

City of Riverbank



Fiscal Year 2013-2014 Annual Budget



City of Riverbank

Annual Budget

For the Fiscal Year
July 1, 2013 - June 30, 2014

Richard D. O'Brien

Mayor

City Council

Vice Mayor Janine Tucker

Councilmember Dotty Nygard

Councilmember Darlene Barber-Martinez

Councilmember Cal Campbell

City Manager

Jill Anderson

City Attorney

Churchwell White

Executive Management Team

Sue Fitzpatrick, Director of Parks & Recreation

Marisela Hernandez, Director of Finance

Deborah Olson, LRA Executive Director

Lt. Erin Kiely, Interim Chief of Police

Special Thanks To:

Budget Advisory Committee

Chair Donna King

Vice Chair Dan Roman

Committee Member Suzanne Dean

Committee Member Arlene Figueroa

Committee Member Evelyn Halbert

Committee Member Joan Stewart

Committee Member Erick Winchester





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2013-2014 Annual Budget City Manager's Transmittal Letter

Office of the City Manager

Dear Mayor and Members of the City Council,

The 2013-2014 Final Budget was adopted on June 26, 2013 and sets forth a spending plan that directs the City's limited resources to maintaining the delivery of key services consistent with the City's Strategic Plan. It also reflects the continuation of deep cuts in staffing and expenditures that have been made over the past four years, as well as a difficult decision to continue to leave two public safety positions that were vacant in 2012-2013 in order to balance the budget.

As a result of the City Council's direction and fiscal restraint, the FY 2013-2014 Adopted Budget is structurally balanced, with projected revenues exceeding projected expenditures. The reserve level is approximately 12%, so the City is also exceeding the 10% requirement that has been a policy of the City Council. While these are positive signs that the economy is improving, non-discretionary expenses are rising faster than revenues, so the City will need to remain committed to fiscal sustainability as spending pressures increase.

As of this writing, the City continues to negotiate new contracts with the two represented employee groups. The budget does not include any enhancements to employee salaries and benefits, and assumes that all employees will continue to pay their share toward the Public Employee's Retirement System (PERS), subject to the Meet & Confer process. In addition, there are payments due for the City's Economic Development Bank Loans; a payment of fees due for past Fire District Assessments on the Housing Authority properties that the City is responsible for; as well as ongoing legal matters; that all need to be considered when making future financial commitments.

I would like to thank the City Council for your support through the budget process and acknowledge the efforts of the many staff members who repeatedly revised their proposed budgets to meet reduction targets, particularly the Management Team. Special thanks to the Director of Finance, Marisela Hernandez, for her expertise and professionalism, which have been evident throughout the process.

In the coming year, I look forward to implementing the work program reflected in the proposed budget to utilize limited resources strategically, while improving the quality of the municipal experience for our residents. It is an honor to serve as your City Manager and to have the opportunity to lead the organization as we move forward together to provide value for Riverbank.

Respectfully Submitted,

Jill Anderson

Jill Anderson
City Manager



Mission Statement

**THE CITY OF RIVERBANK IS COMMITTED TO PROVIDING
EXCEPTIONAL MUNICIPAL SERVICES IN A
FISCALLY-SOUND AND PROFESSIONALLY-
RESPONSIBLE MANNER FOR
OUR COMMUNITY.**

Three-Year Goals

- ◇ ENHANCE PUBLIC SAFETY
- ◇ IMPROVE & MAINTAIN INFRASTRUCTURE & FACILITIES
- ◇ ENHANCE PROFESSIONALISM & CUSTOMER SERVICE
- ◇ ACHIEVE & MAINTAIN FINANCIAL STABILITY & SUSTAINABILITY
- ◇ RETAIN & ATTRACT BUSINESSES



CITY OF RIVERBANK

A Citizen's Guide to the Annual Budget Fiscal Year 2013-2014

As part of the City's continued effort to involve residents in the governing of our community, we are pleased to present the City of Riverbank's "Citizen's Guide to the Annual Budget" for the Fiscal year 2013-2014.

The Big Picture - All Funds

For the 2013-2014 Fiscal Year, the City is projecting \$14,788,219 in Revenues (including Transfers In from other Funds). Expenditures for the fiscal year have been projected at \$16,689,635 which also includes Transfers Out to other funds. This results in our expenditures exceeding our revenues or what is commonly called a "structural deficit." The balance of the funds needed to cover projected expenses comes from the City's Reserves.

The General Fund

The General Fund is the primary operating fund of the City. In order to be prepared for unforeseen financial emergencies, Council policy requires that a 10% General Fund reserve be maintained. City revenues will experience an increase of 2.8% in comparison to revenues in fiscal year 2012-2013. The City reserve is projected to be 12.26% as of June 30, 2014. The City is presenting a General Fund budget that is projecting a structural surplus where our expenditures are less than our anticipated revenues.

General Fund revenues for the fiscal year are projected to be \$8,026,138. Approximately 63% of the revenues projected are expected to be received from 3 major sources, Sales Tax (\$2,647,000), Property Tax (\$1,032,171) and Property Tax In Lieu of Vehicle License Fees (VLF) (\$1,344,882).

Other major General Fund Revenues include Franchise Fees and Transfers In of Management Fees.

For the 2013-2014 Fiscal Year, General Fund expenditures, including Transfers Out to other funds, are estimated at \$8,009,987. Our Police Services, provided by the Stanislaus County Sheriff's Department, accounts for 45% of the expenditures in our General Fund. Other departments, such as Parks, Recreation, Development Services, and other General Government services (Administration, City Council, City Manager, etc.), make up the balance. The 2013-2014 General Fund Expenditures are approximately 0.04% lower than the 2012-2013 year expenditures.

Conclusion

The operating budget for the 2013-2014 fiscal year continues to support the Mayor and Council's policy of maintaining a long-term sustainable budget. Although the total revenues anticipated have decreased, the budget is responsible and supplements financial reserves for the future.

This budget addresses many of the services and programs that make a community a home: beautiful parks, well-maintained recreational facilities and cultural activities. It continues to provide funding for police services to help protect the safety of the public as well as funding to keep our water safe for residents to drink and our sewer systems working properly.

Accessing the Budget

Online versions of the City of Riverbank's operating budget for FY 2013-2014 can be found at www.riverbank.org.

For more information about the City budget, please contact the Finance Department at (209) 863-7109.



CITY OF RIVERBANK

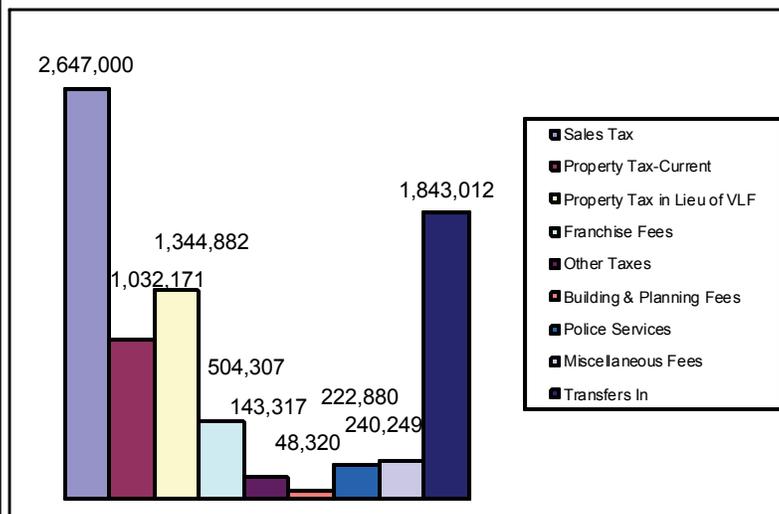
A Citizen's Guide to the Annual Budget Fiscal Year 2013-2014

Budget At A Glance

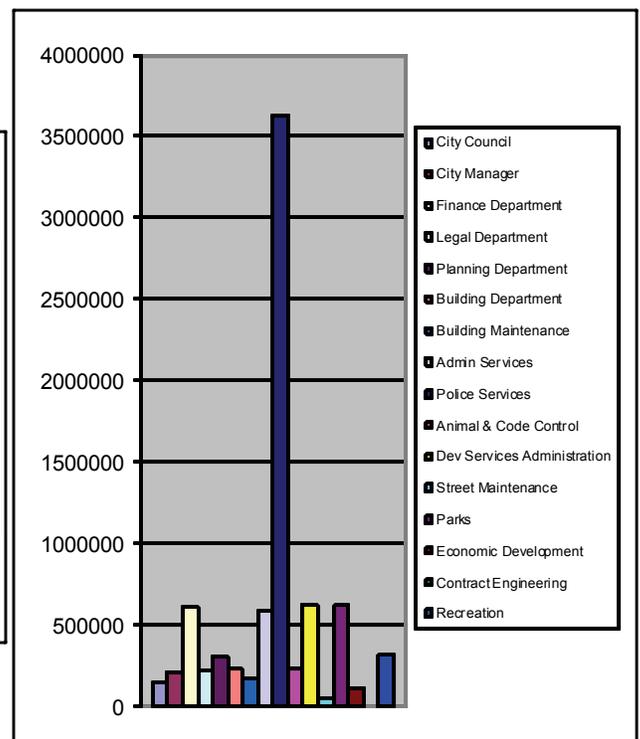
<u>Funds</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Surplus (Deficit)</u>
General Fund	\$8,026,138	\$8,009,987	\$16,151
Special Revenue Funds	\$2,194,815	\$2,407,279	\$(212,464)
Enterprise Funds	\$4,376,139	\$5,560,526	\$(1,184,387)
System Development	\$71,400	\$580,936	\$(509,536)
Housing	\$119,727	\$130,907	\$(11,180)*
Total (with Transfers)	\$14,788,219	\$16,689,635	\$(1,901,416)*

* \$1,901,416 from reserves was approved to help fund the deficits for various projects.

General Fund Revenues by Source



General Fund Expenditures by Department



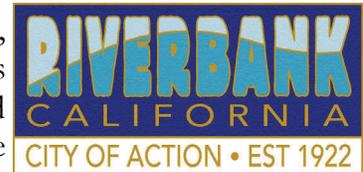


2013-2014 Annual Budget

General Information

Government

Riverbank is a pleasant, growing community located in the heart of California's Central Valley. Originally named Burneyville, the City was later re-named by the Santa Fe Railroad for its proximity to the Stanislaus River. Located along State Highway 108, Riverbank is conveniently located near San Francisco, Sacramento, Fresno, and Yosemite National Park. Riverbank is the home of the Riverbank Cheese and Wine Exposition held every October. The City spans approximately 3.884 square miles and has a population of 23,149 a 1.10% increase from 2012.



The City of Riverbank was incorporated on August 23, 1922 as a general law city. The city is governed by a five member City Council under the Council-Manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and four Council Members elected at a large on a non-partisan basis. Council members serve four-year staggered terms, with two council member elected every two years. The Mayor is elected to serve a four-year term. The governing council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. In addition to general government activities, the City Council also serves as the City of Riverbank Local Redevelopment Authority and the City of Riverbank Public Financing Authority. The City Manager is responsible for carrying out the policies and ordinances of the governing council, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments.

The City of Riverbank currently employs 45 full-time employees. Municipal services are provided through five departments: City Manager's Office, Administrative Services Department (City Clerk, Human Resources, Information Technology), Finance & Housing Department, Development Services Department (Building, Planning, Neighborhood Improvement, Public Works Administration, Engineering, Water, Waste Water, Streets/Sewer, City Mechanic), the Local Redevelopment Authority, and Recreation, Parks and Building Maintenance Department. The City contracts with the Stanislaus County Sheriff's Department for Police Services. Fire services are provided by the Stanislaus Consolidated Fire Protection District. Public Transit services are provided by Stanislaus Regional Transit. Library services are provided by Stanislaus County.



2013-2014 Annual Budget

General Information

Education

The City of Riverbank is serviced by 2 school districts. During the 2012-13 school year the Riverbank Unified School District served 2,783 students in Kindergarten through high school in two elementary, one charter school, one middle, one high, and one alternative school. The Sylvan School District served 872 students and is located within the Crossroads development.

The City of Riverbank is near one college and one university campus. Modesto Junior College, located in the city of Modesto, serves more than 17,775 students (FY 2011-12 enrollment). California State University, Stanislaus, located in the city of Turlock, serves more than 8,800 students.

Employment

According to the State Employment Development Department, as of March 2013, the Stanislaus County labor market provided 202,000 wage and salary jobs and had an unemployment rate of 14.6%. The City of Riverbank has a March 2013 unemployment rate of 21.6%. The City of Riverbank had a civilian labor force of 8,800, with approximately 6,900 employed workers. Of this total, 25.6% of jobs were in Management, Professional & Related occupations, 14.77% in Service Occupations, 22.4% in Sales & Office occupations, 20.8% in Production, Transportation & Material Moving occupations, and 11.85% in Construction, Extraction & Maintenance occupations.

Business & Industry

The City of Riverbank successfully mixes manufacturing and a variety of retail centers in its business community.

The City is home to the Riverbank Industrial Complex which houses a variety of national & international industrial & manufacturing companies.





2013-2014 Annual Budget

General Information

Business & Industry

Retail businesses in Riverbank take many forms. The Crossroads Shopping Center is a regional center that serves as home to Home Depot, Target, Kohl’s, Staples, and PetCo., along with a variety of smaller stores. There is a small retail area in downtown Riverbank that is going to be completely revitalized during the upcoming years. There are several other shopping areas located throughout the City, including the CVS and River Heights Shopping Centers.

There are currently 558 businesses, including home occupations, that are registered for business licenses with the City of Riverbank. Several of Riverbank’s major employers are listed below.

Riverbank’s Top Ten Employers (Ranked by Employment Size)

Company/Organization	Type of Industry	Number of Employees
Riverbank School District	Education	340
Silgan Containers	Metal Can Manufacturer	251
Target Corporation	General Retail	200
Applebee’s Restaurant	Restaurant	135
Home Depot	Building Supply	120
Kohl’s	General Retail	117
SaveMart	Grocer	112
Red Robin	Restaurant	100
Telecontact Resource Services	Marketing	97
Monschein Industries	Cabinet Manufacturer	81





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General Information

Recreation & Leisure

The City of Riverbank is home to a total of 13 parks, including 3 major city parks, a skate park, and a recently completed sports complex. The city is also the home of Jacob Meyers Park, a 55 acre regional park located along the Stanislaus River. The park has 8 developed acres with amenities such as playground equipment, barbecue areas, a boat ramp, and a picnic gazebo. A one mile loop pedestrian/bike trail and group camping area is open to the public.

Major community events include the Riverbank Cheese & Wine Festival held every October, the Farmers' Market held throughout the summer, and the annual Halloween Haunted Hayride.



TEEN SKI LESSONS



RIVERBANK BARRACUDAS
SWIM MEET



PICKLEBALL



SKATEBOARD COMPETITION

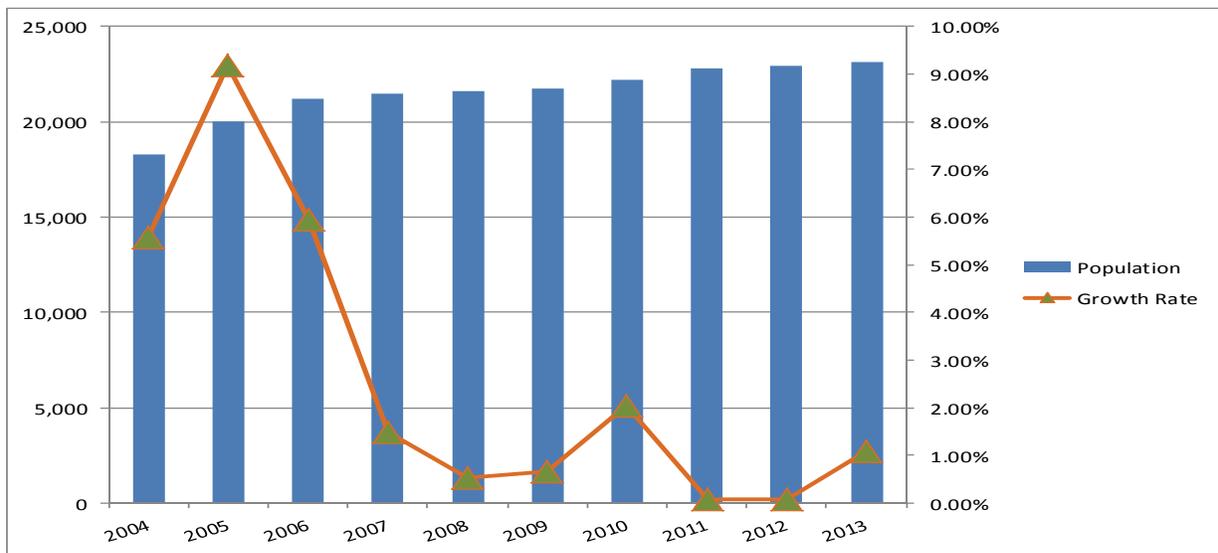


2013-2014 Annual Budget General Information

Population

The City of Riverbank experienced significant growth between 2003 and 2006, seeing an increase of 22.1% in population, equating to over 3,800 new residents to our beautiful city. During this time period, the City underwent significant growth in new housing construction due to the development of the Crossroads Subdivision.

Our growth rate slowed down significantly from 2007 to 2009, where the City's population grew by only 3.2%. During the past 3 years, the City, and the nation in general, has experienced a significant slow down in the new housing construction market as well as a decrease in housing turnover attributing to the slow down in population growth. As of January 1, 2013, the State of California Department of Finance estimated the City of Riverbank's population at 23,149 residents.



Source: State of California Department of Finance



2013-2014 Annual Budget

General Information

Housing

The community is comprised of residences of all types and at a range of costs. As with the population, during 2003-2007, the City's home assessed values grew by 131.7%. From 2007-2010, The city has experienced a significant decrease of 25.7% in the assessed values of the homes located within Riverbank.

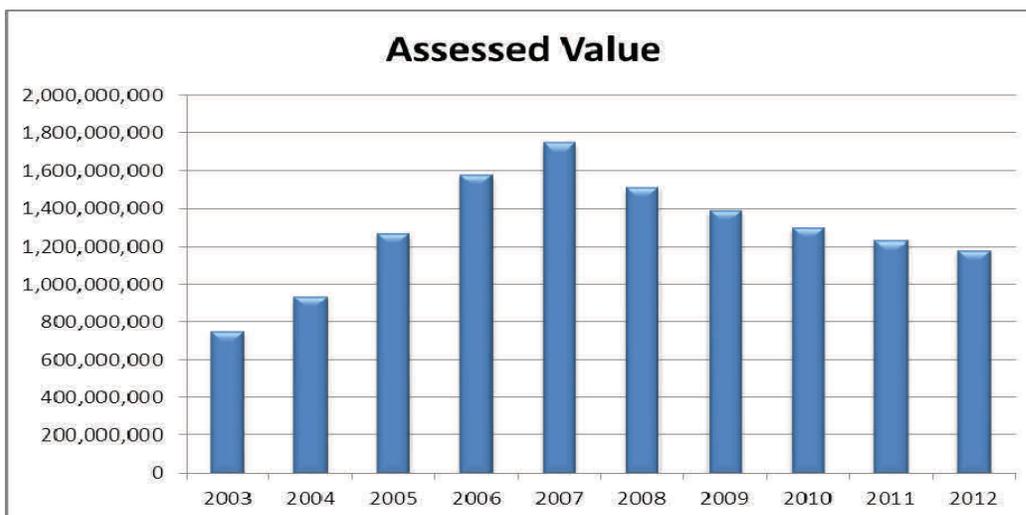
Due to the downturn in the housing market caused by the sub-prime mortgage problem, the Stanislaus County Assessors' Office re-assessed all of the homes purchased during 2004-2007. This led to a 13.32% decrease in assessed values for the homes in 2008.

In 2009, the County Assessor's office once again re-assessed properties within the City. This time, they opted to look at the values of all the homes in Riverbank, leading to an additional decrease of 8.24%.

In 2010, the County Assessor's once again re-assessed properties within the City. This led to a 6.61% decrease in assessed value.

In 2011, a fourth Proposition 8 reassessment was conducted by the County Assessor's Office leading to an additional 4.98% decrease.

Home prices throughout the City have begun to slowly increase, with a 6.2% increase projected for the 2013-14 fiscal year.



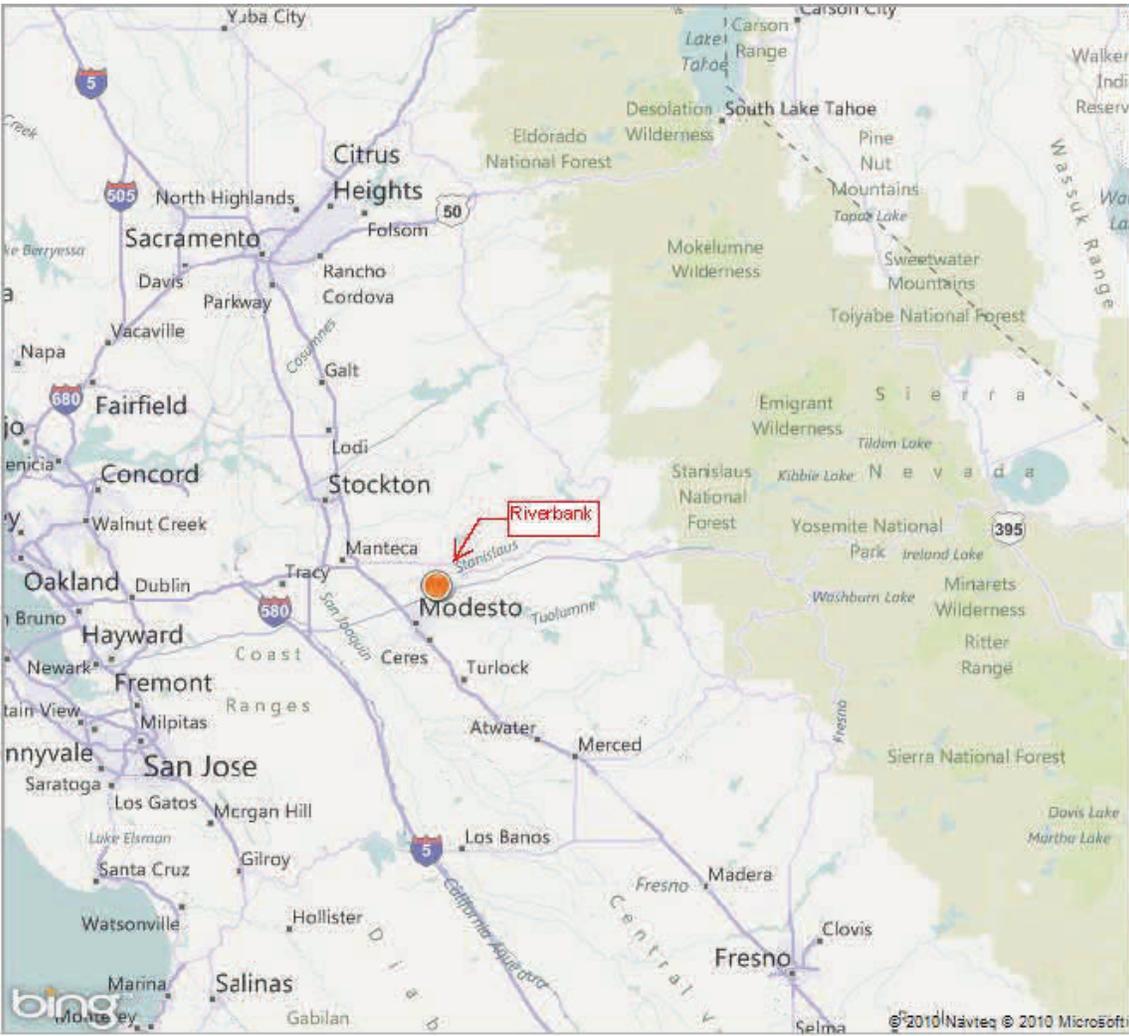
Source: Stanislaus County Assessors Office



2013-2014 Annual Budget

General Information

Riverbank At a Glance





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General Information

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2013-2014 Annual Budget

The Budget Process

The Budget Process

The City Manager's recommended operating budget is presented as the City of Riverbank's Budget of Municipal Services for the period beginning July 1, 2013 and ending June 30, 2014. The 2013/14 Annual Budget is divided into three sections: budget tables identifying the City's overall financial plan; operating plans for all City Departments; and summary tables of all miscellaneous funds.

The development, evaluation, and production of the annual operating budget is a lengthy process involving many different steps and many members of the staff, as well as the valued input of the Budget Advisory Committee. The schedule that follows outlines the major elements in the operating budget development process. The schedule is approximate and covers one complete budget cycle.

October – December

The budget for the current fiscal year is reviewed by staff to determine if any modifications in format or content should be considered for inclusion in next year's budget document.

Council meets to set its priorities and goals and establish policy direction. Instructions for budget development based on Council policy are provided to the departments as necessary.

Finance staff works with the City Manager to design the budget, with the goal of presenting to the Council a document that is easily understood and contains the information necessary for the Council to make reasoned policy decisions.

December

The Finance Department develops the budget manual and guidelines for City departments to use in preparing their budget requests.

January

A budget kickoff meeting is held for all management involved in the budget process. Finance staff presents a financial picture of the current fiscal year and prepares a beginning base budget for each department. The City Manager asks the Department heads to begin preparing their budget proposals for the upcoming fiscal year.

February

The Finance staff presents to the City Council a mid-year fiscal review, which addresses General Fund revenues and expenditures and projects their status to the end of the fiscal year with respect to the budget.



2013-2014 Annual Budget

The Budget Process

March

The City Manager and Finance staff refines funding resources for the ensuing fiscal year and meets with the Department Heads to review each department's base budget. Program reductions are developed if necessary.

During this month, departments also review program narratives and their performance measure statements. These measurements assess the quality and performance levels of programs.

April

Departments submit supplemental budget requests. These requests outline new programs and personnel needs and their funding requirements. The City Manager then meets with the Department Heads to discuss the merits of these requests and the impact to the General Fund.

The fee schedule is reviewed and a corresponding staff report is developed.

May-June

Citizen input into the budget process is encouraged at a public workshop and public hearings held by the City Council. Council adopts resolutions implementing the operating budget, as well as revised fee schedules. The resolutions reflect any changes to the proposed budgets and fee schedule as directed by the Council based on its budget deliberations.

Finance and Development Services staffs meet to discuss the Capital Improvement Program (CIP) budget and review proposed expenditures for major construction or repair of city facilities and buildings. This work team also determines the time frames of the projects, the sources of the projects' funding, and the operating impacts on the General Fund. The Capital Improvement Projects budget is based on a five-year program for investment in the City's infrastructure.

July

The new fiscal year begins on July 1; the annual operating budget becomes effective.



2013-2014 Annual Budget

Financial Policies & Practices

Financial Policies & Practices

The material in this section is based on City policies and practices, and recommendations developed by the National Advisory Council on State and Local Budgeting. Financial practices implement financial policy and form the City's internal control systems. This includes budget control, modified accrual basis of accounting, debt management, and risk management.

Financial Reporting Policies

- A financial report will be prepared monthly to show the month's revenue and expenditure activity. Each department will be provided with a copy of their departments reports.
- The City will submit quarterly reports to the City Council comparing actual revenues and expenditures to budget amounts, which will include a written analysis.
- A financial report will be prepared at the end of each fiscal year to show details of the actual revenue received and appropriations expended.
- In accordance with State law, a monthly investment report will be prepared and presented to the City Council to account for the amounts, placements, and yields of the City's invested funds.
- In accordance with State law, an independent accounting firm will perform an annual audit of the financial statements of the City and will publicly issue an opinion thereon.

Basis of Budgeting/Basis of Accounting

The City of Riverbank prepares its budget and maintains its accounting records under the modified accrual basis of accounting. This basis is consistent with Generally Accepted Accounting Principles (GAAP) applicable to local government as recommended by the Governmental Accounting Standards Board (GASB). The City's accounts are organized on the basis of funds, each of which is considered a separate accounting entity, and which are required by State or Federal law or proper accounting practice.



Basis of Budgeting/Basis of Accounting

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The operating budget includes proposed spending from many different funds. Depending on the type of service provided by a department, expenditures may be authorized from a number of funds. The majority of traditional City services are funded through the General Fund.

Expenditures may not legally exceed appropriations at the departmental level in the Governmental Fund types. Grant funds, special revenue funds, and capital funds are maintained according to the specific requirements of the project and may have different accounting treatments.

The City's financial system treats encumbrances as budgeted expenditures in the year the commitment to purchase is made. Encumbrances outstanding at year-end are reported as reserved fund balances since they are neither expenditures nor liabilities. All appropriations lapse at fiscal year-end, which means the authority to spend the money for that certain purpose has expired. Fund balances may be encumbered for use at some future date.

Revenues are recognized in the accounting period in which they become both measurable and available. Accordingly, revenues are recorded when received, except that revenues subject to accrual are recognized when due. Revenues susceptible to accrual are Property taxes, Sales taxes, Franchise taxes, intergovernmental revenue, interest revenue and other taxes.

Governmental Funds

All governmental funds are accounted for on a spending or "financial flow" measurement focus, which means that only current assets and current liabilities are generally included on their balance sheets. Their reported unreserved fund balance is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing resources) and decreases (expenditures and other financing uses) in net current assets.



2013-2014 Annual Budget

Financial Policies & Practices

Governmental Funds

Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period. Non-current portions of advances to other funds, deposits and notes receivable are reported on their balance sheets, regardless of their spending measurement focus. Special reporting treatments are used to indicate, however, that they should not be considered “available spendable resources” since they do not represent net current assets. Non-current portions of advances, deposits and notes are offset by fund balance reserve accounts.

General Fund - The general fund is the general operating fund of the City. It is used to account for all financial resources except those that require accounting in another fund.

Special Revenue Funds - The special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

Debt Service Funds - The debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds - The capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds), including Redevelopment.

Proprietary Funds

The Proprietary funds are accounted for on a cost of services measurement focus, which means that all assets and all liabilities, whether current or non-current, associated with its activity are included on its balance sheet. The reported fund equity is segregated into reserved and unreserved (available for spending) retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenditures) in total assets.

The City’s proprietary funds include the Water & Sewer Funds.



2013-2014 Annual Budget

Financial Policies & Practices

Financial Policy Statements

Financial policy statements articulate the premises of City policy on various financial transactions the City encounters in the course of its day to day operations. These policy statements are listed below by subject area.

Capital Improvement and Asset Policies

- ◇ The City will make all capital improvements in accordance with an adopted capital improvements program.
- ◇ The City will develop a twenty-year plan for capital improvements and update it annually.
- ◇ The City will enact an annual capital budget based on the twenty-year capital improvement plan, subject to available funds.
- ◇ The City will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in operating budget forecasts.
- ◇ The City will adopt practices and procedures for capital asset acquisition, maintenance, replacement and retirement.
- ◇ The City will strive to maintain all of its assets at a level adequate to protect the City's capital investments and minimize maintenance and replacement costs.
- ◇ The City will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the City Council for approval.
- ◇ The City will consider alternative means to finance all new capital improvement projects to determine the least costly financing method.



2013-2014 Annual Budget

Financial Policies & Practices

Financial Policy Statements

Investment Policies

- ◇ The collection, deposit, and disbursement of all funds will be appropriately scheduled to ensure the timely investment of funds and payment of expenditures.
- ◇ The accounting system will provide regular information concerning cash positions and investment performance.
- ◇ In accordance with the provisions of the California Government Code, the City shall prepare an annual *Statement of Investment Policies* to be formally adopted by the City Council each year.

Operating Budget Policies

The City operates under the general laws of the State of California and annually adopts a budget for its governmental and proprietary funds to be effective July 1 for the upcoming fiscal year. From the effective date of the budget, which is adopted and controlled at the departmental level, the amounts stated therein as adopted expenditures become appropriations to the various City departments. Debt service (principal & interest payments) on bond issues constitutes a legally authorized “non-appropriated budget.” Budget information is presented for general, special revenue, debt service, and capital projects funds on a one-year budgetary basis.

- ◇ The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years’ expenses, such as postponing expenditures, accruing future years’ revenue, or rolling over short-term debt.
- ◇ Provisions will be made for adequate maintenance of capital plant and equipment and for their orderly replacement, within budgetary limits.
- ◇ The budget will provide for adequate funding of all retirement systems (PERS, Union Retirement) in accordance with contractual commitments.
- ◇ The City will maintain a budgetary control system to help City staff adhere to the budget.



2013-2014 Annual Budget

Financial Policies & Practices

Financial Policy Statements

Operating Budget Policies

- ◇ The City will be held accountable for ensuring that department expenditures stay within budget appropriations.
- ◇ All requests for City Council action which have a financial impact on the City and/or its various funds shall be reviewed and approved by the City Manager and Director of Finance before such requests can be included in the City Council Agenda.
- ◇ Requests for additional positions will only be considered during the City's annual budget process, except in those areas deemed to be of an emergency nature by the City Manager.
- ◇ New positions and/or reclassified positions approved as part of the budgetary process shall be reviewed to determine the appropriateness of the assigned classification and/or salary structure.
- ◇ Where possible, the City will integrate performance measurement, service level and productivity indicators in the City's published budget document.
- ◇ The City will provide a financial impact analysis of all policy initiatives, service changes, and new programs or projects.
- ◇ The City will provide in the budget for adequate and orderly maintenance, repair, and replacement of capital assets.
- ◇ The City will aggressively seek State and Federal funds that are available for capital projects.
- ◇ Budget amendments or transfers between funds for \$5,000 or less require department head authorization, verification of available funding from the Finance Director, and approval from the City Manager. Transfers in excess of \$5,000 and all budget amendments that expand service levels require Council authorization in the form of an amending budget resolution.



2013-2014 Annual Budget

Financial Policies & Practices

Financial Policy Statements

Purchasing Policies

- ◇ Purchases will be made in accordance with all Federal, State and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.
- ◇ Purchases will be made in an impartial, economical, competitive, and efficient manner.
- ◇ Purchases will be made from the lowest-priced and most responsible vendor. Qualitative factors, such as vendor reputation and financial condition will be considered, as well as price.
- ◇ Preference will be given to purchase of like quality to vendors who maintain a place of business within the City.

Revenue Policies

- ◇ The City will endeavor to maintain a diversified and stable revenue system to shelter it from short-term fluctuation in any single revenue source.
- ◇ The City will estimate City annual revenues by an objective, conservative, analytical process.
- ◇ The City will strive to establish user charges and fees to recover the cost of providing the services and annually recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- ◇ Non-recurring revenues will be used only to fund non-recurring expenditures.





2013-2014 Annual Budget

Financial Policies & Practices

Debt Administration & Policies

Debt Policies

- ◇ All long-term debt obligation requires City Council approval, and approval of the appropriate authority (i.e. Public Financing Authority).
- ◇ The City will not use long-term debt for current operations.
- ◇ The City will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues.
- ◇ When the City finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the project.
- ◇ The City will maintain good communications with bond rating agencies about the City's financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus.
- ◇ Where possible, the City will use special assessment revenue, or self-supporting bonds instead of general obligation bonds.

As of June 30, 2013 the City's general long-term debt included items such as the ED Bank loan for the Downtown Beautification Project, the Tenant Loans at the Riverbank Army Ammo Plant, the RAAP Specific Plan ED Bank Loan, and employee compensated absences.

Outstanding Long-Term Debt

As of June 30, 2013, the long-term debt for the City's Sewer Fund will have the following outstanding balances:

2005 Sewer Revenue Bonds	\$2,325,000
Sewer SRF Loan	519,553
Total	<u>\$2,844,553</u>



2013-2014 Annual Budget

Gann Appropriations Limit

Gann Appropriations Limit

In November 1979, the voters of the State of California approved Proposition 4, commonly known as the “Gann Initiative”. The Proposition created Article XIIB of the State Constitution, placing certain limits on the amount of revenue that can be appropriated each fiscal year. The limit is based on actual appropriations during the 1978/79 fiscal year. Only revenues that are considered to be “Proceeds of Taxes” are subject to the limit. The limit is recalculated each fiscal year based on certain inflation and population growth factors. Proceeds of taxes can, however, be spent on several types of appropriations that do not count against the limit, including voter approved debt, the costs of complying with court order and Federal mandates, and expenditures for qualified capital outlays. The table below lists budgeted revenues that comprise “Proceeds of Taxes” for purposes of ensuring that the City will not exceed its legal appropriation limit.

Proceeds from Taxes	FY 13/14
Sales Tax	\$2,647,000
Property Tax - Current Secured	1,032,171
Property Tax In Lieu of VLF	1,344,882
Motor Vehicle in Lieu	0
Franchise Fees	504,307
S/B 813 Supplemental Tax	0
Property Transfer Tax	38,861
Property Tax - Current Unsecured	56,804
Housing Authority in Lieu	29,192
Homeowners Property Tax Relief	15,680
Property Tax - Prior Unsecured	1,800
Highway Users Tax (Gas Tax)	573,337
Total Proceeds from Taxes	\$6,244,034

For Fiscal Year 2013/14 the City’s appropriation limit is \$16,167,851 an increase of \$954,818 from the prior year’s limit of \$15,213,032. The City’s amount of tax proceeds are estimated to be \$6,244,034 for fiscal year 2013/14. The City is currently at 39% of its limit.

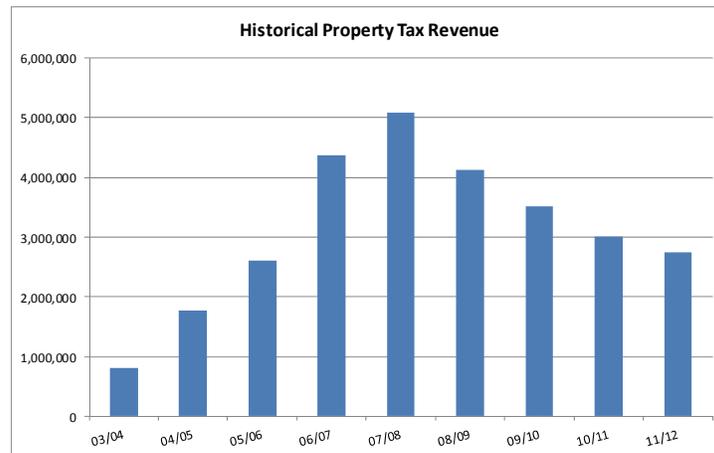


2013-2014 Annual Budget Revenue Description & Overview

General Fund Revenue

Property Taxes

Description: Property tax is imposed on real property (land and permanent improvements) and tangible personal property (furniture, fixtures, and equipment). The general tax levy rate is 1% of the assessed value, adjusted by an annual inflation factor not to exceed 2%. Property in the State of California is generally reassessed only upon change of ownership. Property in Riverbank is assessed by the Stanislaus County Assessors Office. Cities and other local agencies, such as schools, special districts, and Stanislaus County share in Countywide property tax pool for purchases made within the county, but not within a specific jurisdiction. The chart below reflects a history of the City's property tax revenue.



Overview: Approximately 31% of the City's General Fund revenue is derived from local property taxes. The property tax is a major source of revenue for critical City services such as Police, Public Works, Parks and Recreation.

Due to the downturn in the housing market caused by the sub-prime mortgage problem, the Stanislaus County Assessors' Office has performed several reassessments over the past 3 fiscal years. The initial reassessment in 2008 caused a 13.32% decrease in assessed values, the 2009 reassessment led to an additional decrease of 8.24%. In 2010, the Assessor's office once again re-assessed properties, leading to an additional 6.61% decrease in assessed value. In 2011, there was a fourth reassessment causing an additional 4.98% decrease.

Outlook: For the new fiscal year, the outlook is positive with a 6.2% increase in assessed values reflected in the revenue projections.



2013-2014 Annual Budget Revenue Description & Overview

General Fund Revenue

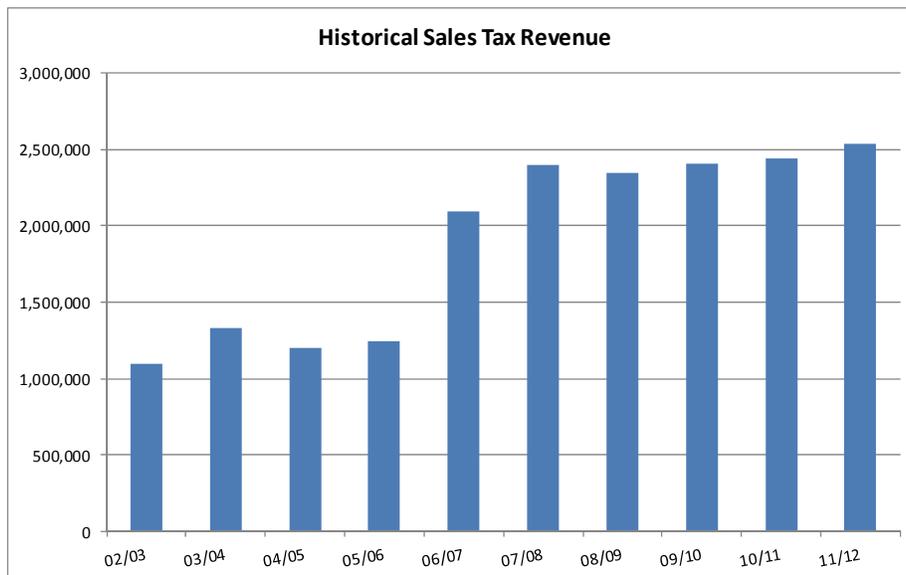
Sales Tax

Description: Sales and Use Tax is imposed on most retail transactions. The current sales tax rate in Stanislaus County is 7.375%.

Overview: With the passage of Proposition 57 (the Triple Flip) in March 2004, the State shifted .25% of the City's sales tax allocation to the State General Fund to pay for recovery bonds. The .25% shift in sales tax was replaced with an equal amount of property taxes. In April 2009, the State of California increased the sales tax percentage by 1% in order to provide additional funds needed to balance the state budget. This increase sunseted on June 30, 2011.

Outlook: Riverbank's economy is slowly beginning to recover, and sales tax figures are slowly returning to pre-economic downturn status.

The chart below reflects the history of the City's sales tax revenue.





2013-2014 Annual Budget

Revenue Description & Overview

General Fund Revenue

Licenses, Fees & Permits

Description: The City receives revenue from other sources such as Business License, Franchise Fees, and Building Permits. The City receives franchise fees from Modesto Irrigation District (MID), Charter Communication for cable television services, Pacific Gas & Electric Company and Gilton Solid Waste.

Overview: The City receives a 5% franchise fee from the gross revenues of Charter Communication, 5% from AT&T, 1.5% of gross revenues from MID, and approximately 2% from PG&E. The City receives an additional 1% in Public Education & Government franchise revenue from Charter & AT&T Communications for our Governmental Channel 2.

Building Permit Fees are calculated based on the square footage of a new home construction or based on the type of work to be performed. Currently, new home constructions have significantly decreased in the City.

Outlook: Franchise fees are expected to show modest annual increases over the next few years. There currently is no anticipated new building construction during the fiscal year.

Revenue from Use of Money (Interest Income)

Description: The City is able to generate income from its current assets. This includes the interest earned on investments.

Investments are made pursuant to the City's Investment Policy, which states that the City should use the Safety, Liquidity, Yield rule (also known as the "SLY" rule) as their criteria for selecting investments. The SLY rule states that the City should only operate in those investments that are considered very safe, investments that are liquid (can be "cashed in" at any moment in time when the need for unexpected funds occurs), and that yield a high rate of return (yield is the potential dollar earnings an investment can provide).

Overview: In July of 2007, the City revised the Investment Policy in order to diversify the type of investments that we were allowed to make.

Outlook: The City currently has the majority of its surplus cash invested in the Local Agency Investment Fund (LAIF). The portfolio has been diversified through investments in CD's as well as Agency Bonds. These investments are fully insured by the FDIC.



2013-2014 Annual Budget Revenue Description & Overview

General Fund Revenue

Motor Vehicle in Lieu Fees

Description: Motor Vehicle in Lieu Fees (VLF) are received from the State of California. VLF is paid initially at the date of purchase of new or used vehicles. In subsequent years, it is remitted as part of the vehicle registration process.

Overview: Until 1998, the VLF rate in California was 2% of a vehicle's assessed value. At that time, the State reduced the Vehicle License Fee (VLF) in two stages to 0.65%. This portion of the fees is a property tax, so this reduction is a property tax relief for the people of California. Until fiscal year 2003/04, the State had backfilled this loss of City revenue. As a result of Proposition 1A (Local Government Agreement) passing in November 2004, VLF will remain permanently at 0.65% of assessed value and the State will no longer backfill the revenues to local government. Instead, beginning in fiscal year 2004/05, the City has been receiving additional property tax revenues to compensate (known as the VLF Swap) from Stanislaus County.

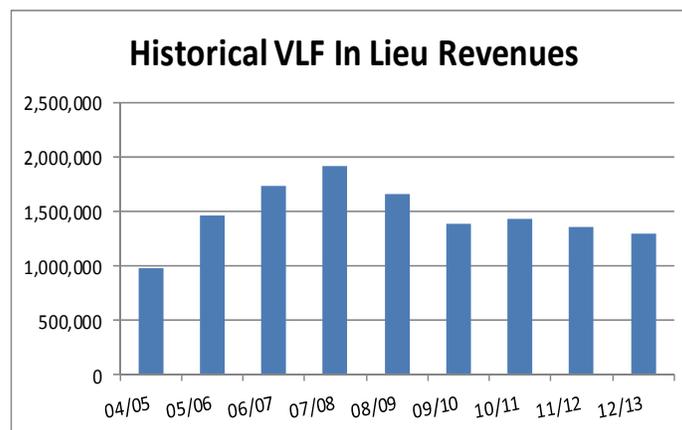
Outlook: In 2011, the Governor signed SB89. The provisions in SB 89 shifted hundreds of millions of Vehicle License Fee revenues to fund the state law enforcement grants (COPS/SLESF) beginning FY 2011-12. For the current fiscal year, the City will not receive any VLF monies.

Property Tax in Lieu of Vehicle License Fees

Description: This revenue source accounts for the 1.35% Property Tax received from the State, which is in lieu of receiving the full 2% vehicle license fee.

Overview: The State first began allocating this revenue source during the 2004-2005 fiscal year. Because it is classified as a "property tax", the calculation of this revenue source is dependent on the assessed values of the properties located within the City.

Outlook: This revenue source will see an increase in comparison to the revenues received during 2013-14 due to the anticipation that property values have increased.





2013-2014 Annual Budget

Revenue Description & Overview

General Fund Revenue

Police Services Revenue

Description: The City receives a variety of revenues generated by our Riverbank Police Services (RPS), which serves to offset the cost of the contract held with the Stanislaus County Sheriff's Office. These revenues include Vehicle Code Fines, Police Reports, Vehicle Towing Release Fees, and Moving Violations, among others.

Overview: In October of 2009, the City Council adopted an ordinance under which the deputies would be able to write citations under the City's Municipal Code instead of the State's Vehicle Code. The deputies would have the ability to write citations for smaller infractions (such as rolling through a stop sign or speeding). 100% of the fines assessed came to the City instead of going through the State. In February 2010, the State Senate enacted Senate Bill 949, which expressly prohibits a City from assessing a fine, penalty or fee for the violations of certain Vehicle Codes. This bill went into effect July 1, 2011.

Outlook: An 2% increase is anticipated for the vehicle release revenue. Changes in the Vehicle





2013-2014 Annual Budget

Revenue Description & Overview

Special Revenue Funds

Gas Tax (Highway Users Tax)

Description: An 18 cent per gallon tax on fuel. Funds are received from the State of California which are apportioned based on the City's population. The revenues may be expended only for street and road repair, maintenance, design, construction, and traffic signal design and installation.

Overview: In March 2010, the legislature passed ABx8 6 and ABx8 9, which contains provisions for a swap of state sales tax on gasoline for a gasoline excise tax. This new law provides for the following: (1) repeals the state sales tax on gasoline, (2) increases the excise tax on gasoline by 17.3 cents and adds an annual CPI increase, (3) increases the sales tax on diesel by 1.75% and allocates 75% to local transit agencies and 25% to state transit programs.

Outlook: For the 2013-14 fiscal year, we are anticipating an decrease of 1.24% in revenues.

Local Transportation Funds (LTF)

Funds are appropriated by the State of California to our regional Transportation Authority, StanCOG. Funds are to be used on non-motorized projects such as the planning & construction of bicycle lanes & trails, and on projects such as street overlays.



Jackson Ave. Sidewalk Improvements - Funded by LTF



2013-2014 Annual Budget Revenue Description & Overview

Other Fund Revenues

Abandoned Vehicle Abatement Fees: Fees received from the Abandoned Vehicle Abatement Program administered by Stanislaus County. The fees received provides funding for the removal of abandoned vehicles, which are a public nuisance. The County collects the fees by imposing a \$1 registration fee for all vehicles registered within the County.

System Development Fees: The City of Riverbank established public facility impact fees (also known as System Development Fees) by Resolution in order to make reasonable provisions for new facilities. As required by the City's General Plan, new development should provide for adequate public facilities and new development would bear the fair share of providing such facilities. Such fees may include charges for drainage improvements, traffic and roadway improvements, and other capital improvements such as parks and public buildings. The City Council approved increases to the City's development impact fees in 2006.

Proprietary Fund Revenues

Sewer Service Charge: The major source of revenue for the Sewer fund is Sewer Service Charges. These are the charges made to residential & commercial customers on a bi-monthly basis. These charges are used to maintain the City's sewer lines and to fund the activities of the Waste Water Treatment Plant.

Water Revenues: This is the major source of revenue for the Water fund. These charges are made to all customers who receive water service from the City. The charges are used to maintain the City's water lines and the 11 wells that currently provide water for the City of Riverbank.



Central Ave. Improvements (SDF Project)



Vector Dump Station (Sewer Project)



Pioneer Well Upgrades (Water Project)



2013-2014 Annual Budget

City Personnel Information

Personnel Benefits

Salary Expenditures

Description: The City of Riverbank currently employs 48 full-time employees. The City has labor contracts with its two bargaining units: the Miscellaneous Bargaining Unit, which represents the field-level employees, and the Mid-Management Bargaining Unit, which represents all of the mid-managers.

Overview: The City negotiated a new 2 year contract with the Miscellaneous and Mid-Management bargaining unit. The 2012-2013 fiscal year marked the second year of the contract, which expired June 30, 2013. Labor negotiations for a new contract are currently under way. The terms of the original contract were extended through September 30, 2013.

Salary Allocations: Personnel salaries and their associated benefits are budgeted within their base department. When an employee works outside of their base department, the other funds are charged a management fee.





2013-2014 Annual Budget

City Personnel Information

Personnel Funded Positions By Department

<u>Department</u>	<u>Division</u>	<u>FTE</u>	<u>Position</u>
City Manager		1	City Manager
Finance	Finance	1	Director of Finance
		1	Accounting Manager
		3	Account Clerk II's
		.5	Collections Clerk
	Housing	1	Housing Specialist II
Development Services	Planning	1	Director of Development Services
		1	Sr. Community Development Specialist
	Building	1	Building Inspector II
	Development Services Administration	1	Construction Inspector I
		1	Deputy Director of Development Services-- Operations
		1	Sr. Management Analyst
		1	Project Coordinator
		2	Administrative Assistant
	Streets/Sewer Collection	1	Public Works Supervisor
		2	Sr. Maintenance Workers
		1	Maintenance Worker II
		3	Maintenance Worker I
	Waste Water Treatment Plant	1	WWTP Supervisor
		1	Sr. WWTP Operator
		1	WWTP Operator I
	Water	1	Water Supervisor
		1	Sr. Water Maintenance Worker
		2	Water Maintenance Worker II
		1	Water Maintenance Worker I
	Neighborhood Improvement	1	Neighborhood Imp. Officer II
	Mechanic	1	City Mechanic



2013-2014 Annual Budget

City Personnel Information

Personnel Funded Positions By Department

<u>Department</u>	<u>Division</u>	<u>FTE</u>	<u>Position</u>
Administrative Services		0.5	Human Resource Manager
		1	City Clerk/Sr. Management Analyst
		1	Human Resource Analyst
		1	Human Services Specialist/Administrative Analyst II
		1	Administrative Assistant—Confidential
Parks & Recreation	Recreation	1	Director of Parks & Recreation
		1	Recreation Supervisor
		.5	Administrative Intern
	Parks	1	Parks Supervisor
		2	Sr. Parks Maintenance Worker
		1	Parks Maintenance Worker I
	Building Maintenance	1	Sr. Facilities Maintenance Worker
Local Redevelopment Authority		1	Executive Director
		1	Management Analyst
		1	Administrative Assistant
		.5	Project Specialist



2013-2014 Annual Budget

City Personnel Information

Personnel Unfunded Positions By Department

<u>Department</u>	<u>Division</u>	<u>FTE</u>	<u>Position</u>
Administrative Services		1	Administrative Services Director
		1	Administrative Clerk
Development Services	Planning	1	Associate Planner
	Building	1	Sr. Building Inspector
		1	Building Technician
	Streets/Sewer	2	Maintenance Worker I
	Mechanic	1	Assistant Mechanic
	Neighborhood Improvement	1	Neighborhood Imp. Officer I
Parks & Recreation	Parks	2	Parks Maintenance Worker I
	Building Maintenance	1	Facilities Maintenance Worker I
Police Services		1	Deputy Sheriff
		1	Detective



2013-2014 Annual Budget

City Personnel Information

Personnel Benefits

PERS Retirement System

Description: The City of Riverbank participates in the Public Employee Retirement System in lieu of providing Social Security benefits for full-time employees. There are current three PERS Rate Tiers that are applicable to city employees based on date of hire.

Overview: As part of the labor contracts with the Miscellaneous and Mid-Management Bargaining Units, the City has negotiated for the groups to pay the Employee portion (7%) for the term of their contract. This contract ended on June 30, 2013 but was extended until September 30, 2013 and is currently being re-negotiated. The City continues to pay the Employer portion.

Outlook: For the 2013-14 fiscal year the City will experience increases in Employer rates in two of the three tiers as follows:

Tier	Current Rate	FY 13/14 Rate	Increase
I	11.498%	12.576%	1.078%
II	7.846%	8.49%	0.644%
III	6.250%	6.250%	0%

Medical Health Benefits

Description: The City of Riverbank currently provides its full-time employees with medical benefits through the See Change Health Savings Account (HSA) program. With this program, the City deposits a monthly allocation to each employees account for payment of their deductible. In addition, the City pays the monthly premium associated with all medical plans.

Outlook: A 10% increase in insurance premium costs is anticipated to take effect as of January 1, 2014.



2013-2014 Annual Budget
Budget Information

2013-2014

Annual Budget
Information



**CITY OF RIVERBANK
FUND SUMMARIES
2013-2014 ANNUAL OPERATING BUDGET**

FUND NO.	FUND NAME	ESTIMATED REVENUES	TRANSFERS IN	ESTIMATED TOTAL REVENUES	TRANSFERS OUT	SALARIES AND BENEFITS	OPERATIONS AND MAINTENANCE	CAPITAL OUTLAY	DEBT SERVICE	ESTIMATED TOTAL EXPENDITURES	STRUCTURAL SURPLUS (DEFICIT)	FUND BALANCE 6/30/2013	FUND BALANCE 6/30/2014	FUND RESERVE %	FUND NO.
101	GENERAL FUND	6,183,126	1,843,012	8,026,138	382,014	2,626,152	4,876,171	22,400	103,250	8,009,987	16,151	968,045	984,196	12.3%	101

SPECIAL REVENUE FUNDS

102	Gas Tax Fund	577,496	171,007	748,503	24,256	394,339	295,000	60,000	0	773,595	(25,092)	310,314	285,222	38%	102
103	Storm Drain Fund	10	0	10	0	0	1,700	0	0	1,700	(1,690)	5,887	4,197	41970%	103
104	Prop 1B Fund	0	0	0	0	0	0	19,476	0	19,476	(19,476)	19,476	0	0%	104
117	Code Enforcement Fund	21,500	65,733	87,233	0	77,583	9,650	0	0	87,233	0	0	0	0%	117
118	Community Center Fund	111,500	0	111,500	0	46,371	85,180	0	0	131,551	(20,051)	22,561	2,510	2%	118
119	Equipment Pool Fund	323,184	0	323,184	0	100,594	222,590	0	0	323,184	0	0	0	0%	119
125	Special Projects Fund	81,200	0	81,200	210,634	0	0	0	0	210,634	(129,434)	135,434	6,000	7%	125
126	Vehicle Tow Fund/Grants	8,000	0	8,000	0	0	12,393	0	0	12,393	(4,393)	17,644	13,251	166%	126
132	Weed Abatement Fund	100	0	100	0	0	7,000	0	0	7,000	(6,900)	46,670	39,770	39770%	132
134	Recreation & Park Develop.	39,900	316,281	356,181	0	324,081	32,100	0	0	356,181	0	0	0	0%	134
137	Worker's Comp Liability	217,934	0	217,934	0	0	217,584	0	0	217,584	350	197,714	198,064	91%	137
138	General Liability	178,748	0	178,748	0	0	168,748	10,000	0	178,748	0	85,568	85,568	48%	138
162	Quimby Fees	222	0	222	0	0	0	0	0	0	222	108,222	108,444	48849%	162
176	P.S. Augmentation Fund	80,000	0	80,000	80,000	0	0	0	0	80,000	0	0	0	0%	176
196	Teen Center Fund	2,000	0	2,000	0	0	0	8,000	0	8,000	(6,000)	9,750	3,750	188%	196

SYSTEM DEVELOPMENT FUNDS

140	Sys Dev. Fees - Bridges/Roads	100	0	100	0	0	0	0	0	0	100	23,145	23,245	23245%	140
145	Sys Dev. Fees - Overpasses	300	0	300	0	0	0	0	0	0	300	188,515	188,815	62938%	
146	Sys Dev. Fees - RR Crossing	0	0	0	0	0	0	0	0	0	0	398	398	0%	
205	Sys Dev. Fees-Streets/PW	50,000	0	50,000	47,579	0	0	450,000	0	497,579	(447,579)	2,762,735	2,315,156	4630%	205
208	Sys Dev. Storm Drainage	5,700	0	5,700	0	0	0	60,000	0	60,000	(54,300)	258,981	204,681	3591%	208
209	Sys Dev. Parks & Recreation	2,500	0	2,500	0	0	0	0	0	0	2,500	207,513	210,013	8401%	209
210	Sys Dev. Police/General Gov.	5,700	0	5,700	0	0	20,000	0	0	20,000	(14,300)	147,675	133,375	2340%	210
211	System Admin. Fees	0	0	0	0	3,357	0	0	0	3,357	(3,357)	3,357	0	0%	211
212	Sys Dev. Imaging Fee	1,100	0	1,100	0	0	0	0	0	0	1,100	4,228	5,328	484%	212
222	Crossroads Undergrouding	6,000	0	6,000	0	0	0	0	0	0	6,000	1,367,411	1,373,411	22890%	222



**CITY OF RIVERBANK
FUND SUMMARIES
2013-2014 ANNUAL OPERATING BUDGET**

FUND NO.	FUND NAME	ESTIMATED REVENUES	TRANSFERS IN	ESTIMATED TOTAL REVENUES	TRANSFERS OUT	SALARIES AND BENEFITS	OPERATIONS AND MAINTENANCE	CAPITAL OUTLAY	DEBT SERVICE	ESTIMATED TOTAL EXPENDITURES	STRUCTURAL SURPLUS (DEFICIT)	FUND BALANCE 6/30/2013	FUND BALANCE 6/30/2014	RESERVE %	FUND NO.
HOUSING FUNDS															
139	HCD Old Program Income	2,240	0	2,240	0	20,000	180	0	0	20,180	(17,940)	84,325	66,385	2964%	139
153	HCD Program Income (CDBG)	17,500	0	17,500	0	10,000	840	0	0	10,840	6,660	227,908	234,568	1340%	153
154	HCD HOME Fund	0	0	0	0	0	0	0	0	0	0	61,781	61,781	0%	154
155	HCD CAL-HOME Fund	100	0	100	0	0	0	0	0	0	100	88,378	88,478	88478%	155
213	Federal & State Grants	99,887	0	99,887	0	99,887	0	0	0	99,887	0	0	0	0%	213
SEWER ENTERPRISE FUNDS															
106	Sewer Fund	1,976,847	115,304	2,092,151	1,044,334	459,593	708,167	33,000	12,720	2,257,814	(165,663)	516,263	350,600	17%	106
107	Sewer Debt Service	2,358	470,000	472,358	65,563	0	9,784	0	340,838	416,185	56,173	899,823	955,996	202%	107
108	Sewer Capital Imp. Fund	100	49,100	49,200	0	0	0	15,000	0	15,000	34,200	175,901	210,101	427%	108
124	S.W. Sewer Fund	0	0	0	5,273	0	0	0	0	5,273	(5,273)	5,273	0	0%	124
158	Sewer Connection Fund	8,600	0	8,600	0	0	0	0	0	0	8,600	231,528	240,128	2792%	158
207	System Development-WW	10,200	0	10,200	0	0	0	0	0	0	10,200	83,933	94,133	923%	207
WATER ENTERPRISE FUNDS															
114	Water Fund	1,681,590	0	1,681,590	562,413	449,462	543,379	168,000	0	1,723,254	(41,664)	774,751	733,087	44%	114
116	Water Capital Imp. Fund	700	51,000	51,700	0	0	0	50,000	0	50,000	1,700	373,199	374,899	725%	116
157	Water Connection Fund	6,200	0	6,200	0	0	0	980,000	0	980,000	(973,800)	986,441	12,641	204%	157
161	Water Master Plan Preparation	140	0	140	0	0	0	0	0	0	140	31,757	31,897	22784%	161
206	Sys. Development-Water	4,000	0	4,000	0	0	0	113,000	0	113,000	(109,000)	538,406	429,406	10735%	206
GRAND TOTAL ALL FUNDS		11,706,782	3,081,437	14,788,219	2,422,066	4,611,419	7,210,466	1,988,876	456,808	16,689,635	(1,901,416)	11,970,910	10,069,494		



Fiscal Year 2013-2014

General Fund



City of Riverbank

Annual Operating Budget -- Fiscal Year 2013-2014

Fund 101: General Fund

Projected Reserve @ July 1, 2013 **\$968,045**

Add:

Projected FY 2013-2014 Revenues **\$8,026,138**

Less:

Requested Appropriations by Department

CITY COUNCIL	401	\$137,052
CITY MANAGER	402	203,123
FINANCE	403	601,848
LEGAL	404	217,250
PLANNING	405	306,402
BUILDING	406	233,119
BUILDING MAINTENANCE	407	167,039
ADMINISTRATIVE SERVICES	408	585,799
POLICE	409	3,632,428
CODE COMPLIANCE	411	221,564
DEVELOP. SERVICES ADMIN	412	615,918
STREET MAINTENANCE	413	47,700
PARKS	414	621,214
ECONOMIC DEVELOPMENT	439	103,250
CONTRACT ENGINEERING	457	0
RECREATION	459	316,281

Total Appropriations **\$8,009,987**

Projected Reserve @ June 30, 2014 **\$984,196**

% of Reserve To Budget **12.26%**

Required 10% Reserve **\$802,614**

Surplus to Reserve Requirement **\$181,582**

Structural Surplus (Rev vs. Exp) **\$16,151**



CITY OF RIVERBANK

GENERAL FUND REVENUE PROJECTIONS -- FISCAL YEAR 2013-2014

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 11-12 ACTUAL	FY 12-13 BUDGET	FY 12-13 REVENUES TO DATE 6/10/2013	PROJECTED FY 13-14 REVENUES	PROJECTED INCREASE (DECREASE)	% CHANGE
400.010	PROP TAX CURRENT SECURED	1,038,129	971,913	970,481	1,032,171	\$60,258	6.20%
400.020	PROP TAX CURRENT UNSECURED	55,977	59,867	57,964	56,804	(\$3,063)	-5.12%
400.030	PROP TAX PRIOR SECURED	791	1,000	8,305	980	(\$20)	-2.00%
400.040	PROP TAX PRIOR UNSECURED	1,467	1,800	2,082	1,800	\$0	0.00%
400.050	SALES TAX	\$2,537,835	\$2,548,654	\$2,319,817	\$2,647,000	\$98,346	3.86%
400.060	PROP TRANSFER TAX	29,156	39,655	34,203	38,861	(\$794)	-2.00%
400.070	UNITARY TAXES	0	0	18,912	0	\$0	0.00%
400.080	PAYMENT IN LIEU OF TAXES (PILOT)	30,230	27,000	29,511	29,192	\$2,192	8.12%
400.090	MOTOR VEHICLE IN LIEU TAX	11,300	11,751	11,751	0	(\$11,751)	-100.00%
400.100	HOMEOWNERS PROP TAX RELIEF	18,598	16,000	8,930	15,680	(\$320)	-2.00%
400.130	S/B 813 SUPPL. TAXES	3,664	0	9,804	0	\$0	0.00%
400.131	STATE APPORTIONMENTS	0	0	0	0	\$0	0.00%
400.190	PROPERTY TAX IN LIEU OF VLF	1,349,204	1,293,156	1,293,156	1,344,882	\$51,726	4.00%
450.000	BUSINESS LICENSE	60,569	60,000	59,499	61,693	\$1,693	2.82%
450.010	ANIMAL CONTROL FEES	11,524	5,254	7,268	5,359	\$105	2.00%
450.020	MISC LIC-BIKE/YARD SALE	1,015	1,000	920	1,000	\$0	0.00%
450.030	BUILDING PERMIT FEES	97,888	37,455	66,966	36,705	(\$750)	-2.00%
501.000	COPS GRANT	100,027	100,000	50,033	100,000	\$0	0.00%
501.001	GRANTS	0	40,200	8,666	0	(\$40,200)	-100.00%
501.002	SPECIFIC PLAN LOAN	136,491	0	18,472	0	\$0	0.00%
600.000	FRANCHISE FEES - GARBAGE	231,629	229,169	227,839	230,711	\$1,542	0.67%
600.010	POLICE SERVICES	3,807	2,500	4,906	500	(\$2,000)	-80.00%
600.030	POLICE/TRAFFIC REPORTS	540	1,000	667	500	(\$500)	-50.00%
600.040	SB 1186 REVENUES	0	0	132	400	\$600	0.00%
600.050	BOOKING FEES	1,596	1,500	1,515	1,000	(\$500)	-33.33%
600.060	PLANNING FEES/SPECIFIC PLAN	0	0	3,809	0	\$0	0.00%
600.090	PLAN CHECK FEES	6,604	9,614	12,210	9,615	\$1	0.01%
600.100	PLANNING & ZONING FEES	1,014	5,000	6,196	2,000	(\$3,000)	-60.00%
600.120	PEG FEES	12,109	15,000	14,815	15,000	\$0	0.00%
600.130	FRANCHISE FEES - OTHER	263,256	260,000	237,932	258,596	(\$1,404)	-0.54%
600.160	MISC CURRENT SERVICES	3,281	2,000	2,604	2,000	\$0	0.00%
600.170	VEHICLE CODE FINES	131,605	100,000	77,488	102,724	\$2,724	2.72%
655.000	FINES, FORFEITURES, PENALTIES	32,976	34,000	24,897	33,364	(\$636)	-1.87%
660.020	ASSET SEIZURE/FORFEITURES	0	0	0	0	\$0	0.00%
660.040	VEHICLE RELEASES	25,500	17,800	20,700	18,156	\$356	2.00%
660.060	MOVING VIOLATIONS	3,630	0	0	0	\$0	0.00%
664.000	INTEREST INCOME	34,045	30,000	43,374	30,000	\$0	0.00%
665.000	RENTS	0	0	50	0	\$0	0.00%
672.003	DONATIONS	0	0	0	0	\$0	0.00%
675.030	STRONG MOTION FEES	0	0	0	0	\$0	0.00%
673.040	LEGAL FEE REIMBURSEMENT	35,659	185,000	90,000	0	(\$185,000)	-100.00%
675.050	AB 939 REIMBURSEMENT	598	1,100	1,101	500	(\$600)	-54.55%
675.060	MISC REVENUE-OTHER AGENCIES	0	0	10,843	0	\$0	0.00%
675.090	MISCELLANEOUS REVENUES	21,378	5,000	4,428	5,000	\$0	0.00%
675.340	PUBLIC WORKS FEES	1,698	700	594	700	\$0	0.00%
675.350	CAPTIAL PROJECT REIMBURSEMENTS	0	0	15,617	82,207	\$82,207	0.00%
675.550	UNCLAIMED MONEY REVENUE	384	0	0	0	\$0	0.00%
680.025	MISC PROGRAM INCOME	13,193	17,848	15,430	18,026	\$178	1.00%
680.034	REALIZED GAIN ON INVESTMENTS	8,418	3,100	1,358	0	(\$3,100)	-100.00%
699.000	TRANSFERS IN	352,286	480,000	75,853	604,000	\$124,000	25.83%
699.000	TRANSFERS IN OF MGMT FEES	927,646	1,192,119	573,114	1,239,012	\$46,893	3.93%
TOTAL GENERAL FUND REVENUES		\$7,596,714	\$7,807,155	\$6,444,212	\$8,026,138	\$219,183	2.80%



2013-2014 Annual Budget

Department Narrative

City Council

The City is governed by a five member City Council under the Council-Manager form of government. Policy-making and legislative authority are vested in a governing council consisting of the Mayor and four Council Members elected at a large on a non-partisan basis. Council members serve four-year staggered terms, with two council member elected every two years. The Mayor is elected to serve a four-year term. The governing council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring both the City Manager and City Attorney. In addition to general government activities, the City Council also serves as the Authority Members of City of Riverbank Local Redevelopment Authority and the City of Riverbank Public Financing Authority.



*Mayor
Richard D. O'Brien*



*Vice Mayor
Janine Tucker*



*Council Member
Darlene Barber-Martinez*



*Council Member
Dotty Nygard*



*Council Member
Cal Campbell*



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 401
Function:	General Government	CITY COUNCIL

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries & Benefits						
701.001	PERSONNEL REGULAR	20,689	19,875	18,075	21,600	8.7%
708.005	MEDICARE	292	288	252	313	8.7%
708.006	PERS RETIREMENT	1,717	1,177	1,082	1,129	-4.1%
708.008	HEALTH DENTAL VISION INSURANCE	3,584	0	0	0	0.0%
	Total Personnel Salaries & Benefits	\$26,282	\$21,340	\$19,409	\$23,042	8.0%
Operating Expenses						
702.031	RENTS & LEASES	10,000	10,000	2,040	10,000	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	24,313	4,000	4,588	11,500	187.5%
703.024	POSTAGE	134	300	11	300	0.0%
703.025	OFFICE EXPENSE	3,398	2,800	4,587	2,800	0.0%
706.026	MISCELLANEOUS EXPENSE	123	350	75	350	0.0%
706.033	PROMOTIONAL EXPENSE	2,055	3,000	2,492	3,000	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	9,589	12,000	10,242	10,060	-16.2%
706.037	CONFERENCES & MEETINGS	1,340	4,400	8,520	4,000	-9.1%
706.045	GRAFFITI REWARD PROGRAM	0	0	0	0	0.0%
706.056	STATE/COUNTY FEES	24,178	71,040	71,040	72,000	1.4%
	Total Operating Expenses	\$75,130	\$107,890	\$103,595	\$114,010	5.7%
CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$101,412	\$129,230	\$123,004	\$137,052	6.1%



2013-2014 Annual Budget

Department Narrative

City Manager's Department

Department Description

The City Manager is responsible for making policy recommendations to the City Council; implementing City Council policy directives; and is accountable for the day-to-day operations of all City Departments and services. This office also provides reports, analysis, and other information to the City Council and Local Redevelopment Authority on an ongoing basis.

In addition, the City Manager is responsible for public safety coordination, contract administration, community information activities, as well as short and long-term organizational planning consistent with City Council direction.

Strategic Planning Objectives for FY 2013-14

- ◆ Update and distribute to all staff the City of Riverbank Emergency Response Plan
- ◆ Identify key personnel and ensure training for emergency response (NIMS/ICS) is scheduled for them.
- ◆ Ensure all staff receive professional development and customer service training, based in part on results from the Employee Survey.
- ◆ Identify and share professional expectations of all City staff.
- ◆ Ensure that all Department Heads attend professional training provided by the California League of Cities and/or their professional organizations and provide feedback to the City Council.
- ◆ Provide performance management training for the Management Team.
- ◆ Present to the City Council for consideration Memorandums of Understanding for the two City Labor Bargaining Units for Implementation in 2013-14.
- ◆ Recommend at least one strategy the City can use to help the retention and expansion of businesses in Riverbank to the City Council for their consideration.
- ◆ Develop a list of 10 key Riverbank businesses and schedule to meet with at least 8 of them to get to know them, their needs, and their suggestions for business retention and attraction.



Jill Anderson
City Manager



City Manager's Department

Departmental Objectives for Fiscal Year 2013-14

- ◆ Provide service to the City Council and lead the organization in the delivery of service to the City Council that results in Council reporting that they experience respect & support from staff, while getting the information they need to be responsive to the public and to make good policy.
- ◆ Lead and implement Performance Management System with Management Team that results in mutually agreed upon results, focused goals, and staff receiving honest/no surprise performance evaluations.
- ◆ Provide direction and support to the City Negotiating Team that results in fiscally-sound and mutually-respectful employment agreements with the Miscellaneous Bargaining Unit, Mid-Management, and the Management Team.
- ◆ Lead the efforts to develop a healthy and productive environment that results in respect and trust in management, increased teamwork across departments, improved communications throughout the organization and ability to deal with internal and external customer service issues in a respectful and solution oriented manner.

Organizational Chart





City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 101	GENERAL FUND	Department: 402
Function:	General Government	CITY MANAGER

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	52,596	140,095	126,923	137,500	-1.9%
701.002	PERSONNEL TEMPORARY	64,990	0	52	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	9,132	654	2,184	2,365	261.6%
708.005	MEDICARE	1,611	2,031	1,783	1,994	-1.8%
708.006	PERS RETIREMENT	3,681	10,784	9,959	11,674	8.3%
708.007	PAYROLL TAXES	4,907	434	437	434	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	672	10,291	7,561	8,500	-17.4%
708.009	NATIONAL RETIREMENT	742	2,380	1,979	2,631	10.5%
708.010	WORKERS' COMPENSATION	5,121	19,018	17,173	18,150	-4.6%
708.012	DEFERRED COMPENSATION	1,692	5,250	4,865	5,000	-4.8%
	Total Personnel Salaries & Benefits	\$145,144	\$190,937	\$172,916	\$188,248	-1.4%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	0	550	0	550	0.0%
702.031	RENTS & LEASES	3,200	3,200	566	3,200	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	2,553	4,400	3,893	3,000	-31.8%
703.024	POSTAGE	87	300	63	300	0.0%
703.025	OFFICE EXPENSE	1,457	1,100	1,195	1,100	0.0%
704.022	COMMUNICATIONS	240	310	0	0	-100.0%
706.015	EMPLOYEE FUNCTIONS	1,020	2,800	1,992	2,800	0.0%
706.035	INSURANCE & SURETY BONDS	1,250	625	625	625	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	48	1,800	1,540	1,800	0.0%
706.037	CONFERENCES & MEETINGS	120	1,500	1,974	1,500	0.0%
706.038	STAFF DEVELOPMENT	0	0	0	0	0.0%
	Total Operating Expenses	\$9,975	\$16,585	\$11,848	\$14,875	-10.3%
CAPITAL OUTLAY						
707.006	OFFICE EQUIPMENT	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$155,119	\$207,522	\$184,764	\$203,123	-2.1%

TRANSFER IN OF MANAGEMENT FEES

SEWER FUND	(\$37,650)
WATER FUND	(\$37,650)
LOCAL REDEVELOPMENT AUTHORITY	(\$15,060)
NET GENERAL FUND ALLOCATION	<u>\$112,763</u>



2013-2014 Annual Budget

Department Narrative

Finance Department & Housing

Department Description

The Finance Department functions as a coordinating link between all City departments and with agencies and individuals in the public and private sectors regarding all financial issues of the City of Riverbank. It is composed of a Finance Director, who is also the Council-appointed Treasurer, an Accountant, and three Account Clerks. The Finance Department is directly responsible for maintaining the financial integrity the City including: preparation of the annual budget; record keeping; analysis of all City financial transactions; management and processing of payroll, utility billing, accounts receivables/payables, grant accounting, special districts, bonds; and timely completion and submittal of State and Federal reports and Audit materials.

The Housing Department is focused on improving the quality of life of Riverbank residents through programs and projects that increase housing opportunities. This focus is multi-faceted and is met by way of home ownership and home rehabilitation loans, affordable housing development.

Significant Budget Impacts for Fiscal Year 2013-14

The Finance Department continues to strive to serve our citizens in the most efficient manner. For the 2013-14 fiscal year, we will continue to strive for this goal despite limited resources.

The Housing Department will continue to work with our future first-time homebuyers by offering loans to low income residents so that they may achieve their American dream. A housing rehabilitation grant received will assist residents in obtaining loans for much needed improvements to address Health & Safety issues.

Strategic Planning Objectives for Fiscal Year 2013-14

- ◆ Present the Budgeting Process and Fiscal Practices to the City Council for their review.
- ◆ Present to the City Council a structurally-balanced General Fund budget for their consideration.
- ◆ Recommend at least one strategy the City can use to help the retention and expansion of businesses in Riverbank to the City Council for their consideration.
- ◆ Develop a list of 10 key Riverbank businesses and schedule and meet with at least 8 of them to get to know them, their needs, and their suggestions for business retention and attraction.



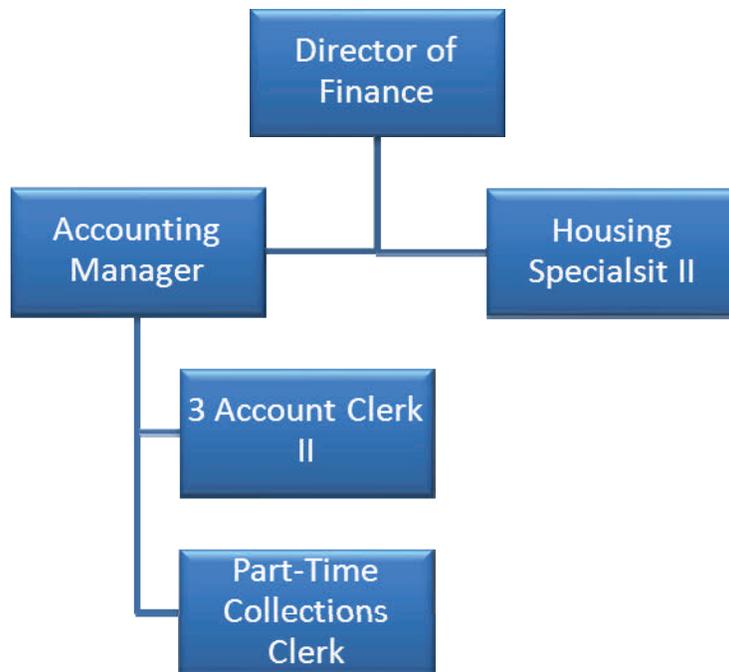
2013-2014 Annual Budget Department Narrative

Finance Department

Departmental Objectives for Fiscal Year 2013-14

- ◆ Update the department's accounting manual and financial policies. This will give written guidelines on the procedural steps in the accounting operation, and give council a review of the practices of the Finance Department.
- ◆ Research E-Bill presentment options and alternative payment options (i.e. phone payments).
- ◆ Receive an Unqualified Audit for the City.
- ◆ Successfully provide staff support for the Budget Advisory Committee.

Organizational Chart





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 403
Function:	General Government	FINANCE

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	318,110	315,840	282,841	322,406	2.1%
701.002	PERSONNEL TEMPORARY	0	0	179	0	#DIV/0!
708.004	MISC EMPLOYEE BENEFITS	21,726	492	455	492	0.0%
708.005	MEDICARE	4,322	4,580	3,880	4,675	2.1%
708.006	PERS RETIREMENT	38,016	31,985	29,127	40,546	26.8%
708.007	PAYROLL TAXES	2,137	2,170	2,192	2,170	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	48,859	62,597	47,785	54,636	-12.7%
708.009	NATIONAL RETIREMENT	10,791	11,900	9,893	13,155	10.5%
708.010	WORKERS' COMPENSATION	33,215	42,876	38,136	42,557	-0.7%
708.012	DEFERRED COMPENSATION	11,150	11,107	10,253	11,107	0.0%
	Total Personnel Salaries & Benefits	\$488,326	\$483,547	\$424,741	\$491,744	1.7%

Operating Expenses

702.030	MAINT. OF OPERATIONS EQUIPMENT	9,927	11,270	10,867	15,400	36.6%
702.031	RENTS & LEASES	20,000	20,050	2,484	20,050	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	46,902	47,950	52,266	47,800	-0.3%
702.034	OTHER CONTRACT SERVICES	24,887	9,779	13,933	9,779	0.0%
703.024	POSTAGE	3,390	5,750	2,073	5,750	0.0%
703.025	OFFICE EXPENSE	5,731	7,775	8,749	7,775	0.0%
706.023	ADVERTISING	417	550	289	550	0.0%
706.035	INSURANCE & SURETY BONDS	625	625	625	625	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	255	375	375	375	0.0%
706.037	CONFERENCES & MEETINGS	0	0	1,317	2,000	0.0%
706.999	BAD DEBT EXPENSE - GARBAGE	24,970	0	0	0	0.0%
	Total Operating Expenses	\$137,104	\$104,124	\$92,978	\$110,104	5.7%

CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	0	15,000	10,903	0	-100.0%
	Total Capital Outlay	\$0	\$15,000	\$10,903	\$0	0.0%

Total Department Appropriations

\$625,430	\$602,671	\$528,622	\$601,848	-0.1%
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TRANSFER IN OF MANAGEMENT FEES

SEWER FUND
WATER FUND
SYS DEV FUND
NET GENERAL FUND ALLOCATION

(\$153,128)
(\$156,364)
(\$21,579)
\$270,777



2013-2014 Annual Budget

Department Narrative

City Attorney

Department Description

The City Attorney is a contractual position dedicated to providing legal advice and opinions concerning codes, contracts, liability, personnel, and ethics. If involved in a litigious issue, the Attorney's office will defend the City's interests. It is the Attorney's responsibility to inform Council and Staff of changes in statutes or laws in order that the City maintains compliance and thus avoids costly legal action.

Significant Budget Impacts for Fiscal Year 2013-14

The City currently has outstanding litigation. The City has elected to have the legal firm of Churchwell White to represent the City on all matters.

Departmental Objectives for Fiscal Year 2013-14

- ◆ Keep Staff and Council apprised of legislation or court decisions, which directly impacts the City.
- ◆ Review agreements with other agencies, individuals, contractors, and consultants.





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 404
Function:	General Government	LEGAL

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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Operating Expenses

702.032	PROFESSIONAL/SPECIAL SERVICES	51,300	52,250	42,750	0	-100.0%
702.033	SPECIAL LEGAL COUNSEL	330,587	165,000	238,758	217,250	31.7%
702.034	OTHER CONTRACT SERVICES	0	0	0	0	0.0%
	Total Operating Expenses	\$381,887	\$217,250	\$281,508	\$217,250	0.0%

Total Department Appropriations	\$381,887	\$217,250	\$281,508	\$217,250	0.0%
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2013-2014 Annual Budget

Department Narrative

Development Services Department Planning & Inspection Divisions

Department Descriptions

PLANNING MISSION STATEMENT: **INSPIRE** (Influence Notions, Stimulate Performance, Integrate Resources Efficiently) great neighborhoods through job creation, increasing sales tax and stabilized property values.

- ◆ To provide professional advice and technical expertise to elected officials, appointed boards and commissions, city departments and citizens to assist in understanding and addressing key community issues and priorities.
- ◆ To continue to focus on a long term commitment to economic vitality, environmental integrity, and development design quality through the highest quality master plans, plan implementation and development review

INSPECTION SERVICES MISSION STATEMENT: "We ensure community safety and maintain property values by permitting and inspecting construction, administering the Municipal code and enforcing safety codes."

- ◆ Codes protect the public's health, safety, and welfare by reducing potential hazards. They keep construction costs down by providing uniformity in the industry and by providing consistent standards in construction. Finally, codes contribute to the well-being of the community by preserving life and safety, as well as maintaining property value over time. The Inspection Services Division serves the residents of Riverbank by providing efficient review and inspection of projects and neighborhoods through the enforcement of codes at a minimum cost to property owners and the taxpayers within the City.

Strategic Planning Objectives for Fiscal Year 2013-14

- ◆ Recommend a mixed-use chapter of the zoning code for Riverbank and present to the City Council for their consideration.
- ◆ Recommend at least one strategy the City can use to help the retention and expansion of businesses in Riverbank to the City Council for their consideration.
- ◆ Review and make recommendations to the City Council for direction regarding how to make the City of Riverbank more business friendly.
- ◆ Present the Downtown Specific Plan to the City Council for their consideration.
- ◆ Develop a list of 10 key Riverbank businesses and schedule and meet with at least 8 of them to get to know them, their needs, and their suggestions for business retention and attraction.

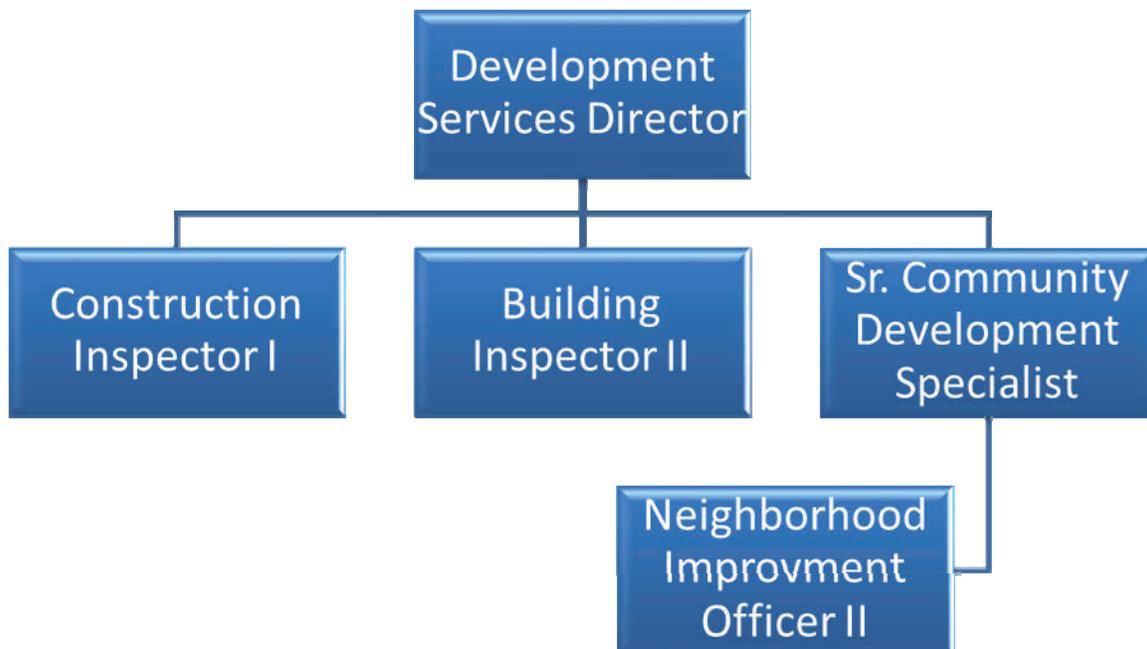


Development Services Department Planning & Inspection Divisions

Departmental Objectives for Fiscal Year 2013-14

- ◆ Increase mobility and independent living by obtaining California Accessibility Specialist certification for Building Division.
- ◆ Complete the State Route 108 Relinquishment and Reinvestment Plan.
- ◆ Increase tax revenue per capita by completing all necessary steps to such that regional commercial activity can take place on the northwest corner of Oakdale Road and Claribel Avenue.
- ◆ Increase customer service by implementing customer satisfaction survey for all Department functions and modifying practices accordingly.

Divisional Organizational Chart





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 405
Function:	Community Development	PLANNING

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	204,966	189,706	247,742	144,440	-23.9%
701.002	PERSONNEL TEMPORARY	0	0	0	0	0.0%
701.005	PLANNING COMMISSIONER COMP.	1,800	6,000	1,900	6,000	0.0%
708.004	MISC EMPLOYEE BENEFITS	7,813	1,858	1,715	1,858	0.0%
708.005	MEDICARE	2,821	2,672	3,394	2,819	5.5%
708.006	PERS RETIREMENT	24,575	19,366	22,591	23,480	21.2%
708.007	PAYROLL TAXES	868	868	868	868	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	2,291	7,782	3,163	3,463	-55.5%
708.009	NATIONAL RETIREMENT	4,293	4,760	3,958	5,262	10.5%
708.010	WORKERS' COMPENSATION	19,770	25,261	27,417	25,666	1.6%
708.012	DEFERRED COMPENSATION	3,560	3,546	3,274	3,546	0.0%
	Total Personnel Salaries & Benefits	\$272,757	\$261,819	\$316,022	\$217,402	-17.0%

Operating Expenses

702.030	MAINT. OF OPERATIONS EQUIPMENT	479	600	75	300	-50.0%
702.031	RENTS & LEASES	2,500	2,500	210	2,500	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	9,767	11,000	9,189	61,000	454.5%
702.034	OTHER CONTRACT SERVICES (ED)	11,910	11,800	15,002	11,700	-0.8%
703.024	POSTAGE	2,422	1,000	1,745	1,800	80.0%
703.025	OFFICE EXPENSE	2,030	2,000	1,701	2,000	0.0%
704.022	COMMUNICATIONS	1,157	1,200	808	1,200	0.0%
706.023	ADVERTISING	3,712	2,000	2,829	2,500	25.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	3,717	2,200	4,298	3,500	59.1%
706.037	CONFERENCES & MEETINGS	2,234	4,000	2,125	2,500	-37.5%
	Total Operating Expenses	\$39,928	\$38,300	\$37,982	\$89,000	132.4%

Total Department Appropriations

\$312,685	\$300,119	\$354,004	\$306,402	2.1%
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TRANSFER IN OF MANAGEMENT FEES

SEWER FUND
WATER FUND
SYS DEV ADMINISTRATION FEES
NET GENERAL FUND ALLOCATION

(\$40,835)
(\$40,835)
(\$3,357)
\$221,375



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 406
Function:	Community Development	BUILDING

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 4/22/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	0	133,016	122,784	136,198	2.4%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0.0%
708.005	MEDICARE	0	1,756	1,620	1,975	12.5%
708.006	PERS RETIREMENT	0	13,846	12,781	17,128	23.7%
708.007	PAYROLL TAXES	0	868	868	868	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	0	36,738	31,786	37,110	1.0%
708.009	NATIONAL RETIREMENT	0	4,760	3,958	5,262	10.5%
708.010	WORKERS' COMPENSATION	0	18,065	16,613	17,978	-0.5%
708.012	DEFERRED COMPENSATION	0	0	0	0	0.0%
	Total Personnel Salaries & Benefits	\$0	\$209,049	\$190,410	\$216,519	0.0%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	0	0	0	0	0.0%
702.031	RENTS & LEASES (VEHICLES)	0	8,000	0	8,000	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	520	0	0.0%
703.024	POSTAGE	0	400	133	400	0.0%
703.025	OFFICE EXPENSE	0	1,000	922	1,000	0.0%
704.022	COMMUNICATIONS	0	2,500	1,691	2,000	-20.0%
706.027	BOOT/ JACKET ALLOWANCE, UNIFORMS	0	300	150	700	133.3%
706.028	SMALL TOOLS	0	100	28	100	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	0	1,200	0	1,500	25.0%
706.037	CONFERENCES & MEETINGS	0	400	0	400	0.0%
706.038	STAFF DEVELOPMENT	0	1,000	569	2,500	150.0%
	Total Operating Expenses	\$0	\$14,900	\$4,013	\$16,600	11.4%
CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$0	\$223,949	\$194,423	\$233,119	4.1%

TRANSFER IN OF MANAGEMENT FEES

SPECIAL BUILDING PROJECTS FUND
NET GENERAL FUND ALLOCATION

(\$210,634)
\$22,485



2013-2014 Annual Budget

Department Narrative

Administrative Services Department

Description

The Administrative Services Department functions as a coordinating link between all City departments and with agencies and individuals in the public and private sector. The Department oversees all functions of the City Clerk's office, Human Resources, Risk Management, Safety Initiatives, Human Services, GIS, website development, and Information Technology. In addition, the department serves as support to the City Manager.

Significant Budget Impacts for Fiscal Year 2013-14

Although a full-time Human Resource Manager is much needed by the City, the city has elected to retain a part-time manager to fill the position as a cost saving measure. This year, the City Clerk Division will be tasked with performing a study evaluating the potential for District Elections.

Strategic Planning Objectives for Fiscal Year 2013-14

- ◆ Ensure all staff receive professional development and customer service training, based in part on results from the Employee Survey.
- ◆ Identify and share professional expectations of all City staff.

Departmental Objectives for Fiscal Year 2013-14

City Clerk's Office:

- ◆ Work with other departments to ensure consistency of the Records Management Program.
- ◆ In conjunction with our City Attorney, continue to update the Municipal Code.

Human Resources:

- ◆ Update Personnel Rules & Regulations
- ◆ Create Procedures Manual for Human Resources Department
- ◆ Continue to correct hazards and educate employees on the importance of safety in the workplace.

Government Channel:

- ◆ Provide live streamlining of City Council meetings to the residents of Riverbank.



Administrative Services Department

Organizational Chart





City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 101	GENERAL FUND	Department: 408	Administrative Services
Function:	General Government		

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	%
						Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	362,108	260,047	238,299	266,385	2.4%
701.002	PERSONNEL TEMPORARY	41,595	53,557	55,574	79,570	48.6%
701.003	PERSONNEL OVERTIME	137	0	386	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0.0%
708.005	MEDICARE	5,449	4,573	4,011	5,017	9.7%
708.006	PERS RETIREMENT	41,327	27,056	25,164	38,474	42.2%
708.007	PAYROLL TAXES	10,295	5,528	5,494	2,170	-60.7%
708.008	HEALTH DENTAL VISION INSURANCE	66,286	66,225	46,335	55,584	-16.1%
708.009	NATIONAL RETIREMENT	11,396	9,702	7,916	10,524	8.5%
708.010	WORKERS' COMPENSATION	36,655	35,539	32,242	35,162	-1.1%
708.012	DEFERRED COMPENSATION	6,411	3,250	3,825	5,200	60.0%
	Total Personnel Salaries & Benefits	\$581,659	\$465,477	\$419,246	\$498,086	7.0%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	19,833	10,963	9,045	10,963	0.0%
702.031	RENTS & LEASES	4,550	4,550	1,712	4,550	0.0%
702.032	PROFESSIONAL SERVICES	39,604	37,800	33,137	37,800	0.0%
702.034	OTHER CONTRACT SERVICES	707	5,200	3,426	5,200	0.0%
702.039	SPECIAL COMMUNITY SERVICES	4,010	15,000	7,010	15,000	0.0%
703.023	ADVERTISING	4,259	1,000	279	1,000	0.0%
703.024	POSTAGE	297	500	206	500	0.0%
703.025	OFFICE EXPENSE	3,167	4,000	3,714	4,000	0.0%
704.022	COMMUNICATIONS	0	0	0	0	0.0%
706.014	MISC. PERSONNEL EXPENSE	1,761	1,000	811	1,500	50.0%
706.026	MISCELLANEOUS EXPENSE	630	500	544	0	-100.0%
706.035	INSURANCE & SURETY BOND	175	350	318	350	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	873	850	513	850	0.0%
706.037	CONFERENCES & MEETINGS	343	500	1,429	500	0.0%
706.042	SAFETY	376	500	203	500	0.0%
706.047	WEBSITE	0	1,000	0	1,000	0.0%
706.066	ELECTIONS	241	67,000	45,757	0	0.0%
	Total Operating Expenses	\$80,826	\$150,713	\$108,104	\$83,713	-44.5%
CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	0	0	0	0.0%
707.017	COMPUTER COMPONENTS	3,770	21,950	22,052	4,000	-81.8%
	Total Capital Outlay	\$3,770	\$21,950	\$22,052	\$4,000	-81.8%
	Total Department Appropriations	\$666,255	\$638,140	\$549,402	\$585,799	-8.2%

TRANSFER IN OF MANAGEMENT FEES:	SEWER FUND	(\$46,662)
	WATER FUND	(\$57,683)
	NET GENERAL FUND ALLOCATION	\$481,454

COMPUTER COMPONENTS:
COMPUTER REPLACEMENT PROGRAM \$4,000

EMPLOYEES

- 1 PART-TIME PERSONNEL MANAGER
- 1 CITY CLERK
- 1 ADMINISTRATIVE ASSISTANT/CONFIDENTIAL
- 1 HUMAN RESOURCE ANALYST
- 1 HUMAN SERVICES SPECIALIST/ADMINISTRATIVE ANALYST II

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Riverbank Police Services

Department Description

In 1995, the City of Riverbank originally entered into an agreement for the County of Stanislaus to perform law enforcement services for the City of Riverbank. On July 1, 2005, the agreement was extended for an additional five (5)-year term and expired in June of 2010. An agreement was again entered into for the period of July 1, 2010 through June 30, 2015.

Although Riverbank Police Services (RPS) is a component of the Stanislaus County Sheriff's Department Operations Center (SOC), it functions as one of Riverbank's City departments. A Sheriff's Lieutenant is designated as the Chief of Police.

RPS patrol is responsible for providing general law enforcement services and the protection of life and property for all city residents. Riverbank Police Services additionally provides its own; investigations, traffic enforcement, records management, and community resource law enforcement services.

RPS is a full service police agency supported and augmented by SOC; patrol, investigations, Information and Technology Department, Training Center, Public Information Officer, Internal Affairs, Finance/Payroll, S.T.A.R.S., Explorers, and records (i.e. warrant and I&B clearinghouse, report transcription, etc.).

Additionally, RPS is (and has been) operationally supported by SOC specialty units such as; the SWAT Team, Hostage Negotiations Team, Dive Team, Bomb Team, Aero-Squadron, K-9 Unit, Special Vehicle Operations Unit, and Mounted Unit.

Other county multi-agency units, such as the Stanislaus County Auto Theft Taskforce (StanCATT) and the Gang Intelligence Task Force (GIT), assist Riverbank Police Services in the investigations of auto thefts and the coordination of countywide intelligence gathering of all criminal street gangs, respectively.

The City of Riverbank contributes to the Stanislaus Drug Enforcement Agency (SDEA) governing board. This organization is responsible for major drug investigations, and the RPS Chief of Police sits at the table with the rest of the County's Chiefs of Police, Sheriff and District Attorney. This affords the city a voice in the governing and direction of this organization.

RPS utilizes the SR911 Dispatch Center which provides progressive and proficient dispatch services, and efficiently interfaces with other law enforcement agency communications within the county.



Riverbank Police Services

Significant Budget Impacts for Fiscal Year 2013-14

Due to budgetary constraints, the Fiscal Year 2013-14 adopted budget does not include funding for 2 currently vacant Deputy Sheriff positions. These positions have been vacant for more than six months due to recruitment and retention issues faced by the SOC.

In last year's RPS Budget Narrative, it stated that the City of Riverbank had the goal of attaining a ratio of 1.25 sworn law enforcement officers per 1,000 residents. Currently, RPS has 18 sworn law enforcement officers which serve Riverbank's population of approximately 23,149. This yields a ratio of **.78** sworn law enforcement officers per 1,000 residents. This is below what is considered to be the minimum standard of 1.0 sworn law enforcement officer per 1,000 residents.

This worthy goal continues to be at odds with current staffing levels and the factors/costs associated with them. Sheriff's Department Recruitment and retention issues, along with the potential for future cost increases (health insurance, retirement, worker's Comp., etc.) have resulted in static staffing levels, despite the current wage reductions of all Sheriff's Department Staff.

A positive impact is that RPS has applied for numerous traffic-enforcement related grants which resulted in the following grants being awarded;

- Distracted Driver Grant (#DD-1321 through OTS for \$15,706.00)
- STEP Grant (#PT1395 through OTS for \$29,000.00)
- DUI Checkpoint Grant (#SC13348 through Berkeley/OTS for \$40,830.00)

Although these grants do not finance new positions, they do help to purchase traffic enforcement related equipment and pay for the overtime to staff numerous, highly visible traffic enforcement details. These enforcement details help to further ensure the safety of Riverbank's Residents.

Strategic Planning Objectives for Fiscal Year 2013-14

- ◆ Attend and make safety presentations at each of the City's 14 Neighborhood Watch programs
- ◆ Contact each school (all levels) in the City of Riverbank and review their safety plans and give feedback as needed to the schools
- ◆ Update and distribute to all staff, the City of Riverbank Emergency Response Plan
- ◆ Conduct a city-wide "National Night Out" event at the Crossroads Shopping Center to promote public safety and to increase Neighborhood Watch Programs

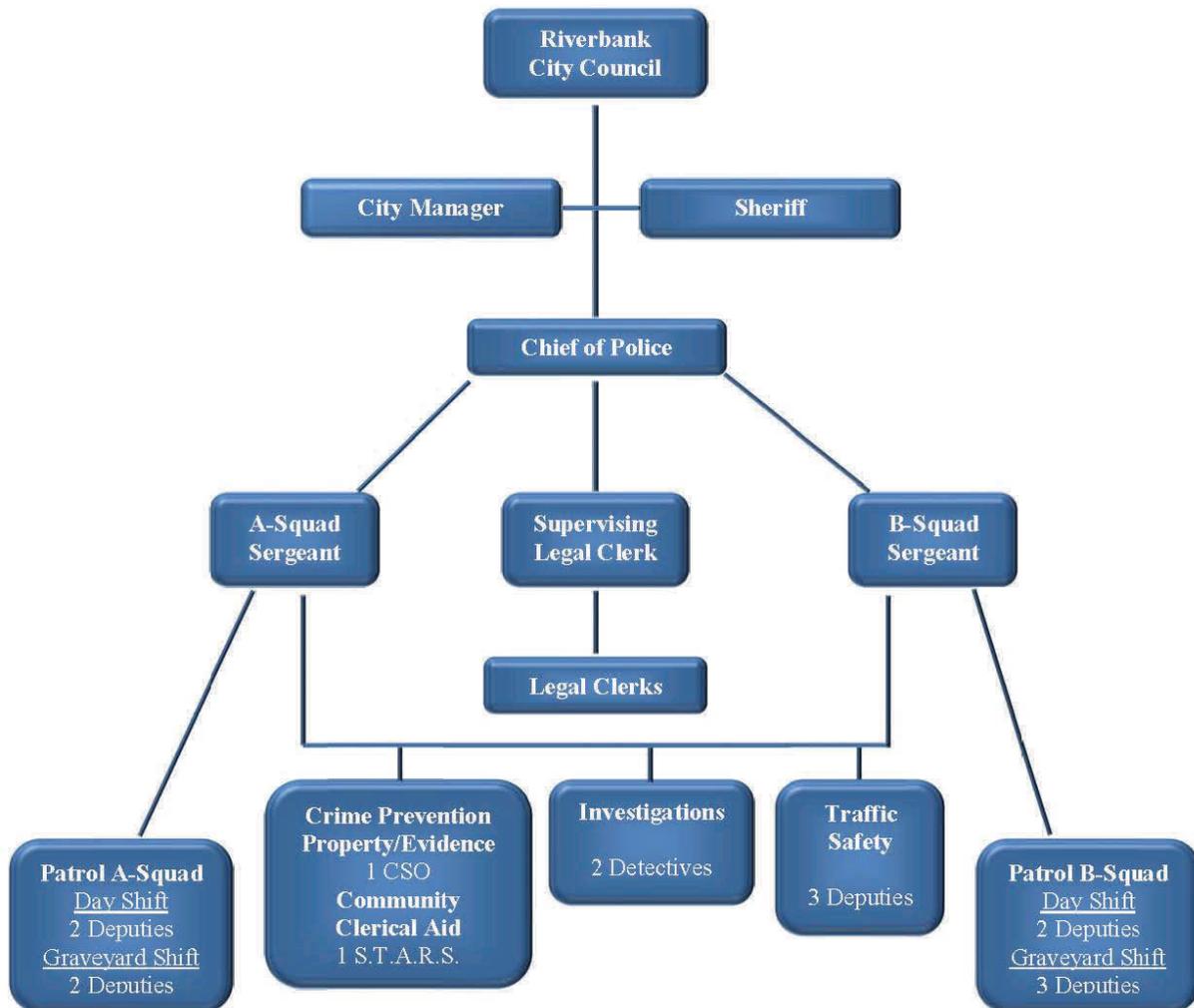


Riverbank Police Services

Departmental Objectives for Fiscal Year 2013-14

- ◆ Riverbank Police Services will continue to aggressively pursue traffic safety related grants. Furthermore, the police department will continue with its efforts in educating the community relative to traffic safety/awareness, traffic calming strategies, and enforcement.
- ◆ Maintain the ability to monitor, investigate and suppress narcotic, gang and theft activity

Organizational Chart





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department:	409
Function:	Public Safety		POLICE SERVICES

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	4,314	4,500	2,074	1,500	-66.7%
702.031	RENTS & LEASES/BLDG REPLACE.	19,500	19,500	2,803	19,500	0.0%
702.032	PROFESSIONAL SERVICES	0	0	0	0	0.0%
702.034	VEHICLE MILEAGE FEE	111,376	118,000	111,435	122,000	3.4%
702.039	SPECIAL COMMUNITY SERVICE	6,988	0	0	0	0.0%
702.060	CONTRACT SHERIFF SERVICES	2,974,557	3,352,344	3,037,648	3,399,086	1.4%
703.024	POSTAGE	1,113	1,500	946	1,500	0.0%
703.025	OFFICE EXPENSE	3,287	2,000	2,250	2,000	0.0%
704.021	UTILITIES	42,884	45,000	28,645	45,000	0.0%
704.022	COMMUNICATIONS	2,812	3,000	2,220	3,000	0.0%
706.023	ADVERTISING	59	100	0	100	0.0%
706.026	MISCELLANEOUS EXPENSE	193	180	72	180	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	1,439	1,500	306	1,500	0.0%
706.072	SDEA CONTRIBUTION	28,245	36,335	36,335	37,062	2.0%
	Total Operating Expenses	\$3,196,767	\$3,583,959	\$3,224,734	\$3,632,428	1.4%
Capital Outlay						
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$3,196,767	\$3,583,959	\$3,224,734	\$3,632,428	1.4%

STAFFING:

- 1 Lieutenant (Chief of Police)
- 2 Sergeants
- 14 Deputy Sheriff/Detective
- 1 Supervising Legal Clerk
- 2 Legal Clerks
- 1 Community Services Officer



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 411
Function:	Public Safety	CODE COMPLIANCE

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
	Operating Expenses					
702.034	ANIMAL CONTROL SERVICES	159,192	155,831	128,065	155,831	0.0%
999.000	TRANSFERS OUT TO FUND 117	53,159	55,245	27,272	65,733	19.0%
	Total Operating Expenses	\$212,351	\$211,076	\$155,337	\$221,564	5.0%
	Total Department Appropriations	\$212,351	\$211,076	\$155,337	\$221,564	5.0%



2013-2014 Annual Budget

Department Narrative

Development Services Public Works Divisions

Department Description

The Development Services Department, Public Works Divisions serve the businesses, property owners, and residents of Riverbank by providing the services necessary to maintain and sustain the quality of life that is expected of a public agency.

The primary functions of the Public Works Divisions are to provide for the administration and oversight for effective auto/fleet/garage operations, oversight for the annual preparation of the Landscaping and Lighting District assessments and their maintenance, safe sewer collection system operations, functional storm drainage collection system during rain events, safe roads and streets, treatment of wastewater, and safe water well operations.

Division Descriptions

DEVELOPMENT SERVICES ADMINISTRATION

MISSION STATEMENT: “We are the Answer People”

Compile data and provide the necessary answers to support field operations, including: grant writing, contract and grant administration, project administration and ombudsman for the City and Development Services Department.

DEVELOPMENT SERVICES OPERATIONS

MISSION STATEMENT: “Service, Pride, and Professionalism”

Ensure that Riverbank has the most efficient and reliable movement systems and utility services. The Operations Division is responsible for maintenance activities along approximately 92 miles of public right-of-way. The Division accomplishes these responsibilities in a manner that will lead to a safer, cleaner, and more attractive environment for the City's residents. We strive to improve, develop, and maintain public infrastructure essential to the safety, mobility, and quality of life for Riverbank residents.

MOTOR POOL OPERATIONS

MISSION STATEMENT: “Better, Cheaper, Faster – provide the highest possible quality of vehicle; equipment maintenance and repair at the lowest possible cost; while insuring that the City's needs are met with the highest degree of courtesy and professionalism.”

Motor Pool Operations provides vehicles and equipment to the employees of the city so that they may, in turn, provide services that promote health, safety, well-being, and quality of life to the residents of the City of Riverbank.



2013-2014 Annual Budget

Department Narrative

Public Works Divisions

Division Descriptions

STREET/SANITARY SEWER COLLECTION

MISSION STATEMENT: “Keeping the City of Action moving”

Our focus on safe, efficient movement includes residents, businesses and visitors as well as storm and waste water. Our movement is guided by the public health and safety as well as the environment. The division seeks to maximize the return Riverbank’s capital investments through best management practices in pavement maintenance, street lighting, storm water and wastewater collection.

WASTEWATER TREATMENT PLANT

MISSION STATEMENT: “Protecting the Environment, and its Downstream Users”

Peace of mind for Our Residents, by ensuring the health and safety of the public and providing them with courteous quality service, we will accomplish this by operating the Wastewater Facility on a sustainable financial basis, maintaining infrastructure, assets and ensuring regulatory compliance, while providing a safe friendly work environment, and career opportunities for our employees.

WATER

MISSION STATEMENT: “Good to the last drop”

The City of Riverbank Water Division is proud to serve our residents the healthiest and best tasting water in the world. We nurture and grow Riverbank by providing excellent customer service with integrity, and respect. Our vision of success is achieved through people – demanding best-in-class performance and creating strong partnerships with the community.



Water Gate Valve
Installation Project



Orange Ave. Storm
Improvement Project



WWTP Office/Lab
Project



2013-2014 Annual Budget

Department Narrative

Public Works Divisions

Significant Budget Impacts for Fiscal Year 2013-14

The Development Services Department has adapted to the current fiscal environment. One adaptation was the filling of the Streets Supervisor position with a Senior Streets Worker and then filling the vacated Senior Streets position with a Street Maintenance Worker I position. In this case, the City lost long term institutional knowledge. The loss of institutional knowledge is expected to continue as the fiscal situation has had a negative impact on succession planning.

The Department is fortunate in that enterprise and special funds (water and sewer enterprises and Gas Tax) are the major funding sources that are also complemented by Lighting and Landscaping and System Development Fee administration funds. These funding sources fund a majority of Department activities. These funding sources have a bright outlook with the enterprises having higher than required reserves and Gas Tax actually having a structural surplus.

Strategic Planning Objectives for Fiscal Year 2013-14

- ◆ Recommend to the City Manager and Finance Director for inclusion in the FY 2013-2014 budget a Water Master Plan Update, including cost estimates.
- ◆ Bring forth a draft “Complete Street Policy and Standards” to the City Council for their review and direction.
- ◆ Recommend to the City Manager and Finance Director for inclusion in the FY 2014-2015 budget Sewer, Street and Park Master Plans updates, including cost estimates.

Departmental Objectives for Fiscal Year 2013-14

- ◆ Increase efficiency by having public works functions certified by the American Public Works Association.
- ◆ Increase customer service by implementing customer satisfaction survey for all Department functions and modifying practices accordingly.
- ◆ Improve air quality by constructing traffic signal at Morrill Avenue and Oakdale Road.
- ◆ Lower the cost of water billing via implementation of automated meter reading.



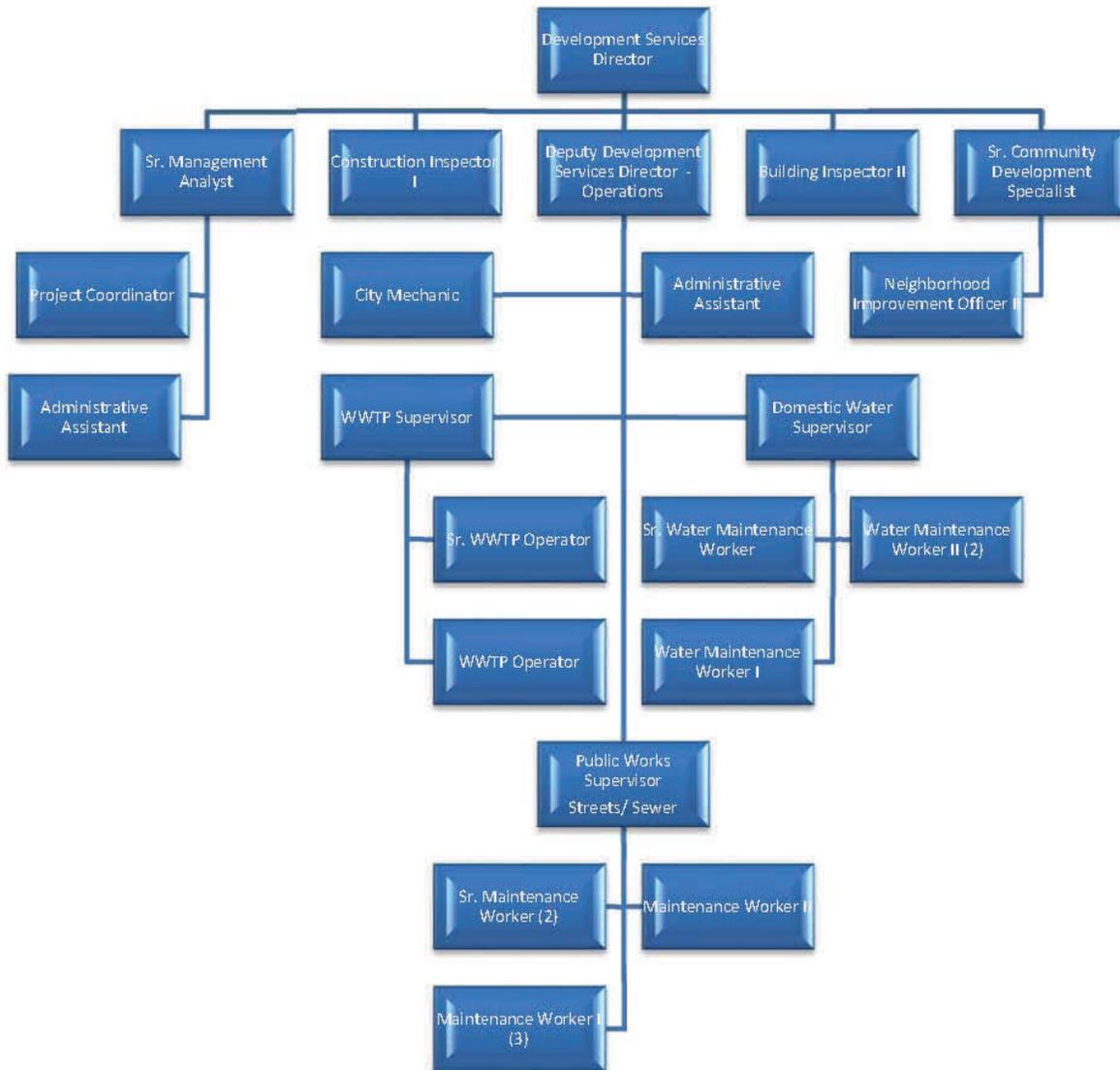


2013-2014 Annual Budget

Department Narrative

Development Services

Organizational Chart





City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	101 GENERAL FUND	Department:	412
Function:	Public Works		DEVELOPMENT SERVICES ADMIN

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	283,498	335,448	307,113	347,873	3.7%
701.002	PERSONNEL TEMPORARY	0	0	0	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	2,062	0	0	0	0.0%
708.005	MEDICARE	3,763	4,864	4,133	5,044	3.7%
708.006	PERS RETIREMENT	31,796	32,266	29,765	39,599	22.7%
708.007	PAYROLL TAXES	2,493	2,287	2,170	2,294	0.3%
708.008	HEALTH DENTAL VISION INSURANCE	61,485	98,197	78,329	87,835	-10.6%
708.009	NATIONAL RETIREMENT	9,427	11,900	9,895	13,155	10.5%
708.010	WORKERS' COMPENSATION	29,713	45,538	41,553	45,918	0.8%
708.012	DEFERRED COMPENSATION	3,083	3,900	3,600	3,900	0.0%
Total Personnel Salaries & Benefits		\$427,320	\$534,400	\$476,558	\$545,618	2.1%

Operating Expenses

702.031	RENTS & LEASES	3,600	3,600	1,663	3,600	0.0%
702.032	PROFESSIONAL SERVICES	1,695	1,500	1,009	1,500	0.0%
702.035	CONTRACT ENGINEERING	40,585	70,000	10,525	50,000	-28.6%
703.023	ADVERTISING	0	200	-264	200	0.0%
703.024	POSTAGE	1,821	1,500	1,446	2,000	33.3%
703.025	OFFICE EXPENSE	2,257	2,000	3,163	2,000	0.0%
704.021	UTILITIES	3,440	3,000	2,897	3,000	0.0%
704.022	COMMUNICATIONS	1,182	1,500	953	1,500	0.0%
706.026	MISCELLANEOUS EXPENSE	1,530	1,000	1,075	300	-70.0%
706.027	BOOT/ JACKET ALLOWANCE/UNIFORMS	0	0	0	300	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	146	500	209	500	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	595	600	395	600	0.0%
706.037	CONFERENCES & MEETINGS	144	1,000	378	1,000	0.0%
706.038	STAFF DEVELOPMENT	2,044	2,000	535	3,800	90.0%
Total Operating Expenses		\$59,039	\$88,400	\$23,984	\$70,300	-20.5%

CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	0	0	0	0	0.0%
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0.0%
Total Capital Outlay		\$0	\$0	\$0	\$0	0.0%

Total Department Appropriations

\$486,359	\$622,800	\$500,542	\$615,918	-1.1%
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TRANSFER IN OF MANAGEMENT FEES:

SEWER FUND	(\$164,647)
WATER FUND	(\$215,781)
LTF	(\$6,320)
GAS TAX	(\$24,256)
LANDSCAPE & LIGHTING	(\$8,534)
NET GENERAL FUND ALLOCATION	\$196,380



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 413
Function:	Public Works	STREET MAINTENANCE

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	106,027	51,811	47,826	0	-100.0%
701.003	PERSONNEL OVERTIME	0	150	224	0	-100.0%
701.004	STANDBY PAY	0	0	0	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0.0%
708.005	MEDICARE	714	0	0	0	0.0%
708.006	PERS RETIREMENT	12,388	5,307	4,892	0	-100.0%
708.007	PAYROLL TAXES	823	434	434	0	-100.0%
708.008	HEALTH DENTAL VISION INSURANCE	29,708	22,505	18,533	0	-100.0%
708.009	NATIONAL RETIREMENT	4,301	2,380	1,979	0	-100.0%
708.010	WORKERS' COMPENSATION	10,871	7,034	6,471	0	-100.0%
	Total Personnel Salaries & Benefits	\$164,832	\$89,621	\$80,359	\$0	-100.0%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	13,198	15,000	11,602	15,000	0.0%
702.031	RENTS & LEASES (VEHICLES)	15,000	15,000	0	15,000	0.0%
702.032	PROFESSIONAL SERVICES	10,377	7,000	2,695	8,200	17.1%
703.055	BARRICADES	570	800	95	800	0.0%
704.021	UTILITIES	8,886	12,000	5,626	8,100	-32.5%
706.027	BOOT & JACKET ALLOWANCE	291	150	0	0	-100.0%
706.029	MAINT. OF BLDG. & STRUCTURES	7,359	6,500	10,696	0	-100.0%
706.056	STATE/COUNTY FEES	566	700	666	600	-14.3%
706.073	UNIFORMS & RAGS	0	0	0	0	0.0%
	Total Operating Expenses	\$56,247	\$57,150	\$31,380	\$47,700	-16.5%
CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$221,079	\$146,771	\$111,739	\$47,700	-67.5%



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund:	101	GENERAL FUND	Department:	457
Function:		Public Works		CONTRACT ENGINEERING

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Operating Expenses						
702.032	PROFESSIONAL/SPECIAL SERVICES*	40,585	70,000	10,525	0	-100.0%
	Total Operating Expenses	\$40,585	\$70,000	\$10,525	\$0	-100.0%
	Total Department Appropriations	\$40,585	\$70,000	\$10,525	\$0	-100.0%

* THE CONTRACT ENGINEER BUDGET HAS BEEN TRANSFERRED TO THE DEVELOPMENT SERVICES ADMINISTRATION BUDGET



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 101	GENERAL FUND	Department: 439
Function:	Community Development	ECONOMIC DEVELOPMENT

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
	Personnel Salaries and Benefits					
701.007	SALARY ALLOCATION	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$0	\$0	\$0	\$0	0%
	Operating Expenses					
702.043	AMMO PLANT SPECIFIC PLAN	75,980	0	18,472	0	0%
706.026	DEBT SERVICE - ED BANK LOAN	0	79,000	79,000	103,250	0%
	Total Operating Expenses	\$75,980	\$79,000	\$97,472	\$103,250	0%
	Total Department Appropriations	\$75,980	\$79,000	\$97,472	\$103,250	0%

*THE AMMO PLANT SPECIFIC PLAN EXPENSES ARE FULLY REIMBURSED BY THE STANISLAUS COUNTY ED BANK LOAN. REPAYMENT IS SECURED BY THE LOCAL REDEVELOPMENT AUTHORITY.



2013-2014 Annual Budget

Department Narrative

Parks & Recreation Department

Department Description

The Riverbank Parks and Recreation Department oversees three divisions, Parks Maintenance, Recreation and Park Development and the Facility Maintenance Division.

The Parks Maintenance Division maintains 23 landscape areas throughout the City. There are 16 parks and 6 additional areas (non parks) that are maintained by this division. The 108 water fountain, Plaza Del Rio water feature, the downtown landscaping, Museum, 6 tennis courts and various other hardscape areas are included. The Parks Department contracts with Grover Landscape for the large turf areas and those areas that require specialized equipment and care.

The Recreation and Park Development Division oversees all the recreational programs, classes, Aquatics, Teen Center, Sports Complex, Gymnasium and special events. The facility and park reservations are handled through this department. Park and facility Development grant proposals are written on a regular basis and projects are implemented as grants are received. Online registration is now available for most of our recreational programs.

The Facility Maintenance Division performs the custodial services for all City buildings which includes City Hall South, City Hall North, the new CNG building, Public Works trailer, Sheriff's building, Community Center, Scout Hall, and Teen Center. This division also oversees the service contracts for HVAC, Pest Control, Alarm System contracts as well as building repairs.

Significant Budget Impacts for Fiscal Year 2013-14

The significant impacts on the Parks and Recreation Department have occurred over the past several years with the expansion of facilities, increase in number of parks, the downtown development and overall increase of areas to maintain with a reduction of staff. Staff has relied on Grover Landscaping to assist with these maintenance areas as they have the expertise and the proper equipment to provide the services needed. The Alternate Work Program through the Sheriff's Department will be used to some extent to assist with minor park maintenance needs. The parks in Riverbank are well used and very popular. We have experienced a noticeable increase in park attendance and reservations over the past couple of years.

Graffiti and vandalism are a daily challenge that not only deplete our resources but increase the workload of our limited number of staff.

The challenges that the School District will face this year due to their loss of funding for the afterschool program will have a significant impact on our services. The City will attempt to work closely with the School District to attempt to assist with providing a safe environment and beneficial programs for students before and after school.



2013-2014 Annual Budget Department Narrative

Parks & Recreation Department

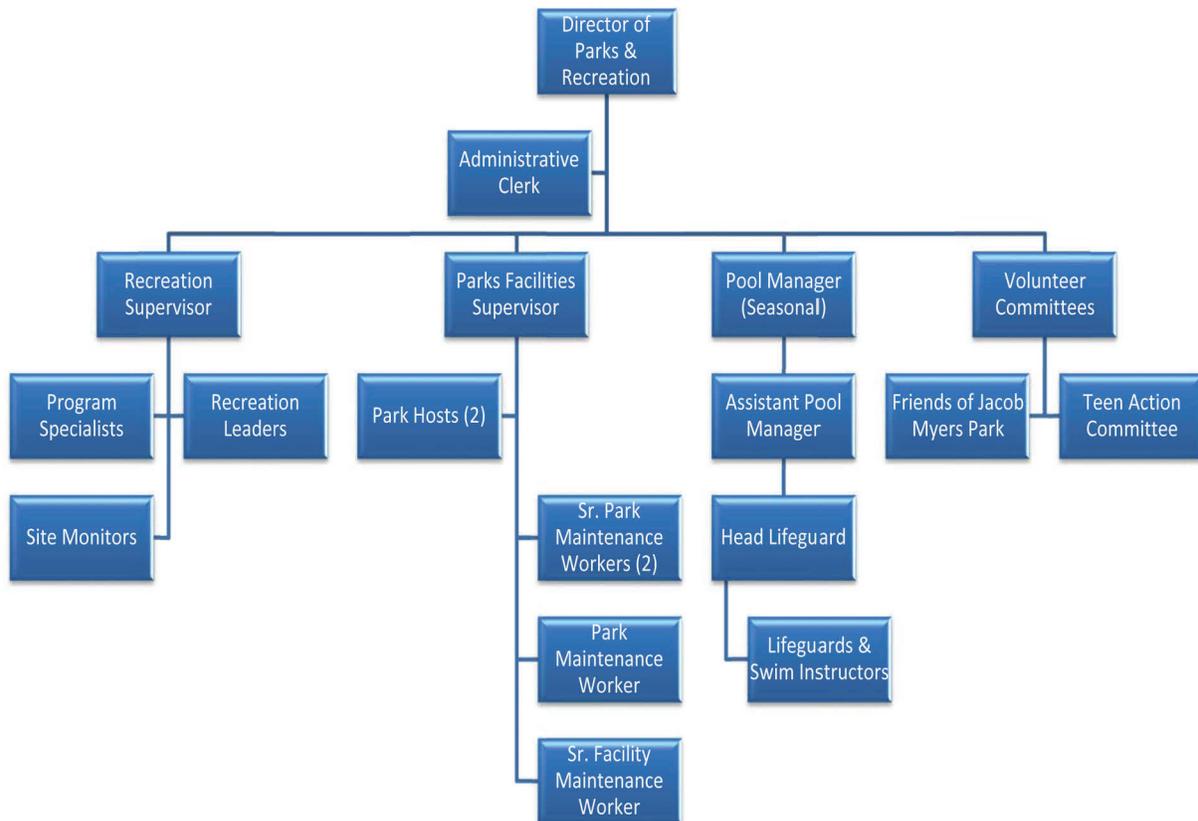
Strategic Planning Objectives for Fiscal Year 2013-14

- ◆ Recommend to the City Council, for action, a list of priority needs, including history and costs associated with maintaining or replacing City facility roofs.
- ◆ Develop and present to the City Council, for direction, a conceptual design and cost for improvement and/or renovation of the Scout Hall Building, Community Center, and pool locker rooms.

Departmental Objectives for Fiscal Year 2013-14

- ◆ To maintain our parks and facilities at a high standard.
- ◆ Continue to develop new parks and programs through grants, collaboration and partnerships.
- ◆ Increase our volunteer programs to assist us in moving forward despite the current challenges.

Organizational Chart





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department: 407
Function:	Parks & Recreation	BUILDING MAINTENANCE

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	44,437	45,900	42,152	48,953	6.7%
701.002	PERSONNEL TEMPORARY	0	0	0	0	0.0%
701.003	PERSONNEL OVERTIME	228	0	0	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0.0%
708.005	MEDICARE	614	666	555	710	6.6%
708.006	PERS RETIREMENT	5,588	4,787	4,393	6,156	28.6%
708.007	PAYROLL TAXES	434	434	434	434	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	15,230	14,939	11,820	13,563	-9.2%
708.009	NATIONAL RETIREMENT	2,151	2,380	1,979	2,631	10.5%
708.010	WORKERS' COMPENSATION	4,892	6,231	5,703	6,462	3.7%
708.012	DEFERRED COMPENSATION	0	0	0	0	0.0%
Total Personnel Salaries & Benefits		\$73,574	\$75,337	\$67,036	\$78,909	4.7%

Operating Expenses

702.030	MAINT. OF OPERATIONS EQUIPMENT	2,879	2,000	1,793	2,000	0.0%
702.031	RENTS & LEASES (VEHICLES)	5,000	5,000	0	5,000	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	20,919	19,345	20,455	19,430	0.4%
703.028	SMALL TOOLS	175	200	163	200	0.0%
704.021	UTILITIES	26,104	23,000	22,306	24,000	4.3%
704.022	COMMUNICATIONS	8,372	9,000	7,759	8,500	-5.6%
706.027	BOOT & JACKET ALLOWANCE	150	150	0	150	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	11,895	12,000	12,319	12,000	0.0%
706.056	STATE/COUNTY FEES	2,929	2,400	2,393	2,950	22.9%
706.073	UNIFORMS & RAGS	1,787	1,500	1,512	1,500	0.0%
Total Operating Expenses		\$80,210	\$74,595	\$68,700	\$75,730	1.5%

Capital Outlay

707.003	EQUIPMENT/PROJECTS	4,799	0	0	12,400	0.0%
Total Capital Outlay		\$4,799	\$0	\$0	\$12,400	0.0%

Total Department Appropriations

\$158,583	\$149,932	\$135,736	\$167,039	11.4%
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EQUIPMENT/PROJECTS

STAFFING:

1 SR. FACILITIES MAINTENANCE WORKER

MUSEUM ROOF REPAIRS	\$4,000
CITY HALL NORTH ROOF REPAIRS	\$8,400
	<u>\$12,400</u>



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	101	GENERAL FUND	Department:	414
Function:		Parks & Recreation		PARKS

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	203,011	203,794	190,304	203,794	0.0%
701.002	PERSONNEL TEMPORARY	10,873	13,600	13,735	12,000	-11.8%
701.003	PERSONNEL OVERTIME	715	300	547	600	100.0%
701.004	STANDBY PAY	3,399	5,000	3,415	4,000	-20.0%
708.004	MISC EMPLOYEE BENEFITS	191	0	0	0	0.0%
708.005	MEDICARE	3,014	3,152	2,830	3,129	-0.7%
708.006	PERS RETIREMENT	24,760	21,180	19,548	25,629	21.0%
708.007	PAYROLL TAXES	2,982	3,013	3,313	3,224	7.0%
708.008	HEALTH DENTAL VISION INSURANCE	59,152	74,049	62,547	74,834	1.1%
708.009	NATIONAL RETIREMENT	8,307	9,520	7,916	10,524	10.5%
708.010	WORKERS' COMPENSATION	21,601	27,666	25,452	26,900	-2.8%
708.012	DEFERRED COMPENSATION	1,958	1,950	1,800	1,950	0.0%
Total Personnel Salaries & Benefits		\$339,963	\$363,224	\$331,407	\$366,584	0.9%

Operating Expenses

702.030	MAINT. OF OPERATIONS EQUIPMENT	193	300	294	300	0.0%
702.031	RENTS & LEASES	51,800	51,800	1,673	51,800	0.0%
702.032	PROFESSIONAL SERVICES	103,800	79,658	73,881	93,780	17.7%
703.025	OFFICE EXPENSE	279	200	176	200	0.0%
703.028	SMALL TOOLS	872	500	0	500	0.0%
703.049	CHEMICALS	3,431	8,300	8,420	5,000	-39.8%
703.050	POOL CHEMICALS	17,018	23,000	7,389	22,000	-4.3%
703.051	BARK/FIBER	10,221	0	0	12,000	0.0%
704.021	UTILITIES	26,417	25,000	27,718	26,000	4.0%
704.022	COMMUNICATIONS	703	700	487	600	-14.3%
706.027	BOOT & JACKET ALLOWANCE	567	600	418	600	0.0%
706.029	MAINT. OF BLDG & STRUCTURES	26,634	28,000	22,790	28,000	0.0%
706.036	MEMBERSHIPS, DUES, BOOKS, ETC.	300	0	0	0	0.0%
706.038	STAFF DEVELOPMENT	2,323	3,000	1,269	1,000	-66.7%
706.050	SAFETY EQUIPMENT	266	400	55	350	-12.5%
706.056	STATE/COUNTY FEES	3,989	3,400	3,393	3,600	5.9%
706.073	UNIFORMS & RAGS	665	800	366	700	-12.5%
706.079	PARK HOST	1,552	0	0	0	0.0%
706.081	DOWNTOWN & WATERFALL MAINT.	2,183	2,200	1,570	2,200	0.0%
Total Operating Expenses		\$253,213	\$227,858	\$149,899	\$248,630	9.1%

CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	0	0	0	0	0.0%
707.003	EQUIPMENT/PROJECTS	10,182	13,750	9,771	6,000	-56.4%
Total Capital Outlay		\$10,182	\$13,750	\$9,771	\$6,000	-56.4%

Total Department Appropriations

\$603,358	\$604,832	\$491,077	\$621,214	2.7%
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EQUIPMENT AND PROJECTS:

PLAYGROUND EQUIPMENT REPLACEMENT PROGRAM \$6,000

STAFFING:

1 PARKS SUPERVISOR
 2 SR. PARKS MAINTENANCE WORKERS
 1 PARKS MAINTENANCE WORKER I
 2 PT PARKS MAINTENANCE AIDES (SEASONAL)



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 101	GENERAL FUND	Department:	459
Function:	Culture & Liesure		RECREATION

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Operating Expenses

999.000	TRANSFERS OUT TO FUND 134	348,067	296,307	124,977	316,281	6.7%
	Total Operating Expenses	\$348,067	\$296,307	\$124,977	\$316,281	6.7%

	Total Department Appropriations	\$348,067	\$296,307	\$124,977	\$316,281	6.7%
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Fiscal Year 2013-2014

Special Revenue Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 102: Gas Tax Fund

Projected Reserve @ July 1, 2013 **\$310,314**

Add:

Projected '13-'14 Revenues **\$748,503**

Less:

Requested Appropriations

SALARIES & BENEFITS	\$394,339
CONTRACT SERVICES	121,500
UTILITIES	85,500
OTHER OPERATING EXPENSES	88,000
TRANSFERS OUT	24,256
CAPITAL OUTLAY	60,000

Total Gas Tax Appropriations **\$773,595**

Projected Reserve @ June 30, 2014 **\$285,222**

% Of Revenues **38.11%**

GAS TAX REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
SECTION 2103 GAS TAX	\$238,364	\$150,746	\$243,131
SECTION 2105 GAS TAX	113,220	82,826	101,736
SECTION 2106 GAS TAX	72,983	60,999	72,002
SECTION 2107 GAS TAX	150,946	137,086	151,468
SECTION 2107.5 GAS TAX	5,000	0	5,000
STREET SWEEPING	4,159	2,080	4,159
MISCELLANEOUS REVENUE	0	0	0
TRANSFER IN OF MGMT FEES	142,293	48,063	171,007
	<u>\$726,965</u>	<u>\$481,800</u>	<u>\$748,503</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 102	GAS TAX	Department:	418
Function:	Public Works		STREETS

APPROPRIATION DETAIL

Account	Account Description	FY	FY	2012-13	FY	%
		2011-12	2012-13	Expenses	2013-14	
		Actual	Budget	6/10/2013	Budget	Change

Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	136,351	208,068	110,721	235,238	13%
701.002	PERSONNEL TEMPORARY	6,132	0	5,228	0	0%
701.003	PERSONNEL OVERTIME	1,360	2,000	2,426	2,500	25%
701.004	STANDBY PAY	3,714	5,500	6,835	4,000	-27%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0%
708.005	MEDICARE	1,281	3,017	1,341	2,660	-12%
708.006	PERS RETIREMENT	16,071	22,676	10,594	25,944	14%
708.007	PAYROLL TAXES	2,108	1,763	1,950	2,205	25%
708.008	HEALTH DENTAL VISION INSURANCE	35,297	62,463	37,129	77,586	24%
708.009	NATIONAL RETIREMENT	5,587	9,520	5,937	13,155	38%
708.010	WORKERS' COMPENSATION	15,007	28,246	14,981	31,051	10%
708.012	DEFERRED COMPENSATION	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$222,908	\$343,253	\$197,142	\$394,339	15%

Operating Expenses

702.030	MAINT. OF OPERATIONS EQUIPMENT	2,600	3,000	1,557	3,000	0%
702.031	RENTS & LEASES (VEHICLE REP/MAINT)	10,000	10,000	0	10,000	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	20,307	20,900	27,316	22,000	5%
702.036	STREET SWEEPING CONTRACT	83,040	82,500	77,481	84,500	2%
702.037	STREET LIGHT REPAIR	3,661	4,000	117	2,000	-50%
703.028	SMALL TOOLS	362	1,000	1,770	1,000	0%
703.062	STREET SIGNS/STRIPING	10,447	56,000	37,452	56,000	0%
704.021	UTILITIES	113,651	120,000	78,417	85,500	-29%
706.026	MISCELLANEOUS EXPENSE	1,023	1,000	656	2,000	100%
706.027	BOOT & JACKET ALLOWANCE	307	600	0	750	25%
706.029	MAINT. OF BLDG. & STRUCTURES	14,967	21,000	19,973	21,000	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	481	1,000	511	1,500	50%
706.037	CONFERENCES & MEETINGS	0	0	0	250	0%
706.038	STAFF DEVELOPMENT	478	1,800	1,350	1,800	0%
706.050	SAFETY EQUIPMENT	1,423	1,300	1,338	1,600	23%
706.073	UNIFORMS & RAGS	0	2,050	286	2,100	2%
999.000	TRANSFER OUT OF MGMT FEES TO GF	42,175	23,605	11,016	24,256	3%
	Total Operating Expenses	\$304,922	\$349,755	\$259,240	\$319,256	-9%

CAPITAL OUTLAY

707.003	EQUIPMENT/PROJECTS	23,525	140,000	70,406	60,000	-57%
	Total Capital Outlay	\$23,525	\$140,000	\$70,406	\$60,000	-57%

Total Department Appropriations

\$551,355	\$833,008	\$526,788	\$773,595	-7%
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TRANSFER IN OF MANAGEMENT FEES:

SEWER FUND	(\$81,532)
LTF	(\$21,213)
WATER FUND	(\$16,020)
STERLING RIDGE STORM DRAIN DISTRICT	(\$9,193)
HEARTLANDS STORM DRAIN DISTRICT	(\$9,193)
CROSSROADS LANDSCAPE & LIGHTING DISTRICT	(\$33,856)
NET GAS TAX FUND ALLOCATION	<u>\$602,588</u>

EQUIPMENT/PROJECTS:

ADA IMPROVEMENTS	50,000
SPEED TRAILER	10,000
	<u>60,000</u>

STAFFING:

1 PUBLIC WORKS SUPERVISOR
3 SR. MAINTENANCE WORKERS
1 MAINTENANCE WORKER I



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 103: Storm Drain Fund

Reserve @ July 1, 2013 **\$5,887**

Add:
Projected '13-'14 Revenues **\$10**

Less:
Requested Appropriations

OPERATING EXPENSES 1,700

Total Appropriations **\$1,700**

Projected Reserve @ June 30, 2014 **\$4,197**

STORM DRAIN REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	30	11	10
TRANSFERS IN	0	0	0
	\$30	\$11	\$10



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund:	103	STORM DRAIN FUND	Department:	419
Function:		Public Works		STORM

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 4/22/2013	FY 2013-14 Budget	% Change
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	Operating Expenses					
702.032	PROFESSIONAL/SPECIAL SERVICES	1,630	2,000	1,630	1,700	-15%
	Total Operating Expenses	\$1,630	\$2,000	\$1,630	\$1,700	-15%
	Total Department Appropriations	\$1,630	\$2,000	\$1,630	\$1,700	-15%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 104: Proposition 1B Fund

Projected Reserve @ July 1, 2013 **\$19,476**

Add:

Projected '13-'14 Revenues **\$0**

Less:

Requested Appropriations

CAPITAL OUTLAY 19,476

Total Appropriations **\$19,476**

Projected Reserve @ June 30, 2014 **\$0**

PROPOSITION 1B REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	0	146	0
	<u>\$0</u>	<u>\$146</u>	<u>\$0</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 104	PROP 1B FUND	Department:	420
Function:	Public Works		CURB & GUTTER

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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CAPITAL OUTLAY

707.003	PRESTWICK BRIDGE PROJECT	162,006	69,672	50,403	19,476	-72%
	Total Capital Outlay	\$162,006	\$69,672	\$50,403	\$19,476	100%

Total Department Appropriations

\$162,006	\$69,672	\$50,403	\$19,476	100%
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EQUIPMENT & PROJECTS:

1ST ST BRIDGE REPAIRS

\$19,476



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 117: Neighborhood Improvement Fund

Reserve @ July 1, 2013 **\$0**

Add:

Projected '13-'14 Revenues **\$87,233**

Less:

Requested Appropriations

SALARY & BENEFITS	\$77,583
OPERATING EXPENSES	9,650
TRANSFERS OUT	0
CAPITAL OUTLAY	0

Total Appropriations **87,233**

Projected Reserve @ June 30, 2014 **\$0**

NEIGHBORHOOD IMPROVEMENT REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
ABANDONED VEHICLE	16,000	11,577	16,000
FINES, FORFEITURES, PENALTIES	5,000	6,734	5,000
INTEREST INCOME	0	0	0
MISCELLANEOUS REVENUES	500	800	500
OTHER FINANCIAL RESOURCES	0	0	0
TRANSFERS IN OF MGMT FEES	55,245	27,272	65,733
	\$76,745	\$46,383	\$87,233



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	117	NEIGHBORHOOD IMPROVEMENT	Department:	411
Function:		Administration		CODE COMPLIANCE

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	%
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	56,950	48,256	43,813	57,506	19%
701.002	PERSONNEL TEMPORARY	0	1,633	1,632	0	-100%
701.003	PERSONNEL OVERTIME	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0%
708.005	MEDICARE	739	639	581	834	31%
708.006	PERS RETIREMENT	6,531	4,611	4,174	6,855	49%
708.007	PAYROLL TAXES	434	637	636	434	-32%
708.008	HEALTH DENTAL VISION INSURANCE	1,105	3,892	1,581	1,732	-55%
708.009	NATIONAL RETIREMENT	2,142	2,380	1,570	2,631	11%
708.010	WORKERS' COMPENSATION	5,742	6,124	5,556	7,591	24%
Total Personnel Salaries & Benefits		\$73,643	\$68,172	\$59,543	\$77,583	14%
Operating Expenses						
702.034	OTHER CONTRACT SERVICES	0	500	85	500	0%
702.042	RELEASE OF LIENS	0	0	0	0	0%
703.024	POSTAGE	0	0	0	0	0%
703.025	OFFICE EXPENSE	308	500	951	500	0%
704.022	COMMUNICATIONS	871	600	411	600	0%
706.025	WEED & RUBBISH REMOVAL	0	5,000	200	5,000	0%
706.027	BOOT & JACKET ALLOWANCE	150	150	0	350	133%
706.028	SMALL TOOLS	365	300	30	300	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	0	100	339	100	0%
706.037	CONFERENCES & MEETINGS	0	300	562	1,300	333%
706.073	UNIFORMS EXPENSE	0	123	0	0	-100%
706.077	SPRING CLEAN	0	1,000	1,000	1,000	0%
Total Operating Expenses		\$1,694	\$8,573	\$3,578	\$9,650	13%
CAPITAL OUTLAY						
707.013	EQUIPMENT GRANT	0	0	0	0	0%
Total Capital Outlay		\$0	\$0	\$0	\$0	0%
Total Department Appropriations		\$75,337	\$76,745	\$63,121	\$87,233	14%

TRANSFER IN OF MANAGEMENT FEES:

GENERAL FUND

(\$65,709)

NET NEIGHBORHOOD IMPROVEMENT ALLOCATION

\$21,524

STAFFING:

1 NEIGHBORHOOD IMPROVEMENT OFFICER II



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 118: Community Center Fund

Projected Reserve @ July 1, 2013 **\$22,561**

Add:

Projected '13-'14 Revenues **\$111,500**

Less:

Requested Appropriations

SALARY & BENEFITS	\$46,371	
OPERATING EXPENSES	85,180	
CAPITAL OUTLAY	0	
TRANSFERS OUT	0	

Total Appropriations **\$131,551**

Projected Reserve @ June 30, 2014 **\$2,510**

COMMUNITY CENTER REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
DONATIONS	0	614	500
JACOB MEYER PARKING FEES	25,000	23,799	27,500
CUSTOMER DEPOSITS FORFEITED	0	0	0
MISCELLANEOUS REVENUES	10,000	8,641	8,500
COMMUNITY CENTER FEES	26,000	35,403	26,000
CONTRACT PROGRAMS	35,000	23,886	31,000
MISC PROGRAM INCOME	18,000	22,729	18,000
TRANSFERS IN	0	0	0
	\$114,000	\$115,072	\$111,500



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	118	COMMUNITY CENTER	Department:	441
Function:		Recreation & Park Development		COMMUNITY CENTER

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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Personnel Salaries and Benefits

701.002	PERSONNEL TEMPORARY	50,820	40,000	37,334	40,000	0%
708.005	MEDICARE	736	580	539	667	15%
708.006	PERS RETIREMENT	70	0	14	0	0%
708.007	PAYROLL TAXES	5,966	5,000	4,346	5,704	14%
Total Personnel Salaries & Benefits		\$57,592	\$45,580	\$42,233	\$46,371	2%

Operating Expenses

702.032	PROFESSIONAL/SPECIAL SERVICES	706	500	1,244	1,500	200%
703.030	CONTRACT PROGRAMS	12,169	13,000	11,166	13,000	0%
703.066	JMP PARKING EXPENSE	24,854	18,000	11,017	22,000	22%
704.021	UTILITIES	29,777	29,000	23,252	29,000	0%
706.010	DEPRECIATION EXPENSE	8,970	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	10,561	10,000	11,074	10,000	0%
706.029	MAINT. OF BLDG & STRUCTURES	7,025	5,000	2,684	5,000	0%
706.035	INSURANCE & SURETY BONDS	2,287	2,000	2,811	2,500	25%
706.056	STATE/COUNTY FEES	493	500	493	500	0%
706.079	PARK HOST	0	1,980	1,576	1,680	-15%
999.000	TRANSFERS OUT	0	0	0	0	0%
Total Operating Expenses		\$96,842	\$79,980	\$65,317	\$85,180	7%

CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	13,914	0	0	0	0%
Total Capital Outlay		\$13,914	\$0	\$0	\$0	0%

Total Department Appropriations

		\$168,348	\$125,560	\$107,550	\$131,551	5%
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CAPITAL EXPENDITURES:
NO CAPITAL EXPENDITURES

0
\$0



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 119: Vehicle Maintenance Fund

Reserve @ July 1, 2013 **\$0**

Add:

Projected '13-'14 Revenues **\$323,184**

Less:

Requested Appropriations

SALARY & BENEFITS	\$100,594	
OPERATING EXPENSES	222,590	
TRANSFER OUT	0	
CAPITAL OUTLAY	0	
Total Appropriations	\$323,184	

Projected Reserve @ June 30, 2014 **\$0**

EQUIPMENT POOL REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
SALE OF FUEL	20,000	11,727	15,000
VEHICLE & EQUIP RENTAL	125,000	0	125,000
MAINT. CHARGES - LABOR	98,877	0	100,570
MAINT. CHARGES - PARTS	172,890	0	82,364
SALE OF CAPITAL ASSETS	0	4,600	0
MISCELLANEOUS REVENUES	200	336	250
TRANSFERS IN	0	0	0
	\$416,967	\$16,663	\$323,184



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	119	EQUIPMENT POOL	Department:	442
Function:		Public Works		Vehicle Maintenance

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	56,938	58,138	52,357	57,547	-1%
708.004	MISC EMPLOYEE BENEFITS	-2,608	0	0	0	0%
708.005	MEDICARE	759	843	682	834	-1%
708.006	PERS RETIREMENT	7,026	6,685	5,450	7,237	8%
708.007	PAYROLL TAXES	434	434	434	434	0%
708.008	HEALTH DENTAL VISION INSURANCE	14,819	22,505	18,533	24,315	8%
708.009	NATIONAL RETIREMENT	2,151	2,380	1,979	2,631	11%
708.010	WORKERS' COMPENSATION	6,150	7,892	7,084	7,596	-4%
	Total Personnel Salaries & Benefits	\$85,669	\$98,877	\$86,519	\$100,594	2%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	4,167	3,200	902	3,200	0%
702.038	SPRINT LEASE/PURCHASE	1,980	2,640	2,640	2,640	0%
702.044	CNG FUELING PUMP MAINTENANCE	-1,622	50,000	7,642	20,000	-60%
703.025	OFFICE EXPENSE	292	300	180	300	0%
704.021	UTILITIES	29,701	30,000	22,532	30,000	0%
704.022	COMMUNICATIONS	1,888	1,500	1,368	1,500	0%
705.040	VEHICLE MAINTENANCE EXPENSE	54,811	75,000	40,552	65,000	-13%
705.041	VEHICLE FUEL	86,674	145,000	61,408	90,000	-38%
706.026	MISCELLANEOUS EXPENSE	172	300	172	300	0%
706.027	BOOT & JACKET ALLOWANCE	150	150	0	200	33%
706.028	SMALL TOOLS	572	800	805	800	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	0	100	101	250	150%
706.037	TRAVEL, CONF & MEETINGS	0	500	0	500	0%
706.040	PERMITS & LICENSES	2,268	4,000	2,703	3,000	-25%
706.050	SAFETY EQUIPMENT	397	900	664	1,100	22%
706.056	STATE/COUNTY FEES	947	1,000	947	1,100	10%
706.073	UNIFORMS & RAGS	2,427	2,700	1,972	2,700	0%
	Total Operating Expenses	\$184,824	\$318,090	\$144,588	\$222,590	-30%
CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$270,493	\$416,967	\$231,107	\$323,184	-22%

STAFFING: 1 CITY MECHANIC



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 125: Special Building Projects Fund

Projected Reserve @ July 1, 2013 **\$135,434**

Add:

Projected '13-'14 Revenues **\$81,200**

Less:

Requested Appropriations

SALARY & BENEFITS	\$0
OPERATING EXPENSES	0
CAPITAL OUTLAY	0
TRANSFERS OUT	210,634

Total Appropriations **\$210,634**

Projected Reserve @ June 30, 2014 **\$6,000**

7%

SPECIAL BUILDING PROJECT REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	1,000	395	200
MISCELLANEOUS REVENUE	0	4,772	0
GRANT REIMBURSEMENTS	0	0	0
DEVELOPER FEES	1,000	12,617	1,000
SYSTEM ADMIN FEES	6,000	10,594	5,000
TRANSFERS IN (REPAY DUE FROM)	0	0	75,000
	<u>\$8,000</u>	<u>\$28,378</u>	<u>\$81,200</u>



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	125	SPECIAL BUILDING PROJECTS	Department:	448
Function:		Public Works		SPECIAL BUILDING PROJECTS

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	134,328	0	0	0	0%
701.002	PERSONNEL TEMPORARY	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	2,116	0	0	0	0%
708.005	MEDICARE	1,820	0	0	0	0%
708.006	PERS RETIREMENT	16,477	0	0	0	0%
708.007	PAYROLL TAXES	868	0	0	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	35,524	0	0	0	0%
708.009	NATIONAL RETIREMENT	4,301	0	0	0	0%
708.010	WORKERS' COMPENSATION	14,422	0	0	0	0%
708.012	DEFERRED COMPENSATION	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$209,856	\$0	\$0	\$0	0%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	0	0	0	0	0%
702.031	RENTS & LEASES	8,000	0	0	0	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	2,098	0	0	0	0%
702.034	OTHER CONTRACT SERVICES	0	0	0	0	0%
702.061	GENERAL PLAN UPDATE	0	0	0	0	0%
703.024	POSTAGE	371	0	0	0	0%
703.025	OFFICE EXPENSE	3,017	0	0	0	0%
704.022	COMMUNICATIONS	2,785	0	0	0	0%
706.027	BOOT & JACKET ALLOWANCE	150	0	0	0	0%
706.028	SMALL TOOLS	9	0	0	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	0	0	0	0	0%
706.037	CONFERENCES & MEETINGS	14	0	0	0	0%
999.000	TRANSFER OUT OF MGMT FEE TO GF	60,642	187,725	101,291	210,634	12%
	Total Operating Expenses	\$77,086	\$187,725	\$101,291	\$210,634	12%
CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$286,942	\$187,725	\$101,291	\$210,634	12%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 126: Vehicle Tow Fund/ARRA Grant

Reserve @ July 1, 2013 **\$17,644**

Add:

Projected '13-'14 Revenues **\$8,000**

Less:

Requested Appropriations

OPERATING EXPENSES-TOW FUND	2,000
OPERATING EXPENSES-ARRA GRANT	0
OPERATING EXPENSES-EQUITABLE SHARING	10,393

Total Appropriations **\$12,393**

Projected Reserve @ June 30, 2014 **\$13,251**

166%

VEHICLE TOW FUND - EQUITABLE SHARING REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
VEHICLE RELEASE	12,000	10,650	8,000
ASSET SEIZURE/FORFEITURES	0	0	0
MISCELLANEOUS REVENUES	0	0	0
GRANT REIMBURSEMENTS	16,757	7,373	0
EQUITABLE SHARING REVENUE	0	18,167	0
TRANSFERS IN	0	0	0
	<u><u>\$28,757</u></u>	<u><u>\$36,190</u></u>	<u><u>\$8,000</u></u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 126	TOW FUND/POLICE GRANTS	Department: 449
Function:	Police Services	POLICE SERVICES

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Operating Expenses-TOW						
706.029	MAINT. OF BLDG STRUCTURES GRNDS	10,256	8,711	6,534	2,000	-77%
702.034	OTHER CONTRACT SERVICES	7,063	0	0	0	0%
	Total Operating Expenses	\$17,319	\$8,711	\$6,534	\$2,000	0%
Operating Expenses-ARRA GRANT						
702.032	PROFESSIONAL/SPECIAL SERVICES	100	16,757	7,373	0	-100%
706.029	MAINT. OF BLDG STRUCTURES GRNDS	12,514	0	0	0	0%
	Total Operating Expenses	\$12,614	\$16,757	\$7,373	\$0	0%
Operating Expenses-EQUITABLE SHARING						
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	7,774	10,393	0%
706.029	MAINT. OF BLDG STRUCTURES GRNDS	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$7,774	\$10,393	0%
	Total Department Appropriations	\$29,933	\$25,468	\$21,681	\$12,393	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 132: Weed Abatement Fund

Reserve @ July 1, 2013 **\$46,670**

Add:

Projected '13-'14 Revenues **\$100**

Less:

Requested Appropriations

OPERATING EXPENSES 7,000

Total Appropriations **\$7,000**

Projected Reserve @ June 30, 2014 **\$39,770**

39770%

WEED ABATEMENT FUND

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	100	119	100
MISCELLANEOUS REVENUES	1,000	0	0
	<u>\$1,100</u>	<u>\$119</u>	<u>\$100</u>



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	132	WEED ABATEMENT FUND	Department:	457
Function:		Code Compliance		CODE COMPLIANCE

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
	Operating Expenses-TOW					
702.032	PROFESSIONAL/SPECIAL SERVICES	10,563	7,000	5,719	7,000	0%
706.025	WEED & RUBBISH REMOVAL	0	0	0	0	0%
	Total Operating Expenses	\$10,563	\$7,000	\$5,719	\$7,000	0%
	Total Department Appropriations	\$10,563	\$7,000	\$5,719	\$7,000	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 134: Recreation & Park Development

Reserve @ July 1, 2013 **\$0**

Add:

Projected '13-'14 Revenues **\$356,181**

Less:

Requested Appropriations

SALARY & BENEFITS	\$324,081
OPERATING EXPENSES	32,100
TRANSFERS OUT	0
CAPITAL OUTLAY	0

Total Appropriations **\$356,181**

Projected Reserve @ June 30, 2014 **\$0**

RECREATION REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
POOL REVENUE	30,500	10,739	27,000
POOL CONCESSIONS	100	0	100
POOL/RECREATION DONATIONS	500	0	800
MISCELLANEOUS REVENUES	1,200	0	1,500
OPEN GYM	10,000	9,241	10,500
SUMMER PROGRAMS	1,000	695	0
MISC PROGRAM INCOME	300	300	0
TRANSFERS IN	296,307	124,977	316,281
	\$339,907	\$145,952	\$356,181



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 134	RECREATION & PARK DEVELOPMENT	Department: 459	RECREATION
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	189,842	173,000	159,307	176,264	2%
701.002	PERSONNEL TEMPORARY	50,853	56,787	50,634	62,771	11%
701.003	PERSONNEL OVERTIME	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	-2,794	409	378	409	0%
708.005	MEDICARE	3,372	3,573	2,897	3,684	3%
708.006	PERS RETIREMENT	23,469	18,600	17,311	21,282	14%
708.007	PAYROLL TAXES	6,923	5,691	5,671	10,512	85%
708.008	HEALTH DENTAL VISION INSURANCE	15,501	14,500	12,862	14,790	2%
708.009	NATIONAL RETIREMENT	5,422	4,750	3,958	5,262	11%
708.010	WORKERS' COMPENSATION	20,256	22,945	21,182	23,266	1%
708.012	DEFERRED COMPENSATION	5,863	5,841	5,391	5,841	0%
	Total Personnel Salaries & Benefits	\$318,707	\$306,096	\$279,591	\$324,081	6%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	262	300	106	300	0%
702.031	RENTS & LEASES	436	1,500	141	1,500	0%
702.032	PROFESSIONAL SERVICES	0	1,861	1,860	1,000	-46%
703.024	POSTAGE	236	400	225	300	-25%
703.025	OFFICE EXPENSE	1,319	1,000	890	1,000	0%
703.027	RECREATION PROGRAM SUPPLIES	2,808	2,700	2,915	3,200	19%
704.022	COMMUNICATIONS	983	1,400	724	1,200	-14%
706.023	ADVERTISING	1,320	1,500	1,820	1,500	0%
706.027	BOOT & JACKET ALLOWANCE	328	300	161	300	0%
706.037	CONFERENCES & MEETINGS	1,678	2,850	2,850	1,800	-37%
706.052	GYM EXPENSES	16,831	16,000	8,901	16,000	0%
706.065	PRINTING EXPENSE	4,232	4,000	3,536	4,000	0%
	Total Operating Expenses	\$30,433	\$33,811	\$24,129	\$32,100	-5%
CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$349,140	\$339,907	\$303,720	\$356,181	4.8%

STAFFING: 1 PARKS & RECREATION DIRECTOR
 1 RECREATION SUPERVISOR
 V PART-TIME (ADMIN, AQUATICS, TEEN CENTER, REC PROGRAMS)



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 137: Workers' Comp Liability Reserve

Reserve @ July 1, 2013 **\$197,714**

Add:

Projected '13-'14 Revenues **\$217,934**

Less:

Requested Appropriations

CONTRACT SERVICES	0
INSURANCE & SURETY BONDS	217,584
MISC. MEDICAL EXPENSES	0

Total Appropriations **\$217,584**

Projected Reserve @ June 30, 2014 **\$198,064**

WORKERS' COMP LIABILITY RESERVE REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	400	291	350
PREMIUM REBATE	0	0	0
WORKERS' COMP PREMIUM ASSMT	226,677	203,125	217,584
	\$227,077	\$203,416	\$217,934



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	137	WORKERS COMP LIABILITY RESERVE	Department:	460 WC LIABILITY
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Operating Expenses

702.032	PROFESSIONAL SERVICES	5,398	0	0	0	0%
706.035	INSURANCE & SURETY BONDS	166,900	226,677	211,603	217,584	-4.01%
708.015	MISC. MEDICAL EXPENSE	0	0	0	0	0%
	Total Operating Expenses	\$172,298	\$226,677	\$211,603	\$217,584	-4%

Total Department Appropriations	\$172,298	\$226,677	\$211,603	\$217,584	-4%
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City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 138: General Liability Reserve

Reserve @ July 1, 2013 **\$85,568**

Add:

Projected '13-'14 Revenues **\$178,748**

Less:

Requested Appropriations

CONTRACT SERVICES	25,000
INSURANCE & SURETY BONDS	143,748
CAPITAL OUTLAY	10,000

Total Appropriations **\$178,748**

Projected Reserve @ June 30, 2014 **\$85,568**

GENERAL LIABILITY RESERVE REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
GENERAL LIABILITY PREMIUM ASSMT	179,919	159,598	178,748
PREMIUM REBATE	0	0	0
MISCELLANEOUS REVENUES	0	0	0
	\$179,919	\$159,598	\$178,748



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 138	GENERAL LIABILITY RESERVE (RMA)	Department: 461	GENERAL LIABILITY
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
Operating Expenses						
706.034	LEGAL FEES	25,818	25,000	9,541	25,000	0%
706.035	INSURANCE & SURETY BONDS	146,949	144,919	137,199	143,748	-1%
	Total Operating Expenses	\$172,767	\$169,919	\$146,740	\$168,748	-1%
CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	3,203	10,000	4,538	10,000	0%
	Total Capital Outlay	\$3,203	\$10,000	\$4,538	\$10,000	0%
	Total Department Appropriations	\$175,970	\$179,919	\$151,278	\$178,748	-1%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 162: Quimby Park Fees

Reserve @ July 1, 2013 **\$108,222**

Add:

Projected '13-'14 Revenues **\$222**

Less:

Requested Appropriations

CAPITAL OUTLAY 0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$108,444**

QUIMBY FEE REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
QUIMBY FEES	0	0	0
INTEREST INCOME	300	118	222
MISCELLANEOUS REVENUES	0	0	0
	<hr/>	<hr/>	<hr/>
	\$300	\$118	\$222
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**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 162	QUIMBY FEES RECREATION	Department: 429	PARKS
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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CAPITAL OUTLAY

707.003	EQUIPMENT/PROJECTS-TEEN CENTER	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS-CIP BUDGET	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$0	\$0	\$0	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 176: Public Safety Augmentation Fund

Reserve @ July 1, 2013 **\$0**

Add:

Projected '13-'14 Revenues **\$80,000**

Less:

Requested Appropriations

TRANSFERS OUT 80,000

Total Appropriations **\$80,000**

Projected Reserve @ June 30, 2014 **\$0**

PSAF REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
P.S. AUGMENTATION FEES	75,000	74,183	80,000
INTEREST INCOME	0	0	0
MISCELLANEOUS REVENUES	0	0	0
	<u>\$75,000</u>	<u>\$74,183</u>	<u>\$80,000</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	176	P.S. AUGMENTATION FUND PROP 172	Department:	591 PUBLIC SAFETY
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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OPERATING EXPENSES

999.000	TRANSFER FOR SHERIFF CONTRACT	81,830	75,000	0	80,000	0%
	Total Capital Outlay	\$81,830	\$75,000	\$0	\$80,000	0%
	Total Department Appropriations	\$81,830	\$75,000	\$0	\$80,000	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 196: Riverbank Teen Center Donations Fund

Reserve @ July 1, 2013	\$9,750
 Add:	
Projected '13-'14 Revenues	\$2,000
 Less:	
Requested Appropriations	
 OPERATING EXPENSES	 0
CAPITAL OUTLAY	8,000
 Total Appropriations	 \$8,000
 Projected Reserve @ June 30, 2014	 \$3,750
	\$3,750

TEEN CENTER DONATION REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	50	24	0
DONATIONS	3,500	3,179	2,000
MISCELLANEOUS REVENUE	0	500	0
	\$3,550	\$3,703	\$2,000



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 196	RIVERBANK POOL FUND TEEN CENTER DONATIONS	Department: 496	TEEN CENTER
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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OPERATING EXPENSES

702.032	PROFESSIONAL SERVICES	0	0	0	0	0%
999.000	TRANSFERS OUT-TEEN CENTER CONS	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$0	\$0	0%

CAPITAL OUTLAY

707.003	EQUIPMENT/PROJECTS	6,016	10,000	7,287	8,000	0%
	Total Capital Outlay	\$6,016	\$10,000	\$7,287	\$8,000	0%

	Total Department Appropriations	\$6,016	\$10,000	\$7,287	\$8,000	0%
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Fiscal Year 2013-2014

System Development Fee Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 140: Sys Development: Bridges/Roads

Reserve @ July 1, 2013 **\$23,145**

Add:

Projected '13-'14 Revenues **\$100**

Less:

Requested Appropriations

CAPITAL OUTLAY 0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$23,245**

SYS DEVELOPMENT - BRIDGES/ROADS REVENUE

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	300	276	100
	<u>\$300</u>	<u>\$276</u>	<u>\$100</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 140	SYS DEV-BRIDGES/ROADS PUBLIC WORKS	Department: 463	BRIDGES/ROADS
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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CAPITAL OUTLAY

707.003	EQUIPMENT/PROJECTS	7,435	64,788	0	0	-100%
707.101	OAKDALE & MORRILL SIGNAL	0	95,450	95,450	0	-100%
	Total Capital Outlay	\$7,435	\$160,238	\$95,450	\$0	-100%
	Total Department Appropriations	\$7,435	\$160,238	\$95,450	\$0	-100%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 145: Sys Development - Overpasses Fund

Reserve @ July 1, 2013 **\$188,515**

Add:

Projected '13-'14 Revenues **\$300**

Less:

Requested Appropriations

OPERATING EXPENSES 0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$188,815**

SYS DEVELOPMENT - OVERPASSES REVENUE

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	400	482	300
	<u>\$400</u>	<u>\$482</u>	<u>\$300</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	145	SYS DEV-OVERPASSES	Department:	468
		PUBLIC WORKS		OVERPASSES

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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	OPERATING EXPENSES					
702.032	PROFESSIONAL/SPECIAL SERVICES	27,427	0	7,093	0	0%
	Total Operating Expenses	\$27,427	\$0	\$7,093	\$0	0%
	Total Department Appropriations	\$27,427	\$0	\$7,093	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 146: Sys Development - Railroad Crossing Fund

Reserve @ July 1, 2013 **\$398**

Add:

Projected '13-'14 Revenues **\$0**

Less:

Requested Appropriations

OPERATING EXPENSES 0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$398**

SYS DEVELOPMENT - RAILROAD CROSSING REVENUE

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	0	0	0
	\$0	\$0	\$0



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 205: System Development Fees - Streets/Public Works

Reserve @ July 1, 2013 **\$2,762,735**

Add:

Projected '13-'14 Revenues **\$50,000**

Less:

Requested Appropriations

SALARY & BENEFITS	0	
OTHER OPERATING EXPENSES	0	
CAPITAL OUTLAY-SDF PROJECTS	450,000	
TRANSFERS OUT	47,579	

Total Appropriations **\$497,579**

Projected Reserve @ June 30, 2014 **\$2,315,156**

System Development Fee: Streets/Public Works Revenues

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	15,000	27,158	30,000
DEVELOPER FEES	50,000	18,317	20,000
UNREALIZED GAIN ON INVESTMENT	0	0	0
TRANSFERS IN (FUND 221)	0	0	0
	\$65,000	\$45,475	\$50,000



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	205	System Dev. Fees	Department:	473
Function:		Streets/Public Works		Sys Dev. Streets/Public Works

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0%
708.005	MEDICARE	0	0	0	0	0%
708.006	PERS RETIREMENT	0	0	0	0	0%
708.007	PAYROLL TAXES	0	0	0	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	0	0	0	0	0%
708.009	NATIONAL RETIREMENT	0	0	0	0	0%
708.010	WORKERS' COMPENSATION	0	0	0	0	0%
708.012	DEFERRED COMPENSATION	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$0	\$0	\$0	\$0	0%
Operating Expenses						
702.032	PROFESSIONAL/SPECIAL SERVICES	132		39		0%
999.000	TRANSFERS OUT-PROJECT MATCH	0		0		0%
999.000	TRANSFERS OUT-MGMT FEE	19,472	20,013	9,737	21,579	8%
999.000	TRANSFERS OUT-SEWER LOAN	0	300,000	195,834	26,000	0%
	Total Operating Expenses	\$19,604	\$320,013	\$205,610	\$47,579	0%
Capital Outlay						
707.069	SYS. DEV. STREET PROJECTS	0	0	4,298	450,000	0%
707.107	CLARIBEL/ROSELLE TRAFFIC SIGNAL		0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$4,298	\$450,000	0%
	Total Department Appropriations	\$19,604	\$320,013	\$209,908	\$497,579	55%
TRANSFER OUT OF SEWER LOAN FOR PROJECT: LIFT STATION SCADA INSTALLATION			<u>\$26,000</u>			
SYS DEV STREET PROJECTS RAILROAD CROSSING IMPROVEMENTS			<u>\$450,000</u>			



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 208: System Development Fees Storm Drainage

Reserve @ July 1, 2013	\$258,981
Add:	
Projected '13-'14 Revenues	\$5,700
Less:	
Requested Appropriations	
CAPITAL OUTLAY-CIP PROJECTS	60,000
<hr/>	
Total Appropriations	\$60,000
Projected Reserve @ June 30, 2014	<u><u>\$204,681</u></u>

System Development Fee: Storm Drainage Revenues

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	800	610	700
DEVELOPER FEES	5,000	5,681	5,000
TRANSFERS IN	0	0	0
	<hr/>	<hr/>	<hr/>
	\$5,800	\$6,291	\$5,700
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 208	System Dev. Fees	Department: 474
Function:	Storm Drainage	Sys Dev. Storm Drainage

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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		Capital Outlay				
707.086	STORM DRAIN PROJECTS-CIP	213,645	0	0	60,000	0%
	Total Capital Outlay	\$213,645	\$0	\$0	\$60,000	0%
	Total Department Appropriations	\$213,645	\$0	\$0	\$60,000	0%

STORM DRAIN PROJECTS - CIP
 CENTRAL AVE. STORM DRAIN SYSTEM

\$60,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 209: System Development Fees - Park Development

Reserve @ July 1, 2013 **\$207,513**

Add:

Projected '13-'14 Revenues **\$2,500**

Less:

Requested Appropriations

DEBT SERVICE-ED BANK LOAN 0

CAPITAL OUTLAY-SDF PROJECTS 0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$210,013**

System Development Fee - Parks

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	1,500	469	500
DEVELOPER FEES	5,000	1,952	2,000
GRANTS	0	0	0
TRANSFERS IN (Match Funds)	0	0	0
	<u>\$6,500</u>	<u>\$2,421</u>	<u>\$2,500</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 209	System Dev. Fees	Department: 467
Function:	Parks & Recreation	System Dev. Parks

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
Operating Expenses						
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	0	0%
706.054	DEBT SERVICE-ED BANK LOAN	0	0	0	0	0%
999.000	TRANSFERS OUT	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$0	\$0	0%
Capital Outlay						
707.003	PARK PROJECTS-TEEN CENTER	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$0	\$0	\$0	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 210: System Development Fees - Police & General Gov.

Projected Reserve @ July 1, 2013 **\$147,675**

Add:

Projected '13-'14 Revenues **\$5,700**

Less:

Requested Appropriations

OTHER OPERATING EXPENSES 20,000

CAPITAL OUTLAY-SDF PROJECTS 0

Total Appropriations **\$20,000**

Projected Reserve @ June 30, 2014 **\$133,375**

System Development Fee: Police/General Government

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	1,500	706	700
DEVELOPER FEES	5,000	4,599	5,000
TRANSFERS IN	0	0	0
	\$6,500	\$5,305	\$5,700



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	210	System Dev. Fees	Department:	467
Function:		Police & General Govt.		Sys Dev. Police & General Govt.

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
Operating Expenses						
702.032	PROFESSIONAL/SPECIAL SERVICES	2,036	0	55,680	20,000	0%
999.000	TRANSFERS OUT	648,499	0	0	0	0%
	Total Operating Expenses	\$650,535	\$0	\$55,680	\$20,000	0%
Capital Outlay						
707.002	CAPITAL EXPENDITURES-WWTP	-6,000	0	0	0	0%
	Total Capital Outlay	-\$6,000	\$0	\$0	\$0	0%
	Total Department Appropriations	\$644,535	\$0	\$55,680	\$20,000	0%

CAPITAL EXPENDITURES
NO CAPITAL EXPENDITURES



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 211: System Administration Fees

Reserve @ July 1, 2013 **\$3,357**

Add:

Projected '13-'14 Revenues **\$0**

Less:

Requested Appropriations

OPERATING EXPENSES	3,357
CAPITAL OUTLAY	0

Total Appropriations **\$3,357**

Projected Reserve @ June 30, 2014 **\$0**

SYSTEM ADMIN. REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
SYSTEM ADMIN FEES	0	0	0
INTEREST INCOME	0	0	0
	\$0	\$0	\$0



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 211	System Dev. Fees	Department: 467
Function:	System Administration	Administration

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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	Capital Outlay					
999.000	TRANSFER OUT OF MGMT FEE	0	0	0	3,357	0%
	Total Capital Outlay	\$0	\$0	\$0	\$3,357	0%
	Total Department Appropriations	\$0	\$0	\$0	\$3,357	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 212: System Development Imaging Fee

Projected Reserve @ July 1, 2013	\$4,228
Add:	
Projected '13-'14 Revenues	\$1,100
Less:	
Requested Appropriations	
SALARIES & BENEFITS	0
OPERATING EXPENSES	0
<hr/>	
Total Appropriations	\$0
Projected Reserve @ June 30, 2014	<u><u>\$5,328</u></u>

SYSTEM ADMIN. REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
IMAGING FEES	1,100	1,928	1,100
ZONING, GP, BASE MAP UPDATES	0	1,314	0
INTEREST INCOME	0	0	0
	<hr/>	<hr/>	<hr/>
	\$1,100	\$3,242	\$1,100
	<hr/>	<hr/>	<hr/>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 212	System Dev. Imaging Fee	Department:	597
Function:	Administration		Sys. Dev. Imaging Fees

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0%
708.005	MEDICARE	0	0	0	0	0%
708.006	PERS RETIREMENT	0	0	0	0	0%
708.007	PAYROLL TAXES	0	0	0	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	0	0	0	0	0%
708.009	NATIONAL RETIREMENT	0	0	0	0	0%
708.010	WORKERS' COMPENSATION	0	0	0	0	0%
708.012	DEFERRED COMPENSATION	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$0	\$0	\$0	\$0	0%
Operating Expenses						
702.053	GENERAL ADMINISTRATION	3,900	0	0	0	0%
	Total Operating Expenses	\$3,900	\$0	\$0	\$0	0%
	Total Department Appropriations	\$3,900	\$0	\$0	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 222: Crossroads Undergrounding

Reserve @ July 1, 2013 **\$1,367,411**

Add:

Projected '13-'14 Revenues **\$6,000**

Less:

Requested Appropriations

OPERATING EXPENSES 0

CAPITAL OUTLAY 0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$1,373,411**

CROSSROADS UNDERGROUNDING REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
SYSTEM ADMIN FEES	0	0	0
MID UNDERGROUNDING	0	0	0
UNREALIZED GAIN ON INVESTMENT	0	0	0
INTEREST INCOME	4,000	5,581	6,000
	<u>\$4,000</u>	<u>\$5,581</u>	<u>\$6,000</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 222	Crossroads Undergrounding	Department: 405
Function:	Planning	PLANNING

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
	Operating Expenses					
702.032	PROFESSIONAL/SPECIAL SERVICE	34	50	11	0	0%
	Total Operating Expenses	\$34	\$50	\$11	\$0	0%
	Capital Outlay					
707.101	OAKDALE & MORRILL SIGNAL PROJECT	0	48,550	48,550	0	0%
	Total Capital Outlay	\$0	\$48,550	\$48,550	\$0	0%
	Total Department Appropriations	\$34	\$50	\$11	\$0	0%



Fiscal Year 2013-2014

Housing Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 139: Housing Old Program Income

Reserve @ July 1, 2013 **\$84,325**

Add:

Projected '13-'14 Revenues **\$2,240**

Less:

Requested Appropriations

SALARY & BENEFITS	20,000	
OTHER EXPENSES	180	
BAD DEBTS	0	

Total Appropriations **\$20,180**

Projected Reserve @ June 30, 2014 **\$66,385**

OLD PROGRAM INCOME REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	100	194	140
SALE OF CAPITAL ASSETS	0	0	0
NOTE PAYMENTS	0	14,456	2,100
	\$100	\$14,650	\$2,240



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 139	HCD 86-STBG-185 HOUSING FUND (OLD PROGRAM INCOME)	Department: 462	HCD 86-STBG-185
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Operating Expenses

701.007	SALARY ALLOCATION	13,009	0	11,988	20,000	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	198	0	0	0	
702.034	OTHER CONTRACT SERVICES	120	120	100	120	0%
702.053	GENERAL ADMINISTRATION	20	60	39	60	0%
706.999	BAD DEBTS	0	0	0	0	0%
	Total Operating Expenses	\$13,347	\$180	\$12,127	\$20,180	0%
	Total Department Appropriations	\$13,347	\$180	\$12,127	\$20,180	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 153: HCD Program Income Fund-CDBG

Reserve @ July 1, 2013 **\$227,908**

Add:

Projected '13-'14 Revenues **\$17,500**

Less:

Requested Appropriations

SALARY & BENEFITS 10,000

OTHER EXPENSES 840

BAD DEBTS 0

Total Appropriations **\$10,840**

Projected Reserve @ June 30, 2014 **\$234,568**

HCD PROGRAM INCOME FUND-CDBG REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	3,500	7,170	2,500
SALE OF CAPITAL ASSETS	0	0	0
NOTE PAYMENTS	26,000	102,487	15,000
TRANSFER IN (NEW LOANS)	0	107,242	0
	<u>\$29,500</u>	<u>\$216,899</u>	<u>\$17,500</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	153	HCD PROGRAM INCOME FUND	Department:	462
		CDBG		HCD CDBG

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Operating Expenses

701.007	SALARY ALLOCATION	20,639	0	11,030	10,000	0%
702.034	OTHER CONTRACT SERVICES	240	240	200	240	0%
702.053	GENERAL ADMINISTRATION	284	240	999	600	0%
706.999	BAD DEBTS	78,763	0	0	0	0%
999.000	TRANSFERS OUT	0	0	0	0	0%
	Total Operating Expenses	\$99,926	\$480	\$12,229	\$10,840	0%

	Total Department Appropriations	\$99,926	\$480	\$12,229	\$10,840	0%
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City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 154: HCD HOME Grant Fund

Reserve @ July 1, 2013 **\$61,781**

Add:

Projected '13-'14 Revenues **\$0**

Less:

Requested Appropriations

OTHER EXPENSES	0
BAD DEBTS	0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$61,781**

HCD HOME FUND

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	0	15,621	0
SALE OF CAPITAL ASSETS	0	0	0
NOTE PAYMENTS	0	0	0
TRANSFER IN (NEW LOANS)	0	2,546,359	0
	\$0	\$2,561,980	\$0



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund:	154	HCD 98-STBG-480	Department:	480
		HOME Fund		HCD 98-STBG-480

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Operating Expenses

701.007	SALARY ALLOCATION	71	0	0	0	0%
702.053	GENERAL ADMINISTRATION	0	0	0	0	0%
706.999	BAD DEBTS	425,809	0	0	0	0%
999.000	TRANSFERS OUT	0	0	0	0	0%
	Total Operating Expenses	\$425,880	\$0	\$0	\$0	0%

	Total Department Appropriations	\$425,880	\$0	\$0	\$0	0%
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City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 155: HCD 04-CALHOME-105

Projected Reserve @ July 1, 2013 **\$88,378**

Add:

Projected '13-'14 Revenues **\$100**

Less:

Requested Appropriations

OTHER EXPENSES	0
BAD DEBTS	0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$88,478**

HCD HOME FUND

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	100	85	100
SALE OF CAPITAL ASSETS	0	0	0
NOTE PAYMENTS	0	0	0
	\$100	\$85	\$100



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 213: Federal & State Grants

Reserve @ July 1, 2013 \$0

Add:

FY 2013-14 Grant/Match Reimbursement \$99,887

Less:

Requested Appropriations

HOUSING
GRANT
SALARIES

SALARY & BENEFITS \$99,887

GENERAL ADMINISTRATION 0

FIRST TIME HOMEBUYER LOANS 0

TRANSFERS OUT 0

Total \$99,887

Total Grant Fund Appropriations 99,887

Estimated Reserve @ June 30, 2014 \$0

GRANT REVENUES

	CDBG/HOME
	GRANT
GRANT REIMBURSEMENT	<u>\$99,887</u>
TRANSFERS IN - MATCH FUNDS	<u>0</u>
	<u><u>\$99,887</u></u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 213	Federal Grants	Department: 438.000
Function:	Housing	Grant Salaries

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	0	60,460	59,399	63,220	5%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0%
708.005	MEDICARE	0	877	792	917	5%
708.006	PERS RETIREMENT	0	6,952	6,224	7,951	14%
708.007	PAYROLL TAXES	0	434	434	434	0%
708.008	HEALTH DENTAL VISION INSURANCE	0	18,257	15,930	16,389	-10%
708.009	NATIONAL RETIREMENT	0	8,208	602	2,631	-68%
708.010	WORKERS' COMPENSATION	0	0	8,037	8,345	0%
708.012	DEFERRED COMPENSATION	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$0	\$95,188	\$91,418	\$99,887	5%
	Total Department Appropriations	\$0	\$95,188	\$91,418	\$99,887	5%



Fiscal Year 2013-2014

Sewer Enterprise Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 106: Sewer Fund Summary

Projected Reserve @ July 1, 2013 \$516,263

Add:

Projected '13-'14 Revenues \$2,092,151

Less:

Requested Appropriations

	<u>SEWER COLLECTION</u>	<u>SEWER TREATMENT</u>
SALARIES & BENEFITS	\$148,347	\$311,246
CONTRACT SERVICES	64,779	132,500
UTILITIES	25,000	400,000
OPERATING EXPENSES	26,000	59,888
BOND EXPENSES	0	12,720
CAPITAL OUTLAY	33,000	0
TRANSFERS OUT	1,044,334	0
	\$1,341,460	\$916,354

Total Appropriations \$2,257,814

Projected Reserve @ June 30, 2014 \$350,600

% of Reserve to Budget 16.76%

Structural Surplus (Deficit) (\$165,663)

SEWER REVENUES

	<u>BUDGET 12/13</u>	<u>ACTUAL 12/13</u>	<u>BUDGET 13/14</u>
SEWER SERVICE CHARGES	1,858,940	1,553,299	1,909,435
FINES, FORFEITURES, PENALTIES	33,274	29,652	34,162
INTEREST INCOME	5,000	2,467	3,000
INDUSTRIAL PERMITS	156,534	27,212	30,000
INSPECTION FEES (FOG)	0	0	0
MISCELLANEOUS REVENUES	500	206	250
TRANSFER IN for SRF LOAN PYMT	65,563	0	65,563
TRANSFER IN MANAGEMENT FEES	47,943	22,381	49,741
TRANSFER IN OF LOAN PROCEEDS	300,000	195,834	0
	\$2,467,754	\$1,831,051	\$2,092,151



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	106	SEWER FUND	Department:	423
Function:		Public Works		SEWER COLLECTION

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	%
		Change				
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	79,201	79,281	74,022	82,165	4%
701.003	PERSONNEL OVERTIME	1,177	1,000	212	500	-50%
701.004	STANDBY PAY	14,483	10,000	9,140	8,000	-20%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0%
708.005	MEDICARE	1,329	1,150	1,031	1,191	4%
708.006	PERS RETIREMENT	10,228	6,960	6,421	8,819	27%
708.007	PAYROLL TAXES	1,115	868	868	868	0%
708.008	HEALTH DENTAL VISION INSURANCE	22,200	34,086	27,189	30,696	-10%
708.009	NATIONAL RETIREMENT	5,125	4,760	3,958	5,262	11%
708.010	WORKERS' COMPENSATION	9,307	10,763	10,015	10,846	1%
708.012	DEFERRED COMPENSATION	0	0	0	0	0%
Total Personnel Salaries & Benefits		\$144,165	\$148,868	\$132,856	\$148,347	0%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIP.	11,493	15,000	7,199	15,000	0%
702.031	RENTS & LEASES (VEHICLE REP/MAINT)	30,000	30,000	1,506	30,000	0%
702.032	PROFESSIONAL SERVICES	21,400	10,000	6,642	10,000	0%
702.034	OTHER CONTRACT SERVICES	0	0	5,679	9,779	0%
703.023	ADVERTISING	0	250	271	250	0%
703.024	POSTAGE	8,571	7,000	6,169	7,000	0%
703.025	OFFICE EXPENSE	1,171	1,000	1,031	1,000	0%
703.049	CHEMICALS	814	400	873	1,000	150%
704.021	UTILITIES	29,966	25,000	19,461	25,000	0%
704.022	COMMUNICATIONS	1,702	2,000	1,347	2,000	0%
706.010	DEPRECIATION EXPENSE	139,610	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	0	1,000	386	2,000	100%
706.027	BOOT & JACKET ALLOWANCE	300	300	243	450	50%
706.028	SMALL TOOLS	878	500	75	500	0%
706.029	MAINT. OF BLDG & STRUCTURES	6,559	7,000	1,769	7,000	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	415	500	75	500	0%
706.038	STAFF DEVELOPMENT	628	2,000	1,755	2,000	0%
706.050	SAFETY EQUIPMENT	367	1,000	624	1,300	30%
706.073	UNIFORMS & RAGS	0	500	95	1,000	100%
706.099	BAD DEBTS (SEWER SERVICES)	24,708	0	0	0	0%
999.000	TRANSFERS OUT (BOND/CIP FUND)	531,220	520,000	445,128	532,800	2%
999.000	TRANSFER OUT MANAGEMENT FEE	396,432	505,408	227,390	511,534	1%
Total Operating Expenses		\$1,206,234	\$1,128,858	\$727,718	\$1,160,113	3%
CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	7,334	55,000	29,748	33,000	-40%
707.003	EQUIPMENT/PROJECTS-LOAN	301,683	300,000	195,834	0	-100%
Total Capital Outlay		\$309,017	\$355,000	\$225,582	\$33,000	-91%
Total Department Appropriations		\$1,659,416	\$1,632,726	\$1,086,156	\$1,341,460	-18%

STAFFING 2 - MAINTENANCE WORKERS

EQUIPMENT AND PROJECTS:

SMART COVER INSTALLATION

JACKSON LIFT STATION UTILITY SPLIT

\$	140	15,000.00
\$		18,000.00
\$		33,000.00



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 106	SEWER FUND	Department:	424
Function:	Public Works		SEWER TREATMENT

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	169,504	175,291	164,490	175,425	0%
701.003	PERSONNEL OVERTIME	26,699	24,000	24,440	25,000	4%
701.080	SALARY REQUEST	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0%
708.005	MEDICARE	2,729	2,900	2,592	2,544	-12%
708.006	PERS RETIREMENT	20,970	18,110	17,085	22,061	22%
708.007	PAYROLL TAXES	1,302	1,302	1,302	1,302	0%
708.008	HEALTH DENTAL VISION INSURANCE	36,298	53,147	42,376	50,415	-5%
708.009	NATIONAL RETIREMENT	6,452	7,140	5,937	7,893	11%
708.010	WORKERS' COMPENSATION	18,342	22,730	22,102	23,156	2%
708.012	DEFERRED COMPENSATION	3,463	3,450	3,185	3,450	0%
	Total Personnel Salaries & Benefits	\$285,759	\$308,070	\$283,509	\$311,246	1%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	25,000	25,000	19,086	25,000	0%
702.031	RENTS & LEASES (VEH REP./MAINT)	20,000	25,000	1,007	25,000	0%
702.032	PROFESSIONAL SERVICES	40,367	75,000	35,165	80,000	7%
702.056	PIRTS & APPRAISALS, TAXES	2,385	15,000	2,430	2,500	-83%
703.025	OFFICE EXPENSE	1,469	4,000	3,609	4,000	0%
703.049	CHEMICALS	2,327	2,500	1,255	2,500	0%
704.021	UTILITIES	368,708	400,000	327,569	400,000	0%
704.022	COMMUNICATIONS	871	850	414	850	0%
706.010	DEPRECIATION EXPENSE	251,628	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	1,004	2,845	920	2,845	0%
706.027	BOOT & JACKET ALLOWANCE	424	450	442	600	33%
706.028	SMALL TOOLS	1,376	3,000	3,228	3,000	0%
706.029	MAINT. OF BLDG & STRUCTURES	20,828	20,000	11,078	20,000	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,483	1,500	1,231	3,000	100%
706.038	STAFF DEVELOPMENT	929	2,500	2,459	3,000	20%
706.050	SAFETY EQUIPMENT	502	3,000	2,192	3,300	10%
706.053	LEVEE REPAIR & A.C.	6,890	8,000	1,248	8,000	0%
706.060	INTEREST PAYMENTS (I-F LOAN)	8,480	7,150	0	5,793	-19%
706.073	UNIFORMS & RAGS	3,376	3,000	3,153	3,000	0%
706.076	BOND INTEREST EXPENSE	15,387	14,960	4,937	12,720	-15%
999.000	TRANSFERS OUT	0	0	0	0	0%
	Total Operating Expenses	\$773,434	\$613,755	\$421,423	\$605,108	-1%
CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	0	0	0	0%
707.043	AERATOR REPLACEMENT	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	100%
	Total Department Appropriations	\$1,059,193	\$921,825	\$704,932	\$916,354	-1%

STAFFING: 1 WASTE WATER TREATMENT PLANT SUPERVISOR
 1 SR. WATER WATER TREATMENT PLANT OPERATOR
 1 WASTE WATER TREATMENT PLANT OPERATOR



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 107: Sewer Debt Service

Projected Reserve @ July 1, 2013 **\$899,823**

Add:

Projected '13-'14 Revenues **\$472,358**

Less:

Requested Appropriations

BOND DEBT SERVICES	340,838	
TRANSFER OUT FOR DEBT SERVICE	65,563	
ADMINISTRATIVE EXPENSES	9,784	

Total Appropriations **416,185**

Projected Reserve @ June 30, 2014 **\$955,996**

SEWER DEBT SERVICE REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	1,200	2,028	2,358
TRANSFERS IN	485,000	408,141	470,000
	<u>\$486,200</u>	<u>\$410,169</u>	<u>\$472,358</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 107	Sewer Debt Services	Department: 426
Function:	Bond Administration	SEWER DEBT SERVICES

APPROPRIATION DETAIL

Account	Account Description	FY	FY	2012-13	FY	% Change
		2011-12 Actual	2012-13 Budget	Expenses 6/10/2013	2013-14 Budget	

Debt Service Expenses

706.054	DEBT SERVICES	285,000	335,000	335,000	250,000	-25.4%
706.071	ADMIN EXPENSES	1,646	1,700	1,725	1,800	5.9%
706.076	BOND INTEREST EXPENSE	112,238	101,388	101,388	90,838	-10.4%
706.078	BOND AMORTIZATION EXPENSE	7,984	7,984	0	7,984	0.0%
999.000	TRANSFERS OUT FOR SRF LOAN	65,563	65,563	0	65,563	0.0%
	Total Debt Service Expenses	\$472,431	\$511,635	\$438,113	\$416,185	-18.7%

Total Department Appropriations	\$472,431	\$511,635	\$438,113	\$416,185	-18.7%
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City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 108: Sewer Capital Improvement Fund

Projected Reserve @ July 1, 2013 **\$175,901**

Add:

Projected '13-'14 Revenues **\$49,200**

Less:

Requested Appropriations

CAPITAL OUTLAY 15,000

Total Appropriations **\$15,000**

Projected Reserve @ June 30, 2014 **\$210,101**

SEWER CAPITAL IMPROVEMENT REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	100	114	100
TRANSFERS IN-SINKING FUND	44,000	36,988	43,800
TRANSFERS IN-LINE REPLACEMENT (F 124)	0	0	5,300
	<u>\$44,100</u>	<u>\$37,102</u>	<u>\$49,200</u>



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	108	SEWER CAPITAL IMPROVEMENT	Department:	427	CAPITAL IMPROVEMENT
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	6,000	15,000	0	15,000	0%
	Total Capital Outlay	\$6,000	\$15,000	\$0	\$15,000	0%

Total Department Appropriations	\$6,000	\$15,000	\$0	\$15,000	0%
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EQUIPMENT & PROJECTS:

EMERGENCY SEWER LINE REPAIRS	\$15,000
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City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 124: S.W. Sewer Fund

Projected Reserve @ July 1, 2013 **\$5,273**

Add:

Projected '13-'14 Revenues **\$0**

Less:

Requested Appropriations

TRANSFERS OUT	5,273	
CAPITAL OUTLAY	0	

Total Appropriations **5,273**

Projected Reserve @ June 30, 2014 **\$0**

S.W. SEWER FUND REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	500	378	0
	\$500	\$378	\$0



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 124	S.W. SEWER FUND Public Works	Department: 450	S.W. SEWER FUND
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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CAPITAL OUTLAY

707.002	VAC TRUCK DUMP STATION	29,590	240,282	224,147	0	0%
999.000	LINE REPLACEMENT ACCT-FUND 108	0	0	0	5,273	0%
	Total Capital Outlay	\$29,590	\$240,282	\$224,147	\$5,273	0%
	Total Department Appropriations	\$29,590	\$240,282	\$224,147	\$5,273	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 158: Sewer Connection

Reserve @ July 1, 2013 **\$231,528**

Add:

Projected '13-'14 Revenues **\$8,600**

Less:

Requested Appropriations

CONTRACT SERVICES	0
CAPITAL OUTLAY	0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$240,128**

SEWER CONNECTION REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
SEWER CONNECTION FEES	4,000	9,220	8,000
INTEREST INCOME	650	507	600
TRANSFERS IN	0	0	0
	\$4,650	\$9,727	\$8,600



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 207: System Development Fees - Waste Water

Reserve @ July 1, 2013	\$83,933
Add:	
Projected '13-'14 Revenues	\$10,200
Less:	
Requested Appropriations	
DEBT SERVICE	0
<hr/>	
Total Appropriations	\$0
 Projected Reserve @ June 30, 2014	 <u><u>\$94,133</u></u>

System Development Fee: Waste Water Revenues

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
INTEREST INCOME	250	176	200
DEVELOPER FEES	10,000	10,918	10,000
	<hr/>	<hr/>	<hr/>
	\$10,250	\$11,094	\$10,200
	<hr/>	<hr/>	<hr/>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 207	System Dev. Fees	Department: 467
Function:	Waste Water	Sys Dev. Waste Water

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Capital Outlay						
702.032	DEBT SERVICE-ED BANK LOAN	0	0	0	0	0%
707.002	CAPITAL EXPENDITURES	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$0	\$0	\$0	\$0	0%



Fiscal Year 2013-2014

Water Enterprise Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 114: Water Fund Summary

Projected Reserve @ July 1, 2013 \$774,751

Add:

Projected '13-'14 Revenues \$1,681,590

Less:

Requested Appropriations

	<u>WATER COLLECTION</u>	<u>WATER CONNECTION</u>
SALARY & BENEFITS	\$449,462	\$0
CONTRACT SERVICES	169,779	0
UTILITIES	300,000	0
OPERATING EXPENSES	73,600	0
BOND EXPENSES	0	0
CAPITAL OUTLAY	168,000	0
TRANSFERS OUT	562,413	0
	\$1,723,254	\$0

Total Appropriations 1,723,254

Projected Reserve @ June 30, 2014 \$733,087

% of Reserve to Budget 43.6%

Structural Surplus **-\$41,664**

WATER REVENUES

	<u>BUDGET 12/13</u>	<u>ACTUAL 12/13</u>	<u>BUDGET 13/14</u>
WATER SERVICE CHARGES	\$1,690,494	\$1,426,447	\$1,630,022
BACKFLOW INSPECTIONS	500	347	300
FINES, FORFEITURES, PENALTIES	51,025	38,264	48,268
INSPECTION FEES	0	300	0
INTEREST INCOME	3,000	2,979	3,000
MISCELLANEOUS REVENUES	1,000	691	0
TRANSFERS IN (FIXED ASSETS)	16,400	16,400	0
	\$1,762,419	\$1,485,428	\$1,681,590



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund: 114	WATER	Department:	433
Function:	Public Works		WATER COLLECTION

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Personnel Salaries and Benefits						
701.001	PERSONNEL REGULAR	202,868	258,107	243,358	264,422	2%
701.002	PERSONNEL TEMPORARY	49,716	0	0	0	0%
701.003	PERSONNEL OVERTIME	16,206	15,000	20,019	19,000	27%
701.004	STANDBY PAY	15,337	15,000	11,985	13,000	-13%
708.004	MISC EMPLOYEE BENEFITS	-18,638	0	0	0	0%
708.005	MEDICARE	2,968	2,719	2,697	2,764	2%
708.006	PERS RETIREMENT	25,236	27,200	25,202	31,641	16%
708.007	PAYROLL TAXES	7,447	2,170	2,170	2,170	0%
708.008	HEALTH DENTAL VISION INSURANCE	45,010	67,339	55,888	67,107	0%
708.009	NATIONAL RETIREMENT	7,671	11,900	9,895	13,155	11%
708.010	WORKERS' COMPENSATION	22,624	35,039	33,131	34,903	0%
708.012	DEFERRED COMPENSATION	4,316	4,300	1,777	1,300	-70%
	Total Personnel Salaries & Benefits	\$380,761	\$438,774	\$406,122	\$449,462	2%
Operating Expenses						
702.030	MAINT. OF OPERATIONS EQUIPMENT	62,958	68,000	35,581	68,000	0%
702.031	RENTS & LEASES	22,000	22,000	2,913	22,000	0%
702.032	PROFESSIONAL SERVICES	67,865	70,000	40,573	70,000	0%
702.034	OTHER CONTRACT SERVICES	0	0	5,679	9,779	0%
703.023	ADVERTISING	0	250	175	250	0%
703.024	POSTAGE	9,009	7,000	6,462	7,000	0%
703.025	OFFICE EXPENSE	3,153	2,000	1,150	2,000	0%
703.064	BACKFLOW INSPECTION EXPENSES	2,656	1,500	1,465	3,000	100%
704.021	UTILITIES	357,201	370,000	273,475	300,000	-19%
704.022	COMMUNICATIONS	726	1,000	825	1,000	0%
706.010	DEPRECIATION EXPENSE	274,964	0	-968	0	0%
706.026	MISCELLANEOUS EXPENSE	1,663	2,200	666	2,200	0%
706.027	BOOT & JACKET ALLOWANCE	405	600	425	700	17%
706.028	SMALL TOOLS	626	1,500	89	1,500	0%
706.029	MAINT. OF BLDG & STRUCTURES	30,576	25,000	5,896	25,000	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,867	1,500	776	1,750	17%
706.038	STAFF DEVELOPMENT	2,172	4,000	4,386	4,500	13%
706.050	SAFETY EQUIPMENT	2,017	2,500	3,287	2,800	12%
706.056	STATE & COUNTY WATER FEES	11,014	19,000	15,169	19,000	0%
706.073	UNIFORMS & RAGS	845	2,900	1,357	2,900	0%
706.999	BAD DEBTS (WATER SERVICE)	12,871	0	0	0	0%
706.997	LOSS ON FIXED ASSET	0	7,713	7,713	0	-100%
999.000	TRANSFERS OUT	51,039	50,000	42,766	51,000	2%
999.000	TRANSFERS OUT MANAGEMENT FEE	426,402	505,408	243,324	511,413	1%
	Total Operating Expenses	\$1,342,029	\$1,164,071	\$693,184	\$1,105,792	-5%
CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	60,000	1,052	0	-100%
707.003	EQUIPMENT/PROJECTS	1,334	215,000	25,771	113,000	-47%
707.010	WATER METERS	0	0	0	50,000	0%
707.011	TWO INCH WATER METERS	0	0	0	5,000	0%
	Total Capital Outlay	\$1,334	\$275,000	\$26,823	\$168,000	-147%
	Total Department Appropriations	\$1,724,124	\$1,877,845	\$1,126,129	\$1,723,254	-8%

EQUIPMENT AND PROJECTS:	
WATER CONSERVATION PROGRAM	\$ 25,000.00
JACKSON LIFT STATION UTILITY SPLIT	\$ 18,000.00
RETROFIT STORAGE TANKS W/ SCADA & VFD	\$ 70,000.00
	<u>\$ 113,000.00</u>

STAFFING:	1 - WATER SUPERVISOR
	1 - SR. WATER MW
	2 - WATER MW II
	1 - WATER MW I



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 114	WATER	Department:	437
Function:	Public Works		WATER CONNECTION

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
Operating Expenses						
706.010	DEPRECIATION EXPENSE	19,445	19,445	0	0	-100%
706.054	DEBT SERVICES	175,000	180,000	180,000	0	-100%
706.075	BOND COST EXPENSE	2,126	0	0	0	0%
706.076	BOND INTEREST EXPENSE	14,893	5,040	5,040	0	-100%
706.078	BOND AMORTIZATION EXPENSE	8,519	40,741	40,740	0	-100%
	Total Operating Expenses	\$219,983	\$245,226	\$225,780	\$0	-100%
CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	0	0	0	0%
707.010	WATER METERS	36,860	50,000	25,999	0	-100%
707.011	TWO INCH WATER METERS	0	5,000	0	0	-100%
	Total Capital Outlay	\$36,860	\$55,000	\$25,999	\$0	-100%
	Total Department Appropriations	\$256,843	\$300,226	\$251,779	\$0	-100%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 116: Water Capital Improvement Fund

Projected Reserve @ July 1, 2013 **\$373,199**

Add:

Projected '13-'14 Revenues **\$51,700**

Less:

Requested Appropriations

CAPITAL OUTLAY	50,000	
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Total Appropriations **\$50,000**

Projected Reserve @ June 30, 2014 **\$374,899**

WATER CAPITAL IMPROVEMENT REVENUES

	BUDGET	ACTUAL	BUDGET
	12/13	12/13	13/14
TRANSFERS IN	51,000	42,766	51,000
MISCELLANEOUS REVENUES	0	0	0
INTEREST INCOME	800	713	700
	<u>\$51,800</u>	<u>\$43,479</u>	<u>\$51,700</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014**

Fund: 116	WATER CAPITAL IMPROVEMENT	Department: 436	CAPITAL IMPROVEMENTS
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses 6/10/2013	FY 2013-14 Budget	% Change
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CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	0	50,000	47,288	50,000	0%
999.000	TRANSFERS OUT	0	0	0	0	0%
	Total Capital Outlay	\$0	\$50,000	\$47,288	\$50,000	0%

Total Department Appropriations

\$0	\$50,000	\$47,288	\$50,000	0%
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CAPITAL EXPENDITURES:

EMERGENCY WATER LINE REPAIRS	<u>\$50,000</u>
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City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 157: Water Connection

Reserve @ July 1, 2013 **\$986,441**

Add:

Projected '13-'14 Revenues **\$6,200**

Less:

Requested Appropriations

CONTRACT SERVICES	0
CAPITAL OUTLAY	980,000

Total Appropriations **\$980,000**

Projected Reserve @ June 30, 2014 **\$12,641**

WATER CONNECTION REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
WATER CONNECTION FEES	5,000	5,673	5,000
INTEREST INCOME	4,900	1,308	1,200
MISCELLANEOUS REVENUES	0	0	0
	\$9,900	\$6,981	\$6,200



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	157	WATER CONNECTION	Department:	437 WATER CONNECTION
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APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
Operating Expenses						
706.010	DEPRECIATION EXPENSE	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS-CIP BUDGET	0	177,571	167,414	0	0%
707.119	WATER METER READING SYSTEM		450,000	0	980,000	118%
	Total Capital Outlay	\$0	\$627,571	\$167,414	\$980,000	0%
	Total Department Appropriations	\$0	\$627,571	\$167,414	\$980,000	0%

EQUIPMENT & PROJECTS - CIP
RETROFIT WATER METER READING SYSTEM

\$980,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 161: Water Master Plan Preparation

Reserve @ July 1, 2013 **\$31,757**

Add:

Projected '13-'14 Revenues **\$140**

Less:

Requested Appropriations

CONTRACT SERVICES	0
CAPITAL OUTLAY	0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2014 **\$31,897**

WATER MASTER PLAN REVENUES

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
PLAN PREPARATION	0	288	100
INTEREST INCOME	70	38	40
MISCELLANEOUS REVENUES	0	0	0
	\$70	\$326	\$140



City of Riverbank
Annual Operating Budget -- Fiscal Year 2013-2014

Fund 206: System Development Fees - Water

Reserve @ July 1, 2013		\$538,406
Add:		
Projected '13-'14 Revenues		\$4,000
Less:		
Requested Appropriations		
CAPITAL OUTLAY-CIP PROJECTS	113,000	
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Total Appropriations		\$113,000
Projected Reserve @ June 30, 2014		<u><u>\$429,406</u></u>

System Development Fee: Water Revenues

	BUDGET 12/13	ACTUAL 12/13	BUDGET 13/14
INTEREST INCOME	2,000	1,566	2,000
DEVELOPER FEES	30,000	1,645	2,000
TRANSFERS IN	0	0	0
	<hr/>	<hr/>	<hr/>
	\$32,000	\$3,211	\$4,000
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



City of Riverbank Annual Operating Budget -- Fiscal Year 2013-2014

Fund:	206	System Dev. Fees	Department:	474
Function:		Water		Sys Dev. Water Improvements

APPROPRIATION DETAIL

Account	Account Description	FY 2011-12 Actual	FY 2012-13 Budget	2012-13 Expenses To Date	FY 2013-14 Budget	% Change
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Capital Outlay

707.003	NOVI DRIVE PROJECT	0	40,000	0	0	0%
707.085	WATER PROJECTS-CIP	244,912	0	0	113,000	0%
999.000	TRANSFER OUT (WELL #12)	0	0	0	0	0%
Total Capital Outlay		\$244,912	\$40,000	\$0	\$113,000	0%

Total Department Appropriations

		\$244,912	\$40,000	\$0	\$113,000	0%
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WATER PROJECTS - CIP
CENTRAL (KENTUCKY TO CALIFORNIA)

\$113,000



Glossary of Budget Terms



2013-2014 Annual Budget

Glossary of Budget Terms

GLOSSARY OF BUDGET TERMS

APPROPRIATION - Through an appropriation, the City Council legally authorizes the City to spend money and to incur obligations for specific purposes. Budgetary/operating fund appropriations lapse at the end of each fiscal year. Spending cannot exceed the level of appropriation without the Council's approval. The City of Riverbank's budget is appropriated at the total City level but, for control purposes is accounted for at the line-item level.

APPROPRIATIONS LIMIT - Imposed by Propositions 4 and 111, creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The Limit is based on actual appropriations during the 1978-79 fiscal year, and is increased each year using the growth of population and inflation. Not all revenues are restricted by the limit; only those which are referred to as "proceeds of taxes." Some examples of proceeds of taxes are sales tax and property tax.

ASSESSED VALUATION - A value established for real property for use as a basis in levying property taxes. For all agencies in the State of California, assessed value is established by the County for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under Article XIII of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of real taxable property for fiscal year 1979 by rolling back values to fiscal year 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change of ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal. Property taxes for general purposes cannot exceed 1% of the assessed value.

AUDIT - Prepared by an independent Certified Public Accountant (CPA), the primary objective of an audit is to determine if the City's Financial Statements present fairly the City's financial position and results of operations in conformity with generally accepted accounting principles. In conjunction with their performance of an audit, it is customary for an independent auditor to issue a Management Letter stating the adequacy of the City's internal controls as well as recommending improvements to the City's financial management practices.

BONDS - A form of borrowing (debt financing) which reflects a written promise from the City to repay a sum of money on a specific date at a specified interest rate. Bonds are used to finance large capital projects such as buildings, streets and utility infrastructure.

BUDGET - As the City's financial operating plan for the fiscal year, the budget displays the estimated expenditures (costs) for providing services and the estimated sources of revenue (income) to pay for them. Once the City Council adopts the budget, the total becomes the maximum spending limit. The City of Riverbank's budget encompasses one fiscal year from July 1 through June 30.



2013-2014 Annual Budget

Glossary of Budget Terms

GLOSSARY OF BUDGET TERMS

BUDGET AMMENDMENT - The Council has the sole responsibility for adopting the City's budget, and may amend or supplement the budget at any time after adoption. The City Manager has the authority to approve administrative adjustments as outlined in Resolution 2005-043.

BUDGET CALENDAR - The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

BUDGET DOCUMENT - The instrument used by the budget-making authority to present a comprehensive financial program of the appropriating body. The Budget contains a budget message to the budget-making authority together with a summary of the proposed expenditures and the means of financing them. The document consists of detailed schedules supporting the summary pages. These schedules show, in detail, the information as to the past year's revenues, expenditures and other data used in determining the estimates. In addition to the budget documents, the appropriation resolution is necessary to put the budget into effect.

BUDGET OVERVIEW - Included in the opening section of the budget, the Budget Overview provides the Council and the public with a general summary of the most important aspects of the budget, goals and objectives, and the views and recommendations of the City Manager.

BUDGET POLICIES - General and specific guidelines that govern financial plan preparation and administration.

CERTIFICATES OF PARTICIPATION (COP) - Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

DEBT SERVICE - Payment of principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation.

DEFICIT - (1) The excess of an entity's liabilities over its assets (see Fund Balance) or (2) the excess of expenditures over revenues during a single accounting period.

DEBT SERVICE FUND - This fund type is used to account for the payment and accumulation of resources related to general long-term debt principal interest.

DEPARTMENT - A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area. In Riverbank, Department Heads are the chief administrators within a department.



2013-2014 Annual Budget

Glossary of Budget Terms

GLOSSARY OF BUDGET TERMS

DEPRECIATION- (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy of obsolescence. (2) The portion of the cost of a capital asset that is charged as an expense during a particular period.

ENCUMBRANCES- Commitments against an approved budget for unperformed (executory) contracts for goods or services. They cease to be encumbrances when the obligations are paid or otherwise terminated.

ENTERPRISE FUND ACCOUNTING - Accounting used for government operations that are financed and operated in a manner similar to business enterprises. The City has 3 enterprise funds; Sewer Fund, Water Fund, and the Community Center Fund.

EXPENDITURE- The outflow of funds paid or to be paid for an asset obtained or goods and services obtained.

FISCAL YEAR - The period designated by the City for the beginning and ending of financial transactions. The fiscal year begins July 1 and ends June 30.

FIXED ASSETS - Also known as Capital Assets. Assets of long-term nature such as buildings, machinery, furniture, and other equipment. The City has defined such assets as those with an expected life in excess of one year and an acquisition cost in excess of \$1,000.

FUND - A self-balancing accounting entity segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations (e.g. General Fund, Sewer Fund, etc.). Funds are classified into three categories, governmental, proprietary, and fiduciary.

FUND BALANCE - Also known as financial position, fund balance is the excess of current assets over current liabilities, and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

GAAP - (Generally Accepted Accounting Principles) - Both industry and government use Generally Accepted Accounting Principles as standards for accounting and reporting financial activity. The Governmental Accounting Standards Board (GASB) currently sets governmental GAAP.

GENERAL FUND - The primary operating fund of the City, all revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. With the exception of subvention or grant revenues restricted for specific uses, General Fund resources can be utilized for an legitimate governmental purpose.



2013-2014 Annual Budget

Glossary of Budget Terms

GLOSSARY OF BUDGET TERMS

GRANT – External contributions, and/or gifts of cash, or other assets typically from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is Community Development Block Grant (CDBG) funding from the federal government.

INTER-FUND TRANSFERS - When the City moves money between its various funds, it makes an inter-fund transfer, referred to as transfers-in and transfers-out. In aggregate, transfer in and out offset each other for the fiscal year.

LINE ITEM BUDGET – A budget that lists detailed expenditure categories (salary, materials, telephone services, travel, etc.) separately, along with the amount budgeted for each specific category. The City uses a line-item detail to maintain and record for financial reporting and control purposes.

OPERATING BUDGET - The operating budget provides a plan for current expenditures and the proposed means of financing them. In a broader sense, the annual operating is a statement of what services the municipality will deliver to its citizens.

PERS - The State of California's Public Employee's Retirement System (PERS) for the City's employees.

RESERVE - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose or designated by Council and is, therefore, not available for general appropriation.

RESERVE DRAW DOWN - Refers to the amount of fund balance required as a revenue funding source to balance fund budgets where appropriations exceed current revenues. If current revenues exceed appropriations, the fund balance will increase and be referred to as a reserve improvement.

REVENUE – Sources of income which the City receives during a fiscal year. Examples of revenue include taxes, intergovernmental grants, charges for services, resources forward from the prior year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sale of fixed assets.

SPECIAL REVENUE FUNDS - This fund type is used to account for the proceeds from specific revenue sources (other than trusts or capital funds) that are legally restricted to expenditures for specific purposes.

SURPLUS - the excess of revenues over expenditures during a single accounting period.