

# City of Manteca

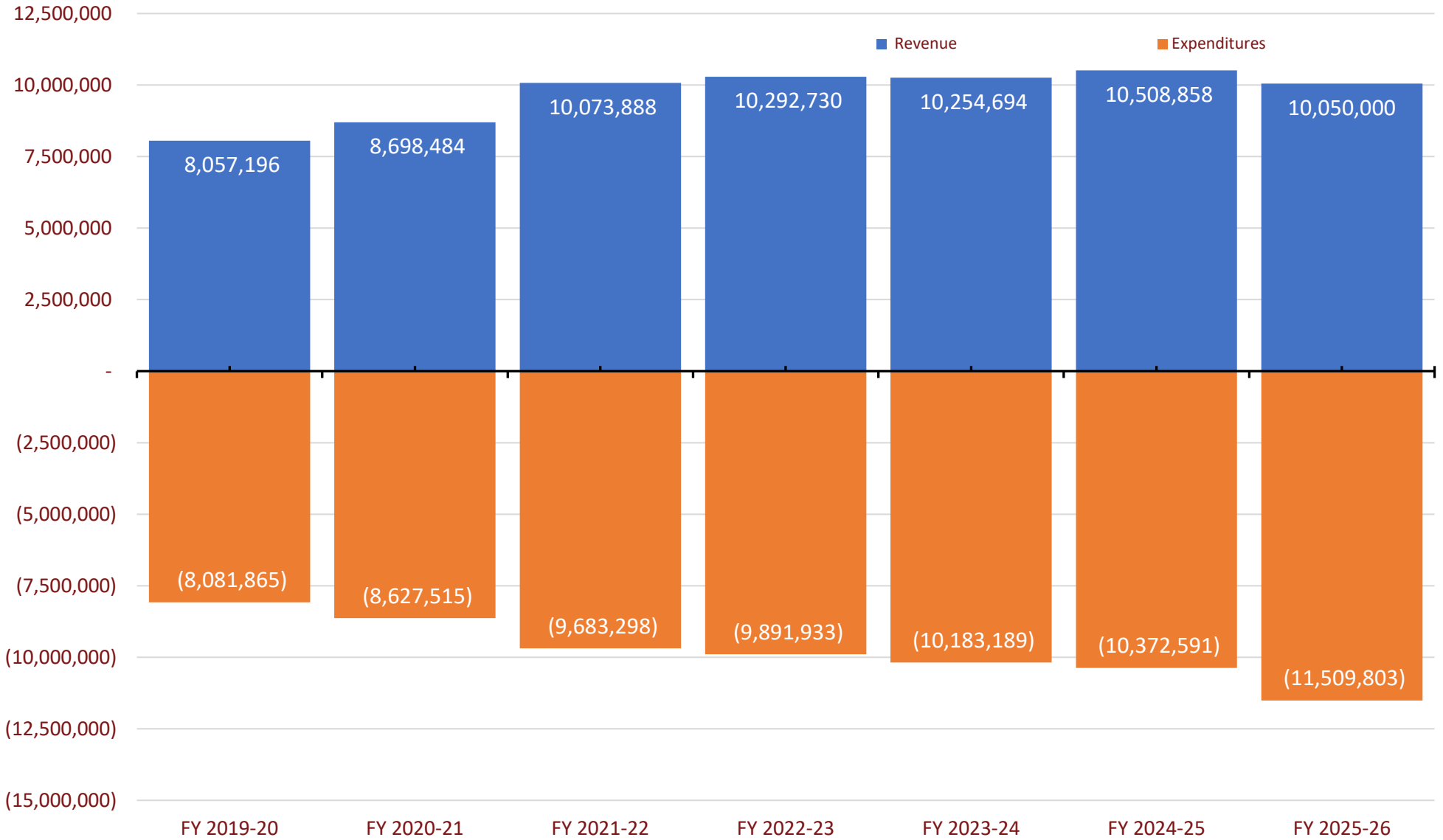
## Public Safety Sales Tax

### Statement of Revenues, Expenses and Changes in Fund Balance and Reserve Calculation

\*Unaudited for current Fiscal Year-to-date 2025-26

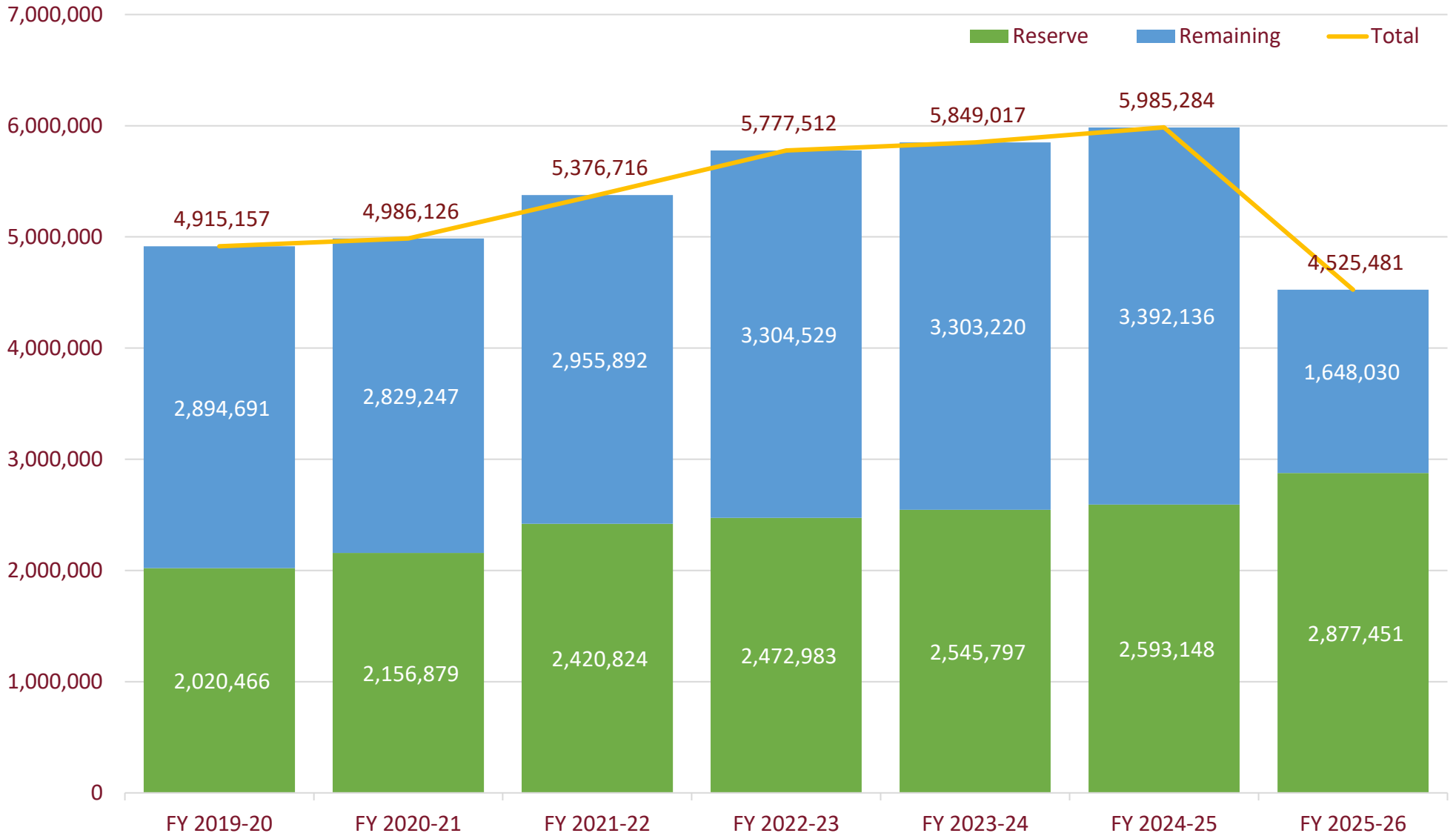
	Fiscal Year 2019-20	Fiscal Year 2020-21	Fiscal Year 2021-22	Fiscal Year 2022-23	Fiscal Year 2023-24	Fiscal Year 2024-25	Amended Budget Fiscal Year 2025-26	*Unaudited Year-to-Date Fiscal Year 2025-26	% of Budget
<b>REVENUES</b>									
Sales Tax	\$ 7,952,948	\$ 8,694,860	\$10,139,352	\$ 10,233,014	\$ 10,109,630	\$ 10,235,229	\$ 10,000,000	\$ 6,164,042	62%
Investment Earnings	104,248	3,624	(65,464)	59,716	145,064	273,629	50,000	71,182	142%
<b>Total Revenues</b>	<b>8,057,196</b>	<b>8,698,484</b>	<b>10,073,888</b>	<b>10,292,730</b>	<b>10,254,694</b>	<b>10,508,858</b>	<b>10,050,000</b>	<b>6,235,224</b>	<b>62%</b>
<b>EXPENDITURES</b>									
<i>Police Department</i>									
Salaries	2,730,310	2,869,639	2,959,563	3,137,099	3,312,774	3,458,176	3,596,756	2,352,015	65%
Benefits	1,159,569	1,284,975	1,735,630	1,687,187	1,558,763	1,221,599	1,921,717	1,359,914	71%
Supplies-Police	-	-	-	-	-	-	-	-	0%
Administrative Expense	37,755	37,010	85,000	79,000	58,714	80,979	120,072	90,054	75%
Capital Outlay	-	331,430	-	-	17,204	-	-	-	0%
<b>Total Police Department</b>	<b>3,927,634</b>	<b>4,523,054</b>	<b>4,780,193</b>	<b>4,903,285</b>	<b>4,947,454</b>	<b>4,760,754</b>	<b>5,638,545</b>	<b>3,801,983</b>	<b>67%</b>
<i>Fire Department</i>									
Salaries	2,828,606	2,818,492	3,088,370	3,261,074	3,378,709	3,495,103	3,280,748	2,325,616	71%
Benefits	1,253,723	1,227,009	1,712,942	1,618,958	1,659,899	1,905,071	2,035,652	1,432,440	70%
Supplies-Fire	27,303	21,950	16,793	28,016	53,133	42,374	46,640	25,250	54%
Administrative Expense	44,599	37,010	85,000	79,000	58,714	80,979	120,072	90,054	75%
Capital Outlay	-	-	-	1,600	85,280	88,311	74,809	74,927	100%
<b>Total Fire Department</b>	<b>4,154,231</b>	<b>4,104,461</b>	<b>4,903,105</b>	<b>4,988,648</b>	<b>5,235,735</b>	<b>5,611,837</b>	<b>5,557,921</b>	<b>3,948,287</b>	<b>71%</b>
<i>Non-Departmental</i>									
Administrative Expense	-	-	-	-	-	-	313,337	235,003	75%
<b>Total Non-Departmental</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>313,337</b>	<b>235,003</b>	<b>75%</b>
<b>Total Expenditures</b>	<b>8,081,865</b>	<b>8,627,515</b>	<b>9,683,298</b>	<b>9,891,933</b>	<b>10,183,189</b>	<b>10,372,591</b>	<b>11,509,803</b>	<b>7,985,273</b>	<b>69%</b>
Net Change in Fund Balance	(24,669)	70,969	390,590	400,797	71,505	136,267	(1,459,803)	(1,750,049)	
Beginning Fund Balance	4,939,826	4,915,157	4,986,126	5,376,716	5,777,512	5,849,017	5,985,284		
Ending Fund Balance	<b>\$ 4,915,157</b>	<b>\$ 4,986,126</b>	<b>\$ 5,376,716</b>	<b>\$ 5,777,512</b>	<b>\$ 5,849,017</b>	<b>\$ 5,985,284</b>	<b>\$ 4,525,481</b>		
<b>Current Reserve Amounts</b>									
Reserve Requirement	2,020,466	2,156,879	2,420,824	2,472,983	2,545,797	2,593,148	2,877,451		
Remaining Fund Balance	2,894,691	2,829,247	2,955,892	3,304,529	3,303,220	3,392,136	1,648,030		

## Measure M Revenue & Expenditure Trends



Source: Financial Statements for FY 2019-20 through FY 2024-25 and Unaudited Year-to-Date FY 2025-26 through 3/31/26

## Measure M Unaudited Reserve Trends



Source: Financial Statements FY 2019-20 through FY 2024-25 and Unaudited Year-to-Date FY 2025-26 through 3/31/26.