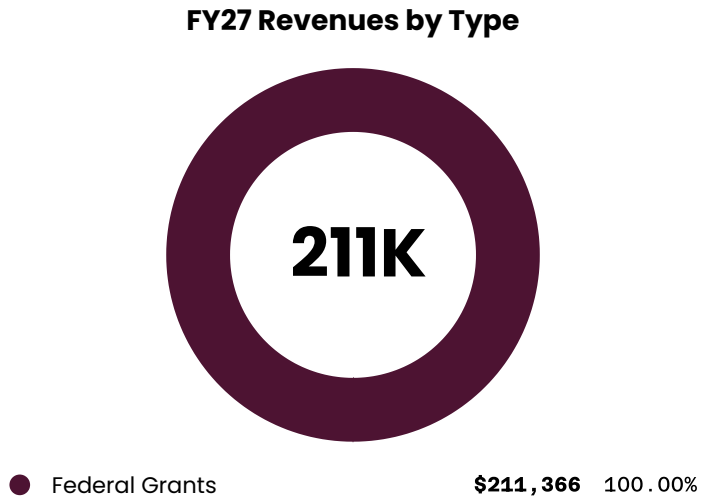


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$14,259**	**$85,322**	**$187,783**	**$132,431**	**$464,604**
Revenues					
Intergovernmental	$360,539	$439,084	$630,746	$1,332,205	$211,366
Other Revenues	$6,000	-$5,044	-	-	-
Total Revenues	**$366,539**	**$434,041**	**$630,746**	**$1,332,205**	**$211,366**
Expenditures					
Benefits	-	-	-	$26,720	$15,362
Supplies	$27,797	$58,327	$33,137	$75,877	-
Administrative Expenses	$72	$5,694	$6,524	$18,903	-
Salaries	$108,668	$157,053	$250,205	$801,275	$196,004
Capital Outlay	$158,939	$130,506	$376,232	$414,504	-
Total Expenditures	**$295,476**	**$351,580**	**$666,098**	**$1,337,279**	**$211,366**
Total Revenues Less Expenditures	**$71,063**	**$82,460**	**-$35,351**	**-$5,074**	**-**
Ending Fund Balance	**$85,322**	**$167,782**	**$152,432**	**$127,357**	**$464,604**

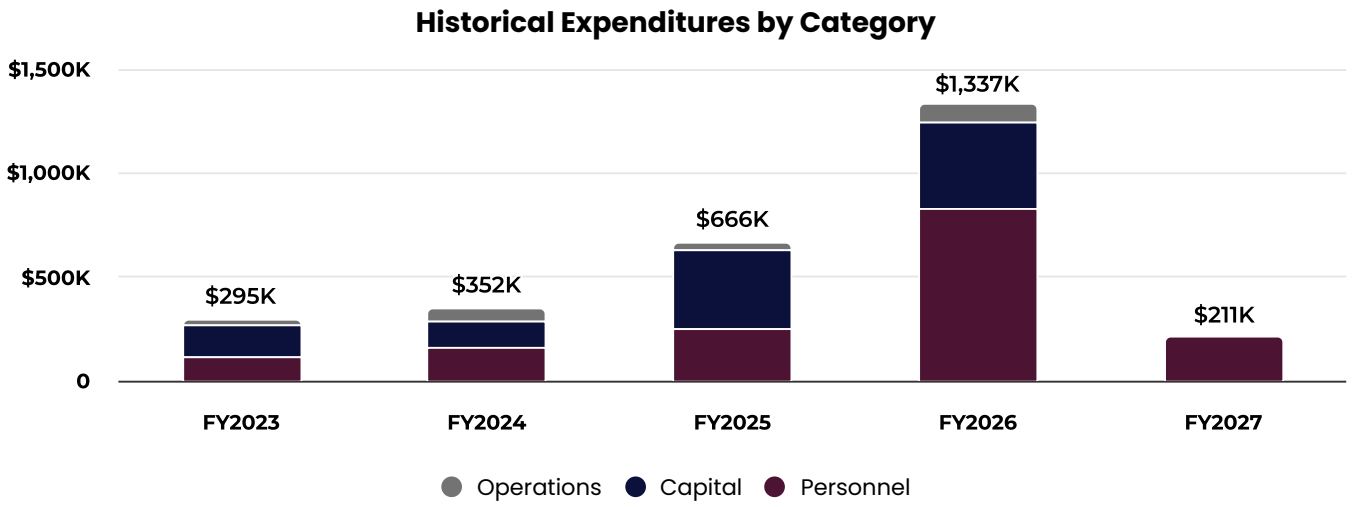
Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

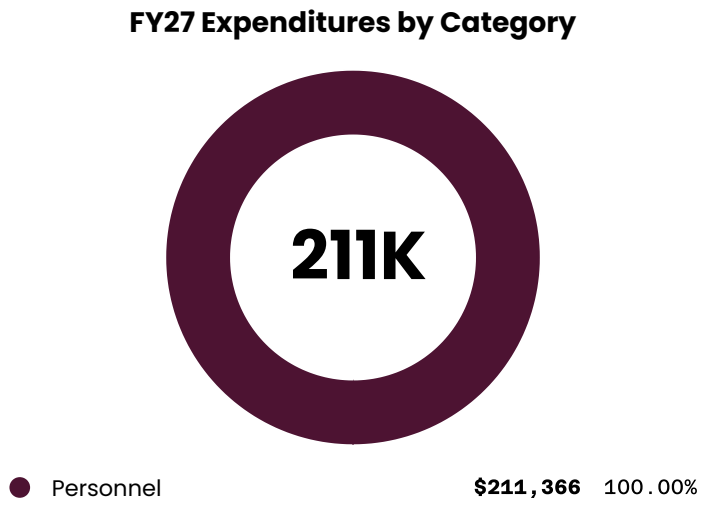




Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Federal Grants	$25,680	$146,522	$229,492	$426,733	$211,366
State/County Grants	$340,859	$287,519	$401,255	$905,472	-
Total Revenues	**$366,539**	**$434,041**	**$630,746**	**$1,332,205**	**$211,366**





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$108,668	$157,053	$250,205	$827,995	$211,366
Operations	$27,869	$64,021	$39,661	$94,780	-
Capital	$158,939	$130,506	$376,232	$414,504	-
Total Expenditures	**$295,476**	**$351,580**	**$666,098**	**$1,337,279**	**$211,366**

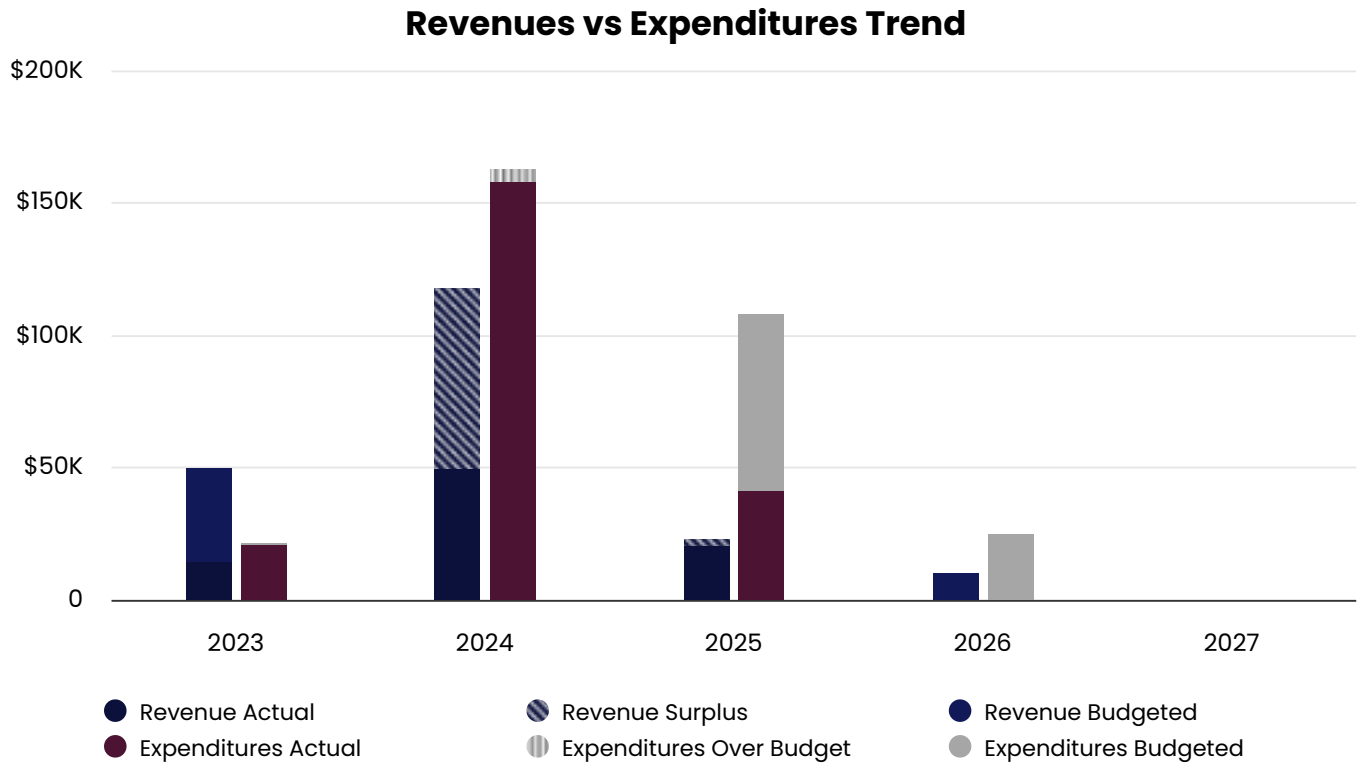
Commentary

Fund 150 accounts for revenues and expenditures associated with various police-related grant programs that support public safety staffing, equipment, training, and other eligible law enforcement activities. Due to the cyclical and reimbursement-based nature of grants, funding is programmed only as it is authorized and awarded.

In prior fiscal years, the City received federal Community Oriented Policing Services (COPS) grant funding to partially support additional patrol officer positions. As remaining grant funding continues to be utilized, FY 2026–27 reflects reduced overall grant activity and limited remaining grant revenues. Budgeted revenues and expenditures may not fully align due to the timing of grant reimbursements, prior-year carryforward appropriations, and expenditures supported through previously received grant funding and available fund balance. Any unspent grant funds will continue to roll forward for future eligible expenditures in accordance with grant requirements.

Fund 155 - Asset Seizure

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

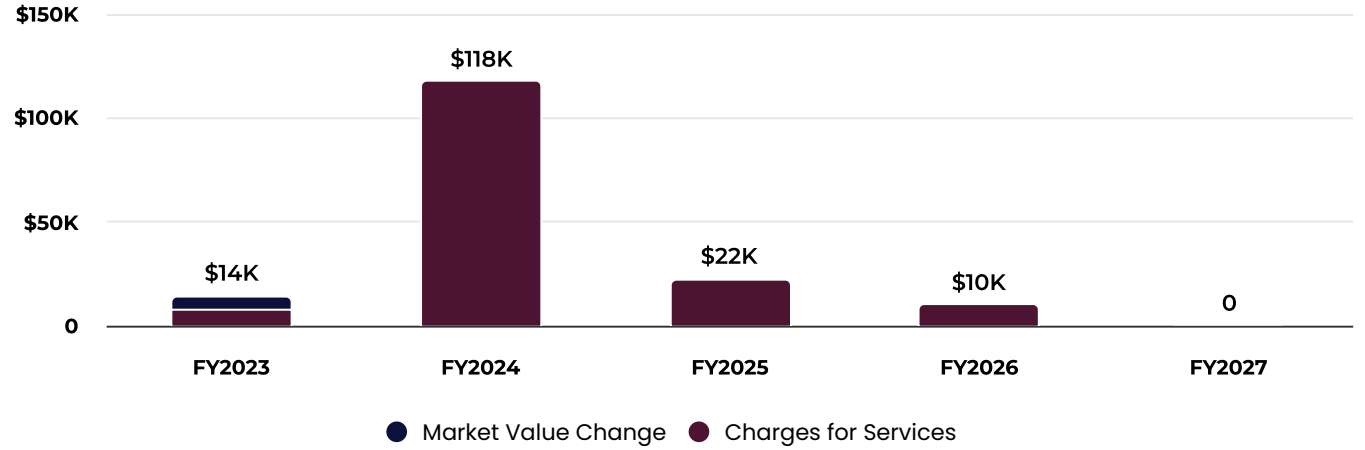


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$144,948**	**$138,334**	**$93,408**	**$74,827**	**$60,227**
Revenues					
Charges for Services	$7,828	$117,630	$22,371	$10,000	-
Investment Earnings	$6,287	-	-	-	-
Total Revenues	**$14,115**	**$117,630**	**$22,371**	**$10,000**	**-**
Expenditures					
Professional Services	-	$49,267	$38,400	$14,600	-
Supplies	$604	$79,502	-$819	-	-
Administrative Expenses	$8,980	$7,774	$3,371	$10,000	-
Capital Outlay	$11,145	$26,012	-	-	-
Total Expenditures	**$20,729**	**$162,556**	**$40,952**	**$24,600**	**-**
Total Revenues Less Expenditures	**-$6,614**	**-$44,926**	**-$18,581**	**-$14,600**	**-**
Ending Fund Balance	**$138,334**	**$93,408**	**$74,827**	**$60,227**	**$60,227**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

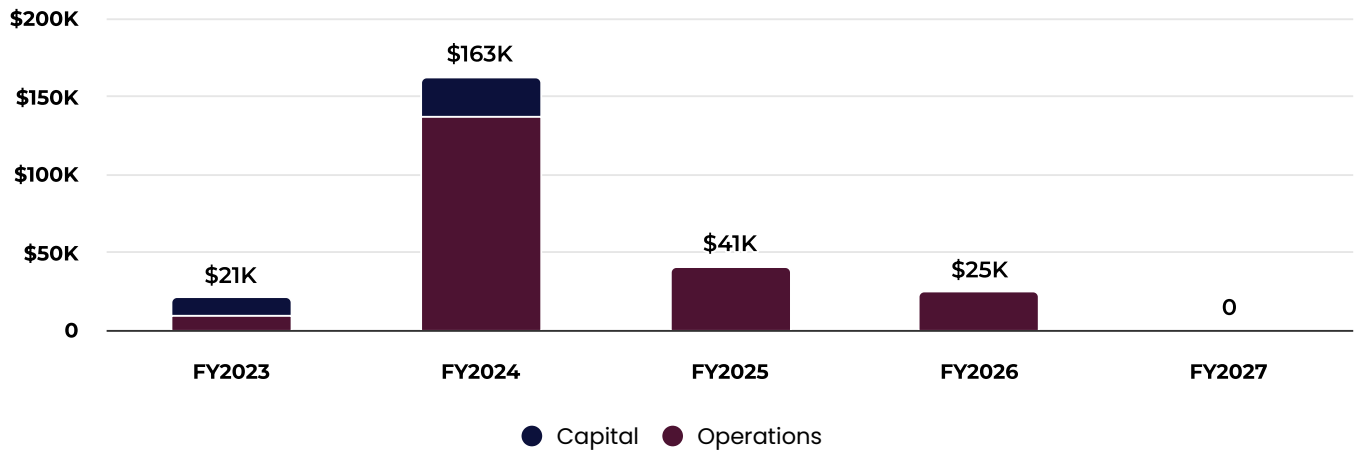
Historical Revenue by Type



Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$7,828	$117,630	$22,371	$10,000	-
Market Value Change	$6,287	-	-	-	-
Total Revenues	**$14,115**	**$117,630**	**$22,371**	**$10,000**	**-**

Historical Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	$9,584	$136,543	$40,952	$24,600	-
Capital	$11,145	$26,012	-	-	-
Total Expenditures	**$20,729**	**$162,556**	**$40,952**	**$24,600**	**-**

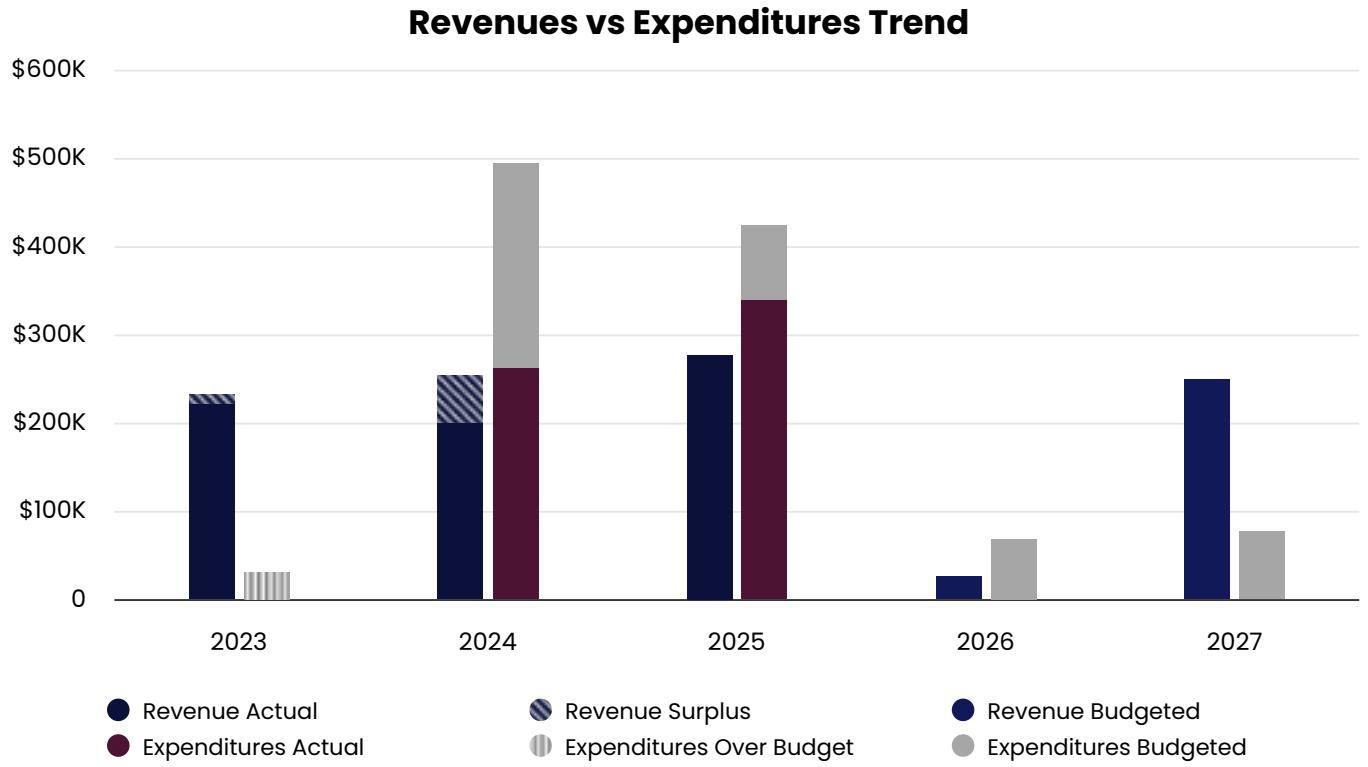
Commentary

Fund 155 accounts for revenues and expenditures associated with asset seizure and forfeiture activities in accordance with applicable legal and regulatory requirements. Funding within the account may be used for eligible law enforcement-related expenditures as authorized under seizure and forfeiture program guidelines.

Because asset seizure revenues are inherently unpredictable and dependent upon legal outcomes and enforcement activity, expenditures are programmed conservatively based on the estimated available balance for the upcoming fiscal year. The fund has experienced declining activity in recent years, resulting in limited FY 2026–27 budget activity. Available fund balance remains restricted for eligible uses and ultimately rolls into the General Fund as part of the City's overall financial position.

Fund 160 - SLEF

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.

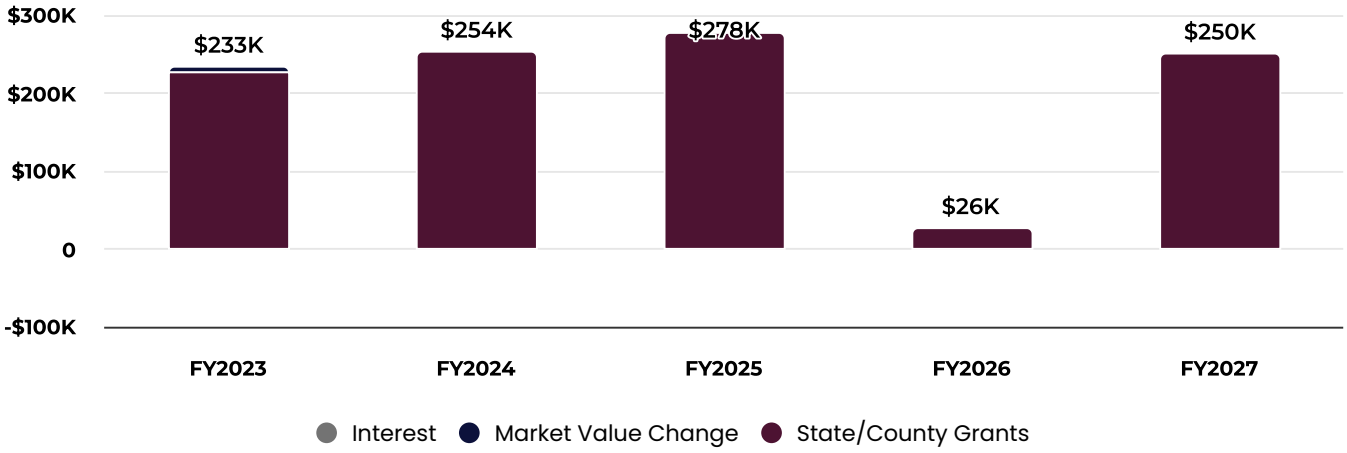


Comprehensive Fund Summary

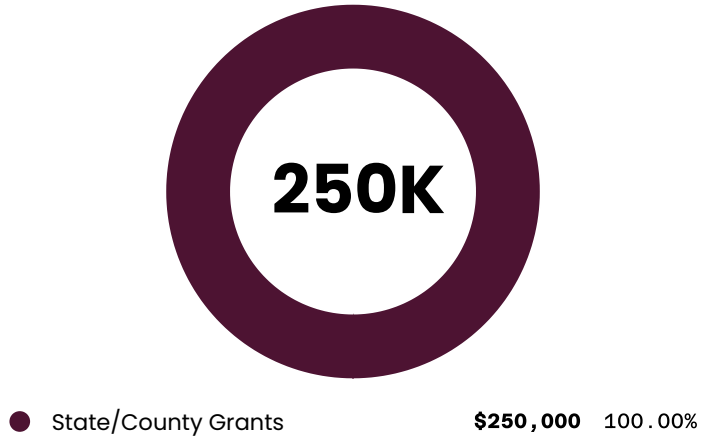
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$335,765**	**$539,417**	**$537,673**	**$470,636**	**$429,089**
Revenues					
Intergovernmental	$225,930	$253,656	$277,567	$26,080	$250,000
Investment Earnings	$6,717	-	-	-	-
Total Revenues	**$232,647**	**$253,656**	**$277,567**	**$26,080**	**$250,000**
Expenditures					
Professional Services	-	$70,058	$55,233	$4,265	-
Supplies	$8,301	$37,728	$48,771	$5,400	-
Maintenance Agreements & Licenses	$9,000	-	$39,175	$32,489	-
Capital Outlay	$11,694	$153,614	$195,426	$25,473	$76,972
Total Expenditures	**$28,996**	**$261,400**	**$338,605**	**$67,627**	**$76,972**
Total Revenues Less Expenditures	**$203,652**	**-$7,744**	**-$61,037**	**-$41,547**	**$173,028**
Ending Fund Balance	**$539,417**	**$531,673**	**$476,636**	**$429,089**	**$602,117**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type

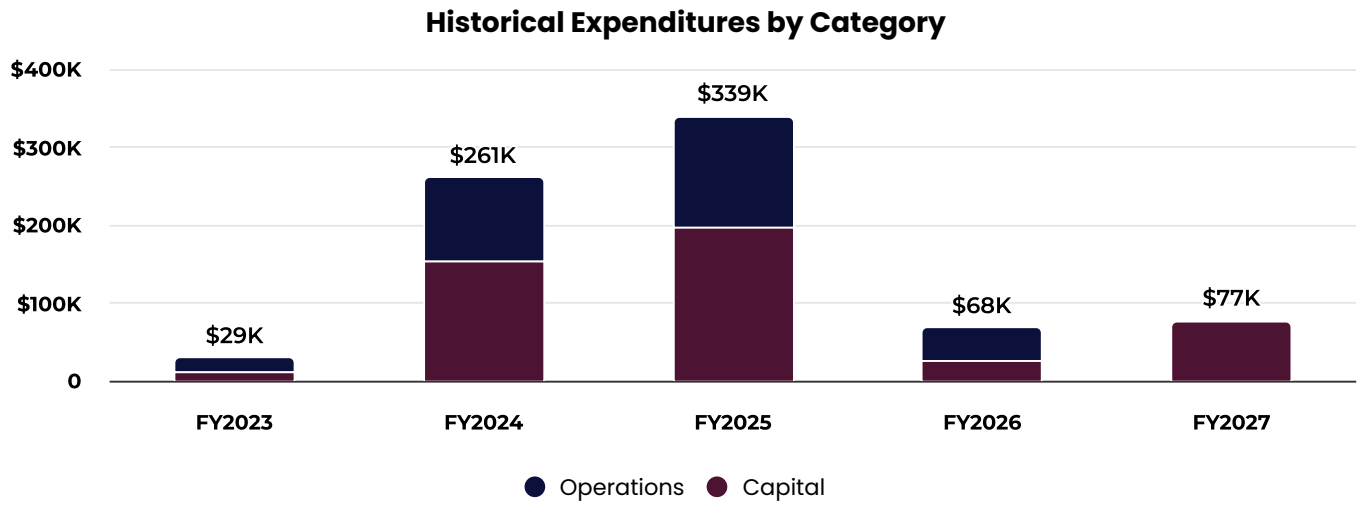


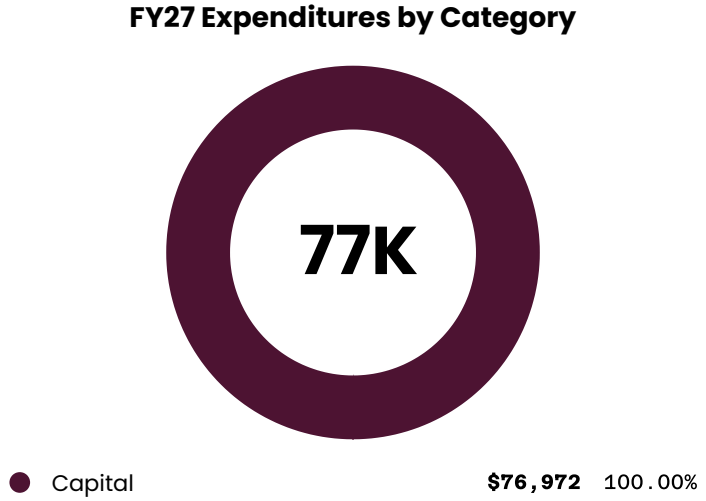
FY27 Revenues by Type



Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
State/County Grants	$225,930	$253,656	$277,567	$26,080	$250,000
Interest	-$39	-	-	-	-
Market Value Change	$6,757	-	-	-	-
Total Revenues	**$232,647**	**$253,656**	**$277,567**	**$26,080**	**$250,000**





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	$17,301	$107,786	$143,178	$42,154	-
Capital	$11,694	$153,614	$195,426	$25,473	$76,972
Total Expenditures	**$28,996**	**$261,400**	**$338,605**	**$67,627**	**$76,972**

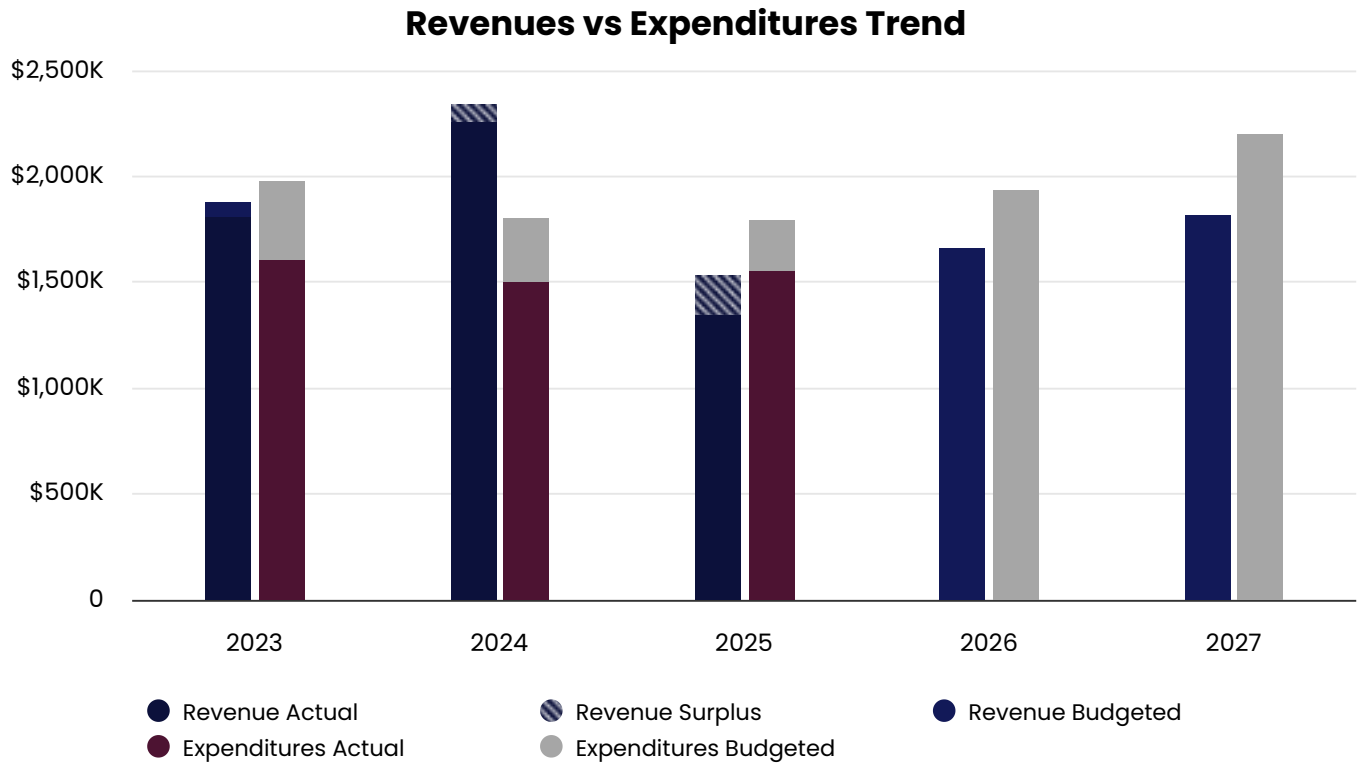
Commentary

Fund 160 accounts for revenues and expenditures associated with Supplemental Law Enforcement Funds (SLEF), which support eligible public safety and law enforcement-related activities. Funding is primarily used for police equipment, operational support, technology, training, and other authorized public safety expenditures.

Due to the cyclical and reimbursement-based nature of grant funding, budgets are programmed only as funding is authorized and eligible expenditures are identified. FY 2026–27 includes planned use of available fund balance for eligible capital outlay and public safety-related expenditures. Any unused grant funding and remaining appropriations will continue to roll forward into future fiscal years in accordance with program requirements and allowable uses.

Fund 200 - Recreation

Fund 200 was established to account for the operations of the City's recreation program. Financing is provided primarily through fees collected from participants in recreational activities and programs.

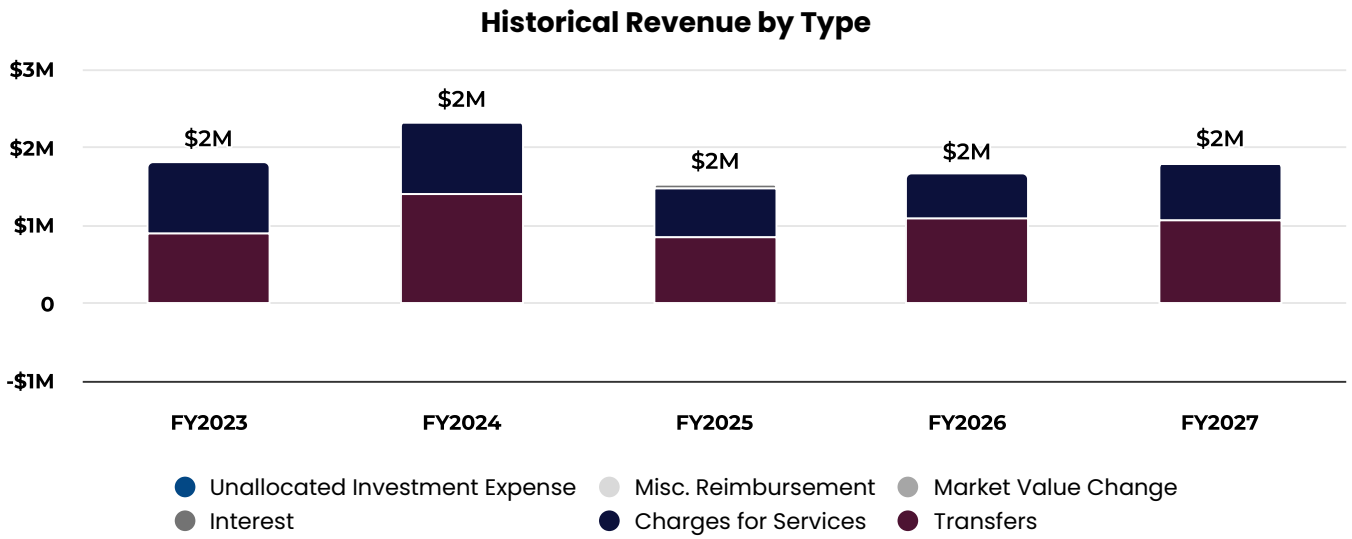


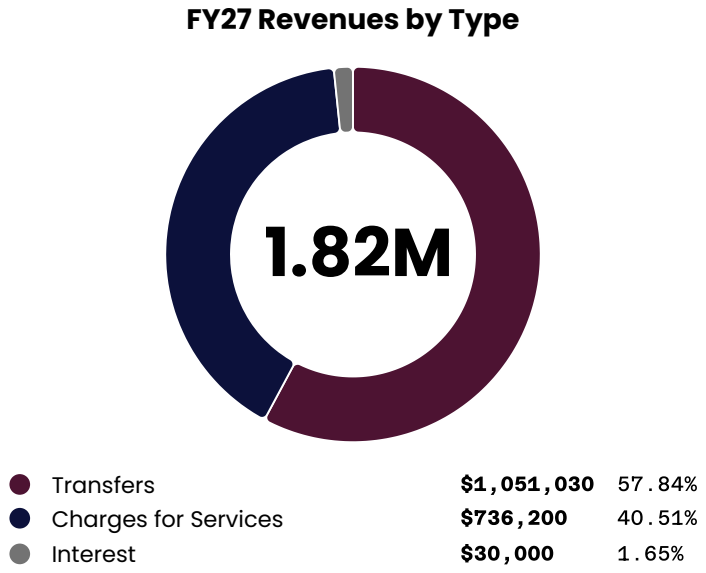
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$130,604**	**$338,825**	**$1,177,931**	**$1,158,366**	**$884,881**
Revenues					
Charges for Services	$908,950	$915,542	$641,835	$565,330	$736,200
Investment Earnings	-	$18,162	$52,298	-	$30,000
Other Revenues	-	$2,864	-	-	-
Transfers	$902,000	$1,400,000	$840,000	$1,096,024	$1,051,030
Total Revenues	**$1,810,950**	**$2,336,568**	**$1,534,133**	**$1,661,354**	**$1,817,230**
Expenditures					
Benefits	$159,540	$202,559	$198,007	$215,436	$277,338
Professional Services	$10,200	$16,193	$25,287	$27,500	$27,500
Supplies	$26,719	$13,931	$15,762	$196,349	$212,656
Capital Improvement	$28,750	$3,480	$5,420	$1,270	-
Utilities	$247	$117	$793	$400	$5,000
Dues & Subscriptions	$3,924	$5,985	$5,768	$5,250	$5,250
Repairs & Maintenance	$7,753	$3,831	-	$12,000	$10,000
Claims & Insurance	$60,900	$83,032	$104,550	$108,546	$133,710
Administrative Expenses	$74,745	$46,303	$62,245	$105,183	$110,496
Recreational Programs	$206,314	$178,131	$205,775	$234,850	$221,950

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Salaries	$1,016,601	$862,163	$930,032	$1,028,055	$1,195,779
Capital Outlay	$6,495	$81,737	$60	-	-
Total Expenditures	**$1,602,189**	**$1,497,463**	**$1,553,698**	**$1,934,839**	**$2,199,679**
Total Revenues Less Expenditures	**$208,761**	**$839,105**	**-$19,564**	**-$273,485**	**-$382,449**
Ending Fund Balance	**$339,365**	**$1,177,930**	**$1,158,367**	**$884,881**	**$502,432**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



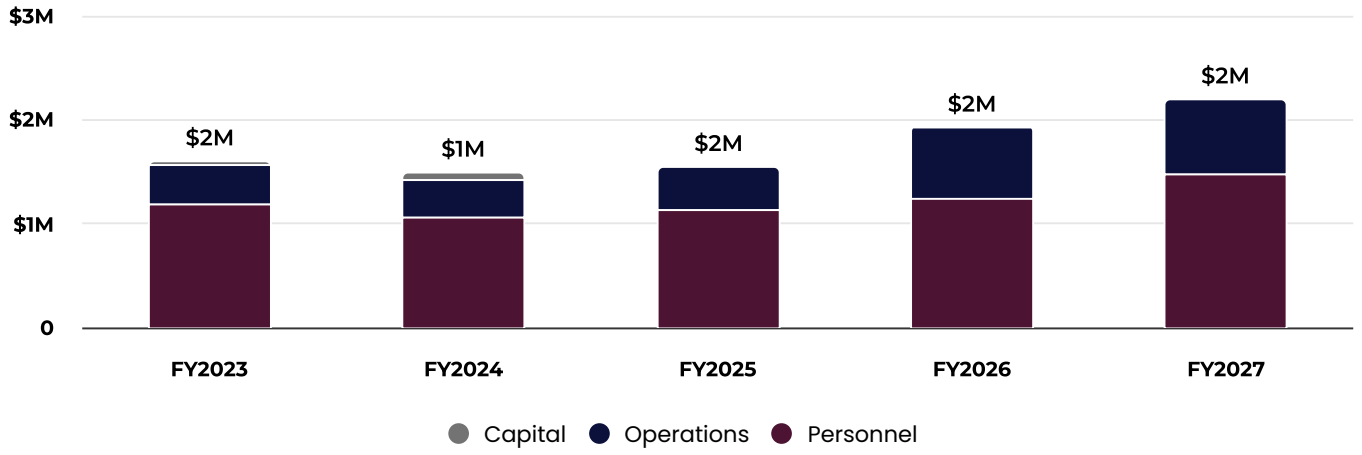


Revenues by Type

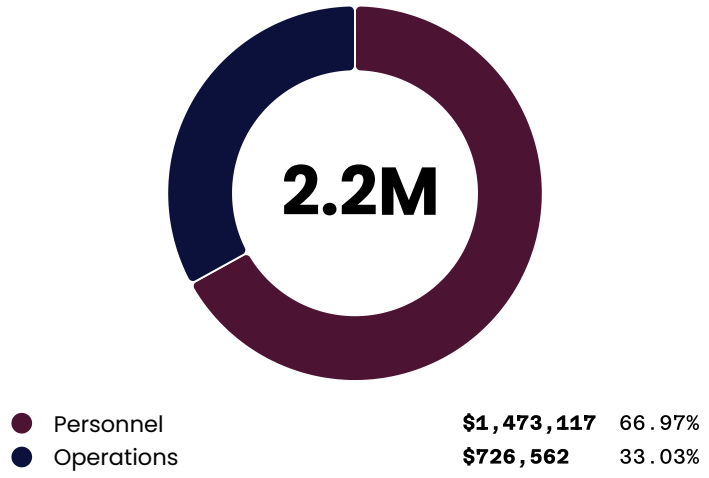
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Misc. Reimbursement	-	$2,864	-	-	-
Charges for Services	$908,950	$915,542	$641,835	$565,330	$736,200

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Interest	-	$18,450	$46,658	-	$30,000
Market Value Change	-	-	$5,640	-	-
Unallocated Investment Expense	-	-$288	-	-	-
Transfers	$902,000	$1,400,000	$840,000	$1,096,024	$1,051,030
Total Revenues	**$1,810,950**	**$2,336,568**	**$1,534,133**	**$1,661,354**	**$1,817,230**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$1,176,141	$1,064,722	$1,128,038	$1,243,491	$1,473,117
Operations	$390,803	$347,524	$420,180	$690,078	$726,562
Capital	$35,245	$85,216	$5,480	$1,270	-
Total Expenditures	**$1,602,189**	**$1,497,463**	**$1,553,698**	**$1,934,839**	**$2,199,679**

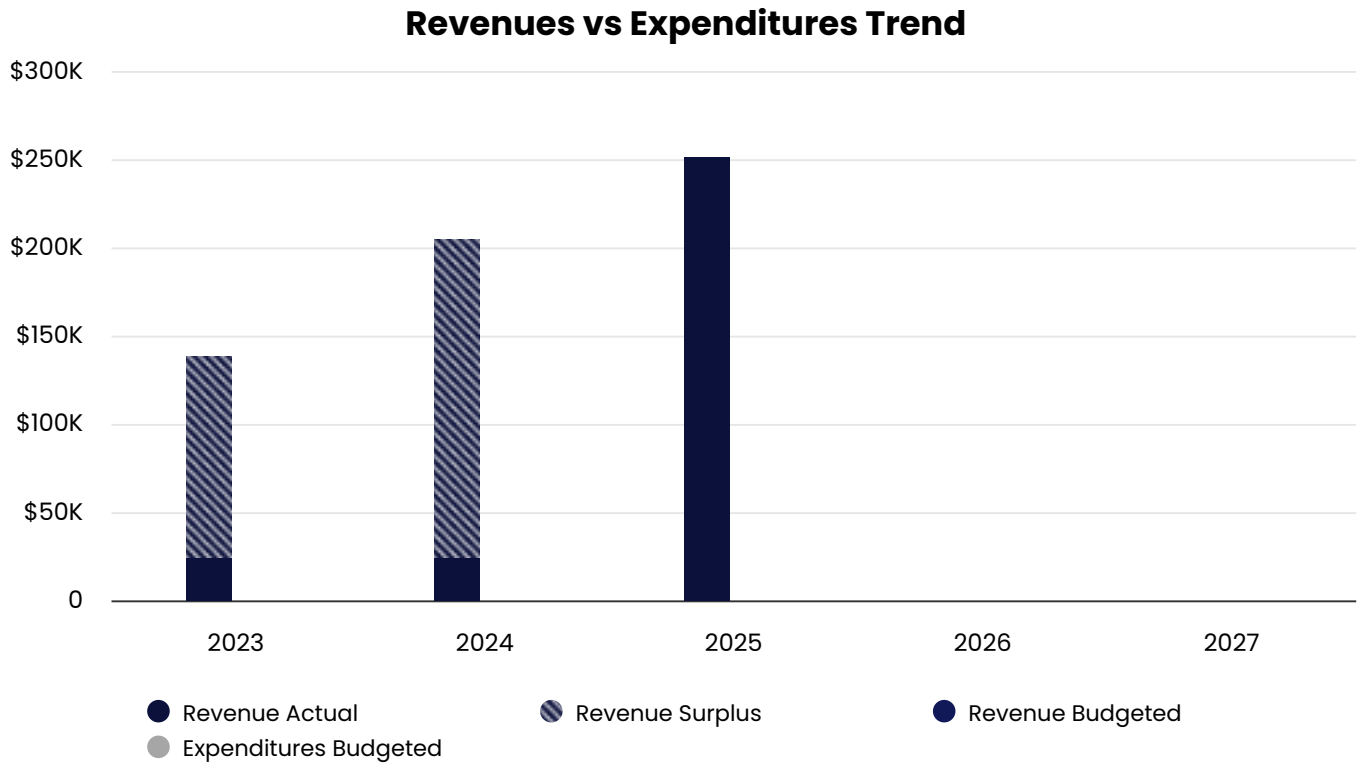
Commentary

The FY 2026–27 budget continues to support recreational programming, community events, and related operational activities within the Recreation Fund. Due to increasing operational costs and service demands, the fund continues to require General Fund support to maintain service levels and reserve requirements. In the FY 2026-27 budget, the planned contribution is 27% (approximately $300,000) less than the previous fiscal year.

In FY 2026–27, the Recreation Events and Programs vehicle replacement request ($60,000), which would typically be funded through the Recreation Fund, is proposed to be funded through Measure Q revenues. Any unspent capital appropriations will roll forward into the next fiscal year.

Fund 210 - Low and Moderate Housing Assets

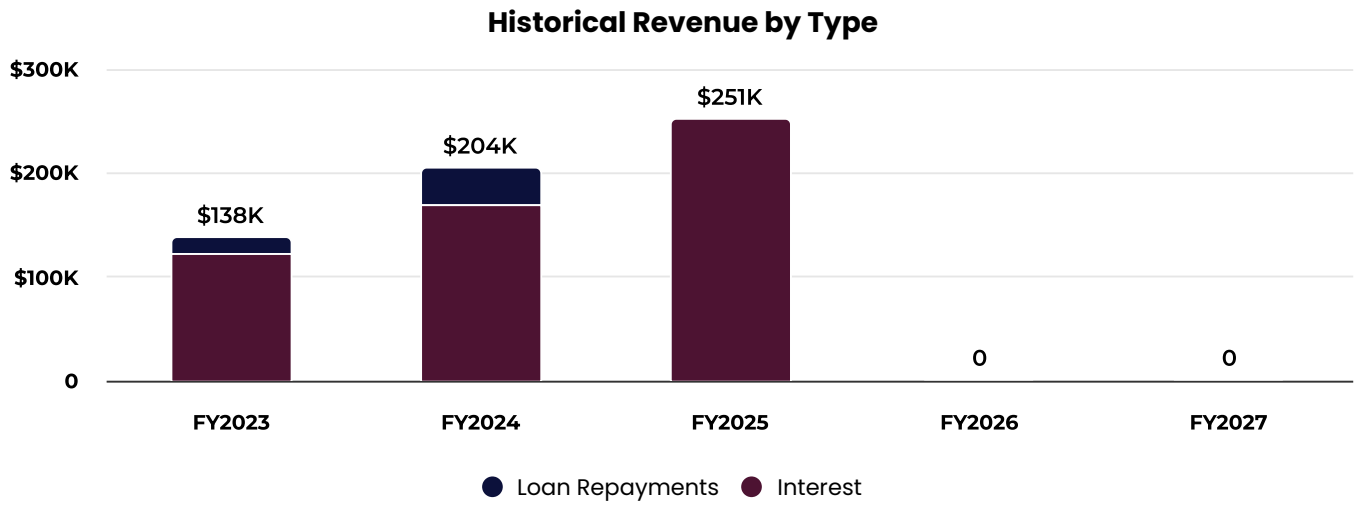
Established to account for revenues and expenditures as a result of the activities related to the housing assets assumed by the City as Housing Successor to the former Redevelopment Agency. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes.



Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$582,161**	**$720,122**	**$924,434**	**$1,175,742**	**$1,175,742**
Revenues					
Investment Earnings	$122,764	$169,312	$251,308	-	-
Other Revenues	$15,197	$35,000	-	-	-
Total Revenues	**$137,961**	**$204,312**	**$251,308**	**-**	**-**
Expenditures					
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$137,961**	**$204,312**	**$251,308**	**-**	**-**
Ending Fund Balance	**$720,122**	**$924,434**	**$1,175,742**	**$1,175,742**	**$1,175,742**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



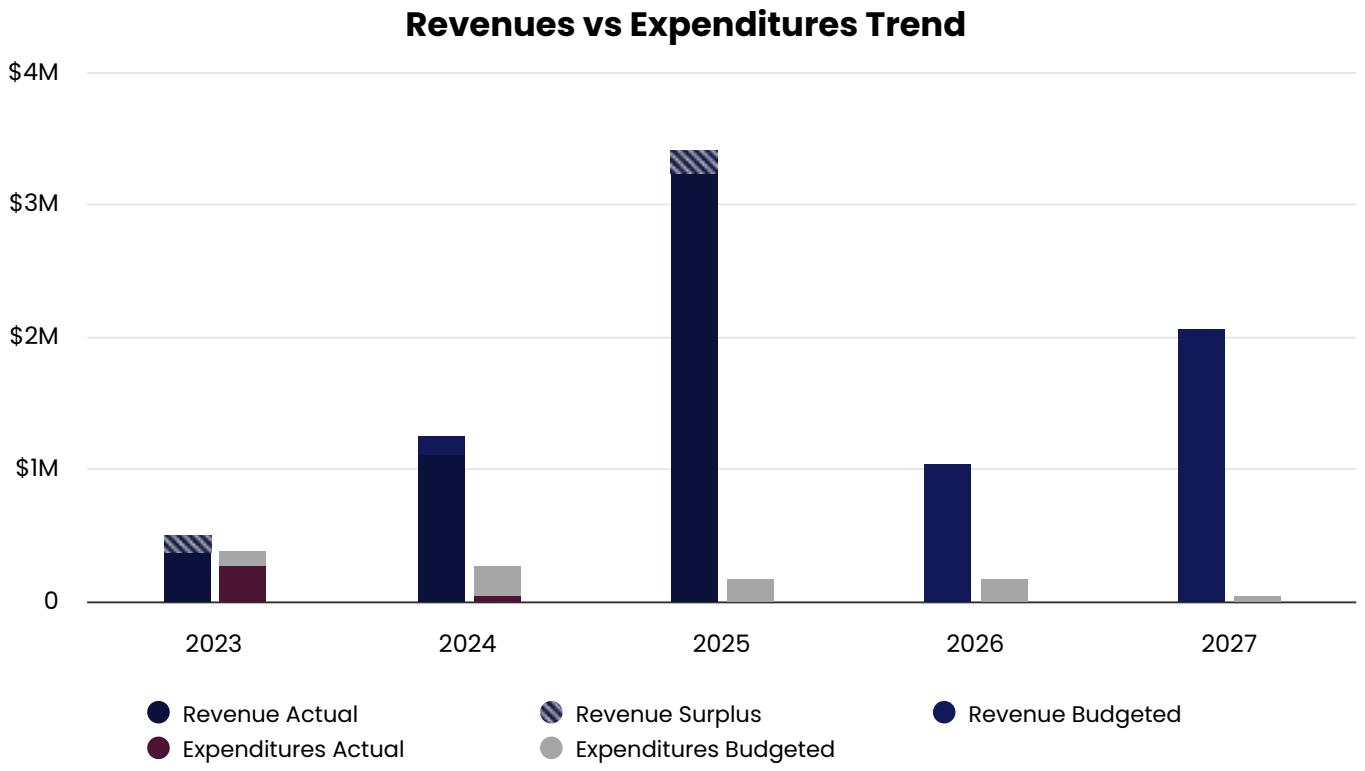
Commentary

Fund 210 accounts for restricted resources associated with low and moderate income housing activities and affordable housing-related purposes. The fund balance primarily consists of previously accumulated housing assets and investment earnings that remain legally restricted for eligible housing and community development activities in accordance with applicable state requirements.

FY 2026–27 does not currently include any programmed revenues or expenditures within the fund. As a result, available fund balance is expected to remain stable during the fiscal year while the City continues evaluating eligible future housing, affordability, and community development opportunities that may utilize these restricted resources. Any future use of the fund will be subject to applicable legal restrictions, program eligibility requirements, and City Council approval as necessary.

Fund 250 - 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.

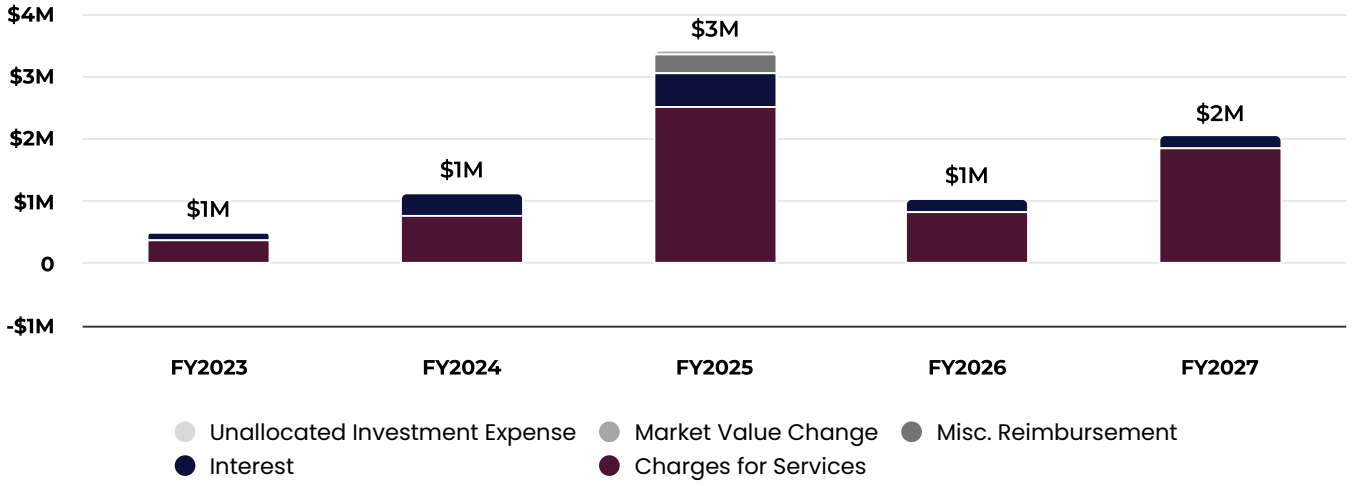


Comprehensive Fund Summary

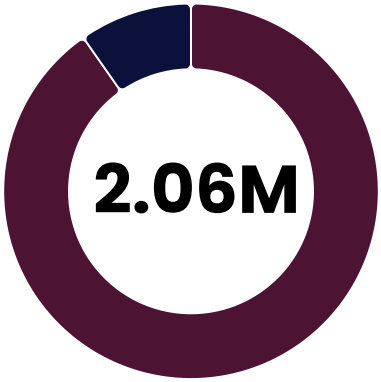
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$9,629,240**	**$9,857,606**	**$10,922,030**	**$14,491,181**	**$15,360,575**
Revenues					
Charges for Services	$368,333	$770,558	$2,500,469	$835,000	$1,855,000
Investment Earnings	$133,572	$335,546	$623,486	$200,000	$200,000
Other Revenues	-	-	$280,247	-	-
Total Revenues	**$501,905**	**$1,106,105**	**$3,404,202**	**$1,035,000**	**$2,055,000**
Expenditures					
Capital Improvement	$208,956	$34,592	$5,607	$163,779	$40,000
Capital Outlay	$64,583	$7,089	-	$1,827	-
Total Expenditures	**$273,539**	**$41,681**	**$5,607**	**$165,606**	**$40,000**
Total Revenues Less Expenditures	**$228,366**	**$1,064,424**	**$3,398,595**	**$869,394**	**$2,015,000**
Ending Fund Balance	**$9,857,606**	**$10,922,030**	**$14,320,625**	**$15,360,575**	**$17,375,575**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

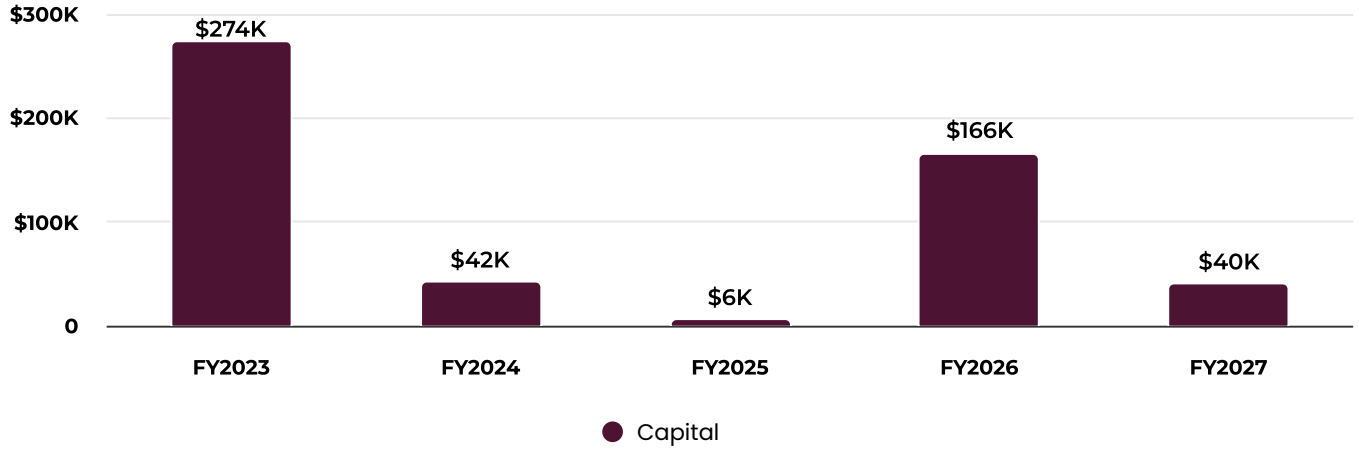


Charges for Services	**$1,855,000**	90.27%
Interest	**$200,000**	9.73%

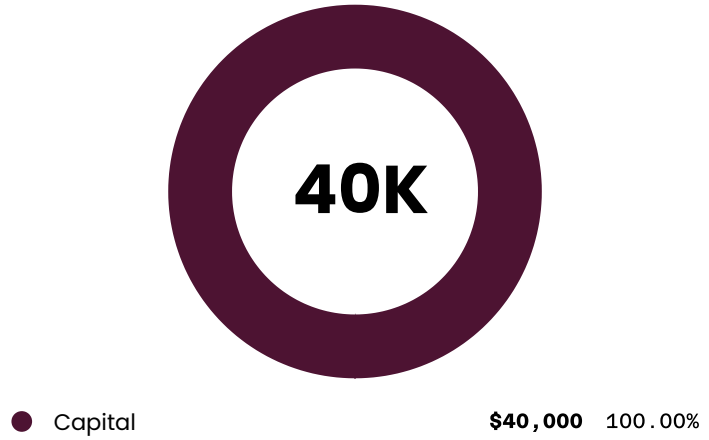
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Misc. Reimbursement	-	-	$280,247	-	-
Charges for Services	$368,333	$770,558	$2,500,469	$835,000	$1,855,000
Interest	$111,698	$363,751	$565,625	$200,000	$200,000
Market Value Change	$27,534	-$22,527	$57,860	-	-
Unallocated Investment Expense	-$5,660	-$5,677	-	-	-
Total Revenues	**$501,905**	**$1,106,105**	**$3,404,202**	**$1,035,000**	**$2,055,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital	$273,539	$41,681	$5,607	$165,606	$40,000
Total Expenditures	**$273,539**	**$41,681**	**$5,607**	**$165,606**	**$40,000**

Commentary

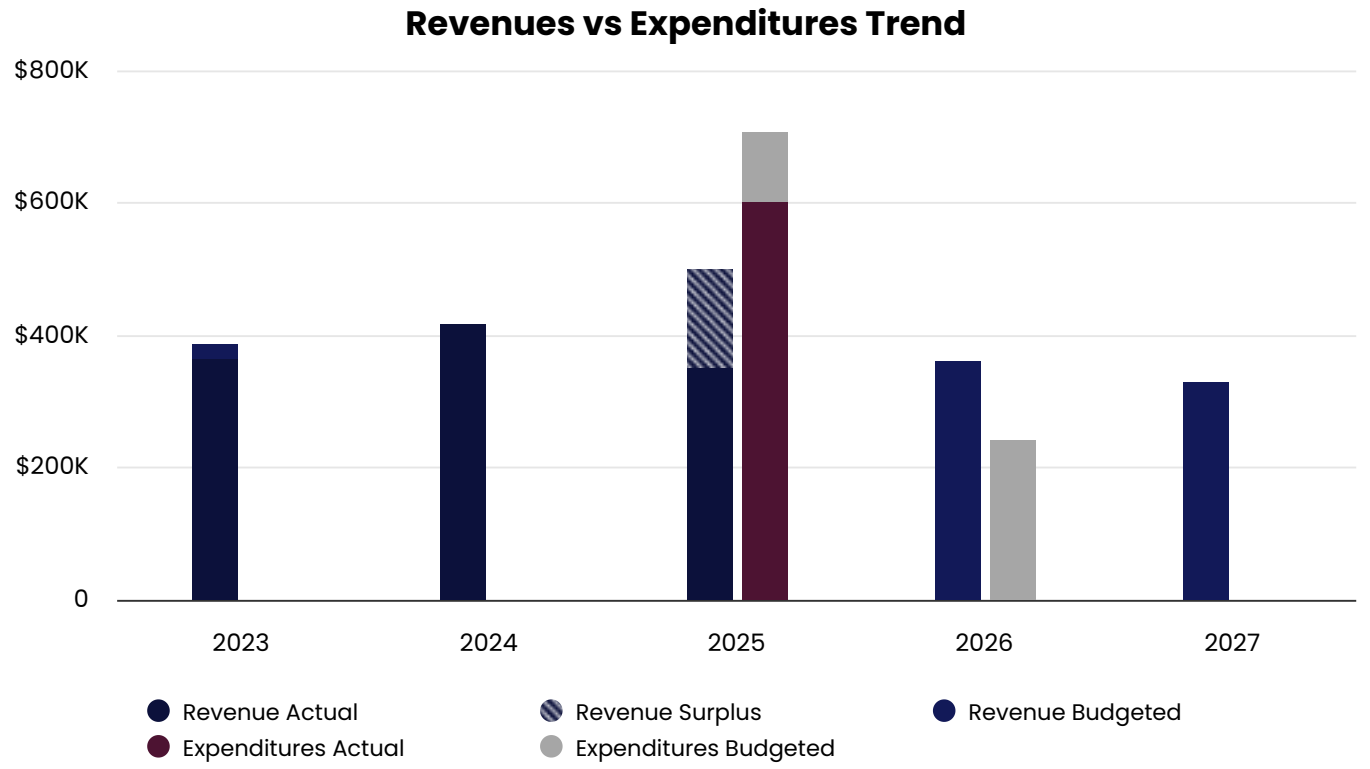
Fund 250 continues to reflect strong development-related activity associated with ongoing residential and commercial growth throughout the City. Revenues are generated through development agreement fees collected for public facilities, development services, recreation amenities, and other growth-related infrastructure obligations established through approved development agreements.

For FY 2026–27, budgeted revenues are projected at approximately $2.1 million, primarily driven by continued development activity and fee collections associated with new construction and development projects. Expenditures remain limited and are primarily associated with eligible capital improvement activities and development-related project costs. As a result, the fund is projected to continue increasing its available fund balance during FY 2026–27.

The significant increase in fund balance over recent fiscal years reflects continued development growth and the timing of fee collection relative to future eligible project expenditures and reimbursement obligations. Available fund balance will continue to be utilized for eligible infrastructure improvements, reimbursement agreements, recreation-related improvements, and other growth-related capital needs in accordance with development agreement requirements and City Council direction.

Fund 260 - Major Equipment Purchase Fee

Established to account for financing of major equipment utilized by City departments. Financing is provided by specific fees imposed on new development.

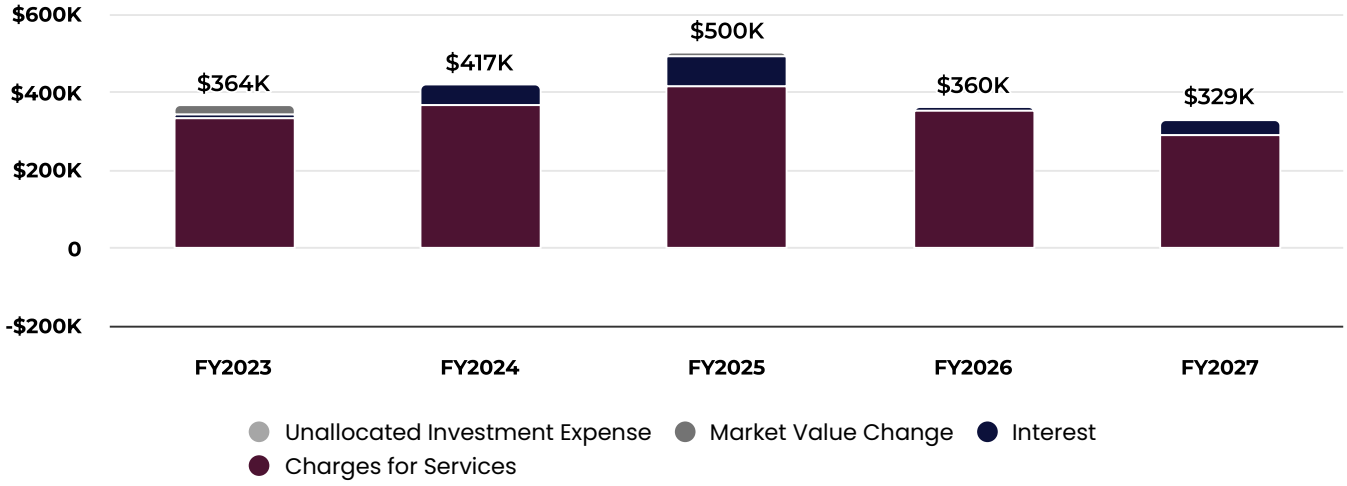


Comprehensive Fund Summary

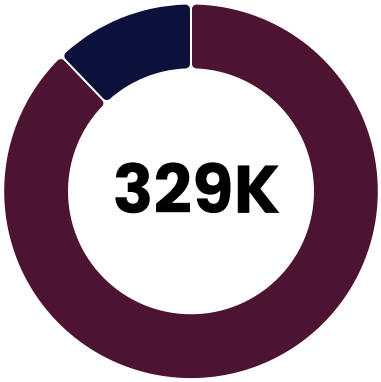
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$906,615**	**$1,271,149**	**$1,687,946**	**$1,584,955**	**$1,703,999**
Revenues					
Charges for Services	$330,948	$368,361	$416,331	$350,000	$289,000
Investment Earnings	$32,586	$48,436	$83,479	$10,000	$40,000
Total Revenues	**$363,534**	**$416,796**	**$499,810**	**$360,000**	**$329,000**
Expenditures					
Capital Outlay	-	-	$602,801	$240,956	-
Total Expenditures	**-**	**-**	**$602,801**	**$240,956**	**-**
Total Revenues Less Expenditures	**$363,534**	**$416,796**	**-$102,991**	**$119,044**	**$329,000**
Ending Fund Balance	**$1,270,149**	**$1,687,945**	**$1,584,955**	**$1,703,999**	**$2,032,999**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



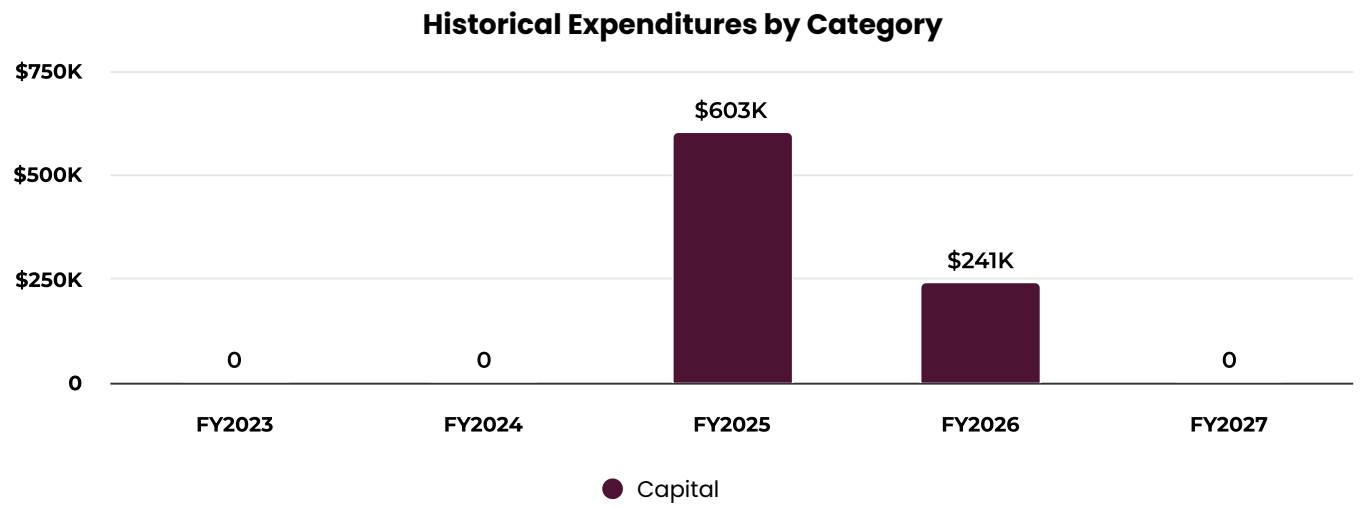
FY27 Revenues by Type



Charges for Services	**$289,000**	87.84%
Interest	**$40,000**	12.16%

Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$330,948	$368,361	$416,331	$350,000	$289,000
Interest	$12,487	$49,204	$77,270	$10,000	$40,000
Market Value Change	$20,732	-	$6,209	-	-
Unallocated Investment Expense	-$633	-$768	-	-	-
Total Revenues	**$363,534**	**$416,796**	**$499,810**	**$360,000**	**$329,000**



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital	-	-	$602,801	$240,956	-
Total Expenditures	**-**	**-**	**$602,801**	**$240,956**	**-**

Commentary

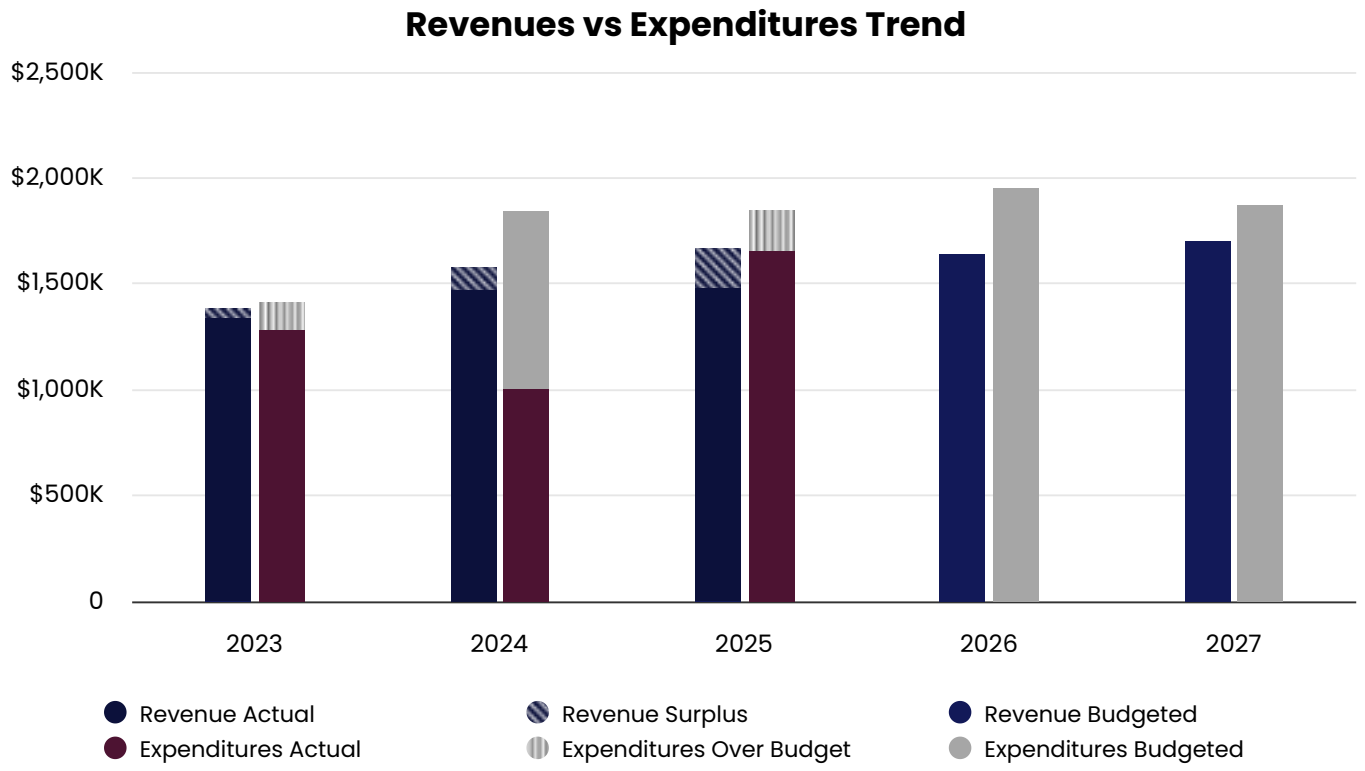
Fund 260 continues to receive development-related fee revenues intended to support future major equipment purchases utilized by City departments. Revenues are generated primarily through fees collected on new development activity, along with investment earnings on accumulated fund balances.

The fund balance has continued to grow over recent fiscal years as revenues have consistently exceeded expenditures, positioning the City to address future large-scale equipment replacement and operational needs associated with community growth and expanded service demands. FY 2026–27 budgeted revenues are projected at approximately $329,000, while no new expenditures are currently programmed, resulting in a projected increase in available fund balance.

Prior year expenditures primarily reflect one-time capital outlay purchases and equipment-related needs funded through the program. The remaining fund balance will continue to be maintained for future eligible equipment purchases and related capital needs in accordance with program requirements and City operational priorities.

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.



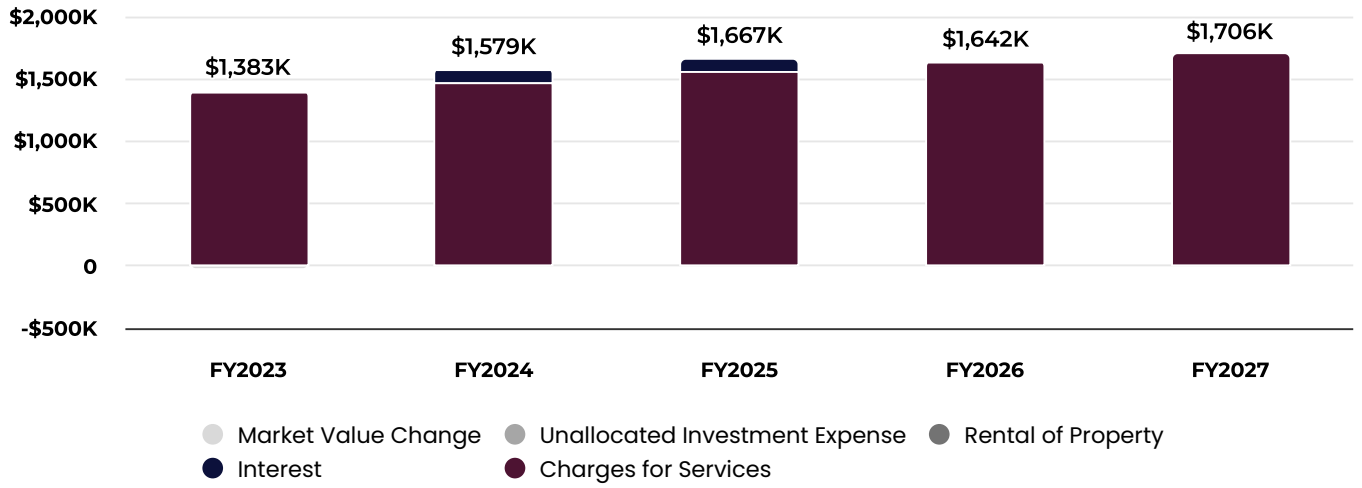
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$1,507,492**	**$1,476,977**	**$2,055,369**	**$1,937,496**	**$1,632,988**
Revenues					
Charges for Services	$1,383,753	$1,466,838	$1,554,262	$1,631,963	$1,706,350
Investment Earnings	-$995	$108,722	$111,554	$10,000	-
Other Revenues	$10	$3,170	$1,360	-	-
Total Revenues	**$1,382,767**	**$1,578,730**	**$1,667,176**	**$1,641,963**	**$1,706,350**
Expenditures					
Benefits	$7,976	$31,263	$529,688	-	$119,259
Professional Services	$70,538	$57,436	$52,469	-	-
Supplies	$106,322	$83,261	$89,810	$1,546,948	$1,260,513
Transfers Out	-	-	-	$50,000	-
Capital Improvement	$72,954	$4,424	$13,988	-	-
Utilities	$128,043	$28,256	$366,441	-	-
Repairs & Maintenance	$87,590	$138,955	$196,999	-	-
Administrative Expenses	$811,112	$443,156	$525,909	$117,000	$43,439
Salaries	$21,261	$56,647	$14,635	$77,523	$389,353
Operating Fees	$9,267	$19,680	$20,271	-	-

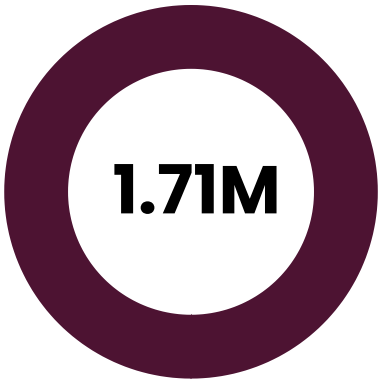
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital Outlay	$98,189	$137,260	$31,565	$155,000	$55,400
Total Expenditures	**$1,413,252**	**$1,000,338**	**$1,841,776**	**$1,946,471**	**$1,867,964**
Total Revenues Less Expenditures	**-$30,485**	**$578,392**	**-$174,600**	**-$304,508**	**-$161,614**
Ending Fund Balance	**$1,477,007**	**$2,055,369**	**$1,880,769**	**$1,632,988**	**$1,471,374**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type



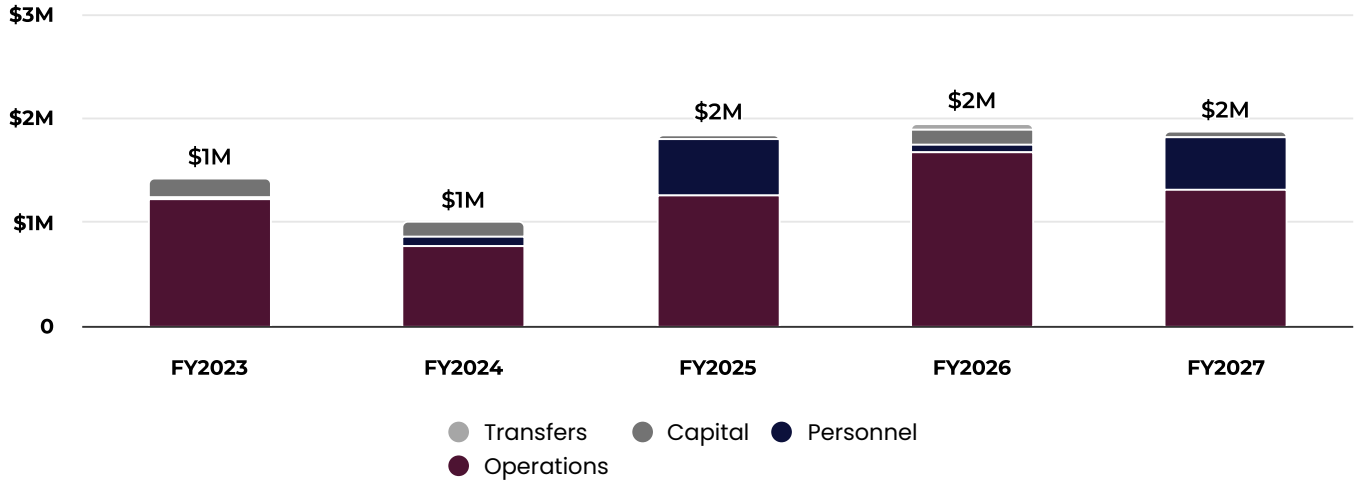
Charges for Services **$1,706,350** 100.00%

Revenues by Type

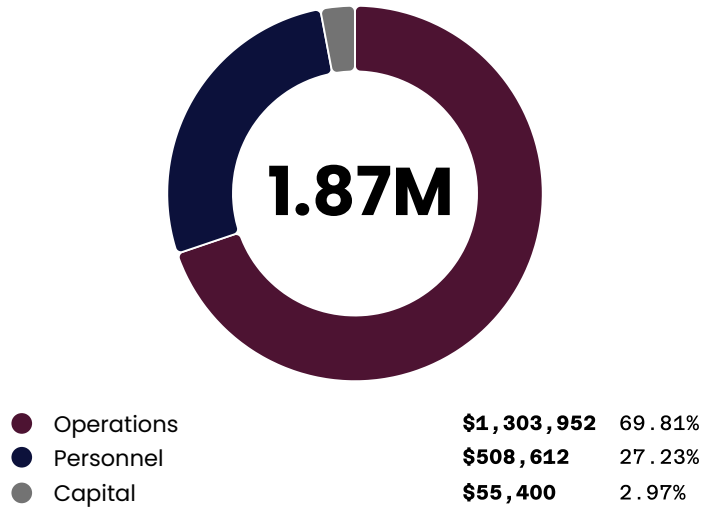
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Rental of Property	$10	$3,170	$1,360	-	-
Charges for Services	$1,383,753	$1,466,838	$1,554,262	$1,631,963	$1,706,350
Interest	$24,941	$110,446	$102,988	$10,000	-
Market Value Change	-$24,673	-	$8,566	-	-
Unallocated Investment Expense	-$1,264	-$1,724	-	-	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Total Revenues	**$1,382,767**	**$1,578,730**	**$1,667,176**	**$1,641,963**	**$1,706,350**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$29,238	$87,910	$544,323	$77,523	$508,612
Operations	$1,212,871	$770,744	$1,251,900	$1,663,948	$1,303,952
Capital	$171,144	$141,684	$45,553	$155,000	$55,400
Transfers	-	-	-	$50,000	-
Total Expenditures	**$1,413,252**	**$1,000,338**	**$1,841,776**	**$1,946,471**	**$1,867,964**

Commentary

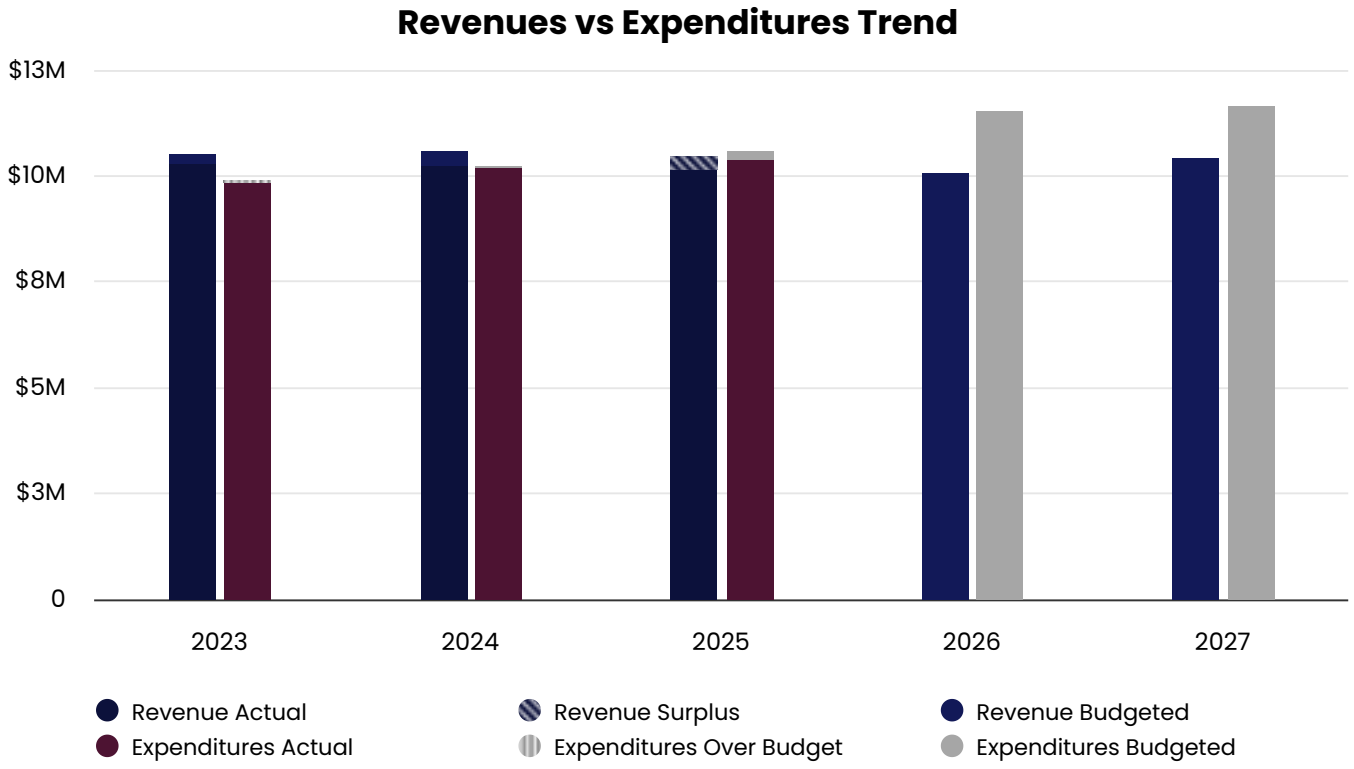
Fund 280 accounts for revenues and expenditures associated with the City's Lighting and Landscape Maintenance Districts (LMD) and Benefit Assessment Districts (BAD). Revenues are generated through annual assessments levied on benefited properties to support the ongoing maintenance, operation, and servicing of landscaping, lighting, streetscape, and related public improvements within each district.

Staff continues to work with consultants specializing in special district administration to ensure parcels are proportionately assessed based on the benefits received in accordance with applicable legislation and district engineering reports. Assessment revenues are intended to offset the costs associated with maintaining district improvements and supporting service levels throughout the various districts.

FY 2026–27 expenditures primarily reflect ongoing maintenance, utility, landscaping, operational, and administrative costs associated with district activities. Personnel expenditures continue to include a portion of staffing support allocated to district administration, including costs associated with the Senior Financial Analyst position established in FY 2025–26. The fund is projected to utilize available fund balance during FY 2026–27 to support ongoing operational and maintenance activities while maintaining service levels across the districts.

Fund 320 - Measure M

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.

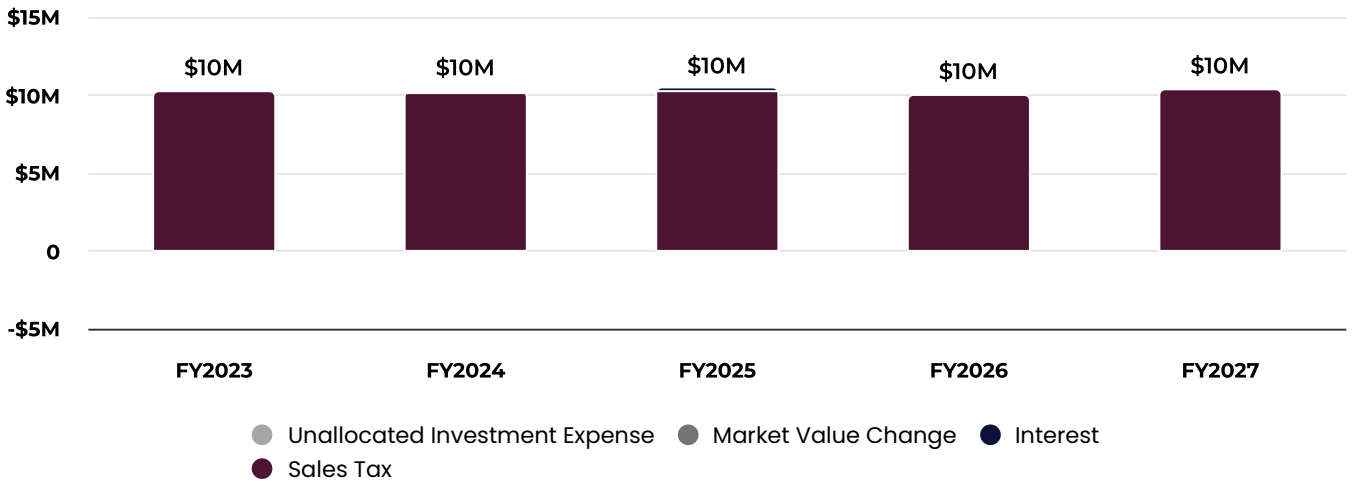


Comprehensive Fund Summary

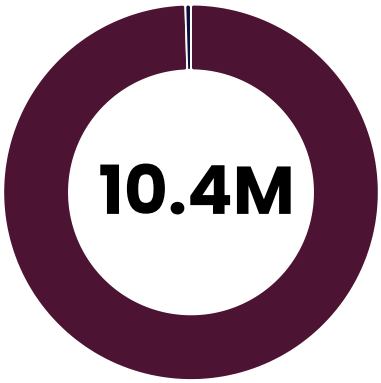
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$6,178,311**	**$4,036,581**	**$6,121,552**	**$4,227,353**	**$2,767,550**
Revenues					
Tax & Franchise Revenues	$10,233,014	$10,109,630	$10,235,229	$10,000,000	$10,370,000
Investment Earnings	$59,716	$145,064	$204,633	$50,000	$50,000
Total Revenues	**$10,292,730**	**$10,254,694**	**$10,439,862**	**$10,050,000**	**$10,420,000**
Expenditures					
Benefits	$3,306,145	$3,218,662	$3,126,670	$3,957,369	$4,002,793
Supplies	$28,016	$53,133	$42,374	$359,977	$373,756
Administrative Expenses	$158,000	$117,427	$161,958	$240,144	$287,176
Salaries	$6,398,173	$6,691,483	$6,953,279	$6,877,504	$7,011,920
Capital Outlay	$1,600	$102,484	$88,311	$74,809	-
Total Expenditures	**$9,891,933**	**$10,183,189**	**$10,372,591**	**$11,509,803**	**$11,675,645**
Total Revenues Less Expenditures	**$400,797**	**$71,505**	**$67,271**	**-$1,459,803**	**-$1,255,645**
Ending Fund Balance	**$6,579,108**	**$4,108,086**	**$6,188,823**	**$2,767,550**	**$1,511,905**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

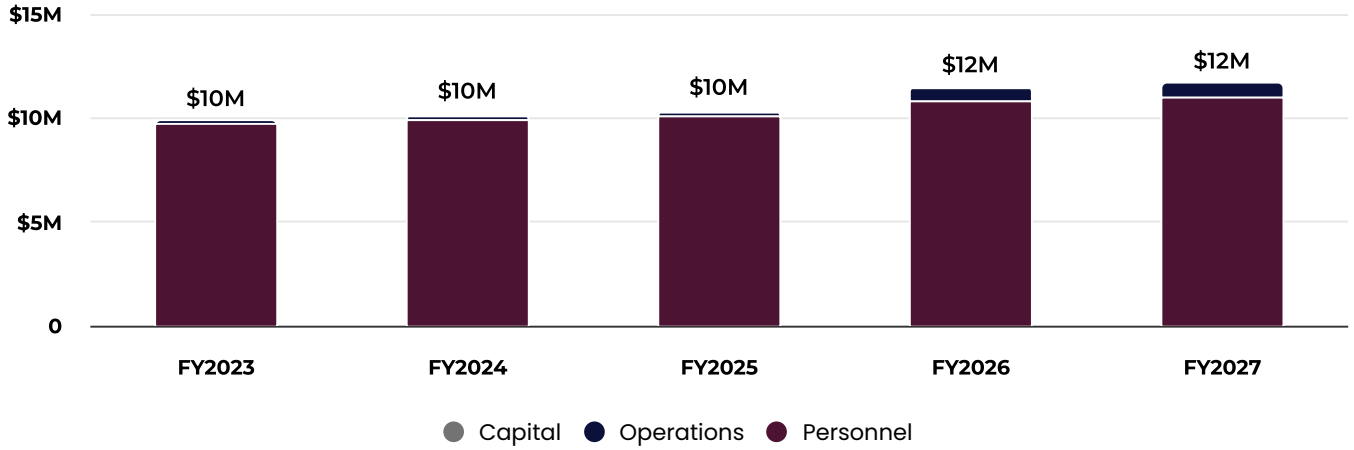


Sales Tax	**$10,370,000**	99.52%
Interest	**$50,000**	0.48%

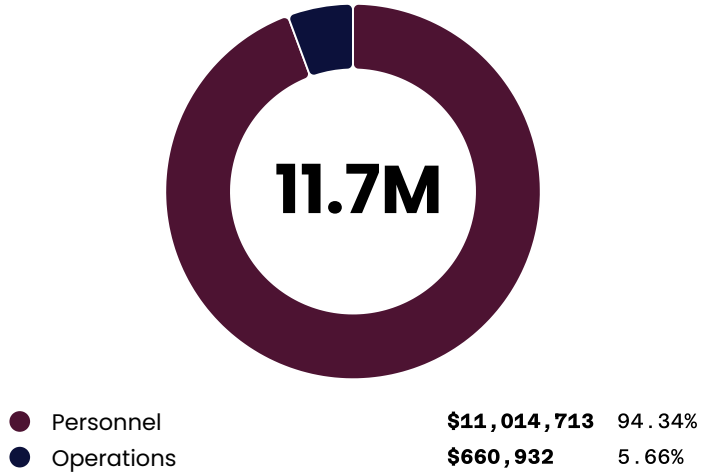
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Sales Tax	$10,233,014	$10,109,630	$10,235,229	$10,000,000	$10,370,000
Interest	$49,633	$155,986	$187,905	$50,000	$50,000
Market Value Change	$12,598	-$8,487	$16,728	-	-
Unallocated Investment Expense	-$2,515	-$2,435	-	-	-
Total Revenues	**$10,292,730**	**$10,254,694**	**$10,439,862**	**$10,050,000**	**$10,420,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Personnel	**$11,014,713**	94.34%
Operations	**$660,932**	5.66%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$9,704,317	$9,910,145	$10,079,949	$10,834,873	$11,014,713
Operations	$186,016	$170,561	$204,332	$600,121	$660,932
Capital	$1,600	$102,484	$88,311	$74,809	-
Total Expenditures	**$9,891,933**	**$10,183,189**	**$10,372,591**	**$11,509,803**	**$11,675,645**

Commentary

Fund 320 accounts for revenues and expenditures associated with Measure M, the voter-approved ½-cent Public Safety Sales Tax established to support Police and Fire personnel costs and related public safety services. Revenues continue to provide a critical ongoing funding source for maintaining core public safety staffing levels and operational support within the City.

For FY 2026–27, Measure M revenues are budgeted at approximately $10.4 million, reflecting relatively stable sales tax performance and conservative revenue forecasting in response to broader economic uncertainties and moderating consumer spending trends. Expenditures are budgeted at approximately $11.7 million and continue to primarily support police and fire personnel costs, including salaries and benefits associated with maintaining existing public safety staffing levels.

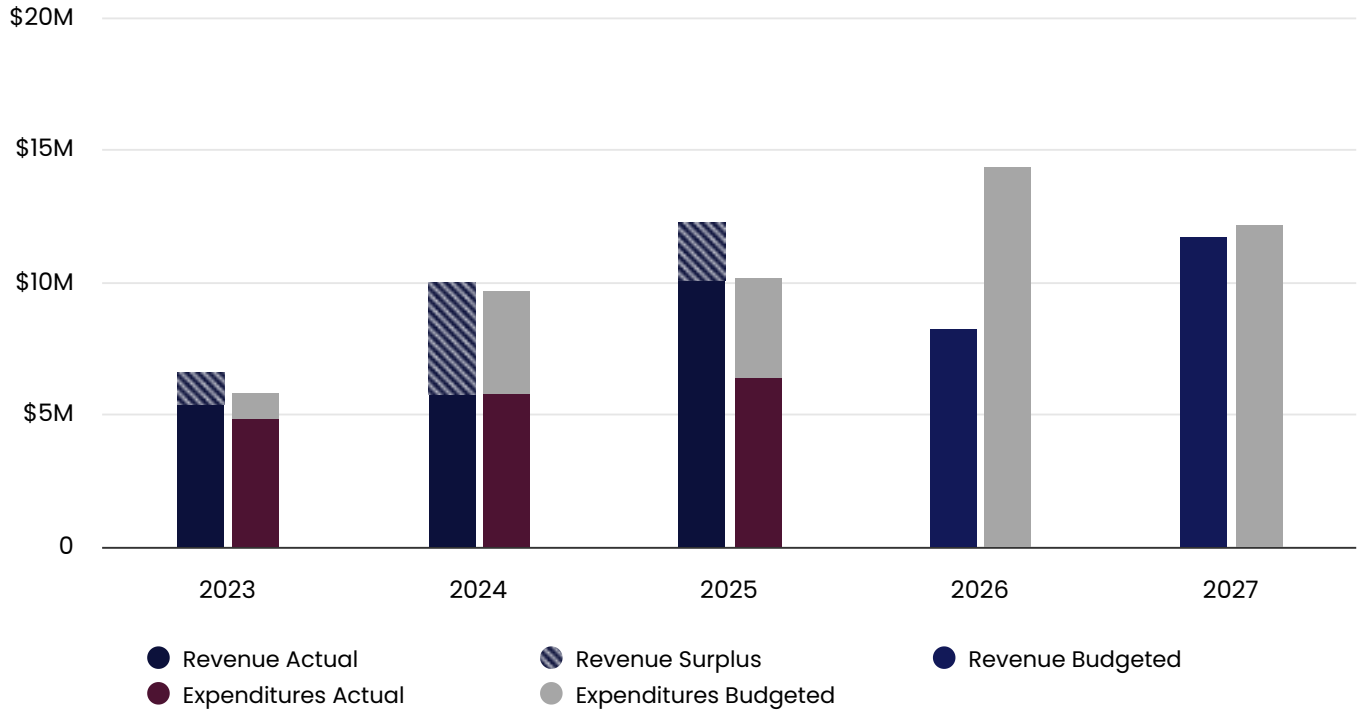
The FY 2026–27 budget reflects planned use of available fund balance to support rising personnel costs, including salary adjustments, retirement obligations, healthcare costs, and other employee-related expenditures. Based on current projections, the fund is expected to remain above the City's 25% reserve requirement; however, available discretionary fund balance continues to narrow as public safety personnel costs increase faster than Measure M revenue growth.

A Council-appointed public oversight committee continues to review Measure M expenditures and expenditure plans to help ensure compliance with the voter-approved ordinance and maintain transparency regarding the use of public safety sales tax revenues.

Fund 340 - Development Services

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

Revenues vs Expenditures Trend

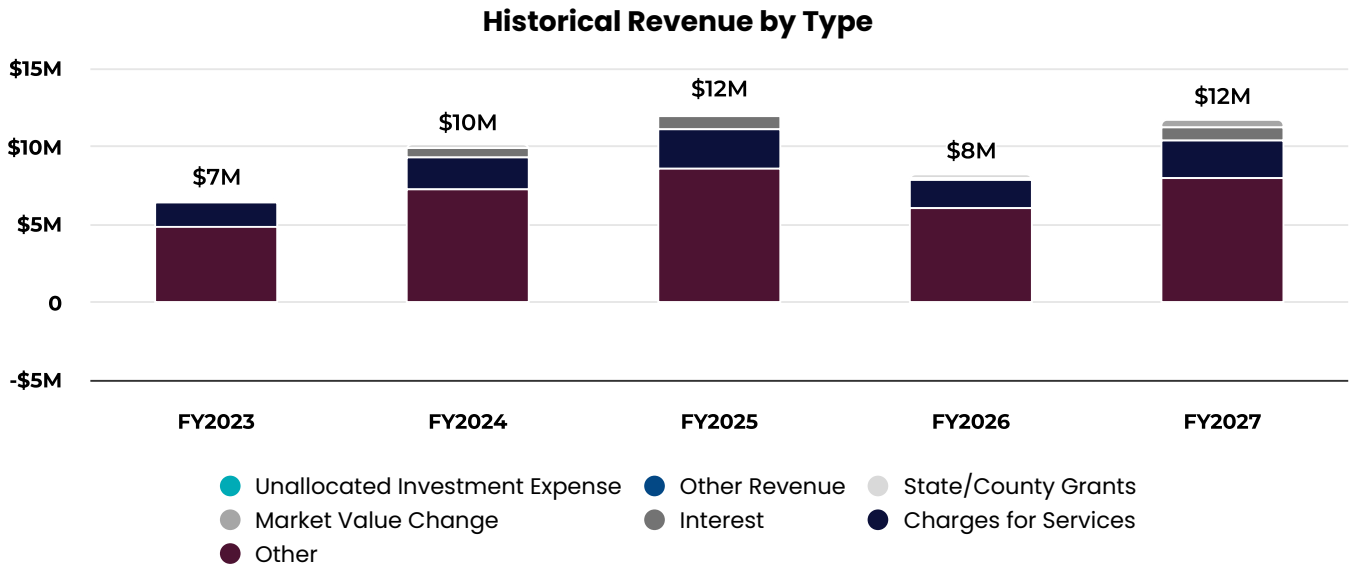


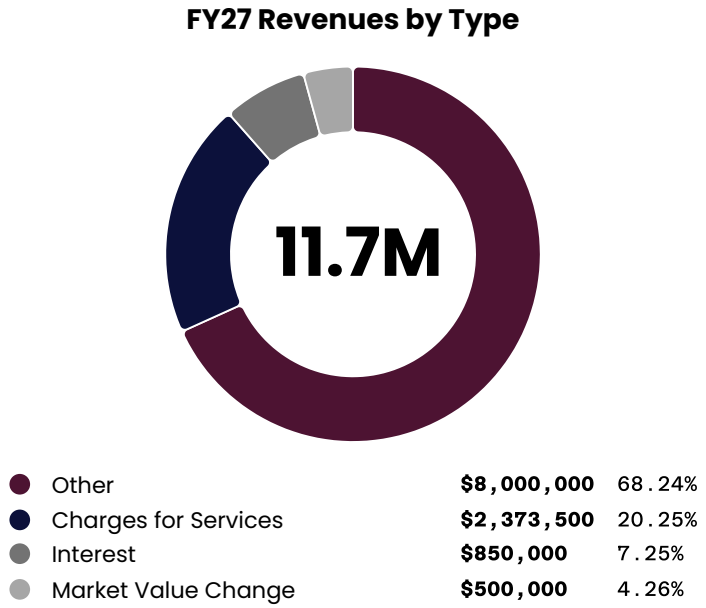
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$15,427,806**	**$13,671,528**	**$17,954,593**	**$24,124,670**	**$18,027,496**
Revenues					
Licenses & Permits	$4,855,034	$7,170,925	$8,503,385	$6,000,000	$8,000,000
Intergovernmental	-	$230,741	$60,000	$245,000	-
Charges for Services	$1,477,562	$2,138,208	$2,547,821	$1,812,500	$2,373,500
Investment Earnings	$194,408	$493,312	$1,022,810	$150,000	$1,350,000
Other Revenues	$58,974	-	$124,077	-	-
Total Revenues	**$6,585,978**	**$10,033,186**	**$12,258,092**	**$8,207,500**	**$11,723,500**
Expenditures					
Benefits	$1,036,846	$1,134,319	$1,249,312	$1,443,143	$1,675,470
Professional Services	$1,060,740	$1,643,649	$1,615,674	$7,837,787	$5,186,000
Supplies	$41,451	$40,850	$39,815	$530,959	$550,620
Utilities	$36,194	$34,583	$44,033	$50,026	$44,900
Dues & Subscriptions	$13,877	$5,995	$59,615	$85,020	$82,300
Repairs & Maintenance	$2,583	$1,304	-	$1,000	$1,000
Claims & Insurance	$109,500	$149,294	$204,810	$212,639	$261,934
Administrative Expenses	$474,697	$406,224	$537,428	$853,850	$899,214
Salaries	$1,973,559	$2,122,713	$2,352,804	$2,705,250	$2,954,496

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Legal Services	$13,221	$174,016	$135,296	$175,000	$175,000
Economic Development Programs	-	-	-	$335,000	-
Maintenance Agreements & Licenses	$22,500	$24,750	$25,602	$35,000	$325,000
Capital Outlay	-	-	-	$40,000	-
Debt Service	$12,420	$12,424	$107,062	-	-
Total Expenditures	**$4,797,588**	**$5,750,120**	**$6,371,452**	**$14,304,674**	**$12,155,934**
Total Revenues Less Expenditures	**$1,788,390**	**$4,283,065**	**$5,886,640**	**-$6,097,174**	**-$432,434**
Ending Fund Balance	**$17,216,196**	**$17,954,593**	**$23,841,233**	**$18,027,496**	**$17,595,062**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

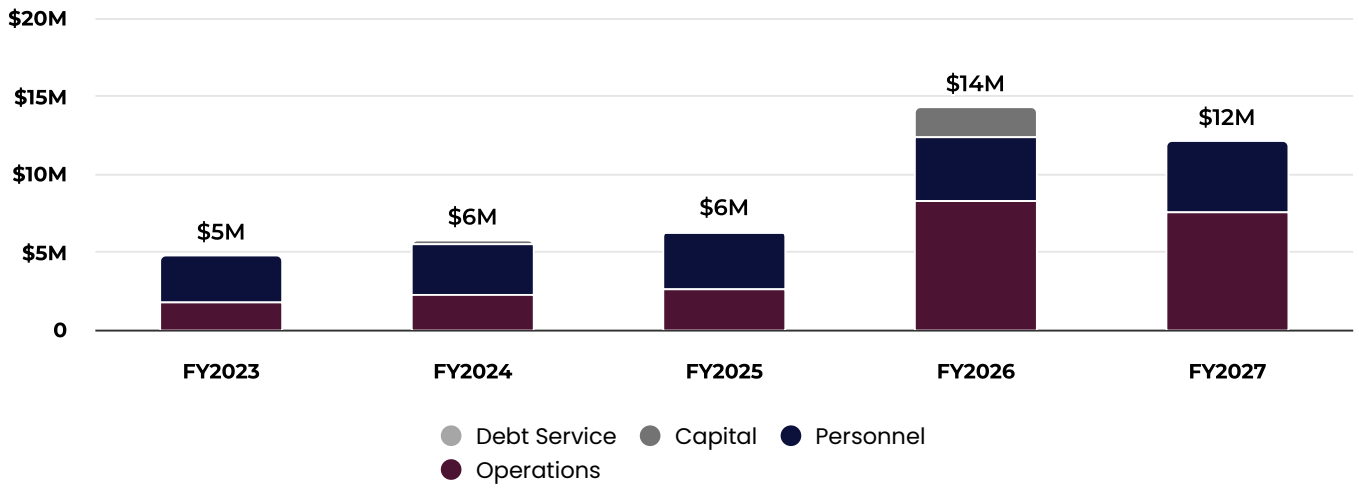




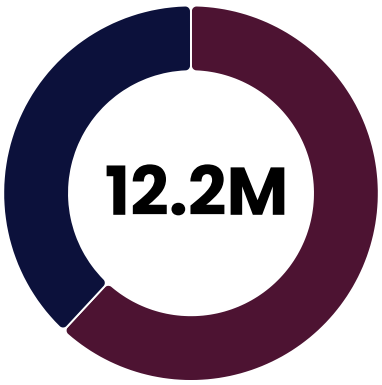
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
State/County Grants	-	$230,741	$60,000	$245,000	-
Other	$4,855,034	$7,170,925	$8,503,385	$6,000,000	$8,000,000
Charges for Services	$1,477,562	$2,138,208	$2,547,821	$1,812,500	$2,373,500
Interest	$192,144	$539,569	$928,247	$150,000	$850,000
Market Value Change	$12,000	-$37,836	$94,563	-	$500,000
Unallocated Investment Expense	-$9,736	-$8,421	-	-	-
Other Revenue	$58,974	-	$124,077	-	-
Total Revenues	**$6,585,978**	**$10,033,186**	**$12,258,092**	**$8,207,500**	**$11,723,500**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$7,525,968**	61.91%
Personnel	**$4,629,966**	38.09%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$3,010,405	$3,257,032	$3,602,116	$4,148,393	$4,629,966
Operations	$1,774,763	$2,280,664	$2,614,274	$8,234,456	$7,525,968
Capital	-	$200,000	$48,000	$1,921,825	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Debt Service	$12,420	$12,424	$107,062	-	-
Total Expenditures	**$4,797,588**	**$5,750,120**	**$6,371,452**	**$14,304,674**	**$12,155,934**

Commentary

Fund 340 accounts for revenues and expenditures associated with development services, building activities, planning, permitting, engineering review, and other development-related services provided by the City. Revenues are primarily generated through permits, plan review fees, development service charges, and related development activity occurring throughout the community.

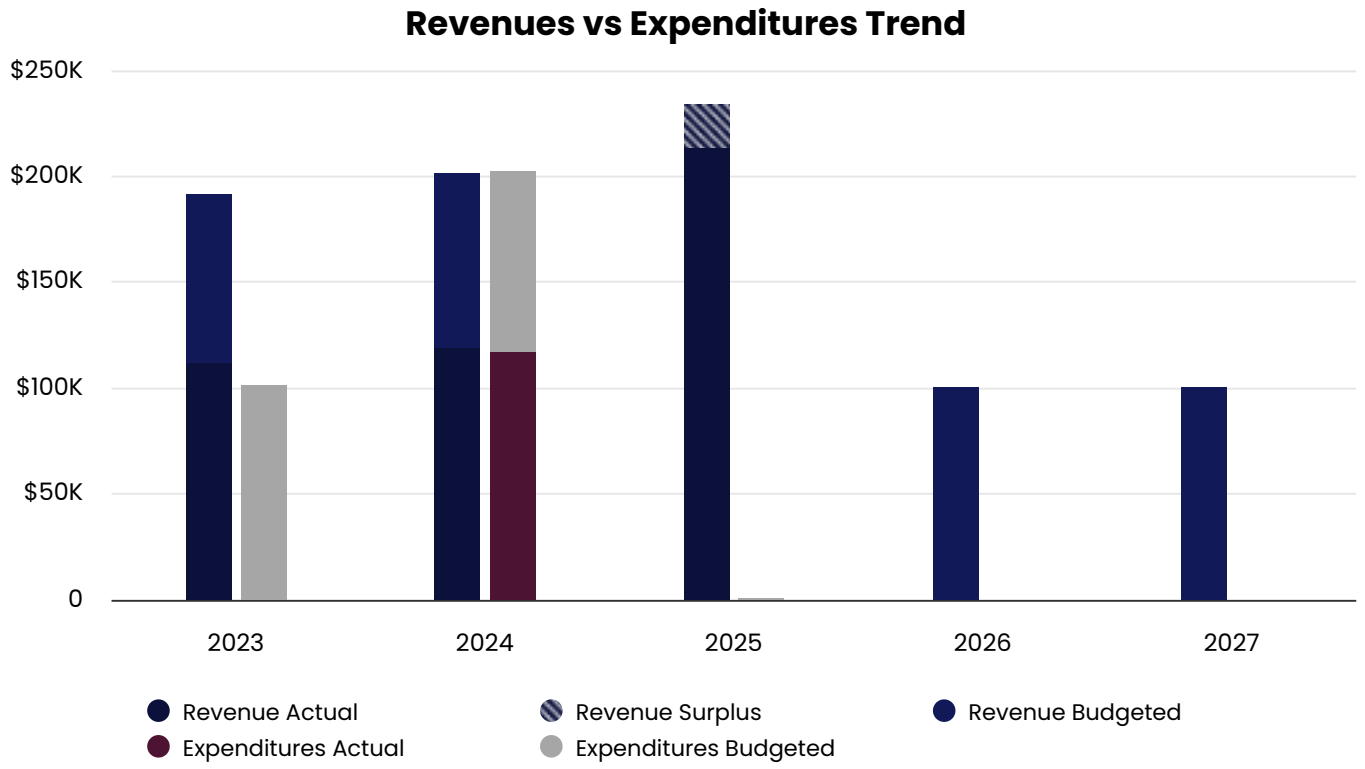
For FY 2026–27, revenues are budgeted at approximately $11.5 million, reflecting continued development activity, permitting volume, and associated service demand within the City. Expenditures are budgeted at approximately $12.2 million and primarily support personnel, professional services, technology, permitting operations, and other development-related activities necessary to support ongoing growth and development review functions.

Professional service expenditures have historically been budgeted conservatively, with actual expenditures typically coming in lower than budget due to project timing, development activity fluctuations, and consultant utilization needs. The FY 2026–27 budget also includes approximately $720,000 in proposed capital and operational improvement projects, including continued work related to the Family Entertainment Zone (FEZ) project ($275,000), the General Plan Update and Zoning Code Conformity project ($250,000), new permitting software for Development Services ($120,000), planning scanning services ($50,000), and replacement of the Development Services plotter ($25,000). Any unspent capital appropriations will roll forward into the next fiscal year.

Although the FY 2026–27 budget reflects planned use of available fund balance, the fund continues to maintain reserves above the City's 50% reserve requirement. The planned use of reserves is considered acceptable due to the availability of accumulated fund balance, conservative expenditure budgeting practices, and the timing of multi-year development and planning-related projects.

Fund 350 - 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.

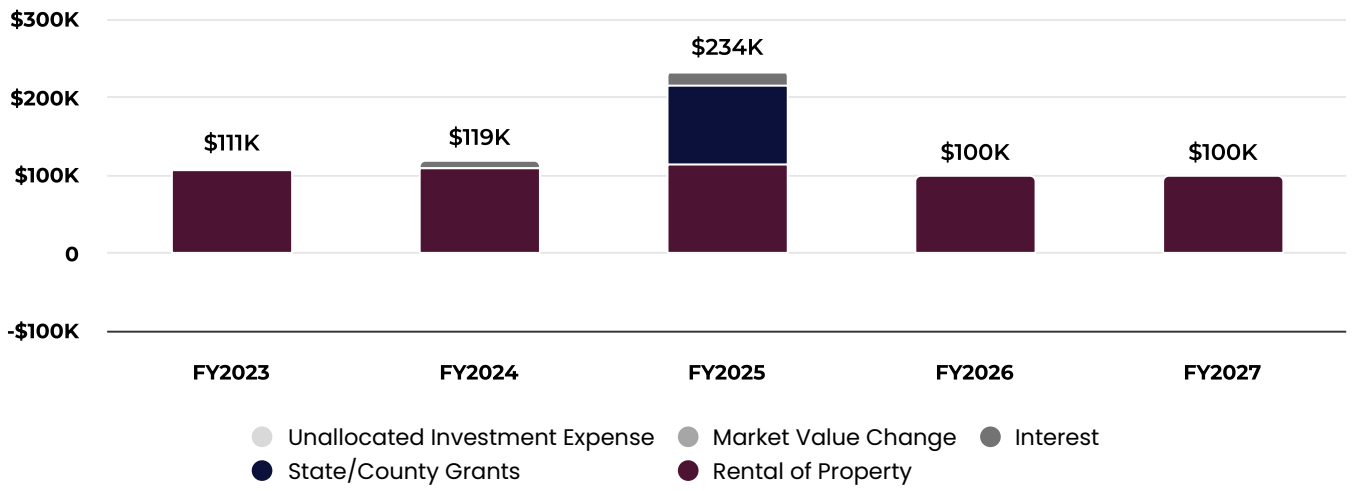


Comprehensive Fund Summary

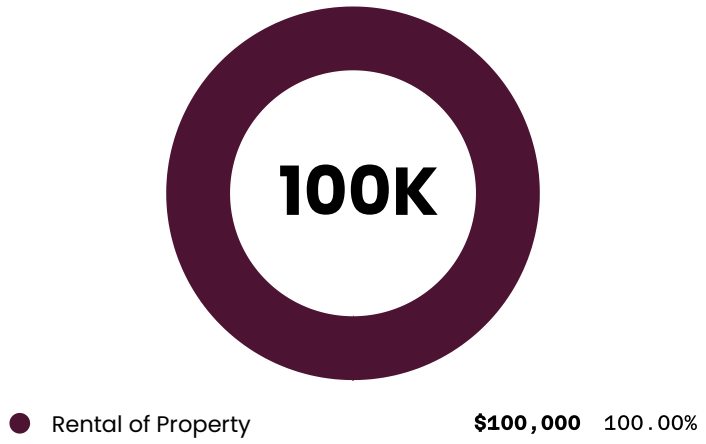
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$171,034**	**$292,905**	**$303,024**	**$538,578**	**$638,578**
Revenues					
Intergovernmental	-	-	$100,754	-	-
Investment Earnings	$4,533	$10,149	$20,192	-	-
Other Revenues	$106,761	$108,593	$113,320	$100,000	$100,000
Total Revenues	**$111,293**	**$118,742**	**$234,266**	**$100,000**	**$100,000**
Expenditures					
Professional Services	-	$116,754	-	-	-
Total Expenditures	**-**	**$116,754**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$111,293**	**$1,988**	**$234,266**	**$100,000**	**$100,000**
Ending Fund Balance	**$282,327**	**$294,893**	**$537,290**	**$638,578**	**$738,578**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type

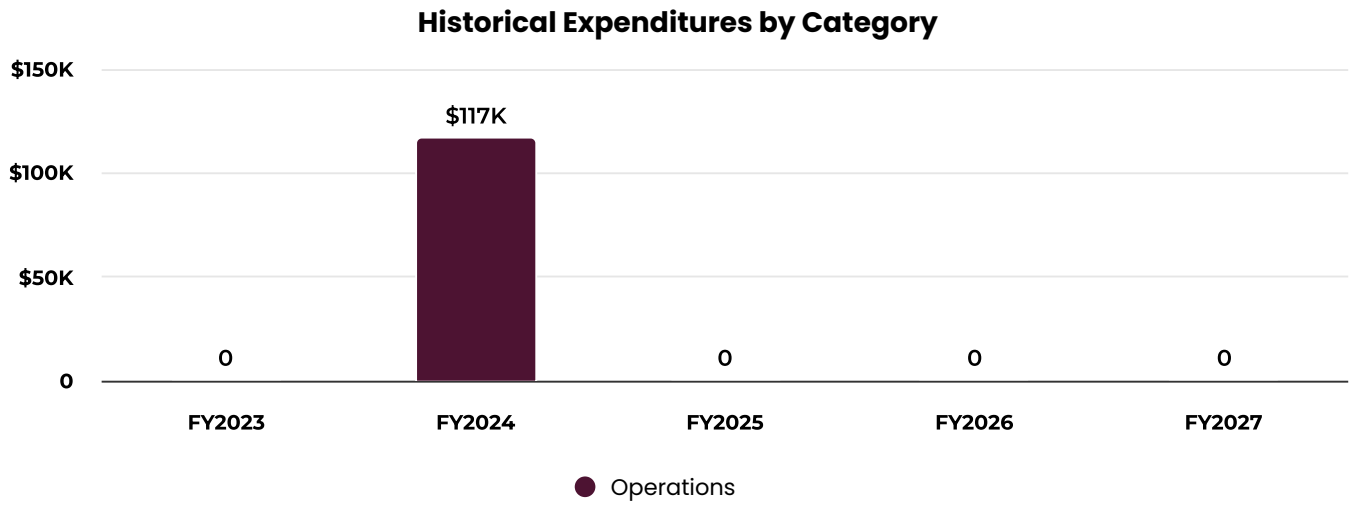


FY27 Revenues by Type



Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
State/County Grants	-	-	$100,754	-	-
Rental of Property	$106,761	$108,593	$113,320	$100,000	$100,000
Interest	$2,498	$10,310	$18,198	-	-
Market Value Change	$2,161	-	$1,994	-	-
Unallocated Investment Expense	-$127	-$161	-	-	-
Total Revenues	**$111,293**	**$118,742**	**$234,266**	**$100,000**	**$100,000**



Expenditures by Category

No data available

Commentary

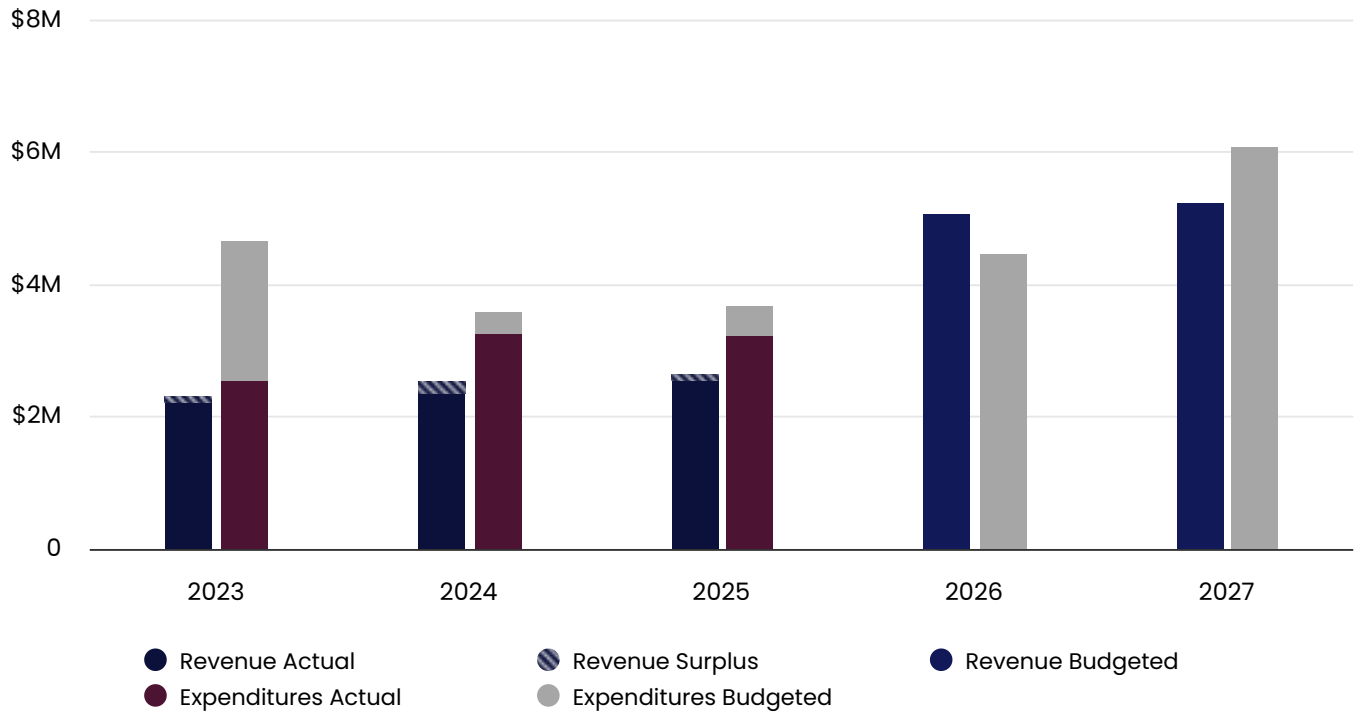
Fund 350 accounts for revenues generated from cellular tower lease agreements and other technology-related funding sources intended to support economic development and future technology initiatives throughout the City. Revenues are primarily derived from ongoing lease payments and related technology agreements.

The available fund balance continues to grow as revenues exceed current expenditures, positioning the City to support future innovation, connectivity, and "Smart City" technology initiatives as projects are identified and approved. FY 2026–27 revenues are budgeted at approximately $100,000, with no expenditures currently programmed. Expenditures will occur as future technology, infrastructure, economic development, and network-related projects are evaluated and authorized by the City.

Fund 420 - Gas Tax / Street Improvement

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.

Revenues vs Expenditures Trend

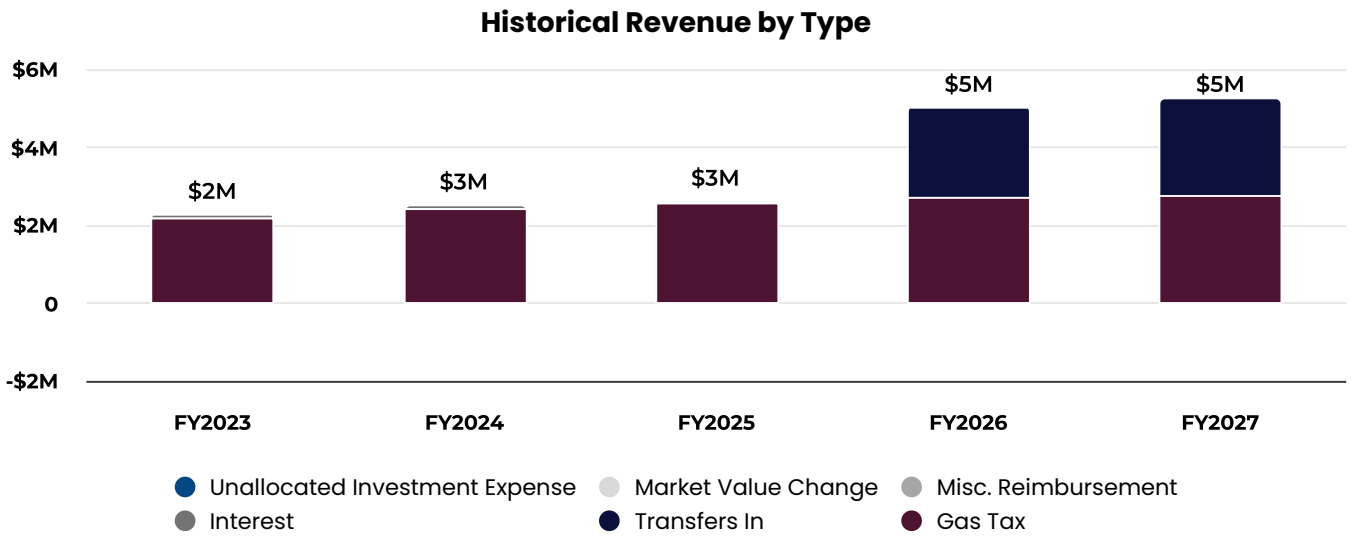


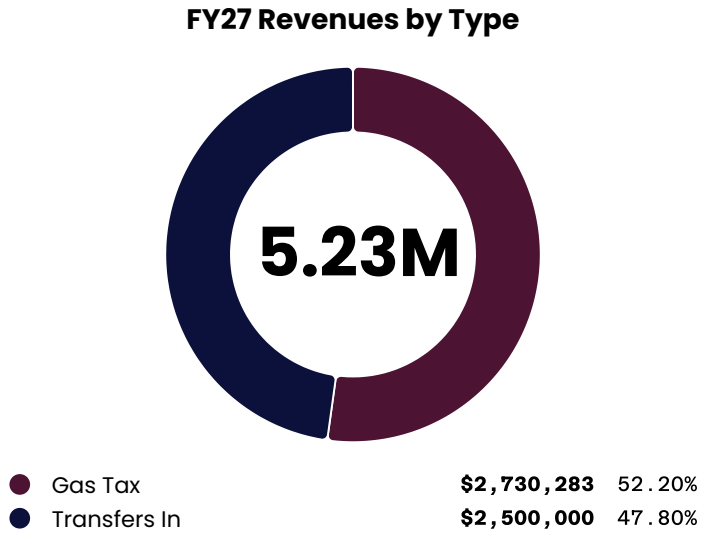
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$6,021,433**	**$1,945,952**	**$1,234,322**	**$753,087**	**$1,369,845**
Revenues					
Intergovernmental	$2,183,414	$2,414,233	$2,537,491	$2,680,648	$2,730,283
Investment Earnings	$81,397	$85,078	$63,249	$50,000	-
Other Revenues	$22,126	$13,795	$29,766	-	-
Transfers	-	-	-	$2,332,333	$2,500,000
Total Revenues	**$2,286,937**	**$2,513,106**	**$2,630,506**	**$5,062,981**	**$5,230,283**
Expenditures					
Benefits	$489,788	$656,738	$598,904	$709,284	$807,166
Professional Services	$84,245	$82,110	$93,782	$94,500	$102,500
Supplies	$141,416	$208,591	$203,592	$426,296	$638,931
Capital Improvement	$451	$82,674	$2,326	-	-
Utilities	-	-	-	$1,000	$500
Dues & Subscriptions	$206	$308	$1,060	$1,200	$1,200
Repairs & Maintenance	$262,753	$399,622	$377,061	$683,157	$548,623
Claims & Insurance	$58,300	$106,389	$100,086	$103,912	$128,001
Administrative Expenses	$100,527	$74,873	$123,743	$184,511	$606,836
Salaries	$825,764	$981,173	$1,013,538	$1,255,330	$1,465,359
Maintenance Agreements & Licenses	$544,570	$588,452	$670,771	$933,583	$900,000

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operating Fees	$20,873	$30,503	$34,928	$27,000	$35,000
Capital Outlay	-	$11,452	-	$26,450	$847,000
Total Expenditures	**$2,528,892**	**$3,222,887**	**$3,219,791**	**$4,446,223**	**$6,081,116**
Total Revenues Less Expenditures	**-$241,955**	**-$709,781**	**-$589,286**	**$616,758**	**-$850,833**
Ending Fund Balance	**$5,779,478**	**$1,236,171**	**$645,037**	**$1,369,845**	**$519,012**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



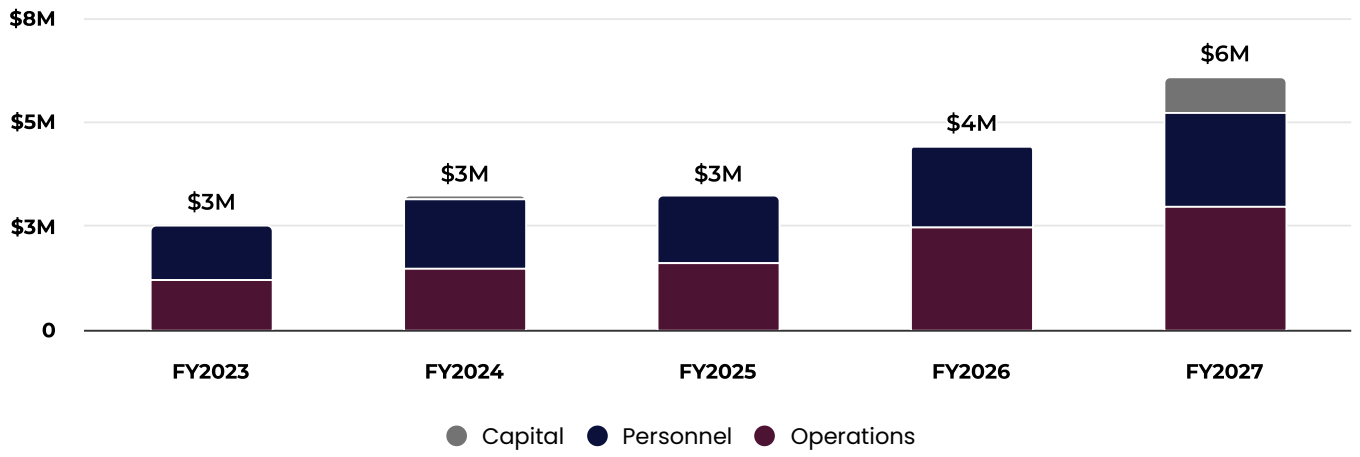


Revenues by Type

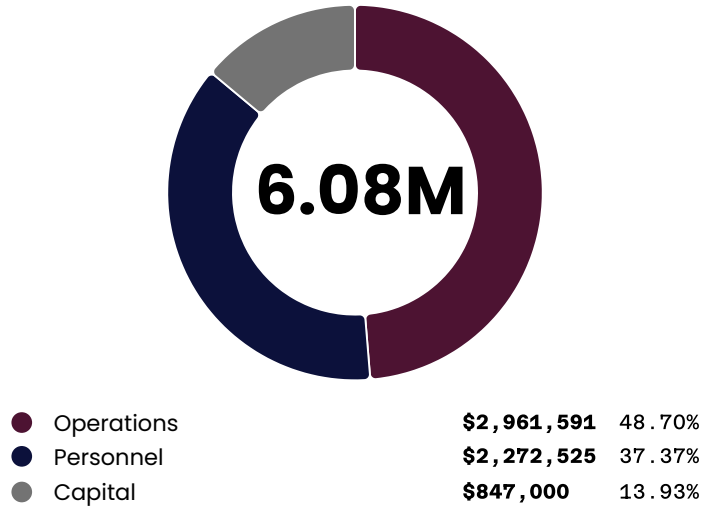
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Gas Tax	$2,183,414	$2,414,233	$2,537,491	$2,680,648	$2,730,283
Misc. Reimbursement	$22,126	$13,795	$29,766	-	-
Interest	$76,861	$86,427	$59,331	$50,000	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Market Value Change	$8,431	-	$3,917	-	-
Unallocated Investment Expense	-$3,895	-$1,349	-	-	-
Transfers In	-	-	-	$2,332,333	$2,500,000
Total Revenues	**$2,286,937**	**$2,513,106**	**$2,630,506**	**$5,062,981**	**$5,230,283**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$1,315,552	$1,637,911	$1,612,442	$1,964,614	$2,272,525
Operations	$1,212,890	$1,490,850	$1,605,023	$2,455,159	$2,961,591
Capital	$451	$94,126	$2,326	$26,450	$847,000
Total Expenditures	**$2,528,892**	**$3,222,887**	**$3,219,791**	**$4,446,223**	**$6,081,116**

Commentary

Fund 420 accounts for revenues and expenditures associated with the City's share of state gasoline taxes used to support street maintenance, roadway operations, pavement preservation, and related transportation infrastructure improvements throughout the City.

Gas tax revenues continue to face long-term statewide pressure due to increased vehicle fuel efficiency, growth in electric vehicle usage, and declining gasoline consumption, all of which reduce traditional per-gallon fuel tax revenues. To help offset these impacts and maintain roadway maintenance efforts, the FY 2026–27 budget includes a $2.5 million transfer from Measure Q to support ongoing street and road maintenance activities.

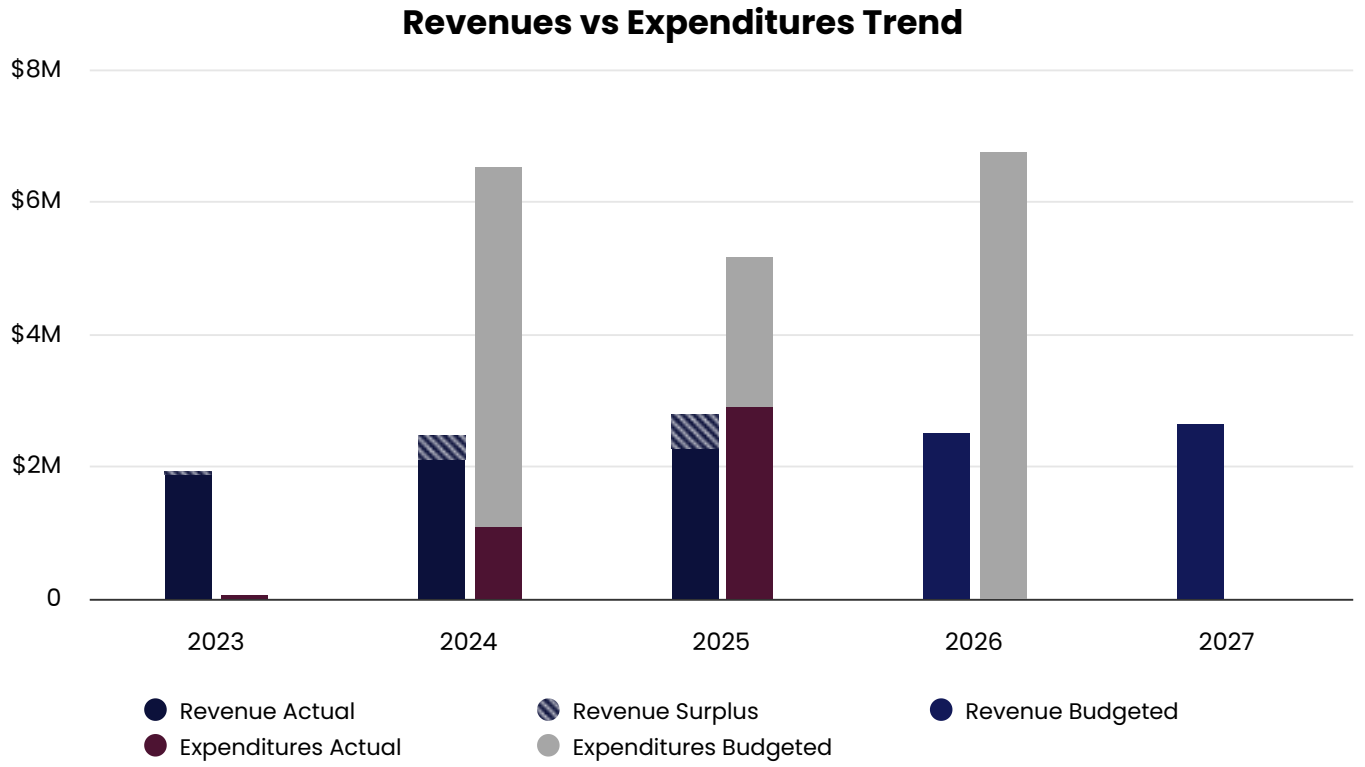
FY 2026–27 revenues are budgeted at approximately $5.2 million, while expenditures are budgeted at approximately $6.1 million, reflecting continued investment in pavement maintenance, roadway repairs, operational support, and transportation infrastructure activities. The increase in expenditures is primarily driven by rising maintenance and construction costs, expanded operational needs, and continued investment in maintaining the City's growing street network.

The budget also includes approximately $847,000 in capital outlay and operational equipment requests focused on maintenance efficiency, operational reliability, and replacement of aging fleet and field equipment. Planned purchases include replacement service vehicles and service trucks, replacement of a compact wheel loader, traffic signal detection system upgrades, LED streetlight upgrades, and other operational support equipment necessary to maintain service levels citywide.

Although the fund is projected to utilize a portion of available fund balance during FY 2026–27, the planned use of reserves is intended to support ongoing infrastructure maintenance and operational continuity while supplementing declining traditional gas tax revenues. Staff will continue monitoring transportation funding trends, operational demands, and long-term roadway maintenance needs while evaluating sustainable funding strategies to support the City's transportation infrastructure system.

Fund 425 - Gas Tax / Street Improvement SB1

Senate Bill 1 (Local Streets and Roads): This fund was established to manage State of California funding from the Road Maintenance and Rehabilitation Account, which supports deferred maintenance of local streets and roads.

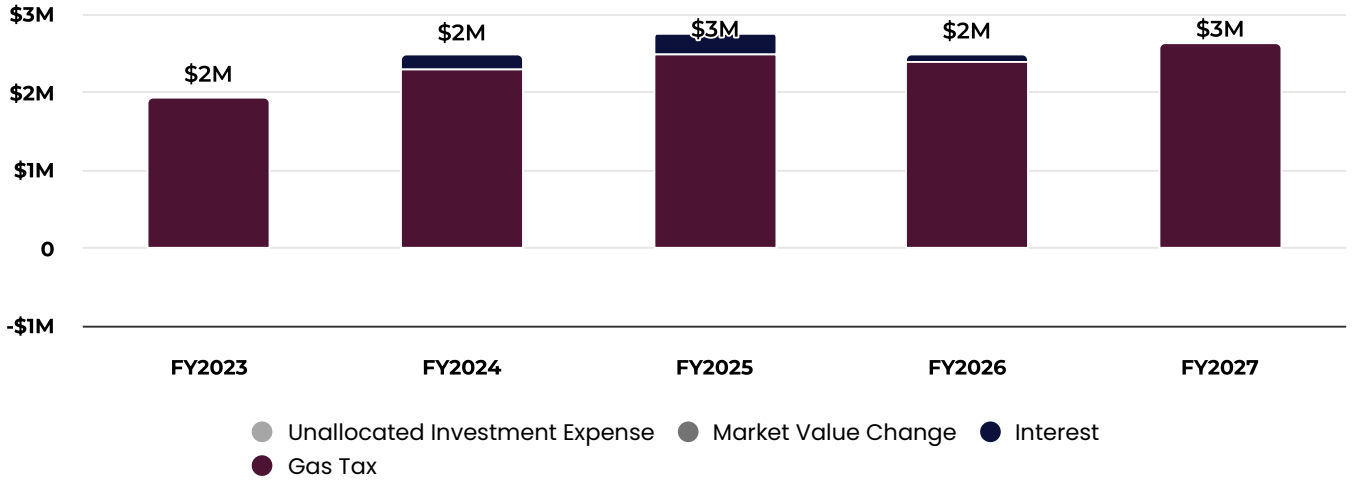


Comprehensive Fund Summary

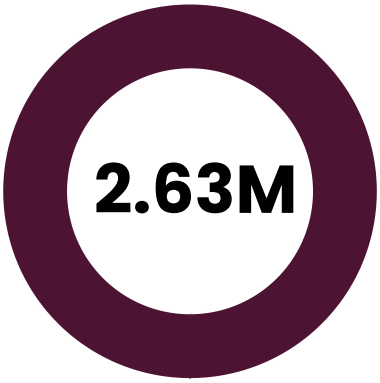
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**$5,274,348**	**$7,091,339**	**$6,981,801**	**$2,724,032**
Revenues					
Intergovernmental	$1,938,477	$2,291,655	$2,481,043	$2,385,370	$2,630,010
Investment Earnings	-	$166,405	$288,055	$100,000	-
Total Revenues	**$1,938,477**	**$2,458,059**	**$2,769,098**	**$2,485,370**	**$2,630,010**
Expenditures					
Capital Improvement	$47,655	$1,091,069	$2,828,578	$6,374,401	-
Repairs & Maintenance	-	-	$63,830	$368,738	-
Total Expenditures	**$47,655**	**$1,091,069**	**$2,892,408**	**$6,743,139**	**-**
Total Revenues Less Expenditures	**$1,890,822**	**$1,366,991**	**-$123,311**	**-$4,257,769**	**$2,630,010**
Ending Fund Balance	**$1,890,822**	**$6,641,339**	**$6,968,028**	**$2,724,032**	**$5,354,042**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



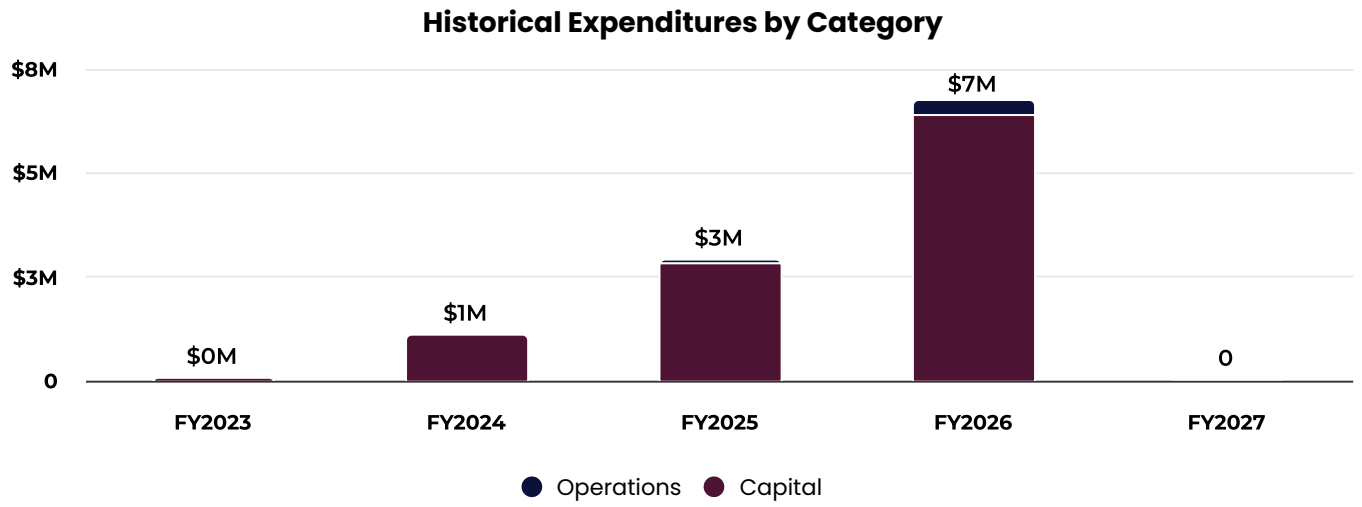
FY27 Revenues by Type

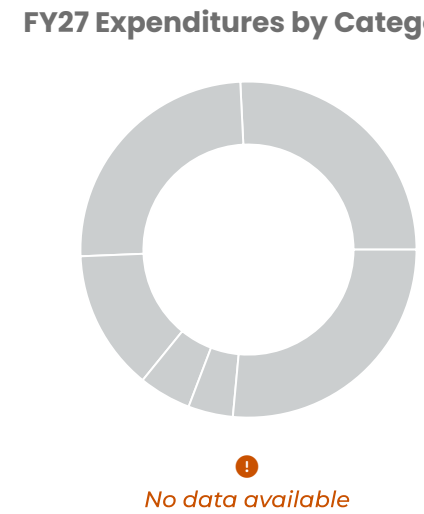


Gas Tax **$2,630,010** 100.00%

Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Gas Tax	$1,938,477	$2,291,655	$2,481,043	$2,385,370	$2,630,010
Interest	-	$183,034	$262,468	$100,000	-
Market Value Change	-	-$13,772	$25,587	-	-
Unallocated Investment Expense	-	-$2,857	-	-	-
Total Revenues	**$1,938,477**	**$2,458,059**	**$2,769,098**	**$2,485,370**	**$2,630,010**





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	-	-	$63,830	$368,738	-
Capital	$47,655	$1,091,069	$2,828,578	$6,374,401	-
Total Expenditures	**$47,655**	**$1,091,069**	**$2,892,408**	**$6,743,139**	**-**

Commentary

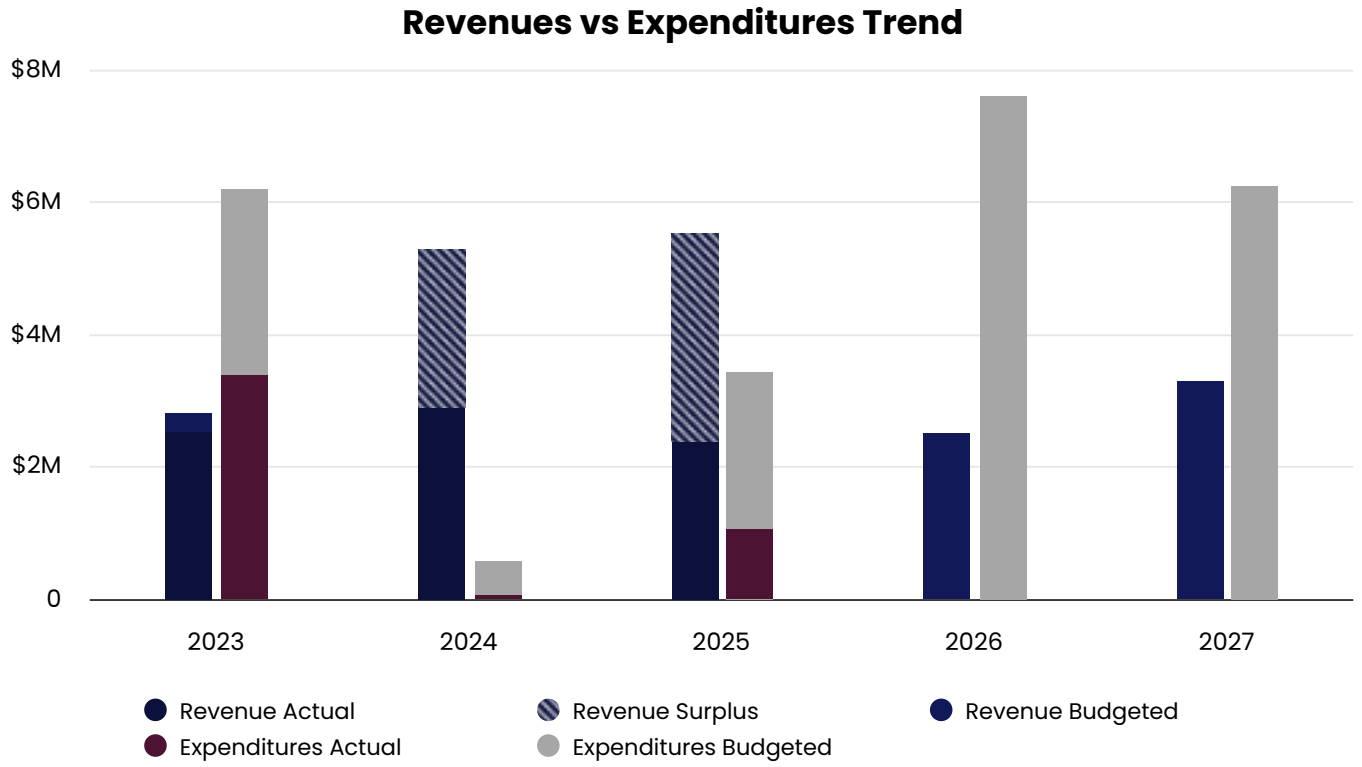
Fund 425 accounts for revenues and expenditures associated with Senate Bill 1 (SB1) – the Road Repair and Accountability Act of 2017. The fund receives State of California Road Maintenance and Rehabilitation Account (RMRA) revenues intended to support deferred maintenance, rehabilitation, and improvement of local streets and roadway infrastructure throughout the City.

FY 2026–27 revenues are budgeted at approximately $2.6 million and are primarily derived from SB1 formula allocations. No expenditures are currently budgeted in FY 2026–27 following the appropriation of previously planned pavement maintenance projects in FY 2025–26.

The fund is projected to maintain a positive operating position in FY 2026–27, with the projected ending fund balance increasing to approximately $5.4 million. SB1 funding continues to serve as a critical revenue source for maintaining roadway conditions, supporting future pavement preservation efforts, and addressing ongoing transportation infrastructure needs throughout the City.

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.

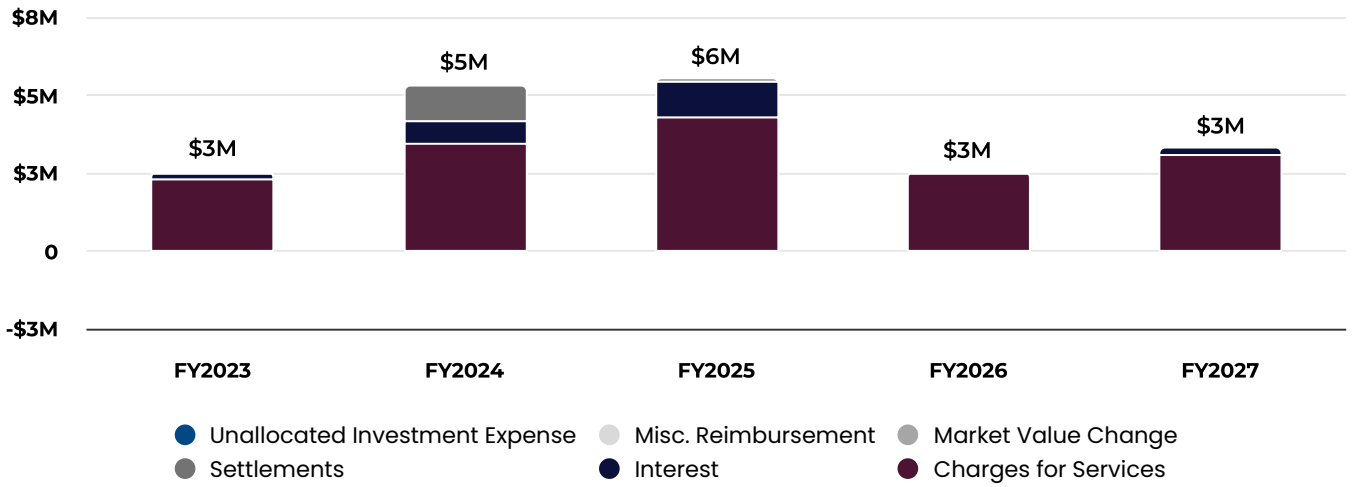


Comprehensive Fund Summary

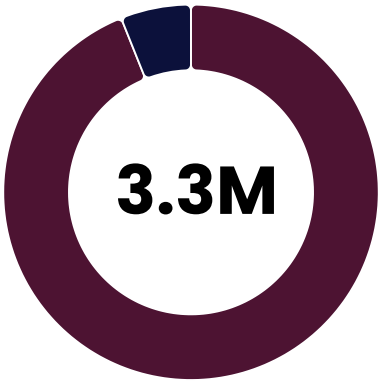
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$19,004,726**	**$18,147,603**	**$23,361,831**	**$28,169,801**	**$23,076,984**
Revenues					
Charges for Services	$2,264,003	$3,430,490	$4,303,493	$2,482,000	$3,096,500
Investment Earnings	$259,606	$665,449	$1,236,835	$20,000	$200,000
Other Revenues	-	$1,172,435	-	-	-
Total Revenues	**$2,523,609**	**$5,268,374**	**$5,540,328**	**$2,502,000**	**$3,296,500**
Expenditures					
Professional Services	$8,371	$8,680	-	$3,229,000	$3,229,000
Capital Improvement	$3,372,361	$45,465	$783,663	$4,365,817	$3,000,000
Claims & Insurance	-	-	$272,324	-	-
Total Expenditures	**$3,380,732**	**$54,145**	**$1,055,986**	**$7,594,817**	**$6,229,000**
Total Revenues Less Expenditures	**-$857,123**	**$5,214,229**	**$4,484,341**	**-$5,092,817**	**-$2,932,500**
Ending Fund Balance	**$18,147,603**	**$23,361,832**	**$27,846,172**	**$23,076,984**	**$20,144,484**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

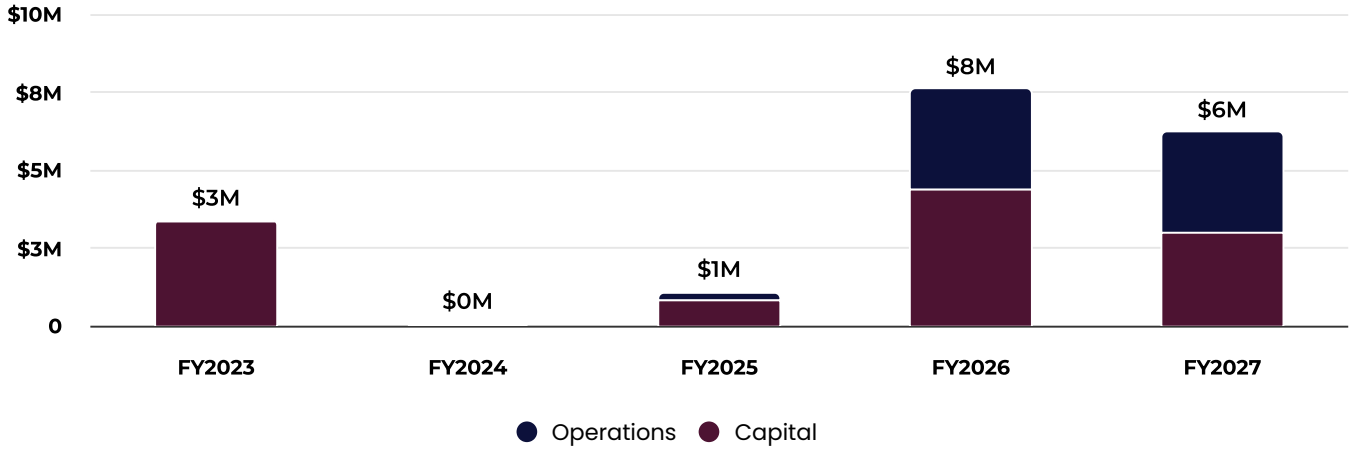


Charges for Services	**$3,096,500**	93.93%
Interest	**$200,000**	6.07%

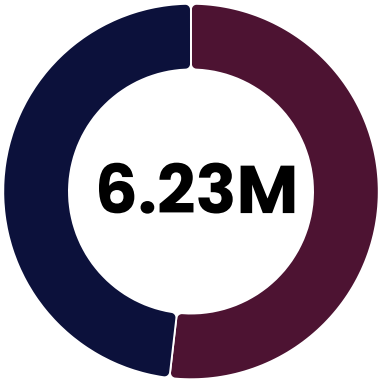
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Settlements	-	$1,172,000	-	-	-
Misc. Reimbursement	-	$435	-	-	-
Charges for Services	$2,264,003	$3,430,490	$4,303,493	$2,482,000	$3,096,500
Interest	$209,045	$725,959	$1,124,575	$20,000	$200,000
Market Value Change	$61,153	-$49,179	$112,260	-	-
Unallocated Investment Expense	-$10,592	-$11,331	-	-	-
Total Revenues	**$2,523,609**	**$5,268,374**	**$5,540,328**	**$2,502,000**	**$3,296,500**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$3,229,000**	51.84%
Capital	**$3,000,000**	48.16%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	$8,371	$8,680	$272,324	$3,229,000	$3,229,000
Capital	$3,372,361	$45,465	$783,663	$4,365,817	$3,000,000
Total Expenditures	**$3,380,732**	**$54,145**	**$1,055,986**	**$7,594,817**	**$6,229,000**

Commentary

Fund 430 accounts for revenues and expenditures associated with Regional Transportation Impact Fees (RTIF) collected from development projects that impact the regional transportation network. Revenues are generated through development activity and are restricted for use on eligible transportation infrastructure projects identified within the regional RTIF Capital Project program.

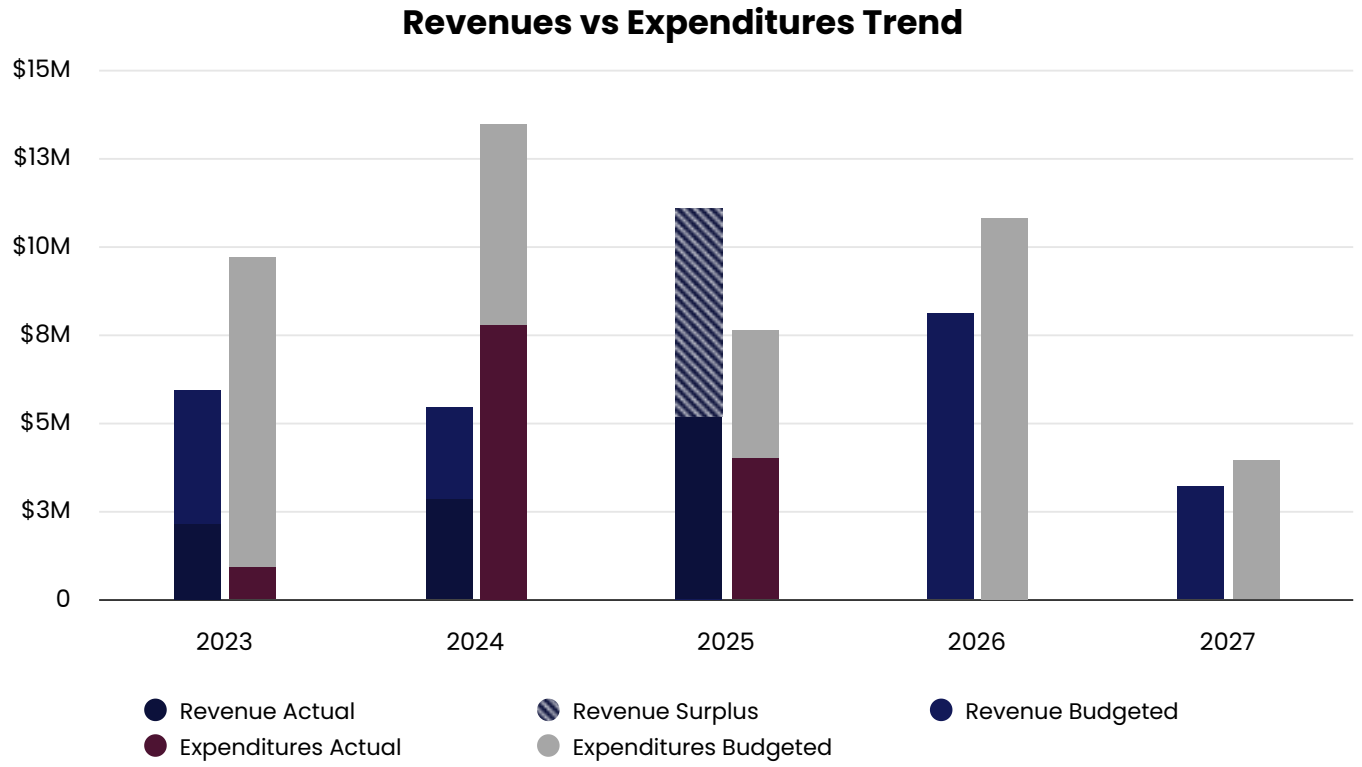
FY 2026–27 revenues are budgeted at approximately $3.3 million and continue to reflect ongoing residential and commercial development activity within the City. The fund maintains a significant available fund balance due to the timing of fee collections relative to the implementation of large-scale regional transportation projects.

The FY 2026–27 budget includes approximately $3.0 million in capital improvement funding for the Airport Way Widening Project, a major transportation infrastructure project intended to improve roadway capacity, traffic circulation, and regional connectivity. Expenditures within the fund are limited to eligible regional transportation improvements and projects consistent with RTIF program requirements and regional planning objectives.

Although the fund is projected to utilize a portion of available fund balance during FY 2026–27, reserves remain strong and are intended to support future transportation infrastructure obligations associated with continued regional growth and development. RTIF funding continues to serve as an important mechanism for ensuring development contributes proportionately toward mitigating transportation impacts throughout the region and within the City of Manteca.

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.

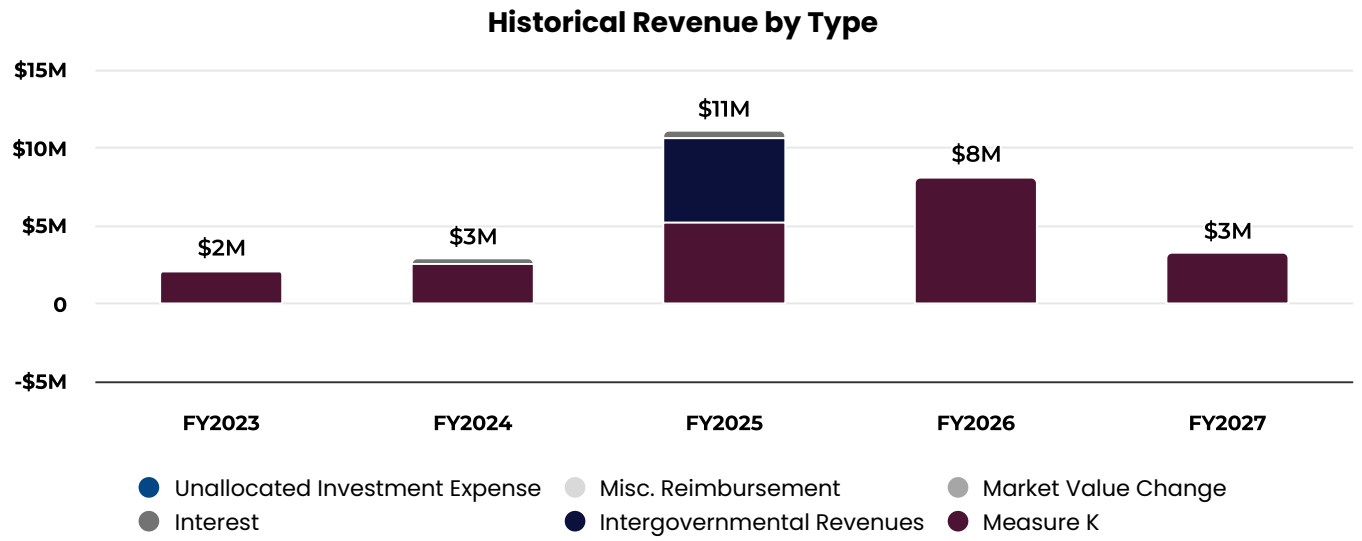


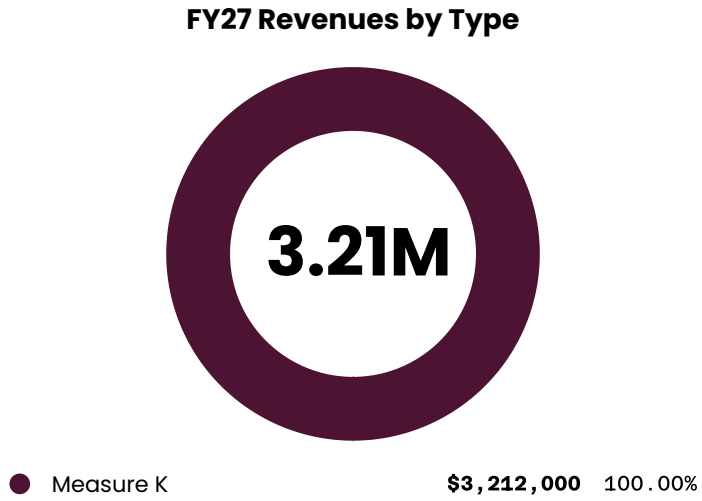
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$10,010,393**	**$11,202,247**	**$6,275,062**	**$13,532,662**	**$10,839,112**
Revenues					
Intergovernmental	$2,012,701	$2,516,926	$10,626,900	$8,108,221	$3,212,000
Investment Earnings	$107,884	$327,351	$453,315	-	-
Other Revenues	-	-	$2,000	-	-
Total Revenues	**$2,120,584**	**$2,844,277**	**$11,082,215**	**$8,108,221**	**$3,212,000**
Expenditures					
Benefits	$133,516	$137,709	$175,883	$259,930	$273,638
Transfers Out	-	$202,927	-	-	-
Capital Improvement	$472,767	$7,179,620	$3,432,183	$10,035,334	$3,100,000
Repairs & Maintenance	$10,990	-	-	-	-
Claims & Insurance	$9,300	$12,680	$15,966	$16,577	$20,420
Administrative Expenses	$14,000	$10,388	$15,251	$22,531	$26,944
Salaries	$288,158	$228,137	$358,350	$467,399	$528,614
Total Expenditures	**$928,731**	**$7,771,461**	**$3,997,633**	**$10,801,771**	**$3,949,616**
Total Revenues Less Expenditures	**$1,191,853**	**-$4,927,184**	**$7,084,582**	**-$2,693,550**	**-$737,616**

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Ending Fund Balance	**$11,202,246**	**$6,275,063**	**$13,359,644**	**$10,839,112**	**$10,101,496**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

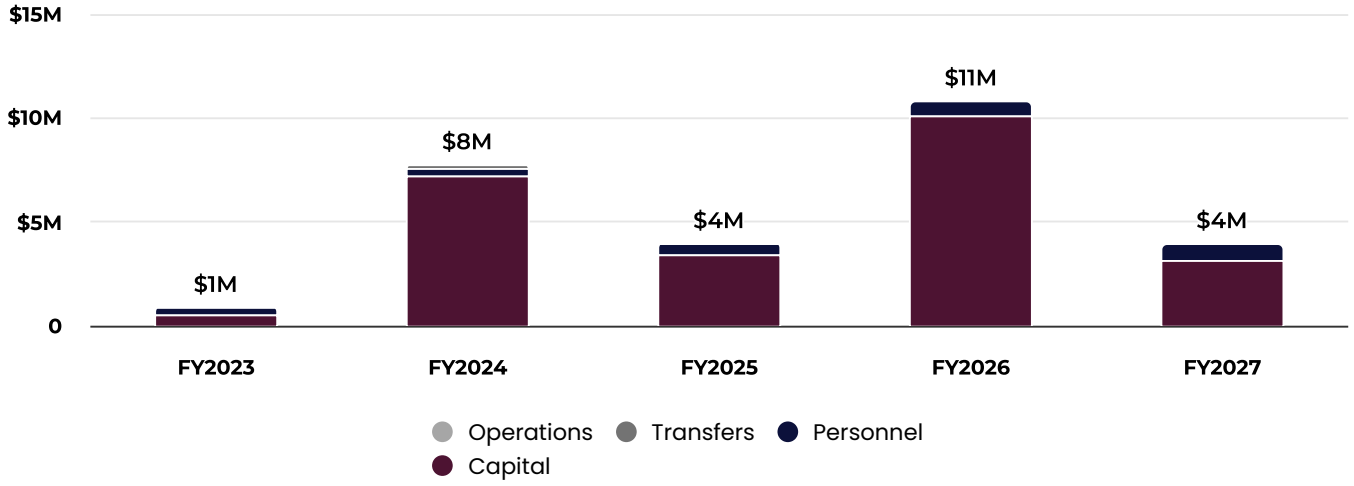




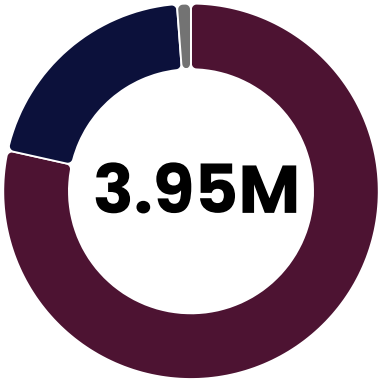
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Measure K	$2,012,701	$2,516,926	$5,126,900	$8,108,221	$3,212,000
Misc. Reimbursement	-	-	$2,000	-	-
Interest	$118,489	$346,401	$408,036	-	-
Market Value Change	-$4,602	-$13,643	$45,279	-	-
Unallocated Investment Expense	-$6,004	-$5,407	-	-	-
Intergovernmental Revenues	-	-	$5,500,000	-	-
Total Revenues	**$2,120,584**	**$2,844,277**	**$11,082,215**	**$8,108,221**	**$3,212,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Capital	**$3,100,000**	78.49%
Personnel	**$802,252**	20.31%
Operations	**$47,364**	1.20%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$421,674	$365,846	$534,233	$727,329	$802,252
Operations	$34,290	$23,068	$31,217	$39,108	$47,364
Capital	$472,767	$7,179,620	$3,432,183	$10,035,334	$3,100,000
Transfers	-	$202,927	-	-	-
Total Expenditures	**$928,731**	**$7,771,461**	**$3,997,633**	**$10,801,771**	**$3,949,616**

Commentary

Fund 440 accounts for revenues and expenditures associated with Measure K, the voter-approved ½-cent San Joaquin County transportation sales tax used to support local street maintenance, roadway improvements, and transportation infrastructure projects. Measure K revenues continue to provide an important local funding source for transportation-related capital improvements and maintenance activities throughout the City.

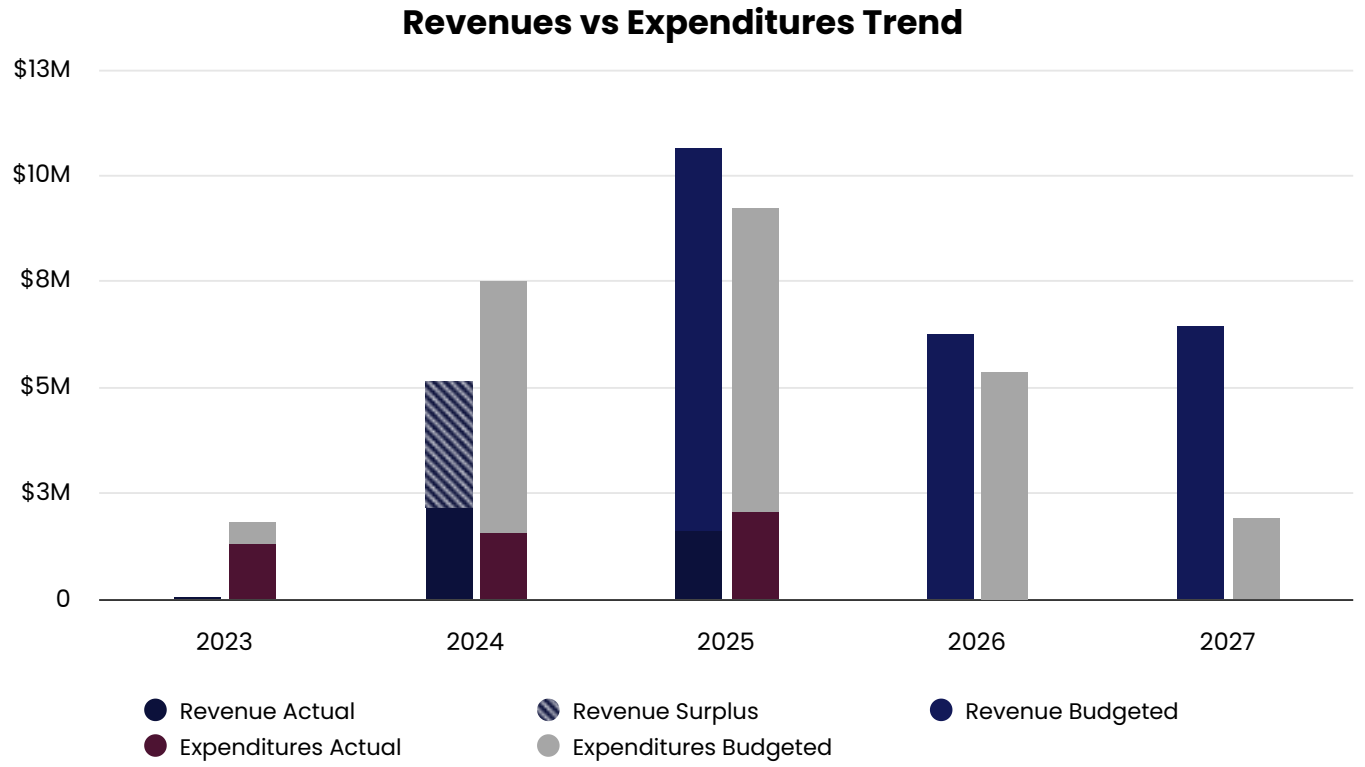
FY 2026–27 revenues are budgeted at approximately $3.2 million and reflect conservative sales tax projections based on current economic conditions and regional taxable sales activity. Expenditures are budgeted at approximately $3.9 million and primarily support transportation-related capital improvement projects and associated operational costs.

The FY 2026–27 budget includes approximately $3.1 million in transportation capital improvement projects, including the Shasta 2.0 Project bounded by Edison Street, Highway 99, North Street, and Main Street ($2.1 million), along with $1.0 million toward the Yosemite Avenue Improvement Project. Funding for the Yosemite Avenue Improvement Project is shared across multiple funding sources, including Surface Transportation Block Grant (STBG) funding within Fund 480, Measure Q revenues, and Measure K funding.

The planned use of fund balance during FY 2026–27 reflects the timing of major transportation infrastructure projects and the City's continued investment in roadway improvements, traffic circulation, and long-term transportation system needs. Measure K funding remains a critical component of the City's transportation funding strategy and continues to leverage regional, state, and local funding partnerships to support infrastructure improvements throughout the community.

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.

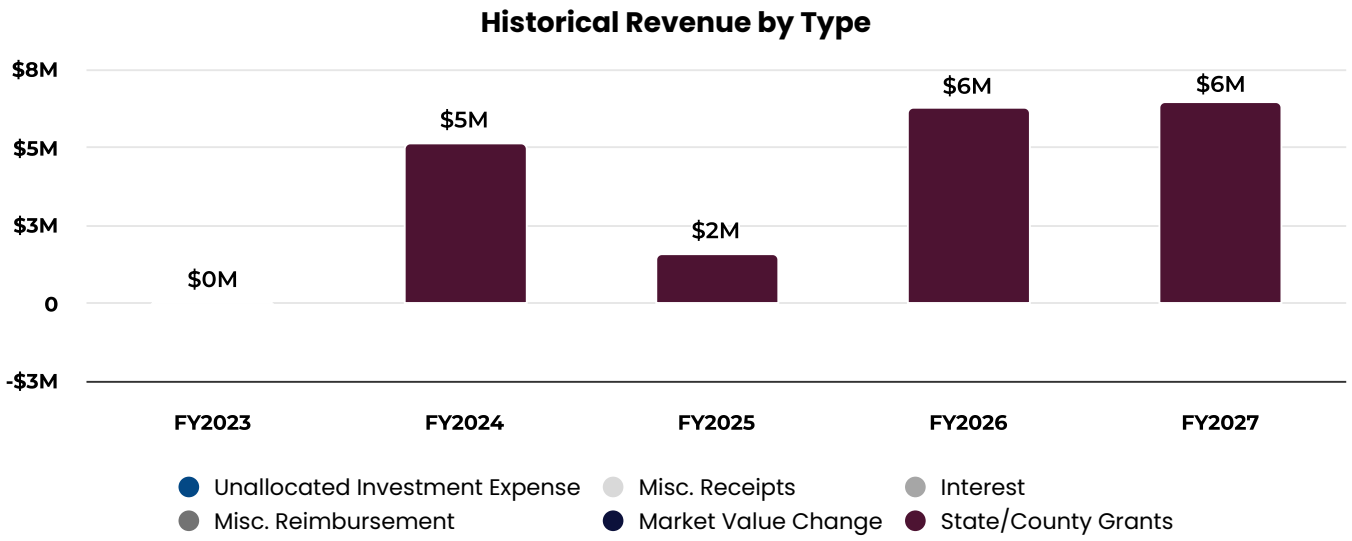


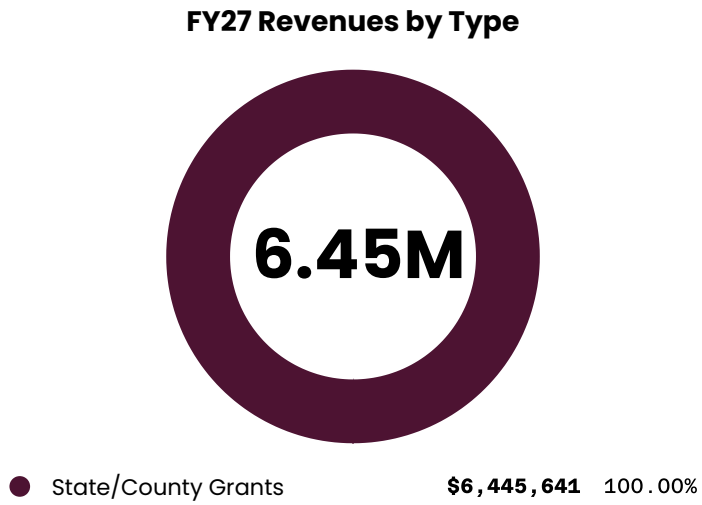
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$1,227,390**	**-$1,212**	**$3,571,859**	**$3,139,609**	**$4,025,291**
Revenues					
Intergovernmental	-	$5,126,702	$1,587,599	$6,246,029	$6,445,641
Investment Earnings	$56,837	-	-	-	-
Other Revenues	-	$13,623	-	-	-
Total Revenues	**$56,837**	**$5,140,325**	**$1,587,599**	**$6,246,029**	**$6,445,641**
Expenditures					
Benefits	$29,806	$50,681	$89,686	$120,385	$56,564
Supplies	$39,321	$100,336	$80,952	$250,000	$265,000
Transfers Out	-	$70,659	-	-	-
Capital Improvement	$33,748	$8,560	$87,129	$1,999,035	$93,780
Utilities	$517,170	$622,932	$809,513	$872,100	$864,000
Dues & Subscriptions	$1,250	-	-	-	-
Repairs & Maintenance	-$239	$26,596	$22,235	$1,804,319	$502,603
Claims & Insurance	$4,400	$5,999	$7,554	$7,843	$9,662
Administrative Expenses	$602,000	$632,878	$639,329	$20,386	$24,378

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Salaries	$32,914	$48,613	$283,450	$286,279	$92,450
Legal Services	$25,069	-	-	-	-
Total Expenditures	**$1,285,439**	**$1,567,254**	**$2,019,848**	**$5,360,347**	**$1,908,437**
Total Revenues Less Expenditures	**-$1,228,602**	**$3,573,071**	**-$432,249**	**$885,682**	**$4,537,204**
Ending Fund Balance	**-$1,212**	**$3,571,859**	**$3,139,610**	**$4,025,291**	**$8,562,495**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



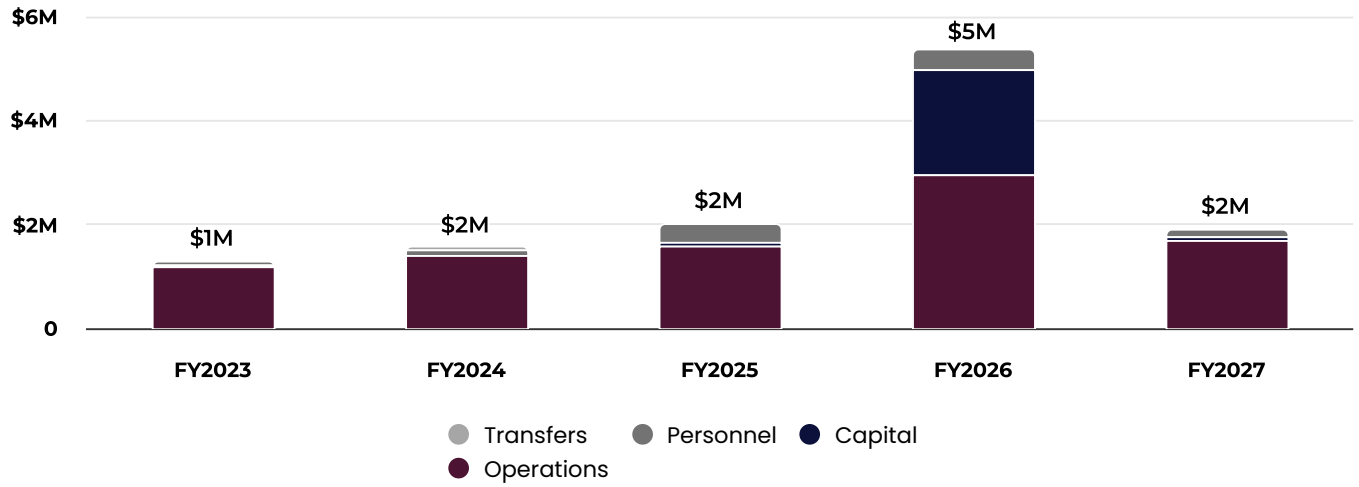


Revenues by Type

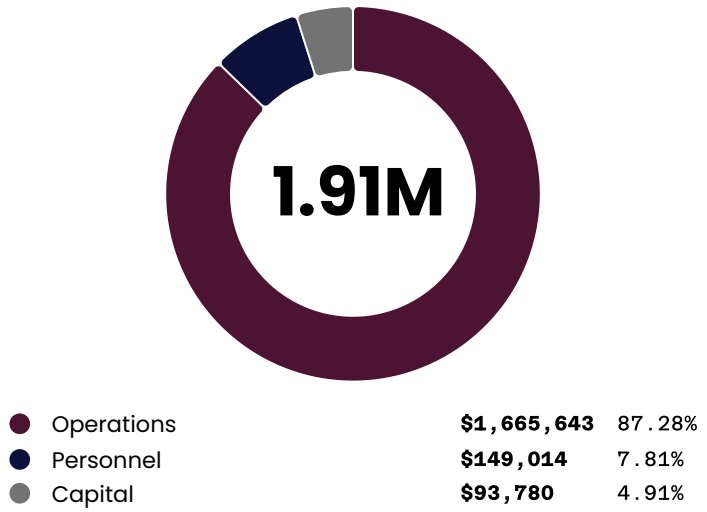
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
State/County Grants	-	$5,126,702	$1,587,599	$6,246,029	$6,445,641
Misc. Receipts	-	$111	-	-	-
Misc. Reimbursement	-	$13,512	-	-	-
Interest	$7,200	-	-	-	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Market Value Change	$50,002	-	-	-	-
Unallocated Investment Expense	-$365	-	-	-	-
Total Revenues	**$56,837**	**$5,140,325**	**$1,587,599**	**$6,246,029**	**$6,445,641**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$62,720	$99,294	$373,136	$406,664	$149,014
Operations	$1,188,971	$1,388,741	$1,559,582	$2,954,648	$1,665,643
Capital	$33,748	$8,560	$87,129	$1,999,035	$93,780
Transfers	-	$70,659	-	-	-
Total Expenditures	**$1,285,439**	**$1,567,254**	**$2,019,848**	**$5,360,347**	**$1,908,437**

Commentary

Fund 460 accounts for revenues and expenditures associated with the City's Local Transportation Fund (LTF) and related subsidized street and transportation improvement activities. Funding is primarily derived from the City's share of statewide Transportation Development Act (TDA) sales tax revenues, along with state and federal transportation grants used to support roadway maintenance, transportation operations, and street improvement projects throughout the City.

FY 2026–27 revenues are budgeted at approximately $6.4 million and primarily reflect transportation-related grant funding and Local Transportation Fund allocations. Expenditures are budgeted at approximately $1.9 million and support roadway maintenance, transportation-related operations, grant-funded projects, and associated administrative and operational costs.

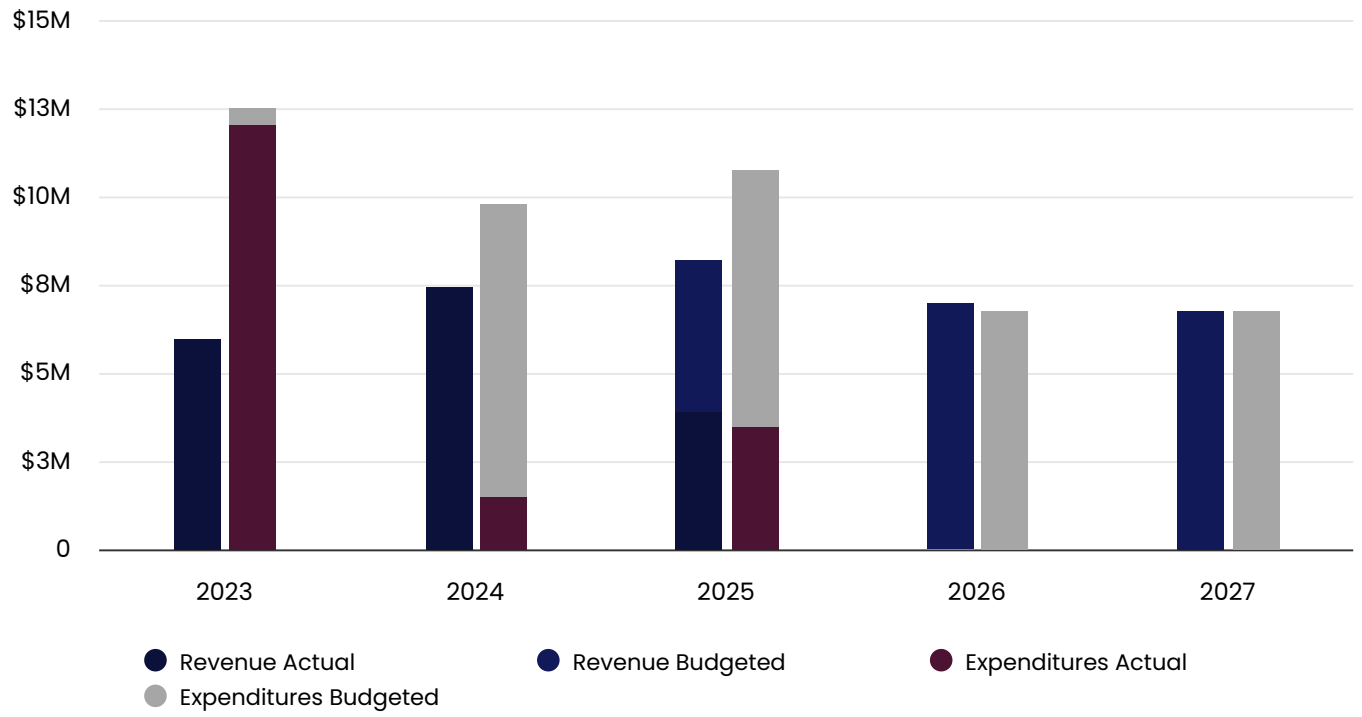
The FY 2026–27 budget includes approximately $561,000 in transportation capital improvement projects, including Yosemite Avenue improvements from Walnut Avenue to Main Street ($467,603), the Signal Coordination Project CMAQ HSIP5242(40) ($64,780), and the HSIP Cycle 12 Systemic Signal Improvements Project ($29,000). These projects are intended to improve roadway operations, traffic signal coordination, transportation safety, and overall traffic circulation throughout the community.

The fund is projected to increase available fund balance during FY 2026–27 due to the timing of grant revenues and project expenditures associated with multi-year transportation projects. The City will continue leveraging local, state, and federal transportation funding sources to support ongoing roadway maintenance, safety improvements, and transportation infrastructure investments citywide.

Fund 480 - Subsidized Street Project

Established to account for revenues and expenditures associated with subsidized street and transportation improvement projects funded through state and federal transportation grants, reimbursements, and other restricted transportation funding sources. The fund is used primarily for roadway rehabilitation, traffic safety improvements, congestion reduction projects, and other eligible transportation infrastructure activities throughout the City.

Revenues vs Expenditures Trend

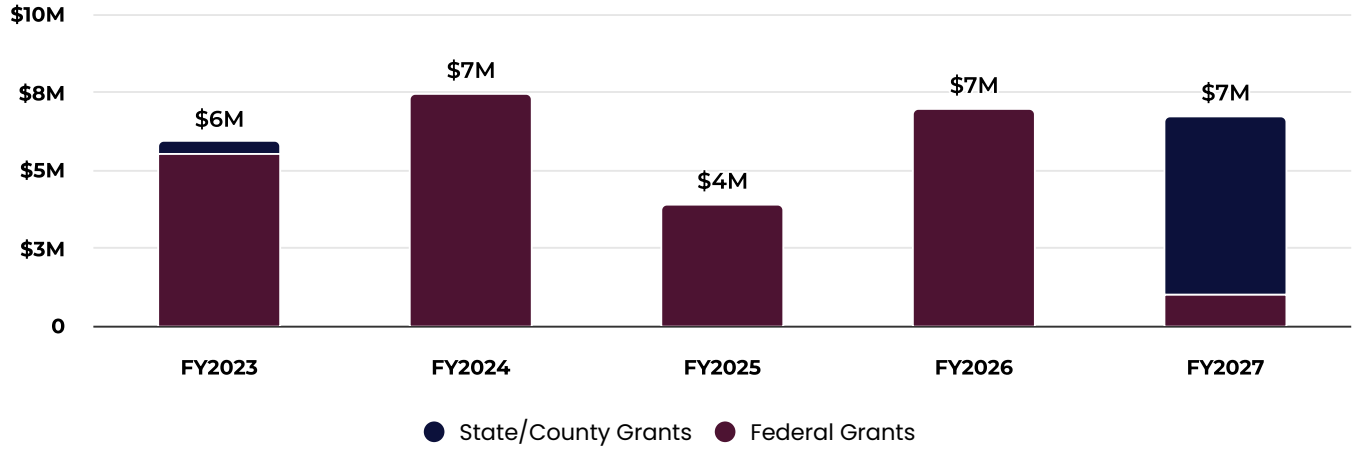


Comprehensive Fund Summary

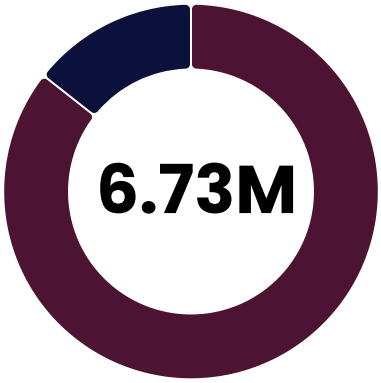
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-$500,455**	**-$6,598,524**	**-$619,452**	**-$178,724**	**$52,575**
Revenues					
Intergovernmental	$5,933,198	$7,455,835	$3,904,090	$6,970,245	$6,731,670
Total Revenues	**$5,933,198**	**$7,455,835**	**$3,904,090**	**$6,970,245**	**$6,731,670**
Expenditures					
Professional Services	$166,021	-	-	-	-
Capital Improvement	$11,873,869	$1,216,126	$2,452,478	$3,877,760	$6,523,744
Repairs & Maintenance	-$8,623	$260,637	$1,010,884	$2,861,186	$207,926
Total Expenditures	**$12,031,267**	**$1,476,763**	**$3,463,362**	**$6,738,946**	**$6,731,670**
Total Revenues Less Expenditures	**-$6,098,068**	**$5,979,072**	**$440,728**	**$231,299**	**-**
Ending Fund Balance	**-$6,598,523**	**-$619,452**	**-$178,724**	**$52,575**	**$52,575**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

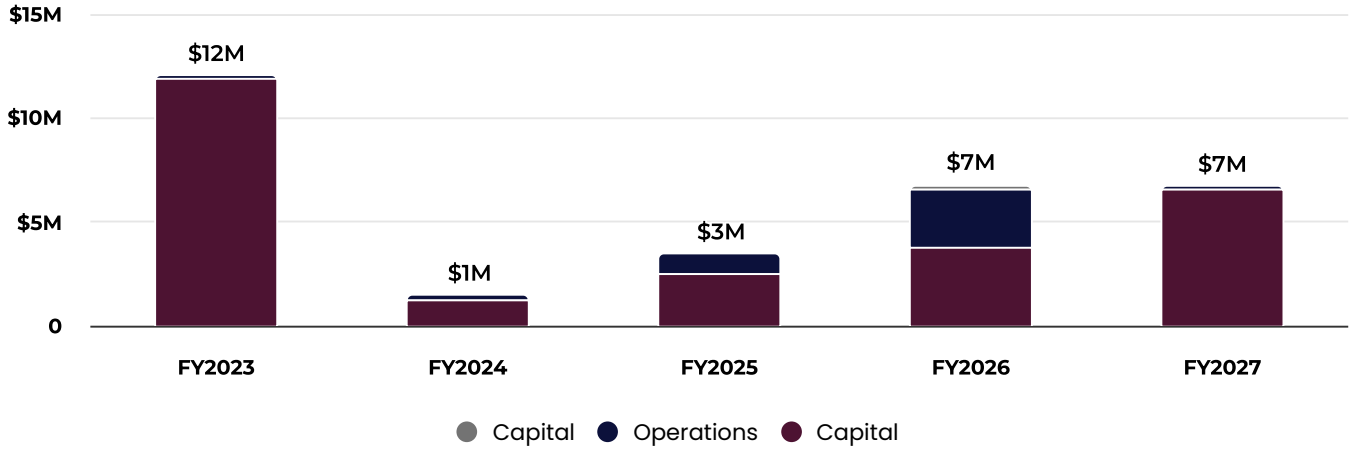


State/County Grants	**$5,762,744**	85.61%
Federal Grants	**$968,926**	14.39%

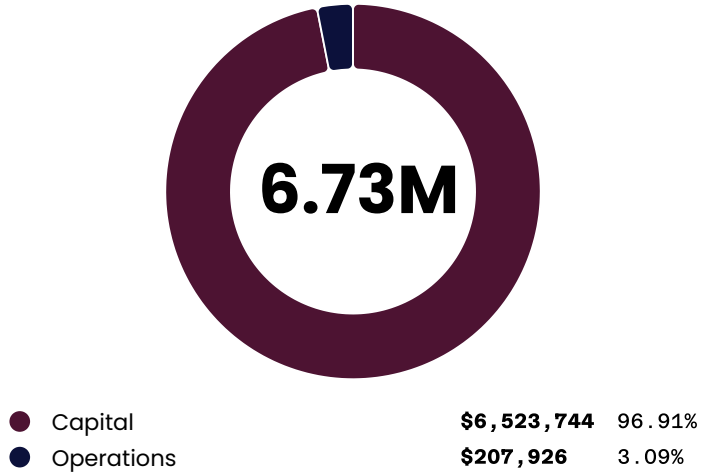
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Federal Grants	$5,509,426	$7,454,493	$3,904,090	$6,970,245	$968,926
State/County Grants	$423,772	$1,343	-	-	$5,762,744
Total Revenues	**$5,933,198**	**$7,455,835**	**$3,904,090**	**$6,970,245**	**$6,731,670**

Historical Expenditures by Category



FY27 Expenditures by Category



Capital	**$6,523,744**	96.91%
Operations	**$207,926**	3.09%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	$157,398	$260,637	$1,010,884	$2,861,186	$207,926
Capital	$11,873,869	$1,216,126	$2,452,478	$3,727,760	$6,523,744
Capital	-	-	-	$150,000	-
Total Expenditures	**$12,031,267**	**$1,476,763**	**$3,463,362**	**$6,738,946**	**$6,731,670**

Commentary

Fund 480 reflects grant-funded transportation and roadway improvement activity associated with state and federal transportation programs. Revenues and expenditures within the fund are highly dependent on the timing of grant awards, project implementation schedules, reimbursement requests, and construction activity associated with multi-year transportation capital projects.

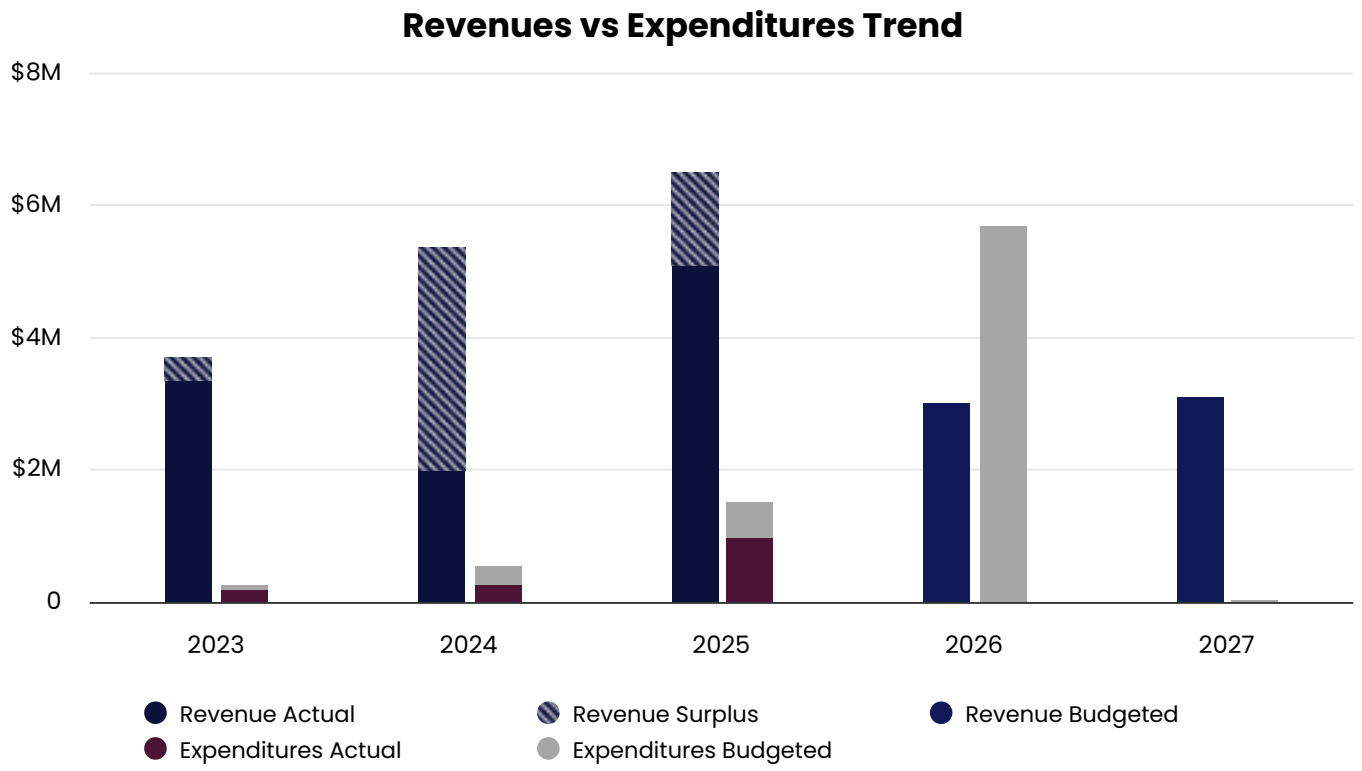
FY 2026–27 revenues and expenditures are both budgeted at approximately $6.7 million and primarily reflect planned transportation capital improvement activity funded through federal and state grant sources. The FY 2026–27 budget includes approximately $6.7 million in transportation-related capital projects, including Yosemite Avenue improvements from Walnut Avenue to Main Street, the Yosemite Avenue Improvement Project, the Signal Coordination Project CMAQ HSIP5242(40), and the HSIP Cycle 12 Systemic Signal Improvements Project.

The Yosemite Avenue Improvement Project is primarily funded through Surface Transportation Block Grant (STBG) funding within Fund 480, supplemented by Measure Q and Measure K funding contributions. Because many transportation grants operate on a reimbursement basis, revenue recognition and expenditure timing may vary between fiscal years depending on project progress and reimbursement eligibility. The fund's projected improvement in available fund balance during FY 2026–27 reflects the timing of grant-funded project expenditures and associated reimbursements.

Fund 480 continues to serve as a critical funding mechanism for leveraging external transportation grant funding to support roadway rehabilitation, traffic operations, safety improvements, and long-term transportation infrastructure investment throughout the City.

Fund 500 - Parks Acquisition

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.

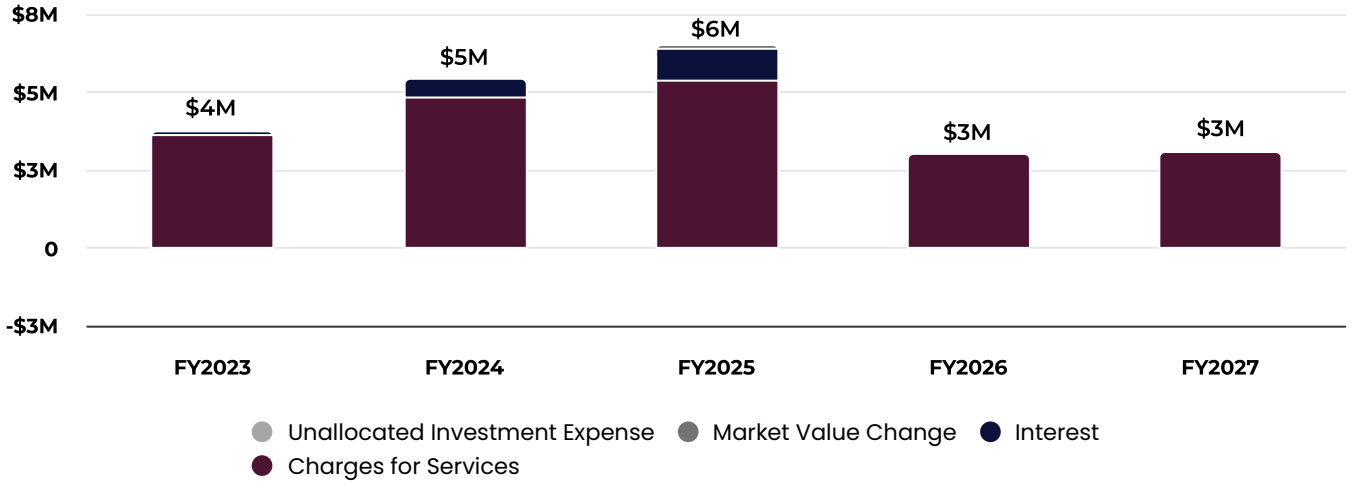


Comprehensive Fund Summary

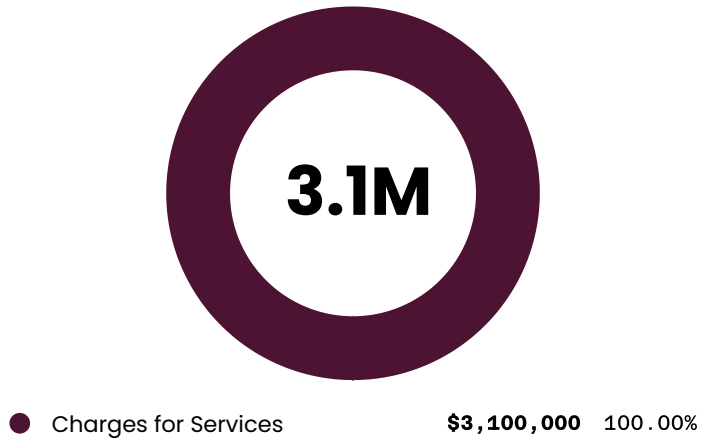
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$14,054,417**	**$14,893,011**	**$19,993,822**	**$25,835,022**	**$23,157,595**
Revenues					
Charges for Services	$3,587,446	$4,803,724	$5,364,068	$3,000,000	$3,100,000
Investment Earnings	$104,666	$545,085	$1,121,829	-	-
Total Revenues	**$3,692,112**	**$5,348,810**	**$6,485,897**	**$3,000,000**	**$3,100,000**
Expenditures					
Benefits	-	-	-	-	$3,860
Professional Services	-	-	$110,315	$259,685	-
Capital Improvement	-	$44,102	$674,506	$5,403,060	-
Administrative Expenses	$172,000	$203,896	$182,675	$6,338	$7,270
Salaries	-	-	-	$8,344	$6,763
Total Expenditures	**$172,000**	**$247,998**	**$967,496**	**$5,677,427**	**$17,893**
Total Revenues Less Expenditures	**$3,520,112**	**$5,100,811**	**$5,518,401**	**-$2,677,427**	**$3,082,107**
Ending Fund Balance	**$17,574,529**	**$19,993,822**	**$25,512,223**	**$23,157,595**	**$26,239,702**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



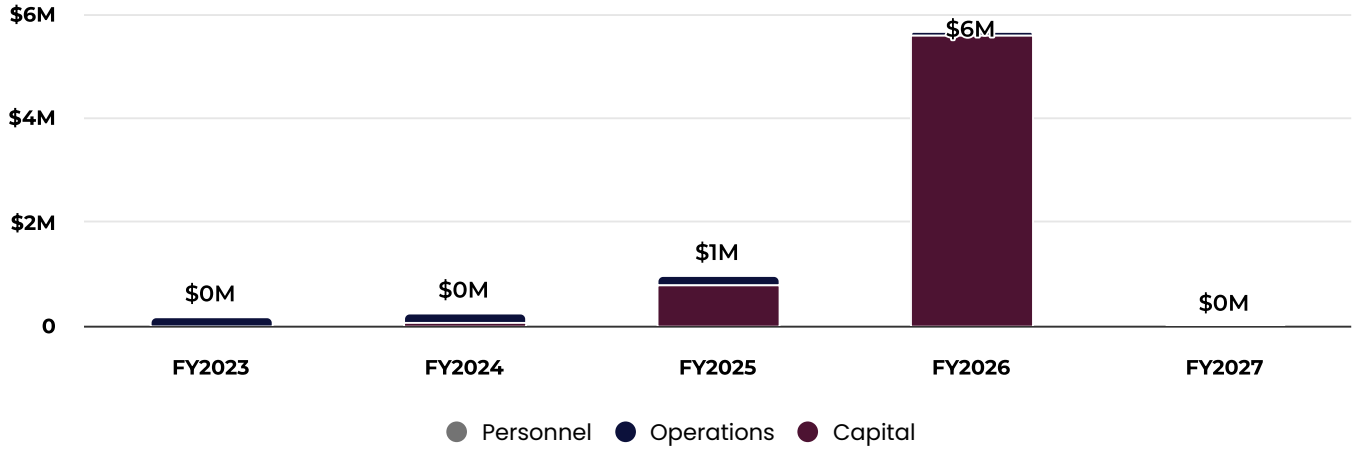
FY27 Revenues by Type



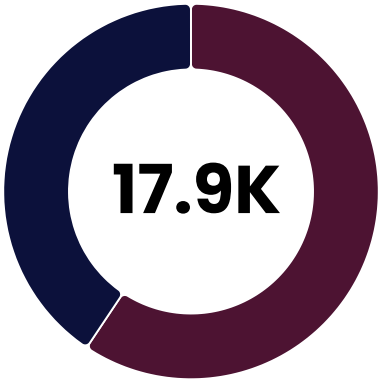
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$3,587,446	$4,803,724	$5,364,068	$3,000,000	$3,100,000
Interest	$158,851	$595,709	$1,018,542	-	-
Market Value Change	-$46,136	-$41,326	$103,288	-	-
Unallocated Investment Expense	-$8,049	-$9,298	-	-	-
Total Revenues	**$3,692,112**	**$5,348,810**	**$6,485,897**	**$3,000,000**	**$3,100,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Personnel	**$10,623**	59.37%
Operations	**$7,270**	40.63%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$10,623
Operations	$172,000	$203,896	$182,675	$76,338	$7,270
Capital	-	$44,102	$784,821	$5,592,745	-
Total Expenditures	**$172,000**	**$247,998**	**$967,496**	**$5,677,427**	**$17,893**

Commentary

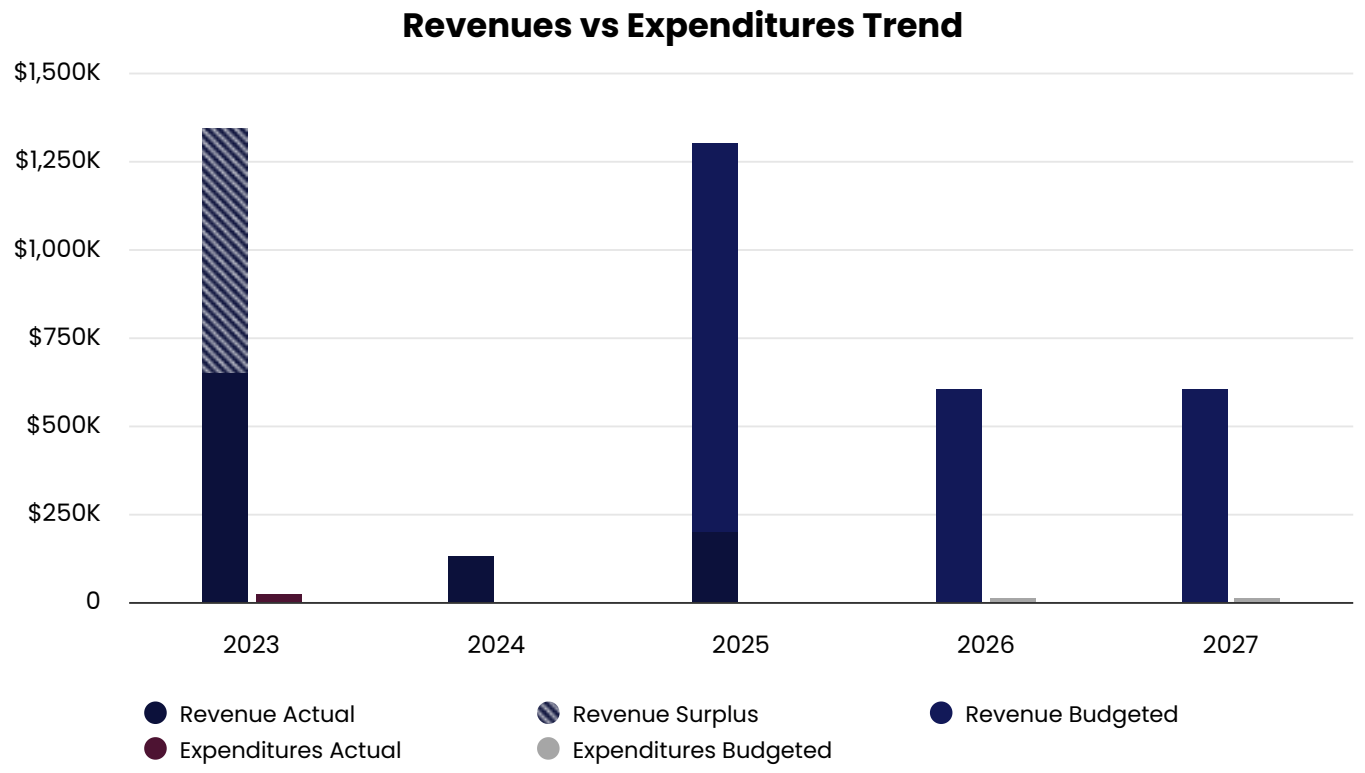
Fund 500 accounts for revenues and expenditures associated with park acquisition and improvement fees collected from new development activity. Revenues are restricted for eligible park acquisition, park development, and park improvement projects intended to support growth and maintain recreational infrastructure throughout the City.

FY 2026–27 revenues are budgeted at approximately $3.1 million and primarily reflect continued development activity and associated park impact fee collections. No major capital improvement projects are currently programmed within the fund for FY 2026–27, resulting in limited operational and administrative expenditures during the fiscal year.

The reduced operational expenditures compared to prior years are primarily attributable to implementation of the City's updated full cost allocation plan. Limited personnel appropriations within the fund continue to support a portion of staffing costs associated with administration of the program, including partial funding for a Senior Financial Analyst position. The available fund balance continues to grow and will be maintained for future park acquisition and improvement projects consistent with development fee restrictions and long-term park infrastructure needs.

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.

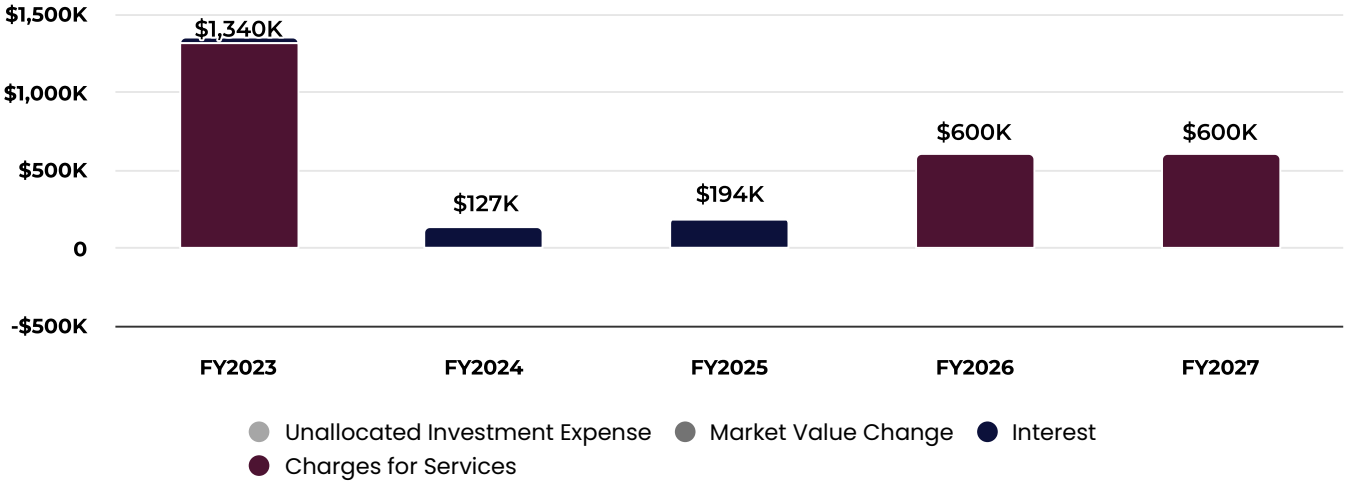


Comprehensive Fund Summary

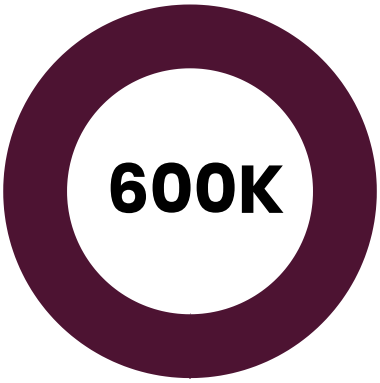
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**$3,998,451**	**$4,125,736**	**$4,328,383**	**$4,920,039**
Revenues					
Charges for Services	$1,318,549	-	-	$600,000	$600,000
Investment Earnings	$21,438	$127,285	$194,239	-	-
Total Revenues	**$1,339,987**	**$127,285**	**$194,239**	**$600,000**	**$600,000**
Expenditures					
Benefits	-	-	-	-	$3,860
Capital Improvement	$23,054	-	-	-	-
Salaries	-	-	-	$8,344	$6,763
Total Expenditures	**$23,054**	**-**	**-**	**$8,344**	**$10,623**
Total Revenues Less Expenditures	**$1,316,933**	**$127,285**	**$194,239**	**$591,656**	**$589,377**
Ending Fund Balance	**$1,316,933**	**$4,125,736**	**$4,319,975**	**$4,920,039**	**$5,509,416**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



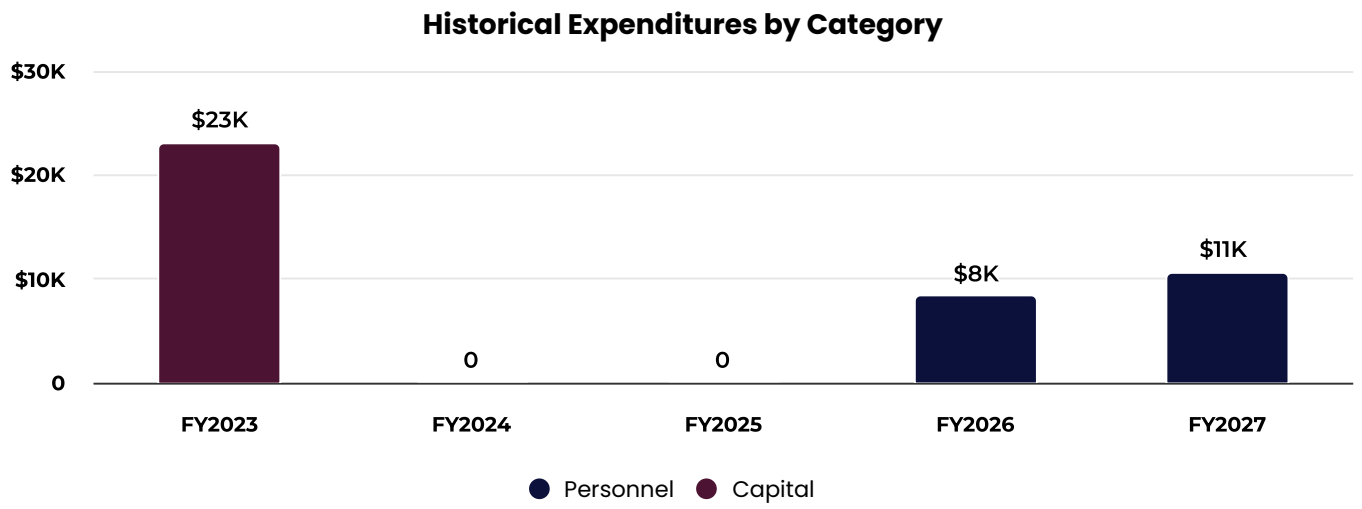
FY27 Revenues by Type

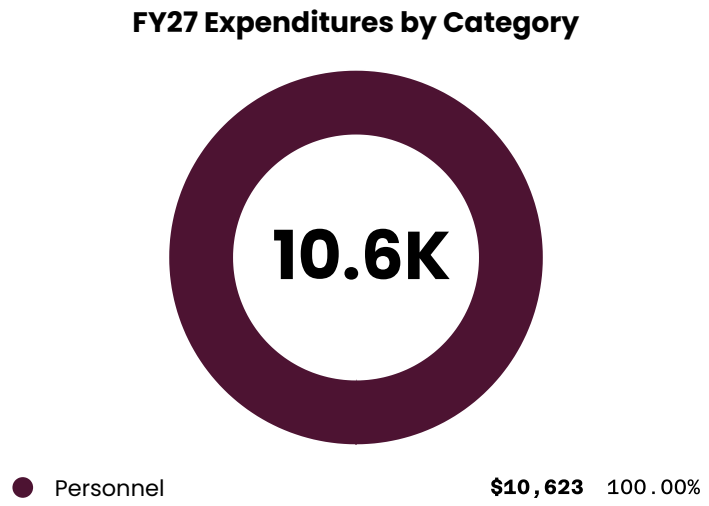


Charges for Services **$600,000** 100.00%

Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$1,318,549	-	-	$600,000	$600,000
Interest	$32,536	$137,845	$177,265	-	-
Market Value Change	-$9,450	-$8,408	$16,974	-	-
Unallocated Investment Expense	-$1,649	-$2,151	-	-	-
Total Revenues	**$1,339,987**	**$127,285**	**$194,239**	**$600,000**	**$600,000**





Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$10,623
Capital	$23,054	-	-	-	-
Total Expenditures	**$23,054**	**-**	**-**	**$8,344**	**$10,623**

Commentary

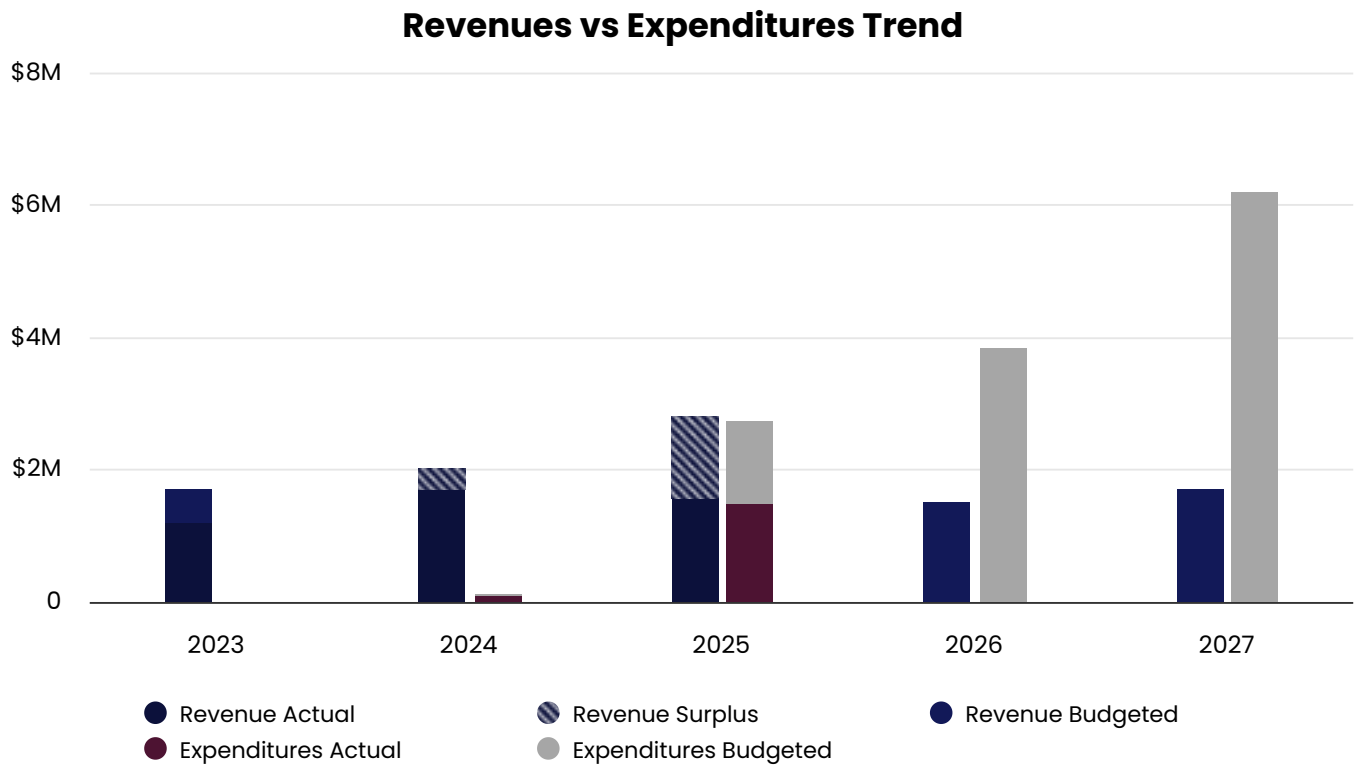
Fund 510 accounts for revenues and expenditures associated with neighborhood park in-lieu fees collected from development activity. Revenues are restricted for the future acquisition, development, and improvement of neighborhood parks intended to serve growing residential areas throughout the City.

FY 2026–27 revenues are budgeted at approximately $600,000 and primarily reflect anticipated development activity and associated park fee collections. No major capital improvement projects are currently programmed within the fund for FY 2026–27, resulting in limited expenditures during the fiscal year.

Limited personnel appropriations continue to support a portion of staffing costs associated with administration of the program, including partial funding for a Financial Analyst position. The available fund balance continues to increase and will remain restricted for future neighborhood park acquisition and development projects as eligible projects are identified and approved.

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.

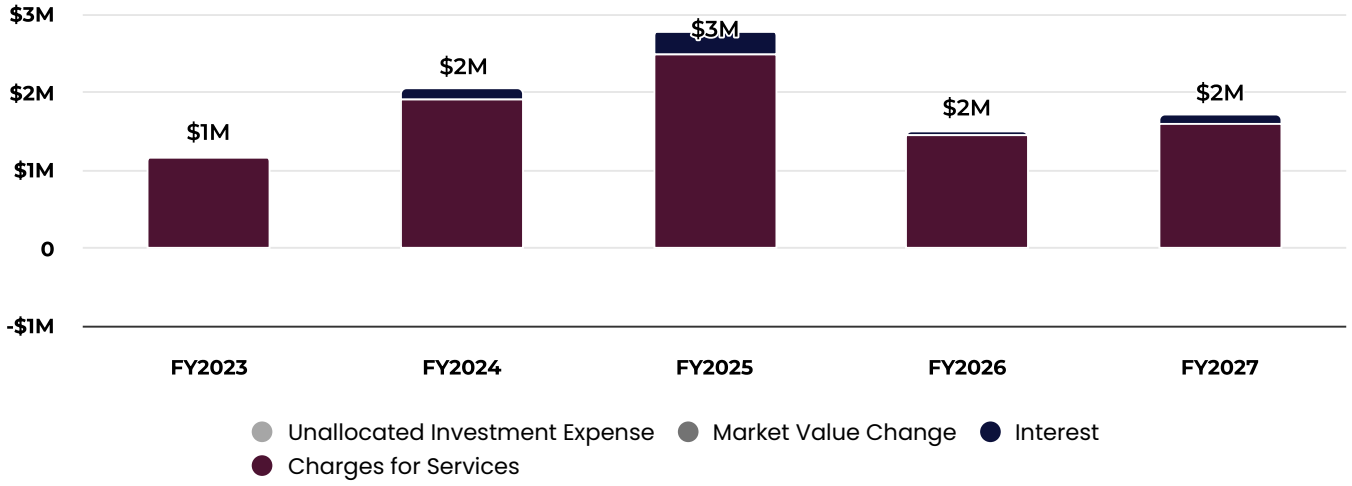


Comprehensive Fund Summary

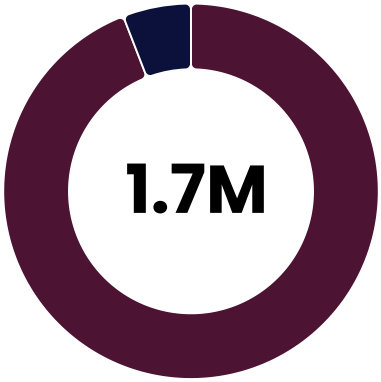
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**$3,625,926**	**$5,554,523**	**$6,892,122**	**$4,565,190**
Revenues					
Charges for Services	$1,152,790	$1,899,232	$2,492,372	$1,456,000	$1,600,500
Investment Earnings	$34,305	$124,761	$308,472	$50,000	$100,000
Total Revenues	**$1,187,095**	**$2,023,994**	**$2,800,844**	**$1,506,000**	**$1,700,500**
Expenditures					
Benefits	-	-	-	-	$3,860
Professional Services	-	-	$21,870	$63,000	-
Capital Improvement	-	-	$235,471	$1,601,369	$6,000,000
Salaries	-	-	-	$8,344	$6,763
Capital Outlay	-	$95,396	$1,217,247	$2,160,219	$160,000
Total Expenditures	**-**	**$95,396**	**$1,474,588**	**$3,832,932**	**$6,170,623**
Total Revenues Less Expenditures	**$1,187,095**	**$1,928,598**	**$1,326,256**	**-$2,326,932**	**-$4,470,123**
Ending Fund Balance	**$1,187,095**	**$5,554,524**	**$6,880,779**	**$4,565,190**	**$95,067**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

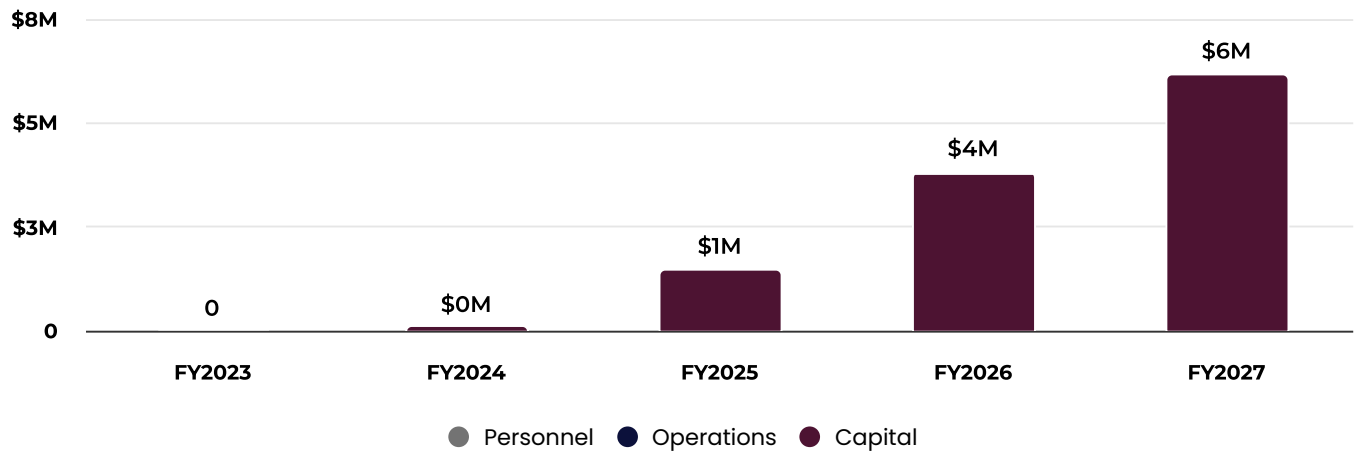


Charges for Services	**$1,600,500**	94.12%
Interest	**$100,000**	5.88%

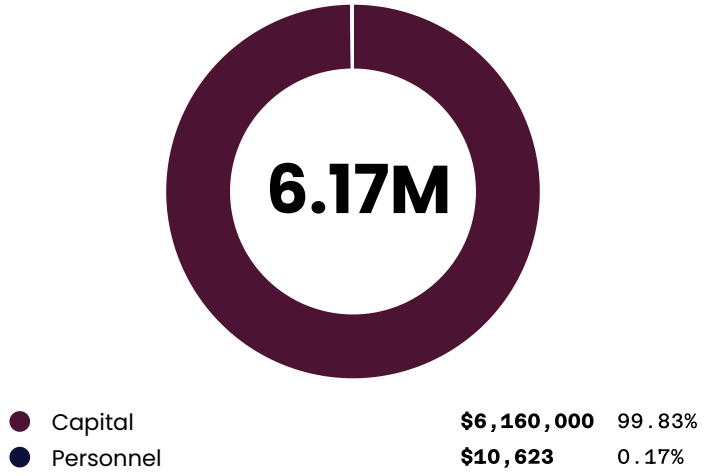
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$1,152,790	$1,899,232	$2,492,372	$1,456,000	$1,600,500
Interest	$34,305	$138,262	$280,655	$50,000	$100,000
Market Value Change	-	-$11,343	$27,817	-	-
Unallocated Investment Expense	-	-$2,158	-	-	-
Total Revenues	**$1,187,095**	**$2,023,994**	**$2,800,844**	**$1,506,000**	**$1,700,500**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$10,623
Operations	-	-	$21,870	$63,000	-
Capital	-	$95,396	$1,452,718	$3,761,588	$6,160,000
Total Expenditures	**-**	**$95,396**	**$1,474,588**	**$3,832,932**	**$6,170,623**

Commentary

Fund 530 accounts for revenues and expenditures associated with Fire Facilities Fees collected from development activity. Revenues are restricted for the planning, development, construction, and expansion of fire facilities, as well as the purchase of related fire equipment necessary to support growth and maintain public safety service levels throughout the City.

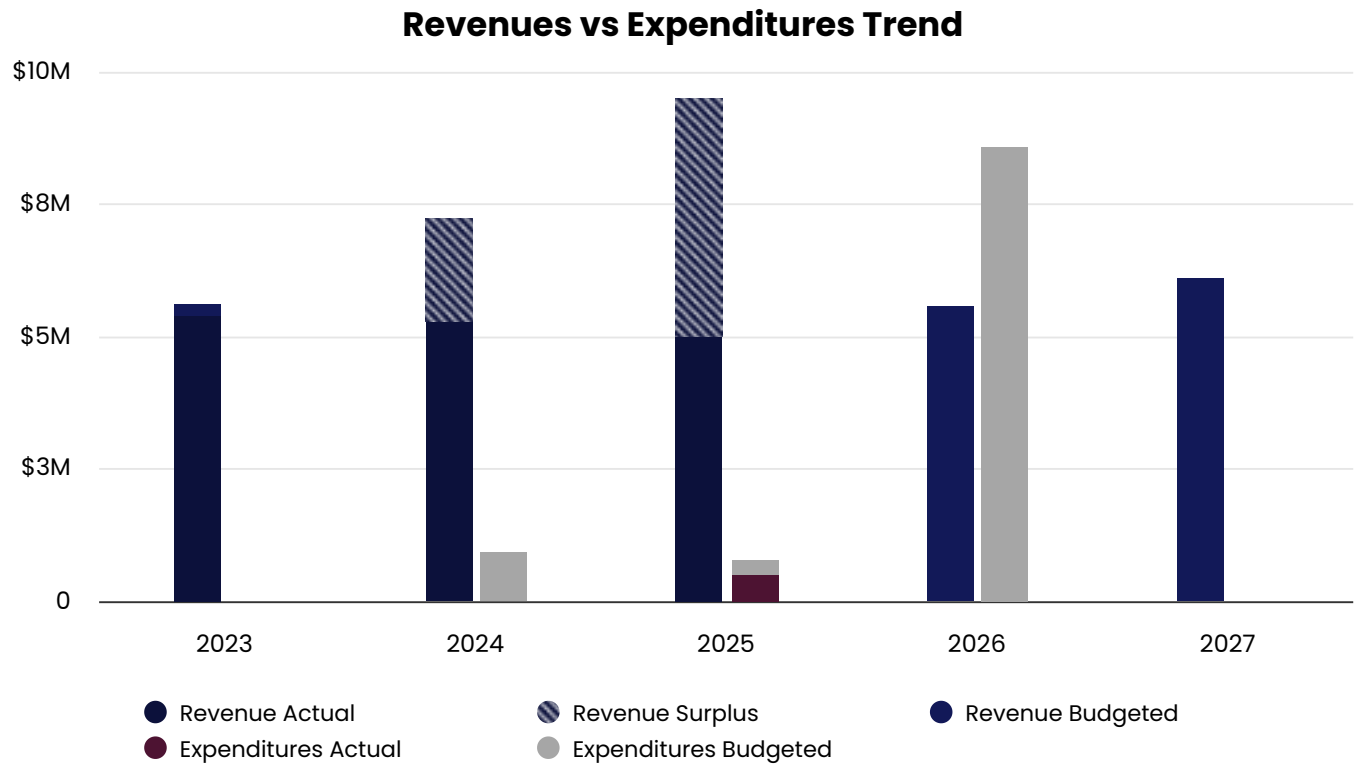
FY 2026–27 revenues are budgeted at approximately $1.7 million and primarily reflect continued development activity and associated fire facilities fee collections. Expenditures are budgeted at approximately $6.2 million and are primarily driven by planned capital improvement activity and public safety equipment investments.

The FY 2026–27 budget includes significant capital funding for Fire Station No. 6 ($6.0 million), representing continued planning and future development efforts associated with expanding fire service infrastructure to meet the needs of the City's growing population and service area demands. The budget also includes funding for a new Fire Suppression Command Vehicle expansion request ($160,000) to support operational and emergency response needs.

The planned use of available fund balance during FY 2026–27 reflects the timing of major fire facility infrastructure investments and the City's continued commitment to long-term public safety planning. Planning efforts for Fire Station No. 6 are expected to continue as the City evaluates future construction timelines, operational needs, and funding strategies associated with expanding fire protection services citywide.

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.

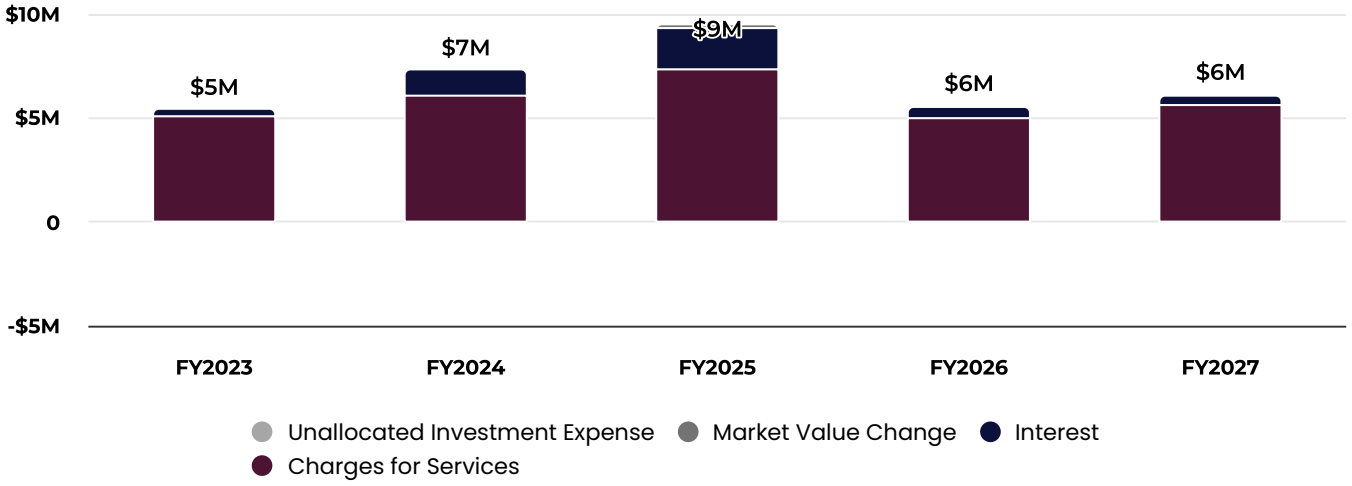


Comprehensive Fund Summary

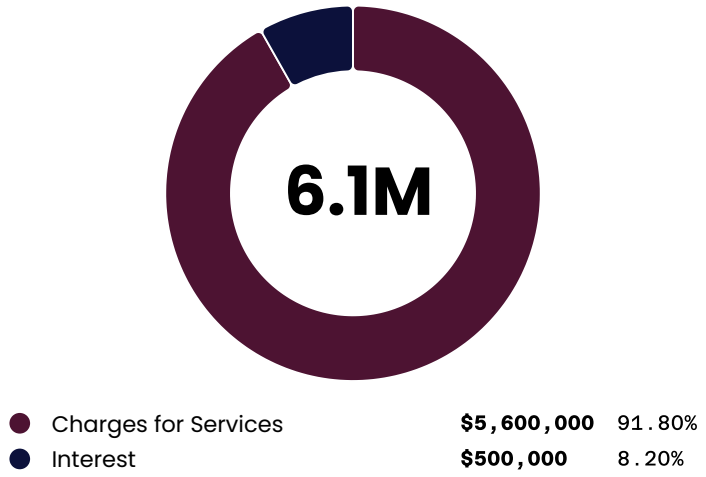
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$29,834,542**	**$32,785,483**	**$40,004,310**	**$49,623,584**	**$46,602,988**
Revenues					
Charges for Services	$5,081,826	$6,069,135	$7,333,739	$5,000,000	$5,600,000
Investment Earnings	$307,847	$1,149,692	$2,158,409	$550,000	$500,000
Total Revenues	**$5,389,672**	**$7,218,827**	**$9,492,147**	**$5,550,000**	**$6,100,000**
Expenditures					
Benefits	-	-	-	-	$3,860
Professional Services	-	-	$450,444	$8,311,670	-
Capital Improvement	-	-	$47,418	$250,582	-
Salaries	-	-	-	$8,344	$6,763
Total Expenditures	**-**	**-**	**$497,862**	**$8,570,596**	**$10,623**
Total Revenues Less Expenditures	**$5,389,672**	**$7,218,827**	**$8,994,286**	**-$3,020,596**	**$6,089,377**
Ending Fund Balance	**$35,224,214**	**$40,004,310**	**$48,998,596**	**$46,602,988**	**$52,692,365**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



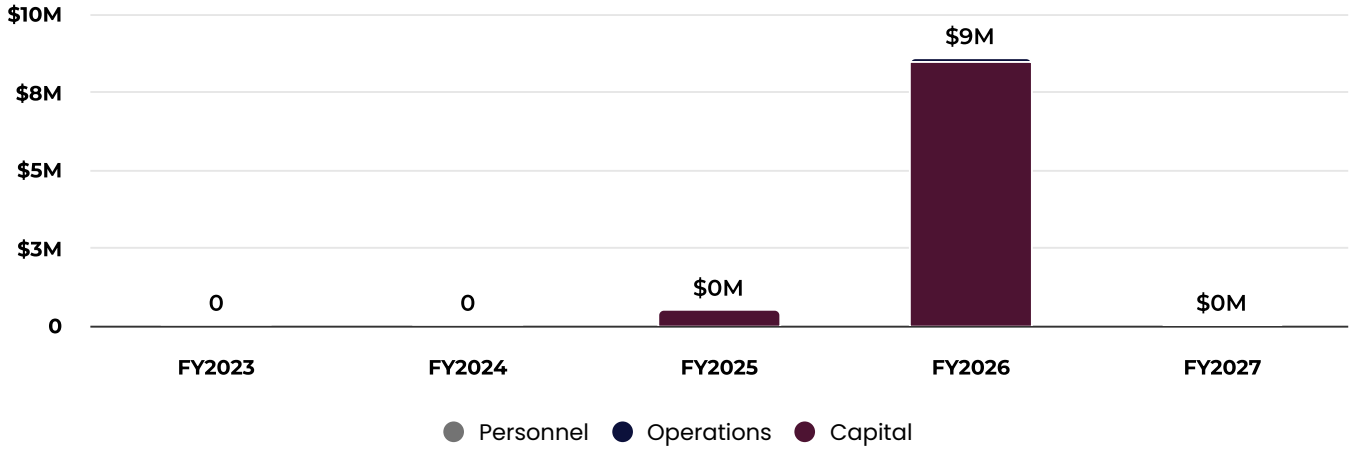
FY27 Revenues by Type



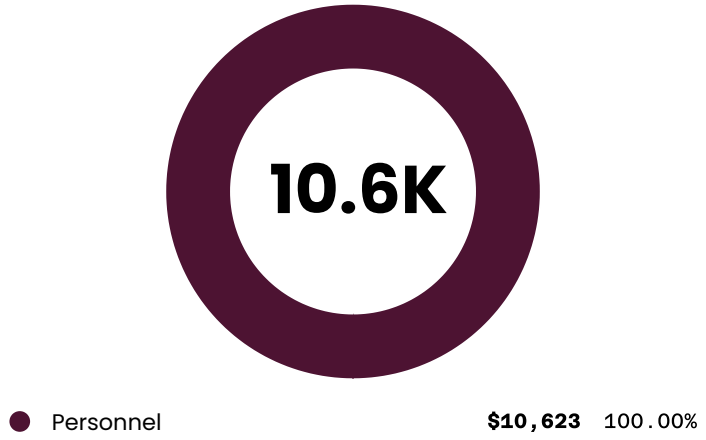
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$5,081,826	$6,069,135	$7,333,739	$5,000,000	$5,600,000
Interest	$350,141	$1,251,803	$1,962,365	$550,000	$500,000
Market Value Change	-$22,814	-$82,573	$196,044	-	-
Unallocated Investment Expense	-$19,480	-$19,538	-	-	-
Total Revenues	**$5,389,672**	**$7,218,827**	**$9,492,147**	**$5,550,000**	**$6,100,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$10,623
Operations	-	-	-	$116,700	-
Capital	-	-	$497,862	$8,445,552	-
Total Expenditures	**-**	**-**	**$497,862**	**$8,570,596**	**$10,623**

Commentary

Fund 540 accounts for revenues and expenditures associated with government building facilities fees collected from development activity. Revenues are restricted for the planning, expansion, construction, and improvement of City facilities, including Civic Center and public safety facility projects needed to support continued community growth.

The FY 2026–27 budget includes significant planned capital improvement activity associated with the Manteca Police Department Headquarters project ($27.0 million). The project represents a major long-term investment in public safety infrastructure intended to support operational needs, future growth, and expanded law enforcement services throughout the community.

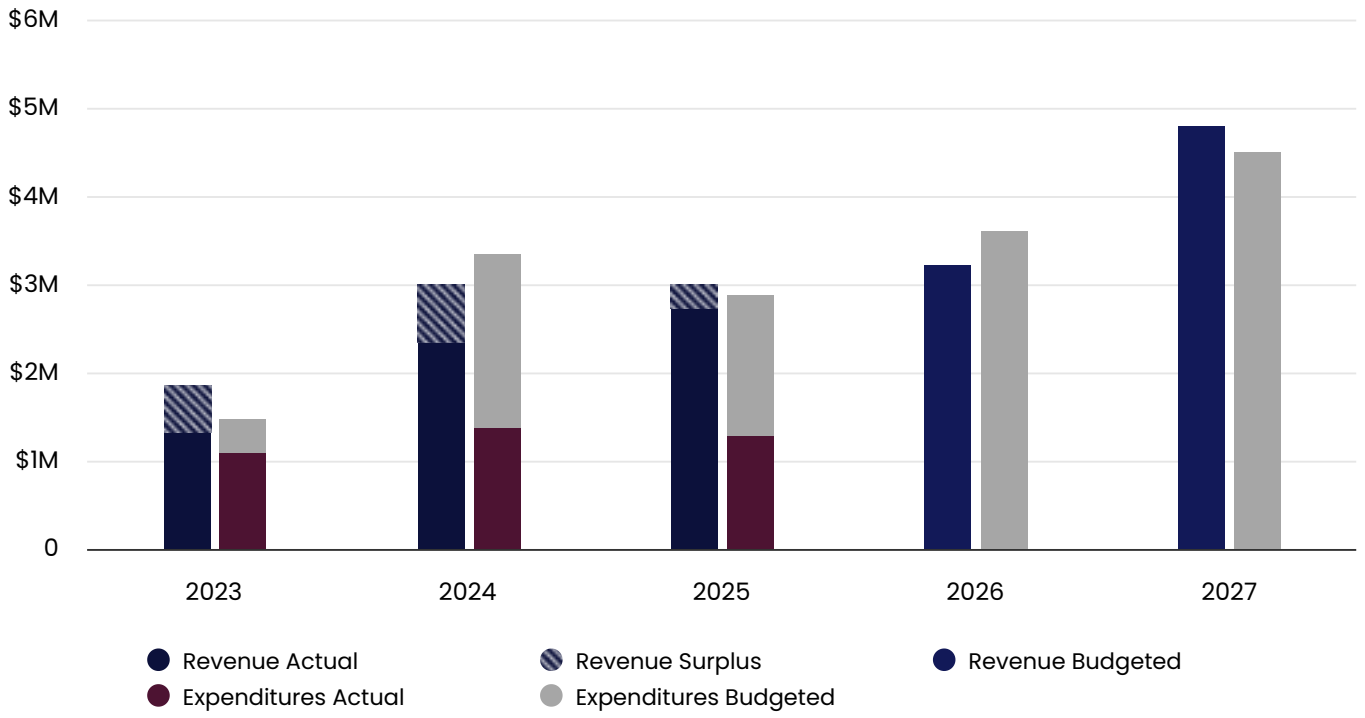
The FY 2026–27 budget currently reflects the planned use of available Government Facilities Fee funding to support the City's anticipated share of the Police Headquarters project in conjunction with future bond financing and related project funding strategies. The planned appropriations reflect the timing of major facility planning, design, and development activities associated with the project. As project financing and eligibility analyses continue, funding allocations may be adjusted to incorporate other eligible development impact fees, financing sources, or project funding mechanisms as appropriate.

The fund will continue to support future government facility improvements and expansion needs associated with ongoing residential and commercial growth throughout the City while maintaining funding capacity for major long-term public facility investments.

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.

Revenues vs Expenditures Trend

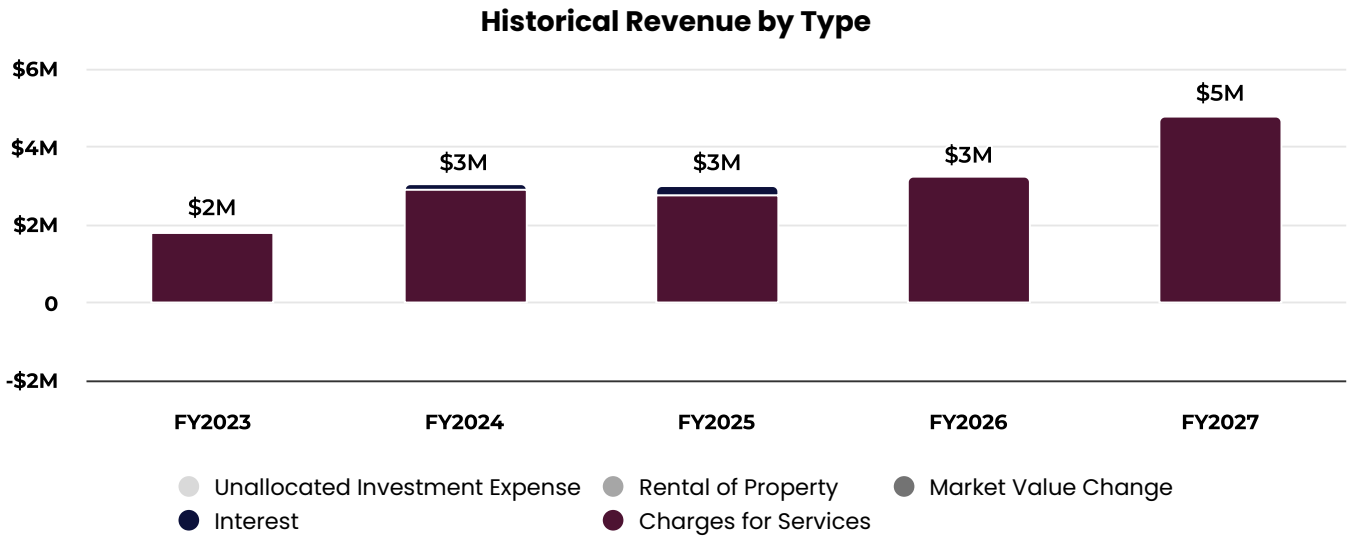


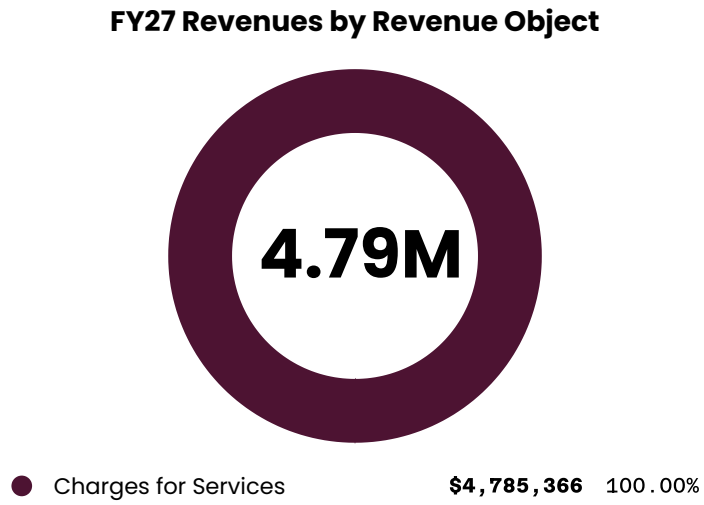
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$2,838,928**	**$3,606,395**	**$5,254,143**	**$6,997,914**	**$6,610,391**
Revenues					
Charges for Services	$1,788,393	$2,899,004	$2,740,635	$3,209,015	$4,785,366
Investment Earnings	$70,282	$100,160	$262,009	-	-
Other Revenues	$920	$3,120	$1,850	-	-
Total Revenues	**$1,859,595**	**$3,002,283**	**$3,004,493**	**$3,209,015**	**$4,785,366**
Expenditures					
Benefits	$6,417	$28,659	$20,213	-	$220,631
Professional Services	$85,508	$69,554	$74,327	-	-
Supplies	$83,987	$100,628	$126,533	$3,209,015	$3,269,686
Transfers Out	-	-	-	$50,000	-
Capital Improvement	$30,664	$900	$76,659	-	$100,000
Utilities	$108,180	$146,332	$157,829	-	-
Repairs & Maintenance	$138,081	$142,931	$195,240	-	-
Administrative Expenses	$521,111	$677,755	$577,261	$105,000	$43,439
Salaries	$19,991	$50,827	$14,860	$77,523	$767,805
Capital Outlay	$98,190	$136,950	$30,888	$155,000	$87,100
Total Expenditures	**$1,092,128**	**$1,354,535**	**$1,273,810**	**$3,596,538**	**$4,488,661**

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Total Revenues Less Expenditures	$767,467	$1,647,748	$1,730,683	-$387,523	$296,705
Ending Fund Balance	$3,606,395	$5,254,143	$6,984,826	$6,610,391	$6,907,096

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

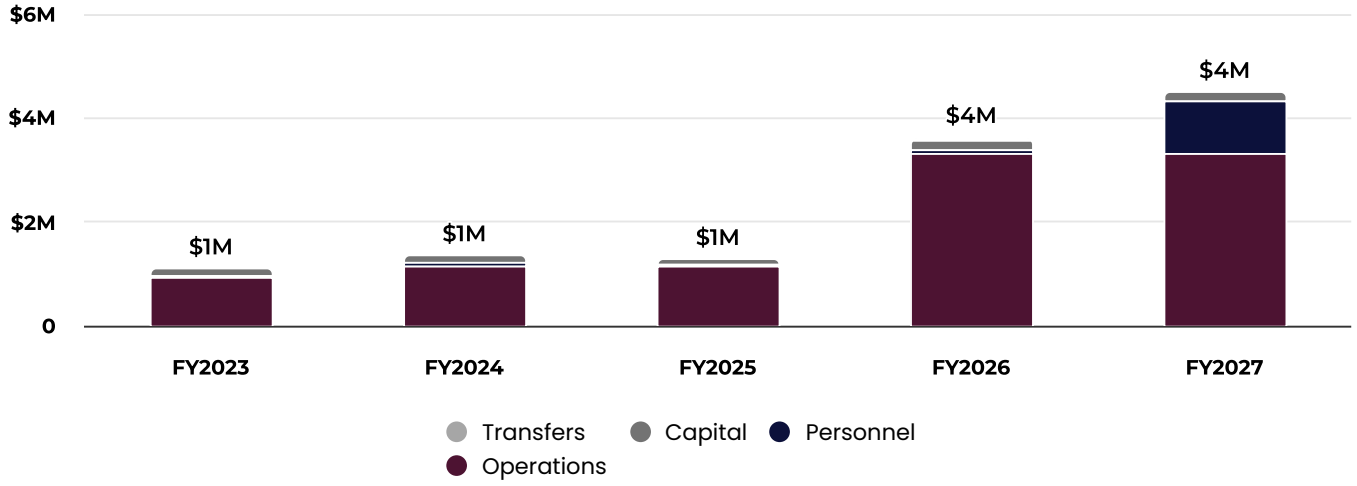




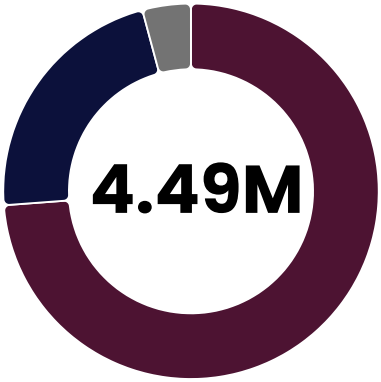
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Rental of Property	$920	$3,120	$1,850	-	-
Charges for Services	$1,788,393	$2,899,004	$2,740,635	$3,209,015	$4,785,366
Interest	$29,539	$115,043	$233,774	-	-
Market Value Change	$42,240	-$13,088	$28,234	-	-
Unallocated Investment Expense	-$1,497	-$1,796	-	-	-
Total Revenues	**$1,859,595**	**$3,002,283**	**$3,004,493**	**$3,209,015**	**$4,785,366**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$3,313,125**	73.81%
Personnel	**$988,436**	22.02%
Capital	**$187,100**	4.17%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$26,408	$79,485	$35,072	$77,523	$988,436
Operations	$936,867	$1,137,200	$1,131,190	$3,314,015	$3,313,125
Capital	$128,854	$137,850	$107,548	$155,000	$187,100
Transfers	-	-	-	$50,000	-
Total Expenditures	**$1,092,128**	**$1,354,535**	**$1,273,810**	**$3,596,538**	**$4,488,661**

Commentary

Fund 550 accounts for revenues and expenditures associated with Community Facilities Districts (CFD) formed pursuant to the Mello-Roos Community Facilities Act of 1982. Revenues are generated through special taxes levied within the districts to support ongoing maintenance, landscaping, lighting, park maintenance, and other eligible public improvements and services benefiting the respective CFD areas.

Staff continues to work with consultants specializing in special district administration to ensure parcels are proportionately levied based on the benefits received, helping offset the costs of maintaining, operating, and servicing improvements within each district. FY 2026–27 expenditures primarily support district maintenance operations, landscaping services, utilities, staffing, equipment, and related operational activities. Personnel expenditures continue to include a portion of staffing support associated with administration of the districts, including partial funding for a Financial Analyst position.

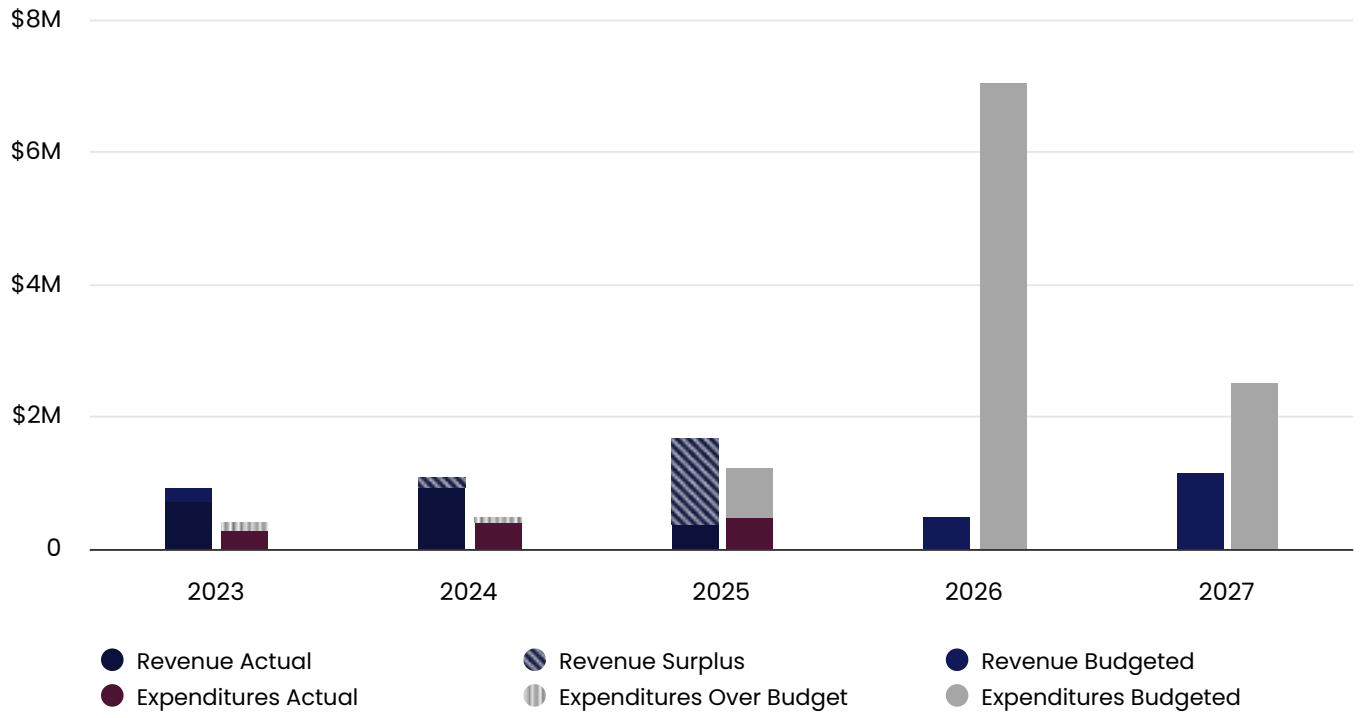
The FY 2026–27 budget also includes approximately $187,000 in capital outlay and improvement requests associated with district maintenance and operational needs. Planned equipment purchases and projects include Solera Park Exercise Equipment, a turf maintenance topdresser, a new LMD/CFD service vehicle, a new 72-inch diesel mower, and a Pressurized Exhaust Rodent Controller (PERC) gopher machine. Several capital costs are shared between Fund 550, Landscape and Maintenance Districts (Fund 280), and the General Fund based on operational usage and benefit to multiple service areas.

The planned use of available fund balance during FY 2026–27 reflects continued investment in district infrastructure, maintenance operations, equipment replacement, and service enhancements necessary to maintain community standards and service levels throughout the CFD areas.

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.

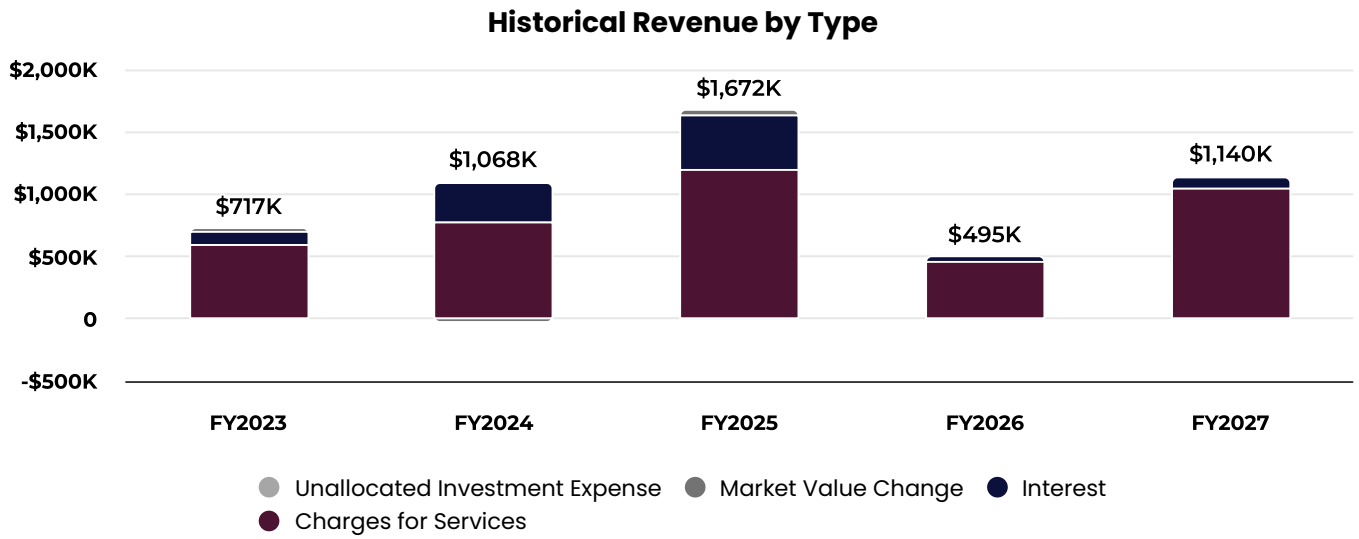
Revenues vs Expenditures Trend

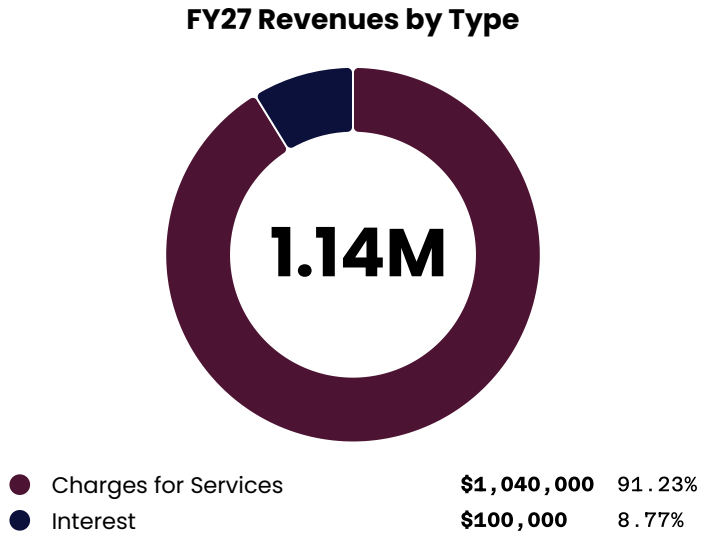


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$2,286,051**	**$2,596,071**	**$3,182,025**	**$4,552,397**	**-$1,989,764**
Revenues					
Charges for Services	$592,169	$775,943	$1,189,632	$455,000	$1,040,000
Investment Earnings	$124,717	$292,074	$482,862	$40,000	$100,000
Total Revenues	**$716,886**	**$1,068,016**	**$1,672,494**	**$495,000**	**$1,140,000**
Expenditures					
Benefits	-	-	-	-	$3,860
Professional Services	$241,930	$148,614	$221,627	$5,558,944	$255,297
Capital Improvement	$5,090	$161,407	$152,088	$1,440,000	$2,200,000
Administrative Expenses	$74,000	$84,177	$78,747	$28,473	$22,775
Salaries	-	-	-	$8,344	$9,763
Operating Fees	$1,161	$1,249	$1,312	$1,400	$1,480
Debt Service	$84,685	$86,616	-	-	-
Total Expenditures	**$406,866**	**$482,063**	**$453,773**	**$7,037,161**	**$2,493,175**
Total Revenues Less Expenditures	**$310,020**	**$585,954**	**$1,218,721**	**-$6,542,161**	**-$1,353,175**
Ending Fund Balance	**$2,596,071**	**$3,182,025**	**$4,400,746**	**-$1,989,764**	**-$3,342,939**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

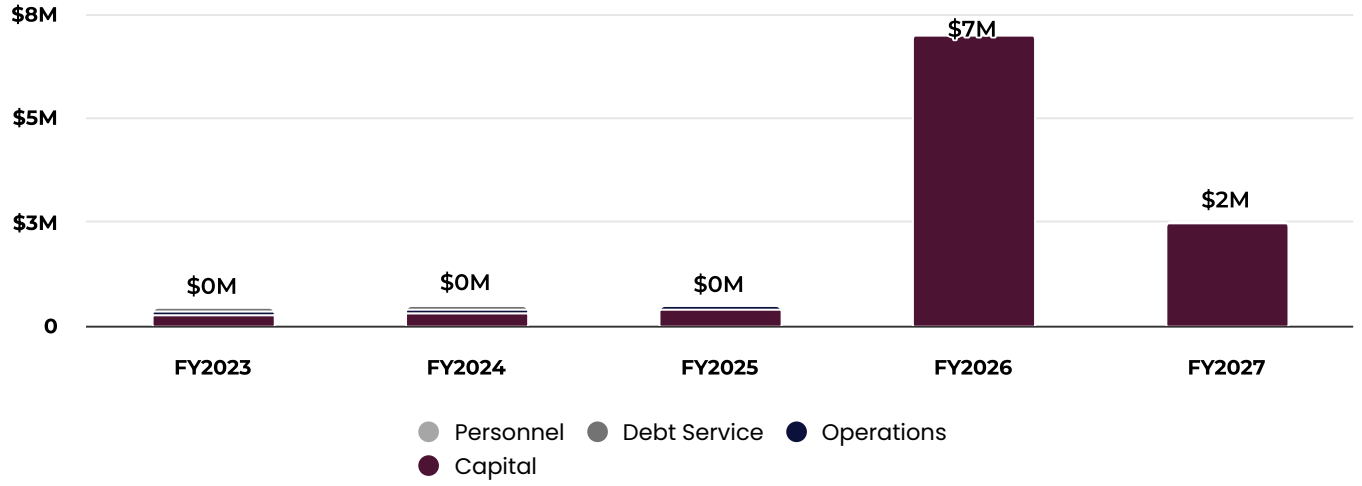




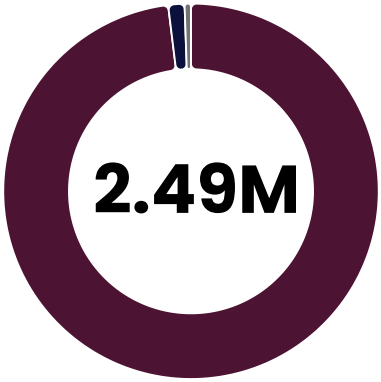
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$592,169	$775,943	$1,189,632	$455,000	$1,040,000
Interest	$98,955	$316,849	$439,988	$40,000	$100,000
Market Value Change	$30,776	-$19,830	$42,875	-	-
Unallocated Investment Expense	-$5,014	-$4,945	-	-	-
Total Revenues	**$716,886**	**$1,068,016**	**$1,672,494**	**$495,000**	**$1,140,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Capital	**$2,444,797**	98.06%
Operations	**$34,755**	1.39%
Personnel	**$13,623**	0.55%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$13,623
Operations	$81,209	$95,006	$92,092	$41,873	$34,755
Capital	$240,972	$300,441	$361,682	$6,986,944	$2,444,797
Debt Service	$84,685	$86,616	-	-	-
Total Expenditures	**$406,866**	**$482,063**	**$453,773**	**$7,037,161**	**$2,493,175**

Commentary

Fund 580 accounts for revenues and expenditures associated with the Public Facilities Implementation Plan (PFIP) drainage program. Revenues are generated through development impact fees collected to support the financing, construction, and expansion of the City's storm drainage infrastructure necessary to accommodate future growth and development.

FY 2026–27 revenues are budgeted at approximately $1.1 million and primarily reflect anticipated development activity and associated PFIP drainage fee collections. Expenditures are budgeted at approximately $2.5 million and are primarily related to planned engineering, design, and stormwater infrastructure improvement activities.

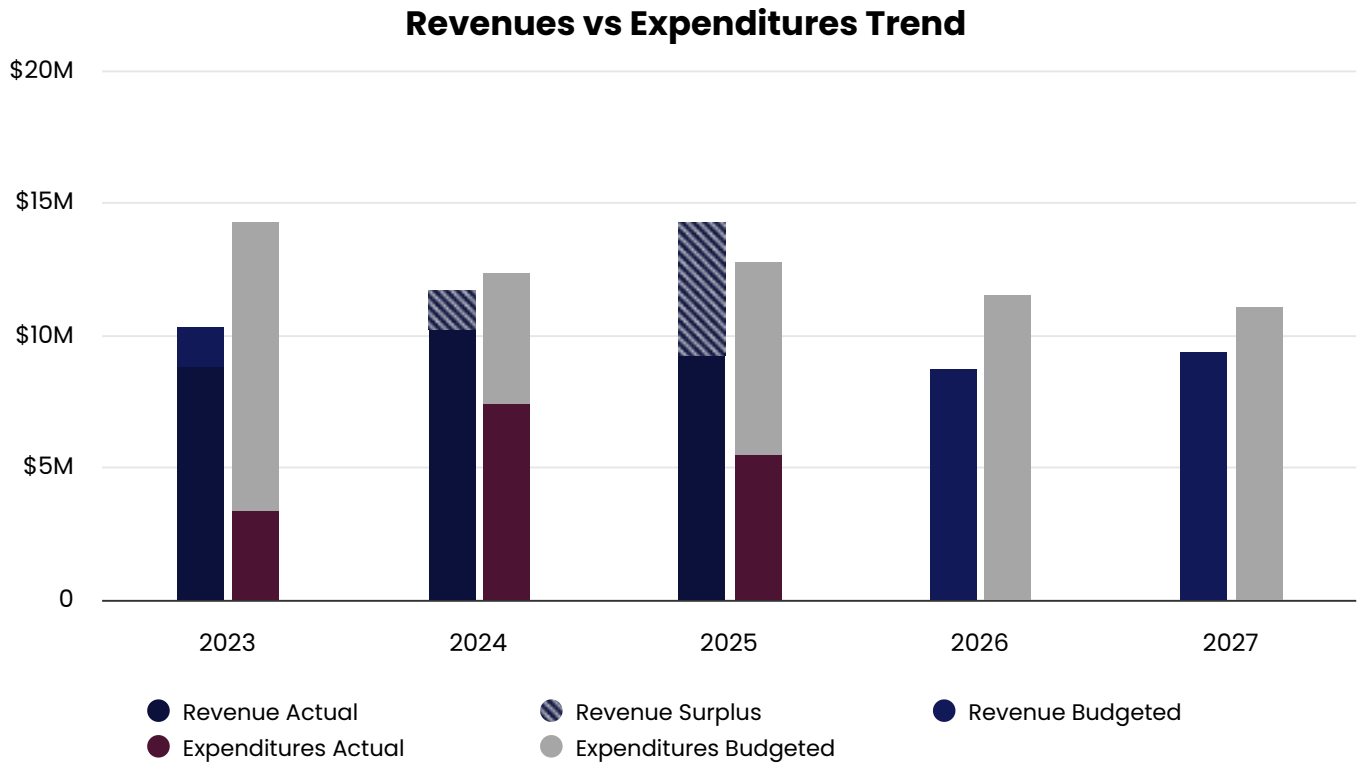
The budget includes approximately $244,797 in capital improvement activity related to the Stormwater Master Plan Update. The project is intended to support long-term storm drainage planning, system capacity analysis, infrastructure prioritization, and future improvements necessary to accommodate continued development throughout the City.

The fund is currently projected to utilize available fund balance during FY 2026–27 due to the timing of planned project expenditures relative to fee collections. Staff recognizes the importance of maintaining adequate reserves and establishing long-term financial sustainability within the fund. Prior to consideration of any future interfund loan or external financing strategy, staff intends to work collaboratively with Engineering to develop a more comprehensive funding and repayment plan that provides greater certainty regarding future revenues, project timing, and repayment capacity. Staff will also continue evaluating project prioritization and timing to help preserve fund balance and build reserves for future storm drainage infrastructure needs.

In addition, the upcoming PFIP update is expected to help address long-term funding adequacy by reevaluating development impact fees, infrastructure needs, and future growth assumptions associated with the City's drainage system.

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.

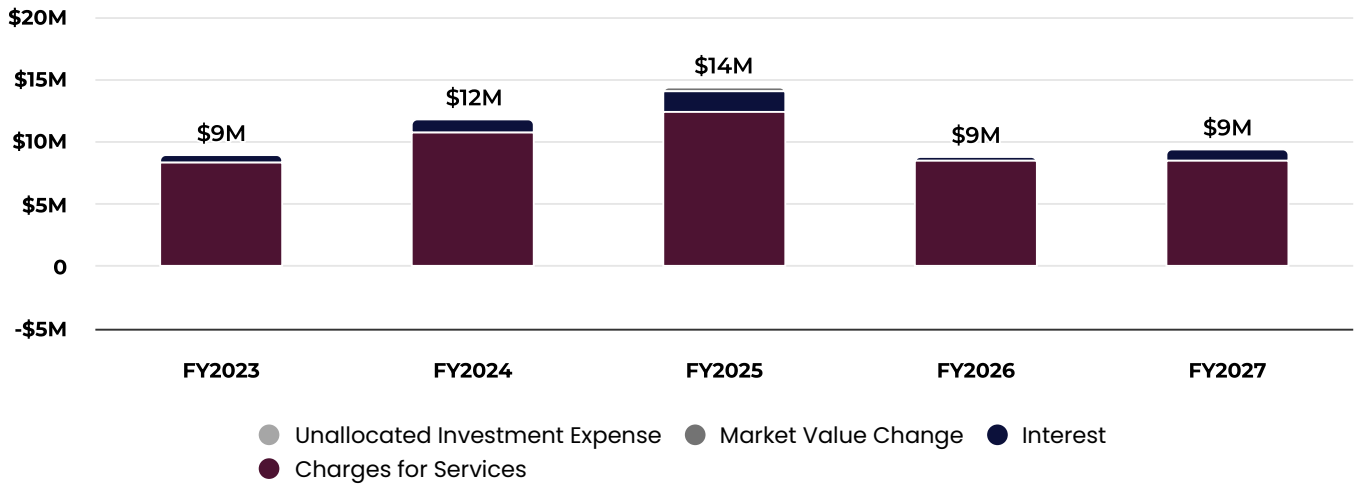


Comprehensive Fund Summary

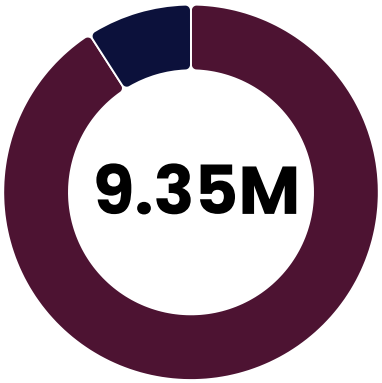
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$38,574,617**	**$44,047,016**	**$48,341,579**	**$57,736,186**	**$54,961,027**
Revenues					
Charges for Services	$8,311,969	$10,669,496	$12,366,491	$8,500,000	$8,500,000
Investment Earnings	$501,492	$1,017,095	$1,920,969	$210,000	$850,000
Total Revenues	**$8,813,461**	**$11,686,592**	**$14,287,460**	**$8,710,000**	**$9,350,000**
Expenditures					
Benefits	-	-	-	-	$3,860
Professional Services	$13,312	$11,490	$18,843	$103,393	$10,500
Capital Improvement	$3,248,750	$6,378,202	$6,342,652	$11,310,505	$11,000,000
Administrative Expenses	$79,000	$87,893	$83,873	$62,917	$15,438
Salaries	-	-	-	$8,344	$9,763
PFIP Credit Reimbursement	-	$914,443	-$1,016,511	-	-
Total Expenditures	**$3,341,062**	**$7,392,028**	**$5,428,856**	**$11,485,159**	**$11,039,561**
Total Revenues Less Expenditures	**$5,472,399**	**$4,294,563**	**$8,858,604**	**-$2,775,159**	**-$1,689,561**
Ending Fund Balance	**$44,047,016**	**$48,341,579**	**$57,200,183**	**$54,961,027**	**$53,271,466**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

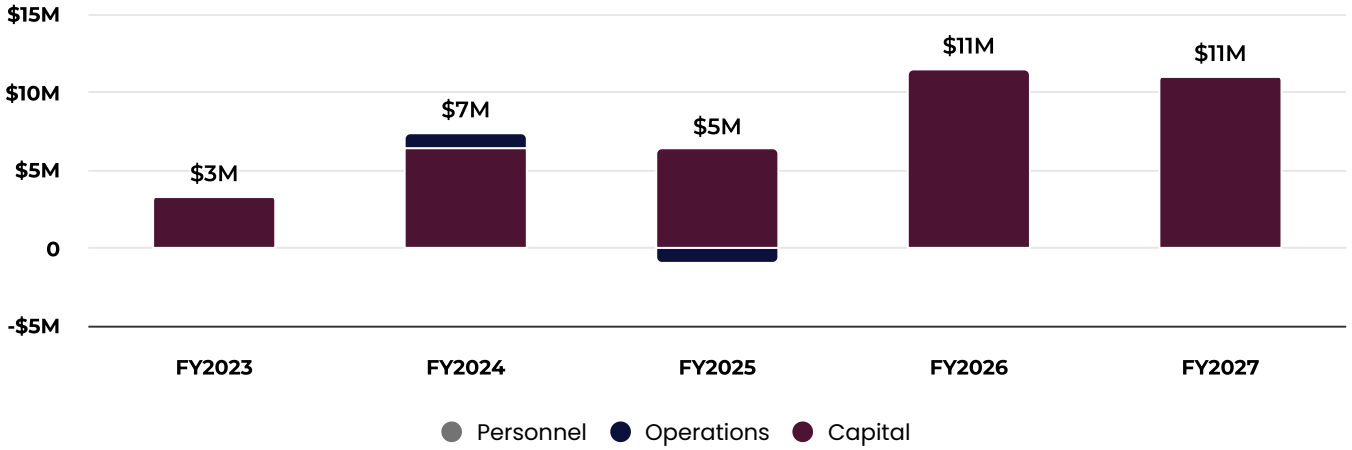


Charges for Services	**$8,500,000**	90.91%
Interest	**$850,000**	9.09%

Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$8,311,969	$10,669,496	$12,366,491	$8,500,000	$8,500,000
Interest	$546,420	$1,108,482	$1,743,204	$210,000	$850,000
Market Value Change	-$28,258	-$74,085	$177,765	-	-
Unallocated Investment Expense	-$16,670	-$17,301	-	-	-
Total Revenues	**$8,813,461**	**$11,686,592**	**$14,287,460**	**$8,710,000**	**$9,350,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Capital	**$11,000,000**	99.64%
Operations	**$25,938**	0.23%
Personnel	**$13,623**	0.12%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$13,623
Operations	$85,048	$1,011,916	-$920,605	$74,917	$25,938
Capital	$3,256,014	$6,380,112	$6,349,461	$11,401,898	$11,000,000
Total Expenditures	**$3,341,062**	**$7,392,028**	**$5,428,856**	**$11,485,159**	**$11,039,561**

Commentary

Fund 590 accounts for revenues and expenditures associated with the Public Facilities Implementation Plan (PFIP) transportation program. Revenues are generated through development impact fees collected to support the financing, construction, and expansion of transportation infrastructure necessary to accommodate future growth and development throughout the City.

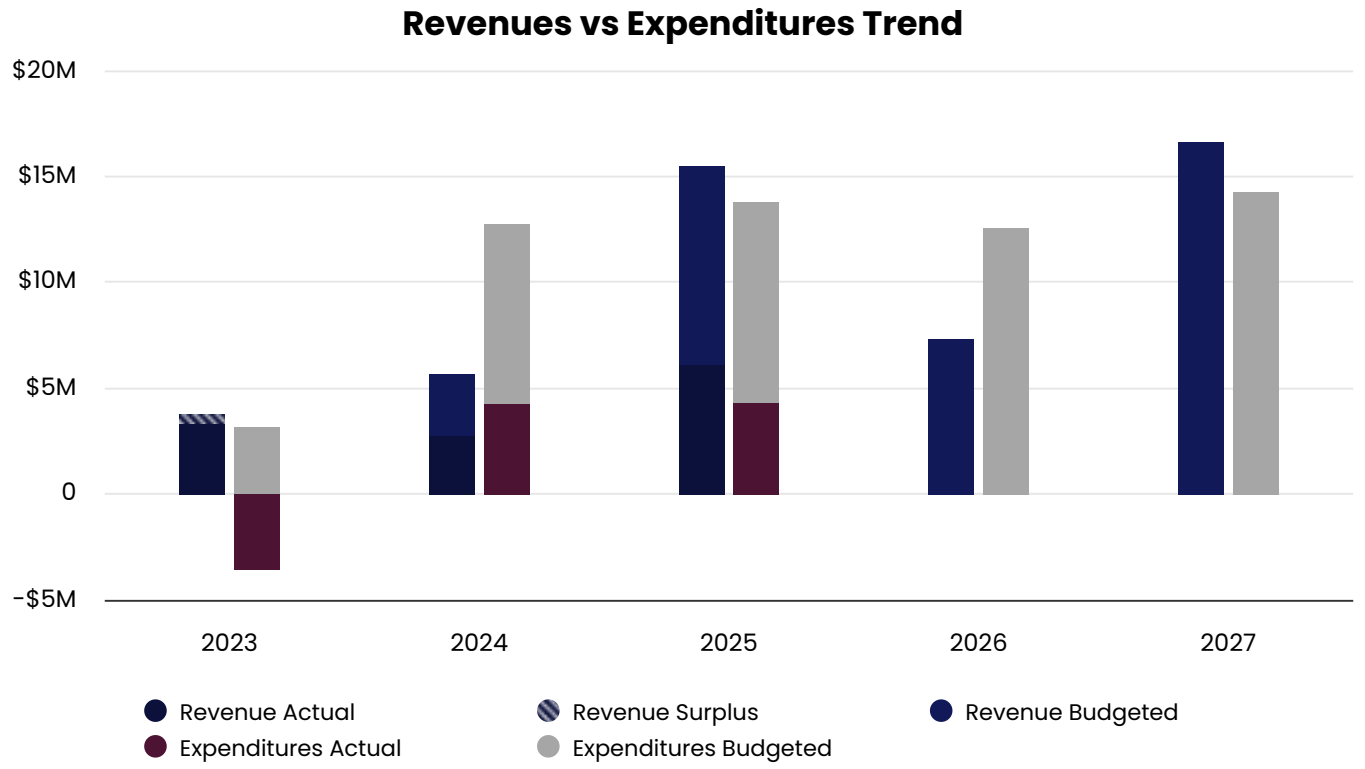
FY 2026–27 revenues are budgeted at approximately $9.4 million and primarily reflect anticipated development activity and associated PFIP transportation fee collections. Expenditures are budgeted at approximately $11.0 million and are primarily related to transportation infrastructure planning, reimbursement obligations, and major roadway capital improvement projects.

The FY 2026–27 budget includes approximately $4.0 million in capital improvement funding for the Airport Way Widening Project, which is intended to improve roadway capacity, traffic circulation, and long-term transportation connectivity within the City. The fund also continues to support eligible transportation reimbursement obligations and infrastructure improvements associated with development-related growth impacts.

Although the fund is projected to utilize a portion of available fund balance during FY 2026–27, reserves remain significant and continue to support long-term transportation infrastructure planning and implementation needs. The upcoming PFIP update is expected to help reevaluate transportation infrastructure needs, development assumptions, and fee adequacy to better align future transportation impact fees with projected growth and capital improvement demands throughout the community.

Fund 610 - Federal Transit Management

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.

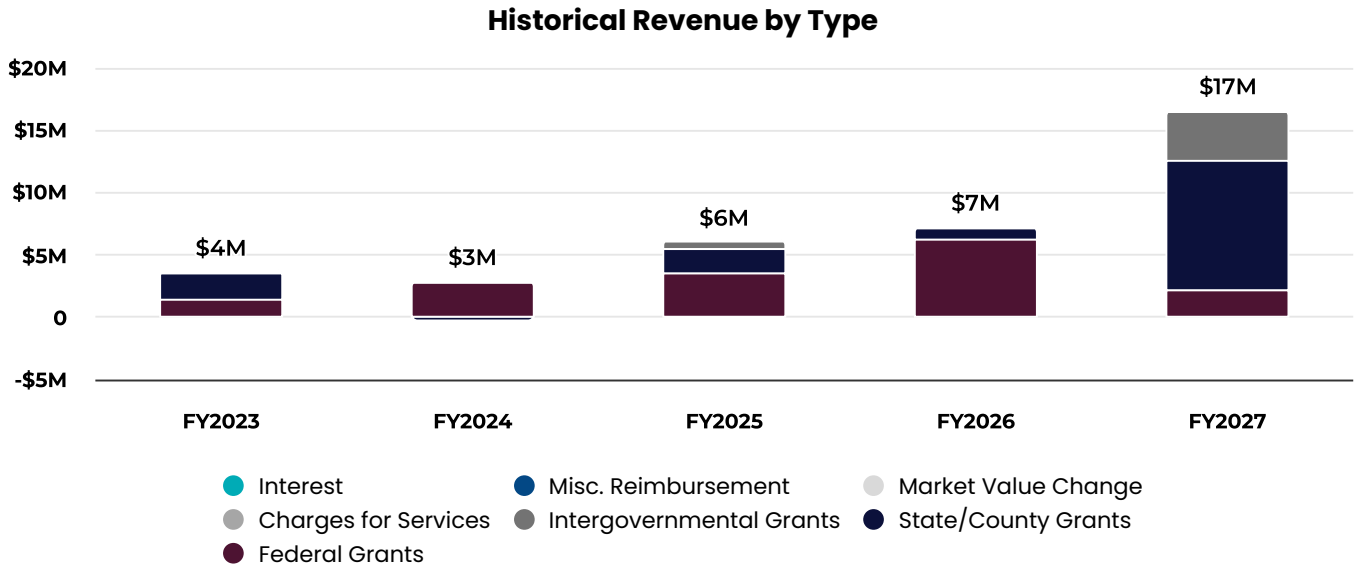


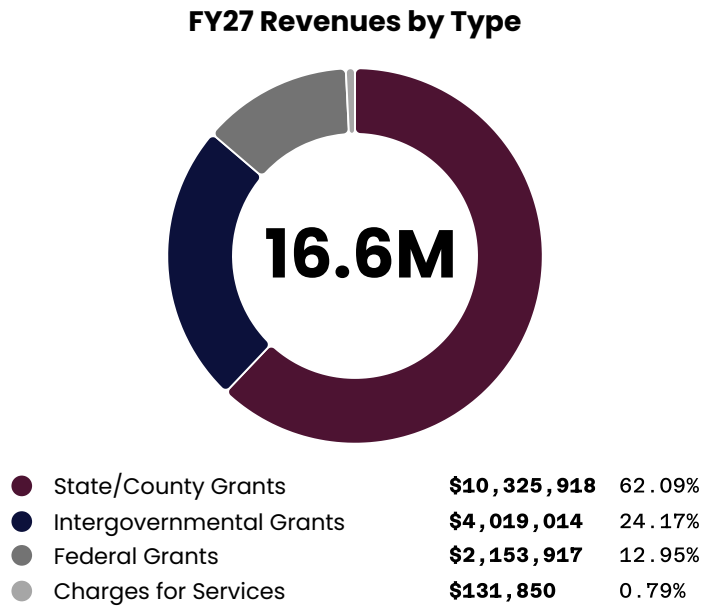
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**$5,950,369**	**$5,551,610**	**$7,899,852**	**$2,632,881**
Revenues					
Intergovernmental	$3,566,346	$2,566,547	$6,050,801	$7,186,216	$16,498,849
Charges for Services	$105,819	$121,231	$136,486	$117,550	$131,850
Investment Earnings	$100,268	-	-$67,949	-	-
Other Revenues	-	-	$1,045	-	-
Total Revenues	**$3,772,433**	**$2,687,778**	**$6,120,384**	**$7,303,766**	**$16,630,699**
Expenditures					
Benefits	$521,657	$148,063	$33,067	$119,834	$147,962
Professional Services	$1,423,502	$2,392,620	$2,550,917	$2,696,932	$3,469,332
Supplies	$143,883	$165,053	$197,374	$285,800	$312,605
Other Financing Uses	-	$1	-	-	-
Capital Improvement	$191,997	$89,365	$266,847	$5,523,189	$9,000,000
Utilities	$18,332	$50,462	$70,731	$72,230	$77,300
Dues & Subscriptions	$2,615	$2,800	$2,923	$2,840	$3,000
Repairs & Maintenance	$37,410	$16,358	$71,886	$34,261	$45,260
Claims & Insurance	$24,100	$32,859	$41,374	$42,956	$52,915
Administrative Expenses	$551,791	$629,094	$576,141	$670,910	$581,260

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Other Adjustments	-$7,219,816	-$89,365	-$1,789,211	-	-
Salaries	$222,822	$259,895	$263,147	$286,638	$331,468
Legal Services	-	-	-	$25,000	$25,000
Maintenance Agreements & Licenses	$18,446	$19,954	$7,933	$22,434	$42,300
Depreciation	$442,007	$480,406	$470,086	-	-
Capital Outlay	-	-	$1,567,960	$2,787,713	$113,000
Total Expenditures	**-$3,621,255**	**$4,197,564**	**$4,331,175**	**$12,570,737**	**$14,201,402**
Total Revenues Less Expenditures	**$7,393,688**	**-$1,509,786**	**$1,789,209**	**-$5,266,971**	**$2,429,297**
Ending Fund Balance	**$7,393,688**	**$4,440,583**	**$7,340,819**	**$2,632,881**	**$5,062,178**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

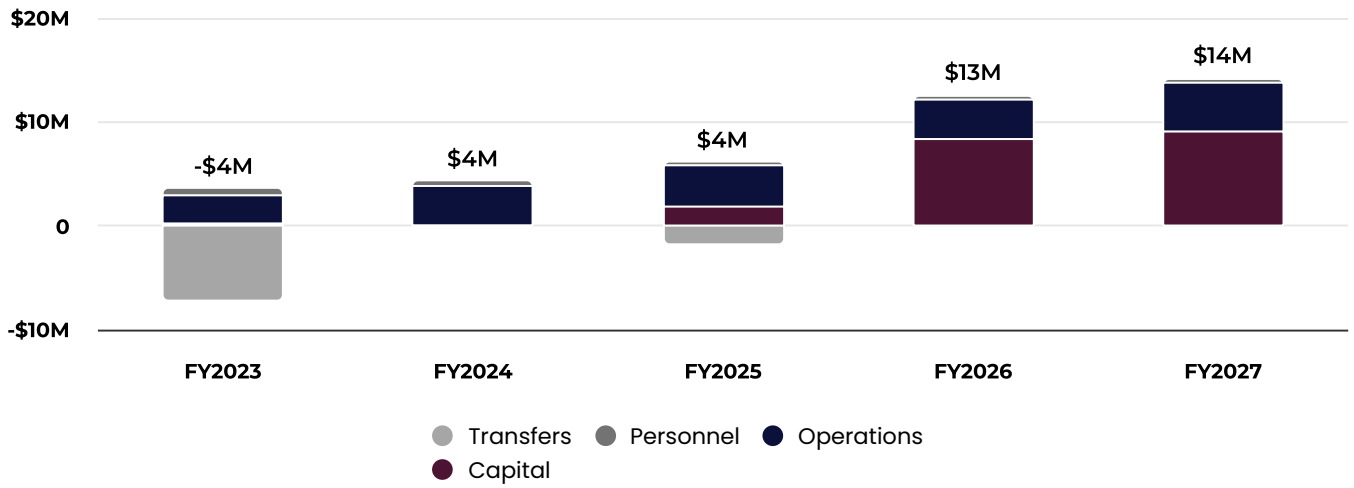




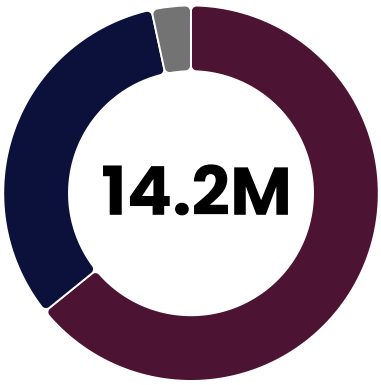
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Federal Grants	$1,429,477	$2,814,154	$3,514,699	$6,267,842	$2,153,917
State/County Grants	$2,136,869	-$247,607	$1,896,102	$918,374	$10,325,918
Misc. Reimbursement	-	-	$1,045	-	-
Charges for Services	$105,819	$121,231	$136,486	$117,550	$131,850
Interest	-	-	-$67,949	-	-
Market Value Change	$100,268	-	-	-	-
Intergovernmental Grants	-	-	$640,000	-	$4,019,014
Total Revenues	**$3,772,433**	**$2,687,778**	**$6,120,384**	**$7,303,766**	**$16,630,699**

Historical Expenditures by Category



FY27 Expenditures by Category



Capital	**$9,113,000**	64.17%
Operations	**$4,608,972**	32.45%
Personnel	**$479,430**	3.38%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$744,479	$407,958	$296,214	$406,472	$479,430
Operations	$2,662,086	$3,789,605	$3,989,365	$3,853,363	$4,608,972

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital	$191,997	$89,365	$1,834,807	$8,310,902	$9,113,000
Transfers	-$7,219,816	-$89,364	-$1,789,211	-	-
Total Expenditures	**-$3,621,255**	**$4,197,564**	**$4,331,175**	**$12,570,737**	**$14,201,402**

Commentary

Fund 610 accounts for revenues and expenditures associated with the City's public transit system, including federal, state, and local transportation funding used to support transit operations, transit capital improvements, fleet and facility maintenance, and related transportation services throughout the community.

FY 2026–27 revenues are budgeted at approximately $16.6 million and primarily reflect federal and state transportation grants, local transportation funding allocations, and transit-related revenues. Expenditures are budgeted at approximately $14.2 million and support transit operations, professional services, transit planning, facility improvements, maintenance activities, and major transit-related capital investments.

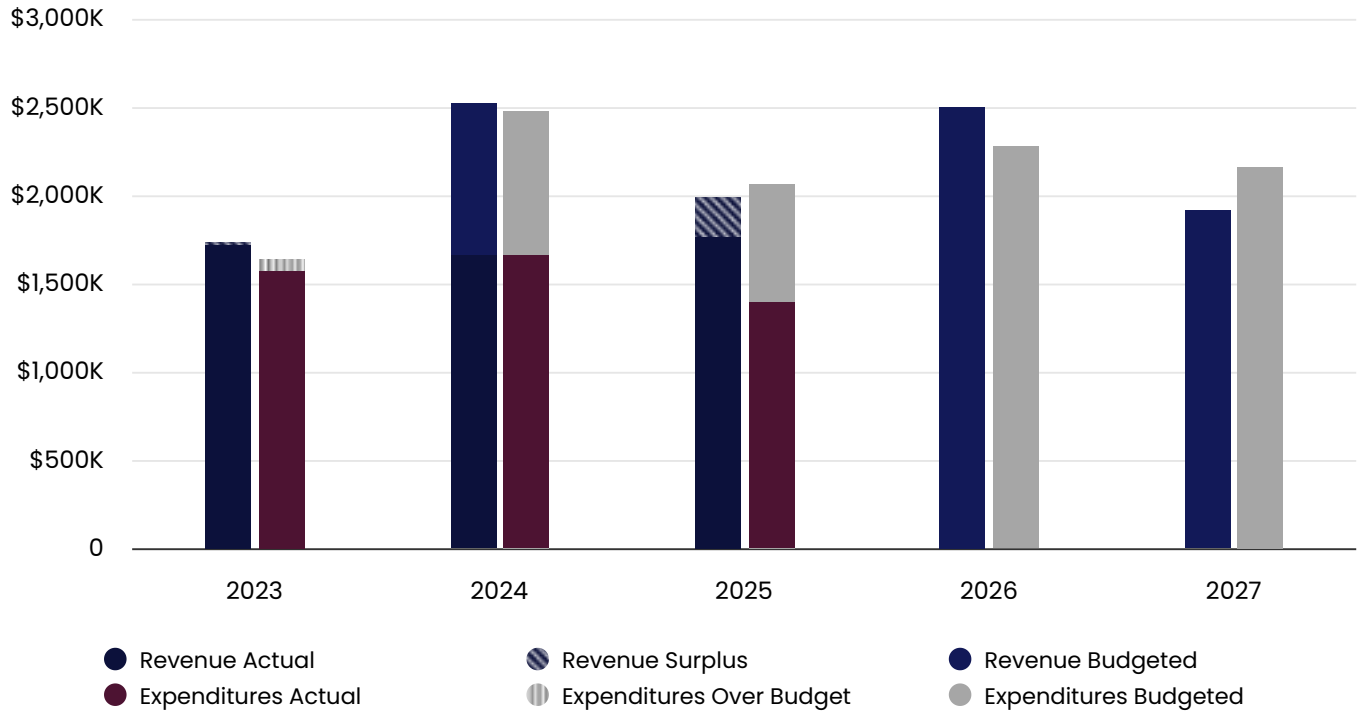
The FY 2026–27 budget includes approximately $9.1 million in transit capital improvement projects, including continued development of the Manteca Transit Bus Facility ($8.25 million), Transit Center Upgrades ($450,000), Bus Stop Amenities improvements ($100,000), implementation of an Intelligent Transportation System (ITS) project ($300,000), and Zoom Conferencing Systems upgrades ($13,000). These projects are intended to improve transit operations, expand service capacity, modernize transit infrastructure, enhance rider experience, and support long-term transit system growth and efficiency.

The significant capital activity within the fund reflects the City's continued investment in transit infrastructure and transportation services supported through a combination of grant funding and local transportation resources. Because many transit grants operate on a reimbursement basis, revenue recognition and expenditure timing may vary depending on project implementation schedules and grant reimbursement timing. The fund is projected to maintain positive fund balance levels while continuing to advance major transit and transportation improvement initiatives throughout FY 2026–27.

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.

Revenues vs Expenditures Trend

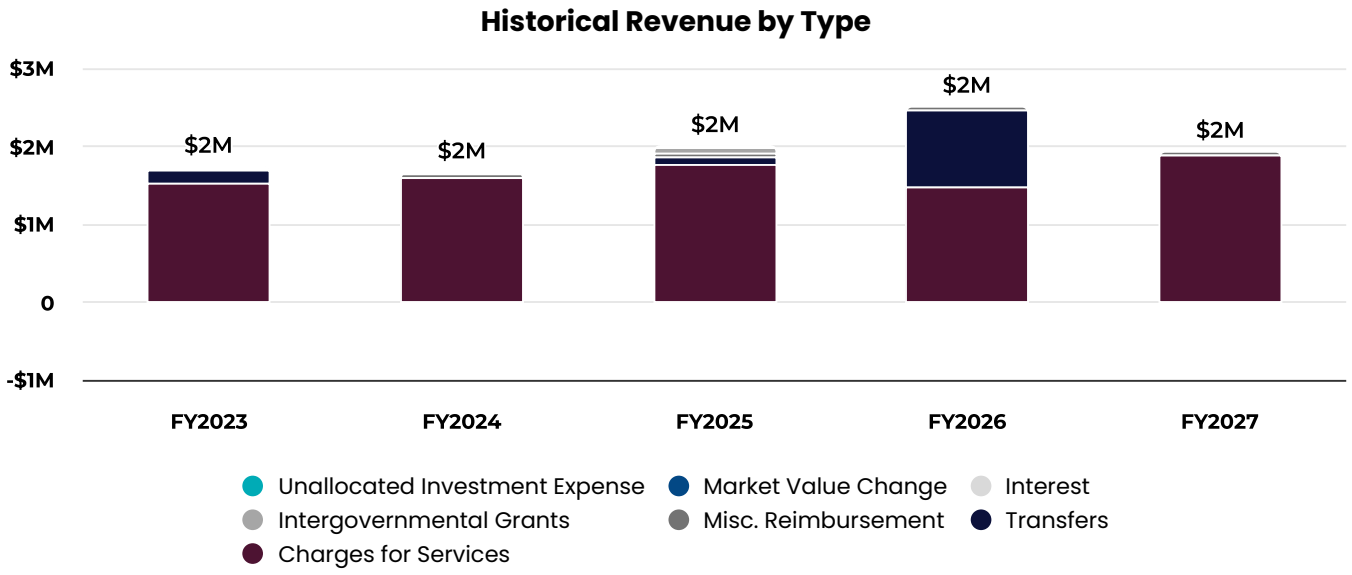


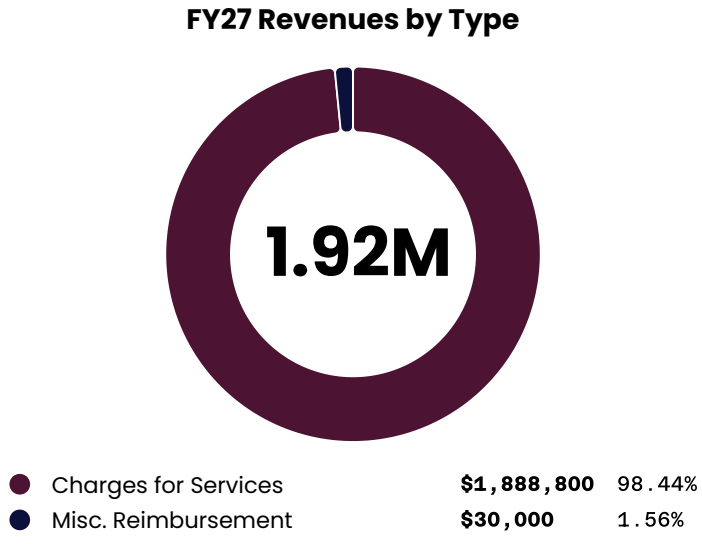
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$652,674**	**$745,233**	**$333,200**	**$1,021,470**	**$1,239,519**
Revenues					
Intergovernmental	-	-	$90,378	-	-
Charges for Services	$1,525,393	$1,592,653	$1,762,681	$1,459,200	$1,888,800
Investment Earnings	$12,877	$21,250	$11,031	-	-
Other Revenues	$40,506	$45,804	$38,795	$35,500	$30,000
Transfers	$150,000	-	$91,500	$1,002,909	-
Total Revenues	**$1,728,776**	**$1,659,707**	**$1,994,386**	**$2,497,609**	**$1,918,800**
Expenditures					
Benefits	$280,033	$263,051	$33,956	$294,256	$295,276
Professional Services	$264,204	$216,969	$252,902	$327,700	$228,200
Supplies	$128,988	$166,368	$160,269	$276,365	$275,817
Capital Improvement	-	$70,000	$197,844	$288,655	$120,000
Utilities	$154,902	$197,019	$164,760	$150,000	$175,000
Dues & Subscriptions	$1,150	$1,135	$1,570	$1,747	$2,425
Repairs & Maintenance	$96,080	$124,256	$112,003	$290,950	$221,387
Claims & Insurance	$43,000	$58,627	$73,821	$76,643	$94,411
Administrative Expenses	$15,482	$12,316	$16,388	$27,913	$63,988

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Other Adjustments	-$58,463	-$268,543	-$359,057	-	-
Salaries	$545,122	$533,160	$517,715	$539,831	$556,796
Maintenance Agreements & Licenses	$4,021	$2,045	$5,725	$5,500	$5,500
Depreciation	$72,557	$69,778	$66,294	-	-
Capital Outlay	$89,102	$208,433	$151,323	-	$125,537
Total Expenditures	**$1,636,176**	**$1,654,614**	**$1,395,512**	**$2,279,560**	**$2,164,337**
Total Revenues Less Expenditures	**$92,599**	**$5,093**	**$598,874**	**$218,049**	**-$245,537**
Ending Fund Balance	**$745,273**	**$750,326**	**$932,074**	**$1,239,519**	**$993,982**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

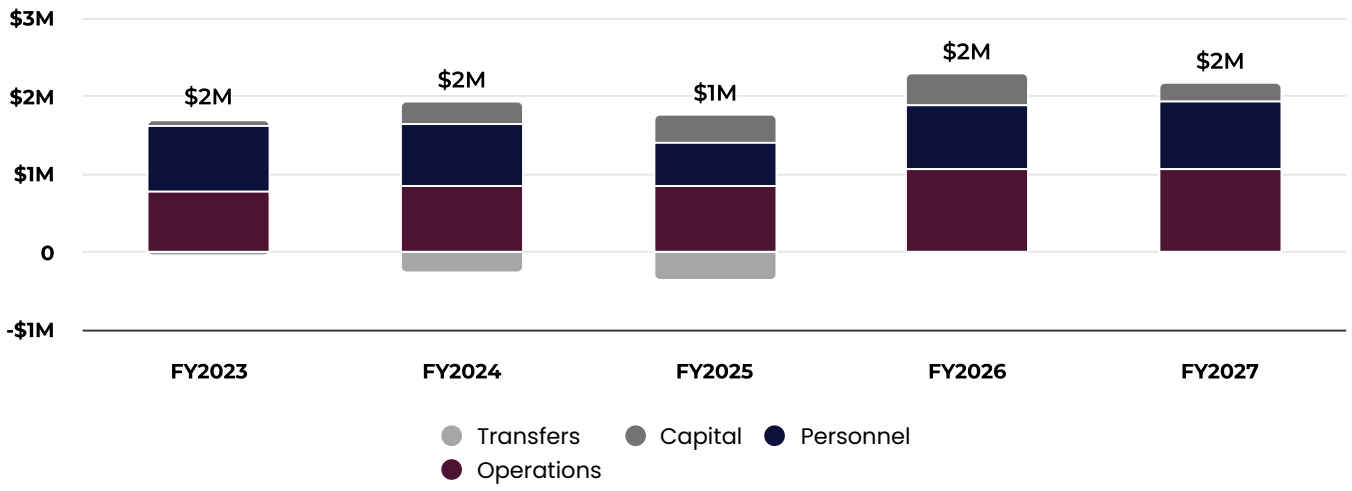




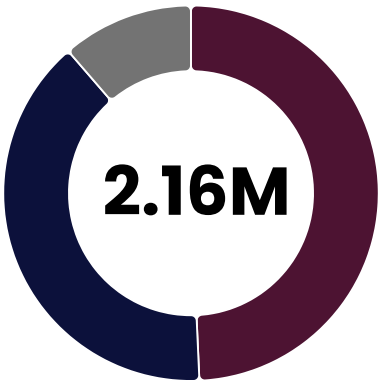
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Misc. Reimbursement	$40,506	$45,804	$38,795	$35,500	$30,000
Charges for Services	$1,525,393	$1,592,653	$1,762,681	$1,459,200	$1,888,800
Interest	$5,542	$21,587	$9,912	-	-
Market Value Change	$7,615	-	$1,119	-	-
Unallocated Investment Expense	-$281	-$337	-	-	-
Transfers	$150,000	-	$91,500	$1,002,909	-
Intergovernmental Grants	-	-	$90,378	-	-
Total Revenues	**$1,728,776**	**$1,659,707**	**$1,994,386**	**$2,497,609**	**$1,918,800**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$1,066,728**	49.29%
Personnel	**$852,072**	39.37%
Capital	**$245,537**	11.34%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$825,154	$796,211	$551,671	$834,087	$852,072
Operations	$780,383	$848,513	$853,732	$1,056,818	$1,066,728

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital	$89,102	$278,433	$349,167	$388,655	$245,537
Transfers	-$58,463	-$268,543	-$359,057	-	-
Total Expenditures	**$1,636,176**	**$1,654,614**	**$1,395,512**	**$2,279,560**	**$2,164,337**

Commentary

Fund 620 accounts for revenues and expenditures associated with operation of the City's municipal golf course, including course maintenance, utilities, staffing, equipment replacement, capital improvements, and related operational support activities.

FY 2026–27 revenues are budgeted at approximately $1.9 million and primarily reflect golf operations, user fees, facility rentals, and related service charges. Expenditures are budgeted at approximately $2.2 million and support ongoing golf course operations, maintenance activities, utilities, staffing, repairs, and operational service needs.

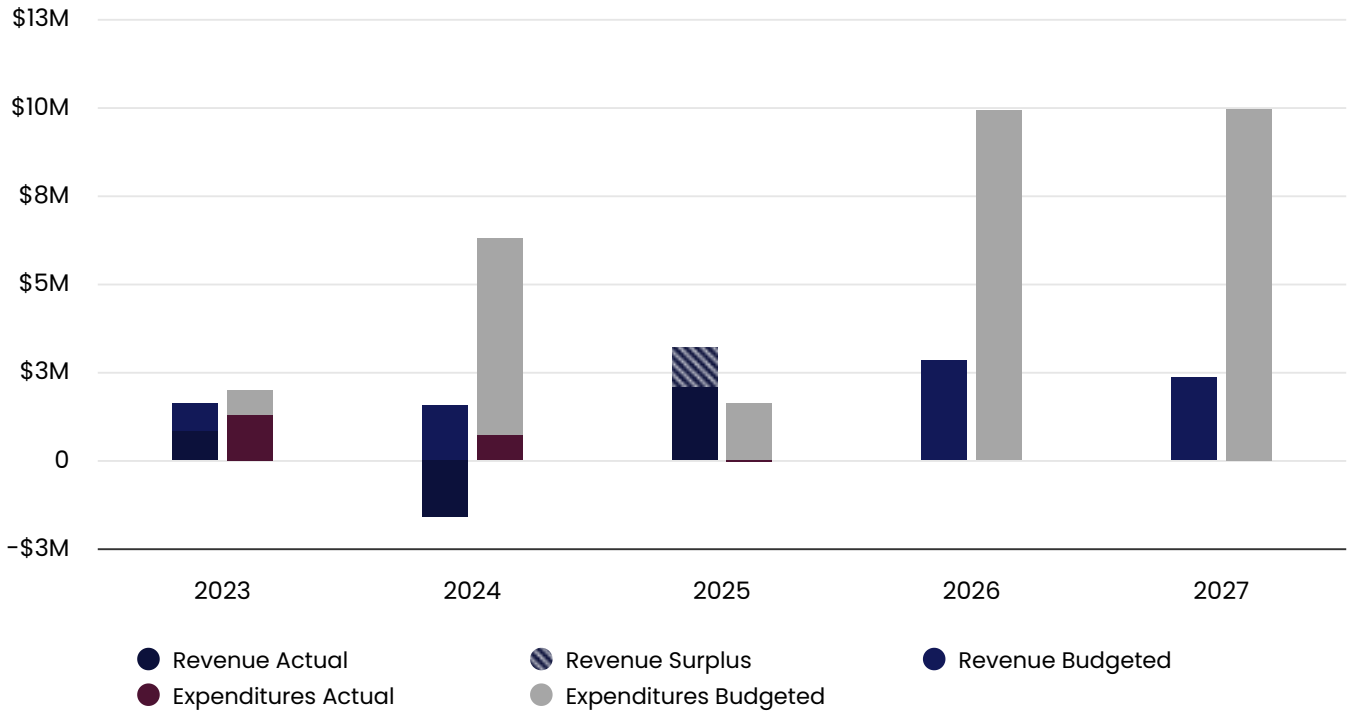
The budget includes approximately $245,000 in capital improvement and equipment replacement projects, including Golf Cart Path and Curb Installation ($80,000), Golf Irrigation System Upgrades ($40,000), a turf maintenance topdresser ($16,000), and replacement of a large rough mower ($109,537). These investments are intended to improve course conditions, operational efficiency, irrigation reliability, and long-term maintenance capabilities.

Unlike FY 2025–26, the FY 2026–27 budget does not currently require a General Fund contribution to support operations. Prior year subsidy needs were partially attributable to adjustments made to staffing time allocations and operational cost distribution. Although the fund is projected to utilize a portion of available fund balance during FY 2026–27, staff will continue monitoring operational performance, maintenance needs, and long-term financial sustainability of the Golf Fund.

Fund 630 - PFIP Sewer

Public Facilities Implementation Plan (PFIP): The Sewer Improvement Fee and Public Facilities Implementation Plan Sewer funds accounts to pay for pipelines, trunks, laterals, pump stations and lift stations, associated with new construction.

Revenues vs Expenditures Trend



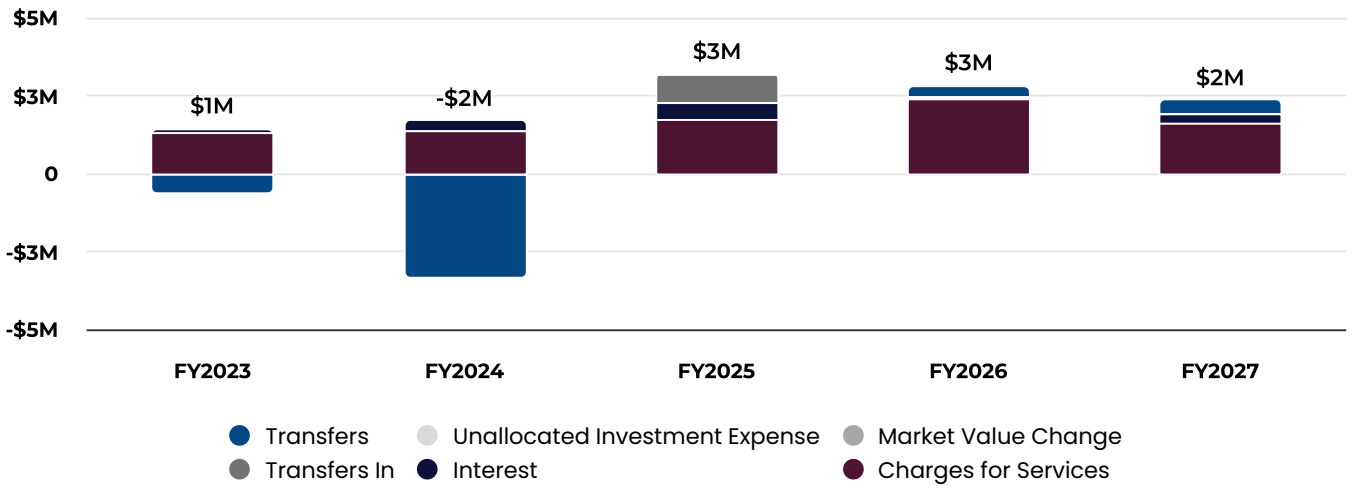
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-$9,500,770**	**-$10,209,068**	**-$1,233,987**	**-$8,382,318**	**-$15,426,787**
Revenues					
Charges for Services	$1,298,910	$1,339,942	$1,719,848	$2,350,000	$1,625,000
Investment Earnings	$131,612	$343,589	$593,409	$100,000	$300,000
Transfers	-$635,431	-$3,288,111	$882,268	$375,000	$430,000
Total Revenues	**$795,091**	**-$1,604,580**	**$3,195,525**	**$2,825,000**	**$2,355,000**
Expenditures					
Benefits	-	-	-	-	$3,860
Professional Services	$393,218	$239,782	$32,462	$330,021	$10,500
Capital Improvement	-	-	-	$8,700,000	$2,170,000
Administrative Expenses	$74,000	$84,177	$78,747	$31,104	$13,996
Salaries	-	-	-	$8,344	$9,763
PFIP Credit Reimbursement	-	$265,394	-$163,326	$800,000	$7,750,000
Capital Outlay	$697,879	-	-	-	-
Debt Service	$107,657	$109,927	-	-	-
Total Expenditures	**$1,272,754**	**$699,280**	**-$52,117**	**$9,869,469**	**$9,958,119**
Total Revenues Less Expenditures	**-$477,663**	**-$2,303,859**	**$3,247,642**	**-$7,044,469**	**-$7,603,119**

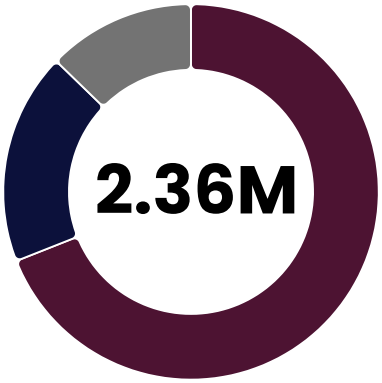
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Ending Fund Balance	**-$9,978,433**	**-$12,512,927**	**$2,013,655**	**-$15,426,787**	**-$23,029,906**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type



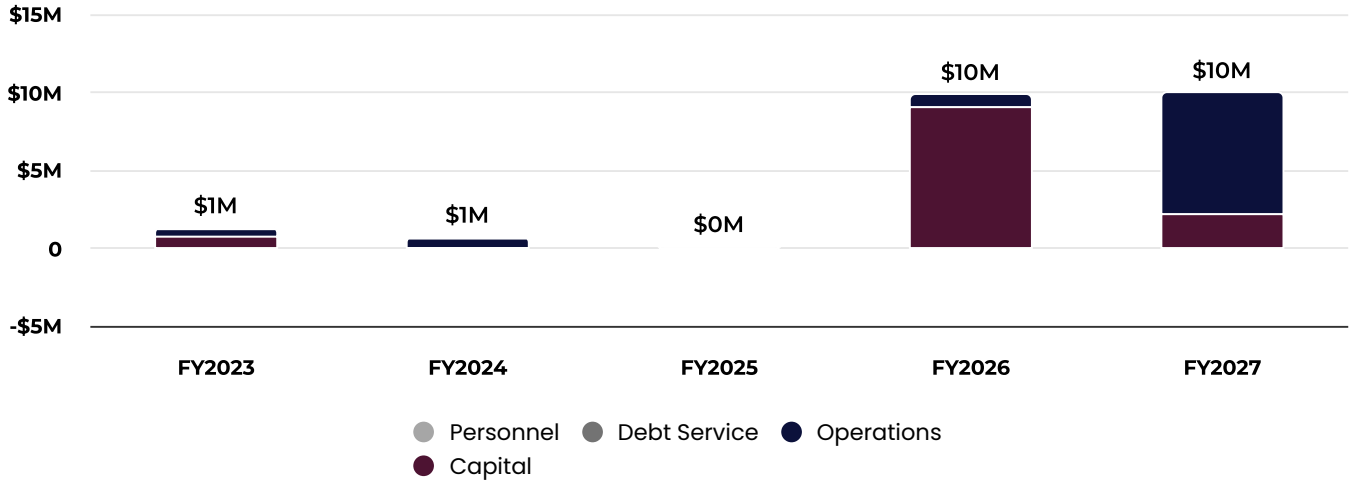
Charges for Services	**$1,625,000**	69.00%
Transfers	**$430,000**	18.26%
Interest	**$300,000**	12.74%

Revenues by Type

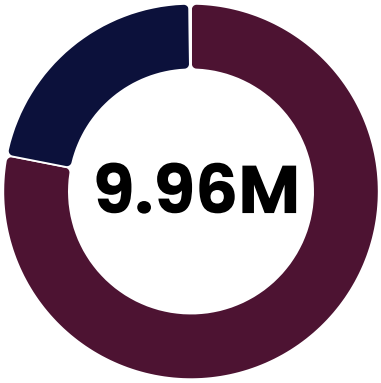
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$1,298,910	$1,339,942	$1,719,848	$2,350,000	$1,625,000
Interest	$116,195	$374,096	$538,216	$100,000	$300,000
Market Value Change	$21,305	-$24,669	$55,193	-	-
Unallocated Investment Expense	-$5,888	-$5,839	-	-	-
Transfers	-$635,431	-$3,288,111	-	$375,000	$430,000
Transfers In	-	-	$882,268	-	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Total Revenues	**$795,091**	**-$1,604,580**	**$3,195,525**	**$2,825,000**	**$2,355,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$7,774,496**	78.07%
Capital	**$2,170,000**	21.79%
Personnel	**$13,623**	0.14%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$13,623
Operations	$445,428	$583,623	-$72,546	$843,104	$7,774,496
Capital	$719,670	$5,730	$20,429	$9,018,021	$2,170,000
Debt Service	$107,657	$109,927	-	-	-
Total Expenditures	**$1,272,754**	**$699,280**	**-$52,117**	**$9,869,469**	**$9,958,119**

Commentary

Fund 630 accounts for revenues and expenditures associated with the Public Facilities Implementation Plan (PFIP) Sewer program. Revenues are generated through development impact fees collected to support sewer infrastructure improvements associated with new development, including pipelines, trunk lines, laterals, pump stations, lift stations, and related wastewater system expansion needs.

FY 2026–27 revenues are budgeted at approximately $2.4 million and primarily reflect anticipated development activity, PFIP sewer fee collections, transfers, and investment earnings. Expenditures are budgeted at approximately $10.0 million and are primarily associated with major sewer infrastructure improvements and reimbursement obligations related to growth and development.

The budget includes approximately $2.2 million in capital improvement funding within Fund 630 for the WCS-06 Central Union Road Trunk Extension project. The project also includes an additional $10.0 million appropriation within Fund 640, which is expected to be funded through prior sewer bond proceeds. The combined funding approach reflects the shared nature of major wastewater infrastructure improvements between PFIP-related growth infrastructure and broader sewer system capital improvements.

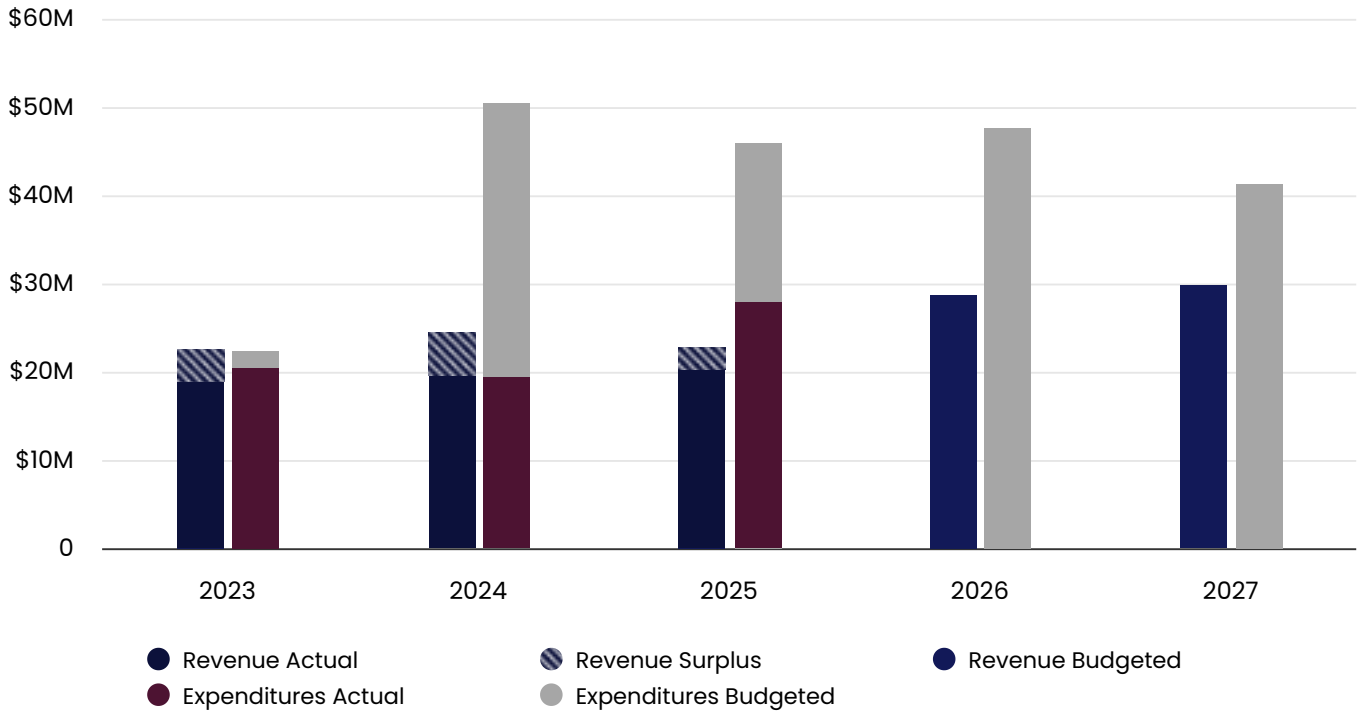
The fund is projected to utilize available fund balance during FY 2026–27 due to the timing of major infrastructure expenditures relative to development fee collections. However, it is important to note that Fund 630 is evaluated collectively with Funds 640 and 650 within the City's Annual Comprehensive Financial Report (ACFR) for broader wastewater system financial health and long-term infrastructure planning considerations. Staff continues to monitor sewer infrastructure funding needs across the combined wastewater system to ensure long-term operational and capital sustainability.

In addition, the upcoming PFIP update is expected to help reevaluate sewer infrastructure needs, growth assumptions, and development fee adequacy to better align future impact fee revenues with projected wastewater infrastructure demands and capital improvement requirements throughout the City.

Fund 640 - Sewer O&M

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.

Revenues vs Expenditures Trend

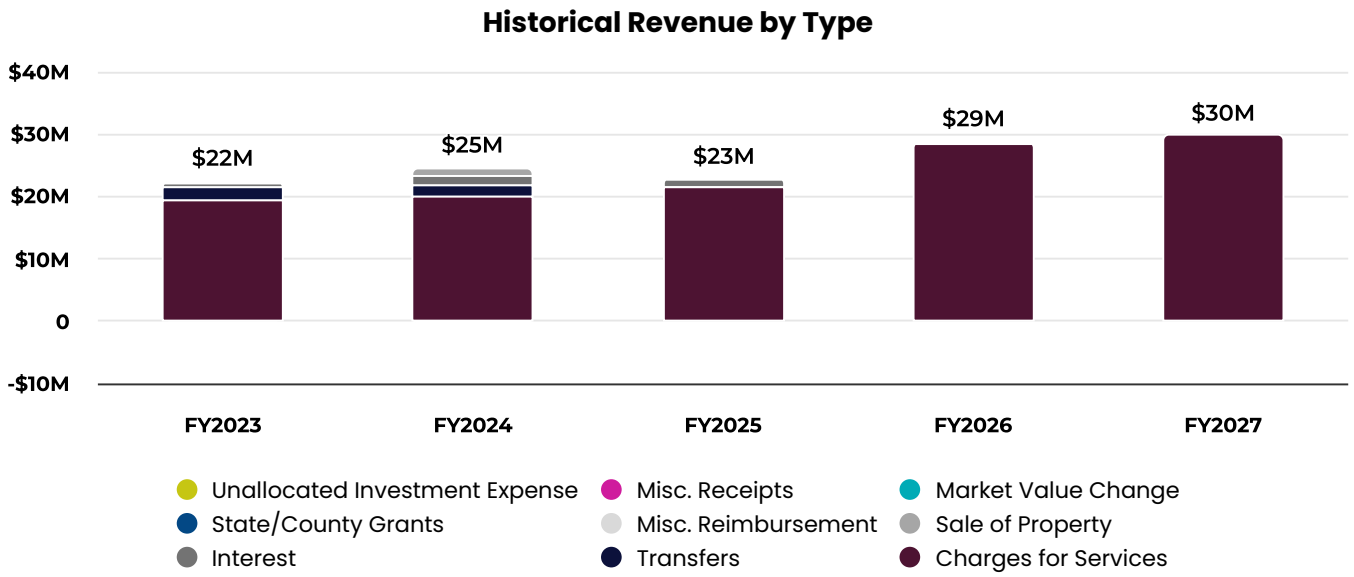


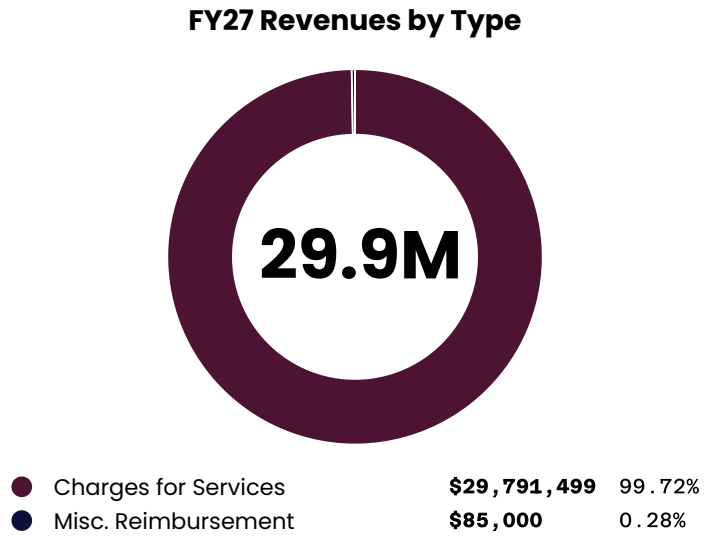
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$180,053,189**	**$182,205,030**	**$188,811,951**	**$184,110,829**	**$165,132,673**
Revenues					
Intergovernmental	$300,400	$100,000	-	-	-
Charges for Services	$19,417,860	$19,880,637	$21,502,890	$28,428,380	$29,791,499
Investment Earnings	$503,628	$1,190,586	$1,255,608	$200,000	-
Other Revenues	$197,560	$1,344,932	$113,162	$85,000	$85,000
Transfers	$2,067,801	$2,015,950	-	-	-
Total Revenues	**$22,487,249**	**$24,532,105**	**$22,871,660**	**$28,713,380**	**$29,876,499**
Expenditures					
Benefits	$2,479,116	$2,153,906	$2,727,087	$2,947,067	$3,217,669
Professional Services	$794,729	$797,163	$1,120,084	$1,440,905	$1,093,700
Supplies	$1,741,619	$2,608,709	$2,547,225	$3,202,907	$3,443,200
Transfers Out	-	$582,557	$882,268	$10,000	-
Capital Improvement	$1,060,207	$1,826,901	$7,378,450	$22,959,864	$13,478,000
Utilities	$2,563,353	$2,974,224	$2,861,003	$2,736,100	$3,225,600
Dues & Subscriptions	$40,646	$49,839	$63,214	$107,600	$120,950
Repairs & Maintenance	$776,957	$873,727	$934,178	$1,512,068	$1,391,500
Claims & Insurance	$519,700	$708,565	$892,187	$926,287	$1,141,019

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Administrative Expenses	$2,036,152	$2,261,377	$2,155,143	$2,541,791	$4,329,104
Other Adjustments	-$2,372,467	-$7,507,441	-$6,486,948	-	-
Salaries	$3,727,622	$4,381,946	$4,726,984	$5,342,092	$5,702,028
Legal Services	$354	-	-	$60,000	$60,000
Maintenance Agreements & Licenses	$363,295	$307,572	$333,124	$399,000	$493,200
Operating Fees	$668,250	$912,117	$1,023,856	$1,305,000	$1,255,000
Depreciation	$4,580,112	$4,840,032	$5,303,234	-	-
Capital Outlay	$723,798	$1,026,780	$949,414	$941,899	$565,000
Debt Service	$631,944	$588,346	$550,795	$1,258,956	$1,733,857
Total Expenditures	**$20,335,387**	**$19,386,321**	**$27,961,297**	**$47,691,536**	**$41,249,827**
Total Revenues Less Expenditures	**$2,151,863**	**$5,145,784**	**-$5,089,638**	**-$18,978,156**	**-$11,373,328**
Ending Fund Balance	**$182,205,052**	**$187,350,814**	**$183,722,313**	**$165,132,673**	**$153,759,345**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

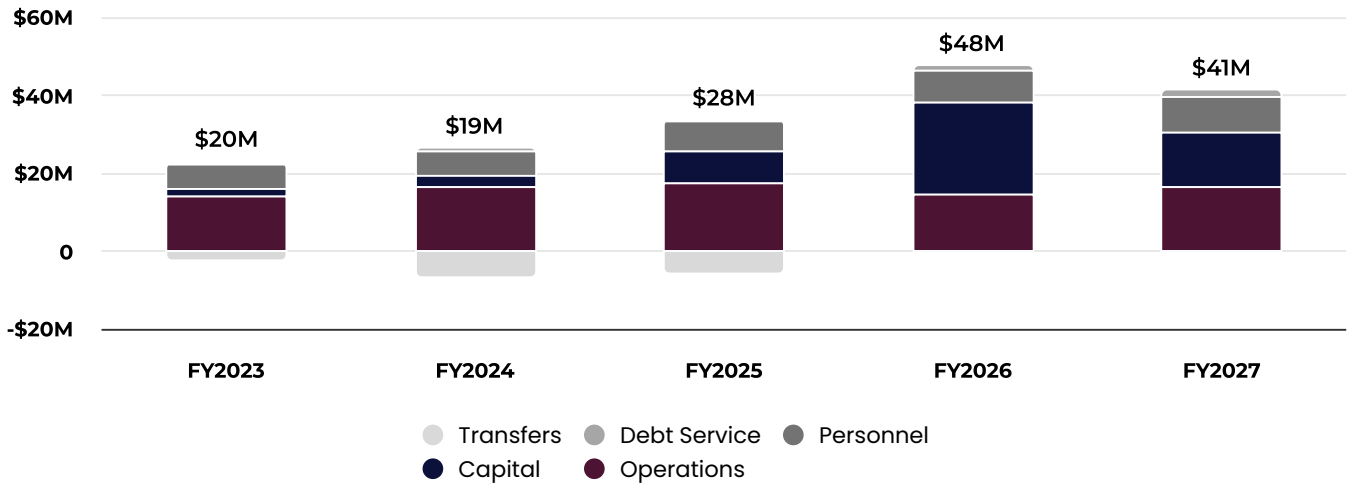




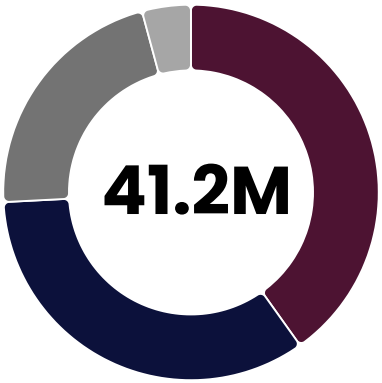
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
State/County Grants	$300,400	$100,000	-	-	-
Misc. Receipts	-	-	$826	-	-
Misc. Reimbursement	$197,560	$94,932	$111,184	$85,000	$85,000
Sale of Property	-	$1,250,000	$1,152	-	-
Charges for Services	$19,417,860	$19,880,637	$21,502,890	$28,428,380	$29,791,499
Interest	$461,993	$1,270,540	$1,167,809	$200,000	-
Market Value Change	$58,273	-$62,187	$87,799	-	-
Unallocated Investment Expense	-$16,637	-$17,767	-	-	-
Transfers	$2,067,801	$2,015,950	-	-	-
Total Revenues	**$22,487,249**	**$24,532,105**	**$22,871,660**	**$28,713,380**	**$29,876,499**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$16,553,273**	40.13%
Capital	**$14,043,000**	34.04%
Personnel	**$8,919,697**	21.62%
Debt Service	**$1,733,857**	4.20%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$6,206,738	$6,535,852	$7,454,071	$8,289,159	$8,919,697
Operations	$14,085,166	$16,333,325	$17,233,248	$14,231,658	$16,553,273
Capital	$1,784,006	$2,853,681	$8,327,864	$23,901,763	$14,043,000
Debt Service	$631,944	$588,346	$550,795	$1,258,956	$1,733,857
Transfers	-$2,372,467	-$6,924,884	-$5,604,680	$10,000	-
Total Expenditures	**$20,335,387**	**$19,386,321**	**$27,961,297**	**$47,691,536**	**$41,249,827**

Commentary

Fund 640 – Sewer Operations & Maintenance Fund continues to support the ongoing operation, maintenance, and regulatory compliance requirements of the City's wastewater collection and treatment systems. The fund is responsible for critical utility infrastructure, system reliability, maintenance activities, operational staffing, and ongoing capital-related support necessary to meet current and future service demands.

FY 2026–27 revenues are budgeted at approximately $29.9 million, reflecting continued stability in sewer service charge revenues driven by the City's growing customer base and development activity. Expenditures are budgeted at approximately $41.2 million and include ongoing operational costs, maintenance activities, capital-related expenditures, debt service obligations, and utility system improvements.

The budget reflects planned deficit spending of approximately $11.4 million primarily due to the timing of major sewer infrastructure and capital improvement projects. A significant portion of these expenditures is expected to be offset by previously issued Sewer Revenue Bond proceeds and other available financing sources associated with multi-year capital projects. As a result, the planned deficit does not reflect an ongoing structural operating imbalance, but rather the strategic use of available funding sources to advance critical wastewater infrastructure investments.

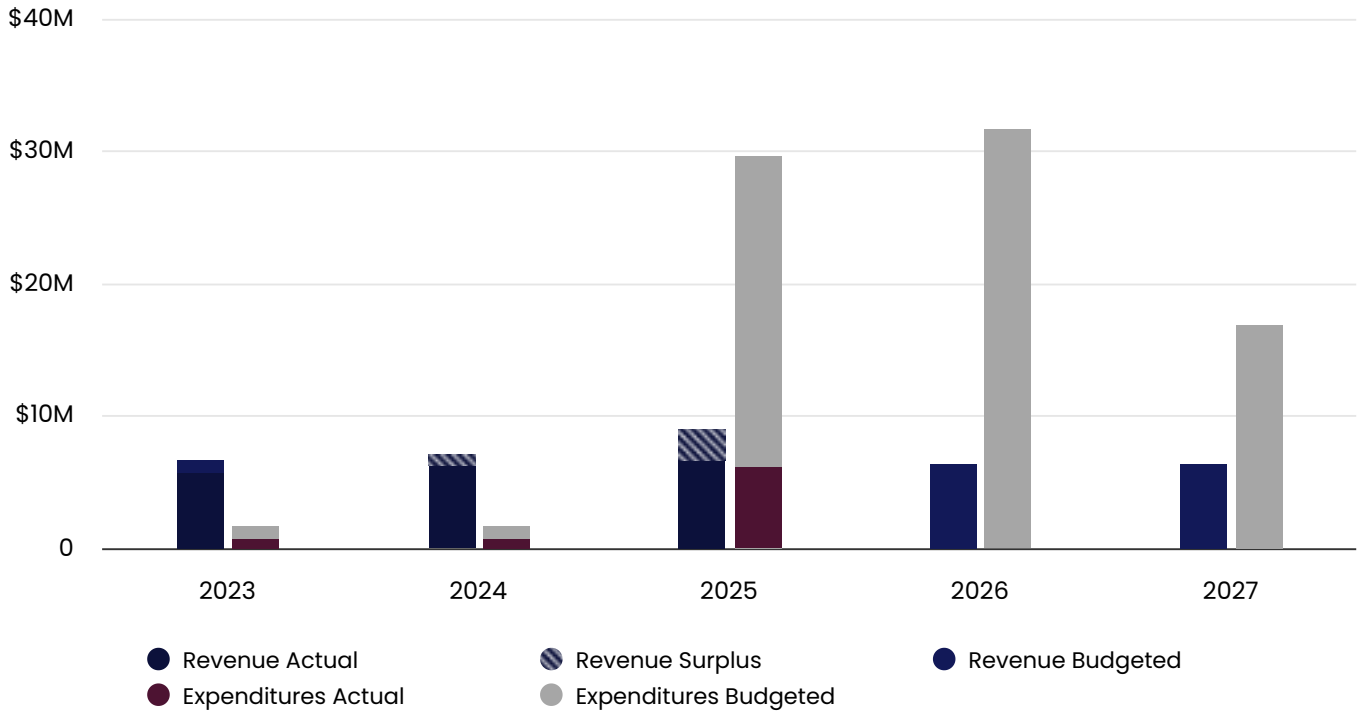
The budget also includes significant capital investment activity focused on regulatory compliance, operational resiliency, infrastructure modernization, and system expansion. Major projects include the Central Union Road Trunk Extension ($10.0 million), WQCF SCADA System Improvements and PLC Upgrades ($2.9 million combined), and the WQCF Influent Pump No. 5 project ($524,000). Additional proposed capital requests include sewer wastewater operations vehicles and equipment, replacement caustic soda storage tanks, emergency response service vehicles, security upgrades, and wastewater facility curb and gutter improvements. These investments are intended to improve wastewater system reliability, treatment capacity, operational efficiency, asset preservation, and long-term service delivery throughout the community.

It is also important to note that Fund 640 is evaluated collectively with Funds 630 and 650 within the City's Annual Comprehensive Financial Report (ACFR) for broader water system financial health and long-term infrastructure planning considerations.

Fund 650 - Sewer Improvement

The Sewer Improvement Fee and Public Facilities Implementation Plan – Sewer funds accounts to pay for the cost of connection of new development to the City's sewer system and to pay for increased treatment capacity of the Wastewater Quality Control Facility (WQCF).

Revenues vs Expenditures Trend

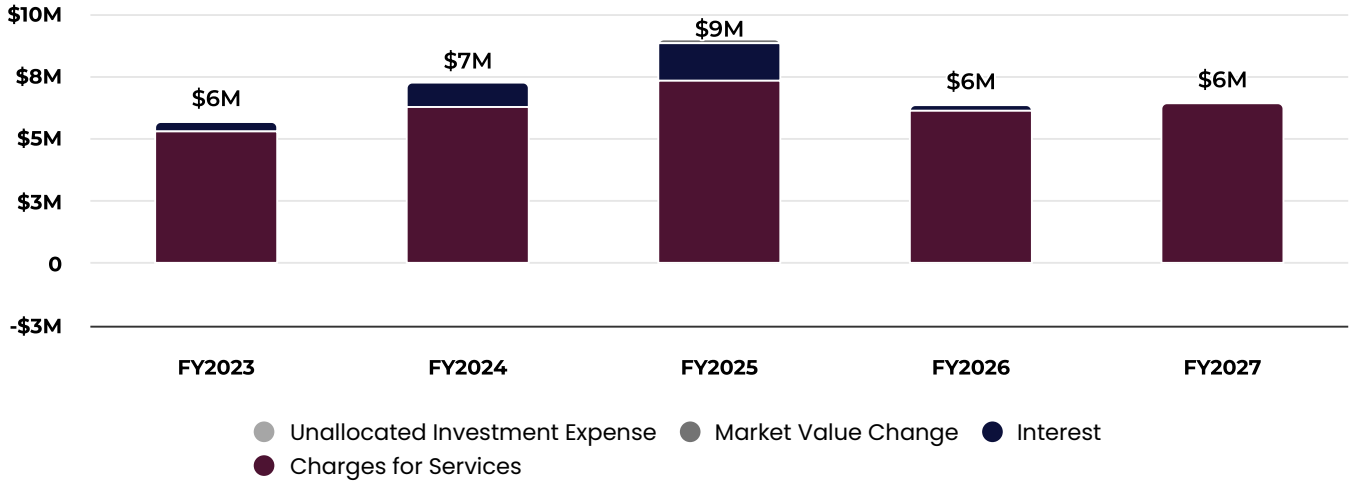


Comprehensive Fund Summary

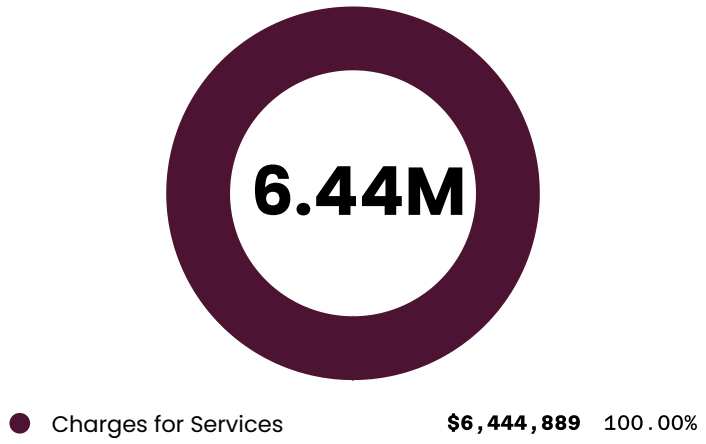
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$8,787,314**	**$13,657,951**	**$20,087,050**	**$23,477,613**	**-$1,734,343**
Revenues					
Charges for Services	$5,303,326	$6,238,728	$7,300,017	$6,086,745	$6,444,889
Investment Earnings	$329,191	$905,957	$1,681,484	$270,000	-
Total Revenues	**$5,632,517**	**$7,144,685**	**$8,981,501**	**$6,356,745**	**$6,444,889**
Expenditures					
Capital Improvement	-	-	$5,352,722	$30,229,616	$15,078,327
Debt Service	$761,880	$715,586	$677,610	$1,339,085	$1,843,544
Total Expenditures	**$761,880**	**$715,586**	**$6,030,332**	**$31,568,701**	**$16,921,871**
Total Revenues Less Expenditures	**$4,870,637**	**$6,429,099**	**$2,951,169**	**-$25,211,956**	**-$10,476,982**
Ending Fund Balance	**$13,657,951**	**$20,087,050**	**$23,038,219**	**-$1,734,343**	**-$12,211,325**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



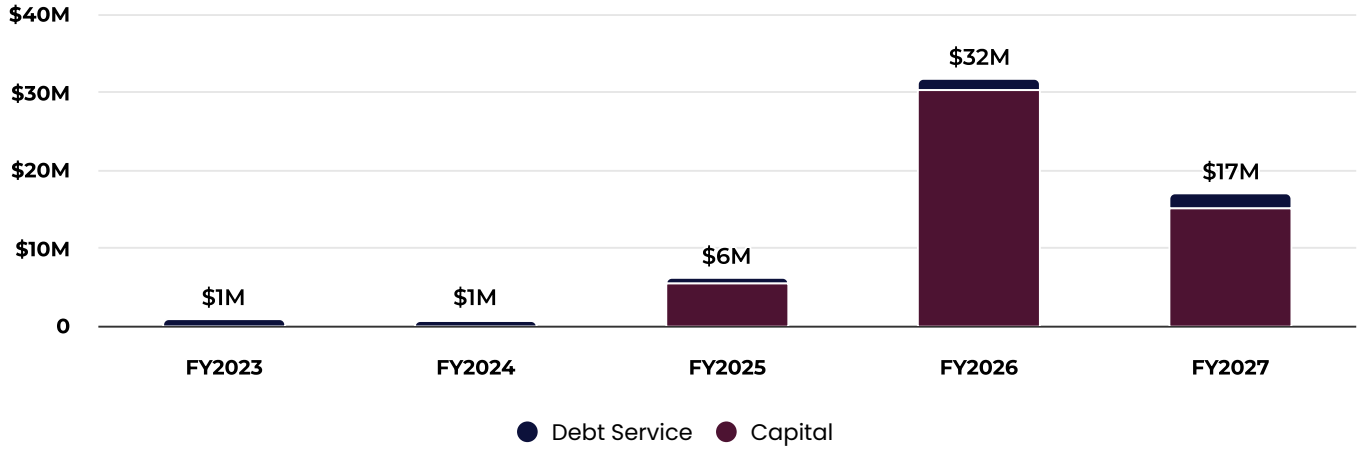
FY27 Revenues by Type



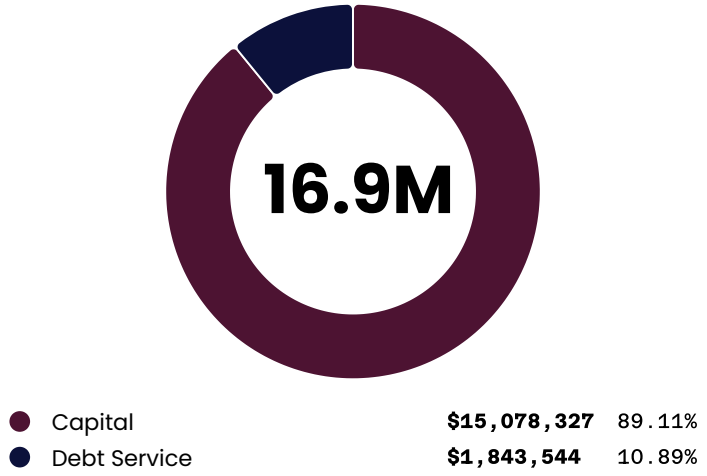
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$5,303,326	$6,238,728	$7,300,017	$6,086,745	$6,444,889
Interest	$370,042	$984,133	$1,542,031	$270,000	-
Market Value Change	-$29,292	-$63,377	$139,453	-	-
Unallocated Investment Expense	-$11,559	-$14,800	-	-	-
Total Revenues	**$5,632,517**	**$7,144,685**	**$8,981,501**	**$6,356,745**	**$6,444,889**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital	-	-	$5,352,722	$30,229,616	$15,078,327
Debt Service	$761,880	$715,586	$677,610	$1,339,085	$1,843,544
Total Expenditures	**$761,880**	**$715,586**	**$6,030,332**	**$31,568,701**	**$16,921,871**

Commentary

Fund 650 accounts for revenues and expenditures associated with sewer connection fees, sewer capacity improvements, and major wastewater capital infrastructure projects intended to support new development and expanded treatment capacity at the Wastewater Quality Control Facility (WQCF).

FY 2026–27 revenues are budgeted at approximately $6.4 million and primarily reflect sewer connection and capacity-related charges associated with ongoing development activity. Expenditures are budgeted at approximately $17.0 million and are primarily associated with major wastewater capital improvement projects and related debt service obligations.

The budget includes approximately $15.1 million in major wastewater infrastructure projects, including the WQCF Sludge Thickener (DAF) Unit No. 3 project ($10.1 million) and the WQCF-23 Expansion to 12.85 MGD project ($5.0 million). These projects are expected to be funded through prior sewer bond proceeds and represent significant long-term investments in treatment capacity, operational reliability, regulatory compliance, and future system growth.

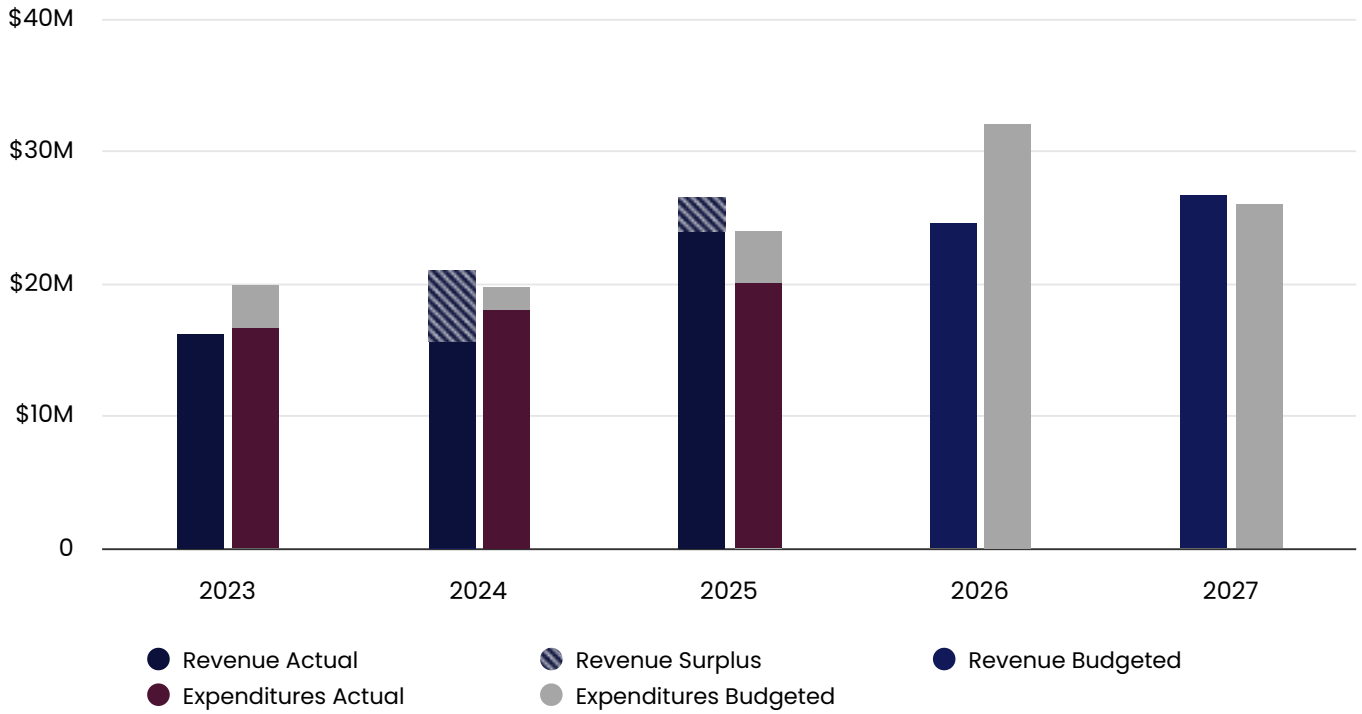
Although the fund reflects a planned deficit position during FY 2026–27, the deficit is primarily timing-related and associated with bond-funded capital expenditures rather than ongoing operational imbalance. Bond proceeds are expected to offset a substantial portion of the planned capital expenditures reflected within the fund.

It is also important to note that Fund 650 is evaluated collectively with Funds 630 and 640 within the City's Annual Comprehensive Financial Report (ACFR) for broader wastewater system financial health and long-term infrastructure planning considerations. The combined wastewater funds continue to support major infrastructure investment necessary to maintain system reliability, regulatory compliance, and long-term sewer capacity needs associated with continued growth throughout the City.

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.

Revenues vs Expenditures Trend



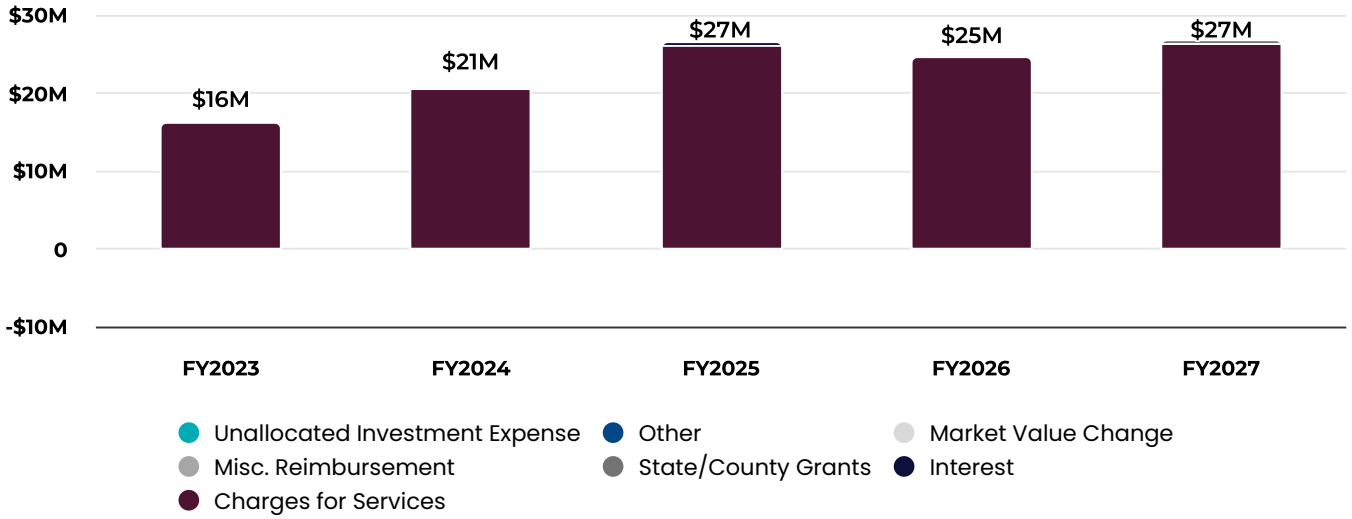
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-$81,737**	**-$413,208**	**$2,218,724**	**$8,881,533**	**$1,300,088**
Revenues					
Intergovernmental	$2,904	$82,982	$885	-	$499,000
Charges for Services	$16,059,495	$20,599,506	$26,007,070	$24,502,848	$26,186,319
Investment Earnings	$74,131	$209,561	$513,851	-	-
Other Revenues	$86,518	$83,458	-	$500	$500
Total Revenues	**$16,223,048**	**$20,975,507**	**$26,521,807**	**$24,503,348**	**$26,685,819**
Expenditures					
Benefits	$2,605,040	$1,651,572	$1,864,352	$2,724,761	$2,761,820
Professional Services	$293,150	$506,133	$1,311,239	$2,142,459	$1,714,800
Supplies	$728,310	$1,915,919	$2,384,404	$4,333,630	$2,374,175
Transfers Out	-	-	-	$20,000	-
Utilities	$15,788	$43,682	$45,186	$43,480	$31,176
Dues & Subscriptions	$1,182	$2,267	$223	$3,050	$1,700
Repairs & Maintenance	$560,682	$794,597	$739,370	$1,147,221	$683,224
Claims & Insurance	$318,100	$433,701	$546,094	$566,966	$698,400
Administrative Expenses	$2,013,831	$2,208,804	$2,308,823	$5,657,997	$5,370,495
Other Adjustments	-$1,454,651	-$495,102	-$762,554	-	-

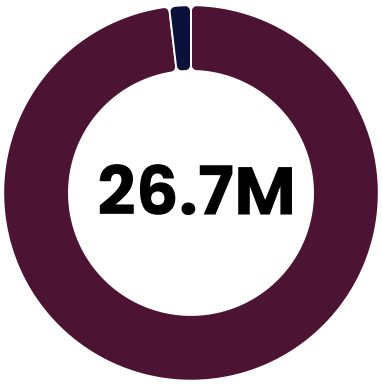
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Salaries	$3,407,162	$3,749,182	$4,064,510	$4,388,508	$4,604,104
Legal Services	$9,583	$6,972	-	$30,000	$30,000
Maintenance Agreements & Licenses	$68	$5,454	$1,758	$314,874	$299,600
Operating Fees	$4,970,471	$4,830,499	$5,210,688	$7,258,132	$7,386,611
Depreciation	$1,586,456	$1,779,428	$1,726,374	-	-
Capital Outlay	$1,499,332	$629,500	$527,654	$3,453,715	$13,000
Total Expenditures	**$16,554,505**	**$18,062,607**	**$19,968,122**	**$32,084,793**	**$25,969,105**
Total Revenues Less Expenditures	**-$331,456**	**$2,912,900**	**$6,553,684**	**-$7,581,445**	**$716,714**
Ending Fund Balance	**-$413,193**	**$2,499,692**	**$8,772,408**	**$1,300,088**	**$2,016,802**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



FY27 Revenues by Type

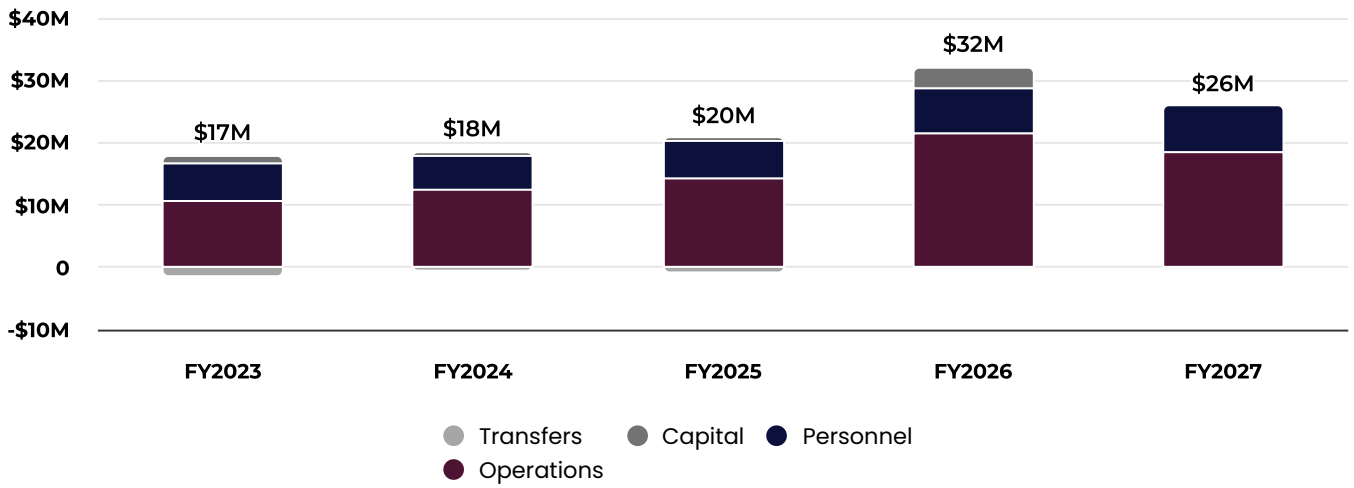


Charges for Services	**$26,186,319**	98.13%
State/County Grants	**$499,000**	1.87%
Other	**$500**	0.00%

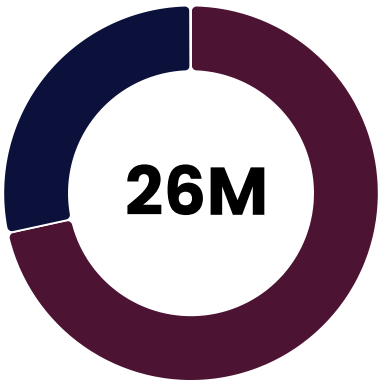
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
State/County Grants	$2,904	$82,982	$885	-	$499,000
Misc. Reimbursement	$86,111	$83,088	-	-	-
Other	$407	$370	-	$500	$500
Charges for Services	$16,059,495	$20,599,506	$26,007,070	$24,502,848	$26,186,319
Interest	$59,365	$226,985	$459,371	-	-
Market Value Change	$17,773	-$13,881	$54,480	-	-
Unallocated Investment Expense	-$3,008	-$3,543	-	-	-
Total Revenues	**$16,223,048**	**$20,975,507**	**$26,521,807**	**$24,503,348**	**$26,685,819**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$18,590,181**	71.59%
Personnel	**$7,365,924**	28.36%
Capital	**$13,000**	0.05%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$6,012,202	$5,400,754	$5,928,862	$7,113,269	$7,365,924
Operations	$10,497,621	$12,527,456	$14,274,160	$21,497,809	$18,590,181

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital	$1,499,332	$629,500	$527,654	$3,453,715	$13,000
Transfers	-$1,454,651	-$495,102	-$762,554	$20,000	-
Total Expenditures	**$16,554,505**	**$18,062,607**	**$19,968,122**	**$32,084,793**	**$25,969,105**

Commentary

Fund 660 accounts for revenues and expenditures associated with the City's solid waste operations, including refuse collection, recycling services, billing and collections, equipment purchases, capital improvements, and related operational and maintenance activities.

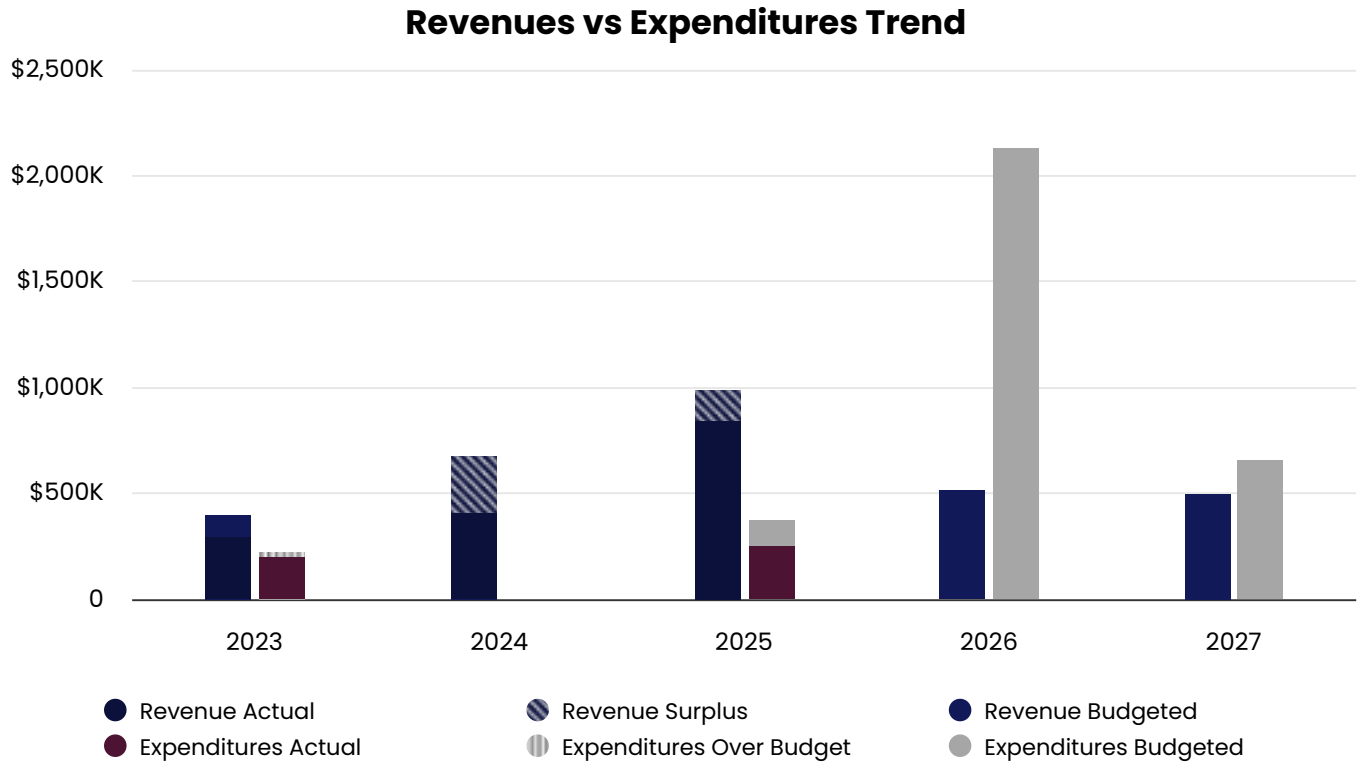
FY 2026–27 revenues are budgeted at approximately $26.7 million and primarily reflect refuse and recycling service charges, franchise-related revenues, and associated operational fees. Expenditures are budgeted at approximately $26.0 million and support collection operations, staffing, maintenance activities, regulatory compliance, administrative support, and ongoing operational service needs.

The Solid Waste Fund experienced significant capital and equipment purchasing activity in prior fiscal years, contributing to increased expenditures and use of available fund balance. As part of FY 2026–27 financial planning, staff intends to limit additional major capital purchases in the near term to allow recently implemented rate increases to strengthen the long-term financial position and reserve levels of the fund. The FY 2026–27 capital budget includes only minor capital funding for Zoom Conferencing Systems upgrades ($13,000).

Although the fund is projected to improve its operating position during FY 2026–27, staff will continue monitoring revenues, expenditures, reserve levels, and operational costs to ensure long-term sustainability and compliance with reserve requirements. It is also important to note that Fund 660 is evaluated collectively with Fund 670 within the City's Annual Comprehensive Financial Report (ACFR) for broader solid waste operational and financial health considerations.

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.

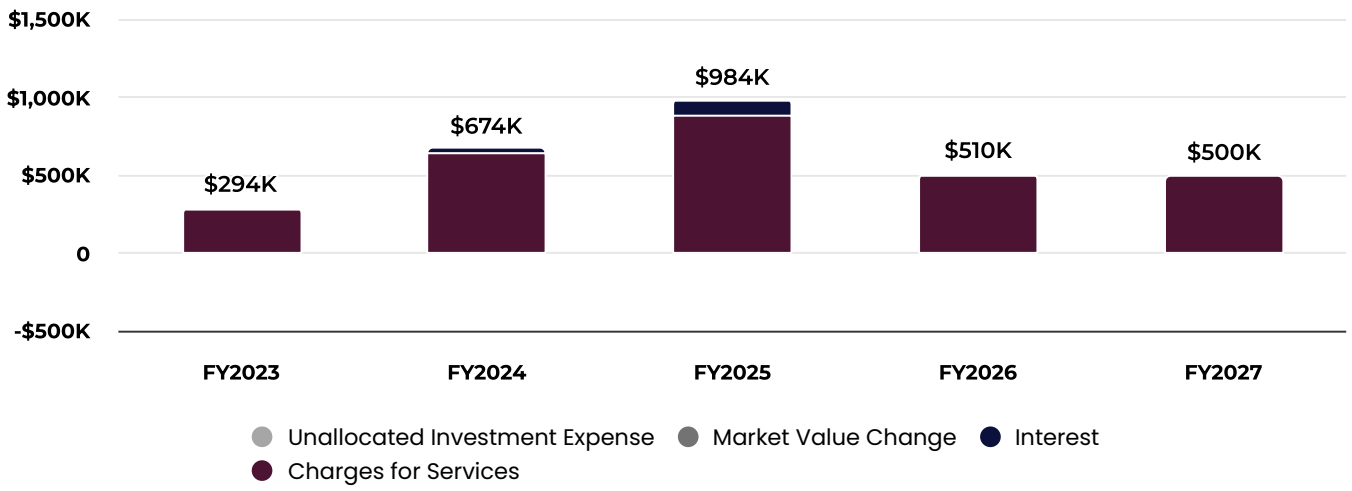


Comprehensive Fund Summary

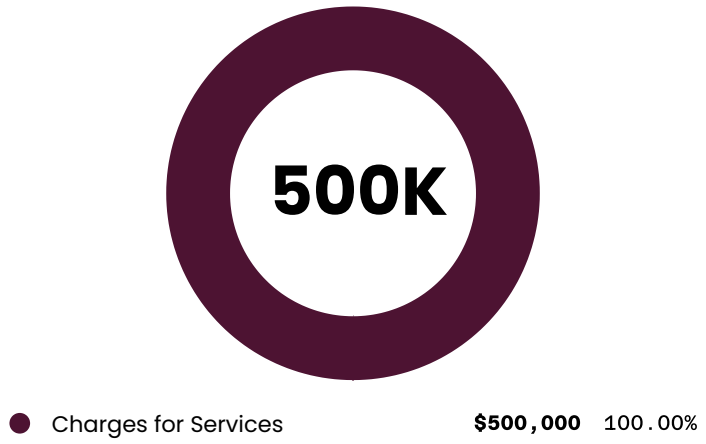
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$810,672**	**$886,730**	**$1,560,255**	**$2,296,411**	**$677,791**
Revenues					
Charges for Services	$273,591	$635,236	$885,117	$500,000	$500,000
Investment Earnings	$20,881	$38,289	$98,640	$10,000	-
Total Revenues	**$294,472**	**$673,524**	**$983,757**	**$510,000**	**$500,000**
Expenditures					
Benefits	$9,986	-	-	-	-
Supplies	$182,362	-	-	-	-
Salaries	$26,065	-	-	-	-
Capital Outlay	-	-	$247,600	$2,128,620	$660,000
Total Expenditures	**$218,413**	**-**	**$247,600**	**$2,128,620**	**$660,000**
Total Revenues Less Expenditures	**$76,059**	**$673,524**	**$736,157**	**-$1,618,620**	**-$160,000**
Ending Fund Balance	**$886,731**	**$1,560,254**	**$2,296,412**	**$677,791**	**$517,791**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

Historical Revenue by Type



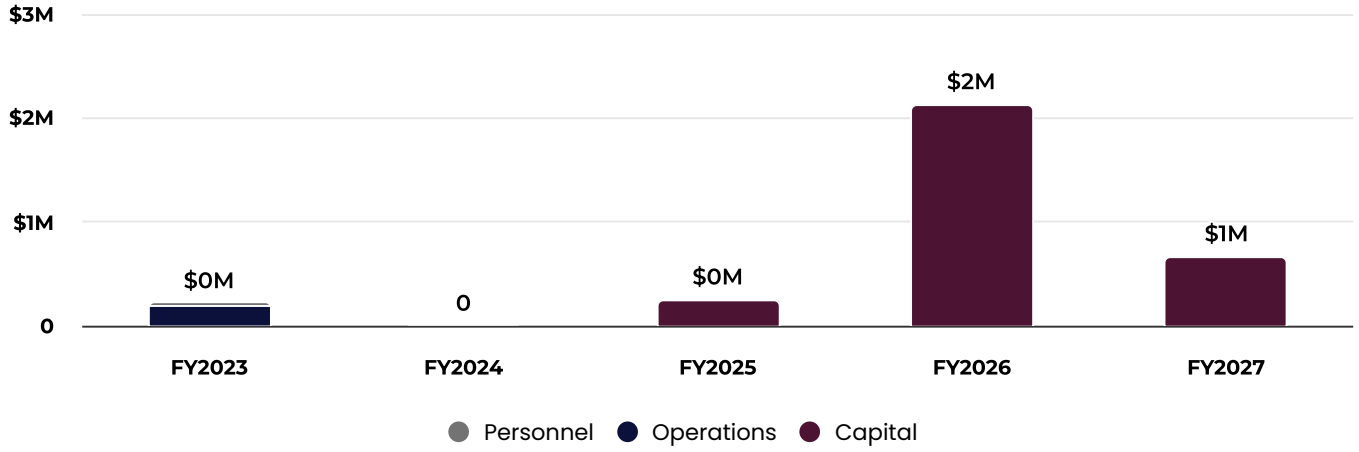
FY27 Revenues by Type



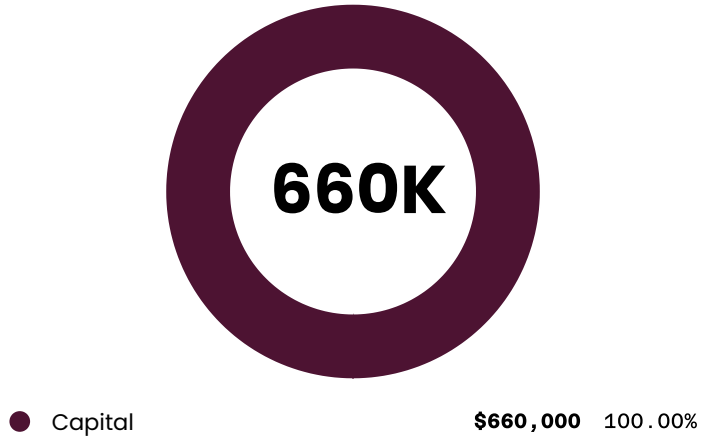
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$273,591	$635,236	$885,117	$500,000	$500,000
Interest	$9,571	$38,896	$89,631	$10,000	-
Market Value Change	$11,794	-	$9,009	-	-
Unallocated Investment Expense	-$485	-$607	-	-	-
Total Revenues	**$294,472**	**$673,524**	**$983,757**	**$510,000**	**$500,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$36,051	-	-	-	-
Operations	$182,362	-	-	-	-
Capital	-	-	$247,600	$2,128,620	$660,000
Total Expenditures	**$218,413**	**-**	**$247,600**	**$2,128,620**	**$660,000**

Commentary

Fund 670 accounts for revenues and expenditures associated with solid waste service initiation cost recovery charges collected from new residential and commercial development. Revenues are restricted for the acquisition and delivery of containers, equipment, and solid waste collection vehicles necessary to support growth-related service demands.

FY 2026–27 revenues are budgeted at approximately $500,000 and primarily reflect anticipated development activity and associated solid waste cost recovery charges. Expenditures are budgeted at approximately $660,000 and are primarily related to capital equipment purchases necessary to support expanding solid waste collection operations.

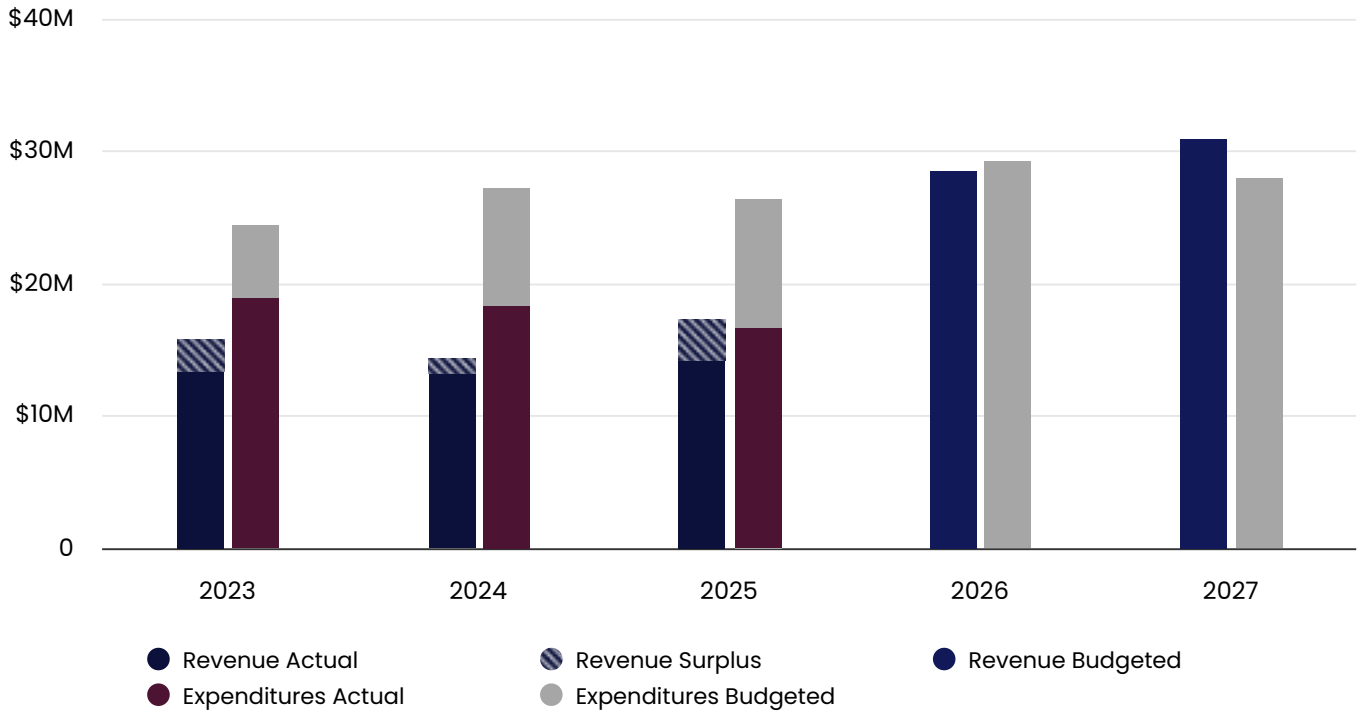
The capital budget includes funding for acquisition of a new Solid Waste Front Loader ($660,000), which is intended to support operational capacity, service reliability, and equipment replacement needs associated with continued residential and commercial growth throughout the City.

Although the fund is projected to utilize a portion of available fund balance during FY 2026–27, it continues to maintain reserves intended for future growth-related equipment and collection infrastructure needs. It is also important to note that Fund 670 is evaluated collectively with Fund 660 within the City's Annual Comprehensive Financial Report (ACFR) for broader solid waste operational and financial health considerations.

Fund 680 - Water O&M

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.

Revenues vs Expenditures Trend

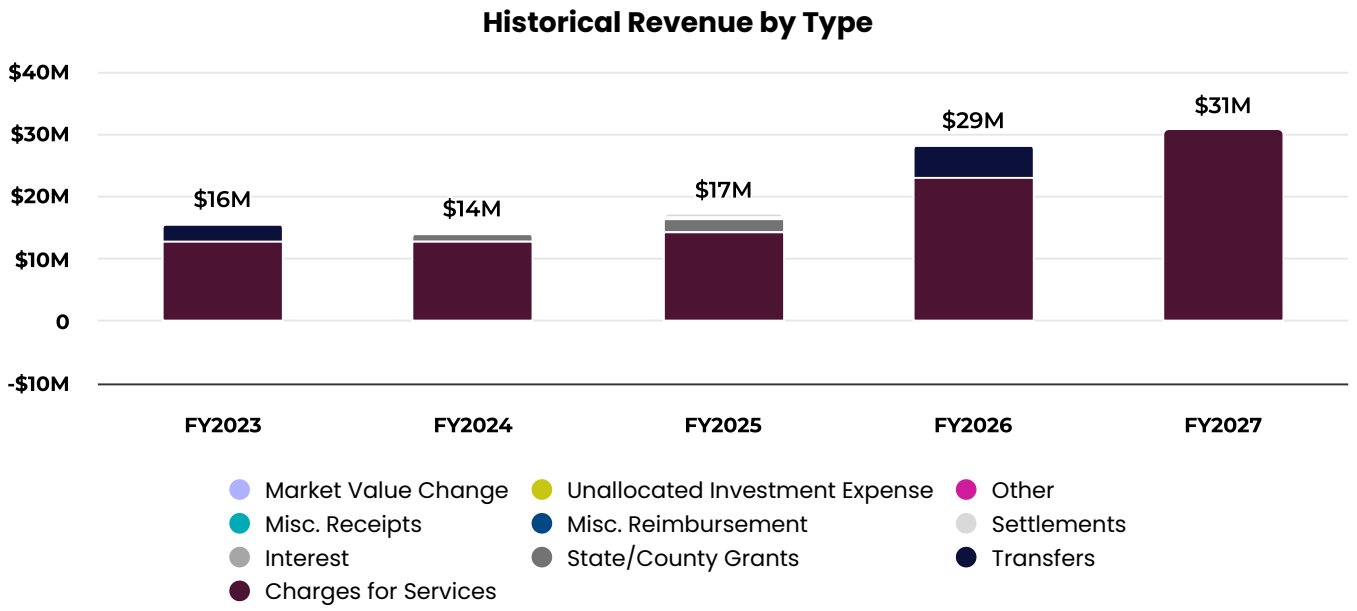


Comprehensive Fund Summary

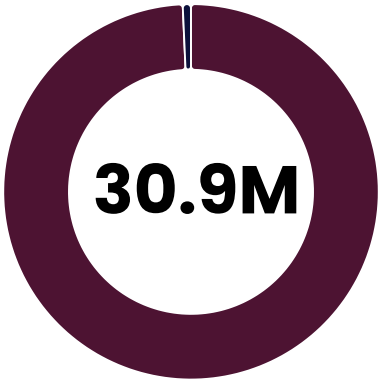
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$78,930,728**	**$75,716,962**	**$72,227,184**	**$73,088,313**	**$72,416,559**
Revenues					
Intergovernmental	-	$1,063,126	$2,207,428	-	-
Charges for Services	$12,801,662	$12,824,985	$14,174,881	$23,130,359	$30,729,789
Investment Earnings	$87,265	$415,982	$366,517	$120,000	-
Other Revenues	$41,723	$40,229	$612,194	$280,405	$218,531
Transfers	$2,785,988	-	-	$5,000,000	-
Total Revenues	**$15,716,638**	**$14,344,322**	**$17,361,020**	**$28,530,764**	**$30,948,320**
Expenditures					
Benefits	$2,034,921	$2,538,858	$2,211,938	$2,468,741	$2,651,354
Professional Services	$306,892	$314,860	$316,471	$921,688	$660,100
Supplies	$5,675,833	$7,567,716	$7,200,066	$9,810,039	$10,177,850
Transfers Out	-	$582,557	-	$10,000	-
Capital Improvement	$326,940	$1,771,304	$2,948,834	$3,623,317	$1,375,000
Utilities	$933,607	$915,224	$1,345,676	$1,515,810	$1,469,500
Dues & Subscriptions	$13,665	$16,213	$12,189	$22,500	$17,000
Repairs & Maintenance	$274,358	$249,681	$229,283	$603,600	$314,200
Claims & Insurance	$281,500	$383,800	$483,261	$501,732	$618,044

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Administrative Expenses	$1,858,049	$2,041,224	$1,743,635	$2,499,036	$3,244,290
Other Adjustments	-$335,290	-$6,743,679	-$8,869,807	-	-
Salaries	$2,908,841	$3,587,940	$3,939,041	$4,131,142	$4,370,122
Legal Services	-	-	$913	$60,000	$60,000
Maintenance Agreements & Licenses	$41,563	$67,663	$66,269	$155,700	$141,200
Operating Fees	$124,643	$138,001	$192,405	$152,500	$154,000
Depreciation	$4,185,257	$4,315,210	$4,347,740	-	-
Capital Outlay	$13,000	$333,112	$221,902	$1,575,321	$1,140,000
Debt Service	$286,610	$267,312	$215,615	$1,151,392	$1,517,842
Total Expenditures	**$18,930,389**	**$18,346,997**	**$16,605,428**	**$29,202,518**	**$27,910,502**
Total Revenues Less Expenditures	**-$3,213,751**	**-$4,002,676**	**$755,592**	**-$671,754**	**$3,037,818**
Ending Fund Balance	**$75,716,977**	**$71,714,286**	**$72,982,776**	**$72,416,559**	**$75,454,377**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



FY27 Revenues by Type



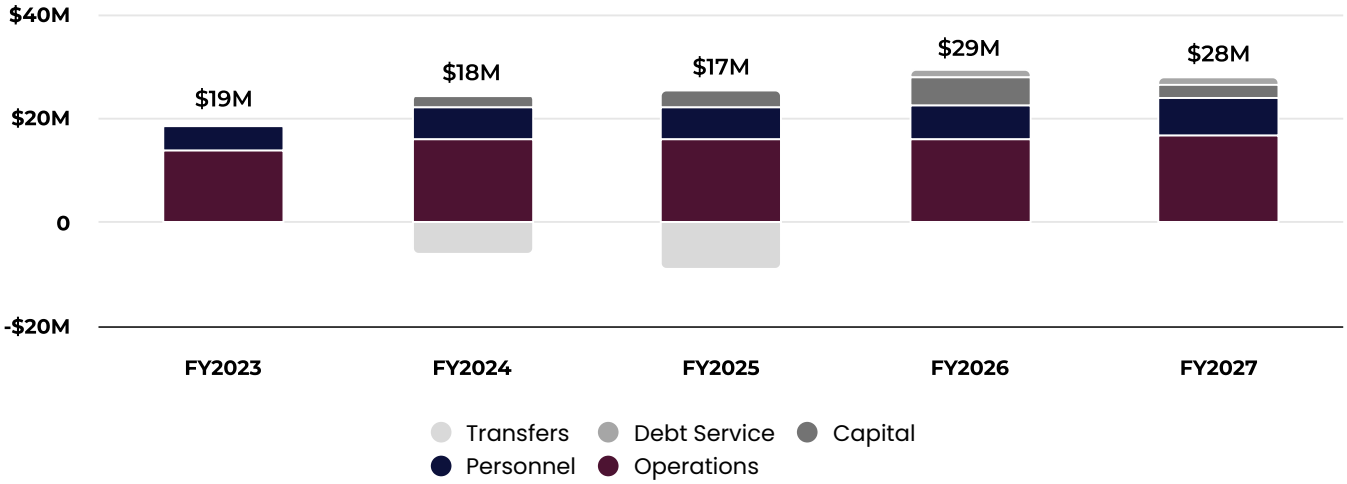
Charges for Services	**$30,729,789**	99.29%
Misc. Reimbursement	**$218,531**	0.71%

Revenues by Type

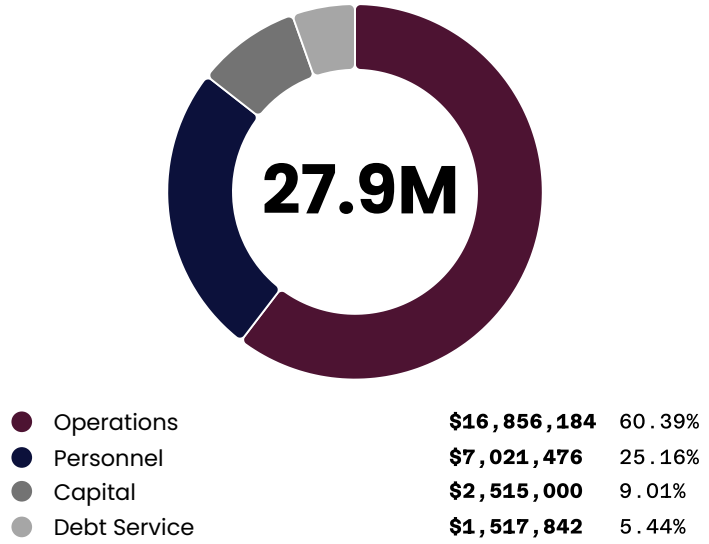
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
State/County Grants	-	$1,063,126	$2,207,428	-	-
Misc. Receipts	$34,280	$39,724	$51,628	$35,000	-
Settlements	$90	-	$560,566	-	-
Misc. Reimbursement	$7,353	-	-	$245,205	$218,531
Other	-	$505	-	$200	-
Charges for Services	$12,801,662	$12,824,985	$14,174,881	$23,130,359	$30,729,789
Interest	$166,274	$433,585	$320,957	$120,000	-
Market Value Change	-$72,572	-$12,057	$45,561	-	-
Unallocated Investment Expense	-$6,438	-$5,547	-	-	-
Transfers	$2,785,988	-	-	$5,000,000	-
Total Revenues	**$15,716,638**	**$14,344,322**	**$17,361,020**	**$28,530,764**	**$30,948,320**

Expenditures by Category

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$4,943,762	$6,126,797	$6,150,979	$6,599,883	$7,021,476
Operations	$13,695,367	$16,009,594	$15,937,905	$16,002,605	$16,856,184
Capital	$339,940	$2,104,416	$3,170,736	$5,438,638	$2,515,000
Debt Service	$286,610	$267,312	$215,615	$1,151,392	$1,517,842
Transfers	-$335,290	-$6,161,122	-$8,869,807	$10,000	-
Total Expenditures	**$18,930,389**	**$18,346,997**	**$16,605,428**	**$29,202,518**	**$27,910,502**

Commentary

Fund 680 – Water Operations & Maintenance Fund supports the ongoing operation, maintenance, repair, and regulatory compliance requirements of the City's water distribution and treatment systems. The fund is responsible for ensuring reliable water service delivery, maintaining critical infrastructure, supporting operational staffing, and addressing system improvements necessary to meet current and future community needs.

FY 2026–27 revenues are budgeted at approximately $30.9 million, reflecting continued growth in water service charge revenues driven by customer growth, development activity, and updated utility rate structures designed to support long-term operational and infrastructure sustainability. Expenditures are budgeted at approximately $27.9 million and include ongoing operational costs, maintenance activities, capital-related expenditures, debt service obligations, infrastructure improvement efforts, and replacement equipment necessary to support the City's expanding water system.

The budget reflects a projected operating surplus of approximately $3.0 million. While the fund continues to experience inflationary pressures, increasing utility and maintenance costs, and growing infrastructure demands, recent project revisions and the timing of certain capital expenditures have reduced overall expenditure needs in the current fiscal year. The fund continues to strategically utilize available resources to support critical infrastructure maintenance, operational reliability, regulatory compliance, and future system improvements.

The budget also includes approximately $2.5 million in proposed capital requests focused on maintaining and modernizing the City's water infrastructure and operational equipment. Proposed projects include Advanced Water Meter Infrastructure improvements ($800,000), groundwater well meter replacements ($150,000), citywide security upgrades ($25,000), various water storage tank painting projects ($1.2 million), a replacement valve exercising truck ($250,000), and a replacement customer services work truck ($90,000). These investments are intended to improve system reliability, operational efficiency, infrastructure resiliency, asset preservation, and long-term service delivery throughout the City's water system.

It is also important to note that Fund 680 is evaluated collectively with Funds 690 and 700 within the City's Annual Comprehensive Financial Report (ACFR) for broader water system financial health and long-term infrastructure planning considerations.

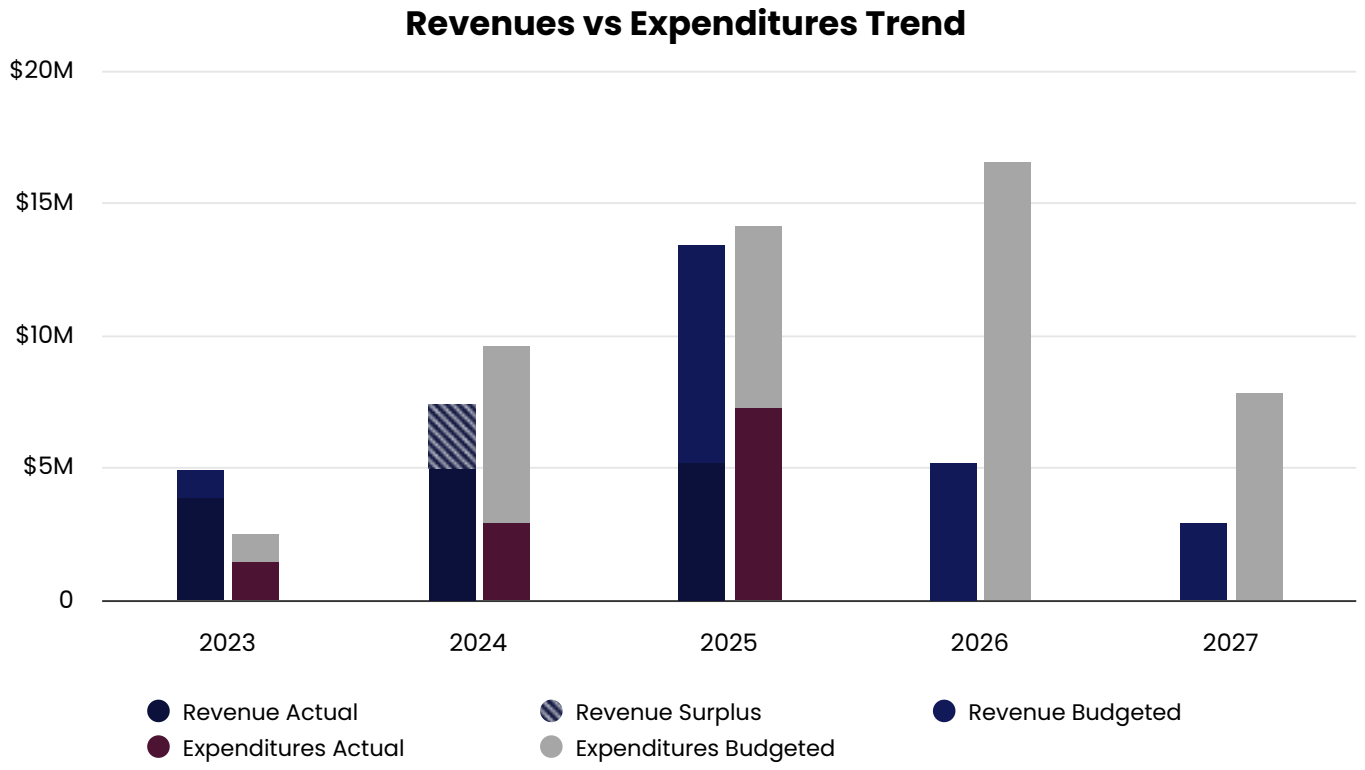
Fund 690 - Water Improvement

Fund 690 accounts for revenues and expenditures associated with water system capital improvements and Public Facilities Implementation Plan (PFIP) water infrastructure projects. Revenues are generated primarily through development impact fees and water improvement-related charges used to support expansion, replacement, rehabilitation, and capacity improvements necessary to accommodate growth and maintain long-term system reliability.

FY 2026–27 expenditures primarily reflect planned water infrastructure improvement projects and related capital investment activity. The FY 2026–27 budget includes approximately $3.4 million in capital improvement requests for replacing and upsizing water lines.

The Water Improvement Fund continues to support critical infrastructure replacement and system expansion projects necessary to maintain water delivery reliability, improve operational capacity, and accommodate future development throughout the City. Staff will continue evaluating project timing, available reserves, and development-related revenues to ensure long-term sustainability of planned capital improvements.

It is also important to note that Fund 690 is evaluated collectively with Funds 680 and 700 within the City's Annual Comprehensive Financial Report (ACFR) for broader water system financial health and long-term infrastructure planning considerations.

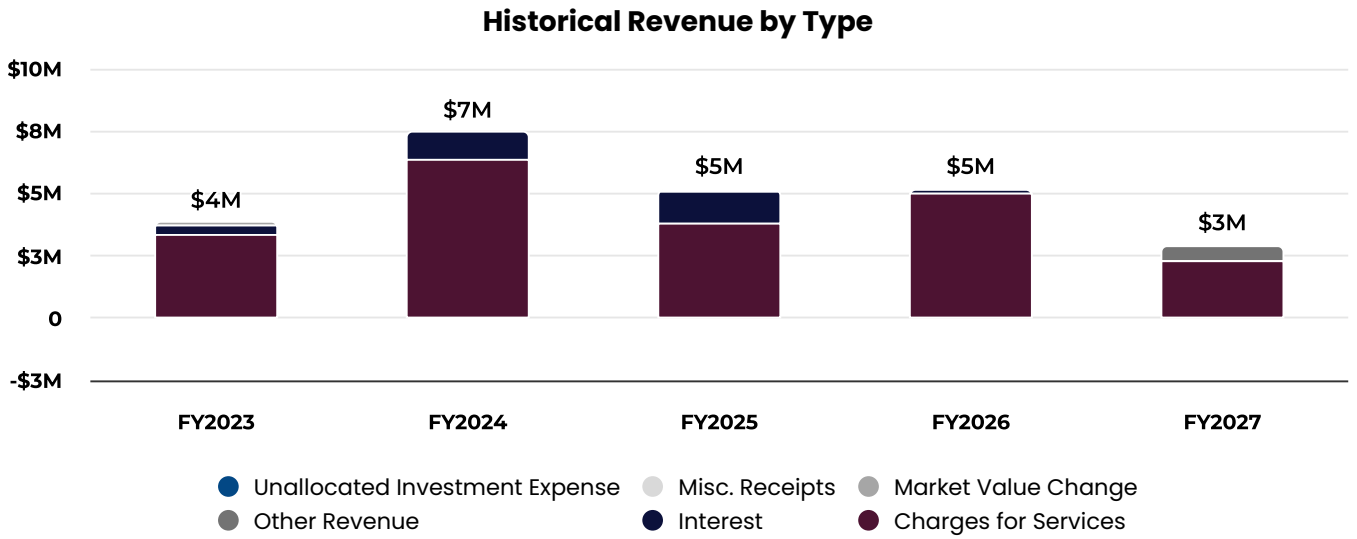


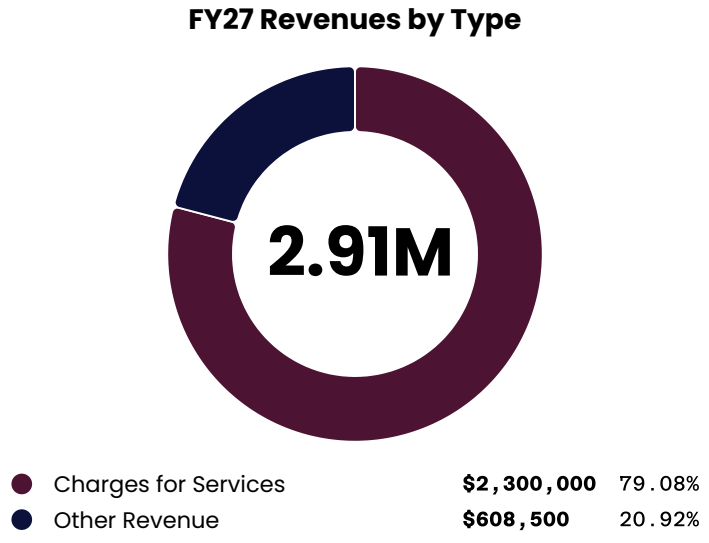
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$1,407,292**	**$16,491,317**	**$20,998,000**	**$19,413,784**	**$8,014,481**
Revenues					
Charges for Services	$3,347,872	$6,344,573	$3,772,364	$4,980,000	$2,300,000
Investment Earnings	$468,229	$1,042,899	$1,348,801	$175,000	-
Other Revenues	-	-	$26,000	-	$608,500
Total Revenues	**$3,816,101**	**$7,387,473**	**$5,147,165**	**$5,155,000**	**$2,908,500**
Expenditures					

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Professional Services	$326,115	$324,654	$118,825	$3,354,185	$2,000,000
Supplies	$327,530	$491,010	$1,315,965	$853,991	$900,000
Transfers Out	-	-	-	$5,000,000	-
Capital Improvement	-	$1,335,413	$4,300,334	$5,046,373	$3,417,000
Repairs & Maintenance	-	-	-	$600,000	-
Administrative Expenses	$61,000	$72,312	$91,936	$57,146	$182,638
Capital Outlay	-	-	$790,810	-	-
Debt Service	$682,231	$657,401	$583,619	$1,642,608	$1,297,158
Total Expenditures	**$1,396,877**	**$2,880,789**	**$7,201,490**	**$16,554,303**	**$7,796,796**
Total Revenues Less Expenditures	**$2,419,225**	**$4,506,683**	**-$2,054,326**	**-$11,399,303**	**-$4,888,296**
Ending Fund Balance	**$3,826,517**	**$20,998,000**	**$18,943,675**	**$8,014,481**	**$3,126,185**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

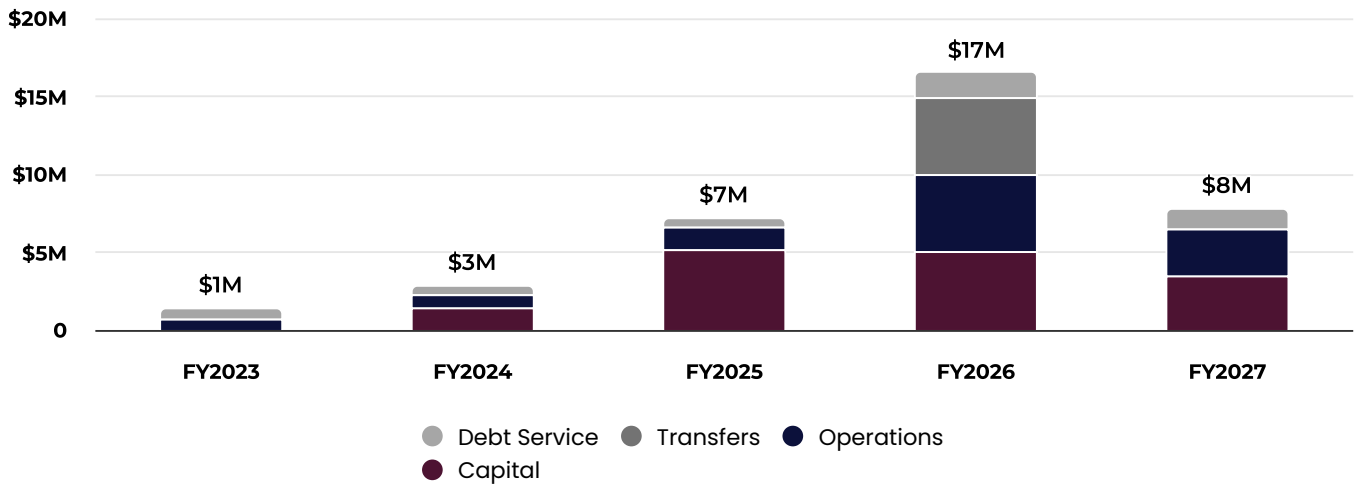




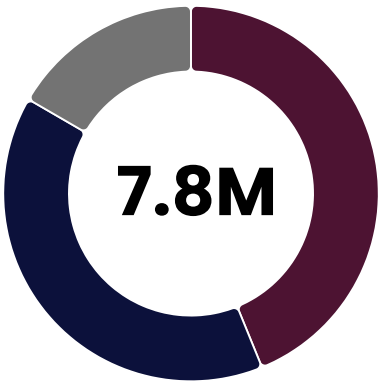
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Misc. Receipts	-	-	$26,000	-	-
Charges for Services	$3,347,872	$6,344,573	$3,772,364	$4,980,000	$2,300,000
Interest	$367,046	$1,121,966	$1,274,114	$175,000	-
Market Value Change	$116,945	-$63,298	$74,687	-	-
Unallocated Investment Expense	-$15,762	-$15,769	-	-	-
Other Revenue	-	-	-	-	$608,500
Total Revenues	**$3,816,101**	**$7,387,473**	**$5,147,165**	**$5,155,000**	**$2,908,500**

Historical Expenditures by Category



FY27 Expenditures by Category



Capital	$3,417,000	43.83%
Operations	$3,082,638	39.54%
Debt Service	$1,297,158	16.64%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	$714,645	$887,976	$1,526,726	$4,865,322	$3,082,638
Capital	-	$1,335,413	$5,091,144	$5,046,373	$3,417,000
Debt Service	$682,231	$657,401	$583,619	$1,642,608	$1,297,158

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Transfers	-	-	-	$5,000,000	-
Total Expenditures	**$1,396,877**	**$2,880,789**	**$7,201,490**	**$16,554,303**	**$7,796,796**

Commentary

Fund 690 accounts for revenues and expenditures associated with water system capital improvements and Public Facilities Implementation Plan (PFIP) water infrastructure projects. Revenues are generated primarily through development impact fees and water improvement-related charges used to support expansion, replacement, rehabilitation, and capacity improvements necessary to accommodate growth and maintain long-term system reliability.

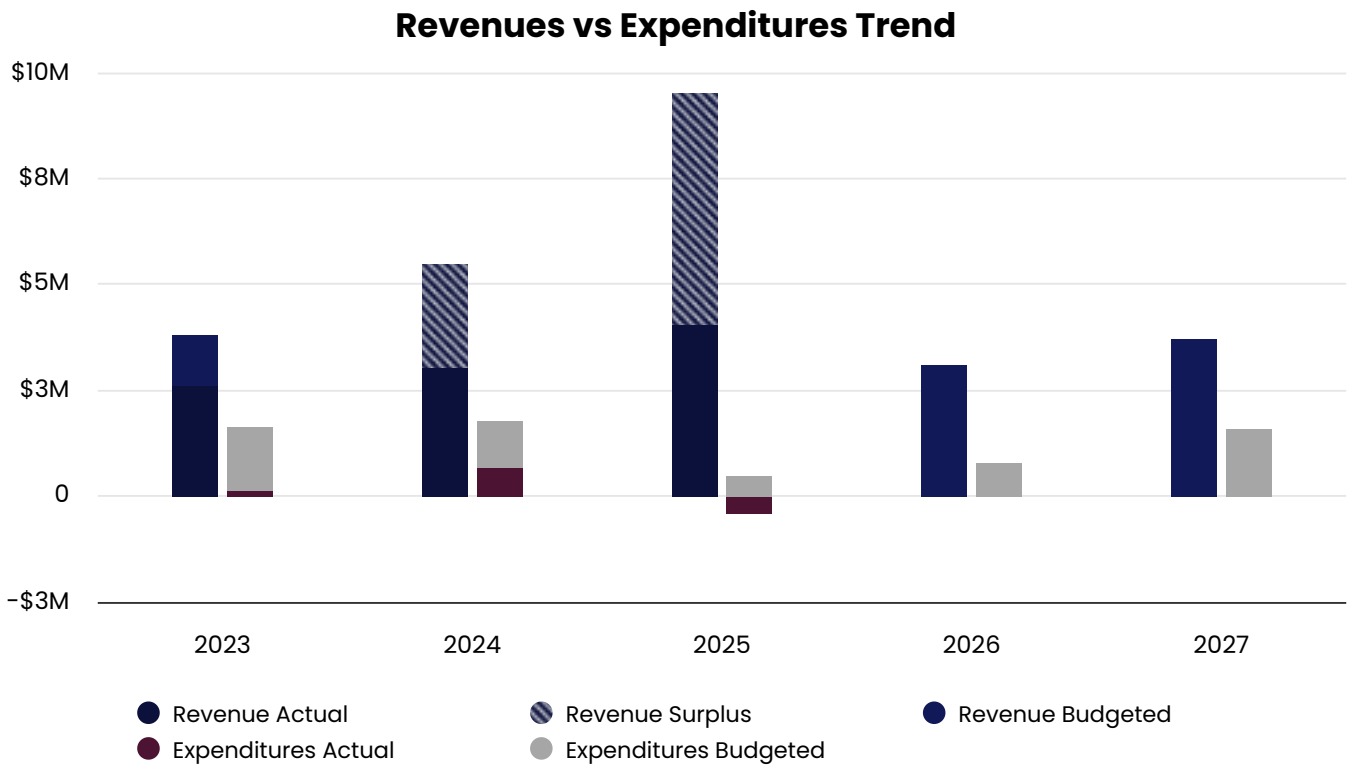
The FY 2026–27 budget includes approximately $3.4 million in proposed water infrastructure capital improvement projects focused on replacement and upsizing of aging water mains to improve system reliability, operational capacity, and long-term water delivery infrastructure throughout the City.

The Water Improvement Fund continues to support critical infrastructure replacement and system expansion projects necessary to maintain water delivery reliability, improve operational capacity, and accommodate future development throughout the City. Staff will continue evaluating project timing, available reserves, and development-related revenues to ensure long-term sustainability of planned capital improvements.

It is also important to note that Fund 690 is evaluated collectively with Funds 680 and 700 within the City's Annual Comprehensive Financial Report (ACFR) for broader water system financial health and long-term infrastructure planning considerations.

Fund 700 - PFIP Water

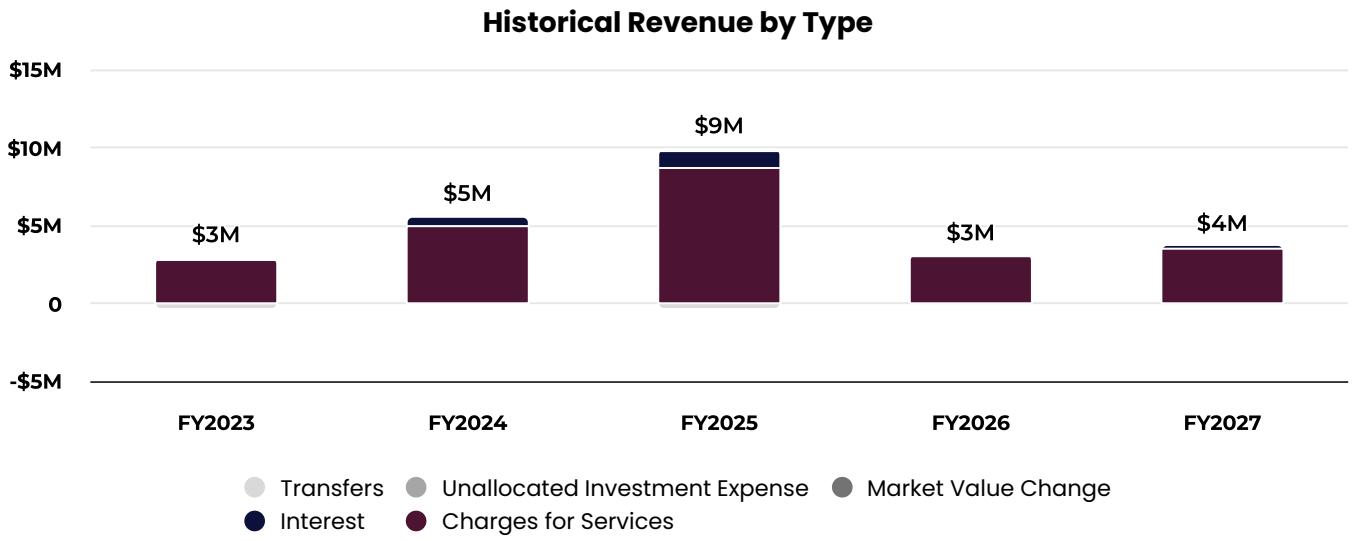
Water Funds: The Water Fee Improvement and Public Facilities Implementation Plan Water funds accounts to pay for pipelines, wells, and test wells associated with new construction.

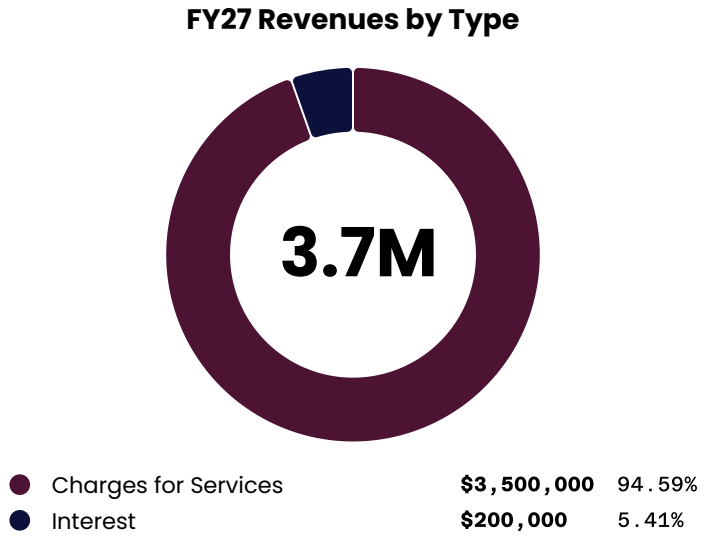


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$8,591,329**	**$11,083,893**	**$15,934,422**	**$26,146,212**	**$28,485,251**
Revenues					
Charges for Services	$2,739,499	$4,909,471	$8,628,006	$3,000,000	$3,500,000
Investment Earnings	$162,873	$608,631	$1,252,992	$100,000	$200,000
Transfers	-$282,886	-$19,279	-$386,080	-	-
Total Revenues	**$2,619,487**	**$5,498,824**	**$9,494,919**	**$3,100,000**	**$3,700,000**
Expenditures					
Benefits	-	-	-	-	$3,630
Professional Services	$27,839	$15,309	$32,462	$330,021	$60,500
Capital Improvement	-	-	-	$187,262	-
Administrative Expenses	$74,000	$84,177	$78,747	$35,334	$12,593
Salaries	-	-	-	$8,344	$10,076
PFIP Credit Reimbursement	-	$523,403	-$523,403	$200,000	$1,500,000
Debt Service	$25,085	$25,405	-	-	-
Total Expenditures	**$126,924**	**$648,295**	**-$412,194**	**$760,961**	**$1,586,799**
Total Revenues Less Expenditures	**$2,492,563**	**$4,850,529**	**$9,907,112**	**$2,339,039**	**$2,113,201**
Ending Fund Balance	**$11,083,892**	**$15,934,422**	**$25,841,534**	**$28,485,251**	**$30,598,452**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

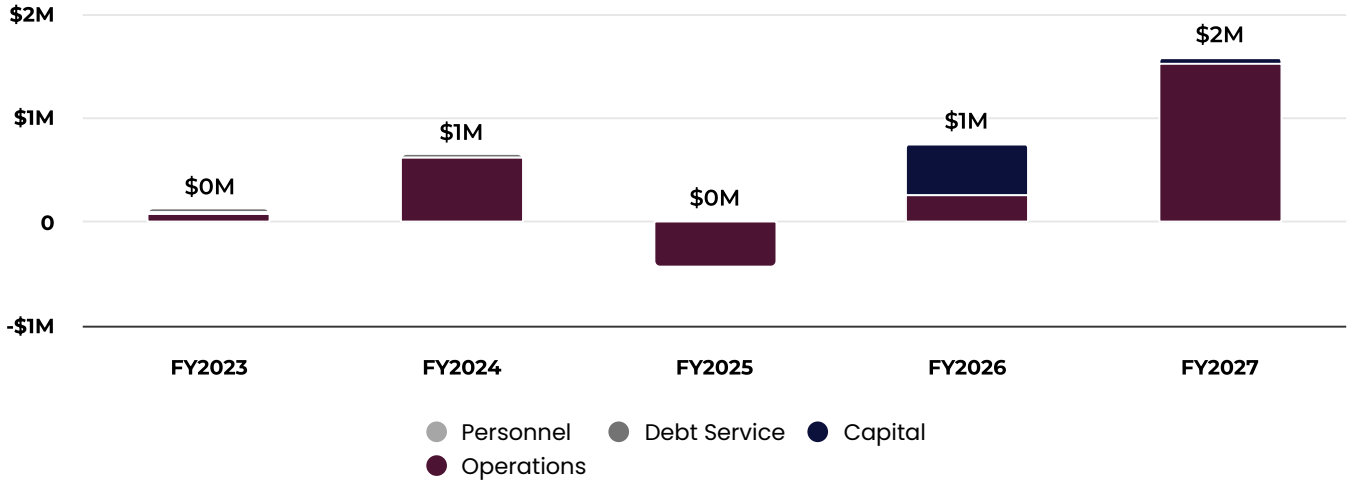




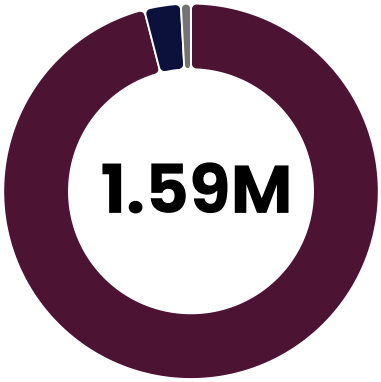
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Charges for Services	$2,739,499	$4,909,471	$8,628,006	$3,000,000	$3,500,000
Interest	$185,152	$663,808	$1,131,332	$100,000	$200,000
Market Value Change	-$12,897	-$44,816	$121,660	-	-
Unallocated Investment Expense	-$9,382	-$10,361	-	-	-
Transfers	-$282,886	-$19,279	-$386,080	-	-
Total Revenues	**$2,619,487**	**$5,498,824**	**$9,494,919**	**$3,100,000**	**$3,700,000**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$1,523,093**	95.99%
Capital	**$50,000**	3.15%
Personnel	**$13,706**	0.86%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	-	-	-	$8,344	$13,706
Operations	$80,048	$617,159	-$432,622	$247,334	$1,523,093
Capital	$21,791	$5,730	$20,429	$505,283	$50,000
Debt Service	$25,085	$25,405	-	-	-
Total Expenditures	**$126,924**	**$648,295**	**-$412,194**	**$760,961**	**$1,586,799**

Commentary

Fund 700 accounts for revenues and expenditures associated with the Public Facilities Implementation Plan (PFIP) Water program. Revenues are generated through development impact fees collected to support water infrastructure improvements associated with new development, including pipelines, wells, test wells, and related system expansion projects necessary to accommodate future growth.

FY 2026–27 revenues are budgeted at approximately $3.7 million and primarily reflect anticipated development activity and associated PFIP water fee collections. No major capital improvement projects are currently programmed within the fund for FY 2026–27, resulting in limited expenditures during the fiscal year.

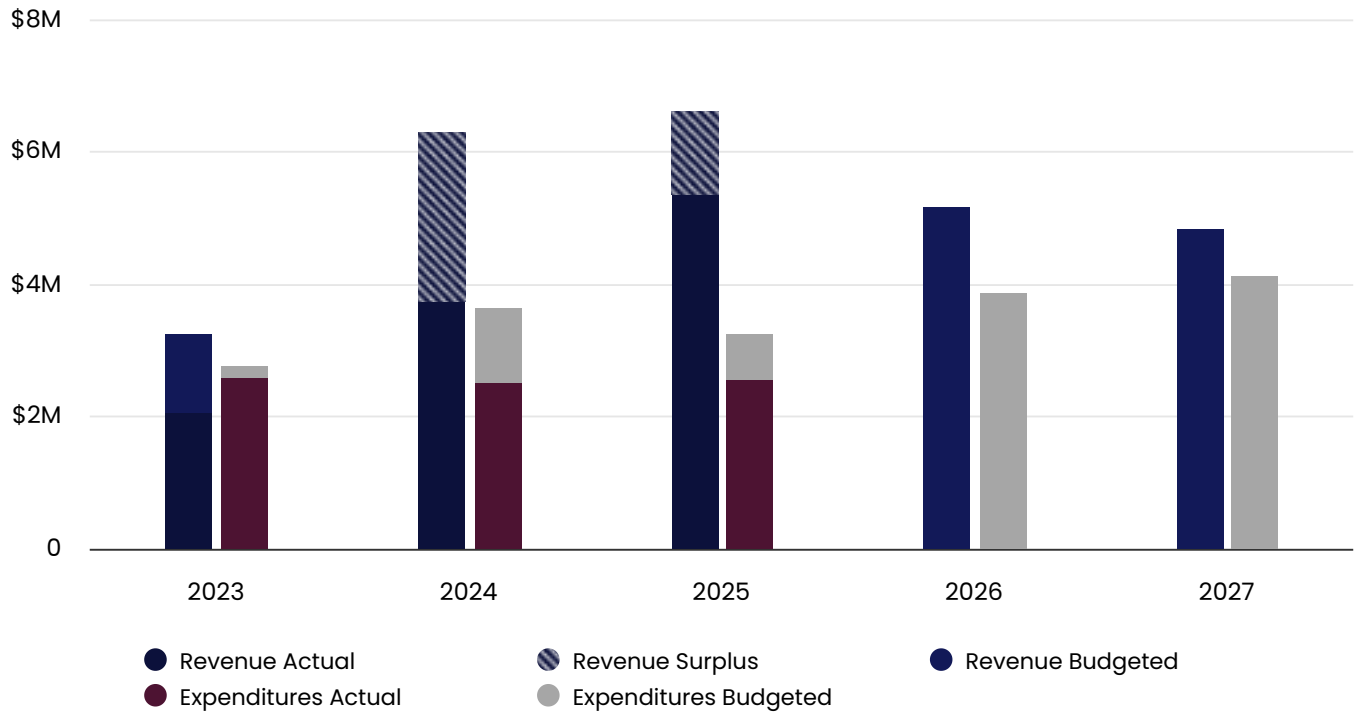
The fund continues to maintain strong reserve levels as development-related revenues exceed current expenditures, positioning the City to support future water infrastructure expansion and growth-related capital needs. Staff will continue evaluating long-term infrastructure priorities, growth assumptions, and available reserves as future water system projects are identified.

It is also important to note that Fund 700 is evaluated collectively with Funds 680 and 690 within the City's Annual Comprehensive Financial Report (ACFR) for broader water system financial health and long-term infrastructure planning considerations. In addition, the upcoming PFIP fee update is expected to help reevaluate water infrastructure needs, development assumptions, and fee adequacy to better align future impact fee revenues with projected growth and capital improvement demands throughout the City.

Fund 810 - Engineering

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

Revenues vs Expenditures Trend

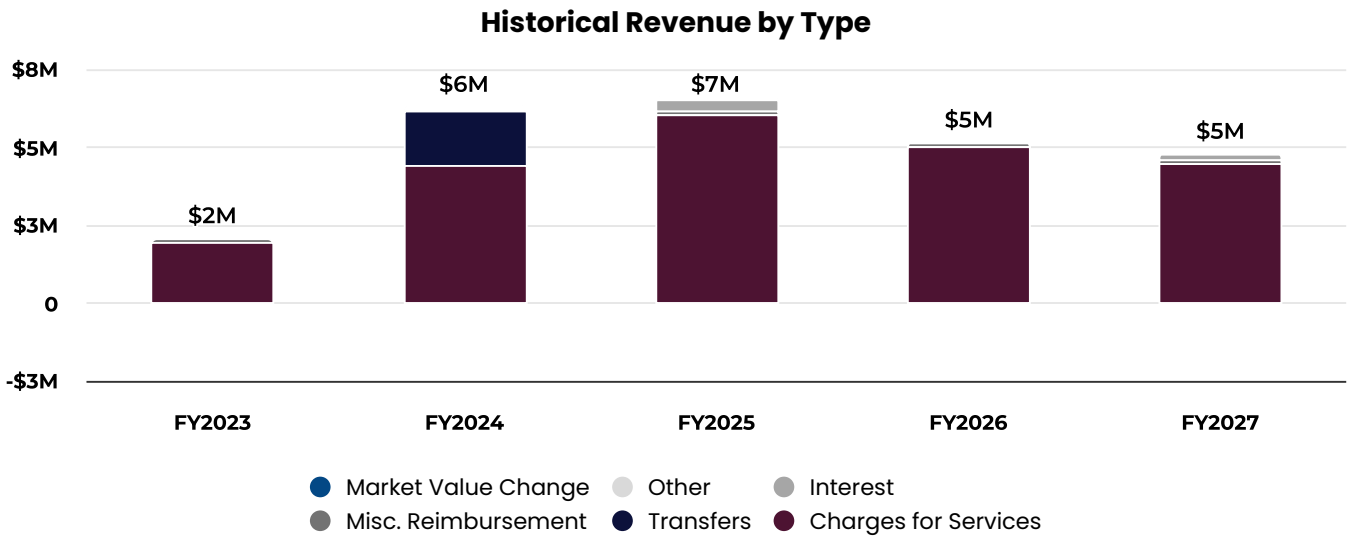


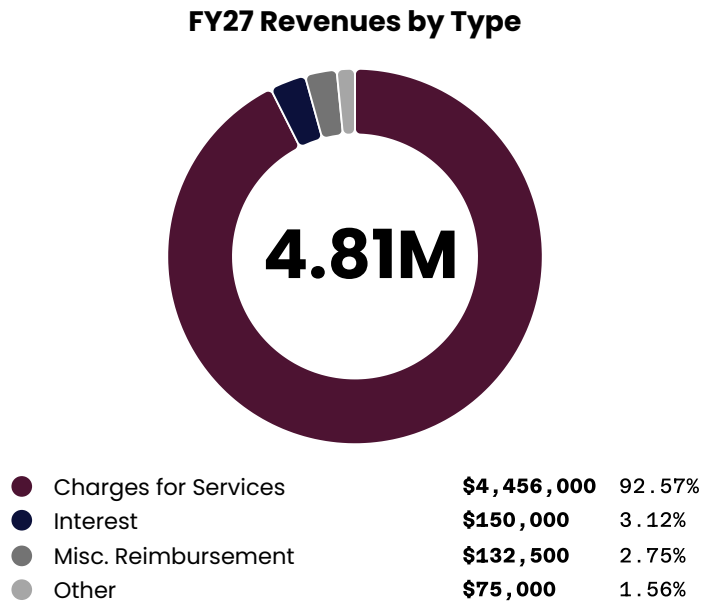
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-$2,722,755**	**$286,440**	**$4,108,170**	**$8,177,915**	**$9,470,918**
Revenues					
Intergovernmental	$29,623	$67,711	$74,065	$70,000	$75,000
Charges for Services	$1,947,135	$4,384,251	$6,037,942	$4,990,000	$4,456,000
Investment Earnings	-	$41,876	$360,079	-	$150,000
Other Revenues	$72,836	$76,246	$136,622	$103,000	$132,500
Transfers	-	$1,738,700	-	-	-
Total Revenues	**$2,049,594**	**$6,308,783**	**$6,608,708**	**$5,163,000**	**$4,813,500**
Expenditures					
Benefits	$658,752	$685,101	$669,412	$687,492	$826,042
Professional Services	$178,111	$263,593	$333,643	$579,388	$673,000
Supplies	$39,010	$38,475	$50,601	$383,376	$562,530
Transfers Out	-	$45,000	-	-	-
Capital Improvement	-	-	-	$50,000	-
Utilities	$556	$25,206	$23,561	$32,600	$45,900
Dues & Subscriptions	$5,575	$1,550	$4,307	$11,580	$21,210
Repairs & Maintenance	$3,545	$3,953	$22,000	$17,000	$17,000
Claims & Insurance	$49,500	$67,489	$84,979	$88,227	$54,340
Administrative Expenses	$91,744	$69,227	$102,607	$155,301	$119,850

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Salaries	$1,558,274	$1,286,677	$1,191,608	$1,573,030	$1,794,470
Capital Outlay	-	-	$64,574	$292,003	-
Total Expenditures	**$2,585,067**	**$2,486,270**	**$2,547,291**	**$3,869,997**	**$4,114,342**
Total Revenues Less Expenditures	**-$535,473**	**$3,822,513**	**$4,061,417**	**$1,293,003**	**$699,158**
Ending Fund Balance	**-$3,258,228**	**$4,108,953**	**$8,169,587**	**$9,470,918**	**$10,170,076**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



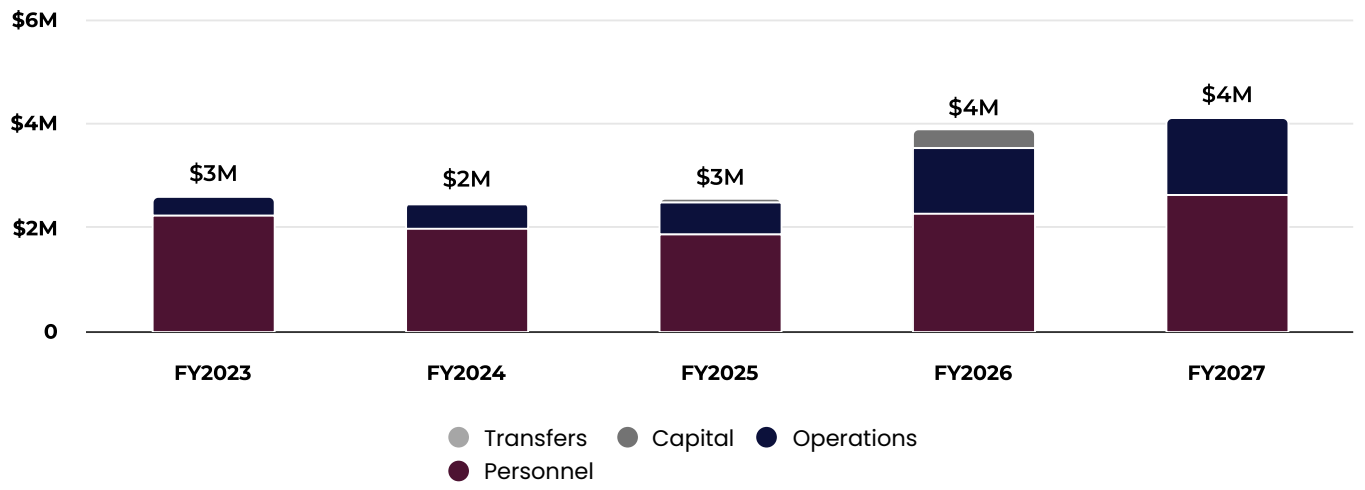


Revenues by Type

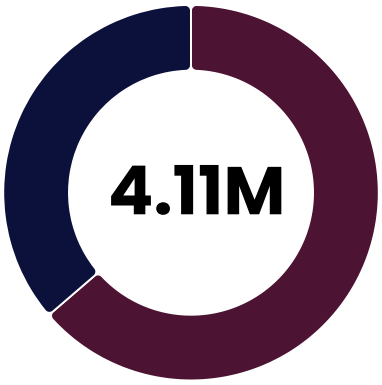
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Misc. Reimbursement	$72,836	$76,246	$150,284	$103,000	$132,500

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Other	$29,623	$67,711	$74,065	$70,000	$75,000
Charges for Services	$1,947,135	$4,384,251	$6,024,280	$4,990,000	$4,456,000
Interest	-	$50,204	$325,290	-	$150,000
Market Value Change	-	-$8,329	$34,788	-	-
Transfers	-	$1,738,700	-	-	-
Total Revenues	**$2,049,594**	**$6,308,783**	**$6,608,708**	**$5,163,000**	**$4,813,500**

Historical Expenditures by Category



FY27 Expenditures by Category



Personnel	**$2,620,512**	63.69%
Operations	**$1,493,830**	36.31%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$2,217,026	$1,971,777	$1,861,020	$2,260,522	$2,620,512
Operations	$368,041	$469,492	$621,697	$1,267,472	$1,493,830
Capital	-	-	$64,574	$342,003	-
Transfers	-	$45,000	-	-	-
Total Expenditures	**$2,585,067**	**$2,486,270**	**$2,547,291**	**$3,869,997**	**$4,114,342**

Commentary

Fund 810 accounts for revenues and expenditures associated with the City's Engineering operations, including planning, design, project management, development review, and oversight of capital infrastructure improvements throughout the City.

FY 2026–27 revenues are budgeted at approximately $4.8 million and primarily reflect charges for engineering services, interdepartmental cost allocations, development-related activity, and other operational reimbursements. Expenditures are budgeted at approximately $4.1 million and support engineering staffing, professional services, operational support, development review activities, and project management services associated with the City's capital improvement program.

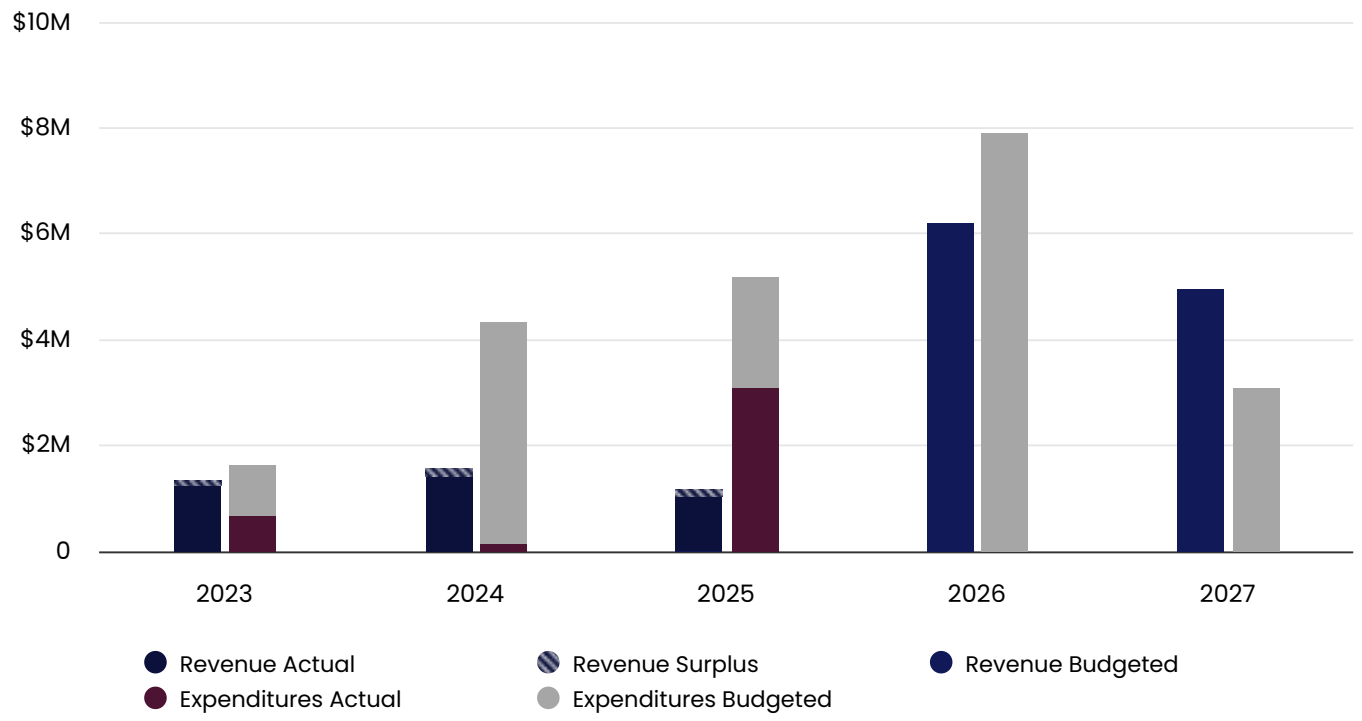
Although the Engineering Department oversees planning, coordination, and implementation of numerous capital infrastructure projects citywide, capital projects proposed by Engineering are generally budgeted and funded within the applicable operating, enterprise, grant, or infrastructure funds benefiting from the projects rather than directly within Fund 810.

The fund is projected to maintain a positive operating position during FY 2026–27, allowing available fund balance to continue strengthening while supporting ongoing engineering operations, infrastructure planning, and project delivery services throughout the City.

Fund 820 - Vehicles

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.

Revenues vs Expenditures Trend

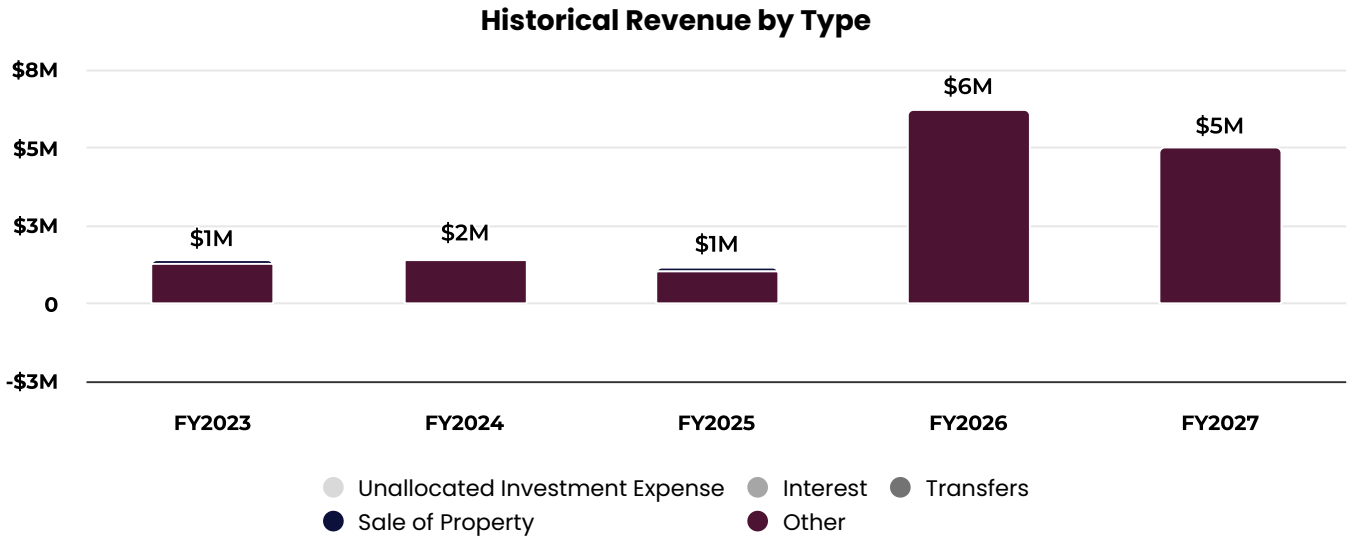


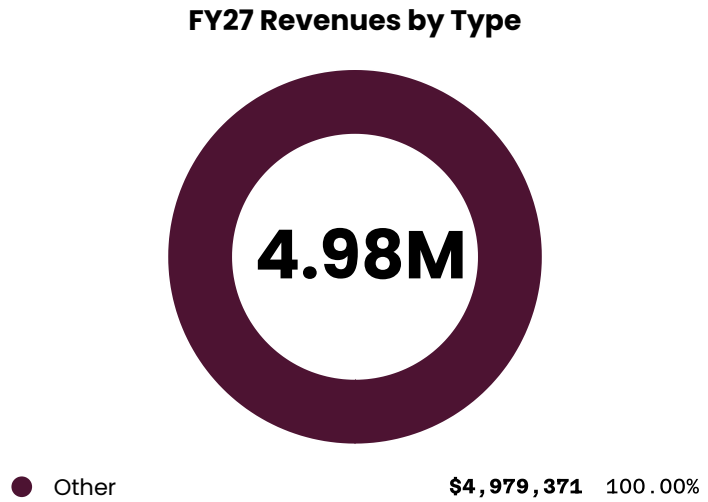
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$714,782**	**$1,391,944**	**$2,816,429**	**$792,503**	**-$909,367**
Revenues					
Investment Earnings	-	$40,613	$776	$2,500	-
Other Revenues	$1,361,469	$1,469,853	$1,169,481	$6,215,084	$4,979,371
Transfers	-	$45,000	-	-	-
Total Revenues	**$1,361,469**	**$1,555,465**	**$1,170,257**	**$6,217,584**	**$4,979,371**
Expenditures					
Benefits	$236,463	-$100,118	$746,724	$535,161	$591,167
Professional Services	-	-	-	-	$7,500
Supplies	-	-	$1,305	$25,000	$4,820
Utilities	-	$1,321	$2,151	$5,000	$3,200
Repairs & Maintenance	-	$6,523	$1,234,875	$1,332,000	$1,274,000
Claims & Insurance	$7,400	-	$190,174	$197,494	$243,216
Administrative Expenses	$120,000	$56,902	$50,980	$121,416	$194,274
Other Adjustments	-$87,381	-$1,001,727	-$935,734	-	-
Salaries	$175,817	-	$701,549	$806,287	$781,285
Depreciation	$144,627	$59,502	$49,030	-	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Capital Outlay	$87,381	$1,108,577	$1,037,088	$4,897,096	-
Total Expenditures	**$684,306**	**$130,981**	**$3,078,143**	**$7,919,454**	**$3,099,462**
Total Revenues Less Expenditures	**$677,162**	**$1,424,484**	**-$1,907,886**	**-$1,701,870**	**$1,879,909**
Ending Fund Balance	**$1,391,944**	**$2,816,428**	**$908,543**	**-$909,367**	**$970,542**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



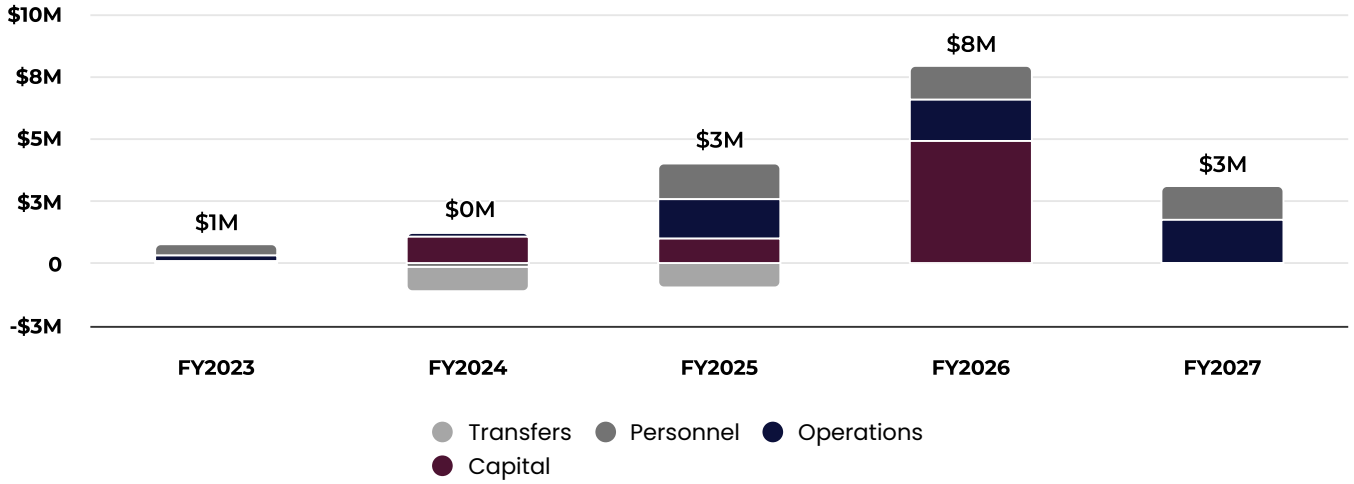


Revenues by Type

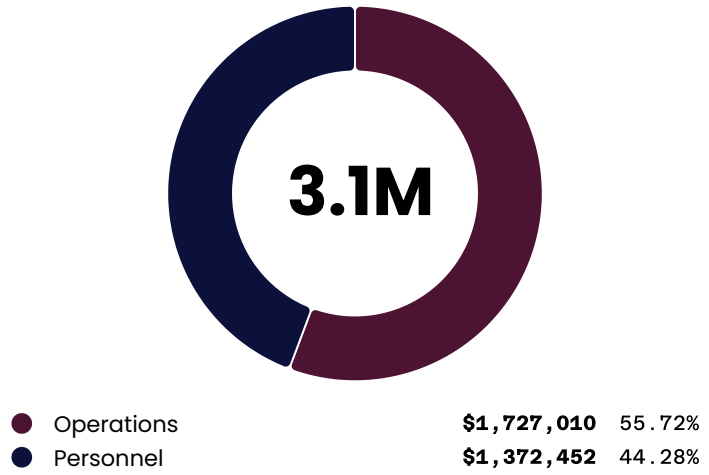
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Sale of Property	$115,469	$92,576	$154,346	$10,000	-
Other	$1,246,000	$1,377,277	$1,015,135	$6,205,084	$4,979,371
Interest	-	$41,257	$776	$2,500	-
Unallocated Investment Expense	-	-$644	-	-	-
Transfers	-	$45,000	-	-	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Total Revenues	**$1,361,469**	**$1,555,465**	**$1,170,257**	**$6,217,584**	**$4,979,371**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$412,280	-$100,118	$1,448,273	$1,341,448	$1,372,452
Operations	$272,027	$124,248	$1,528,515	$1,680,910	$1,727,010
Capital	$87,381	$1,108,577	$1,037,088	$4,897,096	-
Transfers	-$87,381	-$1,001,727	-$935,734	-	-
Total Expenditures	**$684,306**	**$130,981**	**$3,078,143**	**$7,919,454**	**$3,099,462**

Commentary

Fund 820 was originally established to account for the acquisition of new and replacement vehicles for General Fund and non-enterprise fleet purchases. The fund is currently transitioning into a broader Internal Service Fund (ISF) model intended to support not only vehicle replacement activity, but also ongoing fleet maintenance, repair operations, and centralized fleet management services citywide.

FY 2026–27 revenues are budgeted at approximately $5.0 million and primarily reflect vehicle and fleet-related charges allocated to user departments and funds through the City's developing vehicle/fleet fee structure. Expenditures are budgeted at approximately $4.8 million and support fleet maintenance operations, repairs, replacement planning, fuel and operational costs, administrative support, and related fleet management activities.

As part of the FY 2026–27 transition plan, annual fleet maintenance and operational costs are being allocated through the Vehicle Fund, while most proposed replacement vehicles for FY 2026–27 have been budgeted directly within the applicable department or "home" fund. This approach is intended to allow departments to begin accumulating more meaningful replacement reserves over time while the City continues refining the long-term fleet replacement funding model.

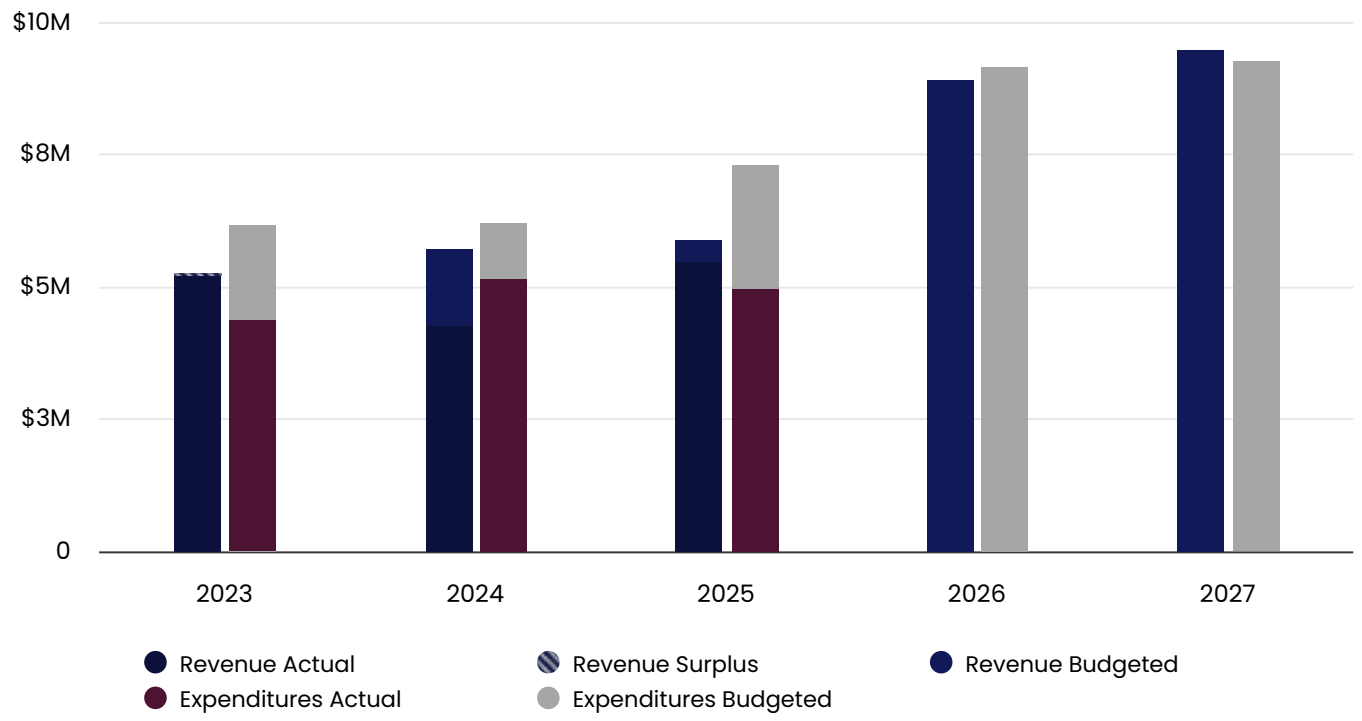
Staff has been working closely with a fleet and rate consultant to further evaluate allocation methodologies, including determining how much of each department's fleet charge should be attributed toward annual maintenance and operations versus long-term replacement reserve funding. Staff also continues developing a long-term fund balance and sustainability strategy for the Vehicle Fund as the City transitions toward a more comprehensive fleet ISF structure.

Because the Vehicle Fund is still in the early stages of implementation, staff anticipates additional refinements to allocation methodologies, replacement schedules, operational ownership assignments, and reserve planning in future fiscal years as fleet management practices and cost recovery structures continue to mature.

Fund 830 - Information Technology

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.

Revenues vs Expenditures Trend

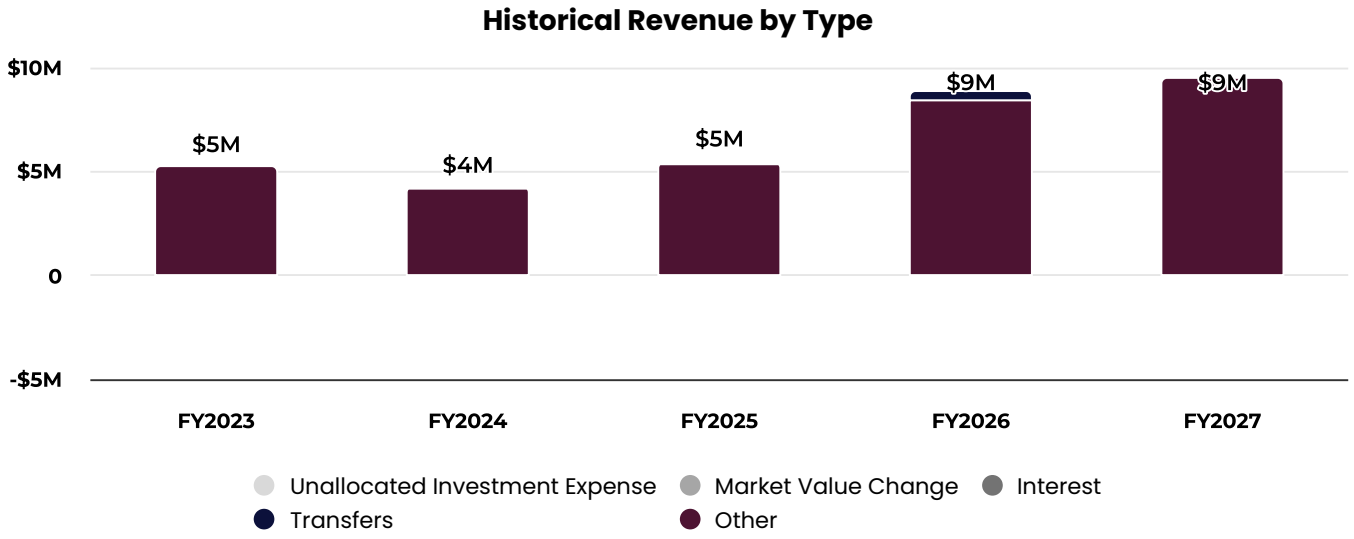


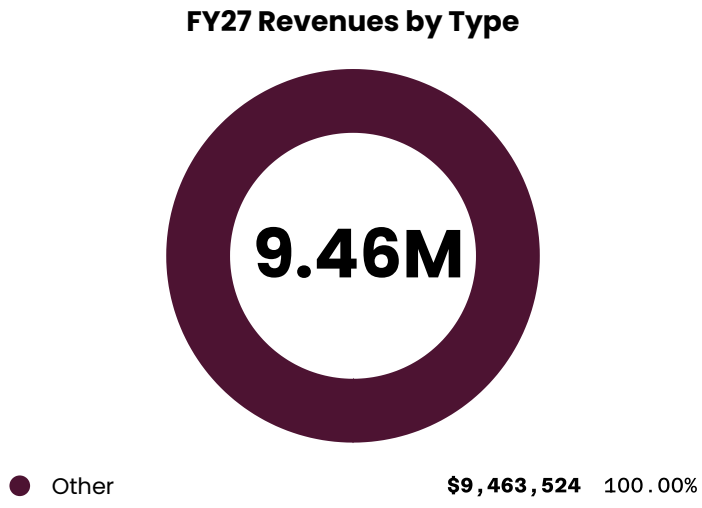
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-$663,729**	**$227,252**	**-$278,361**	**$39,945**	**-$217,366**
Revenues					
Investment Earnings	$28,733	$37,144	$118,719	-	-
Other Revenues	$5,218,000	$4,206,979	$5,343,115	$8,463,616	$9,463,524
Transfers	-	-	-	$443,253	-
Total Revenues	**$5,246,733**	**$4,244,123**	**$5,461,833**	**$8,906,869**	**$9,463,524**
Expenditures					
Benefits	$735,025	$1,294,470	$673,646	$745,032	$913,012
Professional Services	-$229,432	-$224,983	-$534,450	$918,359	$322,000
Supplies	$361,708	$310,266	$382,204	$663,780	$644,400
Other Financing Uses	$214,658	$214,658	$310,320	-	-
Capital Improvement	-	-	-	$100,000	-
Utilities	$273,799	$466,748	$717,672	$995,600	$965,000
Dues & Subscriptions	$2,483	$2,930	$2,597	$3,150	$3,150
Repairs & Maintenance	$8,468	-	-	-	-
Claims & Insurance	$56,000	$76,352	$96,138	$99,813	$122,952
Administrative Expenses	$302,519	$362,277	$344,708	$443,379	$879,924

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Other Adjustments	-$82,695	-$188,534	-$370,364	-	-
Salaries	$1,211,079	$1,328,152	$1,229,978	$1,373,196	$1,693,893
Legal Services	-	-	-	$1,000	$1,000
Maintenance Agreements & Licenses	$1,204,238	$1,126,612	$1,647,308	$2,235,874	$2,856,234
Depreciation	$119,269	$71,225	$71,225	-	-
Capital Outlay	$150,875	$273,744	$378,551	$1,584,997	$840,000
Debt Service	$27,756	$32,753	$29,679	-	-
Total Expenditures	**$4,355,752**	**$5,146,669**	**$4,979,213**	**$9,164,180**	**$9,241,565**
Total Revenues Less Expenditures	**$890,981**	**-$902,546**	**$482,621**	**-$257,311**	**$221,959**
Ending Fund Balance	**$227,252**	**-$675,294**	**$204,260**	**-$217,366**	**$4,593**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

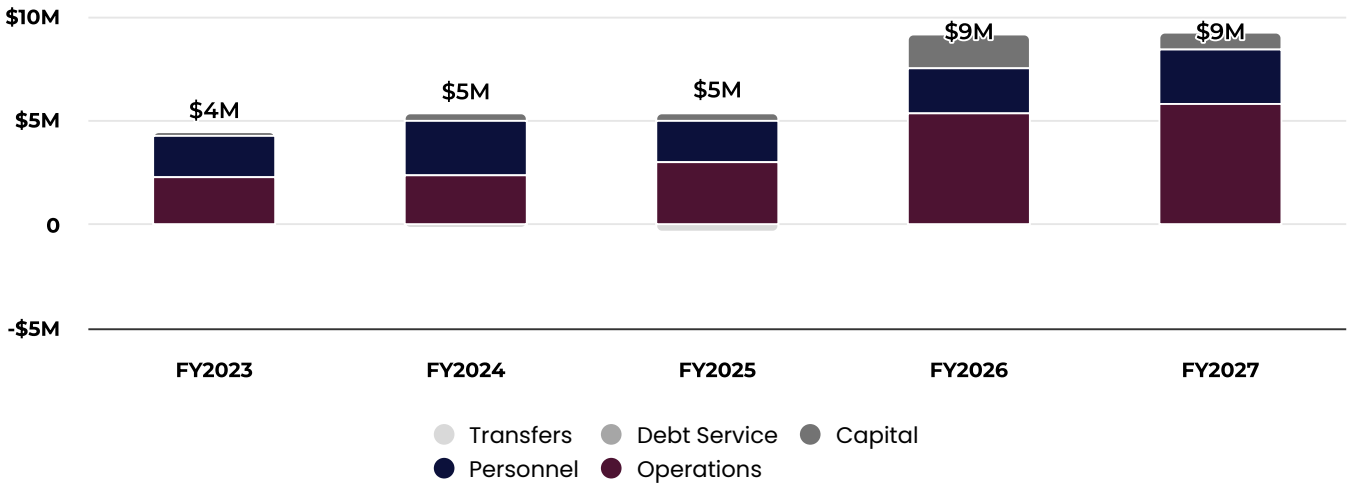




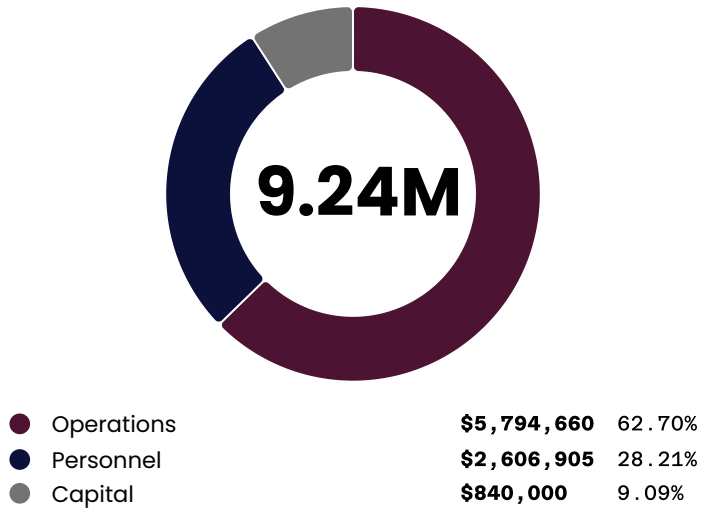
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Other	$5,218,000	$4,206,979	$5,343,115	$8,463,616	$9,463,524
Interest	$30,266	$37,733	$109,737	-	-
Market Value Change	-	-	$8,981	-	-
Unallocated Investment Expense	-$1,534	-$589	-	-	-
Transfers	-	-	-	$443,253	-
Total Revenues	**$5,246,733**	**$4,244,123**	**$5,461,833**	**$8,906,869**	**$9,463,524**

Historical Expenditures by Category



FY27 Expenditures by Category



Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$1,946,104	$2,622,622	$1,903,624	$2,118,228	$2,606,905
Operations	$2,313,711	$2,406,083	$3,037,722	$5,360,955	$5,794,660
Capital	$150,875	$273,744	$378,551	$1,684,997	$840,000
Debt Service	$27,756	$32,753	$29,679	-	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Transfers	-$82,695	-$188,534	-$370,364	-	-
Total Expenditures	**$4,355,752**	**$5,146,669**	**$4,979,213**	**$9,164,180**	**$9,241,565**

Commentary

Fund 830 accounts for the acquisition, maintenance, replacement, and support of the City's information technology infrastructure, systems, equipment, software, and applications. The fund also supports all personnel expenditures related to information technology operations and is financed through technology-related charges allocated to user departments and funds citywide.

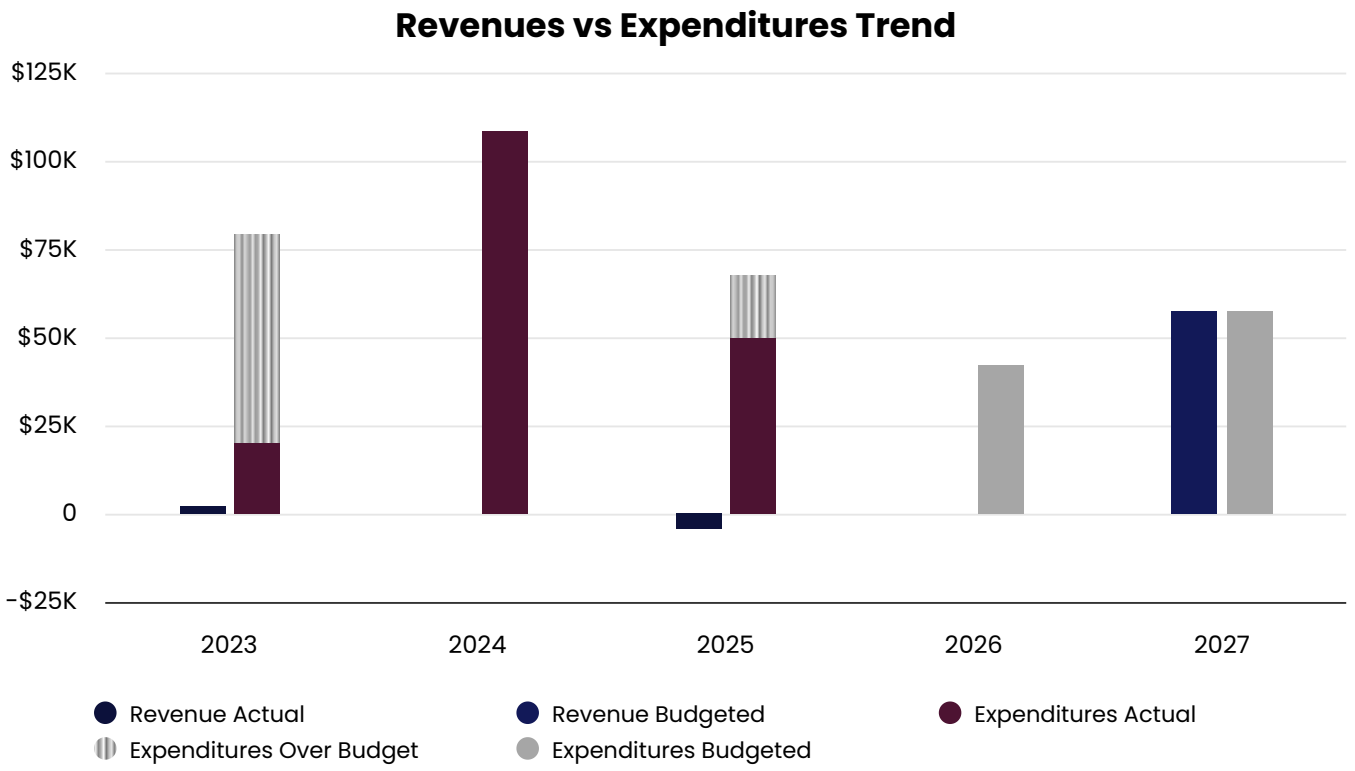
FY 2026–27 revenues are budgeted at approximately $9.5 million and primarily reflect technology fee allocations charged to departments for ongoing IT support, software licensing, cybersecurity, infrastructure maintenance, equipment replacement, and operational services. Expenditures are budgeted at approximately $9.2 million and support staffing, software and licensing agreements, cybersecurity services, communications systems, operational technology support, maintenance agreements, and capital technology improvements.

The FY 2026–27 budget includes approximately $840,000 in capital technology projects focused on modernization, cybersecurity, communications, and infrastructure reliability. Major projects include City Hall Firewall Refresh, Citywide Wi-Fi Upgrades, Citywide Phone System Replacement, Fiber Optic Cabling Citywide, Network Switch Replacement, and Battery Backup Unit Replacements.

Staff plans to continue evaluating and refining the Information Technology Internal Service Fund (ISF) model during FY 2026–27 to ensure long-term sustainability, appropriate cost recovery methodologies, replacement planning, and alignment of technology-related costs among user departments. Future evaluations will also focus on lifecycle replacement planning, cybersecurity resiliency, operational support needs, and ongoing modernization of the City's technology infrastructure.

Fund 840 - Equipment

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.

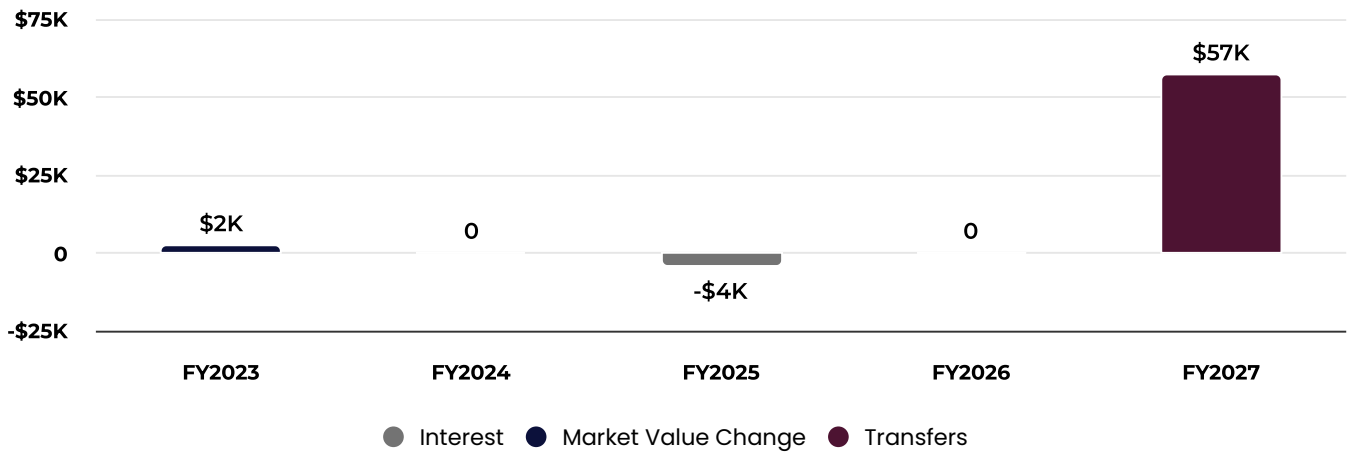


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$163,943**	**$87,160**	**-$21,237**	**-$93,603**	**-$135,603**
Revenues					
Investment Earnings	$2,373	-	-$4,433	-	-
Transfers	-	-	-	-	$57,200
Total Revenues	**$2,373**	**-**	**-$4,433**	**-**	**$57,200**
Expenditures					
Supplies	$12,839	$47,200	$28,749	$40,000	$55,000
Repairs & Maintenance	$10,210	$9,282	$5,828	$2,000	$2,200
Depreciation	$56,094	$51,910	$33,171	-	-
Total Expenditures	**$79,143**	**$108,392**	**$67,748**	**$42,000**	**$57,200**
Total Revenues Less Expenditures	**-$76,770**	**-$108,392**	**-$72,181**	**-$42,000**	**-**
Ending Fund Balance	**$87,173**	**-$21,232**	**-$93,418**	**-$135,603**	**-$135,603**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

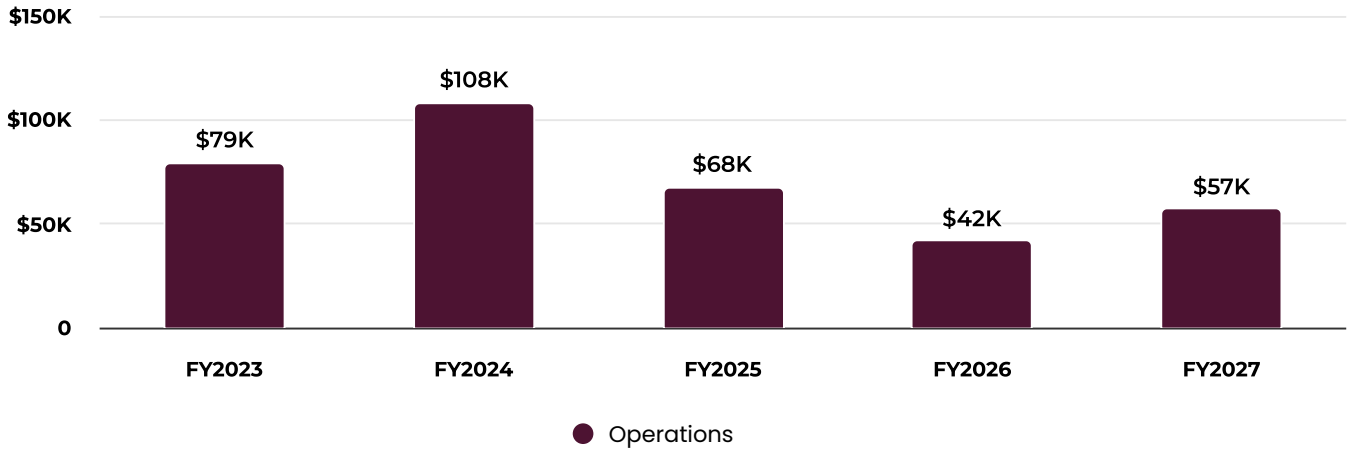
Historical Revenue by Type



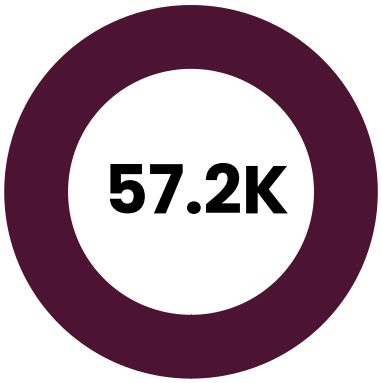
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Interest	-	-	-$4,433	-	-
Market Value Change	$2,373	-	-	-	-
Transfers	-	-	-	-	$57,200
Total Revenues	**$2,373**	**-**	**-$4,433**	**-**	**$57,200**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations **$57,200** 100.00%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	$79,143	$108,392	$67,748	$42,000	$57,200
Total Expenditures	**$79,143**	**$108,392**	**$67,748**	**$42,000**	**$57,200**

Commentary

Fund 840 accounts for the acquisition and replacement of minor capital equipment utilized by City departments. The fund is financed through equipment-related charges allocated to user departments and funds to support ongoing equipment replacement and operational needs.

FY 2026–27 revenues and expenditures are budgeted at approximately $57,200 and primarily reflect administrative support costs associated with citywide copier expenses and postage services. Expenditures mainly consist of supplies and maintenance costs necessary to support these operational activities.

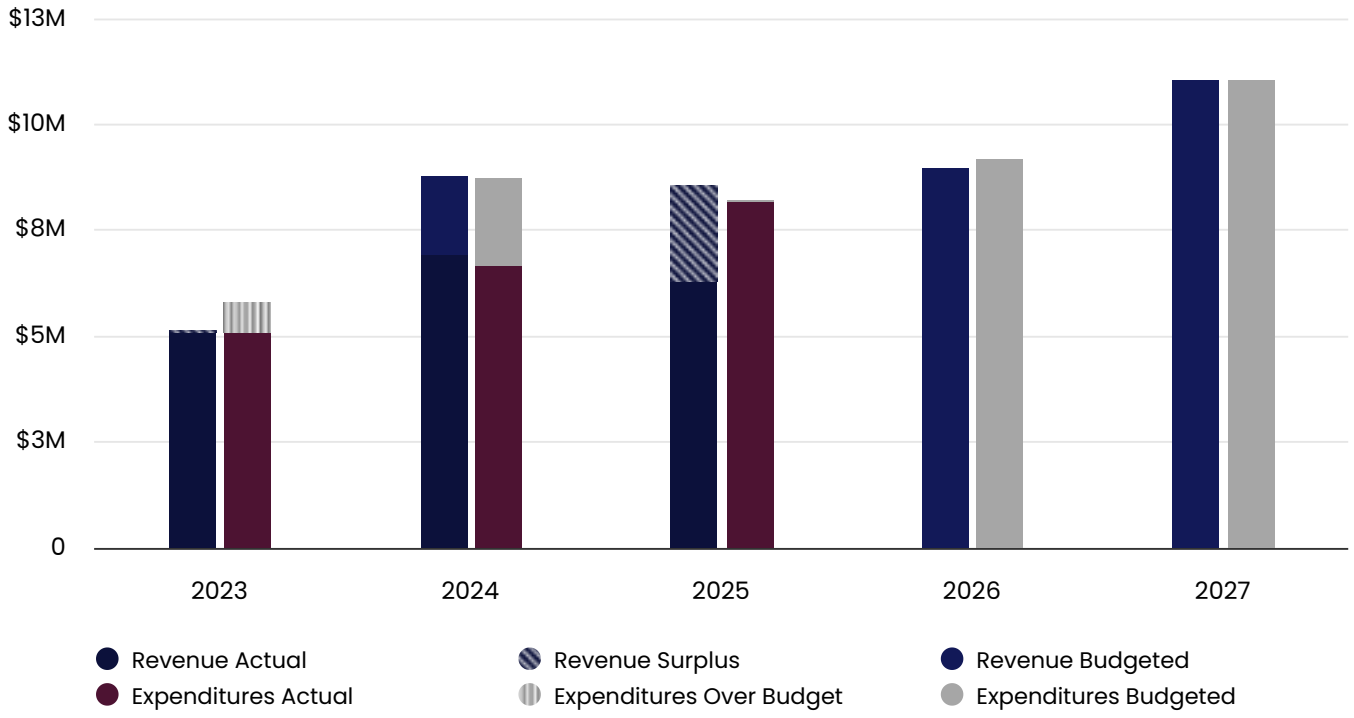
The Equipment Fund continues to operate as a limited internal service mechanism for smaller capital equipment and administrative support needs; however, staff recognizes the need for a more comprehensive long-term Internal Service Fund (ISF) strategy to better manage citywide equipment replacement planning, lifecycle costing, reserve accumulation, and operational sustainability for larger equipment assets.

Staff anticipates evaluating broader equipment replacement funding methodologies and long-term fleet and equipment reserve planning over the next several years as part of continued refinement of the City's overall Internal Service Fund structure.

Fund 860 - Self Insurance / Risk Management

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.

Revenues vs Expenditures Trend

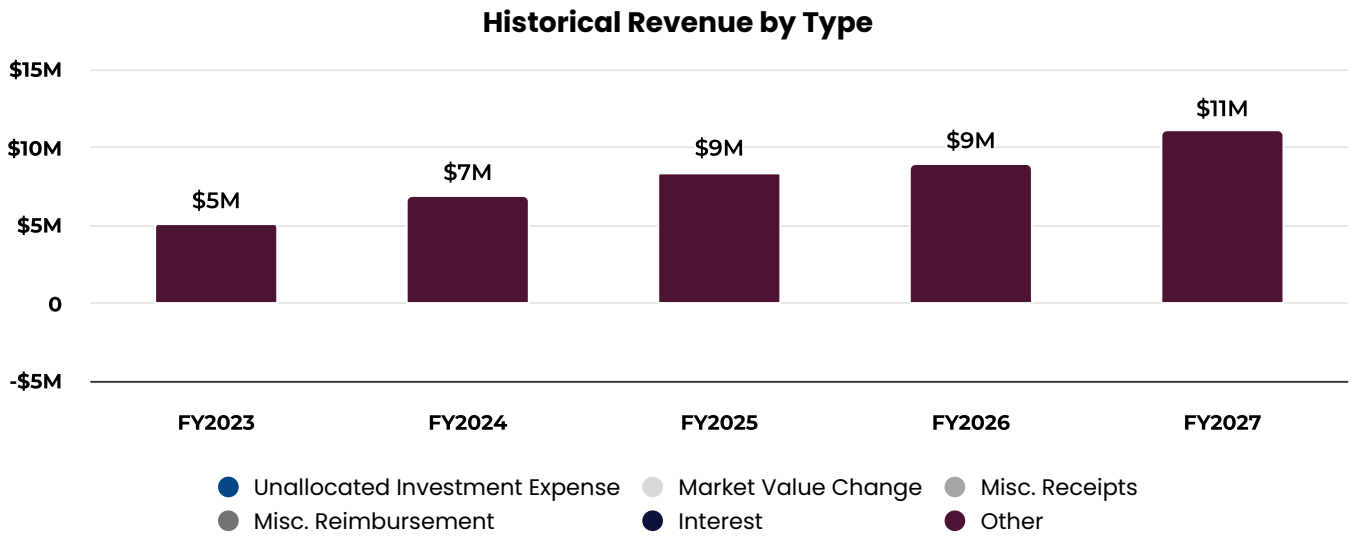


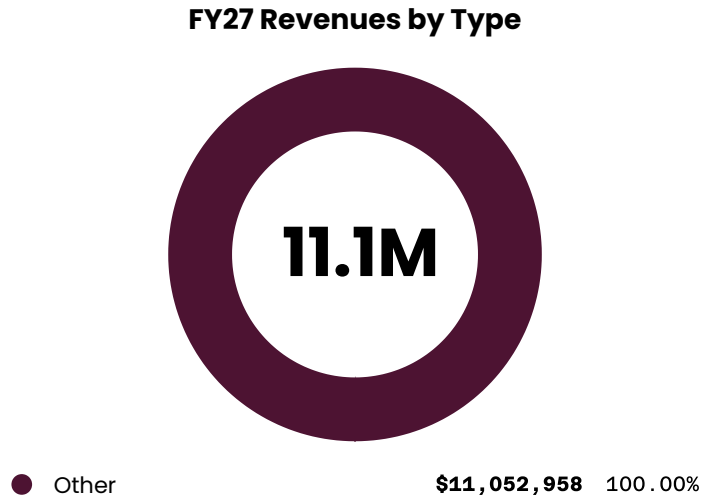
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**$5,440,926**	**$4,971,767**	**$2,539,611**	**$2,974,058**	**$2,777,844**
Revenues					
Investment Earnings	$12,413	-	$151,558	$15,000	-
Other Revenues	$5,109,883	$6,912,400	$8,400,546	$8,958,008	$11,052,958
Total Revenues	**$5,122,295**	**$6,912,400**	**$8,552,104**	**$8,973,008**	**$11,052,958**
Expenditures					
Benefits	$188,938	$238,913	$152,124	$202,036	$198,832
Professional Services	$4,105	$5,245	$26,712	$207,838	$180,000
Supplies	$21,947	$6,342	$15,033	$267,167	$240,459
Transfers Out	-	-	$24,640	-	-
Capital Improvement	-	-	$87,470	$264,268	-
Utilities	$6,520	$7,569	$8,565	$9,900	$10,500
Dues & Subscriptions	$40,853	$52,767	$43,581	$69,600	$70,000
Repairs & Maintenance	-	$16,150	-	$5,000	$5,000
Claims & Insurance	$5,262,411	$6,031,636	$7,477,077	$7,802,841	$10,032,785
Administrative Expenses	$34,889	$2,117	$6,119	$13,798	$15,521

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Salaries	$240,367	$295,993	$309,023	$316,774	$290,768
Legal Services	-	-	-	$10,000	$10,000
Total Expenditures	**$5,800,030**	**$6,656,732**	**$8,150,345**	**$9,169,222**	**$11,053,865**
Total Revenues Less Expenditures	**-$677,734**	**$255,667**	**$401,759**	**-$196,214**	**-$907**
Ending Fund Balance	**$4,763,192**	**$5,227,434**	**$2,941,370**	**$2,777,844**	**$2,776,937**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.



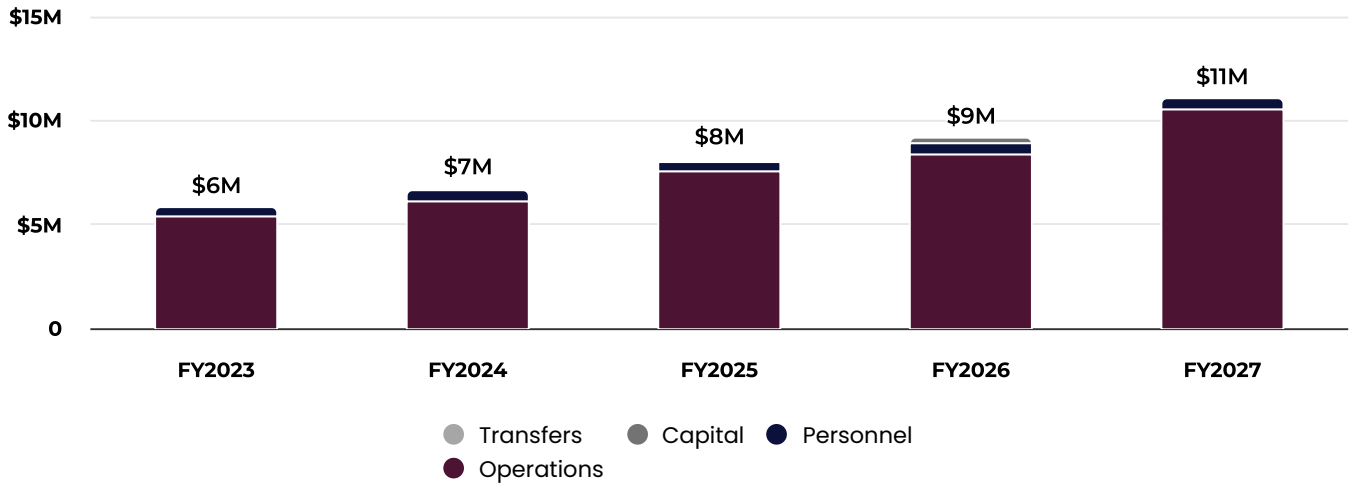


Revenues by Type

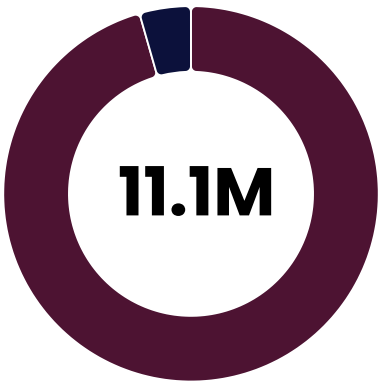
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Misc. Receipts	-	$15	-	-	-
Misc. Reimbursement	$68,824	$550	$42,567	-	-
Other	$5,041,059	$6,911,835	$8,357,979	$8,958,008	$11,052,958
Interest	$37,166	-	$129,579	$15,000	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Market Value Change	-$22,870	-	$21,979	-	-
Unallocated Investment Expense	-$1,883	-	-	-	-
Total Revenues	**$5,122,295**	**$6,912,400**	**$8,552,104**	**$8,973,008**	**$11,052,958**

Historical Expenditures by Category



FY27 Expenditures by Category



Operations	**$10,564,265**	95.57%
Personnel	**$489,600**	4.43%

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Personnel	$429,305	$534,906	$461,148	$518,810	$489,600
Operations	$5,370,725	$6,121,826	$7,577,088	$8,386,144	$10,564,265
Capital	-	-	$87,470	$264,268	-
Transfers	-	-	$24,640	-	-
Total Expenditures	**$5,800,030**	**$6,656,732**	**$8,150,345**	**$9,169,222**	**$11,053,865**

Commentary

Fund 860 accounts for the City's self-insurance and risk management activities, including workers' compensation, liability insurance, claims administration, risk mitigation services, and related insurance program costs. The fund is financed through insurance-related charges allocated proportionately to user departments and funds through the City's Internal Service Fund (ISF) cost allocation methodology based on operational risk exposure, payroll exposure, claims history, and estimated insurance program costs.

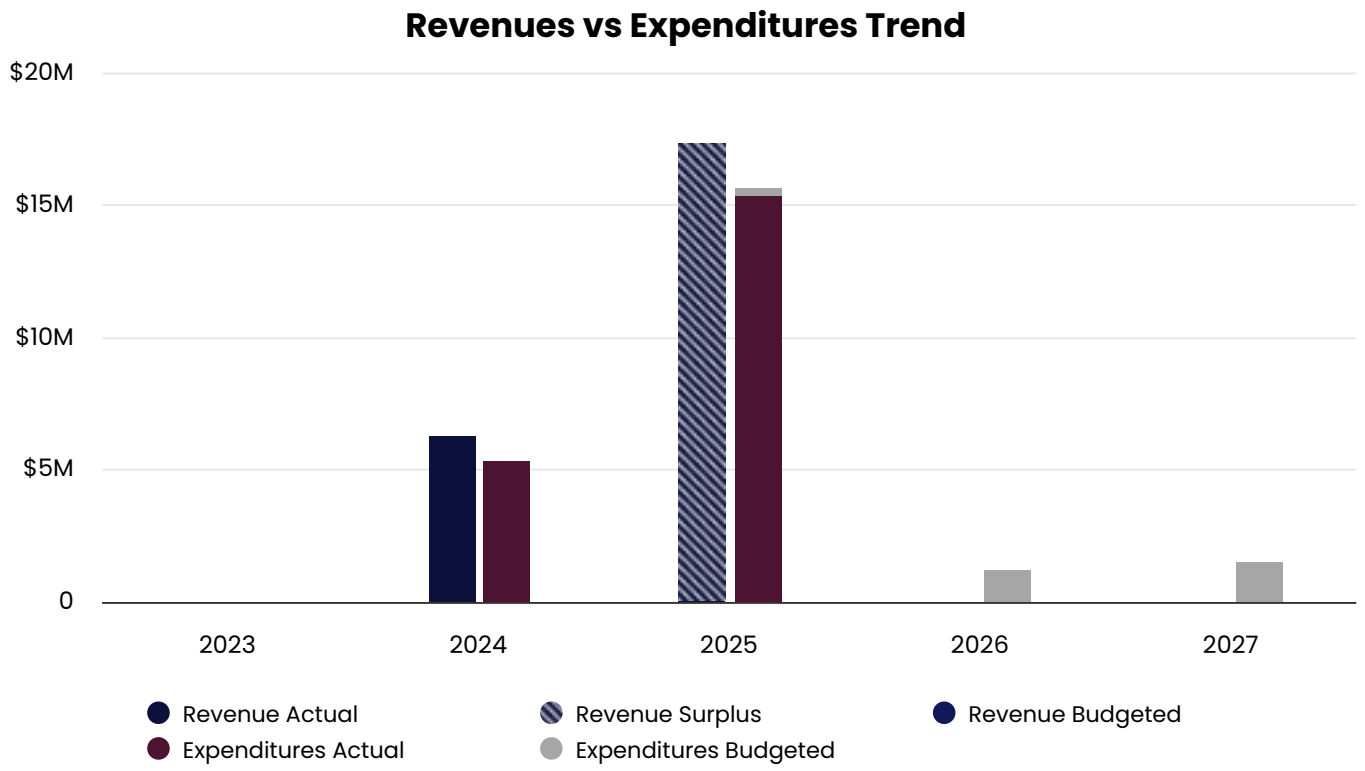
FY 2026–27 revenues are budgeted at approximately $11.1 million and primarily reflect proportionate allocations for liability insurance, workers' compensation, and related risk management costs charged to departments citywide. Expenditures are budgeted at approximately $11.1 million and support workers' compensation claims, liability coverage, insurance premiums, claims administration, legal services, and related risk management activities.

The budget reflects a significant increase in insurance-related costs based on the City's most recent actuarial and insurance premium estimates, particularly in the areas of workers' compensation and liability coverage. These increased costs, including workers' compensation expenses, are proportionately allocated back to operating and enterprise funds through the City's ISF structure.

Staff will continue closely monitoring claims activity, insurance market conditions, reserve requirements, and long-term funding strategies to help maintain financial stability within the City's risk management programs. Staff also plans to further evaluate the fund balance structure and allocation methodology within the Self-Insurance Fund to determine whether portions of accumulated reserves should be redistributed or credited back to departments and funds that contributed toward those balances over time. Additional analysis is anticipated during FY 2026–27 as part of ongoing review of the City's internal service fund and cost allocation practices.

Fund 900 - CFD Bond

This fund is used to account for Community Facilities District 2023-1, Villa Ticino West, special assessment collections and debt service payments.

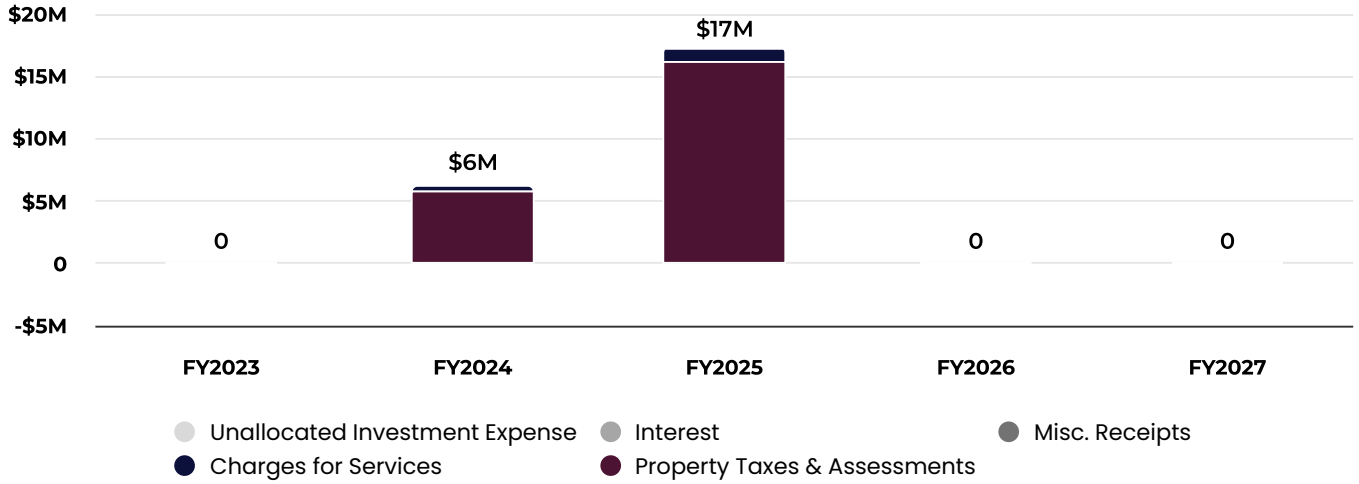


Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Beginning Fund Balance	**-**	**-**	**$924,343**	**$2,966,545**	**$1,775,583**
Revenues					
Tax & Franchise Revenues	-	$5,806,373	$16,220,775	-	-
Charges for Services	-	$405,054	$968,260	-	-
Investment Earnings	-	$25,352	$72,699	-	-
Other Revenues	-	$25,000	$77,500	-	-
Total Revenues	**-**	**$6,261,779**	**$17,339,234**	**-**	**-**
Expenditures					
Professional Services	-	$4,980,725	$13,938,495	$50,000	$50,000
Debt Service	-	$356,711	$1,358,536	$1,140,962	$1,427,734
Total Expenditures	**-**	**$5,337,436**	**$15,297,031**	**$1,190,962**	**$1,477,734**
Total Revenues Less Expenditures	**-**	**$924,343**	**$2,042,202**	**-$1,190,962**	**-$1,477,734**
Ending Fund Balance	**-**	**$924,343**	**$2,966,545**	**$1,775,583**	**$297,849**

Note: Beginning fund balances may not equal the prior year ending fund balance due to restatements and other year-end financial statement changes.

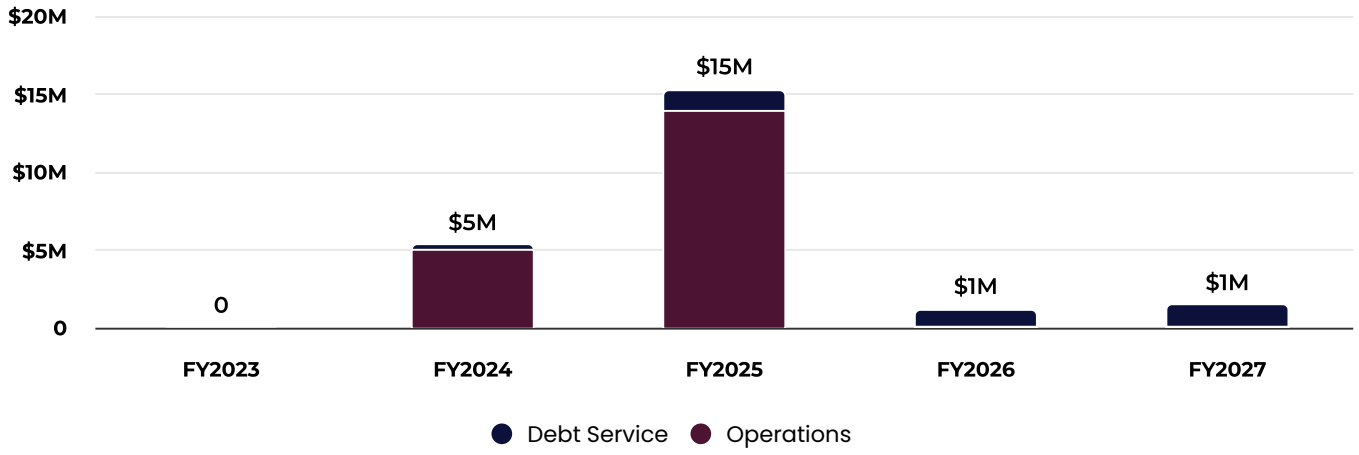
Historical Revenue by Type



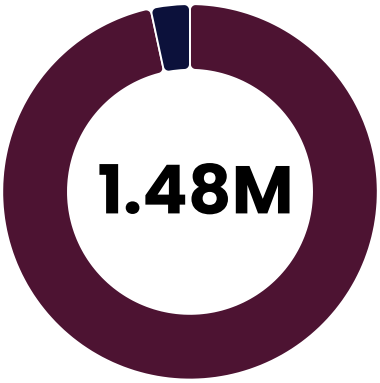
Revenues by Type

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Misc. Receipts	-	$25,000	$77,500	-	-
Charges for Services	-	$405,054	$968,260	-	-
Interest	-	$25,357	$72,699	-	-
Unallocated Investment Expense	-	-$5	-	-	-
Property Taxes & Assessments	-	$5,806,373	$16,220,775	-	-
Total Revenues	**-**	**$6,261,779**	**$17,339,234**	**-**	**-**

Historical Expenditures by Category



FY27 Expenditures by Category



Debt Service	**$1,427,734**	96.62%
Operations	**$50,000**	3.38%

For the fiscal year expenditures in Fund 900 - CFD Bond, Debt Service accounts for $1.4 million, representing 96.62% of the total expenditures. Operations comprise $50,000, which is 3.38% of the total expenditures.

Expenditures by Category

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Actuals	FY 2026 Amended Budget	FY 2027 Budgeted
Operations	-	$4,980,725	$13,938,495	$50,000	$50,000
Debt Service	-	$356,711	$1,358,536	$1,140,962	$1,427,734
Total Expenditures	**-**	**$5,337,436**	**$15,297,031**	**$1,190,962**	**$1,477,734**

Commentary

Fund 900 accounts for the collection and administration of special taxes, bond proceeds, interest earnings, and debt service payments associated with Community Facilities District (CFD) 2023-1, Villa Ticino West. The fund is used to support eligible public infrastructure improvements and administer related bond financing obligations within the district.

FY 2026–27 expenditures are primarily related to scheduled debt service payments associated with the CFD bond issuance, along with limited professional service costs necessary for ongoing bond administration and compliance activities. The fund continues to facilitate tracking of outstanding bond balances, debt service obligations, special tax collections, property tax allocations, and related financing activity associated with CFD 2023-1.

No additional bond issuances are currently planned within Fund 900 for FY 2026–27. Staff will continue monitoring debt service requirements, tax collections, and long-term financing obligations to ensure compliance with bond covenants and the financial sustainability of the district.

5-Year Forecasts

The City of Manteca's five-year financial forecasts are intended to provide a long-term planning tool to evaluate revenue trends, expenditure growth, reserve sustainability, and future operational impacts. For FY 2026–27, forecast assumptions were reviewed individually by fund and revenue source based on current economic conditions, historical trends, operational needs, known capital obligations, and anticipated future costs.

Revenue assumptions generally reflect moderate and conservative growth expectations consistent with current statewide and regional economic forecasts, while expenditure assumptions account for increasing personnel costs, pension obligations, healthcare expenses, operational demands, infrastructure maintenance needs, and inflationary pressures. Certain funds may also include project-specific assumptions, regulatory requirements, debt obligations, or anticipated capital investment timing differences.

It is important to note that five-year forecasts are planning projections only and are inherently conservative in nature. Actual financial results may vary based on changing economic conditions, development activity, market trends, legislative actions, labor negotiations, infrastructure needs, and future City Council policy decisions.

Fund 100 - General Fund Five-Year Forecast

The following five-year forecast for Fund 100 (General Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, current economic indicators, anticipated development activity, and broader California economic projections. The forecast assumes continued, but moderating, economic growth within the City of Manteca and throughout California, while recognizing ongoing uncertainty related to inflation, consumer spending trends, interest rates, labor market conditions, and potential economic slowdowns.

The forecast assumes property tax revenues will remain stable and continue serving as the City's most reliable ongoing General Fund revenue source due to continued assessed valuation growth and long-term development activity. Sales tax and franchise revenues are projected to normalize following recent strong growth years as consumer spending trends moderate statewide. Charges for services, licenses and permits, and intergovernmental revenues are also projected to increase gradually consistent with population growth, development activity, and service demand.

Revenue growth assumptions used in the forecast include the following estimated annual increases:

- Property Tax / Tax & Franchise Revenues: 3.0%–3.5%
- Licenses & Permits: 2.5%–3.0%
- Charges for Services: 2.5%
- Intergovernmental Revenues: 2.0%
- Investment Earnings: gradual normalization and stabilization over the forecast period
- Other Revenues: 2.0%–2.5%

Expenditures are projected to increase approximately 4.0% annually due primarily to rising personnel costs, pension obligations, healthcare inflation, public safety operational demands, contractual services, insurance, utilities, and inflationary impacts affecting municipal operations. The forecast assumes continuation of existing service levels and ongoing strategic investment in public safety, infrastructure, and community services.

Fund 100 - General Fund Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$37,463,164**	**$38,771,863**	**$39,062,020**	**$38,263,102**	**$36,388,425**
Revenues					
Tax & Franchise Revenues	$68,223,013	$70,134,140	$72,100,898	$74,189,661	$76,338,935
Licenses & Permits	$2,694,633	$2,770,118	$2,847,799	$2,930,300	$3,015,191
Intergovernmental	$653,438	$671,742	$690,580	$710,586	$731,172
Charges for Services	$13,250,094	$13,621,268	$14,003,246	$14,408,921	$14,826,347
Fines & Forefeitures	$1,940,761	$1,995,128	$2,051,077	$2,110,497	$2,171,638
Investment Earnings	$1,852,264	$1,904,152	$1,957,549	$2,014,260	$2,072,613
Other Revenues	$929,116	$955,144	$981,929	$1,010,375	$1,039,646
Total Revenues	**$89,543,320**	**$92,051,692**	**$94,633,078**	**$97,374,599**	**$100,195,541**
Expenditures					
Benefits	$19,630,953	$20,415,641	$21,232,267	$22,081,557	$22,964,820
Professional Services	$6,832,973	$7,106,100	$7,390,344	$7,685,958	$7,993,396
Supplies	$3,212,411	$3,340,818	$3,474,450	$3,613,428	$3,757,966
Transfers Out	$1,599,759	$1,663,705	$1,730,253	$1,799,463	$1,871,442
Capital Improvement	$476,320	$495,359	$515,174	$535,781	$557,212
Utilities	$1,616,732	$1,681,356	$1,748,610	$1,818,555	$1,891,297
Dues & Subscriptions	$188,339	$195,867	$203,702	$211,850	$220,324
Repairs & Maintenance	$1,339,151	$1,392,679	$1,448,386	$1,506,322	$1,566,575
Claims & Insurance	$4,462,611	$4,640,990	$4,826,630	$5,019,695	$5,220,483
Administrative Expenses	$14,904,029	$15,499,773	$16,119,764	$16,764,554	$17,435,136
Recreational Programs	$182,000	$189,275	$196,846	$204,720	$212,909
Salaries	$32,275,816	$33,565,944	$34,908,582	$36,304,925	$37,757,122

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Legal Services	$312,000	$324,471	$337,450	$350,948	$364,986
Maintenance Agreements & Licenses	$537,905	$559,406	$581,782	$605,053	$629,255
Operating Fees	$89,544	$93,123	$96,848	$100,722	$104,751
Service Programs	$31,200	$32,447	$33,745	$35,095	$36,499
Capital Outlay	$542,880	$564,580	$587,163	$610,650	$635,076
Total Expenditures	**$88,234,621**	**$91,761,535**	**$95,431,996**	**$99,249,276**	**$103,219,247**
Total Revenues Less Expenditures	**$1,308,699**	**$290,157**	**-$798,918**	**-$1,874,677**	**-$3,023,706**
Ending Fund Balance	**$38,771,863**	**$39,062,020**	**$38,263,102**	**$36,388,425**	**$33,364,719**

Revenue Outlook

General Fund revenues are projected to continue growing moderately throughout the forecast period, supported primarily by stable property tax growth, continued local economic activity, development-related revenues, and ongoing service demand. Property tax and franchise revenues are expected to remain the City's strongest and most reliable ongoing revenue source due to continued assessed valuation growth and regional development activity.

Sales tax and economically sensitive revenues are projected to normalize following recent elevated growth periods as statewide consumer spending trends moderate. Charges for services, licenses and permits, and other development-related revenues are expected to remain stable due to continued residential and commercial growth throughout the City. Investment earnings are projected to gradually normalize as interest rates stabilize over the forecast period.

Expenditure Outlook

Expenditures are projected to increase steadily throughout the forecast period due primarily to rising personnel costs, pension obligations, healthcare inflation, public safety operational demands, insurance costs, utilities, contractual services, and ongoing infrastructure maintenance needs. Public safety operations continue to represent the largest portion of General Fund expenditures and are expected to remain a significant long-term cost driver.

The forecast also assumes continued investment in infrastructure, technology, community services, and operational support necessary to maintain current service levels and support continued community growth.

Fund Balance Outlook

The General Fund is projected to maintain positive operating results during the early years of the forecast period, supported by continued economic growth, conservative revenue assumptions, and ongoing fiscal management efforts. However, expenditure growth is projected to gradually outpace revenue growth in the later years of the forecast period, resulting in narrowing operating margins and modest reductions in annual operating results.

Despite these projected trends, the General Fund is expected to maintain healthy reserves and remain financially stable throughout the forecast period. The forecast reflects the City's continued commitment to responsible fiscal management, structural balance, long-term sustainability, and strategic investment in community priorities and essential public services.

Fund 105 - Measure Q Five-Year Forecast

The five-year forecast is based on current Measure Q revenue trends, the proposed FY2027 budget, and broader California economic conditions. Forecast assumptions reflect continued but moderating inflation, slower statewide sales tax growth compared to post-pandemic recovery years, stable local consumer spending, and ongoing investment in public safety and infrastructure.

Revenue growth is projected to gradually moderate over the forecast period as economic conditions stabilize, while expenditures are expected to remain elevated in the early years due to continued infrastructure improvements, personnel costs, equipment replacement, and operational commitments. The forecast also assumes the strategic use of available fund balance for one-time capital investments and does not anticipate additional tax measures or major economic downturns during the forecast period.

Fund 105 - Measure Q Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$6,221,509**	**$5,725,596**	**$5,131,881**	**$4,437,495**	**$3,725,750**
Revenues					
Tax & Franchise Revenues	$16,089,075	$16,571,747	$16,986,041	$17,410,692	$17,758,906
Total Revenues	**$16,089,075**	**$16,571,747**	**$16,986,041**	**$17,410,692**	**$17,758,906**
Expenditures					
Benefits	$1,262,187	$1,306,364	$1,345,555	$1,379,194	$1,413,673
Supplies	$130,000	$134,550	$138,587	$142,051	$145,602
Transfers Out	$2,704,000	$2,798,640	$2,882,599	$2,954,664	$3,028,531
Capital Improvement	$2,026,394	$2,097,318	$2,160,238	$2,214,244	$2,269,600
Administrative Expenses	$8,320,000	$8,611,200	$8,869,536	$9,091,274	$9,318,556
Salaries	$921,852	$954,117	$982,740	$1,007,309	$1,032,492
Capital Outlay	$1,220,554	$1,263,274	$1,301,172	$1,333,701	$1,367,044
Total Expenditures	**$16,584,988**	**$17,165,463**	**$17,680,426**	**$18,122,437**	**$18,575,498**
Total Revenues Less Expenditures	**-$495,913**	**-$593,715**	**-$694,386**	**-$711,745**	**-$816,592**
Ending Fund Balance	**$5,725,596**	**$5,131,881**	**$4,437,495**	**$3,725,750**	**$2,909,158**

The forecast anticipates continued investment in public safety, roadway and infrastructure improvements, equipment replacement, and quality-of-life initiatives throughout the forecast period. Expenditures are projected to increase steadily due to ongoing operational and capital needs, with early years reflecting continued infrastructure-focused spending consistent with current City Council priorities.

The forecast also assumes the strategic use of available fund balance to support one-time capital expenditures and infrastructure investments. Although annual operating deficits are projected in certain years, the Measure Q fund is expected to maintain positive reserves throughout the forecast period. The forecast will continue to be reviewed and updated annually based on actual revenue performance, economic conditions, project timing, and future policy direction.

Fund 200 - Recreation Five-Year Forecast

The following five-year forecast for Fund 200 has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated recreation program activity, General Fund support levels, and broader California economic projections. The forecast assumes recreation-related revenues and participation levels remain relatively stable, while recognizing that inflationary pressures, labor costs, and operational demands are expected to continue increasing throughout the forecast period.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting modest growth in recreation program activity, charges for services, and ongoing General Fund transfer support. The forecast assumes the General Fund contribution will continue to serve as a critical ongoing funding source to support recreation operations, programs, and community services. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising personnel costs, pension obligations, recreation programming expenses, insurance costs, supplies, and inflationary operational pressures.

Fund 200 - Recreation Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$502,432**	**$77,427**	**-$392,519**	**-$909,901**	**-$1,477,332**
Revenues					
Charges for Services	$754,605	$773,470	$792,807	$812,627	$832,943
Investment Earnings	$30,750	$31,519	$32,307	$33,114	$33,942
Transfers	$1,077,306	$1,104,238	$1,131,844	$1,160,140	$1,189,144
Total Revenues	**$1,862,661**	**$1,909,227**	**$1,956,958**	**$2,005,882**	**$2,056,029**
Expenditures					
Benefits	$288,432	$299,969	$311,968	$324,446	$337,424
Professional Services	$28,600	$29,744	$30,934	$32,171	$33,458
Supplies	$221,162	$230,009	$239,209	$248,777	$258,729
Utilities	$5,200	$5,408	$5,624	$5,849	$6,083
Dues & Subscriptions	$5,460	$5,678	$5,906	$6,142	$6,387
Repairs & Maintenance	$10,400	$10,816	$11,249	$11,699	$12,167
Claims & Insurance	$139,058	$144,621	$150,406	$156,422	$162,679
Administrative Expenses	$114,916	$119,512	$124,293	$129,265	$134,435
Recreational Programs	$230,828	$240,061	$249,664	$259,650	$270,036
Salaries	$1,243,610	$1,293,355	$1,345,089	$1,398,892	$1,454,848
Total Expenditures	**$2,287,666**	**$2,379,173**	**$2,474,340**	**$2,573,313**	**$2,676,246**
Total Revenues Less Expenditures	**-$425,005**	**-$469,946**	**-$517,382**	**-$567,431**	**-$620,217**
Ending Fund Balance	**$77,427**	**-$392,519**	**-$909,901**	**-$1,477,332**	**-$2,097,549**

Fund 200 revenues are projected to grow modestly throughout the forecast period, supported by recreation program activity, user fees, and continued General Fund transfer support. The forecast assumes the General Fund contribution will remain necessary to help offset the gap between program revenues and ongoing operational costs associated with recreation services and community programming.

Expenditures are projected to increase at a faster pace due primarily to rising personnel costs, recreation program expenses, insurance, supplies, and inflationary operational pressures. Based on current trends, expenditure growth is projected to continue outpacing revenue growth throughout the forecast period, resulting in ongoing operating deficits and declining fund balance reserves. The forecast indicates that future operational adjustments, additional revenue sources, increased cost recovery, or enhanced General Fund support may be necessary to maintain long-term financial sustainability.

Fund 320 - Public Safety Sales Tax Five-Year Forecast

The five-year forecast assumes modest but stable revenue growth consistent with conservative California economic and taxable sales projections, with revenues anticipated to increase approximately 2.5% to 3.0% annually throughout the forecast period. Expenditures are projected to increase at a higher rate of approximately 4.2% to 4.4% annually due primarily to projected salary and benefit increases, pension obligations, healthcare inflation, and rising operational costs. The forecast assumes continuation of current service levels and does not include any major new taxes, revenue measures, significant service reductions, or additional ongoing funding sources. Capital projects, one-time expenditures, and future debt issuances are not separately included unless already incorporated into the FY 2026–27 baseline budget.

Fund 320 - Public Safety Sales Tax Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$1,511,905**	**$66,807**	**-$1,635,062**	**-$3,599,011**	**-$5,826,389**
Revenues					
Tax & Franchise Revenues	$10,681,100	$10,958,809	$11,254,696	$11,547,319	$11,836,002
Investment Earnings	$51,500	$52,839	$54,266	$55,677	$57,068
Total Revenues	**$10,732,600**	**$11,011,648**	**$11,308,962**	**$11,602,995**	**$11,893,070**
Expenditures					
Benefits	$4,174,913	$4,358,609	$4,550,388	$4,741,504	$4,940,648
Supplies	$389,828	$406,980	$424,887	$442,732	$461,327
Administrative Expenses	$299,525	$312,704	$326,463	$340,174	$354,461
Salaries	$7,313,433	$7,635,224	$7,971,173	$8,305,963	$8,654,813
Total Expenditures	**$12,177,698**	**$12,713,516**	**$13,272,911**	**$13,830,373**	**$14,411,249**
Total Revenues Less Expenditures	**-$1,445,098**	**-$1,701,869**	**-$1,963,949**	**-$2,227,378**	**-$2,518,179**
Ending Fund Balance	**$66,807**	**-$1,635,062**	**-$3,599,011**	**-$5,826,389**	**-$8,344,568**

Measure M revenues are projected to experience modest growth throughout the forecast period, reflecting conservative assumptions tied to statewide economic conditions, moderating taxable sales activity, and continued uncertainty surrounding inflation, interest rates, and consumer spending trends. Expenditures are anticipated to increase at a faster pace due primarily to rising personnel-related costs, pension and healthcare obligations, operational demands, and inflationary pressures impacting services and supplies. As a result, expenditure growth is projected to continue outpacing revenue growth over the five-year period, leading to ongoing operating deficits and declining fund balance reserves. While Measure M remains an important funding source supporting public safety and community priorities, long-term fiscal sustainability may require future operational adjustments, phased implementation of costs, additional efficiencies, or identification of new ongoing revenue sources.

Fund 340 - Development Services Five-Year Forecast

The following five-year forecast for Fund 340 has been prepared using current revenue and expenditure trends reflected in the FY 2026–27 Proposed Budget, combined with broader California economic projections and anticipated development activity within the City of Manteca. The forecast assumes continued, but moderating, growth in development-related activity as higher interest rates, construction costs, and statewide economic uncertainty continue to impact the pace of residential and commercial development throughout California.

Revenues are projected to increase annually between approximately 2.5% and 3.0% based primarily on anticipated growth in permits, plan review activity, development-related charges for services, and investment earnings. While development activity is expected to remain active within the region, the forecast assumes more conservative long-term growth compared to recent post-pandemic development cycles.

Expenditures are projected to increase annually between approximately 4.0% and 4.5% due primarily to rising personnel costs, pension obligations, healthcare inflation, contractual services, technology and software costs, and ongoing operational support necessary to maintain development review, permitting, engineering, and planning services. The forecast assumes continuation of current service levels and operational demands associated with community growth.

Fund 340 - Development Services Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$17,595,062**	**$16,967,316**	**$16,161,951**	**$15,137,809**	**$13,881,476**
Revenues					
Licenses & Permits	$8,240,000	$8,487,200	$8,699,380	$8,916,865	$9,184,370
Charges for Services	$2,444,705	$2,518,046	$2,580,997	$2,645,522	$2,724,888
Investment Earnings	$1,390,500	$1,432,215	$1,468,020	$1,504,721	$1,549,863
Total Revenues	**$12,075,205**	**$12,437,461**	**$12,748,398**	**$13,067,108**	**$13,459,121**
Expenditures					
Benefits	$1,750,866	$1,825,278	$1,898,289	$1,974,221	$2,053,189
Professional Services	$5,419,370	$5,649,693	$5,875,681	$6,110,708	$6,355,137
Supplies	$575,398	$599,852	$623,846	$648,800	$674,752
Utilities	$46,921	$48,915	$50,871	$52,906	$55,022
Dues & Subscriptions	$86,004	$89,659	$93,245	$96,975	$100,854
Repairs & Maintenance	$1,045	$1,089	$1,133	$1,178	$1,225
Claims & Insurance	$273,721	$285,354	$296,768	$308,639	$320,985
Administrative Expenses	$939,679	$979,615	$1,018,800	$1,059,552	$1,101,934
Salaries	$3,087,448	$3,218,665	$3,347,411	$3,481,308	$3,620,560
Legal Services	$182,875	$190,647	$198,273	$206,204	$214,452
Maintenance Agreements & Licenses	$339,625	$354,059	$368,221	$382,950	$398,268
Total Expenditures	**$12,702,951**	**$13,242,826**	**$13,772,540**	**$14,323,441**	**$14,896,379**
Total Revenues Less Expenditures	**-$627,746**	**-$805,365**	**-$1,024,142**	**-$1,256,333**	**-$1,437,258**
Ending Fund Balance	**$16,967,316**	**$16,161,951**	**$15,137,809**	**$13,881,476**	**$12,444,218**

Fund 340 revenues are projected to grow modestly throughout the forecast period, supported by continued development activity, permitting, engineering review services, and related fees, while recognizing that broader economic conditions, inflation, construction costs, and higher interest rates may moderate long-term growth. Expenditures are projected to increase at a faster pace due primarily to rising personnel costs, pension obligations, healthcare inflation, contractual services, technology needs, and increasing operational demands associated with community growth and development activity.

As a result, the forecast anticipates planned operating deficits and gradual reductions in fund balance reserves over time. Despite these projected drawdowns, Fund 340 is expected to maintain positive reserves and remain financially

stable throughout the forecast period.

Fund 420 - Gas Tax/Street Improvement Five-Year Forecast

The following five-year forecast for Fund 420 has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated State gas tax and transportation funding trends, and broader California economic projections. The forecast assumes relatively stable State transportation revenues supported by ongoing Road Maintenance and Rehabilitation Account (RMRA) allocations and related transportation funding sources, while recognizing that statewide economic conditions, fuel consumption trends, inflation, and potential fluctuations in State revenues may impact future funding levels.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for transportation-related revenues and transfers. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising construction costs, roadway maintenance expenses, inflationary pressures, contractual services, and ongoing infrastructure maintenance needs.

Fund 420 - Gas Tax/Street Improvement Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$519,012**	**-$444,309**	**-$1,526,578**	**-$2,734,564**	**-$4,075,356**
Revenues					
Intergovernmental	$2,798,540	$2,868,504	$2,940,216	$3,013,722	$3,089,065
Transfers	$2,562,500	$2,626,563	$2,692,227	$2,759,532	$2,828,521
Total Revenues	**$5,361,040**	**$5,495,066**	**$5,632,443**	**$5,773,254**	**$5,917,585**
Expenditures					
Benefits	$839,453	$873,031	$907,952	$944,270	$982,041
Professional Services	$106,600	$110,864	$115,299	$119,911	$124,707
Supplies	$664,488	$691,068	$718,710	$747,459	$777,357
Utilities	$520	$541	$562	$585	$608
Dues & Subscriptions	$1,248	$1,298	$1,350	$1,404	$1,460
Repairs & Maintenance	$570,568	$593,391	$617,126	$641,811	$667,484
Claims & Insurance	$133,121	$138,446	$143,984	$149,743	$155,733
Administrative Expenses	$631,109	$656,354	$682,608	$709,912	$738,309
Salaries	$1,523,973	$1,584,932	$1,648,330	$1,714,263	$1,782,833
Maintenance Agreements & Licenses	$936,000	$973,440	$1,012,378	$1,052,873	$1,094,988
Operating Fees	$36,400	$37,856	$39,370	$40,945	$42,583
Capital Outlay	$880,880	$916,115	$952,760	$990,870	$1,030,505
Total Expenditures	**$6,324,361**	**$6,577,335**	**$6,840,428**	**$7,114,046**	**$7,398,607**
Total Revenues Less Expenditures	**-$963,321**	**-$1,082,269**	**-$1,207,986**	**-$1,340,792**	**-$1,481,022**
Ending Fund Balance	**-$444,309**	**-$1,526,578**	**-$2,734,564**	**-$4,075,356**	**-$5,556,378**

Fund 420 revenues are projected to grow modestly throughout the forecast period, supported primarily by ongoing State transportation funding allocations and transfers, while broader California economic conditions and fuel consumption trends may moderate long-term growth. Expenditures are projected to increase at a faster pace due primarily to rising roadway maintenance costs, inflationary construction pricing, contractual services, and continued infrastructure investment needs.

Based on current trends, expenditure growth is projected to continue outpacing revenue growth throughout the forecast period, resulting in ongoing operating deficits and declining fund balance reserves. The forecast indicates that long-term financial sustainability may require future expenditure adjustments, additional transportation funding sources, project phasing, or operational modifications to maintain fund stability over time.

Fund 425 - Gas Tax/Street SB1 Five-Year Forecast

The following five-year forecast for Fund 425 has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated State transportation funding allocations, planned roadway rehabilitation activity, and broader California economic projections. The forecast assumes continued receipt of Senate Bill 1 (SB1) Road Maintenance and Rehabilitation Account (RMRA) revenues, while recognizing that statewide economic conditions, fuel consumption trends, inflation, and transportation funding fluctuations may impact long-term revenue growth.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative growth assumptions for State transportation funding and related investment earnings. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising roadway construction costs, inflationary pressures, pavement rehabilitation expenses, and ongoing transportation infrastructure maintenance needs. The forecast assumes continued investment in roadway preservation and capital improvement projects throughout the community.

Fund 425 - Gas Tax/Street SB1 Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$13,244,072**	**$15,939,832**	**$18,702,986**	**$21,535,219**	**$24,438,258**
Revenues					
Intergovernmental	$2,695,760	$2,763,154	$2,832,233	$2,903,039	$2,975,615
Total Revenues	**$2,695,760**	**$2,763,154**	**$2,832,233**	**$2,903,039**	**$2,975,615**
Expenditures					
Total Expenditures	**-**	**-**	**-**	**-**	**-**
Total Revenues Less Expenditures	**$2,695,760**	**$2,763,154**	**$2,832,233**	**$2,903,039**	**$2,975,615**
Ending Fund Balance	**$15,939,832**	**$18,702,986**	**$21,535,219**	**$24,438,258**	**$27,413,873**

Fund 425 revenues are projected to grow modestly throughout the forecast period, supported primarily by ongoing SB1 RMRA allocations and related transportation funding sources. The forecast assumes conservative long-term growth consistent with broader California transportation funding trends and moderating economic conditions.

Expenditures are projected to increase gradually due to inflationary impacts on roadway maintenance, pavement rehabilitation, and transportation infrastructure costs. Despite these increases, revenues are projected to significantly outpace annual expenditures throughout the forecast period, resulting in continued operating surpluses and growth in available fund balance reserves. Fund 425 is expected to remain financially stable and continue serving as an important funding source for future roadway preservation and transportation infrastructure investments.

Fund 430 - RTIF Five-Year Forecast

The following five-year forecast for Fund 430 (Regional Transportation Impact Fee Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated regional development activity, transportation impact fee collections, and broader California economic projections. The forecast assumes continued, but moderating, development activity within the City of Manteca and surrounding region, while recognizing that elevated construction costs, inflation, higher interest rates, and statewide economic uncertainty may impact future development pacing and fee generation.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 3.0% throughout the forecast period, reflecting anticipated long-term growth in transportation impact fee collections and investment earnings associated with continued regional growth. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising roadway construction costs, inflationary pressures, regional transportation infrastructure needs, and planned capital improvement activity associated with growth and traffic mitigation requirements.

Fund 430 - RTIF Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$20,144,484**	**$17,061,719**	**$13,821,689**	**$10,417,086**	**$6,840,277**
Revenues					
Charges for Services	$3,189,395	$3,285,077	$3,383,629	$3,485,138	$3,589,692
Investment Earnings	$206,000	$212,180	$218,545	$225,102	$231,855
Total Revenues	**$3,395,395**	**$3,497,257**	**$3,602,175**	**$3,710,240**	**$3,821,547**
Expenditures					
Professional Services	$3,358,160	$3,492,486	$3,632,186	$3,777,473	$3,928,572
Capital Improvement	$3,120,000	$3,244,800	$3,374,592	$3,509,576	$3,649,959
Total Expenditures	**$6,478,160**	**$6,737,286**	**$7,006,778**	**$7,287,049**	**$7,578,531**
Total Revenues Less Expenditures	**-$3,082,765**	**-$3,240,030**	**-$3,404,603**	**-$3,576,809**	**-$3,756,984**
Ending Fund Balance	**$17,061,719**	**$13,821,689**	**$10,417,086**	**$6,840,277**	**$3,083,293**

Fund 430 (RTIF) revenues are projected to grow modestly throughout the forecast period, supported primarily by continued transportation impact fee collections associated with regional development activity and related investment earnings. The forecast assumes long-term growth will continue at a more moderate pace as statewide economic conditions, higher construction costs, and elevated interest rates impact development activity throughout California.

Expenditures are projected to increase steadily due primarily to inflationary roadway construction costs, regional transportation infrastructure improvements, and ongoing capital investment needs associated with growth and traffic mitigation requirements. Based on current trends, expenditures are projected to outpace revenue growth throughout the forecast period, resulting in planned operating deficits and gradual reductions in available fund balance reserves. Despite these projected drawdowns, Fund 430 is expected to maintain positive reserves throughout the forecast period and continue supporting regional transportation infrastructure improvements.

Fund 440 - Measure K Five-Year Forecast

The following five-year forecast for Fund 440 (Measure K) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated local transportation funding trends, planned capital improvement activity, and broader California economic projections. The forecast assumes continued receipt of Measure K transportation revenues and related intergovernmental funding sources, while recognizing that statewide economic conditions, inflationary pressures, construction cost escalation, and fluctuations in taxable sales activity may impact future revenue growth and project delivery costs.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for transportation-related revenues and allocations. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising roadway construction costs, inflationary capital improvement expenses, labor and material cost escalation, and ongoing transportation infrastructure investment needs. The forecast assumes continued investment in roadway rehabilitation and transportation-related capital projects throughout the community.

Fund 440 - Measure K Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$10,101,496**	**$9,286,195**	**$8,388,898**	**$7,405,090**	**$6,330,045**
Revenues					
Intergovernmental	$3,292,300	$3,374,608	$3,458,973	$3,545,447	$3,634,083
Total Revenues	**$3,292,300**	**$3,374,608**	**$3,458,973**	**$3,545,447**	**$3,634,083**
Expenditures					
Benefits	$284,584	$295,967	$307,806	$320,118	$332,922
Capital Improvement	$3,224,000	$3,352,960	$3,487,078	$3,626,562	$3,771,624
Claims & Insurance	$21,237	$22,086	$22,970	$23,889	$24,844
Administrative Expenses	$28,022	$29,143	$30,308	$31,521	$32,781
Salaries	$549,759	$571,749	$594,619	$618,404	$643,140
Total Expenditures	**$4,107,601**	**$4,271,905**	**$4,442,781**	**$4,620,492**	**$4,805,312**
Total Revenues Less Expenditures	**-$815,301**	**-$897,297**	**-$983,808**	**-$1,075,045**	**-$1,171,229**
Ending Fund Balance	**$9,286,195**	**$8,388,898**	**$7,405,090**	**$6,330,045**	**$5,158,816**

Fund 440 (Measure K) revenues are projected to grow modestly throughout the forecast period, supported primarily by transportation-related funding allocations and ongoing regional economic activity. The forecast assumes conservative long-term revenue growth consistent with broader California economic projections and moderating taxable sales trends.

Expenditures are projected to increase steadily due primarily to rising roadway construction costs, inflationary capital improvement expenses, and ongoing transportation infrastructure maintenance and rehabilitation needs. Based on current trends, expenditures are projected to outpace revenue growth throughout the forecast period, resulting in planned operating deficits and gradual reductions in available fund balance reserves. Despite these projected drawdowns, Fund 440 is expected to maintain positive reserves throughout the forecast period and continue supporting transportation infrastructure improvements and capital investment priorities.

Fund 460 - TDA/Local Transportation Five-Year Forecast

The following five-year forecast for Fund 460 (TDA Local Transportation) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated Transportation Development Act (TDA) funding allocations, transit-related operational needs, and broader California economic projections. The forecast assumes continued receipt of State and regional transportation assistance funding, while recognizing that statewide economic conditions, sales tax performance, inflation, fuel costs, and public transportation funding fluctuations may impact future revenue growth.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for TDA allocations and related transportation funding sources. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising transit operational costs, personnel expenses, fuel and utility costs, maintenance activities, contractual services, and inflationary pressures associated with transportation infrastructure and services.

Fund 460 - TDA/Local Transportation Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$13,099,699**	**$17,721,707**	**$22,429,493**	**$27,224,011**	**$32,106,191**
Revenues					
Intergovernmental	$6,606,782	$6,771,952	$6,941,250	$7,114,782	$7,292,651
Total Revenues	**$6,606,782**	**$6,771,952**	**$6,941,250**	**$7,114,782**	**$7,292,651**
Expenditures					
Benefits	$58,827	$61,180	$63,627	$66,172	$68,819
Supplies	$275,600	$286,624	$298,089	$310,013	$322,413
Capital Improvement	$97,531	$101,432	$105,490	$109,709	$114,098
Utilities	$898,560	$934,502	$971,882	$1,010,758	$1,051,188
Repairs & Maintenance	$522,707	$543,615	$565,360	$587,974	$611,493
Claims & Insurance	$10,048	$10,450	$10,868	$11,303	$11,755
Administrative Expenses	$25,353	$26,367	$27,422	$28,519	$29,660
Salaries	$96,148	$99,994	$103,994	$108,153	$112,480
Total Expenditures	**$1,984,774**	**$2,064,165**	**$2,146,732**	**$2,232,601**	**$2,321,905**
Total Revenues Less Expenditures	**$4,622,008**	**$4,707,786**	**$4,794,518**	**$4,882,180**	**$4,970,746**
Ending Fund Balance	**$17,721,707**	**$22,429,493**	**$27,224,011**	**$32,106,191**	**$37,076,937**

Fund 460 revenues are projected to grow modestly throughout the forecast period, supported primarily by continued TDA allocations and transportation-related funding sources. The forecast assumes conservative long-term revenue growth consistent with broader California economic conditions and regional transportation funding trends.

Expenditures are projected to increase gradually due primarily to rising transit operational costs, personnel expenses, maintenance activities, fuel costs, and inflationary pressures. Despite these increases, revenues are projected to continue outpacing expenditures throughout the forecast period, resulting in ongoing operating surpluses and growth in available fund balance reserves. Fund 460 is expected to remain financially stable and continue supporting local transportation and transit-related service needs throughout the community.

Fund 500 - Parks Acquisition & Improvement Five-Year Forecast

The following five-year forecast for Fund 500 (Parks Acquisition & Improvement) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated park development fee activity, planned capital improvement projects, and broader California economic projections. The forecast assumes continued, but moderating, residential and commercial development activity within the City of Manteca, while recognizing that inflation, elevated construction costs, higher interest rates, and broader statewide economic uncertainty may impact future development pacing and fee generation.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for park development fee revenues and related charges for services. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising park construction costs, inflationary capital improvement expenses, professional services, and ongoing investment in park acquisition and improvement projects throughout the community.

Fund 500 - Parks Acquisition & Improvement Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$26,239,702**	**$29,398,593**	**$32,636,177**	**$35,954,411**	**$39,355,299**
Revenues					
Charges for Services	$3,177,500	$3,256,938	$3,338,361	$3,421,820	$3,507,365
Total Revenues	**$3,177,500**	**$3,256,938**	**$3,338,361**	**$3,421,820**	**$3,507,365**
Expenditures					
Benefits	$4,014	$4,175	$4,342	$4,516	$4,696
Administrative Expenses	$7,561	$7,863	$8,178	$8,505	$8,845
Salaries	$7,034	$7,315	$7,607	$7,912	$8,228
Total Expenditures	**$18,609**	**$19,353**	**$20,127**	**$20,932**	**$21,770**
Total Revenues Less Expenditures	**$3,158,891**	**$3,237,584**	**$3,318,234**	**$3,400,888**	**$3,485,596**
Ending Fund Balance	**$29,398,593**	**$32,636,177**	**$35,954,411**	**$39,355,299**	**$42,840,895**

Fund 500 revenues are projected to grow modestly throughout the forecast period, supported primarily by continued development activity and park-related fee collections. The forecast assumes long-term growth will continue at a more moderate pace as broader California economic conditions, construction costs, and higher interest rates impact future development trends.

Expenditures are projected to increase gradually due primarily to inflationary impacts on park acquisition, capital improvement, and professional service costs. Despite these increases, revenues are projected to continue significantly outpacing expenditures throughout the forecast period, resulting in ongoing operating surpluses and continued growth in available fund balance reserves. Fund 500 is expected to remain financially stable and continue supporting future park acquisition, expansion, and community improvement projects.

Fund 510 - Neighborhood Park In Lieu Fee Five-Year Forecast

The following five-year forecast for Fund 510 (Neighborhood Park In-Lieu Fee Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated residential development activity, park in-lieu fee collections, and broader California economic projections. The forecast assumes continued, but moderating, development activity within the City of Manteca, while recognizing that inflation, elevated construction costs, higher interest rates, and statewide economic uncertainty may impact future housing development and fee generation.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for neighborhood park in-lieu fee revenues and related charges for services. Expenditures are projected to increase at a flat annual rate of 3.0% annually due primarily to inflationary personnel costs, administrative support, and future park planning and development activities associated with neighborhood growth.

Fund 510 - Neighborhood Park In Lieu Fee Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$6,098,793**	**$6,702,851**	**$7,321,956**	**$7,956,482**	**$8,606,814**
Revenues					
Charges for Services	$615,000	$630,375	$646,134	$662,288	$678,845
Total Revenues	**$615,000**	**$630,375**	**$646,134**	**$662,288**	**$678,845**
Expenditures					
Benefits	$3,976	$4,095	$4,218	$4,344	$4,475
Salaries	$6,966	$7,175	$7,390	$7,612	$7,840
Total Expenditures	**$10,942**	**$11,270**	**$11,608**	**$11,956**	**$12,315**
Total Revenues Less Expenditures	**$604,058**	**$619,105**	**$634,526**	**$650,332**	**$666,530**
Ending Fund Balance	**$6,702,851**	**$7,321,956**	**$7,956,482**	**$8,606,814**	**$9,273,344**

Fund 510 revenues are projected to grow modestly throughout the forecast period, supported primarily by continued residential development activity and neighborhood park in-lieu fee collections. The forecast assumes development activity remains stable over the long term, although broader California economic conditions, higher interest rates, and elevated construction costs may moderate future growth.

Expenditures are projected to increase gradually due primarily to inflationary administrative and operational costs associated with future neighborhood park planning and development activities. Revenues are projected to continue significantly outpacing expenditures throughout the forecast period, resulting in ongoing operating surpluses and continued growth in available fund balance reserves. Fund 510 is expected to remain financially stable and continue supporting future neighborhood park acquisition and improvement opportunities.

Fund 530 - Fire Facilities Fees Five-Year Forecast

The following five-year forecast for Fund 530 (Fire Facilities Fees Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated development activity, fire facility impact fee collections, and broader California economic projections. The forecast assumes continued, but moderating, residential and commercial development activity within the City of Manteca, while recognizing that elevated construction costs, inflation, higher interest rates, and statewide economic uncertainty may impact future fee generation and development pacing.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for fire facilities fee collections and related investment earnings. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to planned capital improvement activity, inflationary construction pricing, and ongoing investment in public safety infrastructure.

The forecast also assumes strategic use of available fund balance reserves to support the future construction and development of Fire Station No. 6 and related fire facility improvements over the forecast period.

Fund 530 - Fire Facilities Fees Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$95,067**	**-$4,579,368**	**-$9,466,926**	**-$14,576,785**	**-$19,918,507**
Revenues					
Charges for Services	$1,640,513	$1,681,525	$1,723,563	$1,766,653	$1,810,819
Investment Earnings	$102,500	$105,063	$107,689	$110,381	$113,141
Total Revenues	**$1,743,013**	**$1,786,588**	**$1,831,253**	**$1,877,034**	**$1,923,960**
Expenditures					
Benefits	$4,014	$4,175	$4,342	$4,516	$4,696
Capital Improvement	$6,240,000	$6,489,600	$6,749,184	$7,019,151	$7,299,917
Salaries	$7,034	$7,315	$7,607	$7,912	$8,228
Capital Outlay	$166,400	$173,056	$179,978	$187,177	$194,664
Total Expenditures	**$6,417,448**	**$6,674,146**	**$6,941,112**	**$7,218,756**	**$7,507,506**
Total Revenues Less Expenditures	**-$4,674,435**	**-$4,887,558**	**-$5,109,859**	**-$5,341,722**	**-$5,583,547**
Ending Fund Balance	**-$4,579,368**	**-$9,466,926**	**-$14,576,785**	**-$19,918,507**	**-$25,502,054**

Fund 530 revenues are projected to grow modestly throughout the forecast period, supported primarily by continued development activity and fire facilities fee collections. The forecast assumes long-term development growth will continue at a more moderate pace due to broader California economic conditions, inflationary pressures, and elevated construction costs.

Expenditures are projected to increase steadily due primarily to planned capital investment associated with the future construction of Fire Station No. 6 and related public safety infrastructure improvements. As a result, the forecast anticipates significant planned use of available fund balance reserves over the forecast period to support these one-time capital investments.

While projected expenditures currently outpace annual revenues, the declining fund balance trend reflects the City's strategic use of accumulated reserves for major public safety infrastructure expansion rather than ongoing operational imbalance. The forecast should continue to be evaluated annually as project timing, construction costs, development activity, and future funding strategies evolve.

Fund 540 - Government Facilities Fees Five Year Forecast

The following five-year forecast for Fund 540 (Government Facilities Fees Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated development activity, government facility impact fee collections, and broader California economic projections. The forecast assumes continued, but moderating, residential and commercial development activity within the City of Manteca, while recognizing that inflationary pressures, elevated construction costs, higher interest rates, and statewide economic uncertainty may impact future development pacing and fee generation.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for government facilities fee collections and related investment earnings. Expenditures are projected to increase at a flat annual rate of 5.0% annually due primarily to planned capital investment activity, inflationary construction pricing, professional services, and ongoing public safety facility development costs.

The forecast also assumes strategic use of available fund balance reserves to support the future construction and development of the new Police Headquarters and related government facility improvements over the forecast period.

Fund 540 - Government Facilities Fees Five Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$52,692,365**	**$58,933,711**	**$65,330,812**	**$71,887,547**	**$78,607,893**
Revenues					
Charges for Services	$5,740,000	$5,883,500	$6,030,588	$6,181,352	$6,335,886
Investment Earnings	$512,500	$525,313	$538,445	$551,906	$565,704
Total Revenues	**$6,252,500**	**$6,408,813**	**$6,569,033**	**$6,733,259**	**$6,901,590**
Expenditures					
Benefits	$4,053	$4,256	$4,468	$4,692	$4,926
Salaries	$7,101	$7,456	$7,829	$8,220	$8,631
Total Expenditures	**$11,154**	**$11,712**	**$12,297**	**$12,912**	**$13,558**
Total Revenues Less Expenditures	**$6,241,346**	**$6,397,101**	**$6,556,735**	**$6,720,346**	**$6,888,032**
Ending Fund Balance	**$58,933,711**	**$65,330,812**	**$71,887,547**	**$78,607,893**	**$85,495,925**

Fund 540 revenues are projected to grow modestly throughout the forecast period, supported primarily by continued development activity and government facilities fee collections. The forecast assumes long-term development growth will continue at a more moderate pace due to broader California economic conditions, inflationary pressures, and elevated construction costs.

Expenditures are projected to increase gradually due primarily to planned capital investment associated with the future construction of the new Police Headquarters and related government facility improvements. The City anticipates strategically utilizing available fund balance reserves over time to support these major one-time capital investments and long-term public safety infrastructure needs.

Although annual revenues are projected to continue exceeding baseline expenditures in the forecast, future Police Headquarters construction costs are expected to significantly utilize accumulated reserves as project development advances. Fund 540 is expected to remain financially stable and continue serving as a critical funding source for future government facility and public safety infrastructure improvements.

Fund 610 - Federal Transit Management Five-Year Forecast

The following five-year forecast for Fund 610 (Federal Transit Management) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated federal and state transit funding allocations, planned transit capital and operational activities, and broader California economic projections. The forecast assumes continued receipt of federal transit assistance funding and related intergovernmental revenues, while recognizing that inflationary pressures, labor costs, fuel prices, supply chain impacts, and changes in federal transportation funding priorities may affect future operating and capital costs.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.5% throughout the forecast period, reflecting conservative long-term growth assumptions for transit-related grant funding and operational reimbursements. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising transit operational costs, professional services, capital improvement activity, maintenance costs, utilities, and inflationary pressures impacting transportation services and infrastructure.

Fund 610 - Federal Transit Management Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$5,062,178**	**$7,339,186**	**$9,451,578**	**$11,386,376**	**$13,129,924**
Revenues					
Intergovernmental	$16,911,320	$17,334,103	$17,767,456	$18,211,642	$18,666,933
Charges for Services	$135,146	$138,525	$141,988	$145,538	$149,176
Total Revenues	**$17,046,466**	**$17,472,628**	**$17,909,444**	**$18,357,180**	**$18,816,109**
Expenditures					
Benefits	$153,880	$160,036	$166,437	$173,095	$180,018
Professional Services	$3,608,105	$3,752,429	$3,902,527	$4,058,628	$4,220,973
Supplies	$325,109	$338,114	$351,638	$365,704	$380,332
Capital Improvement	$9,360,000	$9,734,400	$10,123,776	$10,528,727	$10,949,876
Utilities	$80,392	$83,608	$86,952	$90,430	$94,047
Dues & Subscriptions	$3,120	$3,245	$3,375	$3,510	$3,650
Repairs & Maintenance	$47,070	$48,953	$50,911	$52,948	$55,066
Claims & Insurance	$55,032	$57,233	$59,522	$61,903	$64,379
Administrative Expenses	$604,510	$628,691	$653,838	$679,992	$707,192
Salaries	$344,727	$358,516	$372,856	$387,771	$403,282
Legal Services	$26,000	$27,040	$28,122	$29,246	$30,416
Maintenance Agreements & Licenses	$43,992	$45,752	$47,582	$49,485	$51,464
Capital Outlay	$117,520	$122,221	$127,110	$132,194	$137,482
Total Expenditures	**$14,769,458**	**$15,360,236**	**$15,974,646**	**$16,613,632**	**$17,278,177**
Total Revenues Less Expenditures	**$2,277,008**	**$2,112,392**	**$1,934,798**	**$1,743,548**	**$1,537,932**
Ending Fund Balance	**$7,339,186**	**$9,451,578**	**$11,386,376**	**$13,129,924**	**$14,667,856**

Fund 610 revenues are projected to grow modestly throughout the forecast period, supported primarily by continued federal and state transit funding allocations and related transportation reimbursements. The forecast assumes conservative long-term growth consistent with broader California and federal transportation funding trends.

Expenditures are projected to increase steadily due primarily to rising transit operational costs, professional services, capital improvement activity, utilities, maintenance, and inflationary pressures impacting transportation services and infrastructure. Although expenditures are expected to increase throughout the forecast period, revenues are projected to continue outpacing expenditures, resulting in ongoing operating surpluses and growth in available fund balance reserves. Fund 610 is expected to remain financially stable and continue supporting transit operations, infrastructure, and federally funded transportation initiatives throughout the community.

Fund 620 - Golf Course Five-Year Forecast

The following five-year forecast for Fund 620 (Golf Course Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated golf course operational activity, user demand trends, and broader California economic projections. The forecast assumes golf course revenues remain relatively stable, supported by continued recreation activity and charges for services, while recognizing that inflationary pressures, labor costs, utility expenses, and maintenance requirements are expected to continue increasing throughout the forecast period.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.0% throughout the forecast period, reflecting conservative long-term growth assumptions for golf course activity, user fees, and operational revenues. Expenditures are projected to increase at a flat annual rate of 4.0% annually due primarily to rising personnel costs, utilities, maintenance expenses, professional services, operational supplies, and inflationary pressures impacting facility operations and equipment maintenance.

Fund 620 - Golf Course Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$993,982**	**$700,248**	**$355,621**	**-$42,718**	**-$497,715**
Revenues					
Charges for Services	$1,926,576	$1,965,108	$2,004,410	$2,044,498	$2,085,388
Other Revenues	$30,600	$31,212	$31,836	$32,473	$33,122
Total Revenues	**$1,957,176**	**$1,996,320**	**$2,036,246**	**$2,076,971**	**$2,118,510**
Expenditures					
Benefits	$307,087	$319,371	$332,145	$345,431	$359,248
Professional Services	$237,328	$246,821	$256,694	$266,962	$277,640
Supplies	$286,850	$298,324	$310,257	$322,667	$335,574
Capital Improvement	$124,800	$129,792	$134,984	$140,383	$145,998
Utilities	$182,000	$189,280	$196,851	$204,725	$212,914
Dues & Subscriptions	$2,522	$2,623	$2,728	$2,837	$2,950
Repairs & Maintenance	$230,242	$239,452	$249,030	$258,991	$269,351
Claims & Insurance	$98,187	$102,115	$106,200	$110,448	$114,865
Administrative Expenses	$66,548	$69,209	$71,978	$74,857	$77,851
Salaries	$579,068	$602,231	$626,320	$651,373	$677,427
Maintenance Agreements & Licenses	$5,720	$5,949	$6,187	$6,434	$6,692
Capital Outlay	$130,558	$135,781	$141,212	$146,861	$152,735
Total Expenditures	**$2,250,910**	**$2,340,947**	**$2,434,585**	**$2,531,968**	**$2,633,247**
Total Revenues Less Expenditures	**-$293,734**	**-$344,627**	**-$398,339**	**-$454,997**	**-$514,737**
Ending Fund Balance	**$700,248**	**$355,621**	**-$42,718**	**-$497,715**	**-$1,012,452**

Fund 620 revenues are projected to grow modestly throughout the forecast period, supported primarily by golf course operations, recreation activity, and user fee revenues. The forecast assumes stable long-term demand, although broader California economic conditions, inflation, and changing consumer spending patterns may impact future operational growth.

Expenditures are projected to increase at a faster pace due primarily to rising personnel costs, utilities, maintenance expenses, operational supplies, and inflationary pressures associated with maintaining golf course facilities and equipment. Based on current trends, expenditures are projected to outpace revenue growth throughout the forecast period, resulting in ongoing operating deficits and declining fund balance reserves.

The forecast indicates Fund 620 may fall below reserve requirements in the later years of the forecast period and could require future operational adjustments, expenditure reductions, increased user revenues, or potential General Fund support to maintain long-term financial sustainability and reserve compliance.

Fund 640 - Wastewater O&M Five-Year Forecast

The following five-year forecast for Fund 640 (Wastewater Operations & Maintenance) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated utility service demand, operational cost trends, planned capital investment activity, and broader California economic projections. The forecast assumes continued growth in wastewater service demand associated with ongoing residential and commercial development within the City of Manteca, while recognizing inflationary pressures, rising utility costs, regulatory requirements, and increasing operational and infrastructure maintenance needs.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 3.5% throughout the forecast period, reflecting anticipated customer growth, service charge increases, and continued utility demand. Expenditures are projected to increase at a flat annual rate of 5.0% annually due primarily to rising personnel costs, utilities, treatment operations, maintenance requirements, capital infrastructure reinvestment, regulatory compliance costs, and inflationary construction pricing.

The forecast also takes into consideration the recently issued approximately $30 million wastewater bond financing intended to support major wastewater capital improvements and infrastructure investment needs. Bond proceeds are expected to provide critical funding support for planned capital projects over multiple fiscal years and help offset significant near-term capital expenditures within the Wastewater system.

Fund 640 - Wastewater O&M Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$153,759,345**	**$141,369,203**	**$127,895,721**	**$113,268,499**	**$97,413,046**
Revenues					
Charges for Services	$30,834,201	$31,913,399	$33,030,367	$34,186,430	$35,382,955
Other Revenues	$87,975	$91,054	$94,241	$97,539	$100,953
Total Revenues	**$30,922,176**	**$32,004,453**	**$33,124,608**	**$34,283,970**	**$35,483,909**
Expenditures					
Benefits	$3,378,552	$3,547,480	$3,724,854	$3,911,097	$4,106,652
Professional Services	$1,148,385	$1,205,804	$1,266,094	$1,329,399	$1,395,869
Supplies	$3,615,360	$3,796,128	$3,985,934	$4,185,231	$4,394,493
Capital Improvement	$14,151,900	$14,859,495	$15,602,470	$16,382,593	$17,201,723
Utilities	$3,386,880	$3,556,224	$3,734,035	$3,920,737	$4,116,774
Dues & Subscriptions	$126,998	$133,347	$140,015	$147,015	$154,366
Repairs & Maintenance	$1,461,075	$1,534,129	$1,610,835	$1,691,377	$1,775,946
Claims & Insurance	$1,198,070	$1,257,973	$1,320,872	$1,386,916	$1,456,262
Administrative Expenses	$4,545,559	$4,772,837	$5,011,479	$5,262,053	$5,525,156
Salaries	$5,987,129	$6,286,486	$6,600,810	$6,930,851	$7,277,393
Legal Services	$63,000	$66,150	$69,458	$72,930	$76,577
Maintenance Agreements & Licenses	$517,860	$543,753	$570,941	$599,488	$629,462
Operating Fees	$1,317,750	$1,383,638	$1,452,819	$1,525,460	$1,601,733
Capital Outlay	$593,250	$622,913	$654,058	$686,761	$721,099
Debt Service	$1,820,550	$1,911,577	$2,007,156	$2,107,514	$2,212,890
Total Expenditures	**$43,312,318**	**$45,477,934**	**$47,751,831**	**$50,139,423**	**$52,646,394**
Total Revenues Less Expenditures	**-$12,390,142**	**-$13,473,482**	**-$14,627,222**	**-$15,855,453**	**-$17,162,485**
Ending Fund Balance	**$141,369,203**	**$127,895,721**	**$113,268,499**	**$97,413,046**	**$80,250,561**

Fund 640 revenues are projected to grow steadily throughout the forecast period, supported primarily by wastewater service charges, customer growth, and ongoing utility demand. The forecast assumes moderate long-term revenue growth consistent with continued development activity and anticipated utility rate structures.

Expenditures are projected to increase at a faster pace due primarily to rising treatment and operational costs, utilities, maintenance requirements, regulatory compliance obligations, inflationary construction pricing, and continued investment in wastewater infrastructure. The forecast also anticipates significant capital improvement activity over the forecast period.

While operating deficits are projected throughout the forecast period, it is important to note that approximately $30 million in wastewater bond proceeds are not currently reflected within the forecasted revenues and are expected to offset planned capital project expenditures in future years as projects are completed and bond proceeds are recognized. As a result, available reserves and future bond-funded reimbursements are anticipated to support planned infrastructure investments while maintaining long-term financial stability of the Wastewater system.

Fund 650 - Wastewater Improvement Five-Year Forecast

The following five-year forecast for Fund 650 (Sewer Improvement Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated wastewater capital improvement activity, utility demand trends, and broader California economic projections. The forecast assumes continued investment in major wastewater infrastructure improvements to support regulatory compliance, system reliability, capacity needs, and ongoing community growth, while recognizing that inflationary construction costs, supply chain impacts, and higher interest rates continue to affect capital project delivery throughout California.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 3.0% throughout the forecast period, reflecting anticipated growth in sewer-related charges for services and associated investment earnings. Expenditures are projected to increase at a flat annual rate of 5.0% annually due primarily to significant capital infrastructure investment needs, rising construction costs, debt service obligations, and inflationary pressures impacting wastewater improvement projects.

The forecast also assumes continued utilization of recently issued wastewater bond financing to support planned capital improvement activity over multiple fiscal years. Bond proceeds are expected to offset a substantial portion of planned capital expenditures as projects progress and eligible expenditures are reimbursed.

Fund 650 - Wastewater Improvement Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**-$12,211,235**	**-$23,340,964**	**-$35,159,944**	**-$47,706,621**	**-$61,021,482**
Revenues					
Charges for Services	$6,638,236	$6,837,383	$7,042,504	$7,253,779	$7,471,393
Total Revenues	**$6,638,236**	**$6,837,383**	**$7,042,504**	**$7,253,779**	**$7,471,393**
Expenditures					
Capital Improvement	$15,832,243	$16,623,856	$17,455,048	$18,327,801	$19,244,191
Debt Service	$1,935,721	$2,032,507	$2,134,133	$2,240,839	$2,352,881
Total Expenditures	**$17,767,965**	**$18,656,363**	**$19,589,181**	**$20,568,640**	**$21,597,072**
Total Revenues Less Expenditures	**-$11,129,729**	**-$11,818,980**	**-$12,546,677**	**-$13,314,861**	**-$14,125,679**
Ending Fund Balance	**-$23,340,964**	**-$35,159,944**	**-$47,706,621**	**-$61,021,482**	**-$75,147,161**

Fund 650 revenues are projected to grow modestly throughout the forecast period, supported primarily by sewer-related service charges and associated investment earnings. The forecast assumes continued long-term utility demand and moderate growth consistent with broader California economic and development trends.

Expenditures are projected to increase steadily due primarily to ongoing wastewater capital improvement activity, debt service obligations, inflationary construction pricing, and infrastructure replacement needs. While significant operating deficits are projected throughout the forecast period, it is important to note that recently issued wastewater bond proceeds are not currently reflected within forecasted revenues and are expected to offset a substantial portion of planned capital project expenditures as projects are completed and eligible expenditures are recognized.

As a result, the projected negative fund balance trend is largely timing-related and associated with planned capital investment activity. Available bond proceeds and future reimbursement recognition are anticipated to support long-term infrastructure investment needs and maintain the financial sustainability of the Sewer Improvement program.

Fund 660 - Solid Waste Five-Year Forecast

The following five-year forecast for Fund 660 (Solid Waste Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated utility demand, operational cost trends, and broader California economic projections. The forecast assumes continued demand for solid waste services associated with ongoing residential and commercial activity within the City of Manteca, while recognizing inflationary pressures, rising operational costs, regulatory requirements, and increasing franchise and disposal-related expenses throughout California.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 3.0% throughout the forecast period, reflecting anticipated customer growth, service charge adjustments, and continued utility demand. Expenditures are projected to increase at a flat annual rate of 2.5% annually. The forecast assumes the department will strategically manage and limit future expenditures following elevated spending levels in FY 2025–26 in order to stabilize operations, rebuild reserves, and maintain compliance with the City's reserve requirements.

Fund 660 - Solid Waste Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$2,016,802**	**$2,884,863**	**$3,912,057**	**$5,106,486**	**$6,476,578**
Revenues					
Intergovernmental	$513,970	$529,389	$545,271	$561,629	$578,478
Charges for Services	$26,971,909	$27,781,066	$28,614,498	$29,472,933	$30,357,121
Other Revenues	$515	$530	$546	$563	$580
Total Revenues	**$27,486,394**	**$28,310,985**	**$29,160,315**	**$30,035,124**	**$30,936,178**
Expenditures					
Benefits	$2,830,866	$2,901,637	$2,974,178	$3,048,533	$3,202,864
Professional Services	$1,757,670	$1,801,612	$1,846,652	$1,892,818	$1,988,642
Supplies	$2,433,529	$2,494,368	$2,556,727	$2,620,645	$2,753,315
Utilities	$31,955	$32,754	$33,573	$34,412	$36,155
Dues & Subscriptions	$1,743	$1,786	$1,831	$1,876	$1,971
Repairs & Maintenance	$700,305	$717,812	$735,758	$754,151	$792,330
Claims & Insurance	$715,860	$733,757	$752,100	$770,903	$809,930
Administrative Expenses	$5,504,757	$5,642,376	$5,783,436	$5,928,022	$6,228,128
Salaries	$4,719,207	$4,837,187	$4,958,116	$5,082,069	$5,339,349
Legal Services	$30,750	$31,519	$32,307	$33,114	$34,791
Maintenance Agreements & Licenses	$307,090	$314,767	$322,636	$330,702	$347,444
Operating Fees	$7,571,276	$7,760,558	$7,954,572	$8,153,436	$8,566,204
Capital Outlay	$13,325	$13,658	$14,000	$14,350	$15,076
Total Expenditures	**$26,618,333**	**$27,283,791**	**$27,965,886**	**$28,665,033**	**$30,116,200**
Total Revenues Less Expenditures	**$868,061**	**$1,027,194**	**$1,194,429**	**$1,370,092**	**$819,978**
Ending Fund Balance	**$2,884,863**	**$3,912,057**	**$5,106,486**	**$6,476,578**	**$7,296,556**

Fund 660 revenues are projected to grow steadily throughout the forecast period, supported primarily by continued solid waste service demand, customer growth, and anticipated rate adjustments. The forecast assumes moderate long-term revenue growth consistent with broader California economic and utility service trends.

Expenditures are projected to increase at a more controlled pace as the department strategically manages spending levels following elevated expenditures experienced in FY 2025–26. Operational cost pressures, including franchise costs, disposal fees, personnel expenses, maintenance, and inflationary impacts, are expected to continue; however, expenditure growth is anticipated to remain below revenue growth throughout the forecast period.

As a result, the forecast anticipates gradual rebuilding of available fund balance reserves over time. The department is aware of the need to strategically limit future spending and phase capital and operational expenditures appropriately in order to maintain compliance with the City's reserve requirement and support the long-term financial sustainability of the Solid Waste Fund.

Fund 670 - Solid Waste Cost Recover Five-Year Forecast

The following five-year forecast for Fund 670 (Solid Waste Cost Recovery Fund) has been prepared using historical financial trends reflected in the FY 2026–27 Proposed Budget, anticipated operational cost recovery activity, and broader California economic projections. The forecast assumes the fund will continue serving as a supplemental funding source for future solid waste capital needs, equipment replacement, and operational support activities as necessary.

For forecasting purposes, revenues are projected to increase at a flat annual rate of 2.0% throughout the forecast period, reflecting conservative long-term growth assumptions for investment earnings and future cost recovery activity. Expenditures are projected to increase at a flat annual rate of 5.0% annually due primarily to anticipated future capital purchases, equipment replacement needs, and inflationary impacts on solid waste-related capital costs.

The forecast assumes Fund 670 will continue to be strategically utilized for future solid waste capital purchases and one-time expenditures in the out years. As the fund does not have a formal reserve requirement, available fund balance may fluctuate significantly depending on the timing of planned capital purchases and operational needs.

Fund 670 - Solid Waste Cost Recover Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$517,791**	**$334,791**	**$127,341**	**-$106,088**	**-$367,106**
Revenues					
Charges for Services	$510,000	$520,200	$530,604	$541,216	$552,040
Total Revenues	**$510,000**	**$520,200**	**$530,604**	**$541,216**	**$552,040**
Expenditures					
Capital Outlay	$693,000	$727,650	$764,033	$802,234	$842,346
Total Expenditures	**$693,000**	**$727,650**	**$764,033**	**$802,234**	**$842,346**
Total Revenues Less Expenditures	**-$183,000**	**-$207,450**	**-$233,429**	**-$261,018**	**-$290,305**
Ending Fund Balance	**$334,791**	**$127,341**	**-$106,088**	**-$367,106**	**-$657,411**

Fund 670 revenues are projected to grow modestly throughout the forecast period, supported primarily by investment earnings and future cost recovery activity associated with solid waste operations and capital planning. The forecast assumes conservative long-term growth consistent with broader California economic conditions and interest rate trends.

Expenditures are projected to increase gradually due primarily to anticipated future capital purchases, equipment replacement needs, and inflationary cost pressures impacting solid waste operations. The fund is expected to be strategically utilized for one-time solid waste capital purchases and operational support in future years as needed.

Because Fund 670 does not have a formal reserve requirement, available fund balance levels may fluctuate depending on the timing and scale of future capital expenditures. Despite these planned uses, the fund is projected to maintain positive reserves throughout the forecast period and continue supporting long-term solid waste capital and operational needs.

Fund 680 - Water O&M Five Year Forecast

The following forecast for Fund 680 was developed using the FY2027 Budgeted amounts as the baseline and applying consistent year-over-year growth assumptions reflective of current California economic conditions. Revenues are projected to increase by **3.5% annually**, primarily driven by continued growth in charges for services, inflationary rate adjustments, and stable regional economic activity. Expenditures are projected to increase by **4.5% annually**, reflecting ongoing cost escalation in salaries, utilities, capital improvement needs, insurance, and contracted services common among California public agencies.

Because expenditure growth is projected to outpace revenue growth slightly, annual operating surpluses are expected to gradually narrow over the forecast period. However, Fund 680 is projected to maintain strong positive operating results and healthy fund balances throughout the five-year outlook.

Fund 680 - Water O&M Five Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$75,454,377**	**$78,319,414**	**$80,993,062**	**$83,455,498**	**$85,685,614**
Revenues					
Charges for Services	$31,805,332	$32,918,518	$34,070,666	$35,263,140	$36,497,350
Other Revenues	$226,180	$234,096	$242,289	$250,769	$259,546
Total Revenues	**$32,031,511**	**$33,152,614**	**$34,312,956**	**$35,513,909**	**$36,756,896**
Expenditures					
Benefits	$2,770,665	$2,895,345	$3,025,635	$3,161,789	$3,304,069
Professional Services	$689,805	$720,846	$753,284	$787,182	$822,605
Supplies	$10,635,853	$11,114,467	$11,614,618	$12,137,275	$12,683,453
Capital Improvement	$1,436,875	$1,501,534	$1,569,103	$1,639,713	$1,713,500
Utilities	$1,535,628	$1,604,731	$1,676,944	$1,752,406	$1,831,264
Dues & Subscriptions	$17,765	$18,564	$19,400	$20,273	$21,185
Repairs & Maintenance	$328,339	$343,114	$358,554	$374,689	$391,550
Claims & Insurance	$645,856	$674,919	$705,291	$737,029	$770,195
Administrative Expenses	$3,390,283	$3,542,846	$3,702,274	$3,868,876	$4,042,976
Salaries	$4,566,777	$4,772,282	$4,987,035	$5,211,452	$5,445,967
Legal Services	$62,700	$65,522	$68,470	$71,551	$74,771
Maintenance Agreements & Licenses	$147,554	$154,194	$161,133	$168,384	$175,961
Operating Fees	$160,930	$168,172	$175,740	$183,648	$191,912
Capital Outlay	$1,191,300	$1,244,909	$1,300,929	$1,359,471	$1,420,647
Debt Service	$1,586,145	$1,657,521	$1,732,110	$1,810,055	$1,891,507
Total Expenditures	**$29,166,475**	**$30,478,966**	**$31,850,519**	**$33,283,793**	**$34,781,563**
Total Revenues Less Expenditures	**$2,865,037**	**$2,673,648**	**$2,462,436**	**$2,230,116**	**$1,975,332**
Ending Fund Balance	**$78,319,414**	**$80,993,062**	**$83,455,498**	**$85,685,614**	**$87,660,946**

Overall revenues are projected to grow steadily over the forecast period, increasing from approximately $32.0 million in FY2028 to $36.8 million by FY2032. This growth assumes stable service demand, moderate inflationary adjustments, and continued economic stability within California's municipal and utility sectors.

Expenditures are forecasted to rise at a slightly faster pace due to sustained inflationary pressures affecting labor, utilities, maintenance, insurance, and capital-related costs. Total expenditures are projected to increase from approximately $29.2 million in FY2028 to $34.8 million in FY2032.

Despite expenditure growth outpacing revenue growth modestly, the fund is expected to remain financially stable with positive annual operating results each year. Ending fund balance is projected to increase from $78.3 million in FY2028 to approximately $87.7 million by FY2032, indicating continued long-term fiscal sustainability and strong reserve levels for Fund 680.

Fund 690 - Water Improvement Five-Year Forecast

The FY2028 through FY2032 forecast for Fund 690 reflects a stabilization period following significant prior-year volatility in revenues, expenditures, and capital activity. Based on historical trends and current FY2027 budget levels, the outlook assumes a return to more normalized operations, with revenues primarily driven by charges for services and other recurring sources, while investment earnings remain minimal or are not relied upon in future years.

Expenditures are expected to stabilize at a lower, more sustainable baseline following the elevated capital improvement and project-related spending seen in earlier years. The forecast assumes continued California economic conditions characterized by moderate inflation, steady service demand, and persistent but manageable cost pressures in labor, materials, and contracted services. No major new capital expansion cycles are assumed during the forecast period, and financial planning is based on conservative, maintenance-oriented spending patterns.

Fund 690 - Water Improvement Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$3,126,185**	**-$1,923,302**	**-$7,179,334**	**-$12,665,163**	**-$18,331,151**
Revenues					
Charges for Services	$2,357,500	$2,416,438	$2,464,766	$2,526,385	$2,589,545
Other Revenues	$623,713	$639,305	$652,091	$668,394	$685,104
Total Revenues	**$2,981,213**	**$3,055,743**	**$3,116,858**	**$3,194,779**	**$3,274,649**
Expenditures					
Professional Services	$2,060,000	$2,132,100	$2,206,724	$2,272,925	$2,341,113
Supplies	$927,000	$959,445	$993,026	$1,022,816	$1,053,501
Capital Improvement	$3,519,510	$3,642,693	$3,770,187	$3,883,293	$3,999,791
Administrative Expenses	$188,117	$194,701	$201,516	$207,561	$213,788
Debt Service	$1,336,073	$1,382,835	$1,431,235	$1,474,172	$1,518,397
Total Expenditures	**$8,030,700**	**$8,311,774**	**$8,602,686**	**$8,860,767**	**$9,126,590**
Total Revenues Less Expenditures	**-$5,049,487**	**-$5,256,032**	**-$5,485,829**	**-$5,665,988**	**-$5,851,941**
Ending Fund Balance	**-$1,923,302**	**-$7,179,334**	**-$12,665,163**	**-$18,331,151**	**-$24,183,092**

Revenues are projected to grow modestly through FY2032, supported primarily by stable charges for services and limited supplemental revenue sources. Growth remains conservative due to the absence of meaningful investment earnings and the expectation of steady, rather than expanding, service demand under moderate California economic conditions.

Expenditures are expected to remain elevated relative to revenues throughout the forecast period, though growth rates are assumed to moderate compared to prior peak capital and project-driven years. Ongoing costs are primarily driven by essential operations, maintenance, debt service, and service delivery requirements, with continued inflationary and labor-related pressures influencing overall expenditure levels.

As a result, fund balance levels are projected to remain relatively stable but gradually constrained over time. While beginning reserves provide short-term stability, persistent operating deficits reduce long-term flexibility, requiring continued monitoring of expenditure growth and potential adjustments to maintain fiscal balance and ensure long-term sustainability.

Fund 810 - Engineering Five-Year Forecast

The FY2028 through FY2032 forecast is based on moderate and stable economic conditions within California, while recognizing continued inflationary and operational cost pressures affecting local governments and service agencies. Inflation is expected to ease from recent highs but remain above historical pre-pandemic levels, resulting in ongoing increases in operating expenses throughout the forecast period.

Labor markets are anticipated to remain competitive, contributing to continued growth in salary, benefit, pension, and healthcare costs. In addition, professional services, insurance, and other operational expenditures are projected to increase at rates exceeding general inflation due to market conditions and regulatory requirements.

Revenue growth is expected to remain steady, supported by modest increases in service demand and stable economic activity. Investment earnings are projected to decline slightly after FY2027 as interest rates gradually normalize. The forecast does not assume any major recession during the projection period, although FY2030 incorporates a mild economic slowdown with slower revenue growth expectations.

The forecast also assumes no significant one-time grant funding, major capital expansion projects, or extraordinary revenue sources. Conservative budgeting and financial management practices are expected to continue, supporting positive annual operating results and maintaining healthy fund balance reserves throughout the five-year forecast period.

Fund 810 - Engineering Five-Year Forecast

Category	FY 2028 Forecasted	FY 2029 Forecasted	FY 2030 Forecasted	FY 2031 Forecasted	FY 2032 Forecasted
Beginning Fund Balance	**$10,170,076**	**$10,856,057**	**$11,522,847**	**$12,138,589**	**$12,725,853**
Revenues					
Intergovernmental	$78,000	$80,730	$82,748	$85,231	$88,214
Charges for Services	$4,634,240	$4,796,438	$4,916,349	$5,063,840	$5,241,074
Investment Earnings	$156,000	$161,460	$165,497	$170,461	$176,428
Other Revenues	$137,800	$142,623	$146,189	$150,574	$155,844
Total Revenues	**$5,006,040**	**$5,181,251**	**$5,310,783**	**$5,470,106**	**$5,661,560**
Expenditures					
Benefits	$867,344	$906,375	$942,630	$980,335	$1,024,450
Professional Services	$706,650	$738,449	$767,987	$798,707	$834,649
Supplies	$590,657	$617,236	$641,925	$667,603	$697,645
Utilities	$48,195	$50,364	$52,378	$54,473	$56,925
Dues & Subscriptions	$22,271	$23,273	$24,204	$25,172	$26,304
Repairs & Maintenance	$17,850	$18,653	$19,399	$20,175	$21,083
Claims & Insurance	$57,057	$59,625	$62,010	$64,490	$67,392
Administrative Expenses	$125,843	$131,505	$136,766	$142,236	$148,637
Salaries	$1,884,194	$1,968,982	$2,047,741	$2,129,651	$2,225,485
Total Expenditures	**$4,320,059**	**$4,514,462**	**$4,695,040**	**$4,882,842**	**$5,102,570**
Total Revenues Less Expenditures	**$685,981**	**$666,790**	**$615,742**	**$587,264**	**$558,990**
Ending Fund Balance	**$10,856,057**	**$11,522,847**	**$12,138,589**	**$12,725,853**	**$13,284,843**

The FY2028 through FY2032 financial forecast reflects stable revenue growth and continued fiscal sustainability under moderate California economic conditions. Revenues are projected to increase steadily throughout the forecast period, supported primarily by continued demand for services, stable intergovernmental funding, and ongoing investment earnings, although interest income is expected to normalize as market interest rates gradually decline. Overall revenue growth is anticipated to remain moderate, generally ranging between 2.5% and 4.0% annually.

Expenditures are projected to continue increasing due to ongoing labor market pressures, inflationary impacts, and rising operational costs. Salaries and benefits are expected to remain the largest expenditure categories, while professional services, insurance, utilities, and administrative costs continue to experience growth above historical averages. Although expenditure growth is expected to outpace revenue growth in certain years, conservative budgeting practices and prudent financial management are anticipated to maintain positive operating results throughout the forecast period.

As a result, fund balances are projected to remain strong and continue growing through FY2032, reflecting structurally balanced operations and ongoing annual operating surpluses. While annual surplus levels are expected to gradually narrow over time as expenditure pressures increase, reserve levels are expected to remain healthy and provide financial flexibility to address economic uncertainty, future capital needs, emergency expenditures, and long-term operational stability.

Debt Services & Inter-Fund Transfers

This section provides information regarding the City's debt obligations, annual debt service requirements, unfunded pension liability (UAL) payments, and inter-fund transfers included within the Fiscal Year 2026–27 Proposed Budget. These schedules are intended to provide transparency into long-term financial commitments, financing strategies, internal funding allocations, and the movement of resources between funds supporting City operations, infrastructure, and capital investment activities.

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 borrowing. While not traditionally a debt service, the CalPERS Unfunded Actuarial Accrued Liability (UAL) behaves similarly, and is included here for transparency purposes. Unlike debt service where the amortization (repayment) schedule is fixed at the time of borrowing, the UAL amortization schedule fluctuates as CalPERS investment impacts positively or negatively the City's UAL total.

Bond Description	Original Amount	Outstanding Amount	Rate	Term Start	Term Ends
Sewer 2025 Bond	46,170,000	83,282,725	2.260% - 5.000%	11/1/2025	12/30/2055
Water 2026 Bond	14,165,000	17,300,678	3.984%-5.000%	4/1/2026	12/1/2033
Totals	**60,335,000**	**100,583,403**			

City debt is paid from enterprise funds

(continued from above)

CalPERS UAL	Outstanding Amount	Term Ends
Miscellaneous	71,992,554	6/30/2043
Fire (Classic)	31,958,040	6/30/2044
Fire (PEPRA)	410,416	6/30/2044
Police (Classic - Tier 1)	48,395,754	6/30/2044
Police (Classic - Tier 2)	574,501	6/30/2044
Police (PEPRA)	725,848	6/30/2044
Total	**154,057,113**	

City presently pays the annual minimum lump-sum payment

Commentary

Debt Service

During FY 2025–26, the City completed a refinancing of the Water 2012 Bond and refunded the remaining Sewer Bonds as part of ongoing debt management and long-term financial planning efforts. These actions were undertaken to improve financial flexibility, manage future debt service obligations, and align financing structures with current operational and capital infrastructure needs.

As a result of the refinancing activities, outstanding debt obligations and future repayment schedules were updated to reflect the revised financing terms. The City’s debt continues to be primarily supported through enterprise fund revenues associated with water and sewer operations.

CalPERS UAL

The CalPERS Unfunded Accrued Liability (UAL) fluctuates annually based on investment returns and retiree population changes. The tables reflect the beginning balance, changes due to these factors, annual payments, and the resulting ending balance, based on data from the June 30, 2024 CalPERS Actuarial Valuation Reports.

Sewer 2025 Bond - Amortization Schedule

City of Manteca	Original Amount	Outstanding Amount	Rate
Sewer 2025 Bond	46,170,000	83,282,725	3.984%-5.000%

Fiscal Year	Date	Principal	Interest
FY 2026	6/30/2026		1,192,725
FY 2027	**12/30/2026**	**1,295,000**	**1,154,250**
FY 2027	**6/30/2027**		**1,121,875**
FY 2028	12/30/2027	1,365,000	1,121,875
FY 2028	6/30/2028		1,087,750
FY 2029	12/30/2028	1,435,000	1,087,750
FY 2029	6/30/2029		1,051,875
FY 2030	12/30/2029	1,510,000	1,051,875
FY 2030	6/30/2030		1,014,125
FY 2031	12/30/2030	1,585,000	1,014,125
FY 2031	6/30/2031		974,500
FY 2032	12/30/2031	1,665,000	974,500
FY 2032	6/30/2032		932,875
FY 2033	12/30/2032	1,745,000	932,875
FY 2033	6/30/2033		889,250
FY 2034	12/30/2033	1,835,000	889,250
FY 2034	6/30/2034		843,375
FY 2035	12/30/2034	1,935,000	843,375
FY 2035	6/30/2035		795,000
FY 2036	12/30/2035	2,035,000	795,000
FY 2036	6/30/2036		744,125
FY 2037	12/30/2036	2,135,000	744,125
FY 2037	6/30/2037		690,750
FY 2038	12/30/2037	895,000	690,750
FY 2038	6/30/2038		668,375
FY 2039	12/30/2038	940,000	668,375
FY 2039	6/30/2039		644,875
FY 2040	12/30/2039	985,000	644,875
FY 2040	6/30/2040		620,250
FY 2041	12/30/2040	1,040,000	620,250
FY 2041	6/30/2041		594,250
FY 2042	12/30/2041	1,090,000	594,250
FY 2042	6/30/2042		567,000
FY 2043	12/30/2042	1,145,000	567,000
FY 2043	6/30/2043		538,375
FY 2044	12/30/2043	1,205,000	538,375
FY 2044	6/30/2044		508,250
FY 2045	12/30/2044	1,270,000	508,250
FY 2045	6/30/2045		476,500
FY 2046	12/30/2045	1,330,000	476,500
FY 2046	6/30/2046		443,250
FY 2047	12/30/2046	1,400,000	443,250

FY 2047	6/30/2047		408,250
FY 2048	12/30/2047	1,475,000	408,250
FY 2048	6/30/2048		371,375
FY 2049	12/30/2048	1,550,000	371,375
FY 2049	6/30/2049		332,625
FY 2050	12/30/2049	1,630,000	332,625
FY 2050	6/30/2050		291,875
FY 2051	12/30/2050	1,710,000	291,875
FY 2051	6/30/2051		249,125
FY 2052	12/30/2051	1,800,000	249,125
FY 2052	6/30/2052		204,125
FY 2053	12/30/2052	1,890,000	204,125
FY 2053	6/30/2053		156,875
FY 2054	12/30/2053	1,990,000	156,875
FY 2054	6/30/2054		107,125
FY 2055	12/30/2054	2,090,000	107,125
FY 2055	6/30/2055		54,875
FY 2056	12/30/2055	2,195,000	54,875
Total		**46,170,000**	**37,112,725**

(continued from above) ↑

Term Starts	Term Ends
11/1/2025	12/30/2055

Total Payment	Principal Outstanding
1,192,725	46,170,000
1,851,428	**44,875,000**
319,250	**44,875,000**
2,486,875	43,510,000
1,087,750	43,510,000
2,522,750	42,075,000
1,051,875	42,075,000
2,561,875	40,565,000
1,014,125	40,565,000
2,599,125	38,980,000
974,500	38,980,000
2,639,500	37,315,000
932,875	37,315,000
2,677,875	35,570,000
889,250	35,570,000
2,724,250	33,735,000
843,375	33,735,000
2,778,375	31,800,000
795,000	31,800,000
2,830,000	29,765,000
744,125	29,765,000
2,879,125	27,630,000
690,750	27,630,000
1,585,750	26,735,000
668,375	26,735,000
1,608,375	25,795,000
644,875	25,795,000
1,629,875	24,810,000
620,250	24,810,000
1,660,250	23,770,000
594,250	23,770,000
1,684,250	22,680,000
567,000	22,680,000
1,712,000	21,535,000
538,375	21,535,000
1,743,375	20,330,000
508,250	20,330,000
1,778,250	19,060,000
476,500	19,060,000
1,806,500	17,730,000
443,250	17,730,000
1,843,250	16,330,000
408,250	16,330,000
1,883,250	14,855,000
371,375	14,855,000

1,921,375	13,305,000
332,625	13,305,000
1,962,625	11,675,000
291,875	11,675,000
2,001,875	9,965,000
249,125	9,965,000
2,049,125	8,165,000
204,125	8,165,000
2,094,125	6,275,000
156,875	6,275,000
2,146,875	4,285,000
107,125	4,285,000
2,197,125	2,195,000
54,875	2,195,000
2,249,875	-
81,882,278	

Water 2026 Bond - Amortization Schedule

City of Manteca	Original Amount	Outstanding Amount	Rate
Water 2026 Bond	14,165,000	17,300,678	3.984%-5.000%

Fiscal Year	Date	Principal	Interest
FY 2027	**12/1/2026**	**1,395,000**	**456,428**
FY 2027	**6/1/2027**		**319,250**
FY 2028	12/1/2027	1,565,000	319,250
FY 2028	6/1/2028		280,125
FY 2029	12/1/2028	1,645,000	280,125
FY 2029	6/1/2029		239,000
FY 2030	12/1/2029	1,730,000	239,000
FY 2030	6/1/2030		195,750
FY 2031	12/1/2030	1,815,000	195,750
FY 2031	6/1/2031		150,375
FY 2032	12/1/2031	1,910,000	150,375
FY 2032	6/1/2032		102,625
FY 2033	12/1/2032	2,005,000	102,625
FY 2033	6/1/2033		52,500
FY 2034	6/1/2033	2,100,000	52,500
Total		**14,165,000**	**3,135,678**

(continued from above) ↑

Term Starts	Term Ends
4/1/2026	12/1/2033

Total Payment	Principal Outstanding
1,851,428	**12,770,000**
319,250	**12,770,000**
1,884,250	11,205,000
280,125	11,205,000
1,925,125	9,560,000
239,000	9,560,000
1,969,000	7,830,000
195,750	7,830,000
2,010,750	6,015,000
150,375	6,015,000
2,060,375	4,105,000
102,625	4,105,000
2,107,625	2,100,000
52,500	2,100,000
2,152,500	-
17,300,678	

INTER-FUND TRANSFER

Transfers represent the movement of resources between funds to support operations, infrastructure, and strategic service needs. Transfers are not expected to be repaid unless specifically structured as interfund loans.

For FY 2026–27, major transfers include General Fund support for Recreation operations, excise tax funding designated for Sewer PFIP infrastructure, operational support for Equipment Fund costs, and Measure Q support for roadway and street maintenance activities.

The FY27 budget does not include a planned General Fund subsidy to the Golf Fund due to improved reserve projections and operational adjustments within the fund.

From Fund	To Fund	Amount	Purpose
100 - General Fund	200 - Recreation	1,051,030	Transfer required to meet Recreation reserve requirement
100 - General Fund	630 - PFIP Sewer	430,000	Excise tax designated for Sewer PFIP
100 - General Fund	840 - Equipment	57,200	To cover copier lease and expenses
105 - Measure Q	420 - Gas Tax/Street Improvemen	2,500,000	Transfer to support road/street maintenance
Total		**4,038,230**	

(continued from above) ↑

Capital Improvement Program (CIP)

The Capital Improvement Program (CIP) is designed to systematically plan, prioritize, schedule, and fund major capital projects in alignment with the City's strategic goals, infrastructure needs, and long-term financial planning policies. The CIP outlines a five-year investment strategy focused on maintaining and improving existing infrastructure and facilities while also supporting new capital assets and community growth initiatives.

Beginning in Fiscal Year 2026–27, the City implemented a standalone digital Capital Improvement Program document to improve transparency, accessibility, and long-term project planning. The digital CIP provides detailed project information including project descriptions, funding sources, timelines, expenditures, and project status updates. Specific capital project data and additional CIP information can be found within the City's standalone FY2027–2031 Capital Improvement Program document and online CIP platform available at: City of Manteca FY2027–2031 Capital Improvement Program

Definitions and Criteria for Capital Projects

Capital Outlay
A financial classification used for expenditures related to the acquisition, replacement, or improvement of capital assets and equipment, including vehicles, technology, machinery, furnishings, and certain infrastructure-related assets. Generally, assets with a value of $5,000 or greater and a useful life extending beyond one fiscal year are considered capital outlay for financial reporting and budgeting purposes.

Capital Improvement
A major investment in public infrastructure, facilities, or other long-term assets that extends the useful life, capacity, efficiency, or value of City-owned assets. Capital improvements may include the design, construction, expansion, renovation, or replacement of roadways, parks, buildings, utilities, public safety facilities, and related infrastructure systems.

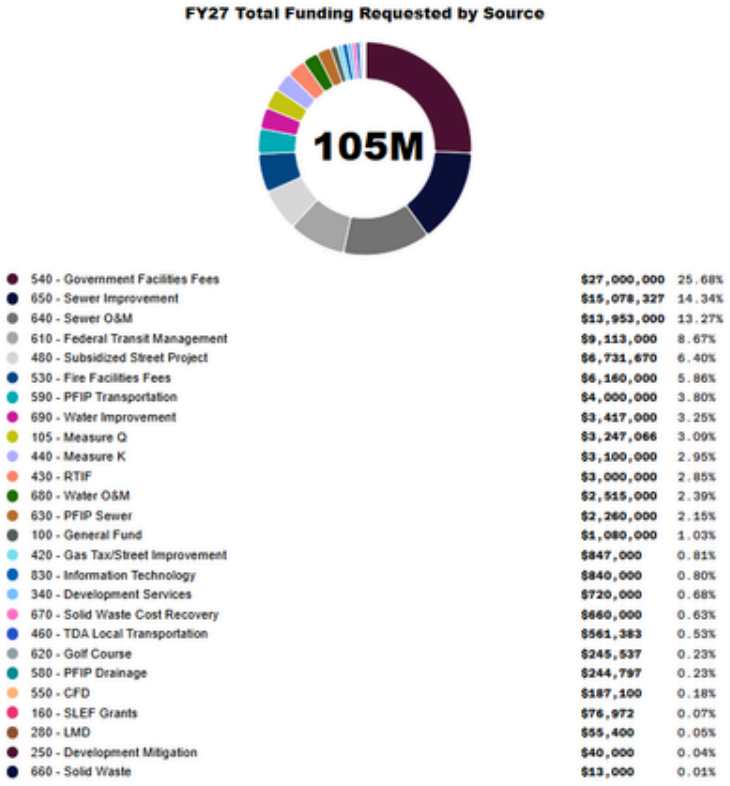
Capital Improvement Program (CIP)
A multi-year financial planning document identifying planned capital projects, funding sources, estimated costs, and project timelines. The City's CIP is updated annually and provides a five-year strategy for infrastructure investment, facility improvements, equipment replacement, and long-term community development needs.

One Year Plan

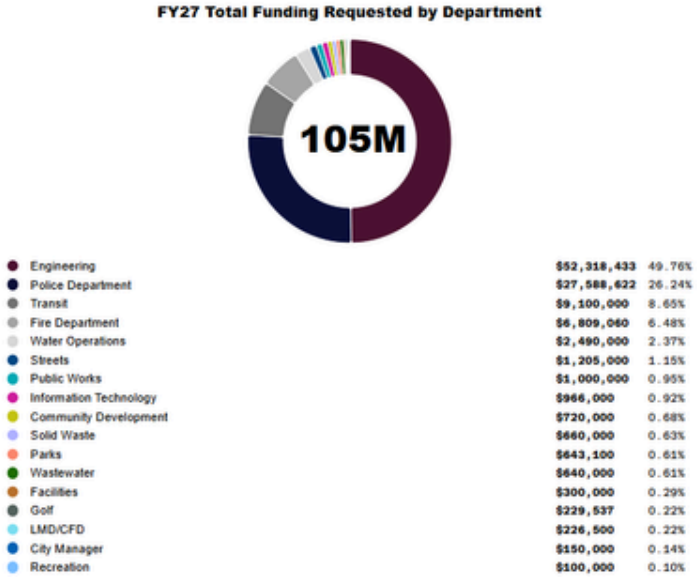
The FY 2026–27 One-Year Capital Plan outlines the City's planned investments in infrastructure, public facilities, equipment, technology, and other capital assets intended to support service delivery, operational sustainability, and community growth. The plan aligns with the City's strategic priorities and long-term infrastructure goals while maintaining a fiscally responsible approach to capital planning and project implementation.

Additional project details, funding sources, timelines, and multi-year capital planning information can be found within the City's standalone FY2027–2031 Capital Improvement Program document and online CIP platform available at: City of Manteca FY2027–2031 Capital Improvement Program

Capital Funding Requested by Source



Capital Funding by Department



Multi-Year Plan: Fiscal Years 2027-2031

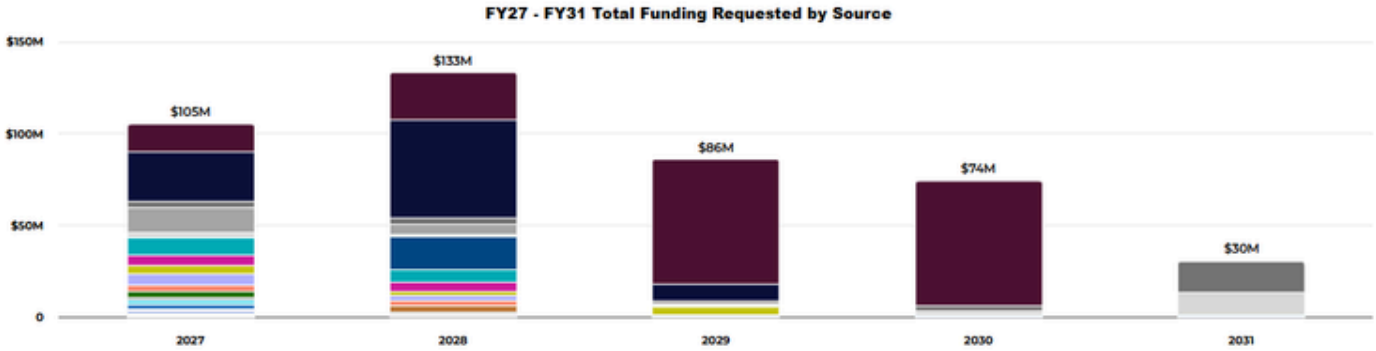
The FY2027–2031 Capital Improvement Program (CIP) serves as the City's long-term planning framework for investing in essential infrastructure, public facilities, equipment, technology, and community assets. The CIP reflects a strategic multi-year approach intended to support public safety, infrastructure reliability, operational sustainability, economic development, and quality of life throughout the community.

The FY2027–2031 CIP includes significant planned investment in roadway improvements, water and sewer infrastructure, public safety facilities, parks and recreation amenities, technology systems, and other strategic capital priorities. Project timing and implementation are evaluated based on funding availability, operational capacity, regulatory requirements, and long-term financial sustainability.

Certain large-scale utility and infrastructure projects included within the CIP may be phased or adjusted based on future financing strategies, bond issuance timing, grant opportunities, development activity, and ongoing evaluation of enterprise fund capacity and affordability considerations.

Additional project details, funding sources, timelines, and project status information can be found within the City's standalone FY2027–2031 Capital Improvement Program document and online CIP platform available at: City of Manteca FY2027–2031 Capital Improvement Program

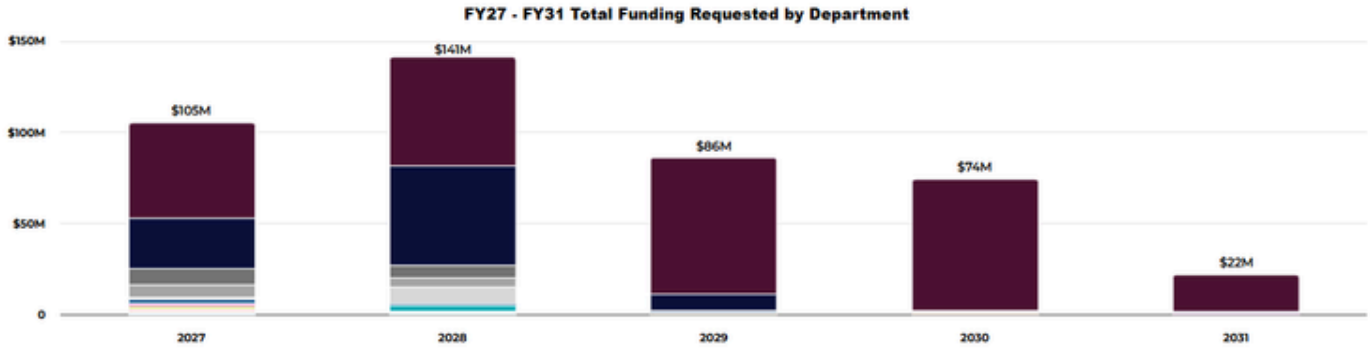
Total Funding Requested by Source



Funding by Source Totals (all years)

650 - Sewer Improvement	$176,944,827	41.27%
540 - Government Facilities Fees	$90,000,000	20.99%
690 - Water Improvement	$27,864,650	6.50%
640 - Sewer O&M	$19,766,500	4.61%
680 - Water O&M	$19,724,349	4.60%
580 - PFIP Drainage	$18,244,797	4.26%
610 - Federal Transit Management	$17,113,000	3.99%
530 - Fire Facilities Fees	$11,160,000	2.60%
590 - PFIP Transportation	$11,145,000	2.60%
480 - Subsidized Street Project	$9,710,654	2.26%
440 - Measure K	$5,760,000	1.34%
105 - Measure Q	$3,459,566	0.81%
660 - Solid Waste	$3,223,250	0.75%
100 - General Fund	$3,143,466	0.73%
430 - RTIF	$3,000,000	0.70%
630 - PFIP Sewer	$2,260,000	0.53%
340 - Development Services	$1,250,000	0.29%
670 - Solid Waste Cost Recovery	$1,188,000	0.28%
420 - Gas Tax/Street Improvement	$847,000	0.20%
830 - Information Technology	$840,000	0.20%
460 - TDA Local Transportation	$819,345	0.19%
620 - Golf Course	$295,537	0.07%
250 - Development Mitigation	$290,000	0.07%
820 - Vehicles	$215,000	0.05%
550 - CFD	$187,100	0.04%
425 - Gas Tax/Street Improvement SB1	$145,000	0.03%
160 - SLEF Grants	$76,972	0.02%
280 - LMD	$55,400	0.01%

Total Funding Requested by Department



Funding by Department Totals (all years)

Engineering	$279,430,845	65.28%
Police Department	$91,727,622	21.43%
Transit	$17,100,000	3.99%
Fire Department	$12,021,560	2.81%
Public Works	$10,192,000	2.38%
Water Operations	$6,190,000	1.45%
Solid Waste	$4,148,250	0.97%
Community Development	$1,250,000	0.29%
Streets	$1,205,000	0.28%
Parks	$1,128,100	0.26%
Information Technology	$966,000	0.23%
Wastewater	$890,000	0.21%
Facilities	$690,000	0.16%
Recreation	$460,000	0.11%
Golf	$279,537	0.07%
LMD/CFD	$226,500	0.05%
City Manager	$150,000	0.04%

Supplemental Information

The Supplemental Information section provides additional reference materials intended to support transparency, financial understanding, and budget administration. This section includes supporting schedules, position control listings, glossary definitions, and budget-related resolutions associated with the Fiscal Year 2026–27 Proposed Budget and Capital Improvement Program. These materials are provided to assist City Council, staff, and the public in understanding the organization, structure, and implementation of the City's financial plan.

Position Control Listing

Department	Approved FY 2025-26 FTE's	Proposed FY 2026-27 FTE's	Increase (Decrease)
City Attorney			
Assistant City Attorney	1	1	
City Attorney	1	1	
Deputy City Attorney	1	1	
Executive Legal Assistant/Paralegal	1	1	
City Attorney Total	**4**	**4**	
Legislative Services/City Clerk			
Administrative Assistant III	1	1	
Assistant City Clerk	1	1	
Director of Legislative Services	1	1	
Legistlative Services/ City Clerk Total	**3**	**3**	
Office of the City Manager			
Assistant City Manager	2	2	
City Manager	1	1	
Deputy City Manager	1	1	
Executive Assist to City Manager	1	1	
Housing & Homeless Serv Manager	1	1	
Management Analyst	1	1	
Office of the City Manager Total	**7**	**7**	
Economic Development			
Deputy Director of Economic Development	1	1	
Economic Development Analyst	1	1	
Economic Development Total	**2**	**2**	
Facilities Maintenance			
Custoidan I/II	4	4	
Facilities Maintenance Engineer II	2	2	
Facilities Maintenance Manager	1	1	
Lead Custodian	1	1	
Senior Facilities Maintenance Engineer	1	1	
Facilities Maintenance Total	**9**	**9**	
Development Services			
Administrative Assistant III	1	1	
Assistant Planner	2	2	
Associate Planner	2	2	
Building Inspector I	1	1	
Building Inspector II	1	1	
Deputy Director of DS - Building	1	1	
Deputy Director of DS - Planning	1	1	
Development Services Technician	6	6	
Director of Development Services	1	1	

Permit Center Manager	1	1
Senior Building Inspector	1	1
Senior Plan Check Engineer	1	1
Senior Planner	1	1
Senior Plans Examiner	1	1
Development Services Total	**21**	**21**

Engineering

Administrative Assistant III	1	1
Assistant Director of Engineering	1	1
Assistant Engineer	6	6
Associate Civil Engineer	1	1
Associate Engineer W/O P.E.	3	3
Associate Engineer W/P.E.	2	2
Construction Inspector II	2	2
Deputy Director of Engineering	2	2
Engineering Technician II	1	1
Management Analyst	1	1
Senior Construction Inspector	1	1
Senior Engineer	2	2
Senior Engineering Technician	1	1
Engineering Total	**24**	**24**

Finance

Accountant II	2	2
Accounting Manager	1	1
Accounting Technician	5	5
Administrative Assistant II	1	1
Assistant Finance Director	1	1
Budget Analyst I	1	1
Budget Manager	1	1
Customer Service Representative	5	5
Finance Analyst/Senior	1	1
Finance Director	1	1
Revenue Manager	1	1
Senior Budget Analyst	1	1
Finance Total	**21**	**21**

Fire Department

Administrative Assistant II	1	1
Battalion Chief - Measure M	3	3
Deputy Fire Chief	2	2
Executive Assist Public Safety	1	1
Fire Captain	12	12
Fire Captain - Measure M	3	3
Fire Chief	1	1
Fire Inspector II	2	2
Fire Marshall	1	1
Firefighter	15	15
Firefighter - Measure M	9	9
Firefighter Engineer	12	12
Firefighter Engineer-Measure M	3	3

Fire Total	**65**	**65**

Human Resources

Administrative Assistant I	1	1
Human Resources Director	1	1
Human Resources Technician	2	2
Payroll Technician	2	2
Risk Analyst	1	1
Senior Human Resources Analyst	2	2
Senior Payroll Technician	1	1
Human Resources Total	**10**	**10**

Information Technology & Innovation

Administrative Assistant III	1	1
Director of IT & Innovation	1	1
GIS Specialist I	1	1
GIS Technician I	1	1
IT Applications Engineer	1	1
IT Applications Manager	1	1
IT Infrastructure Manager	1	1
IT Operations Manager	1	1
IT Specialist	5	5
IT Support Services Manager	1	1
Senior IT Systems Engineer	1	1
Information Technology & Innovation Total	**15**	**15**

Police Department

Administrative Assistant I	1	1
Animal Services Officer	3	3
Animal Services Supervisor	1	1
Booking Officer	2	2
Code Enforcement Officer	1	1
Code Enforcement Supervisor	1	1
Community Service Officer I	2	2
Community Service Officer II	4	4
Crime Analyst	1	1
Executive Assist Public Safety	1	1
Police Captain	2	2
Police Chief	1	1
Police Lieutenant	2	2
Police Officer	51	51
Police Officer - Measure M	20	20
Police Officer Trainee	1	1
Police Records Clerk I	1	1
Police Records Clerk II	4	4
Police Records Clerk Supervisor	1	1
Police Sergeant	8	8
Police Sergeant - Measure M	2	2
Property & Evidence Officer	1	1
Public Safety Dispatch Supervisor	1	1
Public Safety Dispatcher I	1	1
Public Safety Dispatcher II	11	11

Police Total	**124**	**124**

Recreation

Administrative Assistant III	1	1
Customer Service Representative	1	1
Director of Recreation, Parks & Transit	1	1
Recreation Coordinator	2	2
Recreation Services Manager	1	1
Recreation Supervisor	2	2
Recreation Total	**8**	**8**

Parks

Administrative Assistant III	1	1
Equipment Mechanic I	1	1
Equipment Mechanic II	1	1
Golf Course Supervisor	1	1
Landscape Maintenance Supervisor	1	1
Parks Planning & Development Manager	1	1
Parks/Golf Maint. Lead Worker	2	2
Parks/Golf Maint. Supervisor	1	1
Parks/Golf Maint. Manager	1	1
Parks/Golf Maint. Tech	4	4
Parks/Golf Maint. Worker I	19	19
Parks/Golf Maint. Worker III	1	1
Senior Landscape Tech	1	1
Urban Forestry Maint. Tech	2	2
Urban Forestry Matin. Tech Trainee	2	2
Parks Total	**39**	**39**

Transit

Administrative Analyst	1	1
Transit Manager	1	1
Transit Total	**2**	**2**

Fleet

Administrative Assistant III	1	1
Fleet Maintenance Manager	1	1
Parts Inventory Specialist	1	1
Vehicle Equipment Tech Lead	2	2
Vehicle Equipment Technician I	1	1
Vehicle Equipment Technician II	3	3
Fleet Total	**9**	**9**

Solid Waste

Administrative Assistant III	1	1
Customer Service Representative	3	3
Deputy Director PW Solid Waste and Fleet	1	1
Solid Waste Compliance Specialist	1	1
Solid Waste Equip Operator I	6	6
Solid Waste Equip Operator II	3	3
Solid Waste Equip Operator III	27	27
Solid Waste Manager	1	1

Solid Waste Supervisor	1	1
Solid Waste Utility Worker	1	1
Solid Waste Worker Lead	3	3
Solid Waste Total	**48**	**48**

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Streets

Administrative Assistant III	1	1
Assistant Director of Streets & Compliance	1	1
Street Maintenance Equip Op I/II/III	11	11
Street Maintenance Manager	1	1
Street Maintenance Worker Lead	2	2
Traffic Sign & Marking Specialis	1	1
Streets Total	**17**	**17**

Sewer

Administrative Assistant III	1	1
Director of Utilities	1	1
Environmental Compliance Inspect	1	1
Instrument Tech Electrician	2	2
Laboratory Supervisor	1	1
Laboratory Technician II	2	2
Laboratory Technician III	1	1
Laboratory Technician Lead	1	1
Lead Wastewater Plan Operator	1	1
Maintenance Planner/Scheduler	1	1
Senior Instrument Technician	1	1
Utilities Mechanic	5	5
Wastewater Collect System Supervisor	1	1
Wastewater Collections Worker Lead	1	1
Wastewater Maint Supervisor	1	1
Wastewater Maintenance Worker I/II/III	8	8
Wastewater Operations Manager	1	1
Wastewater Operations Supervisor	1	1
Wastewater Plant Maint Tech Lead	1	1
Water Plant Maintenance Worker I	1	1
Wastewater Plant Operator III	7	7
Water Resources Coordinator	1	1
Water Resources Regulation Mgr	1	1
Sewer Total	**42**	**42**

Water

Administrative Assistant III	1	1
Deputy Director Water Resources	1	1
Lead Water Distribution Operator	1	1
Meter Reader I	2	2
Water Distribution Operator I/II/III	8	8
Water Distribution Supervisor	1	1
Water Meter Services Supervisor	1	1
Water Regulation Compl Spec I	1	1
Water Regulatory Coordinator	1	1
Water System Maint Worker I/II/III	6	6
Water Treatment Oper Supervisor	1	1
Water Treatment Operator	2	2
Well Mechanic I	2	2
Water Total	**28**	**28**

Citywide

	Citywide Total	**498**	**498**

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Glossary

Abatement: A reduction or elimination of a tax, fee, charge, or assessment imposed by a governmental agency.

Accounting System: The structure of records and procedures used to identify, record, classify, and report financial information.

Accrued Interest: Interest that has accumulated on debt since the last interest payment date.

ACFR (Annual Comprehensive Financial Report): The City's official annual financial report providing detailed information regarding financial position, operations, and activities for the fiscal year.

Activity: A specific and distinguishable line of work performed to accomplish a governmental function or service.

Adopted Budget: The annual budget formally approved by the City Council establishing legal spending authority for the fiscal year.

Allocation: The assignment or distribution of funds, costs, or resources to a specific department, project, or purpose.

Amortization: The gradual repayment of debt over time through scheduled principal and interest payments.

Annual Operating Budget: The City's annual financial plan for ongoing operations, services, expenditures, and revenues.

Appropriation: Legal authorization granted by the City Council to incur obligations and make expenditures for specific purposes.

ARPA (American Rescue Plan Act): Federal stimulus funding provided through the American Rescue Plan Act of 2021 intended to support economic recovery, public health response, infrastructure, and community assistance programs.

Assets: Resources owned by the City that have economic value, including cash, investments, land, buildings, and equipment.

Assessed Valuation: The value assigned to property by the County Assessor for property tax purposes.

Assessment District: A defined geographic area where property owners pay assessments to fund public improvements or services benefiting that area.

Audit: An independent examination of financial records, internal controls, and compliance with applicable laws and regulations.

Available Funds: Fund balances or financial resources available for appropriation or expenditure.

Balance Sheet: A financial statement showing assets, liabilities, and fund balance at a specific point in time.

Bond: A form of long-term debt issued to finance capital improvements or major projects.

Bond Proceeds: Funding received from the issuance of debt used to finance major capital projects and infrastructure improvements.

Budget: A financial plan identifying estimated revenues and planned expenditures for a specified period of time.

Budget Document: The official financial plan presented to the City Council outlining revenues, expenditures, policies, and operational priorities.

Budget Message: A narrative overview of the proposed budget prepared by the City Manager describing major financial policies, priorities, and recommendations.

Capital Assets: Long-term assets such as infrastructure, buildings, vehicles, equipment, and land with a useful life extending beyond one fiscal year.

Capital Budget: A spending plan for capital improvements, infrastructure, equipment, and long-term asset investments.

Capital Improvement: A major investment in public infrastructure, facilities, or long-term assets that extends the useful life, capacity, efficiency, or value of City-owned assets.

Capital Improvement Program (CIP): A multi-year financial planning document identifying planned capital projects, funding sources, estimated costs, and project timelines.

Capital Outlay: Expenditures related to the acquisition, replacement, or improvement of capital assets and equipment.

Carryforward / Rollover: Budget authority or project appropriations that remain available into the following fiscal year due to the timing of project completion or expenditure activity.

Cash: Currency, coin, checks, and deposits available for City operations and financial obligations.

Cash Basis of Accounting: A method of accounting in which revenues are recognized when cash is received and expenditures are recognized when cash is paid.

Cash Flow: The movement of money into and out of City accounts used to evaluate liquidity and operational capacity.

Cash Management: The process of monitoring and managing the City's cash position to ensure sufficient liquidity and investment efficiency.

Certificate of Deposit (CD): A bank investment instrument with a fixed maturity date and interest rate.

Collective Bargaining: The negotiation process between the City and recognized employee labor organizations regarding wages, benefits, and working conditions.

Community Development Block Grant (CDBG): Federal funding intended to support housing, infrastructure, and community development activities benefiting low- and moderate-income populations.

Compliance: Adherence to applicable laws, regulations, policies, grant requirements, and accounting standards.

Consumer Price Index (CPI): A measure of inflation reflecting changes in the cost of goods and services over time.

Cost Allocation Plan / Full Cost Allocation Plan (FCAP): A methodology used to allocate indirect and shared operational costs across departments and funds to more accurately reflect the full cost of providing City services.

Cost-Benefit Analysis: A financial evaluation comparing the anticipated costs and benefits of a project or decision.

Debt Burden: The amount of debt carried by the City relative to assessed valuation, population, or financial capacity.

Debt Refinancing / Refunding: The process of replacing existing debt obligations with new debt, typically to achieve lower interest costs, improve repayment terms, or enhance financial flexibility.

Debt Service: Scheduled principal and interest payments on outstanding debt obligations.

Debt Service Requirement: The amount required to pay annual debt obligations including principal and interest.

Development Impact Fees: Fees charged on new development to help fund infrastructure and public facilities needed to support community growth, including roads, parks, utilities, fire facilities, and government buildings.

Encumbrance: Commitments related to unperformed contracts or purchase orders for goods or services.

Enterprise Funds: Funds used to account for operations that are primarily financed through user charges or service fees. The City's enterprise funds include Water, Sewer, Solid Waste, and Golf operations.

Expenditure: The use of financial resources to pay for goods, services, debt obligations, or capital investments.

Fiscal Sustainability: The City's ability to maintain long-term financial stability and continue providing services while balancing revenues, expenditures, reserves, infrastructure needs, and operational demands.

Fiscal Year: The City's 12-month financial reporting period beginning July 1 and ending June 30.

Fixed Assets: Long-term assets such as land, buildings, infrastructure, vehicles, and equipment.

Fixed Costs: Costs that generally remain constant regardless of service levels, such as debt payments, insurance, and retirement contributions.

Fund: A separate accounting entity established for specific financial activities or purposes.

Fund Accounting: An accounting method organizing financial resources into separate funds based on legal, operational, or financial requirements.

Fund Balance: The difference between assets and liabilities within a governmental fund.

Fund Balance Categories: Classifications used to describe the level of restriction placed on governmental fund balances, including Nonspendable, Restricted, Committed, Assigned, and Unassigned fund balance classifications.

GAAP (Generally Accepted Accounting Principles): Standard accounting principles, procedures, and reporting requirements governing financial reporting.

GANN Appropriations Limit: A California constitutional limit restricting the amount of tax proceeds government agencies may appropriate annually.

Gas Tax: State-imposed fuel taxes distributed to local agencies for transportation and roadway purposes.

General Fund: The City's primary operating fund used to account for general governmental activities and services.

General Obligation Bonds: Bonds backed by the full faith and credit and taxing authority of the issuing government.

Governmental Funds: Funds used to account for tax-supported governmental activities.

Grant: Funding received from another governmental agency or organization for a designated purpose or program.

Indirect Cost: Costs incurred for common or shared services that support multiple departments or programs.

Inter-Fund Transfers: The movement of financial resources from one fund to another to support operations, projects, or services.

Internal Controls: Policies and procedures established to safeguard assets, ensure accurate financial reporting, and promote operational efficiency.

Internal Service Fund (ISF): A fund used to account for services provided internally between City departments, such as fleet maintenance, information technology, or insurance-related activities. Costs are allocated to departments receiving the services.

Interest: The cost paid for borrowing money or the earnings received from investments.

Interest Rate: The percentage charged or earned on borrowed or invested funds.

Investments: Financial assets purchased to generate earnings or preserve capital.

Liabilities: Financial obligations or debts owed by the City.

Line Item Budget: A budget format organizing expenditures by object category such as salaries, supplies, utilities, or equipment.

Local Aid: Financial assistance provided by federal, state, or regional agencies to local governments.

Measure M: The City of Manteca's voter-approved public safety sales tax measure that provides funding support primarily for Police and Fire operations and related public safety services.

Measure Q: The City of Manteca's local transactions and use tax approved by voters in November 2024 to support public safety, infrastructure improvements, roadway maintenance, technology investments, and other community priorities.

Modified Accrual Basis of Accounting: The accounting method used for governmental funds where revenues are recognized when measurable and available, and expenditures are recognized when incurred.

Net Income: The difference between total revenues and total expenditures or expenses.

Objects of Expenditure: Categories used to classify expenditures, such as salaries, supplies, services, or capital outlay.

One-Time Expenditures: Non-recurring expenditures that are not expected to continue annually, such as capital projects, equipment purchases, facility improvements, or grant-funded initiatives.

Operating Budget: The annual financial plan for ongoing City operations and services.

Operating Expenditures: Ongoing costs necessary to support day-to-day City operations, including personnel, utilities, professional services, supplies, maintenance, and operational support activities.

Operating Expenses: Costs incurred for routine services, supplies, and operations during a fiscal year.

Operating Transfers: Transfers of financial resources between funds for operational or financial purposes.

Operating vs. Capital Expenditures: Operating expenditures support ongoing day-to-day services and operations, while capital expenditures relate to major infrastructure, equipment, facilities, or long-term asset investments.

Ordinance: A formal legislative action adopted by the City Council that carries the force of law.

Other Post-Employment Benefits (OPEB): Benefits, other than pensions, provided to retired employees, most commonly retiree healthcare benefits.

Pension Liability: The City's long-term obligation associated with pension benefits earned by employees through participation in retirement systems such as CalPERS.

Performance Measures: Quantitative or qualitative indicators used to evaluate service effectiveness, efficiency, or program outcomes.

Principal: The original amount borrowed or owed on a debt obligation, excluding interest.

Program: A group of related activities or services designed to accomplish a specific objective or function.

Program Budget: A budget format organizing expenditures by program or service area rather than by expenditure category.

Property Tax: Taxes levied on real property based on assessed value.

Proposed Budget: The preliminary budget recommended by the City Manager for City Council review and consideration.

Proprietary Funds: Funds used to account for operations financed primarily through fees or charges for services.

Public Facilities Implementation Fee (PFIP): Development impact fees collected to help fund major infrastructure improvements needed to support growth and development throughout the City.

Purchased Services: Services provided by external vendors or contractors.

Reserve: Financial resources set aside for future obligations, emergencies, or designated purposes.

Reserve Requirement / Reserve Target: A minimum fund balance target established to provide financial stability, cash flow support, emergency funding capacity, and protection against economic uncertainty or unexpected expenditures.

Resolution: A formal action adopted by the City Council, generally requiring less legal formality than an ordinance.

Revenue: Income received from taxes, fees, charges, grants, permits, licenses, and other sources.

Revenue Bond: Debt secured solely by a specific revenue source rather than general taxes.

Special Revenue Fund: A fund used to account for revenues legally restricted to specific purposes or activities.

Structurally Balanced Budget: A budget in which ongoing operating revenues are sufficient to support ongoing operating expenditures. One-time revenues are generally reserved for one-time expenditures such as capital projects or infrastructure improvements.

Supplemental Appropriation: Additional spending authority approved after the adoption of the original budget.

Support Services: Internal services provided by one department to another department or fund.

Taxes: Mandatory charges imposed by government to finance public services and operations.

Tax Rate: The amount of tax levied per unit of assessed property value.

Transient Occupancy Tax (TOT): A tax imposed on temporary lodging stays within the City, commonly referred to as hotel tax.

Unearned Revenue: Revenue received by the City that cannot yet be recognized for accounting purposes until eligible expenditures or other requirements are met.

User Charges: Fees paid for direct receipt of services provided by the City.

Vehicle Internal Service Fund (Vehicle ISF): An internal service fund used to account for fleet maintenance, vehicle replacement, fuel, and equipment-related operational costs allocated to City departments.

Working Capital: The excess of current assets over current liabilities available to support ongoing operations.

Resolutions

Resolutions related to the adoption of the Fiscal Year 2026–27 Proposed Budget, Capital Improvement Program, and the Fiscal Year 2026–27 GANN Appropriations Limit will be incorporated into this section upon final City Council adoption and approval.