



City of
PATTERSON
California

CITY OF PATTERSON FY 2025-26

General Fund and All Other
Funds
Proposed Budget

Budget Workshop
May 27, 2025



GENERAL FUND

General Fund Budget FY 2025-26 Assumptions

General Fund FY 2024-25

General Fund Budget FY 2025-26

New Requests for FY 2025-26



OTHER FUNDS – CIP and ENTERPRISE

Capital Improvement Program (CIP)
Carryover List for FY 2025-26

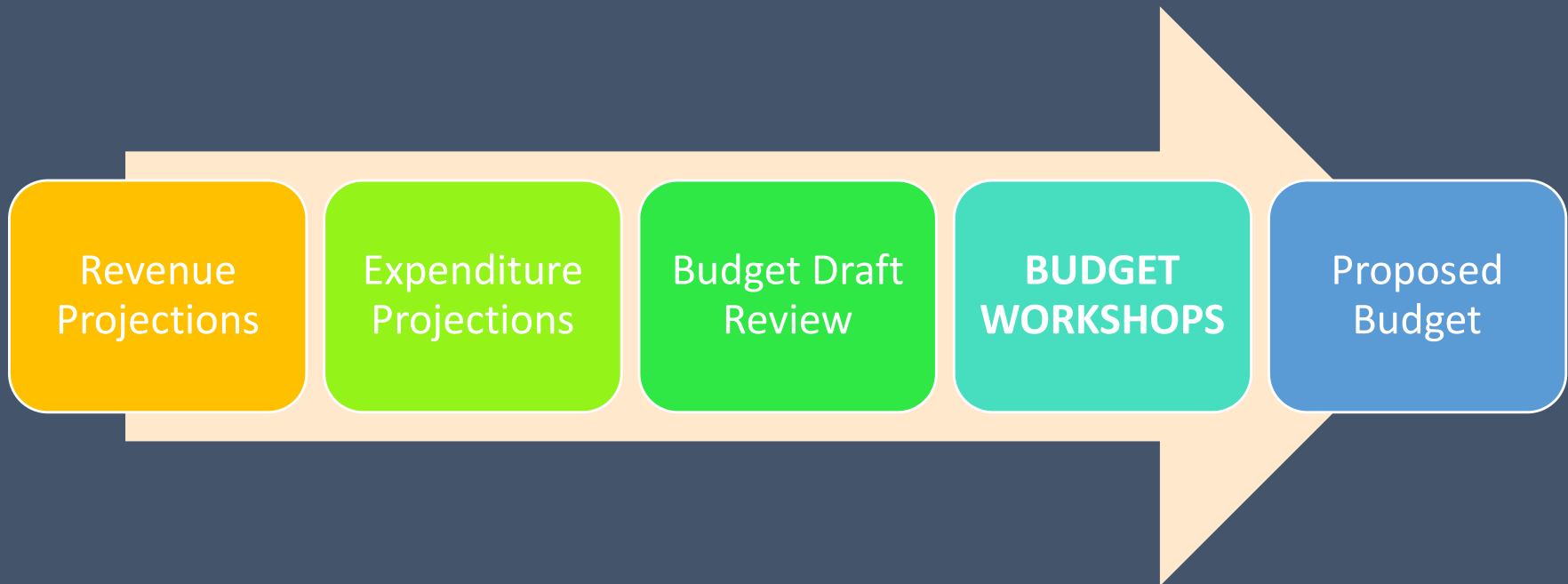
Enterprise Fund Budgets FY 2024-25

Enterprise Fund Budgets FY 2025-26



CITY-WIDE BUDGET FY 2025-26

Budget Presentation Outline



Budget Process



Budget Terminology


Revenue Types

Discretionary – available for use at the discretion of the City Council

Sales Tax, Property Tax, Transient Occupancy Tax, Franchise Fees
and Business License Fees

Non-Discretionary – earmarked for a specific purpose – not at the discretion of
the City Council

Grant funds, Gas Tax funds, Assessments for LMD's and BAD's,
Utility Revenues



Budget Terminology (continued)

Expenditure Types

Personnel – wages and benefits of FT and PT personnel.

Maintenance & Operations – all other costs not related to personnel services.

E.g.: utilities, contracted services, vehicle maintenance, postage, telephones.

Vehicle, Equipment, Improvements – costs related to special items or projects.

E.g.: purchase of vehicle or forklift, major structural improvements.

Fund Balance/ Working Capital (for Enterprise Funds)

Fund's excess resources.

Committed & Assigned – specific to a certain expenditure.

E.g.: Pension liability, debt service.

Unassigned – available for use at the discretion of the City Council.

Working Capital – Is the amount available to spend in the current fiscal year. It is calculated by taking current assets and subtracting current liabilities.



Budget Assumptions

REVENUE

- Available estimates for Property and Sales Taxes
- Removed one-time funding
- Included increases in anticipated fees, service charges, assessments, and permits
- Increase in additional services to be provided
- Removed previously awarded grants

EXPENSE

- Salaries: Known changes in Personnel Benefits (e.g. pension, health, insurance) + major events (e.g.: retirements during FY) based on MOU's
- Maintenance & Operations: Applied known costs changes + anticipated growth in costs
- Projects: Removed one-time projects completed and added new projects or project carry over estimates
- Debt Service: Included payments based on debt payment schedules.



City of
PATTERSON
California

PROPOSED BUDGET 2025-26

GENERAL FUND

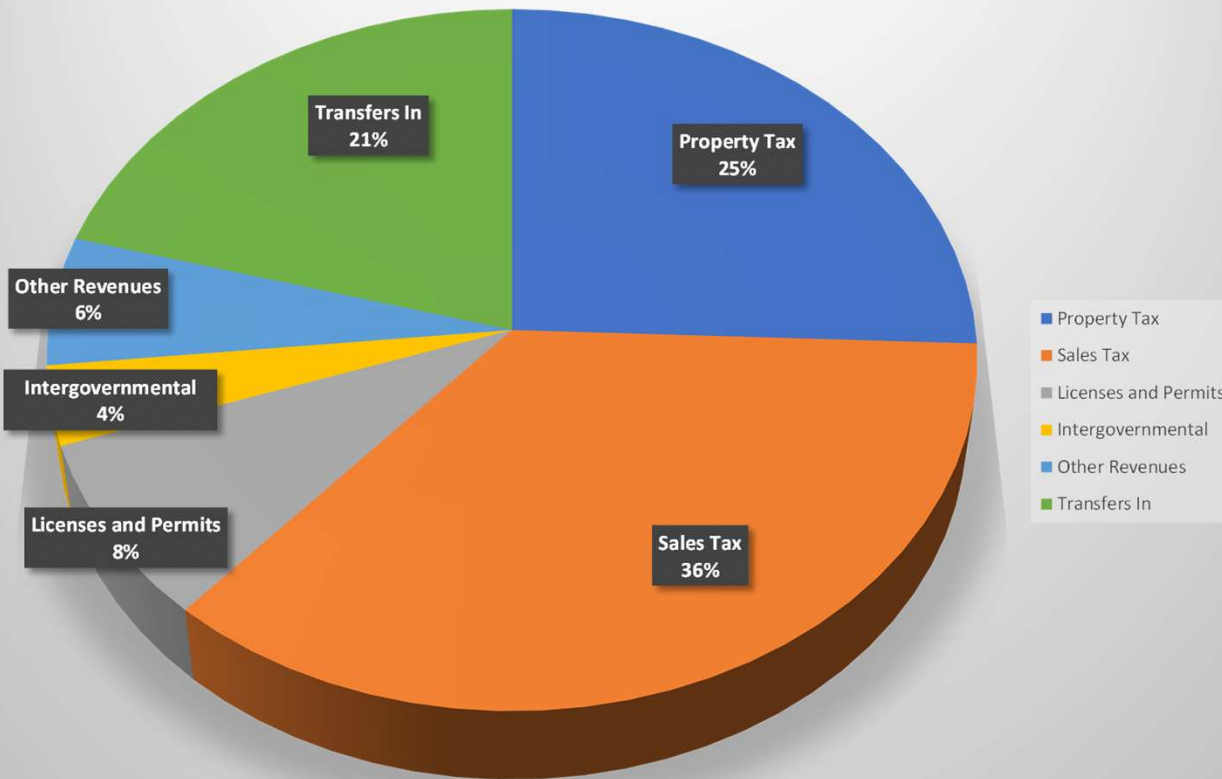


General Fund Budget Major Revenue Assumptions

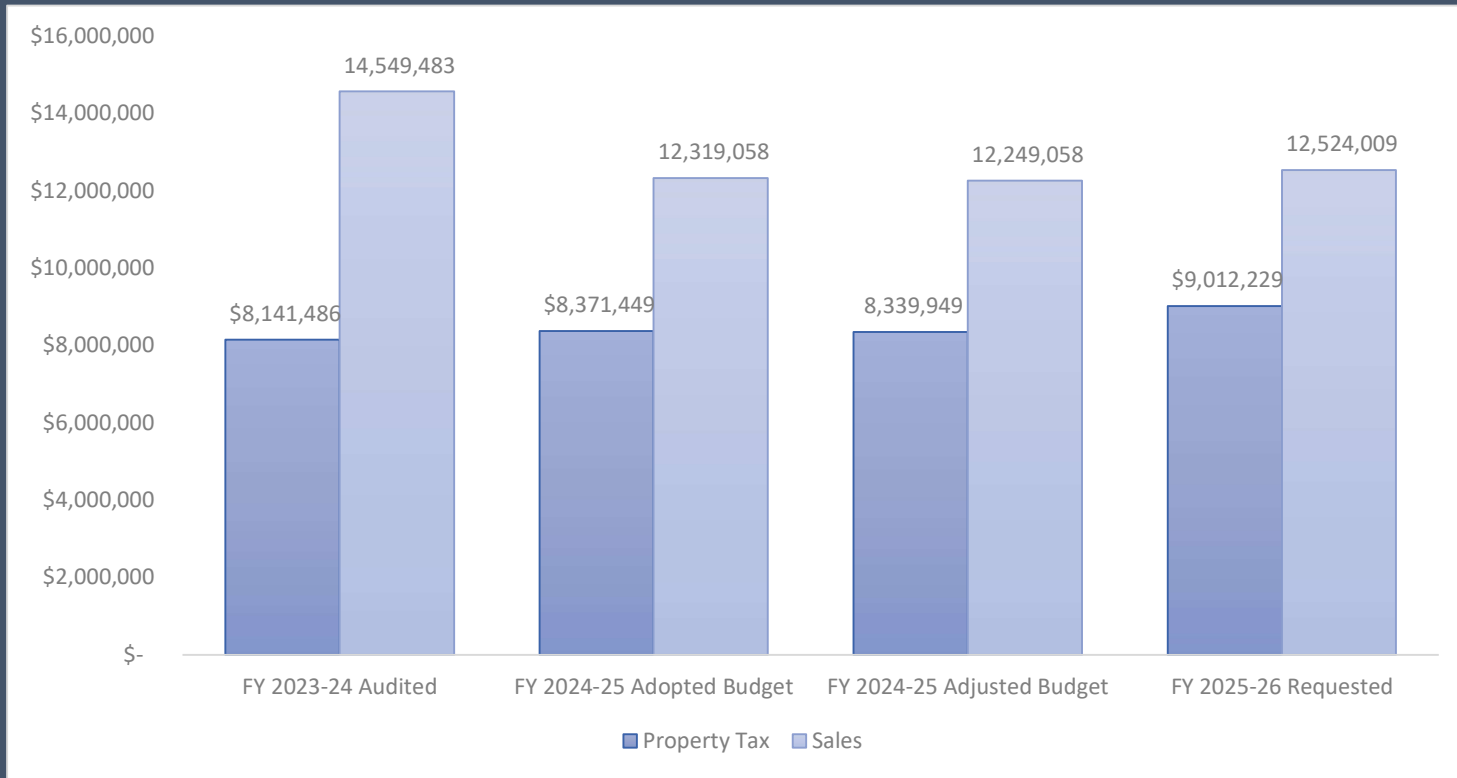
Sales Tax is projected to increase by 2.2% from amended Budget FY 2024-25 due to an increase in overall business activities.

Property Tax is projected to increase by 8.1% due to an increase in residential and commercial properties in Patterson.

General Fund Fiscal Year 2025-26 Revenues & Transfers In



General Fund Budget Major Revenue Sources



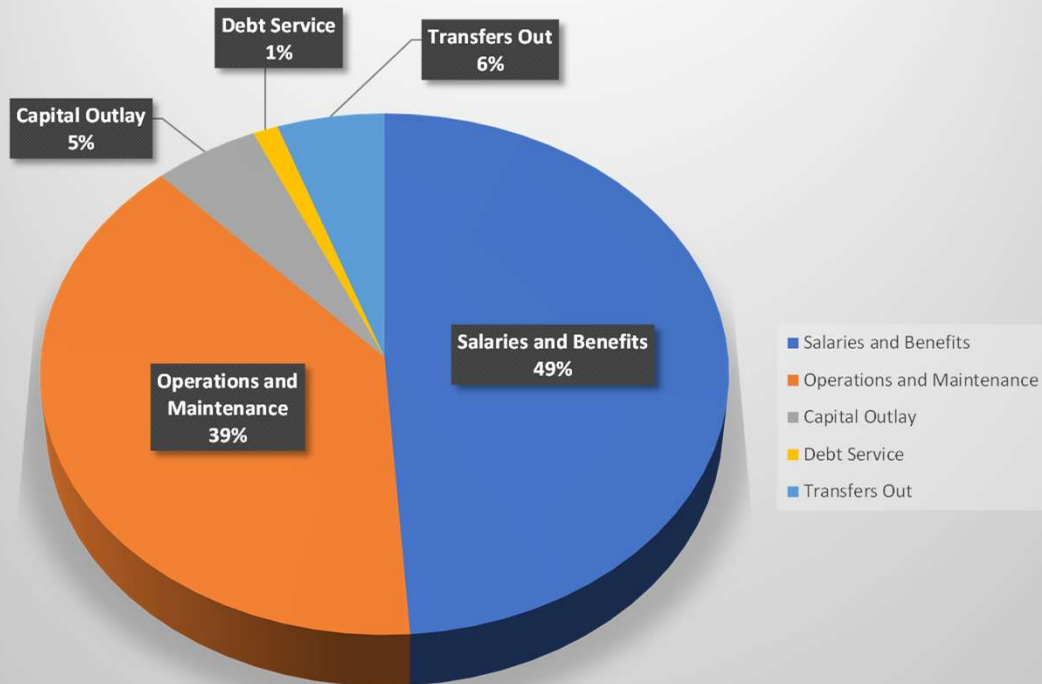
General Fund (100) Budget Major Revenue Trends



General Fund Budget Major Expenditures Assumptions

- Incorporates other provisions of current MOU agreements
- Worked to maintain expenditure levels consistent with prior years.
- Part-Time staff wage increase due to State minimum wage increase

General Fund Fiscal Year 2025-26 Expenditures & Transfers Out



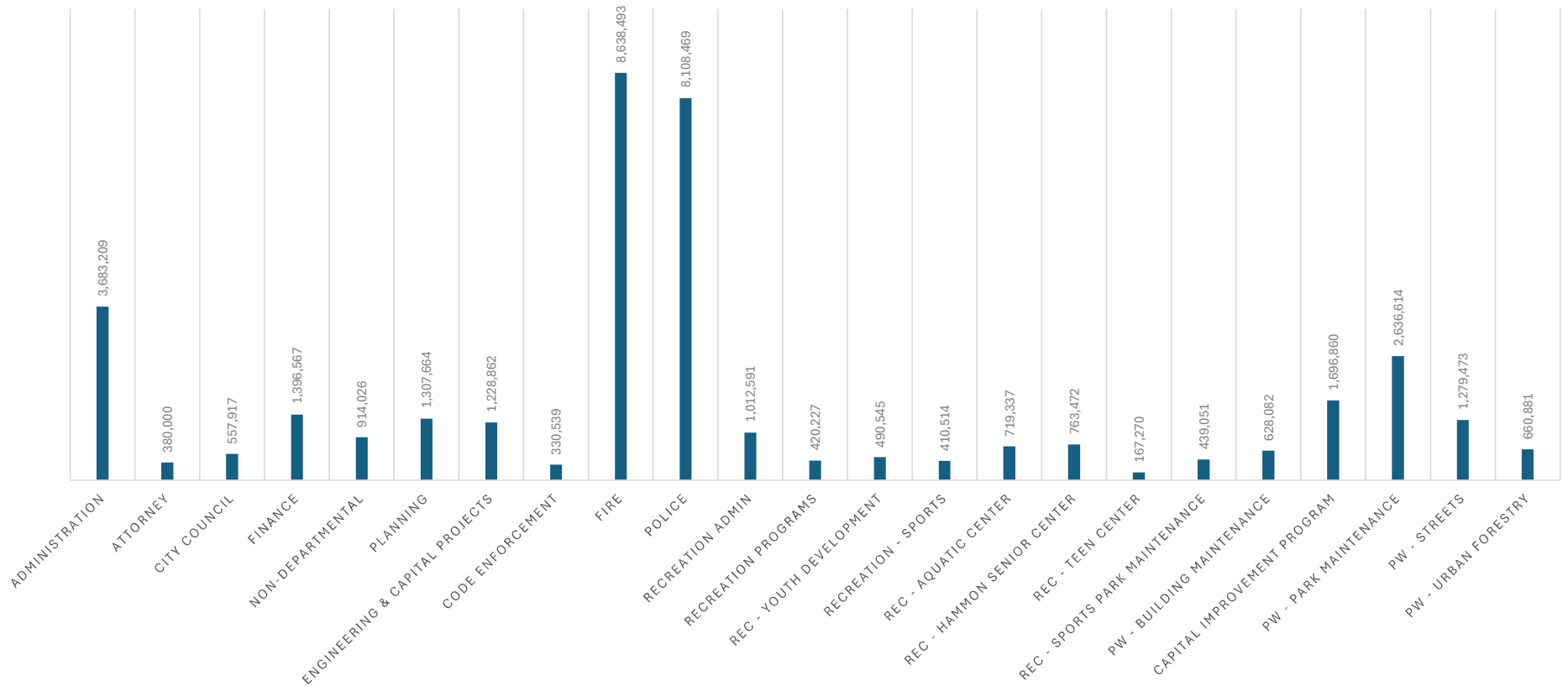
General Fund Budget Major Expenditure Categories

Fiscal Year 2025-26
General Fund
Funds 100, 101,102, 103, 105, 111

	Audited	Adopted	Adjusted	Requested
	Fiscal Year	Fiscal Year	Fiscal Year	Fiscal Year
	2023-24	2024-25	2024-25	2025-26
Revenues				
Taxes				
Property (including MVILF)	\$ 8,141,486	\$ 8,371,449	\$ 8,339,949	\$ 9,012,229
Sales	14,549,483	12,319,058	12,249,058	12,319,058
Franchise Fees	241,771	255,000	255,000	255,000
Other	271,762	286,451	476,290	769,231
Licenses & Permits	1,838,710	1,254,682	1,796,133	2,917,571
Charges for services	1,229,790	383,170	764,405	411,555
Intergovernmental	1,660,838	1,987,672	1,287,883	1,282,813
Fines & Forfeitures	236,381	96,000	96,000	96,000
Use of money and Property	775,210	744,577	744,577	700,334
Miscellaneous	817,352	158,600	1,063,574	148,500
Total Revenues	\$ 29,762,783	\$ 25,856,659	\$ 27,072,868	\$ 27,912,290
Expenditures				
Salaries and Benefits	(13,568,482)	(15,593,222)	(16,137,123)	(17,474,399)
Operations and Maintenance	(12,726,185)	(14,275,983)	(17,078,552)	(14,001,225)
Capital Outlay	(3,656,635)	(644,389)	(2,770,580)	(1,894,274)
Debt Service	(401,419)	(453,792)	(453,792)	(453,972)
Total Expenditures	\$ (30,352,721)	\$ (30,967,386)	\$ (36,440,047)	\$ (33,823,870)
Revenues Over (Under) Exp	(589,938)	(5,110,727)	(9,367,179)	(5,911,579)
Inception of Lease Liability	2,935,946			
Transfers In	3,837,525	15,263,314	14,608,514	7,273,180
Transfers Out	(80,003)	(17,615,352)	(17,203,423)	(1,919,409)
Net Change	6,103,530	(7,462,765)	(11,962,088)	(557,808)
Beginning Balance	24,266,693	9,211,604	9,211,604	2,518,503
Non-spendable Balance	(15,055,089)	(232,296)	5,268,987	(1,109,779)
Available Ending Balance	\$ 9,211,604	\$ 1,516,543	\$ 2,518,503	\$ 850,916

General Fund Review

**CITY WIDE EXPENDITURE BUDGET BY DEPARTMENT/ACTIVITY, GENERAL FUND & FUND 190
FY 25/26 REQUESTED**



FY 2025-26 General Fund Expenditure Budget by Department

CITY OF PATTERSON
 FY 2025-26 BUDGET
 GENERAL FUND RESERVE ANALYSIS

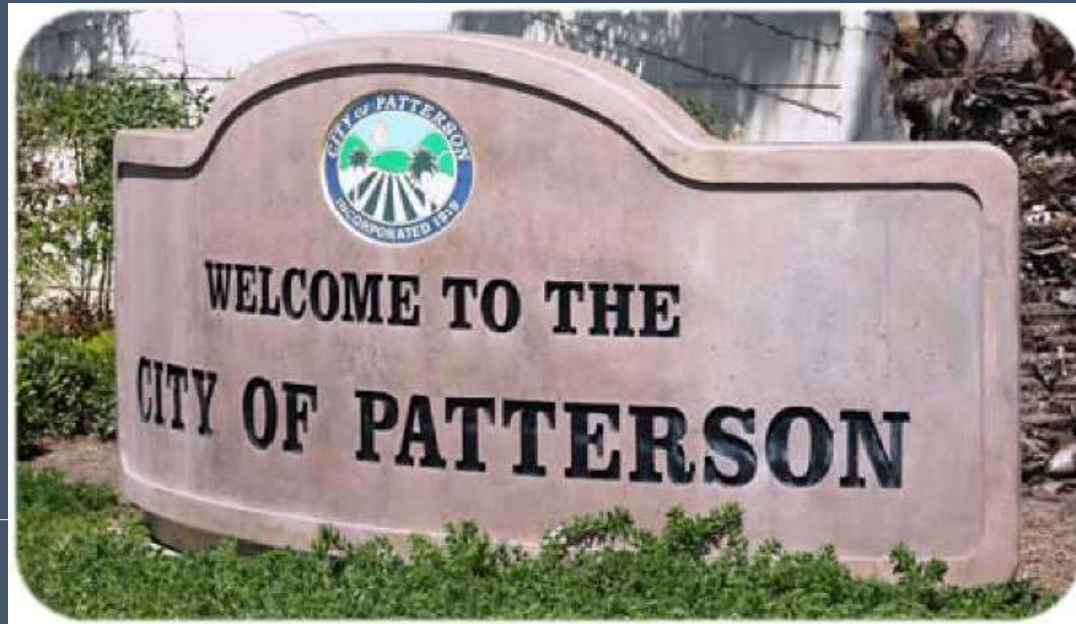
Description	Actual	Adjusted Budget	Proposed	After Allocation Plan
	2023-24	2024-25	2025-26	Proposed 2025-26
TOTAL EXPENSES - FUND 100	25,855,731	30,349,402	31,434,480	31,434,480
Operating Reserve Requirement - 42% of Expenditures = 5 months of operating expenses	10,773,221	12,746,749	13,097,700	13,097,700
Actual Emergency Contingency - Committed Fund Balance - Fund 100 & Fund 101	10,759,106	13,549,823	13,097,700	13,097,700
Unassigned Fund Balance - Fund 100	5,184,572	7,096,462	2,518,502	2,518,502
Reduced for Additional Deficit in Fund 190	-	-	-	-
Reclassification of Assigned Fund Balance from FY 22/23 & FY 23/24	-	13,663,604	-	-
Adjusted for Excess General Fund Balance FY 23/24 Adjusted & 24/25	-	(18,241,564)	(1,667,586)	(1,667,586)
Total Adjusted Unassigned Fund Balance - Fund 100 FY 24/25	5,184,572	2,518,502	850,916	850,916
Total Fund Balance Available (Emergency Contingency plus Adjusted Unassigned Fund Balance)	15,943,678	16,068,325	13,948,616	13,948,616
Total Fund Balance Available as a Percentage of Reserve Requirement	148.0%	126.1%	106.5%	106.5%
Total Fund Balance Available as an amount over the Reserve Requirement	5,170,457	3,321,576	850,916	850,916
Excess General Fund Reserve allocation Plan				
Pension - prefunding				0
OPEB - prefunding				0
Total allocation plan				0

General Fund Budget FY 2025-26 City Reserve Level

**CFD 2003-1 Public Safety
Fund 190**

	Audited Fiscal Year 2023-24	Adopted Budget 2024-25	Adjusted Budget 2024-25	Proposed Fiscal Year 2025-26
Revenues				
Charges for Services	\$ 1,448,114	\$ 1,346,155	\$ 1,346,155	\$ 1,600,000
Other Revenues	3,000	47,000	52,495	47,000
Total Revenues	1,451,114	1,393,155	1,398,650	1,647,000
Expenditures				
Operating Balance	(1,001,716)	(2,325,268)	(2,201,689)	(1,756,262)
Capital Outlay	(769,442)	(351,400)	(381,403)	(54,800)
Transfers In	1,245,000	8,171,508	7,595,865	2,306,216
Transfers Out	-	(660,000)	(660,000)	(588,730)
Net Change	(526,158)	4,834,840	4,352,773	(93,576)
Beginning Balance	(3,733,039)	(4,259,197)	(4,259,197)	93,576
Non-spendable Balance	-	(575,643)	-	-
Ending Available Balance	\$ (4,259,197)	\$ (0)	\$ 93,576	\$ 0

CFD 2003-1 Fund Review



CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program (CIP) Funds FY 2025-26 Overview

To determine the funds available for Capital Projects in the FY 2025-26 Capital budget, staff considered the following:

- Projections of user fees in the Water and Sewer funds based on current approved user rates.
- Projection of Impact Fee revenues based on current fees and development projections
- Calculation of the interest on project and account balances where appropriate
- Ongoing Federal and State grants or loans
- Various Bond Proceeds remaining balance



Budget FY 2025-26 Major CIP Projects

PROJECTS ARE CARRIED OVER FROM THE PREVIOUSLY APPROVED CIP BUDGETS FROM FY 24-25 WITH COMPLETION DATE IN FY 25-26 OR BEYOND

General Fund - Fund 100	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
Facility Design Concept	General Fund O&M	Design	55,783.18	-	55,783.18
South Park Improvements	Per Capita Grant General Fund	Design/Construction	308,248.82	-	308,248.82
Public Safety Center	CFD 2001-1 Bond Funds	Construction	-	1,696,860.00	1,696,860.00
Downtown Circle Lighting	General Fund	Design/Construction	350,000.00	-	350,000.00
Centennial Park	Fees/Grants/General Fund	Design/Construction	535,172.00	-	535,172.00
		Grand Total	1,249,204.00	1,696,860.00	2,946,064.00

Street Fund - Fund 327	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
Engineering Services	Street (327)	Design	24,958.71	-	24,958.71
Street Improvements Expense	Street (327)	Design/Construction	525,000.00	-	525,000.00
I-5 Interchange PS&E Ph2 - Design	Street Impact (412) Gas Tax (312) Measure L (329)	Design & Construction	29,779.50	-	29,779.50
Rogers Road Bridge	HBP Grant (327) LTF (326)	Design	648,841.06	-	648,841.06
Salado Creek Bike Trail	Urban Green Grant LTF (326) CMAQ Trade Funds Gas Tax Unallocated	Construction	2,567,676.71	-	2,567,676.71
Slurry Seal Project	Street (327)	Design/Construction	99,604.00	-	99,604.00
Ward Ave Overlay Design	Measure L STBGP Measure L for SB 1	Design/Const	143,791.88	-	143,791.88
Solyo Walking Path	Street (326)	Planning/Design	29,888.00	-	29,888.00
9th St Improvements	Measure L (329)	Design & Construction	52,876.60	1,202,490.00	1,255,366.60
Mini Roundabout Ward & Salado	Street (327)	Design	150,000.00	-	150,000.00
American Eagly Overlay	Street (327)	Design	195,562.00	-	195,562.00
		Grand Total	4,467,978.46	1,202,490.00	5,670,468.46

Measure L Fund - Fund 329	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
Street Maintenance Projects	Measure L (329)	Design	15,711.70	-	15,711.70
Bike/Pedestrian Projects (5%)	Measure L (329)	Design	112,082.00	-	112,082.00
Pedestrian Safety Controlled Crosswalk (Sunset & Hartley, Somerset & Hartley)	Measure L Local Funds Measure L Community Connections Grant	Design/Const	630,554.40	-	630,554.40
Ped Controlled Crosswalk - Design	Street (329)	Design/Construction	1,067,641.55	-	1,067,641.55
I-5 Interchange PA&ED Project	Measure L (329)	Design	180,056.88	-	180,056.88
Mini Roundabout Ward & Salado	Measure L (329)	Design	49,485.00	-	49,485.00
		Grand Total	2,055,531.53	-	2,055,531.53

Corp Yard Impact Fee - Fund 404	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
Corp Yard Building Expansion	Impact Fee (404)	Land acquisition & Construction	268,258.95	-	268,258.95
		Grand Total	268,258.95	-	268,258.95

Storm Drain Impact Fee - Fund 415	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
Black Gulch Repairs Diversion Pipes	Impact Fee (415)	Design	11,964.02	-	11,964.02
Trash Capture Amendments	Impact Fee (415)	Design/Planning	8,495.75	-	8,495.75
		Grand Total	20,459.77	-	20,459.77

Garbage - Fund 600	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
Green Waste Diversion Program	Garbage Rates	Construction	-	100,000.00	100,000.00
Grand Total			-	100,000.00	100,000.00

Sewer - Fund 606	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
	CFD 2005-1 Bonds				
WQCF Expansion Phase III	CFD 2021 Bonds	Design/Const	33,300,000.00	-	33,300,000.00
Ward Avenue Sewer Lift Station	Sewer O&M	Design & Construction	937.00	-	937.00
Grand Total			33,300,937.00	-	33,300,937.00

Water - Fund 611	Funding Source	Phase	Estimated Carryover Budget to FY 25-26	Additional Appropriations FY 25-26	Total Project Appropriations
Pipe Replacement - Water System (El Circulo Area) WM-6A	Water Rates	Design	2,773.00	-	2,773.00
Well #14 Site Improvements WL-2	Water Bonds 2019	Design & Construction	2,597,859.00	-	2,597,859.00
Non-Potable Phase 1 (Las Palmas Water Line Install) NP-1A	Measure L Water Bonds	Construction	225,000.00	-	225,000.00
Well #8 Storage Tank Interior Rehab/Re-Coat WT-2	(O&M Rates)	Design/Const	1,189,800.00	-	1,189,800.00
Grand Total			4,015,432.00	-	4,015,432.00



New Requests

Funding	Department	Account Description	New Request Description	Amount
General Fund	Fire	Community Risk Reduction	Inflatable Safety House	7,000.00
	Public Works	General Contract Services	Generator Maintenance Service (HOLT) - must be done annually for all backup generators to work during emergencies. Gateway, City Hall, WQCF, Wellsites, potable generator, Fire Station 52/51 (Fund 190) - \$3K Budget per location.	15,000.00
	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor)	960.00
	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor) - Unexpected Repairs	1,600.00
	Public Works	General Contract Services	ZEV (Electric) Master Plan Study	27,500.00
	Administration	IT - Services	Cybersecurity - Mobile device policy enforcement (annual), CIS Services	
			MDR Mobile powered by CrowdStrike	4,799.67
	Public Works	Machinery & Equipment Expense	Mowing Attachment	12,600.00
	Public Works	Machinery & Equipment Expense	Tractor to pull Mower (Mowing Department)	3,675.00
	Fire	Medical Services	Pre-Cancer Screening	23,000.00
	Public Works	Streetlight Maintenance	Replacement for Street Lights (Stock)	5,000.00
	Administration	Salaries & Wages, Part-Time	City Clerk's Office related tasks	21,623.19
	Public Works	Salaries & Wages, Full-Time	Reclassify PT Maintenance Worker to Full Time Maintenance Worker for Working in CFD2013-1 and CFD 2018-02	118,000.00
	Public Works	Transfers In CFD2013-1/Maint	Reclassify PT Maintenance Worker to Full Time Maintenance Worker for Working in CFD2013-1 and CFD 2018-02	(59,000.00)
Public Works	From CFD 2018-2 Maintenance	Reclassify PT Maintenance Worker to Full Time Maintenance Worker for Working in CFD2013-1 and CFD 2018-02	(59,000.00)	
General Fund Total				122,757.86
LMDs	Public Works	Vehicle	Mowing Attachment	37,200.00
	Public Works	Vehicle	Tractor to pull Mower (Mowing Department)	10,850.00
LMDs Total				48,050.00
BADs	Public Works	Streetlight Maintenance	Decorative street light replacement - Stock	8,000.00
	Public Works	Walker Ranch/Creekside - BAD	Replacement Stormwater Pumps for Cliffswallow and Buckskin. 10 Hp replacement for Cliff Swallow and Buckskin lift station in the Walker Ranch	35,000.00
BADs Total				43,000.00
CFD 2013-1	Public Works	General Contract Services	Communication Towers - WQCF Facility & Rogers Road Lift Station (2)	10,000.00
	Public Works	Transfers to General fund	Reclassify PT Maintenance Worker to Full Time Maintenance Worker for Working in CFD2013-1 and CFD 2018-02	59,000.00
CFD 2013-1 Totals				69,000.00

Funding	Department	Account Description	New Request Description	Amount
CFD 2018-02	Public Works	Machinery & Equipment Expense	Mowing Attachment	10,200.00
	Public Works	Machinery & Equipment Expense	Tractor to pull Mower (Mowing Department)	2,975.00
	Public Works	Transfer to General Fund	Reclassify PT Maintenance Worker to Full Time Maintenance Worker for Working in CFD2013-1 and CFD 2018-02	59,000.00
CFD 2018-02 Totals				72,175.00
CFD 2003-1	Administration	IT - Services	Cybersecurity - Mobile device policy enforcement (annual), CIS Services MDR Mobile powered by CrowdStrike	105.04
CFD 2003-1 Totals				105.04
Garbage	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor)	1,680.00
	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor) - Unexpected Repairs	2,800.00
	Public Works	General Contract Services	ZEV (Electric) Master Plan Study	27,500.00
	Administration	IT - Services	Cybersecurity - Mobile device policy enforcement (annual), CIS Services MDR Mobile powered by CrowdStrike	201.98
	Public Works	Vehicle	Replacement Vehicle (Bolt), per Air District Grant Requirements	25,000.00
Garbage Totals				57,181.98
Sewer	Public Works	Computer Equipment	PLC for the well sites & WQCF (Cross-over). Scada Development for Storm system. Repairs and replacement of automated gate valves panel updating intergeration to new SCADA ignition system	10,000.00
	Public Works	Computer Equipment	Generator Maintenance Service (HOLT) - must be done annually for all backup generators to work during emergencies. Gateway, City Hall, WQCF, Wellsites, potable generator, Fire Station 52/51 (Fund 190) - \$3K Budget per location.	11,000.00
	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor)	1,680.00
	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor) - Unexpected Repairs	2,800.00
	Public Works	General Contract Services	ZEV (Electric) Master Plan Study	27,500.00
	Administration	IT - Services	Cybersecurity - Mobile device policy enforcement (annual), CIS Services MDR Mobile powered by CrowdStrike	492.02
	Public Works	Vehicle	Replace Truck #34	30,000.00
Public Works	Vehicle	Utility Truck for Electrical Technician	37,500.00	
Sewer Totals				128,472.02

Funding	Department	Account Description	New Request Description	Amount
Water	Public Works	Computer Equipment	New SCADA Development switching over from wonder ware ignition this line item will help cover cost associated with switch over.	15,000.00
	Public Works	Computer Equipment	PLC for the well sites & WQCF (Cross-over).	10,000.00
	Public Works	Computer Equipment	Scada Development for Storm system. Repairs and replacement of automated gate valves panel updating intergeration to new SCADA ignition system	7,500.00
	Administration	General Contract Services	Generator Maintenance Service (HOLT) - must be done annually for all backup generators to work during emergencies. Gateway, City Hall, WQCF, Wellsites, potable generator, Fire Station 52/51 (Fund 190) - \$3K Budget per location.	34,000.00
	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor)	1,680.00
	Public Works	General Contract Services	Solar Panel Repairs (Engie Contractor) - Unexpected Repairs	2,800.00
	Public Works	General Contract Services	ZEV (Electric) Master Plan Study	27,500.00
	Public Works	Improvements Expense	Floragold Non-Potable Well Improvements	26,000.00
	Administration	IT - Services	Cybersecurity - Mobile device policy enforcement (annual), CIS Services MDR Mobile powered by CrowdStrike	449.29
	Public Works	Machinery & Equipment Expense	Replace Backhoe #19	24,000.00
	Public Works	Vehicle	Replace Truck #34	30,000.00
	Public Works	Vehicle	New vehicle for new position	37,500.00
	Public Works	Vehicle	Utility Truck #6 Replacement for Water Division	75,000.00
	Water Totals			
Grand Total				832,171.19



ENTERPRISE FUNDS

Budget FY 2025-26 Enterprise Funds

- Garbage services in the amount of \$5 million. Revenues based on assumption that new rates will pass and become effective July 1st.
- Sewer services in the amount of \$6.5 million. Trend continue to increase due to rate increase of 6%.
- Water services in the amount of \$8.1 million that includes a water rate increase of 2%.

Budget FY 2025-26

Enterprise Funds Expenditures



NEED TO MAINTAIN DEBT SERVICE
COVERAGE (WATER & SEWER)



CAPITAL PROJECTS TO REPLACE AGING
INFRASTRUCTURES AND NEW
INFRASTRUCTURES (WATER & SEWER)



FUTURE INCREASES TO SALARY AND
BENEFITS COST (ALL FUNDS)

**Fiscal Year 2025-26
Garbage Fund
Fund 600**

	Audited Fiscal Year 2023-24	Adopted Fiscal Year 2024-25	Adjusted Fiscal Year 2024-25	Adopted Fiscal Year 2025-26
Revenues				
Service Charges	\$ 4,402,978	\$ 4,401,882	\$ 4,401,882	\$ 5,025,314
Other Revenues	302,837	201,335	201,335	223,628
Total Revenues	4,705,815	4,603,217	4,603,217	5,248,942
Expenditures				
Salaries and Benefits	(1,323,796)	(1,534,064)	(1,358,652)	(1,440,176)
Operations and Maint	(2,787,858)	(3,280,589)	(3,306,702)	(3,454,301)
Total Expenditures	(4,111,655)	(4,814,653)	(4,665,354)	(4,894,477)
Operating Balance	594,161	(211,436)	(62,137)	354,465
Capital Outlay	(4,759)	(5,000)	(5,000)	(30,000)
Transfers In	-	-	-	-
Transfers Out	(789,206)	(689,206)	(285,718)	(404,749)
Changes in Balance	(199,804)	(905,642)	(352,855)	(80,284)
Beginning Balance	1,964,313	281,013	281,013	(237,953)
Reserve Requirement	(1,483,496)	(76,563)	(166,110)	(68,737)
Ending Spendable Balance	\$ 281,013	\$ (701,192)	\$ (237,953)	\$ (386,973)
			Total Reserve	(1,718,343)
			Working Capital Without Reserve	1,331,370

Enterprise Funds Review - Garbage

Fiscal Year 2025-26
Sewer Funds
Funds 605, 606, 607

	Audited Fiscal Year 2023-24	Adopted Fiscal Year 2024-25	Adjusted Fiscal Year 2024-25	Proposed Fiscal Year 2025-26
Revenues				
Service Charges	6,189,753	6,021,043	6,021,043	6,598,315
Other Revenues	171,226	17,495	156,714	144,377
Total Revenues	6,360,979	6,038,538	6,177,757	6,742,692
Expenditures				
Salaries & Benefits	(3,266,184)	(3,657,203)	(3,276,834)	(3,615,854)
Operations & Maint.	(4,055,766)	(1,899,404)	(2,081,449)	(2,499,465)
Total Expenditures	(7,321,950)	(5,556,607)	(5,358,283)	(6,115,319)
Operating Balance	(960,971)	481,931	819,475	627,373
Debt Service	(196,524)	(942,982)	(832,682)	(849,913)
Capital Outlay	-	(744,850)	(18,580,632)	(95,000)
Other Financing Sources	744,682	155,114	17,495	44,637
Transfers In	172,808	3,601,434	20,785,883	1,626,840
Transfers Out	(887,262)	(4,209,864)	(4,127,037)	(2,732,617)
Changes in Balance	(1,127,267)	(1,659,217)	(1,917,497)	(1,378,680)
Beginning Balance	717,897	(1,729,358)	(1,729,358)	(3,057,085)
Reserve	(2,447,255)	514,973	589,770	(306,942)
Ending Spendable Balance	(1,729,358)	(2,873,602)	(3,057,085)	(4,742,707)
			Total Reserve	(2,164,427)
			Working Capital Without Reserve	(2,578,280)

Enterprise Funds Review - Sewer

Fiscal Year 2025-26
Water Funds
Funds 610, 611, 612

	Audited Fiscal Year 2023-24	Adopted Fiscal Year 2024-25	Adjusted Fiscal Year 2024-25	Proposed Fiscal Year 2025-26
Revenues				
Service Charges	\$ 7,387,299	7,477,298	7,477,298	\$ 8,148,987
Other Revenues	\$ 318,080	276,263	2,341,498	\$ 179,545
Total Revenues	7,705,379	7,753,561	9,818,796	8,328,532
Expenditures				
Salaries & Benefits	(3,027,886)	(3,920,760)	(3,431,954)	(3,412,477)
Maint. & Operations	(3,094,597)	(2,487,252)	(2,567,958)	(2,153,104)
Total Expenditures	(6,122,483)	(6,408,012)	(5,999,912)	(5,565,581)
Operating Balance	1,582,896	1,345,549	3,818,884	2,762,951
Debt Service	(520,897)	(1,230,668)	(1,202,518)	(1,198,018)
Capital Outlay	-	(1,421,050)	(8,047,407)	(2,678,000)
Other Financing Source	1,022,466	2,341,498	276,263	795,113
Transfers In	181	9,178,533	9,609,533	3,640,665
Transfers Out	(1,219,859)	(9,985,029)	(10,143,793)	(4,500,181)
Changes in Balance	864,787	228,833	(5,689,038)	(1,177,470)
Beginning Balance	14,973,214	12,954,985	12,954,985	7,256,703
Reserved/Restricted Bal.	(2,018,229)	(4,960,541)	(9,244)	(586,234)
Ending Spendable Balance	12,954,985	8,223,277	7,256,703	5,492,999
			Total Reserve	(2,613,707)
			Working Capital Without Reserve	8,106,706

Enterprise Funds Review - Water



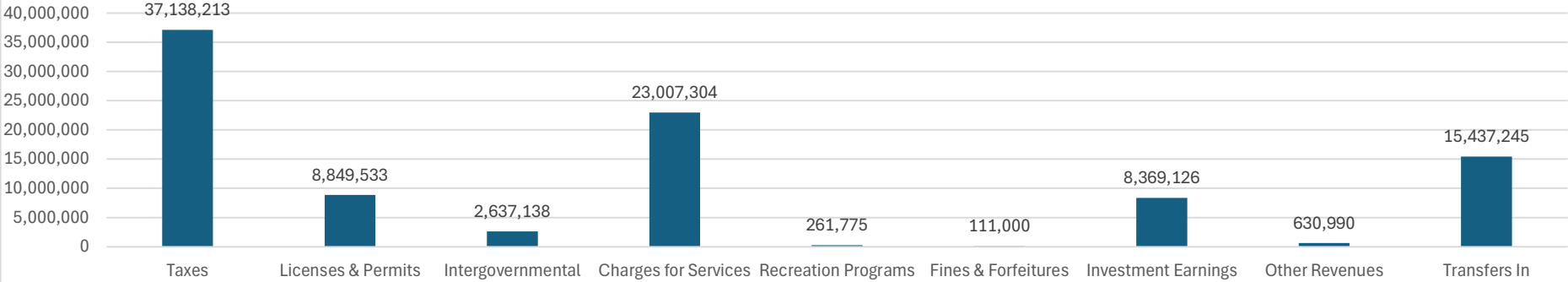
City of
PATTERSON
California

Budget FY 2025-26

All Funds

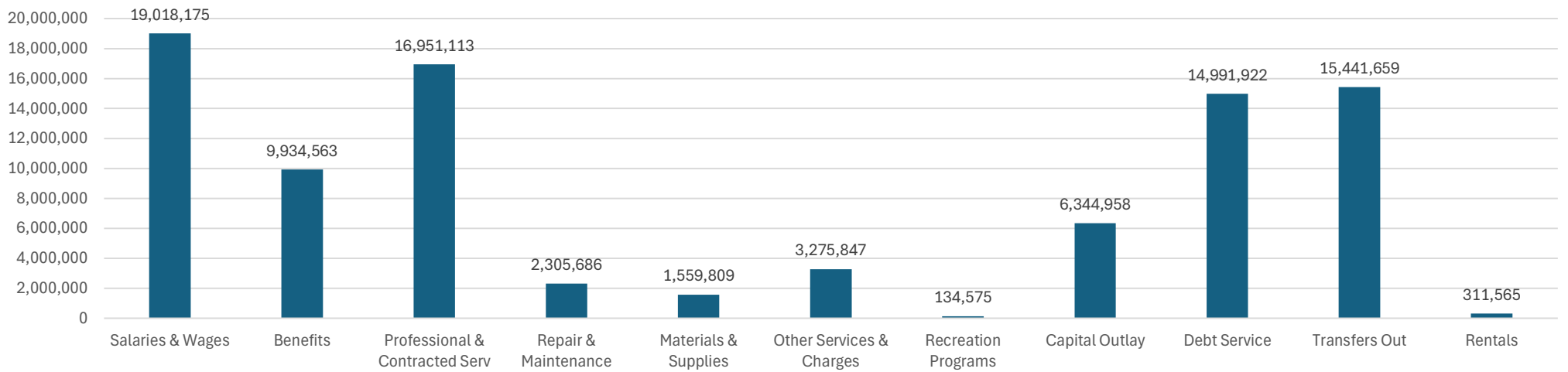
ALL FUNDS ARE PRESENTED IN THE FISCAL YEAR 2025-26
PROPOSED BUDGET BOOK.

City Wide Revenue Budget by Category FY 25/26 Proposed



FY 2025-26 City Wide Revenue Budget By Category

City Wide Expenditure Budget by Category
FY 25/26 Proposed



FY 2025-26 City Wide Expenditure Budget by Category



Budget Recommendations

REVENUE

- ∅ Review/update Utility Rates
- ∅ Review/update Business License Tax
- ∅ Review/update Transient Occupancy Tax
- ∅ Seek out additional federal and state grants

EXPENSE

- ∅ Continue to freeze existing and upcoming vacant positions unless deemed necessary and funded
 - ∅ There will be salary savings in FY2025 that will enhance the Fund Balance in some funds. An update will be provided at Mid-Year once FY2025 has been closed.
- ∅ Review service level requirements and reduce where available or not funded
- ∅ Review CIP projects to set priorities, phase projects as needed or as funding is available

The background of the slide is a dark blue-grey color with a dense pattern of 3D question marks. The question marks are rendered in a lighter shade of blue-grey, creating a sense of depth and texture. They are scattered across the entire background, with some appearing more prominent than others.

Questions?

OPEN DISCUSSION