

CITY OF RIVERBANK

ANNUAL OPERATING BUDGET — FISCAL YEAR 2016-17 —





City of Riverbank

Annual Operating Budget

For the Fiscal Year
July 1, 2016 - June 30, 2017

Richard D. O'Brien

Mayor

City Council

Vice Mayor Jeanine Tucker
Councilmember Darlene Barber-Martinez
Councilmember Cal Campbell
Councilmember Leanne Jones Cruz

City Manager
Jill Anderson

City Attorney
Churchwell White

Executive Management Team

Sue Fitzpatrick, Director of Parks & Recreation
Marisela H. Garcia, Director of Finance
Deborah Olson, LRA Executive Director
Lt. Erin Kiely, Chief of Police



Special Thanks To:

Budget Advisory Committee

Chair Arlene Figueroa
Vice Chair Anthony McKinney
Committee Member Evelyn Halbert
Committee Member Cindy Fosi
Committee Member Daniel Park



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Mission Statement

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

Vision Statement

**THE CITY OF RIVERBANK
WILL BE RECOGNIZED AS A PREMIER COMMUNITY
WHERE INDIVIDUALS, FAMILIES, AND BUSINESSES
THRIVE IN A SAFE AND BEAUTIFUL ENVIRONMENT.**



Three Year Goals

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

Core Values

- ◇ PROFESSIONALISM
- ◇ TRANSPARENCY
- ◇ TEAMWORK
- ◇ RESPECTFUL BEHAVIOR
- ◇ FISCAL RESPONSIBILITY
- ◇ INTEGRITY & ETHICAL BEHAVIOR



CITY OF RIVERBANK

A Citizen's Guide to the Annual Budget Fiscal Year 2016-2017

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 2016-2017.

The Big Picture - All Funds

For the 2016-2017 Fiscal Year, the City is projecting \$18,120,100 in Revenues (including Transfers In from other funds). Expenditures for the fiscal year have been projected at \$19,959,000 which also includes Transfers Out to other funds. This results in the City's expenditures exceeding 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 2.5% in comparison to revenues in fiscal year 2015-2016. The City reserve is projected to be 8.3% as of June 30, 2017. A structural deficit is projected and reserve funds will be allocated for several one-time payments such as the funding of a classification and compensation study and the upgrade of video cameras in the City Council Chambers.

General Fund revenues for the fiscal year are projected to be \$8,719,200. Approximately 66% of the revenues projected are expected to be received from 3 major sources, Sales Tax (\$2,803,600), Property Tax (\$1,245,000) and Property Tax In Lieu of Vehicle License Fees (VLF) (\$1,759,000).

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

For the 2016-2017 Fiscal Year, General Fund expenditures, including Transfers Out to other funds, are estimated at \$8,859,900. Our Police Services, provided by the Stanislaus County Sheriff's Department, accounts for 43% 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 2016-2017 General Fund Expenditures are approximately 1.2% (\$103,210) higher than the 2015-2016 year expenditures.

Conclusion

The operating budget for the 2016-2017 fiscal year continues to support the Mayor and Council's policy of maintaining a long-term sustainable budget. The budget is responsible and allows the City to continue providing excellent customer service to the residents and businesses.

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 2016-2017 can be found at <http://www.riverbank.org/175/Finance>. For more information about the City budget, please contact the Finance Department at (209) 863-7109.



CITY OF RIVERBANK

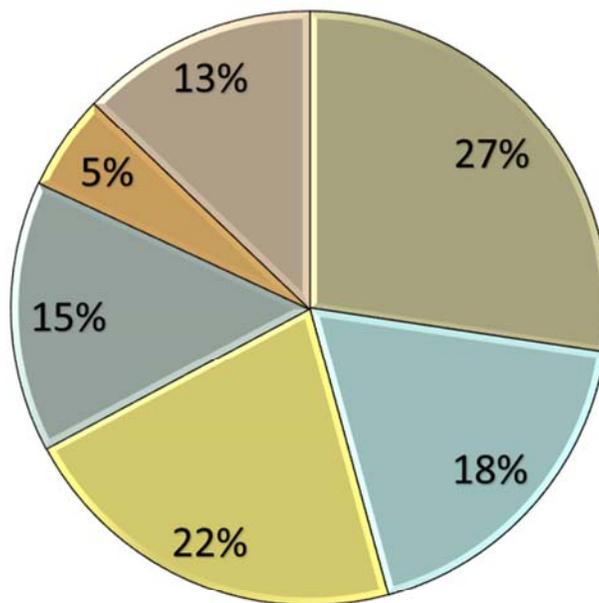
A Citizen's Guide to the Annual Budget Fiscal Year 2016-2017

Budget At A Glance

Funds	Revenues	Expenditures	Surplus (Deficit)
General Fund	\$8,719,200	\$8,859,900	\$(140,700)
Special Revenue Funds	\$2,297,500	\$2,498,300	\$(200,800)
Enterprise Funds	\$6,688,900	\$7,422,400	\$(733,500)
System Development	\$269,600	\$707,400	\$(437,800)
Housing	\$144,900	\$471,000	\$(326,100)
Total (with Transfers)	\$18,120,100	\$19,959,000	\$(1,838,900)*

*\$1,838,900 from reserves was approved to help fund the deficits for various projects.

Expenditures by Type



- Salaries & Benefits
- Sheriff' Contract
- Operations & Maintenance
- Capital Outlay
- Debt Service
- Transfers



2016-2017 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 23,913 a 1.45% increase from 2015.



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 46 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. Animal Control Services are provided via a contract with the City of Oakdale.



Education

The City of Riverbank is serviced by 2 school districts. During the 2015-16 school year the Riverbank Unified School District served 2,817 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 880 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 19,262 students. California State University, Stanislaus, located in the city of Turlock, serves more than 9,200 students.

Employment

According to the State Employment Development Department, as of April 2016, the Stanislaus County labor market provided 221,200 wage and salary jobs and had an unemployment rate of 9%. The City of Riverbank has an April 2016 unemployment rate of 8.8%. Riverbank had a civilian labor force of 11,600, with approximately 10,600 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.





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, PetCo, BevMo., and the newly built Chipotle, Panda Express, Five Guys, AT&T and Dickey's BBQ, along with a variety of smaller stores. It is the desire of the of the City Council that the small retail area in downtown Riverbank will be completely revitalized during the upcoming years, with additional shops. There are several other shopping areas located throughout the City, including the CVS and River Heights Shopping Centers.

There are currently 368 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	302
Silgan Containers	Metal Can Manufacturer	208
Target Corporation	General Retail	185
Applebee's Restaurant	Restaurant	135
Home Depot	Building Supply	119
Kohl's	General Retail	117
SaveMart	Grocer	112
Red Robin	Restaurant	100
Telecontact Resource Services	Marketing	100
Monschein Industries	Cabinet Manufacturer	100



CROSSROADS AT RIVERBANK SHOPPING CENTER



GALAXY LUXURY + THEATER



Recreation & Leisure

The City of Riverbank is home to a total of 16 parks, including 3 major city parks, a skate park, and a sports complex. The city is also the home of Jacob Myers Park, a 55 acre regional park located along the Stanislaus River. The park has amenities such as playground equipment, barbecue areas, a boat ramp, a picnic gazebo and a wedding 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 2nd weekend in October, the Farmers' Market held throughout the summer, the Color Run, Riverfest, and the Halloween Haunted Hayride at Jacob Myer Park.



BASKETBALL CAMP



SWIM TEAM



SCIENCE CAMP

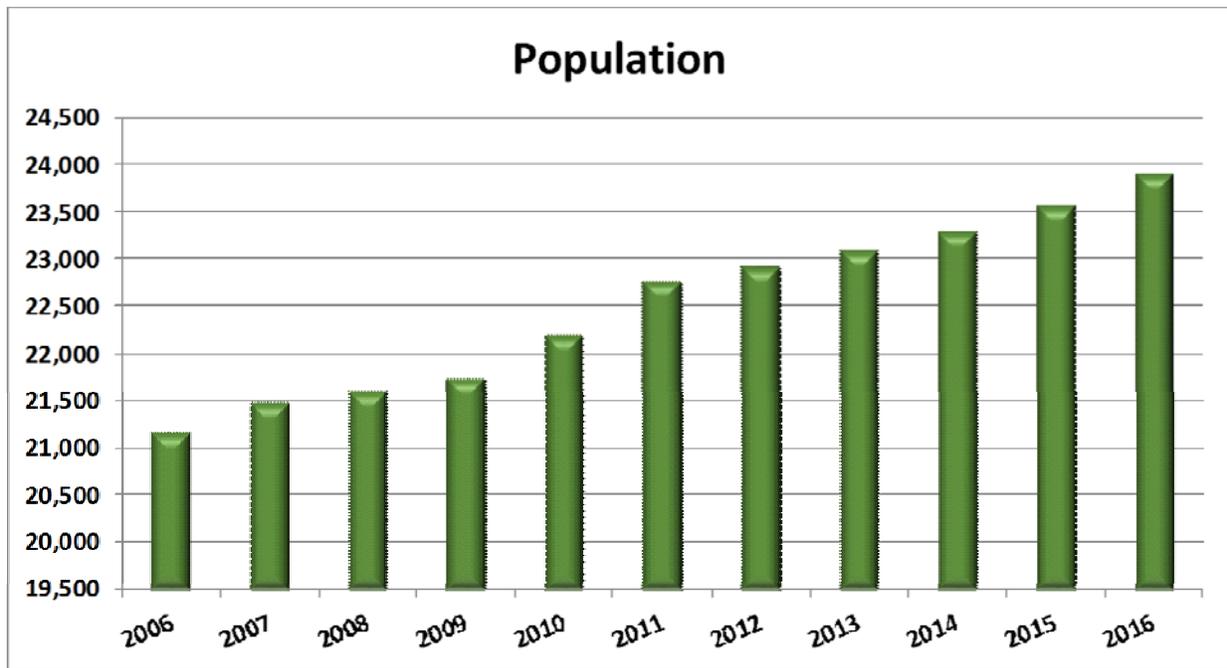


GOT COLOR 2016!



Population

The City has seen slow, but continual growth in its population over the past few years. New housing construction continues to attract new residents to our city. As of January 1, 2016, the State of California Department of Finance estimated the City of Riverbank's population at 23,913 residents.



Source: State of California Department of Finance

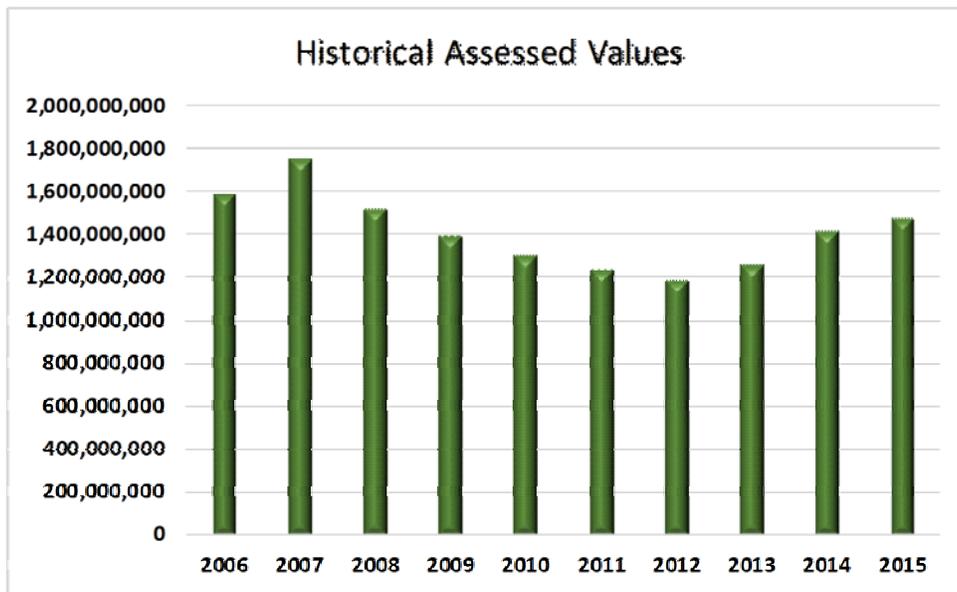


Riverbank Cheese & Wine Festival



Housing

Property values throughout the City of Riverbank continue to rise. New home construction and sales have begun to increase in the City. This, in conjunction with anticipated increases in property values throughout the City is projected to boost the City's Property Tax Revenues.



Source: Stanislaus County Assessors Office



KB Homes - Cornerstone



Riverbank At a Glance





2016-2017 Annual Budget

General Information

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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, 2016 and ending June 30, 2017. The 2016-17 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.

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.

Budget Construction



2016-2017 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 for inclusion in the upcoming fiscal year 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.

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.

Budget Construction



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.



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.



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.



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.



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.



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.





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, 2016 the City’s general long-term debt included employee compensated absences. All other general fund debt has been fully repaid.

Outstanding Long-Term Debt (Proprietary Funds)

As of June 30, 2016, the long-term debt for the City’s Sewer & Water Funds will have the following outstanding balances:

Outstanding Long-Term Debt			
Sewer SRF Loan			359,638
2014 Bond Refinance			1,168,585
2014 WWTP Improvement Loan			3,649,957
2015 Water Long-Term Lease			4,054,224
Total			\$5,703,746



2016-2017 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 16/17
Sales Tax	\$2,803,600
Property Tax - Current Secured	1,245,000
Property Tax In Lieu of VLF	1,759,000
Motor Vehicle in Lieu	0
Franchise Fees	566,800
S/B 813 Supplemental Tax	17,400
Property Transfer Tax	62,200
Property Tax - Current Unsecured	67,000
Payment in Lieu of Taxes (PILOT)	30,000
Homeowners Property Tax Relief	14,900
Property Tax - Prior Unsecured	1,500
Highway Users Tax (Gas Tax)	469,200
Total Proceeds from Taxes	\$7,036,600

For Fiscal Year 2016-17 the City’s appropriation limit is \$19,158,350 an increase of \$1,236,243 from the prior year’s limit of \$17,922,108. The City’s amount of tax proceeds are estimated to be \$7,036,600 for fiscal year 2016-17. The City is currently at 37% of its limit.



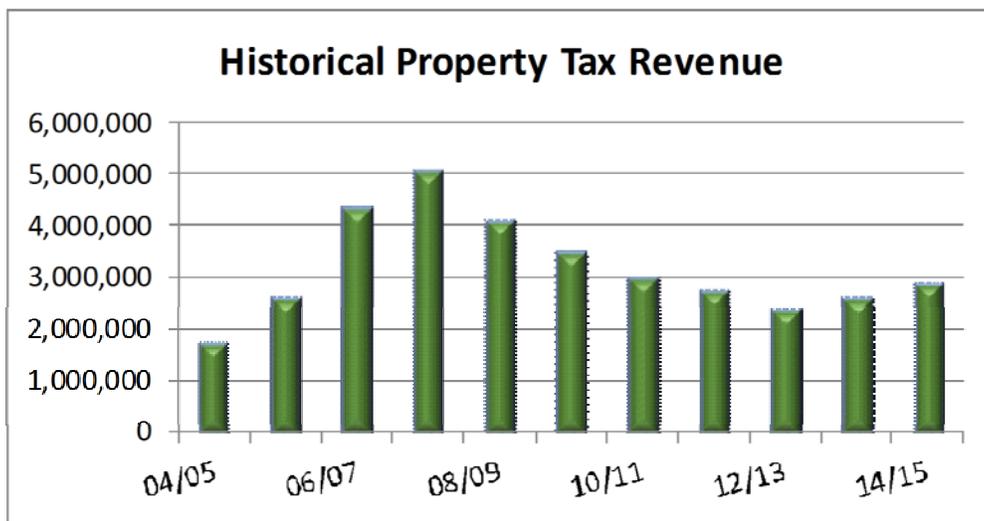
2016-2017 Annual Budget

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 36% 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, Development Services, Parks and Recreation.

Outlook: For the new fiscal year, the outlook is positive with a 5% increase in assessed values reflected in the revenue projections. New home construction currently continues with the final build out of the Cornerstone Subdivision. Future single-family home construction may begin with the Diamond Bar West Subdivision.



2016-2017 Annual Budget

Revenue Description & Overview

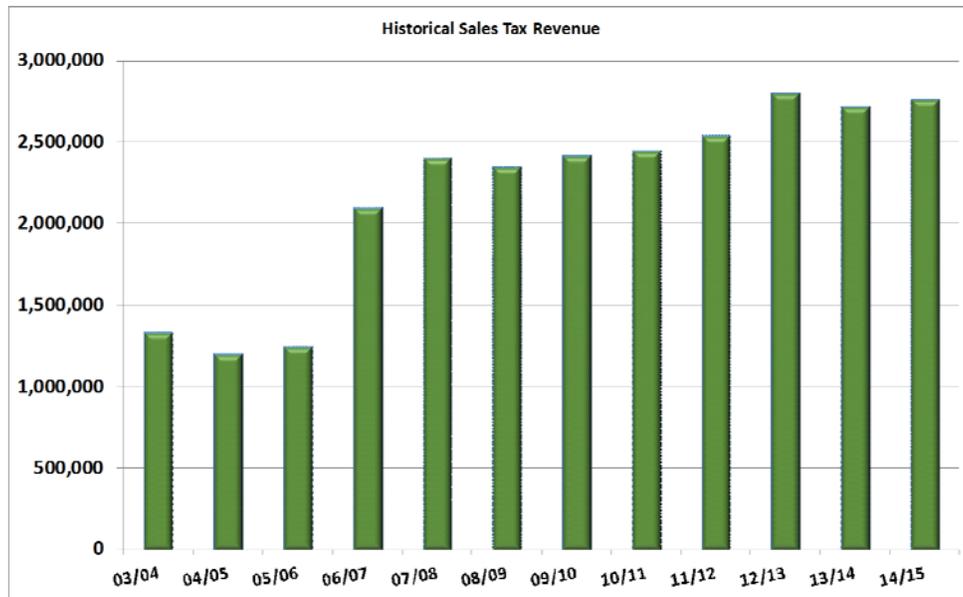
General Fund Revenue

Sales Tax

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

Outlook: Riverbank’s economy is slowly beginning to recover, and sales tax figures are slowly returning to pre-economic downturn status. A 2% increase in revenues has been projected for the 2016-17 Fiscal Year. This increase takes into consideration the new businesses that have opened in the City of Riverbank, including AT&T, Chipotle, Dickey’s Barbeque, amongst others. During the 2016-17 fiscal year, the City will see an America’s Tire opening in the Crossroads Shopping Center.

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





2016-2017 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. It is anticipated that new home construction will significantly decrease in the City.

Outlook: Franchise fees are expected to show modest annual increases over the next few years with a proposed increase (yet to be determined) in solid waste franchise fees.

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).

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.





2016-2017 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 is not anticipating the receipt of 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 2016-17 due to the anticipation that property values have increased. A 6% increase has been factored in.





2016-2017 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.

Outlook: A 20.6% decrease is anticipated in vehicle release revenue for the 2016-17 Fiscal Year. This is due to decreases in the number of vehicles towed.





2016-2017 Annual Budget

Revenue Description & Overview

Special Revenue Funds

Gas Tax (Highway Users Tax)

Description: An 18 cent per gallon tax (excise 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 2016-17 fiscal year, we are anticipating an initial decrease of 3% in revenues due to a change in the excise tax.

Should the revenues continue to decrease, the City will need to consider expenditure reductions in order to bring expenditures in line with the revenues received.

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.



2016 Slurry Seal Project - Funded by LTF



2016-2017 Annual Budget

Revenue Description & Overview

Other Fund Revenues

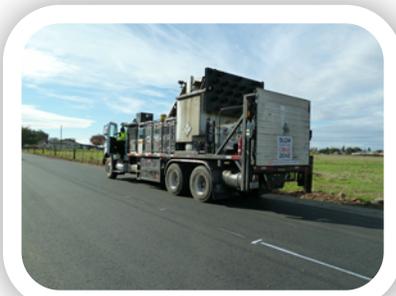
Abandoned Vehicle Abatement Fees: Fees received from the Abandoned Vehicle Abatement Program administered by Stanislaus County. The fees received provides funding for the removal of abandoned vehicles, which are a public nuisance. The County collects the fees by imposing a \$1 registration fee for all 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 2015.

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.



FY 2015-16 Central Ave. (SDF Project)



Roselle Ave. Sidewalk Project



FY 2015-16 Water Meter Project



Personnel Benefits

Salary Expenditures

Description: The City of Riverbank currently employs 46 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 and supervisors.

Overview: The City negotiated a 2 1/2 year contract with the Miscellaneous and Mid-Management bargaining unit. The contract will expire June 30, 2017. Labor negotiations will begin in January 2017 with both labor groups. As part of the negotiations, the Human Resource Department will be undergoing a city-wide Classification & Compensation Study.

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. This “fee” is accounted for under the “Transfers In of Management Fees” revenue line item.





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
		.5	Collections Clerk
	Housing	1	Housing Specialist II
Development Services	Planning	1	Planning & Building Manager
		1	Sr. Community Development Specialist
	Building	1	Building Inspector II
	Neighborhood Improvement	1	Neighborhood Imp. Officer II
	Development Services Administration	1	Construction Inspector I
		1	Public Works Superintendent
		1	Dev. Services Admin. Manager
		1	Project Coordinator
		2	Administrative Assistant
		.5	Administrative Intern
	Streets/Sewer Collection	1	Public Works Supervisor
		1	Sr. Maintenance Worker
		1	Maintenance Worker II
		4	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
		1	Water Conservation Coordinator
		.5	Water Utility Worker Aide



2016-2017 Annual Budget

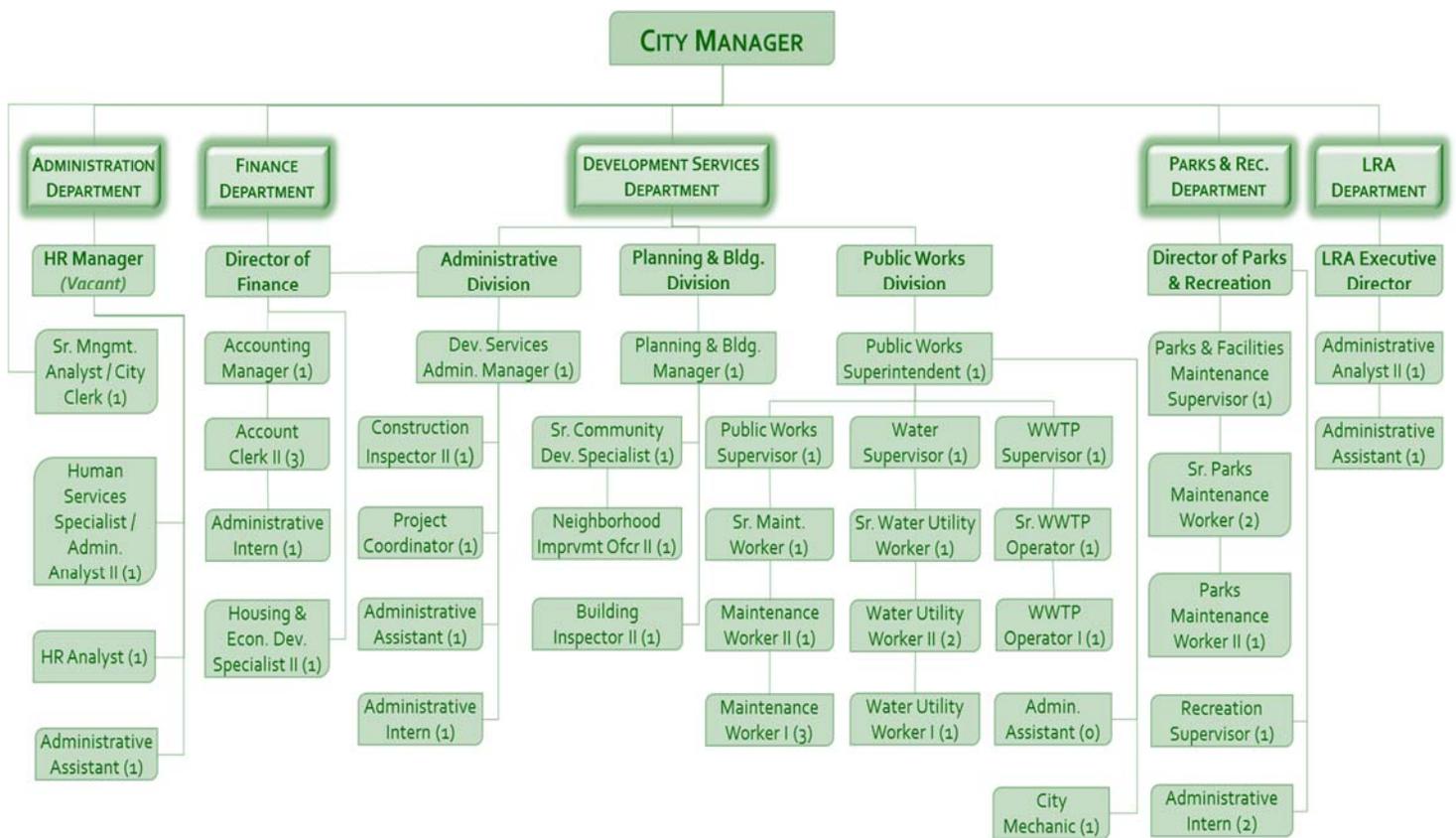
City Personnel Information

Funded Positions By Department

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



City-Wide Organizational Chart





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 currently three PERS 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 employees to pay the Employee portion (7%) for the term of their contract. This contract ends on June 30, 2017. The City continues to pay the Employer portion at the rates noted in the table below.

Outlook: For the 2016-17 fiscal year the City will experience rate increases for all three tiers as follows:

Tier	FY 15/16	FY 16/17	Increase
I	16.133%	16.487%	0.354%
II	6.709%	7.159%	0.450%
III	6.237%	6.555%	0.318%

Medical Health Benefits

Description: The City of Riverbank currently provides its full-time employees with medical benefits through the San Joaquin Valley Insurance Association. Both an HMO and an HSA Plan are offered. With the HSA 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, 2017.



2016-2017

**Annual Budget
Information**



**CITY OF RIVERBANK
FUND SUMMARIES
2016-2017 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 7/1/2016	FUND BALANCE 6/30/2017	RESERVE %	FUND NO.
101	GENERAL FUND	7,259,800	1,459,400	8,719,200	499,000	3,119,600	5,162,100	79,200	0	8,859,900	(140,700)	862,736	722,036	8.3%	101
SPECIAL REVENUE FUNDS															
102	Gas Tax Fund	473,600	188,800	662,400	36,300	433,600	313,100	50,000	0	833,000	(170,600)	259,500	88,900	13%	102
103	Storm Drain Fund	0	0	0	0	0	1,900	0	0	1,900	(1,900)	2,066	166	0%	103
109	Off-Street Parking Fund	100	0	100	0	0	0	0	0	0	100	43,000	43,100	43100%	109
117	Code Enforcement Fund	17,500	75,200	92,700	0	86,300	6,400	0	0	92,700	0	0	0	0%	117
118	Community Center Fund	130,300	15,900	146,200	0	46,800	93,400	0	0	140,200	6,000	0	6,000	4%	118
119	Equipment Pool Fund	304,700	0	304,700	0	101,200	203,500	0	0	304,700	0	0	0	0%	119
125	Special Projects Fund	33,500	0	33,500	33,500	0	0	0	0	33,500	0	0	0	0%	125
126	Vehicle Tow Fund/Grants	8,000	0	8,000	0	0	24,100	0	0	24,100	(16,100)	49,900	33,800	423%	126
132	Weed Abatement Fund	2,600	0	2,600	0	0	5,000	0	0	5,000	(2,400)	50,033	47,633	1832%	132
134	Recreation & Park Develop.	46,600	402,900	449,500	0	415,400	34,100	0	0	449,500	0	0	0	0%	134
137	Worker's Comp Liability	288,100	0	288,100	0	0	287,900	0	0	287,900	200	249,000	249,200	86%	137
138	General Liability	217,100	0	217,100	0	0	207,100	25,000	0	232,100	(15,000)	94,400	79,400	37%	138
162	Quimby Fees	100	0	100	0	0	0	0	0	0	100	108,438	108,538	108538%	162
176	P.S. Augmentation Fund	90,000	0	90,000	90,000	0	0	0	0	90,000	0	0	0	0%	176
196	Teen Center Fund	2,500	0	2,500	0	0	0	3,700	0	3,700	(1,200)	1,249	49	2%	196
	GRAND TOTAL	1,614,700	682,800	2,297,500	159,800	1,083,300	1,176,500	78,700	0	2,498,300	(200,800)	857,586	656,786		
SYSTEM DEVELOPMENT FUNDS															
140	Sys Dev. Fees - Bridges/Roads	100	0	100	0	0	0	0	0	0	100	33,828	33,928	33928%	140
145	Sys Dev. Fees - Overpasses	800	0	800	0	0	0	0	0	0	800	176,485	177,285	22161%	145
146	Sys Dev. Fees - RR Crossing	0	0	0	0	0	0	0	0	0	0	398	398	0%	146
205	Sys Dev. Fees-Streets/PW	108,000	0	108,000	26,400	0	0	611,000	0	637,400	(529,400)	3,211,609	2,682,209	2484%	205
208	Sys Dev. Storm Drainage	51,000	0	51,000	0	0	0	7,500	0	7,500	43,500	460,771	504,271	989%	208
209	Sys Dev. Parks & Recreation	60,400	0	60,400	0	0	0	0	0	0	60,400	721,858	782,258	1295%	209
210	Sys Dev. Police/General Gov.	30,200	0	30,200	0	0	0	59,500	0	59,500	(29,300)	459,206	429,906	1424%	210
211	System Admin. Fees	0	0	0	0	0	0	0	0	0	0	0	0	0%	211
212	Sys Dev. Imaging Fee	6,100	0	6,100	0	0	3,000	0	0	3,000	3,100	5,900	9,000	148%	212
222	Crossroads Undergrouding	13,000	0	13,000	0	0	0	0	0	0	13,000	1,418,500	1,431,500	11012%	222
	GRAND TOTAL	269,600	0	269,600	26,400	0	3,000	678,000	0	707,400	(437,800)	6,488,555	6,050,755		



**CITY OF RIVERBANK
FUND SUMMARIES
2016-2017 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 7/1/2016	FUND BALANCE 6/30/2017	RESERVE %	FUND NO.
HOUSING FUNDS															
139	HCD Old Program Income	4,600	0	4,600	0	20,000	600	0	0	20,600	(16,000)	31,090	15,090	328%	139
153	HCD CDBG Fund	29,400	0	29,400	0	0	29,400	0	0	29,400	0	0	0	0%	153
154	HCD HOME Fund	0	0	0	0	0	310,400	0	0	310,400	(310,400)	310,479	79	0%	154
155	HCD CAL-HOME Fund	100	0	100	0	0	0	0	0	0	100	88,680	88,780	88780%	155
168	LMI Housing Asset Fund	200	0	200	0	0	0	0	0	0	200	93,670	93,870	46935%	168
213	Federal & State Grants	110,600	0	110,600	0	110,600	0	0	0	110,600	0	0	0	0%	213
	GRAND TOTAL	144,900	0	144,900	0	130,600	340,400	0	0	471,000	(326,100)	523,919	197,819		
SEWER ENTERPRISE FUNDS															
106	Sewer Fund	2,102,800	124,000	2,226,800	1,167,500	505,900	615,500	30,000	8,500	2,327,400	(100,600)	924,400	823,800	37%	106
107	Sewer Debt Service	1,500	501,100	502,600	65,600	0	8,200	0	643,500	717,300	(214,700)	574,700	368,200	73%	107
108	Sewer Capital Imp. Fund	2,000	40,000	42,000	0	0	0	25,000	0	25,000	17,000	251,800	268,800	640%	108
158	Sewer Connection Fund	17,900	0	17,900	0	0	0	0	0	0	17,900	327,979	345,879	1932%	158
160	Sewer Master Plan Preparation	1,000	0	1,000	0	0	0	0	0	0	1,000	2,363	3,363	336%	160
207	System Development-WW	60,600	0	60,600	0	0	0	0	0	0	60,600	717,436	778,036	1284%	207
	GRAND TOTAL	2,185,800	665,100	2,850,900	1,233,100	505,900	623,700	55,000	652,000	3,069,700	(218,800)	2,798,679	2,588,079		
WATER ENTERPRISE FUNDS															
114	Water Fund	1,753,400	0	1,753,400	649,400	623,500	642,800	0	387,000	2,302,700	(549,300)	1,559,900	1,010,600	58%	114
116	Water Capital Imp. Fund	2,000	52,000	54,000	0	0	0	50,000	0	50,000	4,000	480,500	484,500	897%	116
157	Water Connection Fund	2,022,600	0	2,022,600	0	0	0	2,000,000	0	2,000,000	22,600	1,240,505	1,263,105	62%	157
161	Water Master Plan Preparation	200	0	200	0	0	0	0	0	0	200	32,434	32,634	16317%	161
206	Sys. Development-Water	7,800	0	7,800	0	0	0	0	0	0	7,800	512,216	520,016	6667%	206
	GRAND TOTAL	3,786,000	52,000	3,838,000	649,400	623,500	642,800	2,050,000	387,000	4,352,700	(514,700)	3,825,555	3,310,855		
GRAND TOTAL ALL FUNDS		15,260,800	2,859,300	18,120,100	2,567,700	5,462,900	7,948,500	2,940,900	1,039,000	19,959,000	(1,838,900)	15,357,030	13,526,330		



Fiscal Year 2016-2017

General Fund



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 101: General Fund

Projected Reserve @ July 1, 2016 **10.5%** **\$862,736**

Add:
Projected FY 2016-2017 Revenues **\$8,719,200**

Less:
Requested Appropriations by Department

CITY COUNCIL	401	\$100,200
CITY MANAGER	402	243,100
FINANCE	403	711,600
LEGAL	404	260,000
PLANNING	405	371,000
BUILDING	406	277,500
BUILDING MAINTENANCE	407	168,900
ADMINISTRATIVE SERVICES	408	874,500
POLICE	409	3,773,300
CODE COMPLIANCE	411	235,200
DEVELOP. SERVICES ADMIN.	412	695,700
STREET MAINTENANCE	413	26,600
PARKS	414	688,500
ECONOMIC DEVELOPMENT	439	10,000
RECREATION	459	423,800

Total Appropriations **\$8,859,900**

Projected Reserve @ June 30, 2017 **\$722,036**

% of Reserve To Revenues **8.3%**

10% Reserve Requirement **\$871,920**

Surplus/(Deficit) to Reserve Requirement **(\$149,884)**

Structural Surplus/(Deficit) [Rev vs. Exp] **(\$140,700)**



CITY OF RIVERBANK

GENERAL FUND REVENUE PROJECTIONS -- FISCAL YEAR 2016-2017

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 14-15 ACTUAL	FY 15-16 BUDGET	FY 15-16 REVENUES TO DATE	PROJECTED FY 16-17 REVENUES	PROJECTED INCREASE (DECREASE)	% CHANGE
400.010	PROP TAX CURRENT SECURED	\$1,179,964	\$1,185,700	\$640,182	\$1,245,000	\$59,300	5.00%
400.020	PROP TAX CURRENT UNSECURED	64,900	66,200	65,721	67,000	\$800	1.21%
400.030	PROP TAX PRIOR SECURED	28,778	7,200	6,330	7,600	\$400	5.56%
400.040	PROP TAX PRIOR UNSECURED	1,348	1,800	1,305	1,500	(\$300)	-16.67%
400.050	SALES TAX	\$2,756,970	2,748,600	\$1,700,811	2,803,600	\$55,000	2.00%
400.060	PROP TRANSFER TAX	67,575	61,600	71,470	62,200	\$600	0.97%
400.070	UNITARY TAXES	22,862	14,100	14,147	18,500	\$4,400	31.21%
400.080	PAYMENT IN LIEU OF TAXES (PILOT)	30,795	29,700	31,976	30,000	\$300	1.01%
400.090	MOTOR VEHICLE IN LIEU TAX	9,525	9,500	9,476	0	(\$9,500)	-100.00%
400.100	HOMEOWNERS PROP TAX RELIEF	12,039	15,600	7,925	14,900	(\$700)	-4.49%
400.130	S/B 813 SUPPL. TAXES	16,069	13,200	14,388	17,400	\$4,200	31.82%
400.131	STATE APPORTIONMENTS	27,141	8,700	8,705	0	(\$8,700)	-100.00%
400.190	PROPERTY TAX IN LIEU OF VLF	1,547,436	1,659,400	829,740	1,759,000	\$99,600	6.00%
450.000	BUSINESS LICENSE	64,344	61,400	60,916	62,500	\$1,100	1.79%
450.010	ANIMAL CONTROL FEES	12,711	9,900	10,046	11,300	\$1,400	14.14%
450.020	MISC LIC-BIKE/YARD SALE	630	1,000	490	600	(\$400)	-40.00%
450.030	BUILDING PERMIT FEES	168,718	200,000	288,070	150,000	(\$50,000)	-25.00%
501.000	COPS GRANT	106,230	100,000	102,259	100,000	\$0	0.00%
501.001	GRANTS	271,206	10,800	0	0	(\$10,800)	-100.00%
501.002	SPECIFIC PLAN LOAN	0	0	0	0	\$0	0.00%
600.000	FRANCHISE FEES - GARBAGE	256,455	249,000	209,040	288,900	\$39,900	16.02%
600.010	POLICE SERVICES	7,612	6,000	11,240	6,000	\$0	0.00%
600.030	POLICE/TRAFFIC REPORTS	541	900	1,673	900	\$0	0.00%
600.040	SB 1186 REVENUES	540	300	212	300	\$0	0.00%
600.050	BOOKING FEES	2,340	1,000	1,057	1,000	\$0	0.00%
600.060	PLANNING FEES/SPECIFIC PLAN	0	0	0	0	\$0	0.00%
600.090	PLAN CHECK FEES	39,999	60,300	77,872	43,200	(\$17,100)	-28.36%
600.100	PLANNING & ZONING FEES	10,500	10,000	14,009	10,000	\$0	0.00%
600.120	PEG FEES	24,055	22,000	14,665	22,500	\$500	2.27%
600.130	FRANCHISE FEES - OTHER	294,037	266,500	253,622	277,900	\$11,400	4.28%
600.160	MISC CURRENT SERVICES	1,704	2,300	1,262	2,000	(\$300)	-13.04%
600.170	VEHICLE CODE FINES	100,459	53,900	64,213	60,000	\$6,100	11.32%
655.000	FINES, FORFEITURES, PENALTIES	38,306	31,500	26,755	34,000	\$2,500	7.94%
660.040	VEHICLE RELEASES	16,100	18,900	13,300	15,000	(\$3,900)	-20.63%
664.000	INTEREST INCOME	50,487	41,900	21,171	49,000	\$7,100	16.95%
665.000	RENTS	0	0	0	0	\$0	0.00%
673.040	LEGAL FEE REIMBURSEMENT	0	0	0	0	\$0	0.00%
673.050	PTAF REIMBURSEMENT	0	0	0	0	\$0	0.00%
673.060	LOAN REPAYMENT	0	0	10,000	60,000	\$60,000	0.00%
675.050	AB 939 REIMBURSEMENT	10,532	1,300	1,256	1,000	(\$300)	-23.08%
675.060	MISC REVENUE-OTHER AGENCIES	24,552	0	0	0	\$0	0.00%
675.090	MISCELLANEOUS REVENUES	13,990	5,000	23,870	10,000	\$5,000	100.00%
675.340	PUBLIC WORKS FEES	895	4,400	6,548	2,000	(\$2,400)	-54.55%
675.350	CAPTIAL PROJECT REIMBURSEMENTS	2,566	0	0	0	\$0	0.00%
675.550	UNCLAIMED MONEY REVENUE	0	0	0	0	\$0	0.00%
680.025	MISC PROGRAM INCOME	22,906	25,000	17,500	25,000	\$0	0.00%
680.034	REALIZED GAIN ON INVESTMENTS	-3,159	0	0	0	\$0	0.00%
699.000	TRANSFERS IN	148,898	400,000	0	280,300	(\$119,700)	-29.93%
699.000	TRANSFERS IN OF MGMT FEES	1,061,924	1,102,400	540,732	1,179,100	\$76,700	6.96%
TOTAL GENERAL FUND REVENUES		\$8,515,480	\$8,507,000	\$5,173,953	\$8,719,200	\$212,200	2.49%



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. 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 and is elected at large. The November 2016 Elections will be the first year in which the City will be subject to District Elections for the election of its Council Members. 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
Jeanine Tucker*



*Council Member
Cal Campbell*



*Council Member
Leanne Jones Cruz*



*Council Member
Darlene Barber-Martinez*



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries & Benefits							
701.001	PERSONNEL REGULAR	21,600	21,600	18,000	22,700	1,100	5.1%
708.005	MEDICARE	297	350	251	400	50	14.3%
708.006	PERS RETIREMENT	1,432	1,200	1,093	1,400	200	16.7%
	Total Personnel Salaries & Benefits	\$23,329	\$23,150	\$19,344	\$24,500	\$1,350	5.8%
Operating Expenses							
702.031	RENTS & LEASES	10,000	10,000	2,605	10,000	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	14,165	13,000	11,305	13,900	900	6.9%
703.024	POSTAGE	5	200	102	200	0	0.0%
703.025	OFFICE EXPENSE	1,936	2,800	541	2,800	0	0.0%
706.026	MISCELLANEOUS EXPENSE	0	400	34	0	-400	-100.0%
706.033	PROMOTIONAL EXPENSE	2,104	3,000	1,142	3,000	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	9,886	11,300	11,299	11,300	0	0.0%
706.037	CONFERENCES & MEETINGS	11,895	11,500	6,521	11,500	0	0.0%
706.056	STATE/COUNTY FEES	22,556	23,000	22,556	23,000	0	0.0%
	Total Operating Expenses	\$72,547	\$75,200	\$56,105	\$75,700	\$500	0.7%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$95,876	\$98,350	\$75,449	\$100,200	\$1,850	1.9%

TRANSFER IN OF MANAGEMENT FEES	SEWER FUND	(\$7,200)
	WATER FUND	(\$7,200)
	NET GENERAL FUND ALLOCATION	<u>\$85,800</u>



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. The City Manager's 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 2016-17

Objective	Due Date
Recommend to the City Council for direction, the draft County Disaster Preparedness Plan.	July 12, 2016
Provide all staff training on the new phone system.	August 1, 2016
Provide Customer Service training for management and administrative staff.	October 1, 2016
Create a commercial property searchable database to aid businesses in Riverbank real estate searches for property.	June 15, 2016



Jill Anderson
City Manager



City Manager's Department _____

Departmental Objectives for Fiscal Year 2016-17

- ◆ 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 decisions.
- ◆ 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 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	%
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	151,981	162,900	132,240	164,700	1,800	1.1%
708.004	MISC EMPLOYEE BENEFITS	5,128	2,400	-26,369	2,400	0	0.0%
708.005	MEDICARE	2,131	2,400	1,821	2,400	0	0.0%
708.006	PERS RETIREMENT	11,721	10,900	8,287	11,400	500	4.6%
708.007	PAYROLL TAXES	434	400	434	500	100	25.0%
708.008	HEALTH DENTAL VISION INSURANCE	7,295	7,500	6,871	7,900	400	5.3%
708.009	NATIONAL RETIREMENT	2,902	3,200	2,411	3,500	300	9.4%
708.010	WORKERS' COMPENSATION	21,704	25,000	19,807	24,500	-500	-2.0%
708.012	DEFERRED COMPENSATION	5,048	5,000	4,183	5,000	0	0.0%
	Total Personnel Salaries & Benefits	\$208,344	\$219,700	\$149,685	\$222,300	\$2,600	1.2%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	0	600	0	0	-600	-100.0%
702.031	RENTS & LEASES	3,700	3,700	286	3,700	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	900	3,000	219	3,000	0	0.0%
703.024	POSTAGE	3	200	4	100	-100	-50.0%
703.025	OFFICE EXPENSE	1,132	1,100	434	1,100	0	0.0%
704.022	COMMUNICATIONS	0	600	260	800	200	0.0%
706.015	EMPLOYEE FUNCTIONS	3,138	2,800	2,070	3,000	200	7.1%
706.035	INSURANCE & SURETY BONDS	625	700	625	700	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,595	1,800	1,672	1,900	100	5.6%
706.037	CONFERENCES & MEETINGS	7,216	5,000	2,496	5,000	0	0.0%
706.038	STAFF DEVELOPMENT	0	1,500	0	1,500	0	0.0%
	Total Operating Expenses	\$18,309	\$21,000	\$8,065	\$20,800	-\$200	-1.0%
CAPITAL OUTLAY							
707.006	OFFICE EQUIPMENT	0	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$226,653	\$240,700	\$157,750	\$243,100	\$2,400	1.0%

TRANSFER IN OF MANAGEMENT FEES

SEWER FUND
WATER FUND
NET GENERAL FUND ALLOCATION

(\$43,030)
(\$43,030)
\$157,040



Finance & Housing Department

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. The Finance Department is directly responsible for maintaining the financial integrity of 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 Division 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, and affordable housing development.

Significant Budget Impacts for Fiscal Year 2016-17

The Finance Department continues to strive to serve our citizens in the most efficient manner. For the 2016-17 fiscal year, we will continue to strive for this goal despite limited resources.

The Housing Division 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 will assist residents in obtaining loans for much needed improvements to address Health & Safety and ADA accessibility issues in their homes.

Strategic Planning Objectives for Fiscal Year 2016-17

Objective	Due Date
Provide all staff training on the new phone system	August 1, 2016
Make at least one permit available online (e.g., garage sale)	September 1, 2016
Present to the City Council an update on the Classification and Compensation Study	October 1, 2016



Finance Department

Departmental Objectives for Fiscal Year 2016-17

- ◆ Continue the full implementation of new financial software for the Finance Department.
- ◆ Continue collaborating with the Public Works Division on the implementation of the Water Meter Project.
- ◆ Receive an Unqualified Audit for the City's financial statements.
- ◆ Successfully provide staff support to the Budget Advisory Committee.
- ◆ Implement new Loan Servicing Software for the Housing Division.

Organizational Chart





City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	%
							Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	341,327	351,500	295,893	365,400	13,900	4.0%
701.002	PERSONNEL PART-TIME	8,484	10,600	8,592	14,000	3,400	32.1%
701.003	PERSONNEL OVERTIME	272	300	640	500	200	66.7%
708.004	MISC EMPLOYEE BENEFITS	3,957	500	-45,295	500	0	0.0%
708.005	MEDICARE	4,842	5,300	4,210	5,500	200	3.8%
708.006	PERS RETIREMENT	45,816	56,600	46,782	60,200	3,600	6.4%
708.007	PAYROLL TAXES	2,981	3,300	2,909	3,500	200	6.1%
708.008	HEALTH DENTAL VISION INSURANCE	51,168	53,100	48,370	56,000	2,900	5.5%
708.009	NATIONAL RETIREMENT	14,512	16,000	12,056	17,600	1,600	10.0%
708.010	WORKERS' COMPENSATION	49,965	53,900	43,933	54,400	500	0.9%
708.012	DEFERRED COMPENSATION	11,345	11,100	9,400	11,100	0	0.0%
	Total Personnel Salaries & Benefits	\$534,669	\$562,200	\$427,489	\$588,700	\$26,500	4.7%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	14,707	16,100	1,927	16,200	100	0.6%
702.031	RENTS & LEASES	20,800	20,800	4,784	20,800	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	59,871	51,200	55,544	52,100	900	1.8%
702.034	OTHER CONTRACT SERVICES	9,974	10,000	11,306	10,000	0	0.0%
703.024	POSTAGE	4,283	5,000	4,165	5,000	0	0.0%
703.025	OFFICE EXPENSE	6,888	6,800	2,491	6,800	0	0.0%
706.023	ADVERTISING	294	700	145	700	0	0.0%
706.035	INSURANCE & SURETY BONDS	625	700	625	700	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	375	400	375	400	0	0.0%
706.037	CONFERENCES & MEETINGS	4,098	3,000	2,396	3,000	0	0.0%
706.999	BAD DEBT EXPENSE - GARBAGE	13,136	0	0	0	0	0.0%
	Total Operating Expenses	\$135,051	\$114,700	\$83,758	\$115,700	\$1,000	0.9%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	23,500	20,452	7,200	-16,300	-69.4%
	Total Capital Outlay	\$0	\$23,500	\$20,452	\$7,200	-\$16,300	-69.4%
	Total Department Appropriations	\$669,720	\$700,400	\$531,698	\$711,600	\$11,200	1.6%

TRANSFER IN OF MANAGEMENT FEES:	SEWER FUND	(\$177,214)
	WATER FUND	(\$181,170)
	SYS DEV FUND	(\$26,373)
	NET GENERAL FUND ALLOCATION	\$326,843

EMPLOYEES:

- 1 DIRECTOR OF FINANCE
- 1 ACCOUNTING MANAGER
- 3 ACCOUNT CLERK II
- 1 PART-TIME COLLECTIONS CLERK



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 so that the City can maintain or achieve compliance and thus avoid costly legal action.

Significant Budget Impacts for Fiscal Year 2016-17

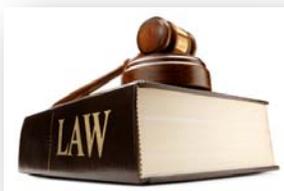
The City currently has outstanding litigation. The City has elected to have the legal firm of Churchwell White to represent the City on all matters. In the current fiscal year, Churchwell White will begin an update of the City’s Municipal Code.

Strategic Planning Objectives for Fiscal Year 2016-17

Objective	Due Date
Recommend to the City Council for action a consultant to prepare a feasibility study for an Enhanced Infrastructure Financing District on the East Side.	October 1, 2016

Departmental Objectives for Fiscal Year 2016-17

- ◆ Keep the City Council and staff apprised of legislation or court decisions which may directly impact the City.
- ◆ Closely monitor outstanding litigation regarding the Skate Park.
- ◆ Review agreements with other agencies, individuals, contractors, and consultants.
- ◆ Finalize Development Agreement for the Hayes II project.





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	0	0	0.0%
702.033	SPECIAL LEGAL COUNSEL	350,191	217,300	176,185	260,000	42,700	19.7%
706.009	LEGAL SETTLEMENT	287,815	0	0	0	0	0.0%
	Total Operating Expenses	\$638,006	\$217,300	\$176,185	\$260,000	\$42,700	19.7%
	Total Department Appropriations	\$638,006	\$217,300	\$176,185	\$260,000	\$42,700	19.7%



Development Services Department Planning & Inspection Divisions

Division Descriptions

The Planning, Building and Neighborhood Improvement Divisions perform a variety of services intended to protect, maintain, and develop an attractive, safe, and healthy community.

The Planning Division is staff to the City Council and the Planning Commission and its responsibilities include project analysis for property development through the administration of conditional use permits, variances, and architecture site plan reviews. It is responsible for the implementation of the General Plan through administration of the Zoning Code, Subdivision Map Act, municipal ordinances, California Environmental Quality Act (CEQA), annexation law, and special studies. They ensure the City grows in a logical and orderly manner.

The Building Division provides services necessary to ensure that construction within the city is performed in a safe and lawful manner by regulating Permit Activities, ADA Law, Demolition of Structures, Energy Conservation, Life & Safety, Seismic Safety, and Uniform Construction Codes. They work as a team with Stanislaus Consolidated Fire District to protect life and property with the City.

The mission of Neighborhood Improvement staff is to make Riverbank a better place by maintaining an environment that people are proud of and enjoy. The prime objective is education and pro-active community involvement, the key towards making Riverbank a great place for residents, businesses and visitors. Duties of the Neighborhood Improvement Officer include responding to complaints of vehicle and recreational vehicle parking violations, abandoned vehicles, excessive noise, zoning issues, weed abatement, property maintenance, and health and safety issues. They respond to citizen questions and complaints, document incidents for possible legal action, and issue warnings and / or citations for violations. They educate the public through personal contacts and gain the public's cooperation to make Riverbank a safe environment to raise a family.

Significant Budget Impacts for Fiscal Year 2016-17

Department budgets remain fairly stable. Increases can be attributed to the purchase of, and ongoing contracts for, new equipment like smart phones and pads as well as increased training and education requirements for staff. In addition, consultant costs (i.e. 702.032 and 702.034) increase and decrease due to special project commencement and completion (like traffic studies and environmental documents).





Development Services Department Planning & Inspection Divisions

Strategic Planning Objectives for Fiscal Year 2016-17

Objective	Due Date
Submit the Housing-Related Parks Grant to the State to fund renovation of pool locker rooms.	October 1, 2016
Make at least one permit available online (e.g. garage sale).	September 1, 2016
Present a funding plan to the City Manager for the East Riverbank Master Plan that includes a specific scope of work.	July 1, 2016
Develop and present to the City Council for action a streamlined permitting process for expediting business development.	September 1, 2016
Present to the City Manager and the Management Team for approval, business-friendly, web-based content to assist new businesses with their start-up process.	September 15, 2016
Present to City Council for guidance, a draft East Riverbank Master Plan.	October 1, 2016

Departmental Objectives for Fiscal Year 2016-17

- ◆ Staff will work with the City Clerk to amend by July 2017 the Fireworks ordinance (RMC 92.10).
- ◆ Tobacco Retailers License (“TRL”) – Staff will continue to work with Finance staff towards the adoption of a TRL form and fee and amend RMC Chapter 123 to comply with recent legal changes.
- ◆ Park In-Lieu Fee - Staff will work with Park and Recreation staff towards the adoption of a Park In-Lieu fee.



*Induction of Riverbank
Planning Commissioners*

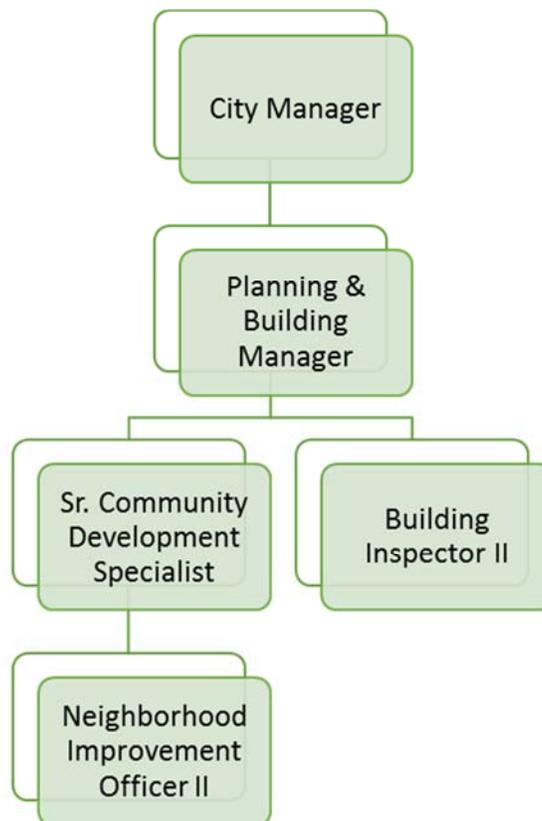


Development Services Department Planning & Inspection Divisions

Departmental Objectives for Fiscal Year 2016-17

- ◆ Final Maps – Staff will encourage and work with developers to process their Final Maps:
 - ◆ Diamond Bar West subdivision
 - ◆ Diamond Bar East subdivision
 - ◆ Hayes 4 Phase 2 subdivision
 - ◆ Monterosso subdivision
 - ◆ Ward Villas subdivision
 - ◆ Roselle and Turpin parcel map
 - ◆ 4th Street parcel map

Divisional Organizational Chart





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	74,327	166,900	142,046	179,800	12,900	7.7%
701.003	PERSONNEL OVERTIME	245	0	24	0	0	0.0%
701.005	PLANNING COMMISSIONER COMP.	4,200	6,000	3,650	6,000	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	1,572	1,200	-401	1,200	0	0.0%
708.005	MEDICARE	1,038	2,400	1,950	2,600	200	8.3%
708.006	PERS RETIREMENT	9,388	16,900	14,171	18,500	1,600	9.5%
708.007	PAYROLL TAXES	868	900	868	900	0	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	1,631	16,900	10,814	19,400	2,500	14.8%
708.009	NATIONAL RETIREMENT	3,147	6,400	4,823	7,100	700	10.9%
708.010	WORKERS' COMPENSATION	10,905	25,600	21,539	26,700	1,100	4.3%
708.012	DEFERRED COMPENSATION	2,362	3,500	3,510	4,200	700	20.0%
	Total Personnel Salaries & Benefits	\$109,683	\$246,700	\$202,994	\$266,400	\$19,700	8.0%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	0	500	0	500	0	0.0%
702.031	RENTS & LEASES	2,500	2,500	1,135	2,500	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	166,677	112,200	79,829	61,000	-51,200	-45.6%
702.034	OTHER CONTRACT SERVICES (ED)	65,277	35,000	9,367	10,000	-25,000	-71.4%
703.024	POSTAGE	2,046	1,800	592	2,000	200	11.1%
703.025	OFFICE EXPENSE	2,235	2,200	2,047	2,200	0	0.0%
704.022	COMMUNICATIONS	1,256	1,800	857	1,200	-600	-33.3%
706.023	ADVERTISING	14,596	6,000	7,634	14,000	8,000	133.3%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,000	1,700	1,197	1,700	0	0.0%
706.037	CONFERENCES & MEETINGS	1,862	10,600	7,276	9,500	-1,100	-10.4%
	Total Operating Expenses	\$257,449	\$174,300	\$109,933	\$104,600	-\$69,700	-40.0%
	Total Department Appropriations	\$367,132	\$421,000	\$312,927	\$371,000	-\$50,000	-11.9%

Staffing: 1 Planning & Building Manager
1 Sr. Community Development Specialist

Transfer In of Management Fees:
Sewer (40,143)
Water (40,143)
Net General Fund Allocation \$290,714



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	137,572	142,900	120,038	149,700	6,800	4.8%
701.002	PERSONNEL OVERTIME	1,412	1,000	1,003	1,000	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	4,483	0	-17,397	0	0	0.0%
708.005	MEDICARE	1,855	2,100	1,625	2,200	100	4.8%
708.006	PERS RETIREMENT	18,460	23,000	19,107	24,600	1,600	7.0%
708.007	PAYROLL TAXES	868	900	868	900	0	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	33,960	37,100	33,847	40,100	3,000	8.1%
708.009	NATIONAL RETIREMENT	5,805	6,400	4,823	7,100	700	10.9%
708.010	WORKERS' COMPENSATION	20,097	21,900	17,834	22,300	400	1.8%
	Total Personnel Salaries & Benefits	\$224,512	\$235,300	\$181,747	\$247,900	\$12,600	0.0%
Operating Expenses							
702.031	RENTS & LEASES (VEHICLES)	8,000	8,000	3	8,000	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	10,000	10,000	0.0%
703.024	POSTAGE	240	300	32	300	0	0.0%
703.025	OFFICE EXPENSE	2,342	2,200	852	2,400	200	9.1%
704.022	COMMUNICATIONS	2,301	2,000	1,776	2,700	700	35.0%
706.027	BOOT & JACKET ALLOWANCE	200	700	387	400	-300	-42.9%
706.028	SMALL TOOLS	53	100	190	100	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	528	500	490	500	0	0.0%
706.037	CONFERENCES & MEETINGS	85	400	426	400	0	0.0%
706.038	STAFF DEVELOPMENT	50	2,500	1,551	3,500	1,000	40.0%
706.073	UNIFORMS & RAGS	0	0	0	1,300	1,300	0.0%
	Total Operating Expenses	\$13,799	\$16,700	\$5,708	\$29,600	\$12,900	77.2%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$238,311	\$252,000	\$187,455	\$277,500	\$25,500	10.1%

Staffing: 1 Building Inspector II
1 Construction Inspector II



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, website development, and Information Technology. In addition, the department serves as support to the City Manager.

Significant Budget Impacts for Fiscal Year 2016-17

A significant impact to the department is the General Municipal Elections by District to be held in November 2016. In addition, there is currently a vacant full-time HR Manger although the position continues with an Interim HR Manager, the dept. continues to strive to meet the needs of the Administrative Services Dept.

Strategic Planning Objectives for Fiscal Year 2016-17

Objective	Due Date
Provide Customer Service Training for management and administrative staff. Staff is in communication with Merced College to provide a comprehensive customer service training for all City staff.	October 1, 2016

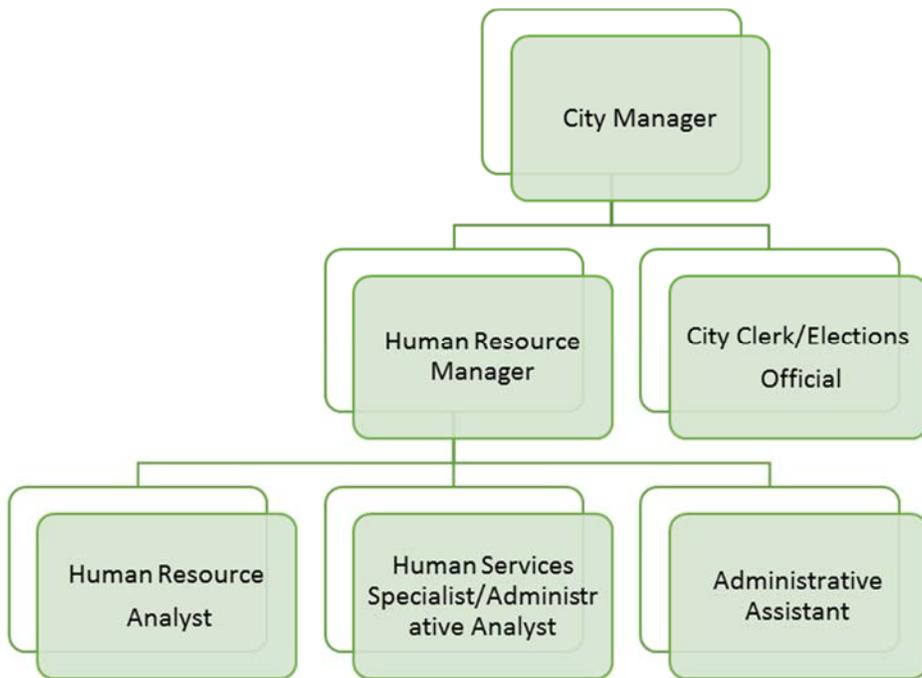
Departmental Objectives for Fiscal Year 2016-17

- ◆ Our PEG (Public Education & Government) televising equipment was installed about 10 year ago. The system is outdated and unreliable, replacing this equipment will ensure that we can broadcast the public meetings to our Riverbank Community efficiently and reliably.
- ◆ Ensure the continued use of social media to publicize city events and services.
- ◆ Continue to work with department heads to ensure staff is receiving proper training.
- ◆ Update Rules & Regulations to reflect changes in legislation or to clarify existing terminology.



Administrative Services Department _____

Organizational Chart





City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	%
							Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	281,281	281,400	278,428	374,000	92,600	32.9%
701.002	PERSONNEL PART-TIME	86,995	42,300	4,887	15,400	-26,900	-63.6%
701.003	PERSONNEL OVERTIME	21	0	167	200	200	0.0%
701.080	SALARY REQUEST	0	40,000	0	0	-40,000	-100.0%
708.004	MISC EMPLOYEE BENEFITS	3,518	0	-24,433	0	0	0.0%
708.005	MEDICARE	5,040	4,700	3,839	5,600	900	19.1%
708.006	PERS RETIREMENT	44,642	47,800	39,917	53,400	5,600	11.7%
708.007	PAYROLL TAXES	2,682	1,700	2,100	3,600	1,900	111.8%
708.008	HEALTH DENTAL VISION INSURANCE	51,793	35,000	46,747	76,100	41,100	117.4%
708.009	NATIONAL RETIREMENT	11,609	11,300	11,169	17,600	6,300	55.8%
708.010	WORKERS' COMPENSATION	41,340	30,100	34,713	55,600	25,500	84.7%
708.012	DEFERRED COMPENSATION	7,144	5,300	5,981	9,100	3,800	71.7%
Total Personnel Salaries & Benefits		\$536,065	\$499,600	\$403,515	\$610,600	\$111,000	22.2%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	8,740	10,200	5,969	11,200	1,000	9.8%
702.031	RENTS & LEASES	5,185	4,600	3,143	4,600	0	0.0%
702.032	PROFESSIONAL SERVICES	44,030	47,800	41,243	69,500	21,700	45.4%
702.034	OTHER CONTRACT SERVICES	2,290	10,800	3,590	5,700	-5,100	-47.2%
702.039	SPECIAL COMMUNITY SERVICES	8,214	15,000	95	55,000	40,000	266.7%
703.023	ADVERTISING	2,965	1,000	707	1,000	0	0.0%
703.024	POSTAGE	155	500	82	500	0	0.0%
703.025	OFFICE EXPENSE	3,470	4,000	1,416	4,000	0	0.0%
704.022	COMMUNICATIONS	0	1,000	455	2,400	1,400	140.0%
706.014	MISC. PERSONNEL EXPENSE	1,151	1,500	1,557	1,500	0	0.0%
706.035	INSURANCE & SURETY BOND	318	400	318	400	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	774	1,100	350	1,100	0	0.0%
706.037	CONFERENCES & MEETINGS	691	500	535	500	0	0.0%
706.042	SAFETY	124	500	211	500	0	0.0%
706.047	WEBSITE	12,372	12,000	12,097	12,000	0	0.0%
706.066	ELECTIONS	13,053	1,500	4,682	30,000	28,500	1900.0%
Total Operating Expenses		\$103,532	\$112,400	\$76,451	\$199,900	\$87,500	77.8%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	43,000	23,194	60,000	17,000	39.5%
707.003	EQUIPMENT/PROJECTS	3,000	0	0	0	0	0.0%
707.017	COMPUTER COMPONENTS	1,993	4,000	0	4,000	0	0.0%
Total Capital Outlay		\$4,993	\$47,000	\$23,194	\$64,000	\$17,000	36.2%
Total Department Appropriations		\$644,590	\$659,000	\$503,159	\$874,500	\$215,500	32.7%

TRANSFER IN OF MANAGEMENT FEES:	SEWER FUND	(\$57,263)
	WATER FUND	(\$69,302)
	NET GENERAL FUND ALLOCATION	\$747,935

COMPUTER COMPONENTS:
COMPUTER REPLACEMENT PROGRAM \$4,000

EMPLOYEES:
 1 HUMAN RESOURCE MANAGER
 1 CITY CLERK
 1 ADMINISTRATIVE ASSISTANT/CONFIDENTIAL
 1 HUMAN RESOURCE ANALYST
 1 HUMAN SERVICES SPECIALIST/ADMINISTRATIVE ANALYST II



Riverbank Police Services

Department Description

In 1995, the City of Riverbank began its partnership with the County of Stanislaus to perform law enforcement services for the City of Riverbank. A renewed agreement was negotiated for the period of July 1, 2015 through June 30, 2020.

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 appointed 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 2016-17

Due to budgetary constraints, the Fiscal Year 2016-17 adopted budget does not include funding for 2 vacant Deputy Sheriff positions that were previously funded. Currently, RPS has 18 sworn law enforcement officers which serve Riverbank’s population of approximately 23,913. This yields a ratio of .77 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.

Strategic Planning Objectives for Fiscal Year 2016-17

Objective	Due Date
Double (from 60 kids) the number of participants in the Kids Health & Safety Fair	July 1, 2016
Recommend to the City Council for direction the draft County Disaster Preparedness Plan	July 12, 2016
Identify and recommend to the City Council for direction, potential funding opportunities to increase police services staffing levels.	August 1, 2016

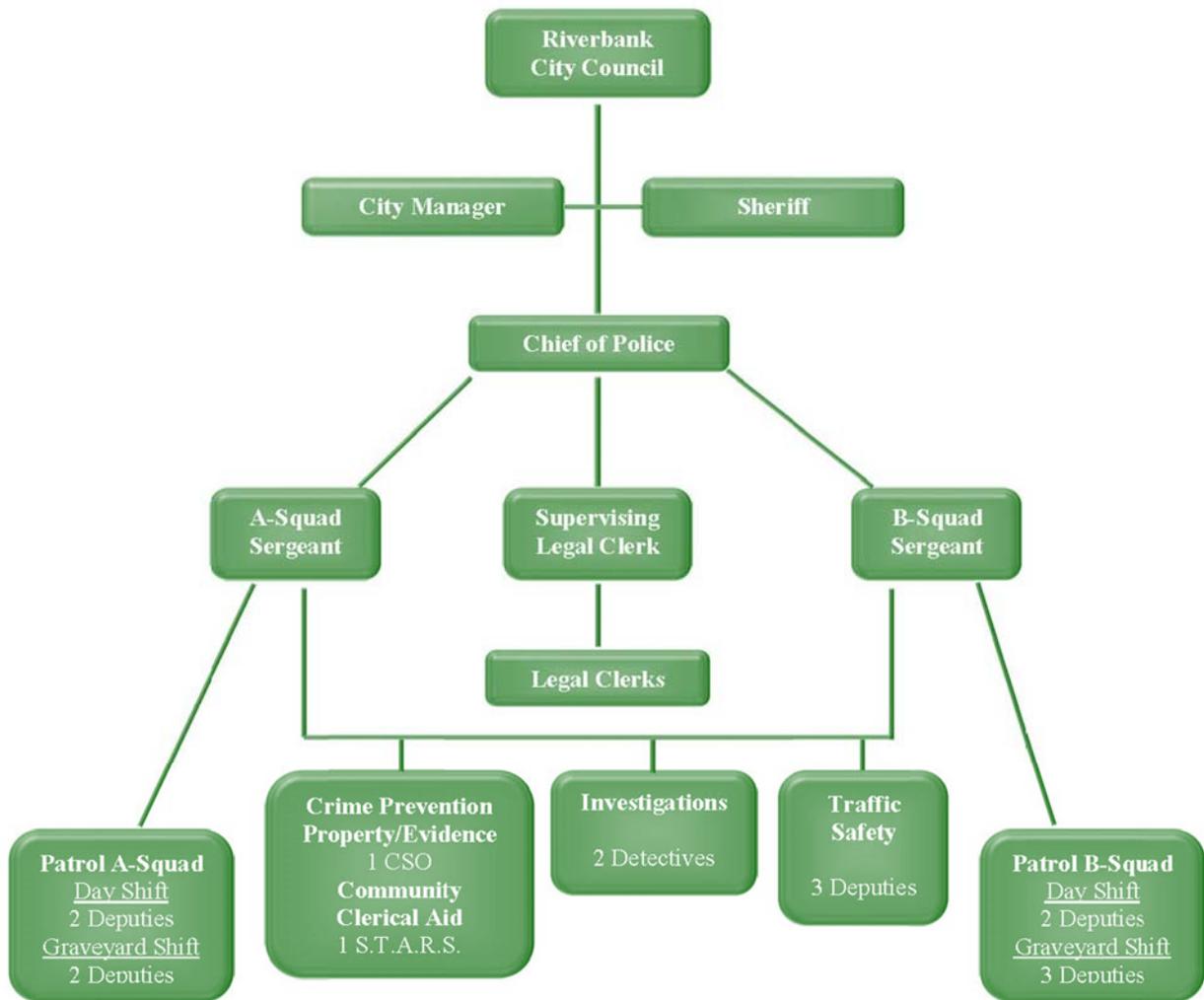
Departmental Objectives for Fiscal Year 2016-17

- ◆ 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



Riverbank Police Services

Organizational Chart





**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	766	1,500	1,066	1,500	0	0.0%
702.031	RENTS & LEASES/BLDG REPLACE.	40,223	25,000	8,000	19,500	-5,500	-22.0%
702.034	VEHICLE MILEAGE FEE	148,576	154,500	105,340	200,000	45,500	29.4%
702.039	SPECIAL COMMUNITY SERVICES	0	15,000	0	15,000	0	0.0%
702.060	CONTRACT SHERIFF SERVICES	3,453,364	3,531,500	2,313,798	3,468,500	-63,000	-1.8%
703.024	POSTAGE	1,226	1,500	400	1,000	-500	-33.3%
703.025	OFFICE EXPENSE	3,014	2,000	1,313	2,000	0	0.0%
704.021	UTILITIES	33,593	40,000	23,645	36,000	-4,000	-10.0%
704.022	COMMUNICATIONS	3,314	3,000	1,582	3,000	0	0.0%
706.023	ADVERTISING	108	100	133	200	100	100.0%
706.026	MISCELLANEOUS EXPENSE	408	200	0	200	0	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	189	0		0	0	0.0%
706.072	SDEA CONTRIBUTION	48,709	30,600	0	8,000	-22,600	-73.9%
708.006	PERS UNFUNDED LIABILITY	0	10,400	10,357	18,400	8,000	76.9%
	Total Operating Expenses	\$3,733,490	\$3,815,300	\$2,465,634	\$3,773,300	-\$42,000	-1.1%
Capital Outlay							
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$3,733,490	\$3,815,300	\$2,465,634	\$3,773,300	-\$42,000	-1.1%

STAFFING:

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



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
702.034	ANIMAL CONTROL SERVICES	155,582	159,000	105,647	160,000	1,000	0.6%
999.000	TRANSFERS OUT TO FUND 117	65,287	66,100	0	75,200	9,100	13.8%
	Total Operating Expenses	\$220,869	\$225,100	\$105,647	\$235,200	\$10,100	4.5%
	Total Department Appropriations	\$220,869	\$225,100	\$105,647	\$235,200	\$10,100	4.5%



Development Services Administration Division

Division Descriptions

Development Services Administration

The Development Services Administration Division is responsible for the planning, engineering, and bidding process for all capital projects. The department applies for grants and federal funds for capital projects. We monitor and administer the MS4 stormwater requirements, solid waste agreement, the American with Disability Act (ADA) requirements and recycling programs which include CalRecycle mandates, AB341, AB1826, Household Hazardous Waste, Used Oil, and City/County Payment Program Grant. The department manages 5 Landscape & Lighting and 2 Storm Drain Districts. We are responsible for creating and monitoring the Fats, Oil, and Grease Program, and provide inspections for encroachment and grading permits, as well as Capital Project plan review and inspections. The department also assists the planning department with over the counter building permits and the public works department with work orders and monthly in-house fuel calculations. The Department does the plan checking and inspections on all developer off-site improvements.

Public Works Administration

“Service, Pride, and Professionalism”

To ensure that Riverbank has the most efficient and reliable movement systems and utility services. Our vision of success is achieved through people – demanding best-in-class performance and creating strong partnerships with the community. The Public Works Administration Office supports field operations, compiles statistical data, monitors budget expenditures, and prepares annual reporting.



*Freddy the Fish reminds you that
“Only rain down the storm drain!”*



Development Services Public Works Divisions

Division Descriptions

Wastewater

“Protecting the Environment, and it’s Downstream Users”

Ensures the health and safety of the public by operating the Wastewater Facility on a sustainable financial basis and ensuring regulatory compliance.



Fleet

“Better, Cheaper, and Faster”



The Fleet Division provides equipment maintenance and repair for over 48 vehicles. The Fleet Division supports the vehicle and equipment needs of all the divisions within the city so that they may, in turn, provide municipal services that promote health, safety, wellbeing, and quality of life to the businesses and residents of the City of Riverbank.

Street/Sanitary Sewer Collection

“Keeping the City of Action Moving”

The Streets/Sanitary Sewer Collection division provides pavement maintenance, street lighting, storm water and wastewater collection. Our focus is on safe, efficient movement for the residents, businesses and visitors to the City of Riverbank. This division is responsible for the maintenance & repair of 66 miles of sewer main lines.



Water

“Water is our Business”



The Water Division is proud to serve our residents the healthiest and best tasting water in the world. We do this through daily monitoring of 11 wells, 2 peaking reservoirs, multiple sample stations and the maintenance/repair of over 6,800 service connections throughout the city.



Development Services

Significant Budget Impacts for Fiscal Year 2016-17

Development Services Administration

The significant impacts felt by the department budget is the unfunded state mandate requirements in the MS4 permit. These requirements are heavily impacting staff time to meet some of these obligations. The City has contracted with WGR to assist us in meeting some of the more stringent requirements. Also, due to the building department’s increase in permits the department’s Administrative Assistant has been assisting the Building Division, which has strongly impacted the Development Services Administration Department.

Public Works

The City of Riverbank has been working on “Water Conservation” as has the State of California due to the drought conditions throughout the state. This drought has placed additional manpower and financial strain on the division and city. In response, in part to the drought, the city is investing over \$4 million in an Automatic Meter Read/ Automatic Meter Infrastructure (AMR/AMI) system. This system will enable residents and the city to monitor the use of water with great certainties throughout the city.

Strategic Planning Objectives for Fiscal Year 2016-17 Development Services Administration

Objective	Due Date
Submit a CMAQ application to fund sidewalks on the north side of Patterson Road between First Street and Claus Road.	July 1, 2016
Submit 2 active transportation applications for funding of a: 1) planning application for non-motorized and Safe Routes to School Plan; 2) joint application with Stanislaus County and City of Modesto for a pedestrian/ bike lane along Roselle Avenue from Crawford to Sylvan.	August 1, 2016
Complete the 2016 Slurry Seal Project consisting of 79 roads.	July 1, 2106
Oversee the installation of over 7,000 Smart Water Meters and Automatic Meter Reading / Advanced Metering Infrastructure (AMR/AMI)	October 1, 2016



Development Services

Strategic Planning Objectives for Fiscal Year 2016-17 Public Works

Objective	Due Date
Oversee the installation of at least 5,500 Smart Water Meters.	October 1, 2016
Present to the City Council a Preliminary Water Usage Report following the installation of Smart Meters.	October 1, 2016

Departmental Objectives for Fiscal Year 2016-17 Development Services Administration

- ◆ Complete the preliminary engineering for the Signal @ Patterson & Roselle, and prepare Right of Way and Utility Relocation Certifications along with construction documents, so we are ready for construction summer 2017.
- ◆ Implement Year 4 Stormwater Permit requirements.
- ◆ Complete Resurfacing and ADA improvements along Morrill Road between Jackson Avenue and Oakdale Road.
- ◆ Complete the new Water Meter Installation Project.
- ◆ Begin preliminary engineering for the Roselle Avenue Sidewalk Project – Patterson to Pocket (Eastside).
- ◆ Begin preliminary engineering for the Patterson Road Sidewalk Infill Project – First Street to Claus Road (Southside)

Public Works

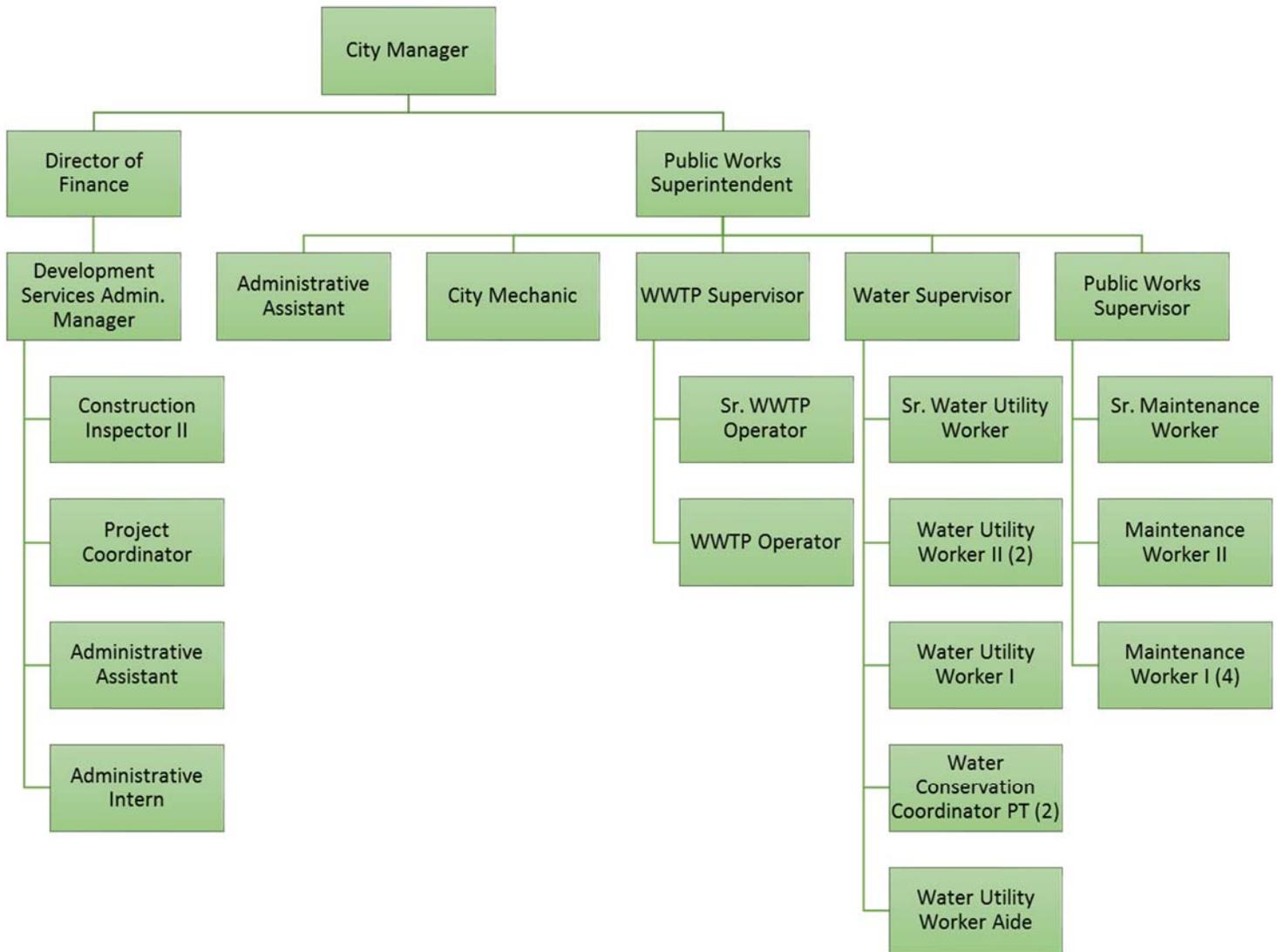
- ◆ The primary challenge we face is the inevitable fact that we must learn to do more with less. As a result, the Public Works Division has five (5) major goals to improve the delivery of our services and accomplishment of our mission.
 - ◆ Continuous Improvement of Services
 - ◆ Workforce Development
 - ◆ Teamwork
 - ◆ Improvement of Communications
 - ◆ Technological Advancement





Development Services

Organizational Chart





City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	342,882	373,600	309,623	382,400	8,800	2.4%
701.002	PERSONNEL PART-TIME	17,980	18,500	16,187	20,300	1,800	9.7%
701.003	PERSONNEL OVERTIME	98	0	120	100	100	0.0%
701.080	SALARY & BENEFIT REQUEST	0	0	0	0	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	1,489	0	-10,362	0	0	0.0%
708.005	MEDICARE	4,876	5,700	4,348	5,800	100	1.8%
708.006	PERS RETIREMENT	41,878	51,700	41,148	54,400	2,700	5.2%
708.007	PAYROLL TAXES	2,604	2,700	2,442	2,600	-100	-3.7%
708.008	HEALTH DENTAL VISION INSURANCE	69,455	74,800	64,398	81,200	6,400	8.6%
708.009	NATIONAL RETIREMENT	13,866	16,000	11,016	17,600	1,600	10.0%
708.010	WORKERS' COMPENSATION	50,505	57,200	45,777	57,800	600	1.0%
708.012	DEFERRED COMPENSATION	3,938	3,900	3,263	3,900	0	0.0%
	Total Personnel Salaries & Benefits	\$549,571	\$604,100	\$487,958	\$626,100	\$22,000	3.6%

Operating Expenses

702.031	RENTS & LEASES	3,600	3,600	2,322	3,600	0	0.0%
702.032	PROFESSIONAL SERVICES	560	2,000	360	2,000	0	0.0%
702.035	CONTRACT ENGINEERING	42,298	50,000	39,563	50,000	0	0.0%
703.023	ADVERTISING	988	350	520	700	350	100.0%
703.024	POSTAGE	848	1,000	1,827	2,000	1,000	100.0%
703.025	OFFICE EXPENSE	2,699	2,400	2,292	3,200	800	33.3%
704.021	UTILITIES	2,747	3,000	2,501	0	-3,000	-100.0%
704.022	COMMUNICATIONS	1,076	1,900	828	1,300	-600	-31.6%
706.026	MISCELLANEOUS EXPENSE	65	300	314	300	0	0.0%
706.027	BOOT & JACKET ALLOWANCE	0	300	0	300	0	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	73	0	0	0	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	343	1,000	558	800	-200	-20.0%
706.037	CONFERENCES & MEETINGS	4,517	800	1,114	0	-800	-100.0%
706.038	STAFF DEVELOPMENT	522	2,200	3,625	5,400	3,200	145.5%
	Total Operating Expenses	\$60,336	\$68,850	\$55,824	\$69,600	\$750	1.1%

CAPITAL OUTLAY

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

Total Department Appropriations

\$609,907	\$672,950	\$543,782	\$695,700	\$22,750	3.4%
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TRANSFER IN OF MANAGEMENT FEES:

SEWER FUND	(\$184,748)
WATER FUND	(\$235,831)
LTF	(\$7,964)
GAS TAX	(\$36,852)
LANDSCAPE & LIGHTING	(\$6,143)
NET GENERAL FUND ALLOCATION	<u>\$224,162</u>

Staffing:

- 1 Public Works Superintendent
- 1 Development Services Administration Manager
- 1 Project Coordinator
- 2 Administrative Assistants
- 1 Part-Time Administrative Clerk



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund: 101	GENERAL FUND	Department: 413
Function:	Public Works	STORMWATER ADMINISTRATION

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	14,548	0	8,467	0	0	0.0%
702.031	RENTS & LEASES	15,000	15,000	0	0	-15,000	-100.0%
702.032	PROFESSIONAL SERVICES	8,538	4,300	4,641	21,900	17,600	409.3%
703.055	BARRICADES	643	800	628	0	-800	-100.0%
704.021	UTILITIES	3,979	5,000	2,208	4,000	-1,000	-20.0%
706.029	MAINT. OF BLDG. & STRUCTURES	0	0	540	0	0	0.0%
706.056	STATE/COUNTY FEES	584	700	676	700	0	0.0%
706.073	UNIFORMS & RAGS	0	0	0	0	0	0.0%
	Total Operating Expenses	\$43,292	\$25,800	\$17,161	\$26,600	\$800	3.1%
CAPITAL OUTLAY							
707.003	EQUIPMENT/PROJECTS	38,399	10,500	10,440	0	-10,500	-100.0%
	Total Capital Outlay	\$38,399	\$10,500	\$10,440	\$0	-\$10,500	-100.0%
	Total Department Appropriations	\$81,691	\$36,300	\$27,600	\$26,600	-\$9,700	-26.7%



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
702.043	AMMO PLANT SPECIFIC PLAN	0	0	0	0	0	0%
702.032	SR 108 RELINQUISHMENT GRANT	250,892	16,000	16,086	0	-16,000	-100%
702.034	OTHER CONTRACT SERVICES	10,100	10,000	0	10,000	0	0%
707.122	PUBLIC BENEFIT GRANT	0	0	0	0	0	0%
706.026	DEBT SERVICE - ED BANK LOAN	101,736	124,900	124,218	0	-124,900	-100%
	Total Operating Expenses	\$362,728	\$150,900	\$140,304	\$10,000	-\$140,900	-93%
	Total Department Appropriations	\$362,728	\$150,900	\$140,304	\$10,000	-\$140,900	-93%



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 the division staff. The Highway 108 water fountain, Plaza Del Rio water feature, the downtown landscaping, Museum, 6 tennis courts, the skate park, the Riverbank Community Pool and various other hardscape areas are included. The Parks Department contracts with Grover Landscape for the large turf areas, such as the Riverbank Sports Complex, that require specialized equipment and care.

The Recreation and Park Development Division oversees all recreational programs, classes, Aquatics, Teen Center, Sports, Gymnasium and special events. The Recreation Department now oversees the organization of the annual Cheese & Wine Festival. 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 our recreation programs.

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

Significant Budget Impacts for Fiscal Year 2016-17

The significant impacts for the Parks and Recreation Department will be the continued impact of staff reduction over the years and the expansion of parks and facilities to maintain. Our parks, facilities and programs are increasing in use and popularity each year which creates the challenge of keeping operations at a high standard with limited resources.

Our infrastructure is aging and needs renovation and maintenance. Without funding sources these renovations are not completed as needed.

As development occurs, we are in need of a City Wide Park Master Plan. Many of our facilities are operating at capacity and we need to identify what recreational and park amenities will be needed as we grow.

The water restrictions will have a significant impact on our downtown medians and turf in our parks. Graffiti and vandalism have significant impacts on our department as they not only deplete our resources but increase the workload of our limited staff.





Parks & Recreation Department

Strategic Planning Objectives for Fiscal Year 2016-17

Objective	Due Date
Submit an application for CDBG Funding for Community Center Renovations.	July 1, 2016
Complete the redesign and construction documents for trail access at Jacob Myers Park, including providing access to the back parking lot.	August 1, 2016
Submit the Housing Related Parks Grant to the State to fund the Pool Locker Room Renovation.	October 1, 2016

Departmental Objectives for Fiscal Year 2016-17

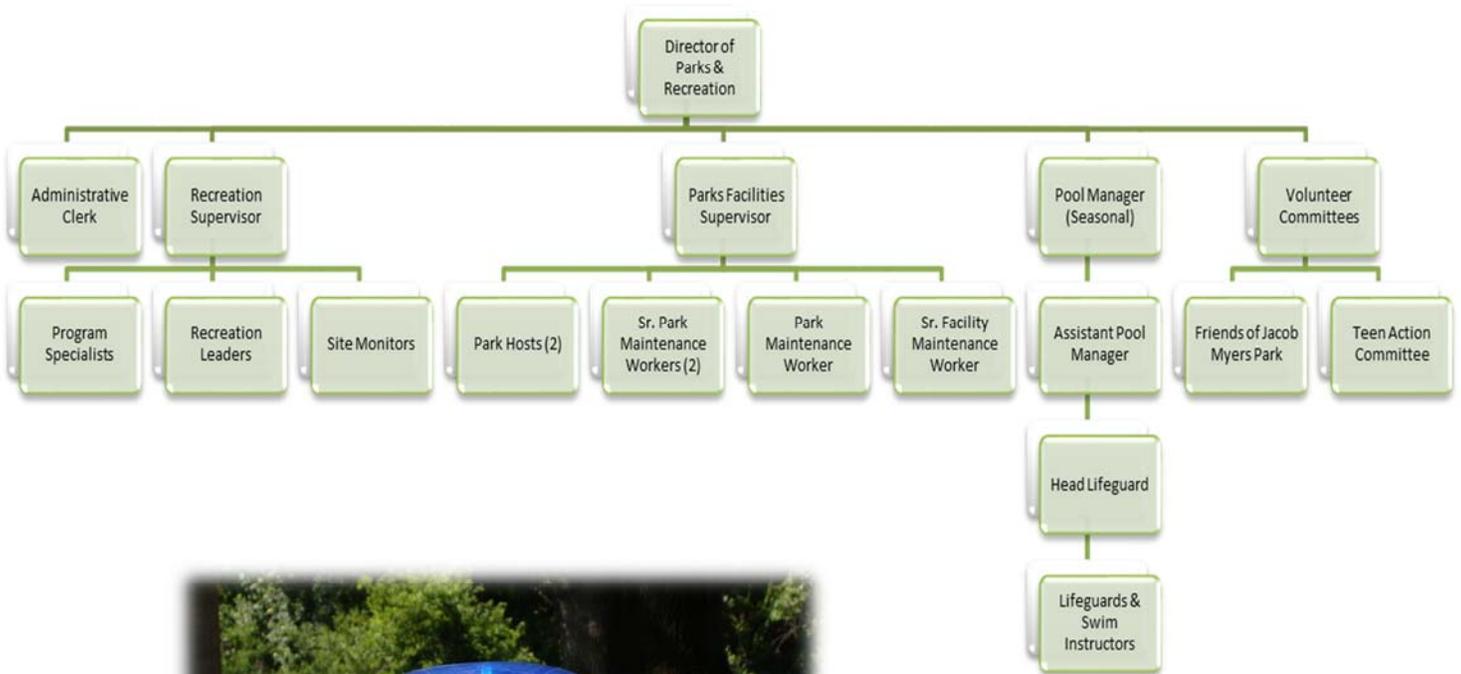
- ◆ To maintain our parks and facilities at a high standard
- ◆ To implement a successful and safe 2016 Cheese & Wine Festival
- ◆ Research and write successful grants that will provide funding for our projects.
- ◆ Continue to offer a variety of programs for all ages and abilities.
- ◆ Increase fundraising activities for our Teen Center programs.





Parks & Recreation Department

Organizational Chart





City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	%
							Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	50,415	50,500	42,431	52,900	2,400	4.8%
701.002	PERSONNEL PART-TIME	2,514	2,000	3,463	2,500	500	25.0%
701.003	PERSONNEL OVERTIME	0	0	0	0	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	-161	0	-4,164	0	0	0.0%
708.005	MEDICARE	704	700	602	800	100	14.3%
708.006	PERS RETIREMENT	6,786	8,100	6,722	8,700	600	7.4%
708.007	PAYROLL TAXES	636	700	665	800	100	14.3%
708.008	HEALTH DENTAL VISION INSURANCE	10,962	12,300	11,649	13,500	1,200	9.8%
708.009	NATIONAL RETIREMENT	2,902	3,200	2,411	3,500	300	9.4%
708.010	WORKERS' COMPENSATION	7,453	7,700	6,454	7,900	200	2.6%
	Total Personnel Salaries & Benefits	\$82,211	\$85,200	\$70,234	\$90,600	\$5,400	6.3%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	2,194	2,000	2,034	2,000	0	0.0%
702.031	RENTS & LEASES (VEHICLES)	5,000	5,000	0	5,000	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	16,175	16,600	21,333	16,600	0	0.0%
703.028	SMALL TOOLS	79	200	49	200	0	0.0%
704.021	UTILITIES	25,367	26,000	18,519	26,000	0	0.0%
704.022	COMMUNICATIONS	11,844	9,700	10,694	12,000	2,300	23.7%
706.027	BOOT & JACKET ALLOWANCE	200	200	0	200	0	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	12,227	12,000	7,355	12,000	0	0.0%
706.056	STATE/COUNTY FEES	2,267	3,000	2,208	3,000	0	0.0%
706.073	UNIFORMS & RAGS	957	1,500	307	1,300	-200	-13.3%
	Total Operating Expenses	\$76,310	\$76,200	\$62,499	\$78,300	\$2,100	2.8%
Capital Outlay							
707.002	CAPITAL EXPENDITURES	26,550	0	0	0	0	0.0%
707.003	EQUIPMENT/PROJECTS	14,469	0	0	0	0	0.0%
	Total Capital Outlay	\$41,019	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$199,540	\$161,400	\$132,733	\$168,900	\$7,500	4.6%

EQUIPMENT/PROJECTS

No Equipment/Projects

STAFFING:

1 SR. FACILITIES MAINTENANCE WORKER



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	209,536	218,600	184,971	224,500	5,900	2.7%
701.002	PERSONNEL PART-TIME	33,122	39,300	24,804	45,000	5,700	14.5%
701.003	PERSONNEL OVERTIME	1,519	1,000	1,308	1,500	500	50.0%
701.004	STANDBY PAY	2,899	4,000	1,910	3,000	-1,000	-25.0%
708.004	MISC EMPLOYEE BENEFITS	4,218	0	-16,884	0	0	0.0%
708.005	MEDICARE	3,432	3,800	2,929	4,000	200	5.3%
708.006	PERS RETIREMENT	27,678	35,200	28,754	37,000	1,800	5.1%
708.007	PAYROLL TAXES	5,481	6,500	4,286	7,300	800	12.3%
708.008	HEALTH DENTAL VISION INSURANCE	64,902	66,800	61,000	70,700	3,900	5.8%
708.009	NATIONAL RETIREMENT	11,038	12,800	9,645	14,100	1,300	10.2%
708.010	WORKERS' COMPENSATION	29,895	33,500	26,934	33,400	-100	-0.3%
708.012	DEFERRED COMPENSATION	1,969	2,000	1,631	2,000	0	0.0%
	Total Personnel Salaries & Benefits	\$395,689	\$423,500	\$331,289	\$442,500	\$19,000	4.5%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	268	300	156	500	200	66.7%
702.031	RENTS & LEASES	51,800	51,800	1,797	51,800	0	0.0%
702.032	PROFESSIONAL SERVICES	95,923	93,800	71,864	91,000	-2,800	-3.0%
703.025	OFFICE EXPENSE	227	200	338	500	300	150.0%
703.028	SMALL TOOLS	409	500	60	400	-100	-20.0%
703.049	CHEMICALS	1,102	5,000	3,408	4,000	-1,000	-20.0%
703.050	POOL EXPENSES & CHEMICALS	26,246	22,000	6,517	22,000	0	0.0%
703.051	BARK/FIBER	0	12,000	0	0	-12,000	-100.0%
704.021	UTILITIES	24,935	26,000	21,570	26,000	0	0.0%
704.022	COMMUNICATIONS	378	1,000	479	1,300	300	30.0%
706.027	BOOT & JACKET ALLOWANCE	730	800	394	800	0	0.0%
706.029	MAINT. OF BLDG & STRUCTURES	33,980	28,000	29,887	28,000	0	0.0%
706.038	STAFF DEVELOPMENT	2,736	3,000	2,777	3,000	0	0.0%
706.050	SAFETY EQUIPMENT	219	400	75	400	0	0.0%
706.056	STATE/COUNTY FEES	3,494	3,600	3,497	3,500	-100	-2.8%
706.073	UNIFORMS & RAGS	529	700	335	2,300	1,600	228.6%
706.081	DOWNTOWN & WATERFALL MAINT.	2,390	3,000	1,301	2,500	-500	-16.7%
	Total Operating Expenses	\$245,366	\$252,100	\$144,455	\$238,000	-\$14,100	-5.6%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	43,790	11,072	0	-43,790	-100.0%
707.003	EQUIPMENT/PROJECTS	5,295	8,000	9,480	8,000	0	0.0%
	Total Capital Outlay	\$5,295	\$51,790	\$20,553	\$8,000	-\$43,790	-84.6%
	Total Department Appropriations	\$646,350	\$727,390	\$496,297	\$688,500	-\$38,890	-5.3%

EQUIPMENT AND PROJECTS:
 PLAYGROUND EQUIPMENT REPLACEMENT PROGRAM \$8,000

JMP Parking Fee Reimbursement (12,300)
 Crossroads L&L Reimbursement (20,000)
 NET GENERAL FUND EFFECT \$656,200

STAFFING: 1 PARKS SUPERVISOR
 2 SR. PARKS MAINTENANCE WORKERS
 1 PARKS MAINTENANCE WORKER II
 V PT PARKS MAINTENANCE AIDES (SEASONAL)



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
706.026	MISCELLANEOUS EXPENSE	-4,300	0	4,300	0	0	0.0%
999.000	GENERAL FUND SUBSIDIES	334,200	378,600	160,698	423,800	45,200	11.9%
	Total Operating Expenses	\$329,900	\$378,600	\$164,998	\$423,800	\$45,200	11.9%
	Total Department Appropriations	\$329,900	\$378,600	\$164,998	\$423,800	\$45,200	11.9%

General Fund Subsidies:

Recreation Fund	402,900
Community Center Fund	15,900
Cheese & Wine Advance	5,000
	<u>\$423,800</u>



Fiscal Year 2016-2017

Special Revenue Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 102: Gas Tax Fund

Projected Reserve @ July 1, 2016 **\$259,500**

Add:

Projected '16-'17 Revenues **\$662,400**

Less:

Requested Appropriations

SALARIES & BENEFITS	\$433,600
CONTRACT SERVICES	134,900
UTILITIES	90,000
OTHER OPERATING EXPENSES	88,200
TRANSFERS OUT	36,300
CAPITAL OUTLAY	50,000

Total Gas Tax Appropriations **\$833,000**

Projected Reserve @ June 30, 2017 **\$88,900**

% Of Revenues **13.4%**

Structural Deficit **(\$170,600)**

GAS TAX REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
SECTION 2103 GAS TAX	\$109,500	\$79,289	\$55,000
SECTION 2105 GAS TAX	126,200	97,573	139,300
SECTION 2106 GAS TAX	69,600	59,844	76,400
SECTION 2107 GAS TAX	173,400	124,927	193,500
SECTION 2107.5 GAS TAX	5,000	0	5,000
STREET SWEEPING	4,200	2,080	4,200
INTEREST INCOME	100	333	200
MISCELLANEOUS REVENUE	0	46	0
TRANSFER IN OF MGMT FEES	178,100	80,131	188,800
	\$666,100	\$444,221	\$662,400



City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	232,173	241,000	189,424	247,700	6,700	3%
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0%
701.003	PERSONNEL OVERTIME	4,658	3,500	3,972	3,500	0	0%
701.004	STANDBY PAY	5,637	5,500	6,316	5,000	-500	-9%
708.004	MISC EMPLOYEE BENEFITS	4,578	0	-22,153	0	0	0%
708.005	MEDICARE	2,580	2,700	2,457	2,800	100	4%
708.006	PERS RETIREMENT	23,705	28,200	19,404	25,000	-3,200	-11%
708.007	PAYROLL TAXES	2,170	2,200	2,213	2,200	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	55,059	72,200	55,199	93,000	20,800	29%
708.009	NATIONAL RETIREMENT	14,512	16,000	10,722	17,600	1,600	10%
708.010	WORKERS' COMPENSATION	33,879	37,000	26,879	36,800	-200	-0.5%
Total Personnel Salaries & Benefits		\$378,951	\$408,300	\$294,433	\$433,600	\$25,300	6%

Operating Expenses

702.030	MAINT. OF OPERATIONS EQUIPMENT	2,017	18,000	9,635	10,000	-8,000	-44%
702.031	RENTS & LEASES (VEHICLE REP/MAINT)	10,000	10,000	1,720	10,000	0	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	19,068	59,800	25,562	22,900	-36,900	-62%
702.034	OTHER CONTRACT SERVICES	0	5,000	0	0	-5,000	-100%
702.036	STREET SWEEPING CONTRACT	86,031	88,100	65,064	91,000	2,900	3%
702.037	STREET LIGHT REPAIR	3,430	2,000	2,426	1,000	-1,000	-50%
703.028	SMALL TOOLS	946	1,000	371	1,000	0	0%
703.062	STREET SIGNS/STRIPING	53,018	56,000	35,803	56,000	0	0%
704.021	UTILITIES	98,134	100,900	66,782	90,000	-10,900	-11%
706.026	MISCELLANEOUS EXPENSE	1,706	2,000	1,227	2,000	0	0%
706.027	BOOT & JACKET ALLOWANCE	685	1,000	200	1,000	0	0%
706.029	MAINT. OF BLDG. & STRUCTURES	12,772	21,000	10,451	21,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	60	1,500	245	1,500	0	0%
706.037	CONFERENCES & MEETINGS	317	500	280	500	0	0%
706.038	STAFF DEVELOPMENT	298	1,800	1,185	1,800	0	0%
706.050	SAFETY EQUIPMENT	1,683	1,600	945	1,600	0	0%
706.073	UNIFORMS & RAGS	1,952	1,800	1,314	1,800	0	0%
999.000	TRANSFER OUT OF MGMT FEES	31,405	33,800	16,582	36,300	2,500	7%
Total Operating Expenses		\$323,522	\$405,800	\$239,792	\$349,400	-\$56,400	-14%

CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	0	11,800	8,200	0	-11,800	-100%
707.003	EQUIPMENT/PROJECTS	89,378	50,000	0	50,000	0	0%
Total Capital Outlay		\$89,378	\$61,800	\$8,200	\$50,000	-\$11,800	-19%

Total Department Appropriations

\$791,851	\$875,900	\$542,426	\$833,000	-\$42,900	-5%
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TRANSFER IN OF MANAGEMENT FEES:

SEWER FUND	(\$103,655)
LTF	(\$21,366)
WATER FUND	(\$12,502)
STERLING RIDGE STORM DRAIN DISTRICT	(\$10,577)
HEARTLANDS STORM DRAIN DISTRICT	(\$10,577)
CROSSROADS LANDSCAPE & LIGHTING DISTRICT	(\$30,132)
NET GAS TAX FUND ALLOCATION	\$644,191

EQUIPMENT/PROJECTS:

ADA IMPROVEMENTS 50,000

STAFFING:

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



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 103: Storm Drain Fund

Reserve @ July 1, 2016	\$2,066
Add:	
Projected '16-'17 Revenues	\$0
Less:	
Requested Appropriations	
OPERATING EXPENSES	1,900
Total Appropriations	\$1,900
Projected Reserve @ June 30, 2017	\$166

STORM DRAIN REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	0	0	0
TRANSFERS IN	0	0	0
	\$0	\$0	\$0



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
702.032	PROFESSIONAL/SPECIAL SERVICES	0	1,900	1,920	1,900	0	0%
	Total Operating Expenses	\$0	\$1,900	\$1,920	\$1,900	\$0	0%
	Total Department Appropriations	\$0	\$1,900	\$1,920	\$1,900	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 109: Off-Street Parking Fund

Projected Reserve @ July 1, 2016 \$43,000

Add:

Projected '16-'17 Revenues \$100

Less:

Requested Appropriations

CAPITAL OUTLAY 0

Total Appropriations \$0

Projected Reserve @ June 30, 2017 \$43,100

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	0	74	100
	\$0	\$74	\$100



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

Fund: 109	OFF-STREET PARKING	Department:	428
Function:	Public Works		OFF-STREET PARKING

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$0	\$0	\$0	\$0	\$0	0%

EQUIPMENT & PROJECTS:

No Equipment/Projects



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 117: Neighborhood Improvement Fund

Reserve @ July 1, 2016	\$0
Add:	
Projected '16-'17 Revenues	\$92,700
Less:	
Requested Appropriations	
SALARY & BENEFITS	\$86,300
OPERATING EXPENSES	6,400
TRANSFERS OUT	0
CAPITAL OUTLAY	0
Total Appropriations	92,700
Projected Reserve @ June 30, 2017	\$0

NEIGHBORHOOD IMPROVEMENT REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
FINES, FORFEITURES, PENALTIES	5,000	5,522	1,000
ABANDONED VEHICLE	16,000	12,020	16,000
MISCELLANEOUS REVENUES	500	550	500
OTHER FINANCIAL RESOURCES	0	0	0
TRANSFERS IN OF MGMT FEES	66,100	0	75,200
	\$87,600	\$18,093	\$92,700



City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	57,663	58,700	49,325	61,400	2,700	5%
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0%
701.003	PERSONNEL OVERTIME	0	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	6	0	-438	0	0	0%
708.005	MEDICARE	746	900	644	900	0	0%
708.006	PERS RETIREMENT	7,364	9,000	7,502	9,600	600	7%
708.007	PAYROLL TAXES	434	400	434	400	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	1,631	1,800	1,572	1,800	0	0%
708.009	NATIONAL RETIREMENT	2,902	3,200	2,411	3,500	300	9%
708.010	WORKERS' COMPENSATION	8,088	8,500	7,130	8,700	200	2%
	Total Personnel Salaries & Benefits	\$78,834	\$82,500	\$68,581	\$86,300	\$3,800	5%
Operating Expenses							
702.034	OTHER CONTRACT SERVICES	949	0	0	900	900	0%
702.042	RELEASE OF LIENS	0	0	0	0	0	0%
703.025	OFFICE EXPENSE	958	1,000	284	1,000	0	0%
704.022	COMMUNICATIONS	414	1,000	835	1,200	200	20%
706.025	WEED & RUBBISH REMOVAL	0	1,000	0	1,000	0	0%
706.027	BOOT & JACKET ALLOWANCE	200	200	159	200	0	0%
706.028	SMALL TOOLS	0	300	0	300	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	150	100	300	200	100	100%
706.037	CONFERENCES & MEETINGS	1,349	1,300	1,511	1,400	100	8%
706.073	UNIFORMS EXPENSE	183	200	0	200	0	0%
706.077	SPRING CLEAN/ALLEY CLEANUP	0	0	0	0	0	0%
	Total Operating Expenses	\$4,203	\$5,100	\$3,089	\$6,400	\$1,300	25%
CAPITAL OUTLAY							
707.013	EQUIPMENT GRANT	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$83,037	\$87,600	\$71,670	\$92,700	\$5,100	6%

TRANSFER IN OF MANAGEMENT FEES:

GENERAL FUND
NET NEIGHBORHOOD IMPROVEMENT ALLOCATION

(\$75,200)
\$17,500

STAFFING:

1 NEIGHBORHOOD IMPROVEMENT OFFICER II



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 118: Recreation Enterprise Fund

Projected Reserve @ July 1, 2016 **\$0**

Add:

Projected '16-'17 Revenues **\$146,200**

Less:

Requested Appropriations

SALARY & BENEFITS	\$46,800	
OPERATING EXPENSES	93,400	
CAPITAL OUTLAY	0	
TRANSFERS OUT	0	
<hr/>		
Total Appropriations		\$140,200

Projected Reserve @ June 30, 2017 **\$6,000**

COMMUNITY CENTER REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
DONATIONS	500	1,050	300
JACOB MEYER PARKING FEES	27,500	26,275	39,000
CUSTOMER DEPOSITS FORFEITED	0	0	0
MISCELLANEOUS REVENUES	8,500	10,621	10,500
COMMUNITY CENTER FEES	26,000	36,688	30,000
CONTRACT PROGRAMS	28,000	7,527	12,000
MISC PROGRAM INCOME	3,000	4,935	3,000
GENERAL FUND SUBSIDIES	15,000	15,000	15,900
SOCCER LEAGUE REVENUE	6,350	6,541	6,000
SWIM TEAM REVENUE	6,400	15	6,500
HALLOWEEN HAYRIDE REVENUE	6,000	3,142	3,000
TOT TIME REVENUE	16,000	8,612	8,500
DAY CAMP REVENUE	8,000	1,853	7,000
JMP DEVELOPMENT SET ASIDE	0	2,001	4,500
	<u><u>\$151,250</u></u>	<u><u>\$124,260</u></u>	<u><u>\$146,200</u></u>



City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	%
Personnel Salaries and Benefits- GENERAL							
701.002	PERSONNEL PART-TIME	55,526	14,800	18,768	16,000	1,200	8%
701.003	PERSONNEL OVERTIME	127	0	0	0	0	0%
708.005	MEDICARE	808	200	316	200	0	0%
708.006	PERS RETIREMENT	202	300	5,487	200	-100	-33%
708.007	PAYROLL TAXES	6,495	1,800	2,272	2,000	200	11%
	Total Personnel Salaries & Benefits	\$63,158	\$17,100	\$26,843	\$18,400	\$1,300	8%
Operating Expenses - GENERAL							
702.032	PROFESSIONAL/SPECIAL SERVICES	888	1,500	318	1,000	-500	-33%
703.030	CONTRACT PROGRAMS	8,239	13,000	1,960	5,000	-8,000	-62%
704.021	UTILITIES	31,893	29,000	20,621	31,000	2,000	7%
706.010	DEPRECIATION EXPENSE	2,615	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	18,412	10,000	10,202	10,500	500	5%
706.029	MAINT. OF BLDG & STRUCTURES	4,620	5,000	933	5,000	0	0%
706.035	INSURANCE & SURETY BONDS	1,456	2,500	1,306	1,500	-1,000	-40%
706.056	STATE/COUNTY FEES	508	500	508	500	0	0%
	Total Operating Expenses	\$68,631	\$61,500	\$35,849	\$54,500	-\$7,000	-11%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%
SOCCER LEAGUE PROGRAM (441.002)							
701.002	PERSONNEL PART-TIME	0	3,700	74	3,700	0	0%
706.026	MISCELLANEOUS EXPENSE	0	2,650	0	0	-2,650	-100%
708.005	MEDICARE	0	100	1	100	0	0%
708.007	PAYROLL TAXES	0	400	12	400	0	0%
	Total Soccer League Program Expenses	\$0	\$6,850	\$87	\$4,200	-\$2,650	-39%
SWIM TEAM PROGRAM (441.003)							
701.002	PERSONNEL PART-TIME	0	3,600	3,145	4,300	700	0%
706.026	MISCELLANEOUS EXPENSE	0	1,300	659	600	-700	0%
708.005	MEDICARE	0	100	45	100	0	0%
708.006	PERS RETIREMENT	0	0	23	0	0	0%
708.007	PAYROLL TAXES	0	400	369	400	0	0%
	Total Swim Team Expenses	\$0	\$5,400	\$4,240	\$5,400	\$0	0%
HALLOWEEN HAYRIDE (441.004)							
701.002	PERSONNEL PART-TIME	0	2,400	1,919	2,500	100	4%
706.026	MISCELLANEOUS EXPENSE	0	2,300	1,328	500	-1,800	-78%
708.005	MEDICARE	0	100	27	100	0	0%
708.006	PERS RETIREMENT	0	0	25	0	0	0%
708.007	PAYROLL TAXES	0	300	177	300	0	0%
	Total Haunted Hayride Expenses	\$0	\$5,100	\$3,477	\$3,400	-\$1,700	-33%



City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	TOT TIME (441.005)						
701.002	PERSONNEL PART-TIME	0	11,000	8,369	10,000	-1,000	-9%
706.026	MISCELLANEOUS EXPENSE	0	0	0	0	0	0%
708.005	MEDICARE	0	200	91	200	0	0%
708.006	PERS RETIREMENT	0	0	223	200	200	100%
708.007	PAYROLL TAXES	0	1,400	556	1,400	0	0%
	Total Tot Time Expenses	\$0	\$12,600	\$9,238	\$11,800	-\$800	-6%
	DAY CAMPS (441.006)						
701.002	PERSONNEL PART-TIME	0	4,500	1,652	4,000	-500	-11%
706.026	MISCELLANEOUS EXPENSE	0	700	0	700	0	0%
708.005	MEDICARE	0	100	24	100	0	0%
708.007	PAYROLL TAXES	0	600	205	600	0	0%
	Total Day Camp Expenses	\$0	\$5,900	\$1,880	\$5,400	-\$500	-8%
	JMP IMPROVEMENTS (441.007)						
706.026	MISCELLANEOUS EXPENSE	0	0	0	0	0	0%
	Total JMP Improvement Expenses	\$0	\$0	\$0	\$0	\$0	0%
	JMP PARKING FEE (441.008)						
703.066	JMP PARKING EXPENSE	35,240	22,000	30,045	35,000	13,000	59%
706.079	PARK HOST	2,068	2,000	1,495	2,100	100	5%
	Total JMP Parking Fee Expenses	\$37,308	\$24,000	\$31,540	\$37,100	\$13,100	55%
	Total Department Appropriations	\$169,097	\$138,450	\$113,154	\$140,200	\$1,750	1%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 119: Vehicle Maintenance Fund

Reserve @ July 1, 2016 **\$0**

Add:

Projected '16-'17 Revenues **\$304,700**

Less:

Requested Appropriations

SALARY & BENEFITS	\$101,200
OPERATING EXPENSES	203,500
TRANSFER OUT	0
CAPITAL OUTLAY	0

Total Appropriations **\$304,700**

Projected Reserve @ June 30, 2017 **\$0**

EQUIPMENT POOL REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
SALE OF FUEL	15,000	8,390	10,000
VEHICLE & EQUIP RENTAL	125,000	0	125,000
MAINT. CHARGES - LABOR	97,400	0	101,200
MAINT. CHARGES - PARTS	71,800	0	68,500
SALE OF CAPITAL ASSETS	0	1,250	0
MISCELLANEOUS REVENUES	300	0	0
TRANSFERS IN	0	0	0
	\$309,500	\$9,640	\$304,700



City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

Fund:	119	VEHICLE MAINTENANCE	Department:	442
Function:		Public Works		Vehicle Maintenance

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	60,877	60,900	50,763	62,300	1,400	2%
708.004	MISC EMPLOYEE BENEFITS	-467	0	-7,806	0	0	0%
708.005	MEDICARE	802	900	673	900	0	0%
708.006	PERS RETIREMENT	8,118	9,800	8,312	10,300	500	5%
708.007	PAYROLL TAXES	434	400	434	400	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	10,513	13,200	11,616	14,500	1,300	10%
708.009	NATIONAL RETIREMENT	2,902	3,200	2,411	3,500	300	9%
708.010	WORKERS' COMPENSATION	8,706	9,300	7,419	9,300	0	0%
	Total Personnel Salaries & Benefits	\$91,885	\$97,700	\$73,822	\$101,200	\$3,500	4%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	4,335	3,200	1,700	3,200	0	0%
702.038	SPRINT LEASE/PURCHASE	2,865	2,600	2,740	5,000	2,400	92%
702.044	CNG FUELING PUMP MAINTENANCE	6,200	20,000	11,119	20,000	0	0%
703.025	OFFICE EXPENSE	329	300	213	300	0	0%
704.021	UTILITIES	19,017	30,000	20,671	30,000	0	0%
704.022	COMMUNICATIONS	792	1,500	764	1,500	0	0%
705.040	VEHICLE MAINTENANCE EXPENSE	68,717	65,000	41,773	65,000	0	0%
705.041	VEHICLE FUEL	71,919	80,000	40,019	70,000	-10,000	-13%
706.026	MISCELLANEOUS EXPENSE	549	300	423	300	0	0%
706.027	BOOT & JACKET ALLOWANCE	0	200	124	200	0	0%
706.028	SMALL TOOLS	777	1,000	759	1,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	100	300	318	300	0	0%
706.037	TRAVEL,CONF & MEETINGS	157	500	0	500	0	0%
706.040	PERMITS & LICENSES	1,347	3,000	1,510	3,000	0	0%
706.050	SAFETY EQUIPMENT	108	1,100	366	1,100	0	0%
706.056	STATE/COUNTY FEES	978	1,100	978	1,100	0	0%
706.073	UNIFORMS & RAGS	1,059	2,000	928	1,000	-1,000	-50%
	Total Operating Expenses	\$179,249	\$212,100	\$124,405	\$203,500	-\$8,600	-4%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	16,144	0	0	0	0	0%
	Total Capital Outlay	\$16,144	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$287,278	\$309,800	\$198,227	\$304,700	-\$5,100	-2%

STAFFING: 1 CITY MECHANIC



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 125: Special Building Projects Fund

Projected Reserve @ July 1, 2016 **\$0**

Add:

Projected '16-'17 Revenues **\$33,500**

Less:

Requested Appropriations

SALARY & BENEFITS	\$0	
OPERATING EXPENSES	0	
CAPITAL OUTLAY	0	
TRANSFERS OUT	33,500	

Total Appropriations **\$33,500**

Projected Reserve @ June 30, 2017 **\$0**

0%

SPECIAL BUILDING PROJECT REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	3,100	36	200
MISCELLANEOUS REVENUE	0	0	0
GRANT REIMBURSEMENTS	0	0	0
DEVELOPER FEES	0	0	0
SYSTEM ADMIN FEES	25,000	86,352	25,000
TRANSFERS IN (REPAY DUE FROM)	72,000	0	8,300
	\$100,100	\$86,388	\$33,500



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	0	0	0	0	0	0%
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	0	0	0	0	0	0%
708.005	MEDICARE	0	0	0	0	0	0%
708.006	PERS RETIREMENT	0	0	0	0	0	0%
708.007	PAYROLL TAXES	0	0	0	0	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	0	0	0	0	0	0%
708.009	NATIONAL RETIREMENT	0	0	0	0	0	0%
708.010	WORKERS' COMPENSATION	0	0	0	0	0	0%
708.012	DEFERRED COMPENSATION	0	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$0	\$0	\$0	\$0	\$0	0%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	0	0	0	0	0	0%
702.031	RENTS & LEASES	0	0	0	0	0	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	0	0	0%
702.034	OTHER CONTRACT SERVICES	0	0	0	0	0	0%
702.061	GENERAL PLAN UPDATE	0	0	0	0	0	0%
703.024	POSTAGE	0	0	0	0	0	0%
703.025	OFFICE EXPENSE	0	0	0	0	0	0%
704.022	COMMUNICATIONS	0	0	0	0	0	0%
706.027	BOOT & JACKET ALLOWANCE	0	0	0	0	0	0%
706.028	SMALL TOOLS	0	0	0	0	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	0	0	0	0	0	0%
706.037	CONFERENCES & MEETINGS	0	0	0	0	0	0%
999.000	TRANSFER OUT OF MGMT FEE TO GF	119,041	15,000	15,000	33,500	18,500	123%
	Total Operating Expenses	\$119,041	\$15,000	\$15,000	\$33,500	\$18,500	123%
CAPITAL OUTLAY							
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$119,041	\$15,000	\$15,000	\$33,500	\$18,500	123%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 126: Vehicle Tow Fund/Equitable Sharing/AB 109

Reserve @ July 1, 2016 **\$49,900**

Add:

Projected '16-'17 Revenues **\$8,000**

Less:

Requested Appropriations

OPERATING EXPENSES-TOW FUND	3,000
OPERATING EXPENSES-ARRA GRANT	0
OPERATING EXPENSES-EQUITABLE SHARING	1,100
OPERATING EXPENSES-AB 109 REALIGNMENT	20,000

Total Appropriations **\$24,100**

Projected Reserve @ June 30, 2017 **\$33,800**

423%

VEHICLE TOW FUND - EQUITABLE SHARING REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
VEHICLE RELEASE	9,000	6,500	8,000
ASSET SEIZURE/FORFEITURES	0	0	0
MISCELLANEOUS REVENUES	0	0	0
GRANT REIMBURSEMENTS	0	0	0
EQUITABLE SHARING REVENUE	0	0	0
AB 109 REALIGNMENT FUNDS	0	23,858	0
TRANSFERS IN	0	0	0
	\$9,000	\$30,358	\$8,000



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses-TOW							
706.029	MAINT. OF BLDG STRUCTURES GRNDS	3,668	3,000	1,515	3,000	0	0%
702.034	OTHER CONTRACT SERVICES	0	0	0	0	0	0%
	Total Operating Expenses	\$3,668	\$3,000	\$1,515	\$3,000	\$0	0%
Operating Expenses-ARRA GRANT							
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	0	0	0%
706.029	MAINT. OF BLDG STRUCTURES GRNDS	0	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$0	\$0	\$0	0%
Operating Expenses-EQUITABLE SHARING							
702.032	PROFESSIONAL/SPECIAL SERVICES	3,246	1,100	0	1,100	0	0%
706.029	MAINT. OF BLDG STRUCTURES GRNDS	0	0	0	0	0	0%
	Total Operating Expenses	\$3,246	\$1,100	\$0	\$1,100	\$0	0%
Operating Expenses-AB 109 REALIGNMENT							
702.032	PROFESSIONAL/SPECIAL SERVICES	53,362	18,000	9,876	20,000	2,000	11%
706.029	MAINT. OF BLDG STRUCTURES GRNDS	0	0	0	0	0	0%
	Total Operating Expenses	\$53,362	\$18,000	\$9,876	\$20,000	\$2,000	11%
	Total Department Appropriations	\$60,276	\$22,100	\$11,390	\$24,100	\$2,000	9%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 132: Weed Abatement Fund

Reserve @ July 1, 2016	\$50,033
Add:	
Projected '16-'17 Revenues	\$2,600
Less:	
Requested Appropriations	
<hr/>	
OPERATING EXPENSES	5,000
<hr/>	
Total Appropriations	\$5,000
Projected Reserve @ June 30, 2017	<hr/> \$47,633 <hr/>
	1832%

WEED ABATEMENT FUND

	BUDGET	ACTUAL	BUDGET
	15/16	15/16	16/17
INTEREST INCOME	100	80	100
WEED & LOT CLEANING	2,500	1,980	2,500
	\$2,600	\$2,060	\$2,600



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses-TOW						
702.032	PROFESSIONAL/SPECIAL SERVICES	4,175	7,000	-1,602	5,000	-2,000	-29%
706.025	WEED & RUBBISH REMOVAL	0	0	0	0	0	0%
	Total Operating Expenses	\$4,175	\$7,000	-\$1,602	\$5,000	-\$2,000	-29%
	Total Department Appropriations	\$4,175	\$7,000	-\$1,602	\$5,000	-\$2,000	-29%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 134: Recreation & Park Development

Reserve @ July 1, 2016 \$0

Add:

Projected '16-'17 Revenues \$449,500

Less:

 Requested Appropriations

SALARY & BENEFITS	\$415,400
OPERATING EXPENSES	34,100
TRANSFERS OUT	0
CAPITAL OUTLAY	0

Total Appropriations **\$449,500**

Projected Reserve @ June 30, 2017 \$0

RECREATION REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
POOL REVENUE	25,000	10,066	30,000
POOL CONCESSIONS	200	155	400
POOL/RECREATION DONATIONS	1,100	1,291	1,200
MISCELLANEOUS REVENUES	2,100	1,840	1,000
OPEN GYM	10,500	12,230	14,000
SUMMER PROGRAMS	0	200	0
MISC PROGRAM INCOME	0	0	0
GENERAL FUND SUBSIDY-TR. IN	353,300	145,698	402,900
	<u>\$392,200</u>	<u>\$171,480</u>	<u>\$449,500</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	180,879	186,100	158,059	234,200	48,100	26%
701.002	PERSONNEL PART-TIME	71,312	77,500	57,525	52,000	-25,500	-33%
701.003	PERSONNEL OVERTIME	203	100	99	0	-100	-100%
701.080	SALARY REQUEST	0	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	2,810	400	-9,722	400	0	0%
708.005	MEDICARE	3,530	3,800	2,971	4,200	400	11%
708.006	PERS RETIREMENT	25,464	29,500	27,771	34,800	5,300	18%
708.007	PAYROLL TAXES	7,019	10,500	4,499	8,200	-2,300	-22%
708.008	HEALTH DENTAL VISION INSURANCE	9,432	9,300	8,394	30,300	21,000	226%
708.009	NATIONAL RETIREMENT	5,805	6,400	4,823	10,600	4,200	66%
708.010	WORKERS' COMPENSATION	25,760	28,500	22,718	34,900	6,400	22%
708.012	DEFERRED COMPENSATION	5,897	5,800	4,886	5,800	0	0%
	Total Personnel Salaries & Benefits	\$338,111	\$357,900	\$282,024	\$415,400	\$57,500	16%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	302	300	600	300	0	0%
702.031	RENTS & LEASES	175	1,500	6	400	-1,100	-73%
702.032	PROFESSIONAL SERVICES	987	1,000	862	1,000	0	0%
703.024	POSTAGE	311	300	342	300	0	0%
703.025	OFFICE EXPENSE	1,141	1,000	984	1,300	300	30%
703.027	RECREATION PROGRAM SUPPLIES	3,233	3,200	1,289	3,200	0	0%
704.022	COMMUNICATIONS	1,441	1,200	786	1,200	0	0%
706.023	ADVERTISING	2,044	1,500	1,910	2,000	500	33%
706.027	BOOT & JACKET ALLOWANCE	385	300	380	400	100	33%
706.037	CONFERENCES & MEETINGS	2,558	2,500	3,274	2,500	0	0%
706.052	GYM EXPENSES	15,544	19,500	10,602	17,000	-2,500	-13%
706.065	PRINTING EXPENSE	3,987	5,000	5,084	4,500	-500	-10%
	Total Operating Expenses	\$32,108	\$37,300	\$26,120	\$34,100	-\$3,200	-9%
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	\$370,219	\$395,200	\$308,144	\$449,500	\$54,300	13.7%

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 2016-2017

Fund 137: Workers' Comp Liability Reserve

Reserve @ July 1, 2016 **\$249,000**

Add:

Projected '16-'17 Revenues **\$288,100**

Less:

Requested Appropriations

CONTRACT SERVICES	0
INSURANCE & SURETY BONDS	287,900
MISC. MEDICAL EXPENSES	0
Total Appropriations	\$287,900
Projected Reserve @ June 30, 2017	<u><u>\$249,200</u></u>

WORKERS' COMP LIABILITY RESERVE REVENUES

	BUDGET	ACTUAL	BUDGET
	15/16	15/16	16/17
INTEREST INCOME	200	194	200
PREMIUM REBATE	0	8,105	0
WORKERS' COMP PREMIUM ASSMT	277,900	182,845	287,900
	\$278,100	\$191,144	\$288,100



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
702.032	PROFESSIONAL SERVICES	0	0	0	0	0	0%
706.035	INSURANCE & SURETY BONDS	233,108	277,900	255,353	287,900	10,000	4%
708.015	MISC. MEDICAL EXPENSE	0	0	0	0	0	0%
	Total Operating Expenses	\$233,108	\$277,900	\$255,353	\$287,900	\$10,000	4%
	Total Department Appropriations	\$233,108	\$277,900	\$255,353	\$287,900	\$10,000	4%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 138: General Liability Reserve

Reserve @ July 1, 2016	\$94,400
 Add:	
Projected '16-'17 Revenues	\$217,100
 Less:	
Requested Appropriations	
<hr/>	
CONTRACT SERVICES	25,000
INSURANCE & SURETY BONDS	182,100
CAPITAL OUTLAY	25,000
<hr/>	
Total Appropriations	\$232,100
Projected Reserve @ June 30, 2017	<u><u>\$79,400</u></u>

GENERAL LIABILITY RESERVE REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
GENERAL LIABILITY PREMIUM ASSMT	205,000	135,146	217,100
PREMIUM REBATE	0	0	0
MISCELLANEOUS REVENUES	0	0	0
	\$205,000	\$135,146	\$217,100



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
706.034	LEGAL FEES	36,136	25,000	16,376	25,000	0	0%
706.035	INSURANCE & SURETY BONDS	153,045	170,000	160,415	182,100	12,100	7%
	Total Operating Expenses	\$189,181	\$195,000	\$176,791	\$207,100	\$12,100	6%
	CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	16,153	10,000	5,836	25,000	15,000	150%
	Total Capital Outlay	\$16,153	\$10,000	\$5,836	\$25,000	\$15,000	150%
	Total Department Appropriations	\$205,334	\$205,000	\$182,627	\$232,100	\$27,100	13%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 162: Quimby Park Fees

Reserve @ July 1, 2016	\$108,438
Add:	
Projected '16-'17 Revenues	\$100
Less:	
Requested Appropriations	
CAPITAL OUTLAY	0
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	\$108,538

QUIMBY FEE REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
QUIMBY FEES	0	0	0
INTEREST INCOME	100	23	100
MISCELLANEOUS REVENUES	0	0	0
	\$100	\$23	\$100



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 176: Public Safety Augmentation Fund

Reserve @ July 1, 2016	\$0
Add:	
Projected '16-'17 Revenues	\$90,000
Less:	
Requested Appropriations	
<hr/>	
TRANSFERS OUT	90,000
<hr/>	
Total Appropriations	\$90,000
Projected Reserve @ June 30, 2017	<hr/> \$0 <hr/>

PSAF REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
P.S. AUGMENTATION FEES	90,000	73,466	90,000
INTEREST INCOME	0	0	0
MISCELLANEOUS REVENUES	0	0	0
	<hr/> \$90,000 <hr/>	<hr/> \$73,466 <hr/>	<hr/> \$90,000 <hr/>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	OPERATING EXPENSES						
999.000	TRANSFER FOR SHERIFF'S CONTRACT	108,598	90,000	0	90,000	0	0%
	Total Capital Outlay	\$108,598	\$90,000	\$0	\$90,000	\$0	0%
	Total Department Appropriations	\$108,598	\$90,000	\$0	\$90,000	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 196: Riverbank Teen Center Donations Fund

Reserve @ July 1, 2016	\$1,249
Add:	
Projected '16-'17 Revenues	\$2,500
Less:	
Requested Appropriations	
OPERATING EXPENSES	0
CAPITAL OUTLAY	3,700
<hr/>	<hr/>
Total Appropriations	\$3,700
Projected Reserve @ June 30, 2017	<hr/> \$49 <hr/>

TEEN CENTER DONATION REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	0	3	0
DONATIONS	2,500	2,039	2,500
MISCELLANEOUS REVENUE	0	0	0
	<hr/> \$2,500 <hr/>	<hr/> \$2,042 <hr/>	<hr/> \$2,500 <hr/>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	OPERATING EXPENSES						
702.032	PROFESSIONAL SERVICES	0	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$0	\$0	\$0	0%
	CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	7,615	5,000	4,076	3,700	-1,300	-26%
	Total Capital Outlay	\$7,615	\$5,000	\$4,076	\$3,700	-\$1,300	-26%
	Total Department Appropriations	\$7,615	\$5,000	\$4,076	\$3,700	-\$1,300	-26%



Fiscal Year 2016-2017

System Development Fee Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 140: Sys Development: Bridges/Roads

Reserve @ July 1, 2016	\$33,828
Add:	
Projected '16-'17 Revenues	\$100
Less:	
Requested Appropriations	
CAPITAL OUTLAY	
0	
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	\$33,928

SYS DEVELOPMENT - BRIDGES/ROADS REVENUE

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	40	46	100
	\$40	\$46	\$100



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	CAPITAL OUTLAY						
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0	0%
707.101	OAKDALE & MORRILL SIGNAL	-10,387	0	0	0	0	0%
	Total Capital Outlay	-\$10,387	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	-\$10,387	\$0	\$0	\$0	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 145: Sys Development - Overpasses Fund

Reserve @ July 1, 2016 \$176,485

Add:

Projected '16-'17 Revenues \$800

Less:

Requested Appropriations

OPERATING EXPENSES 0

Total Appropriations \$0

Projected Reserve @ June 30, 2017 \$177,285

SYS DEVELOPMENT - OVERPASSES REVENUE

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	400	304	800
	\$400	\$304	\$800



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
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OPERATING EXPENSES							
702.032	PROFESSIONAL/SPECIAL SERVICES	6,182	0	0	0	0	0%
	Total Operating Expenses	\$6,182	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$6,182	\$0	\$0	\$0	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 146: Sys Development - Railroad Crossing Fund

Reserve @ July 1, 2016	\$398
Add:	
Projected '16-'17 Revenues	\$0
Less:	
Requested Appropriations	
<hr/>	
OPERATING EXPENSES	0
<hr/>	
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	<hr/> \$398 <hr/>

SYS DEVELOPMENT - RAILROAD CROSSING REVENUE

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	0	0	0
	\$0	\$0	\$0



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 205: System Development Fees - Streets/Public Works

Reserve @ July 1, 2016		\$3,211,609
Add:		
Projected '16-'17 Revenues		\$108,000
Less:		
Requested Appropriations		
OTHER OPERATING EXPENSES	0	
CAPITAL OUTLAY-SDF PROJECTS	611,000	
TRANSFERS OUT	26,400	
Total Appropriations		\$637,400
Projected Reserve @ June 30, 2017		\$2,682,209

System Development Fee: Streets/Public Works Revenues

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	30,000	20,745	38,000
DEVELOPER FEES	76,844	332,155	70,000
REALIZED GAIN ON INVESTMENT	0	0	0
TRANSFERS IN (FUND 221)	0	3,546	0
	\$106,844	\$356,447	\$108,000



City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	0	0	0%
999.000	TRANSFERS OUT-PROJECT MATCH	0	0	0	0	0	0%
999.000	TRANSFERS OUT-MGMT FEE	22,726	22,800	12,182	26,400	3,600	16%
999.000	TRANSFERS OUT-SEWER LOAN	0	0	0	0	0	0%
	Total Operating Expenses	\$22,726	\$22,800	\$12,182	\$26,400	\$3,600	16%
Capital Outlay							
707.069	SYS. DEV. STREET PROJECTS	0	0	0	311,000	311,000	0%
707.101	OAKDALE/MORRILL TRAFFIC SIGNAL		221,458	0	0	-221,458	-100%
707.107	CLARIBEL/ROSELLE TRAFFIC SIGNAL		337,500	0	300,000	-37,500	-11%
	Total Capital Outlay	\$0	\$558,958	\$0	\$611,000	\$52,042	9%
	Total Department Appropriations	\$22,726	\$581,758	\$12,182	\$637,400	\$55,642	10%

SYS DEV STREET PROJECTS	
SIGNAL ROSELLE & CLARIBEL	\$300,000
RR XING 1ST ST & PATTERSON	\$311,000
	\$611,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 208: System Development Fees Storm Drainage

Reserve @ July 1, 2016	\$460,771
Add:	
Projected '16-'17 Revenues	\$51,000
Less:	
Requested Appropriations	
CAPITAL OUTLAY-CIP PROJECTS	7,500
<hr/>	
Total Appropriations	\$7,500
Projected Reserve @ June 30, 2017	<u><u>\$504,271</u></u>

System Development Fee: Storm Drainage Revenues

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	500	432	1,000
DEVELOPER FEES	3,446	288,534	50,000
TRANSFERS IN	0	0	0
	<u><u>\$3,946</u></u>	<u><u>\$288,966</u></u>	<u><u>\$51,000</u></u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Capital Outlay						
707.086	STORM DRAIN PROJECTS-CIP	563	53,537	79,437	7,500	-46,037	-86%
	Total Capital Outlay	\$563	\$53,537	\$79,437	\$7,500	-\$46,037	-86%
	Total Department Appropriations	\$563	\$53,537	\$79,437	\$7,500	-\$46,037	-86%

STORM DRAIN PROJECTS - CIP
 FIRST STREET BASIN RECONSTRUCTION* \$7,500
 *ONLY 10% ALLOCATED TO NEW DEVELOPMENT



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 209: System Development Fees - Park Development

Reserve @ July 1, 2016	\$721,858
Add:	
Projected '16-'17 Revenues	\$60,400
Less:	
Requested Appropriations	
DEBT SERVICE-ED BANK LOAN	0
CAPITAL OUTLAY-SDF PROJECTS	0
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	<u><u>\$782,258</u></u>

System Development Fee - Parks

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	300	147	400
DEVELOPER FEES	125,318	397,483	60,000
GRANTS	0	0	0
TRANSFERS IN (Match Funds)	0	0	0
	\$125,618	\$397,630	\$60,400



City of Riverbank Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	0	0	0%
706.054	DEBT SERVICE-ED BANK LOAN	0	0	0	0	0	0%
999.000	TRANSFERS OUT	0	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$0	\$0	\$0	0%
Capital Outlay							
707.003	PARK PROJECTS	89,454	53,454	0	0	-53,454	-100%
	Total Capital Outlay	\$89,454	\$53,454	\$0	\$0	-\$53,454	-100%
	Total Department Appropriations	\$89,454	\$53,454	\$0	\$0	-\$53,454	-100%

NO CAPITAL PROJECTS ANTICIPATED



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

Projected Reserve @ July 1, 2016	\$459,206
Add:	
Projected '16-'17 Revenues	\$30,200
Less:	
Requested Appropriations	
OTHER OPERATING EXPENSES	0
CAPITAL OUTLAY-SDF PROJECTS	59,500
Total Appropriations	\$59,500
Projected Reserve @ June 30, 2017	<u><u>\$429,906</u></u>

System Development Fee: Police/General Government

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	100	27	200
DEVELOPER FEES	103,684	233,881	30,000
TRANSFERS IN	0	102	0
	<u>\$103,784</u>	<u>\$234,011</u>	<u>\$30,200</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
702.032	PROFESSIONAL/SPECIAL SERVICES	25,218	0	779	0	0	0%
999.000	TRANSFERS OUT	0	0	0	0	0	0%
	Total Operating Expenses	\$25,218	\$0	\$779	\$0	\$0	0%
	Capital Outlay						
707.002	CAPITAL EXPENDITURES	0	0	0	59,500	59,500	0%
	Total Capital Outlay	\$0	\$0	\$0	\$59,500	\$59,500	0%
	Total Department Appropriations	\$25,218	\$0	\$779	\$59,500	\$59,500	0%

CAPITAL EXPENDITURES

Park Vehicle	\$30,000
Administration Vehicles	\$29,500
	<u>\$59,500</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 211: System Administration Fees

Reserve @ July 1, 2016	\$0
Add:	
Projected '16-'17 Revenues	\$0
Less:	
Requested Appropriations	
OPERATING EXPENSES	0
CAPITAL OUTLAY	0
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	\$0

SYSTEM ADMIN. REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
SYSTEM ADMIN FEES	0	0	0
INTEREST INCOME	0	0	0
	\$0	\$0	\$0



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
702.053	GENERAL ADMINISTRATION	0	0	182	0	0	0%
999.000	TRANSFER OUT OF MGMT FEE	0	2,900	0	0	-2,900	-100%
	Total Capital Outlay	\$0	\$2,900	\$182	\$0	-\$2,900	-100%
	Total Department Appropriations	\$0	\$2,900	\$182	\$0	-\$2,900	-100%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 212: System Development Imaging Fee

Projected Reserve @ July 1, 2016	\$5,900
Add:	
Projected '16-'17 Revenues	\$6,100
Less:	
Requested Appropriations	
SALARIES & BENEFITS	0
OPERATING EXPENSES	3,000
<hr/>	
Total Appropriations	\$3,000
Projected Reserve @ June 30, 2017	<u><u>\$9,000</u></u>

SYSTEM ADMIN. REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
IMAGING FEES (Bldg, Plan., CC)	5,600	3,280	4,600
ZONING, GP, BASE MAP UPDATES	1,500	1,314	1,500
INTEREST INCOME	0	0	0
	<u>\$7,100</u>	<u>\$4,594</u>	<u>\$6,100</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
702.053	GENERAL ADMINISTRATION	18,068	3,000	3,620	3,000	0	0%
	Total Operating Expenses	\$18,068	\$3,000	\$3,620	\$3,000	\$0	0%
	Total Department Appropriations	\$18,068	\$3,000	\$3,620	\$3,000	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 222: Crossroads Undergrounding

Reserve @ July 1, 2016	\$1,418,500
Add:	
Projected '16-'17 Revenues	\$13,000
Less:	
Requested Appropriations	
<u>OPERATING EXPENSES</u>	<u>0</u>
<u>CAPITAL OUTLAY</u>	<u>0</u>
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	<u><u>\$1,431,500</u></u>

CROSSROADS UNDERGROUNDING REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
SYSTEM ADMIN FEES	0	0	0
MID UNDERGROUNDING	0	0	0
REALIZED GAIN/(LOSS) ON INVESTMENT	0	0	0
INTEREST INCOME	13,500	9,293	13,000
	\$13,500	\$9,293	\$13,000



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
702.032	PROFESSIONAL/SPECIAL SERVICE	23	0	0	0	0	0%
999.000	TRANSFERS OUT	2,081	0	0	0	0	0%
	Total Operating Expenses	\$2,104	\$0	\$0	\$0	\$0	0%
	Capital Outlay						
707.101	OAKDALE & MORRILL SIGNAL PROJECT	-5,116	0	0	0	0	0%
	Total Capital Outlay	-\$5,116	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	-\$3,012	\$0	\$0	\$0	\$0	0%



Fiscal Year 2016-2017

Housing Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 139: Housing Old Program Income

Reserve @ July 1, 2016 **\$31,090**

Add:

Projected '16-'17 Revenues **\$4,600**

Less:

Requested Appropriations

SALARY & BENEFITS	20,000	
OTHER EXPENSES	600	
BAD DEBTS	0	
Total Appropriations		\$20,600
Projected Reserve @ June 30, 2017		\$15,090

OLD PROGRAM INCOME REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	100	63	100
SALE OF CAPITAL ASSETS	0	0	0
NOTE PAYMENTS	900	6,175	4,500
	\$1,000	\$6,238	\$4,600



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

Fund: 139	HCD Old Program Income Fund	Department: 462	HCD 86-STBG-185
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APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
701.007	SALARY ALLOCATION	18,544	20,000	10,166	20,000	0	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	0	0	0%
702.034	OTHER CONTRACT SERVICES	120	100	90	100	0	0%
702.053	GENERAL ADMINISTRATION	184	200	342	500	300	150%
706.999	BAD DEBTS	0	0	0	0	0	0%
	Total Operating Expenses	\$18,848	\$20,300	\$10,598	\$20,600	\$300	1%
	Total Department Appropriations	\$18,848	\$20,300	\$10,598	\$20,600	\$300	1%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 153: CDBG Program Income Fund

Reserve @ July 1, 2016 \$0

Add:

Projected '16-'17 Revenues \$29,400

Less:

Requested Appropriations

SALARY & BENEFITS	0	
OTHER EXPENSES	0	
REHABILITATION LOANS	29,400	

Total Appropriations \$29,400

Projected Reserve @ June 30, 2017 \$0

CDBG PROGRAM INCOME REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	2,700	13,322	2,700
SALE OF CAPITAL ASSETS	0	0	0
LOAN PAYMENTS	25,000	83,922	26,700
TRANSFER IN (NEW LOANS)	0	80,153	0
	\$27,700	\$177,398	\$29,400



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
701.007	SALARY ALLOCATION	44,926	40,000	23,128	0	-40,000	-100%
702.032	PROFESSIONAL SERVICES	1,576	0	481	0	0	0%
702.034	OTHER CONTRACT SERVICES	120	200	60	0	-200	-100%
702.053	GENERAL ADMINISTRATION	1,325	1,500	843	0	-1,500	-100%
702.054	REHABILITATION LOANS	0	0	0	29,400	29,400	0%
706.999	BAD DEBTS	0	0	0	0	0	0%
999.000	TRANSFERS OUT	0	0	0	0	0	0%
	Total Operating Expenses	\$47,947	\$41,700	\$24,512	\$29,400	-\$12,300	-29%
	Total Department Appropriations	\$47,947	\$41,700	\$24,512	\$29,400	-\$12,300	-29%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 154: HOME Program Income Fund

Reserve @ July 1, 2016 \$310,479

Add:

Projected '16-'17 Revenues \$0

Less:

Requested Appropriations

OTHER EXPENSES	20,200
LOANS	290,200
Total Appropriations	\$310,400
Projected Reserve @ June 30, 2017	\$79

HOME Program Income Revenues

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	0	0	0
SALE OF CAPITAL ASSETS	0	0	0
NOTE PAYMENTS	0	1,400	0
TRANSFER IN (NEW LOANS)	0	0	0
	\$0	\$1,400	\$0



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

Fund: 154	HOME PROGRAM INCOME FUND	Department: 480	HCD 98-STBG-480
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APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Operating Expenses						
701.007	SALARY ALLOCATION	5,541	20,000	0	20,000	0	0%
702.053	GENERAL ADMINISTRATION	71	200	0	200	0	0%
702.054	LOANS	0	0	0	290,200	290,200	0%
999.000	TRANSFERS OUT	0	0	0	0	0	0%
	Total Operating Expenses	\$5,612	\$20,200	\$0	\$310,400	\$290,200	0%
	Total Department Appropriations	\$5,612	\$20,200	\$0	\$310,400	\$290,200	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 155: CAL-HOME Program Income Fund

Projected Reserve @ July 1, 2016 **\$88,680**

Add:

Projected '16-'17 Revenues **\$100**

Less:

Requested Appropriations

OTHER EXPENSES	0
BAD DEBTS	0
Total Appropriations	\$0

Projected Reserve @ June 30, 2017 **\$88,780**

CAL-HOME Program Income Revenues

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	100	61	100
SALE OF CAPITAL ASSETS	0	0	0
NOTE PAYMENTS	0	0	0
	\$100	\$61	\$100



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 168: LMI Housing Fund

Reserve @ July 1, 2016	\$93,670
Add:	
Projected '16-'17 Revenues	\$200
Less:	
Requested Appropriations	
HOUSING LOAN EXPENDITURES	0
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	\$93,870

LMI HOUSING REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
PAYMENT IN LIEU OF TAXES	0	11,013	0
INTEREST INCOME	100	1,305	200
	\$100	\$12,318	\$200



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 213: Federal & State Grants

Reserve @ July 1, 2016		\$0
Add:		
FY 2016-17 Grant/Match Reimbursement		\$110,600
Less:		
Requested Appropriations		
	HOUSING GRANT <u>SALARIES</u>	
SALARY & BENEFITS	\$110,600	
GENERAL ADMINISTRATION	0	
FIRST TIME HOMEBUYER LOANS	0	
TRANSFERS OUT	0	
Total	\$110,600	
Total Grant Fund Appropriations		110,600
Estimated Reserve @ June 30, 2017		\$0

GRANT REVENUES

	CDBG/CALHOME GRANT
GRANT REIMBURSEMENT	\$110,600
TRANSFERS IN - MATCH FUNDS	0
	\$110,600



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	0	64,700	25,012	66,100	1,400	2%
701.002	PERSONNEL PART-TIME	0	0	1,430	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	1,163	0	-14,136	0	0	0%
708.005	MEDICARE	0	900	361	1,000	100	11%
708.006	PERS RETIREMENT	0	10,400	4,030	10,900	500	5%
708.007	PAYROLL TAXES	0	400	607	400	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	0	17,800	9,083	18,900	1,100	6%
708.009	NATIONAL RETIREMENT	0	3,200	1,334	3,500	300	9%
708.010	WORKERS' COMPENSATION	0	9,900	3,649	9,800	-100	0%
708.012	DEFERRED COMPENSATION	0	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$1,163	\$107,300	\$31,370	\$110,600	\$3,300	3%
	Total Department Appropriations	\$1,163	\$107,300	\$31,370	\$110,600	\$3,300	3%



Fiscal Year 2016-2017

Sewer Enterprise Funds



City of Riverbank

Annual Operating Budget -- Fiscal Year 2016-2017

Fund 106: Sewer Fund Summary

Projected Reserve @ July 1, 2016 **\$924,400**

Add:

Projected '16-'17 Revenues **\$2,226,800**

Less:

Requested Appropriations

	SEWER COLLECTION	SEWER TREATMENT
SALARIES & BENEFITS	\$167,300	\$338,600
CONTRACT SERVICES	91,000	167,500
UTILITIES	25,000	210,000
OPERATING EXPENSES	65,700	56,300
BOND EXPENSES	0	8,500
CAPITAL OUTLAY	0	30,000
TRANSFERS OUT	1,167,500	0
	\$1,516,500	\$810,900

Total Appropriations **\$2,327,400**

Projected Reserve @ June 30, 2017 **\$823,800**

% of Reserve to Budget 37%

Structural Surplus (Deficit) **(\$100,600)**

SEWER REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
SEWER SERVICE CHARGES	1,976,200	1,405,058	2,000,000
INSPECTION FEES (FOG)	500	543	500
FINES, FORFEITURES, PENALTIES	34,800	25,308	35,500
INTEREST INCOME	7,200	3,675	6,800
MISCELLANEOUS REVENUES	0	200	0
INDUSTRIAL PERMITS	60,000	59,336	60,000
TRANSFER IN for SRF LOAN PYMT	65,600	0	65,600
TRANSFER IN MANAGEMENT FEES	54,000	25,467	58,400
TRANSFER IN OF LOAN PROCEEDS	0	0	0
	\$2,198,300	\$1,519,587	\$2,226,800



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	86,448	87,000	75,160	91,100	4,100	5%
701.003	PERSONNEL OVERTIME	1,583	2,000	1,089	2,000	0	0%
701.004	STANDBY PAY	12,498	11,000	6,765	11,000	0	0%
708.004	MISC EMPLOYEE BENEFITS	2,924	0	-7,912	0	0	0%
708.005	MEDICARE	1,227	1,300	1,072	1,300	0	0%
708.006	PERS RETIREMENT	9,347	10,100	8,605	11,000	900	9%
708.007	PAYROLL TAXES	868	900	868	900	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	23,618	23,200	21,320	29,400	6,200	27%
708.009	NATIONAL RETIREMENT	5,805	6,400	4,823	7,100	700	11%
708.010	WORKERS' COMPENSATION	12,655	13,300	11,201	13,500	200	2%
	Total Personnel Salaries & Benefits	\$156,973	\$155,200	\$122,990	\$167,300	\$12,100	8%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIP.	11,880	15,000	1,419	15,000	0	0%
702.031	RENTS & LEASES (VEHICLE REP/MAINT)	30,000	30,000	3,632	30,000	0	0%
702.032	PROFESSIONAL SERVICES	31,339	22,000	11,026	22,000	0	0%
702.034	OTHER CONTRACT SERVICES	9,940	10,000	7,643	24,000	14,000	140%
703.023	ADVERTISING	0	300	91	300	0	0%
703.024	POSTAGE	7,144	7,000	7,176	7,000	0	0%
703.025	OFFICE EXPENSE	488	1,000	368	1,000	0	0%
703.049	CHEMICALS	1,041	1,500	717	1,500	0	0%
703.068	UTILITY RATE ASSISTANCE PROGRAM	0	0	0	25,000	25,000	0%
704.021	UTILITIES	26,227	25,000	19,924	25,000	0	0%
704.022	COMMUNICATIONS	2,710	2,600	2,563	2,000	-600	-23%
706.010	DEPRECIATION EXPENSE	177,353	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	276	2,000	175	2,000	0	0%
706.027	BOOT & JACKET ALLOWANCE	308	400	200	400	0	0%
706.028	SMALL TOOLS	-289	500	500	500	0	0%
706.029	MAINT. OF BLDG & STRUCTURES	9,707	7,000	2,278	21,400	14,400	206%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	245	500	76	500	0	0%
706.038	STAFF DEVELOPMENT	2,097	2,000	2,685	2,000	0	0%
706.050	SAFETY EQUIPMENT	427	1,300	118	1,300	0	0%
706.073	UNIFORMS & RAGS	723	800	437	800	0	0%
706.099	BAD DEBTS (SEWER SERVICES)	13,644	0	0	0	0	0%
999.000	TRANSFERS OUT (BOND/CIP FUND)	542,667	544,700	364,817	546,400	1,700	0%
999.000	TRANSFER OUT MANAGEMENT FEE	488,970	567,200	272,155	621,100	53,900	10%
	Total Operating Expenses	\$1,356,897	\$1,240,800	\$697,998	\$1,349,200	\$108,400	9%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS	0	11,800	8,800	0	-11,800	-100%
	Total Capital Outlay	\$0	\$11,800	\$8,800	\$0	-\$11,800	-100%
	Total Department Appropriations	\$1,513,870	\$1,407,800	\$829,788	\$1,516,500	\$108,700	8%

STAFFING 2 - MAINTENANCE WORKERS



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	181,236	182,200	147,826	180,100	-2,100	-1%
701.003	PERSONNEL OVERTIME	31,424	30,000	21,630	30,000	0	0%
708.004	MISC EMPLOYEE BENEFITS	729	0	-18,995	0	0	0%
708.005	MEDICARE	2,905	2,600	2,327	2,600	0	0%
708.006	PERS RETIREMENT	24,265	29,400	22,692	24,400	-5,000	-17%
708.007	PAYROLL TAXES	1,302	1,300	1,302	1,300	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	51,276	54,400	44,076	61,300	6,900	13%
708.009	NATIONAL RETIREMENT	8,707	9,600	6,695	10,600	1,000	10%
708.010	WORKERS' COMPENSATION	26,291	27,900	20,292	26,800	-1,100	-4%
708.012	DEFERRED COMPENSATION	1,514	1,500	1,255	1,500	0	0%
708.020	PENSION EXPENSE	-4,406	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$325,243	\$338,900	\$249,100	\$338,600	-\$300	0%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	21,139	35,000	11,331	35,000	0	0%
702.031	RENTS & LEASES (VEH REP./MAINT)	25,000	25,000	0	25,000	0	0%
702.032	PROFESSIONAL SERVICES	95,168	95,000	55,531	105,000	10,000	11%
702.056	TAXES	4,046	2,500	1,719	2,500	0	0%
703.025	OFFICE EXPENSE	3,240	4,000	1,903	4,000	0	0%
703.049	CHEMICALS	2,611	2,500	1,845	3,700	1,200	48%
704.021	UTILITIES	214,956	350,000	133,792	210,000	-140,000	-40%
704.022	COMMUNICATIONS	414	1,700	705	1,200	-500	-29%
706.010	DEPRECIATION EXPENSE	262,218	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	847	2,900	447	2,900	0	0%
706.027	BOOT & JACKET ALLOWANCE	703	600	200	600	0	0%
706.028	SMALL TOOLS	2,200	3,000	1,245	3,000	0	0%
706.029	MAINT. OF BLDG & STRUCTURES	15,936	20,000	6,908	20,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,503	3,000	1,696	3,000	0	0%
706.038	STAFF DEVELOPMENT	1,232	3,000	1,046	3,000	0	0%
706.050	SAFETY EQUIPMENT	2,810	5,100	3,347	3,300	-1,800	-35%
706.053	LEVEE REPAIR & A.C.	6,558	8,000	4,118	8,000	0	0%
706.060	INTEREST PAYMENTS (I-F LOAN)	4,408	3,000	0	1,600	-1,400	-47%
706.073	UNIFORMS & RAGS	2,887	3,000	2,228	2,000	-1,000	-33%
706.076	SRF LOAN INTEREST EXPENSE	11,333	9,900	3,588	8,500	-1,400	-14%
999.000	TRANSFERS OUT	0	0	0	0	0	0%
	Total Operating Expenses	\$679,209	\$577,200	\$231,648	\$442,300	-\$134,900	-23%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	30,000	30,000	0%
707.043	AERATOR REPLACEMENT	0	8,800	8,800	0	-8,800	-100%
	Total Capital Outlay	\$0	\$8,800	\$8,800	\$30,000	\$21,200	100%
	Total Department Appropriations	\$1,004,452	\$924,900	\$489,548	\$810,900	-\$114,000	-12.3%

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

Capital Expenditures: \$30,000 Deep Ripping of Disposal Ponds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 107: Sewer Debt Service

Projected Reserve @ July 1, 2016 **\$574,700**

Add:

Projected '16-'17 Revenues **\$502,600**

Less:

Requested Appropriations

BOND DEBT SERVICES	643,500
TRANSFER OUT FOR DEBT SERVICE	65,600
ADMINISTRATIVE EXPENSES (Non-Cash)	8,200

Total Appropriations **717,300**

Projected Reserve @ June 30, 2017 **\$368,200**

SEWER DEBT SERVICE REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	2,000	1,065	1,500
REALIZED GAIN/LOSS ON INV.	0	0	0
TRANSFERS IN	499,800	334,502	501,100
	\$501,800	\$335,568	\$502,600



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Debt Service Expenses						
706.054	DEBT SERVICES	2,528,297	470,900	470,875	484,800	13,900	3.0%
706.071	ADMIN EXPENSES	0	0	0	0	0	0.0%
706.076	BOND INTEREST EXPENSE	233,126	172,500	172,473	158,700	-13,800	-8.0%
706.078	BOND AMORTIZATION EXPENSE	11,950	8,200	0	8,200	0	0.0%
999.000	TRANSFERS OUT FOR SRF LOAN	65,563	65,600	0	65,600	0	0.0%
999.000	TRANSFERS OUT LOAN FUNDS	0	0	0	0	0	0.0%
	Total Debt Service Expenses	\$2,838,936	\$717,200	\$643,348	\$717,300	\$100	0.0%
	Total Department Appropriations	\$2,838,936	\$717,200	\$643,348	\$717,300	\$100	0.0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 108: Sewer Capital Improvement Fund

Projected Reserve @ July 1, 2016	\$251,800
Add:	
Projected '16-'17 Revenues	\$42,000
Less:	
Requested Appropriations	
CAPITAL OUTLAY	25,000
FINANCE SOFTWARE	0
WASTE WATER TREATMENT PLANT UPGRADE	0
Total Appropriations	\$25,000
Projected Reserve @ June 30, 2017	<u><u>\$268,800</u></u>

SEWER CAPITAL IMPROVEMENT REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	200	911	2,000
TRANSFERS IN-SINKING FUND	37,000	30,314	40,000
TRANSFERS IN-LINE REPLACEMENT (F 124)	0	0	0
TRANSFER IN - SCHNEIDER ELECTRIC	0	0	0
	<u><u>\$37,200</u></u>	<u><u>\$31,226</u></u>	<u><u>\$42,000</u></u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	CAPITAL OUTLAY						
707.002	CAPITAL EXPENDITURES	0	38,500	23,500	25,000	-13,500	-35%
707.124	SCHNEIDER ELECTRIC PROJECT	2,646,057	936,535	175,307	0	-936,535	-100%
	Total Capital Outlay	\$2,646,057	\$975,035	\$198,807	\$25,000	-\$950,035	-97%
	Total Department Appropriations	\$2,646,057	\$975,035	\$198,807	\$25,000	-\$950,035	-97%

EQUIPMENT & PROJECTS:

EMERGENCY SEWER LINE REPAIRS	\$18,000
MORRILL ROAD RESURFACING PROJECT	\$7,000
	<u>\$25,000</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 158: Sewer Connection

Reserve @ July 1, 2016 **\$327,979**

Add:

Projected '16-'17 Revenues **\$17,900**

Less:

Requested Appropriations

CONTRACT SERVICES	0
CAPITAL OUTLAY	0

Total Appropriations **\$0**

Projected Reserve @ June 30, 2017 **\$345,879**

SEWER CONNECTION REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
SEWER CONNECTION FEES	16,000	57,310	16,000
INTEREST INCOME	1,000	947	1,900
TRANSFERS IN	0	0	0
	<u>\$17,000</u>	<u>\$58,257</u>	<u>\$17,900</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 160: Sewer Master Plan Preparation

Reserve @ July 1, 2016	\$2,363
Add:	
Projected '16-'17 Revenues	\$1,000
Less:	
Requested Appropriations	
<hr/>	
CONTRACT SERVICES	0
CAPITAL OUTLAY	0
<hr/>	
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	<hr/> \$3,363 <hr/>

SEWER MASTER PLAN REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
DEVELOPER REIMBURSEMENT	0	1,106	1,000
INTEREST INCOME	0	0	0
MISCELLANEOUS REVENUES	0	0	0
	\$0	\$1,106	\$1,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 207: System Development Fees - Waste Water

Reserve @ July 1, 2016	\$717,436
Add:	
Projected '16-'17 Revenues	\$60,600
Less:	
Requested Appropriations	
DEBT SERVICE	0
<hr/>	
Total Appropriations	\$0
Projected Reserve @ June 30, 2017	<u><u>\$778,036</u></u>

System Development Fee: Waste Water Revenues

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	150	218	600
DEVELOPER FEES	133,248	493,548	60,000
	<u><u>\$133,398</u></u>	<u><u>\$493,766</u></u>	<u><u>\$60,600</u></u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
	Capital Outlay						
702.032	DEBT SERVICE-ED BANK LOAN	0	0	0	0	0	0%
707.002	CAPITAL EXPENDITURES	0	23,750	15,500	0	-23,750	-100%
	Total Capital Outlay	\$0	\$23,750	\$15,500	\$0	-\$23,750	-100%
	Total Department Appropriations	\$0	\$23,750	\$15,500	\$0	-\$23,750	-100%



Fiscal Year 2016-2017

Water Enterprise Funds



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 114: Water Fund Summary

Projected Reserve @ July 1, 2016 **\$1,559,900**

Add:

Projected '16-'17 Revenues **\$1,753,400**

Less:

Requested Appropriations

**WATER
COLLECTION**

SALARY & BENEFITS	\$623,500
CONTRACT SERVICES	207,000
UTILITIES	300,000
OPERATING EXPENSES	135,800
DEBT SERVICE	387,000
CAPITAL OUTLAY	0
TRANSFERS OUT	649,400
	\$2,302,700

Total Appropriations **2,302,700**

Projected Reserve @ June 30, 2017 **\$1,010,600**

% of Reserve to Budget **58%**

Structural Surplus/(Deficit) **(\$549,300)**

WATER REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
WATER SERVICE CHARGES	\$1,750,100	\$1,155,621	\$1,700,000
GRANTS	\$0	0	\$0
BACKFLOW INSPECTIONS	300	0	0
FINES, FORFEITURES, PENALTIES	47,800	37,513	46,000
INSPECTION FEES	0	0	0
INTEREST INCOME	8,000	4,249	7,100
MISCELLANEOUS REVENUES	500	8,050	300
TRANSFERS IN (FIXED ASSETS)	0	0	0
	\$1,806,700	\$1,205,434	\$1,753,400



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	275,974	278,100	240,602	287,700	9,600	3%
701.002	PERSONNEL PART-TIME	1,699	58,800	43,015	51,200	-7,600	-13%
701.003	PERSONNEL OVERTIME	28,231	25,000	16,087	25,000	0	0%
701.004	STANDBY PAY	18,454	18,000	13,708	18,000	0	0%
701.080	SALARY REQUEST	0	0	0	54,000	54,000	0%
708.004	MISC EMPLOYEE BENEFITS	4,600	0	-36,540	0	0	0%
708.005	MEDICARE	3,189	3,800	3,323	3,800	0	0%
708.006	PERS RETIREMENT	34,210	41,500	34,645	44,600	3,100	7%
708.007	PAYROLL TAXES	2,374	6,700	6,280	5,100	-1,600	-24%
708.008	HEALTH DENTAL VISION INSURANCE	60,142	66,300	60,439	71,600	5,300	8%
708.009	NATIONAL RETIREMENT	14,512	16,000	12,056	17,600	1,600	10%
708.010	WORKERS' COMPENSATION	39,737	42,600	34,648	42,900	300	1%
708.012	DEFERRED COMPENSATION	1,969	2,000	1,631	2,000	0	0%
708.020	PENSION EXPENSE (BOOK ONLY)	-4,484	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$480,607	\$558,800	\$429,895	\$623,500	\$64,700	11.6%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	63,426	68,000	40,123	68,000	0	0%
702.031	RENTS & LEASES (Vehicle Rep/Maint)	22,000	22,000	3,632	22,000	0	0%
702.032	PROFESSIONAL SERVICES	93,000	93,000	31,400	93,000	0	0%
702.034	OTHER CONTRACT SERVICES	10,353	10,000	7,470	24,000	14,000	140%
703.023	ADVERTISING	0	300	550	300	0	0%
703.024	POSTAGE	7,749	7,000	7,702	7,000	0	0%
703.025	OFFICE EXPENSE	1,714	2,000	820	2,000	0	0%
703.064	BACKFLOW INSPECTION EXPENSES	0	3,000	0	3,000	0	0%
703.067	WATER CONSERVATION PROGRAM	2,601	25,000	15,623	25,000	0	0%
703.068	UTILITY RATE ASSISTANCE PROGRAM	0	0	0	37,000	37,000	0%
704.021	UTILITIES	339,308	300,000	217,081	300,000	0	0%
704.022	COMMUNICATIONS	1,713	1,200	1,529	1,200	0	0%
706.010	DEPRECIATION EXPENSE	308,072	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	3,834	2,200	704	2,200	0	0%
706.027	BOOT & JACKET ALLOWANCE	734	1,000	139	1,000	0	0%
706.028	SMALL TOOLS	471	1,500	1,703	1,500	0	0%
706.029	MAINT. OF BLDG & STRUCTURES	23,644	25,000	11,350	25,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	2,134	1,800	449	1,800	0	0%
706.038	STAFF DEVELOPMENT	4,967	4,500	3,662	4,500	0	0%
706.050	SAFETY EQUIPMENT	2,447	2,800	2,751	2,800	0	0%
706.054	DEBT SERVICE - WATER METERS	0	0	0	387,000	387,000	0%
706.056	STATE & COUNTY WATER FEES	16,558	19,000	17,374	19,000	0	0%
706.073	UNIFORMS & RAGS	2,394	2,500	1,882	2,500	0	0%
706.999	BAD DEBTS (WATER SERVICE)	8,717	0	0	0	0	0%
999.000	TRANSFERS OUT	64,981	52,000	40,289	52,500	500	1%
999.000	TRANSERS OUT MANAGEMENT FEE	465,507	552,000	259,255	596,900	44,900	8%
	Total Operating Expenses	\$1,446,324	\$1,195,800	\$665,490	\$1,679,200	\$483,400	40%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	3,000	0	0	-3,000	-100%
707.003	EQUIPMENT/PROJECTS	0	8,800	8,200	0	-8,800	-100%
707.010	WATER METERS	32,959	50,000	5,620	0	-50,000	-100%
707.011	TWO INCH WATER METERS	5,000	5,000	0	0	-5,000	-100%
	Total Capital Outlay	\$37,959	\$66,800	\$13,820	\$0	-\$66,800	-400%
	Total Department Appropriations	\$1,964,890	\$1,821,400	\$1,109,205	\$2,302,700	\$481,300	26%

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



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 116: Water Capital Improvement Fund

Projected Reserve @ July 1, 2016 **\$480,500**

Add:

Projected '16-'17 Revenues **\$54,000**

Less:

Requested Appropriations

FINANCE SOFTWARE	0	
CAPITAL OUTLAY	50,000	
<hr/>		

Total Appropriations **\$50,000**

Projected Reserve @ June 30, 2017 **\$484,500**

WATER CAPITAL IMPROVEMENT REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
TRANSFERS IN	52,000	35,035	52,000
MISCELLANEOUS REVENUES	0	0	0
INTEREST INCOME	2,000	1,082	2,000
	\$54,000	\$36,117	\$54,000



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017**

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
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CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	0	73,500	23,500	50,000	-23,500	-32%
999.000	TRANSFERS OUT	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$73,500	\$23,500	\$50,000	-\$23,500	-32%

Total Department Appropriations

\$0	\$73,500	\$23,500	\$50,000	-\$23,500	-32%
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CAPITAL EXPENDITURES:

EMERGENCY WATER LINE REPAIRS	\$37,500
MORRILL ROAD RESURFACING PROJECT	\$12,500
	<u>\$50,000</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 157: Water Connection

Reserve @ July 1, 2016	\$1,240,505
 Add:	
Projected '16-'17 Revenues	\$2,022,600
 Less:	
Requested Appropriations	
<hr/>	
CONTRACT SERVICES	0
CAPITAL OUTLAY	2,000,000
<hr/>	
Total Appropriations	\$2,000,000
Projected Reserve @ June 30, 2017	<u><u>\$1,263,105</u></u>

WATER CONNECTION REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
WATER CONNECTION FEES	20,980	96,475	20,000
INTEREST INCOME	1,000	1,000	2,600
LEASE PROCEEDS - WATER METER PRJ.	0	583,569	2,000,000
	<u><u>\$21,980</u></u>	<u><u>\$681,044</u></u>	<u><u>\$2,022,600</u></u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Operating Expenses							
706.010	DEPRECIATION EXPENSE	0	0	0	0	0	0%
	Total Operating Expenses	\$0	\$0	\$0	\$0	\$0	0%
CAPITAL OUTLAY							
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS-CIP BUDGET	0	0	0	0	0	0%
707.119	WATER METER READING SYSTEM	0	972,750	1,483,482	2,000,000	1,027,250	106%
	Total Capital Outlay	\$0	\$972,750	\$1,483,482	\$2,000,000	\$1,027,250	106%
	Total Department Appropriations	\$0	\$972,750	\$1,483,482	\$2,000,000	\$1,027,250	106%

EQUIPMENT & PROJECTS - CIP
 WATER METER READING SYSTEM

\$2,000,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 161: Water Master Plan Preparation

Reserve @ July 1, 2016	\$32,434
Add:	
Projected '16-'17 Revenues	\$200
Less:	
Requested Appropriations	
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CONTRACT SERVICES	0
CAPITAL OUTLAY	0
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Total Appropriations	\$0
Projected Reserve @ June 30, 2017	<u><u>\$32,634</u></u>

WATER MASTER PLAN REVENUES

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
PLAN PREPARATION	100	133	100
INTEREST INCOME	100	16	100
MISCELLANEOUS REVENUES	0	0	0
	\$200	\$149	\$200



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

Fund 206: System Development Fees - Water

Reserve @ July 1, 2016	\$512,216
Add:	
Projected '16-'17 Revenues	\$7,800
Less:	
Requested Appropriations	
CAPITAL OUTLAY-CIP PROJECTS	0
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Total Appropriations	\$0
Projected Reserve @ June 30, 2017	<u><u>\$520,016</u></u>

System Development Fee: Water Revenues

	BUDGET 15/16	ACTUAL 15/16	BUDGET 16/17
INTEREST INCOME	1,500	359	800
DEVELOPER FEES	7,775	47,426	7,000
TRANSFERS IN	0	0	0
	<u><u>\$9,275</u></u>	<u><u>\$47,784</u></u>	<u><u>\$7,800</u></u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2016-2017

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

APPROPRIATION DETAIL

Account	Account Description	FY 2014-15 Actual	FY 2015-16 Budget	2015-16 Expenses To Date	FY 2016-17 Budget	Difference	% Change
Capital Outlay							
707.003	NOVI DRIVE PROJECT	0	0	0	0	0	0%
707.085	WATER PROJECTS-CIP	0	101,898	108,452	0	-101,898	-100%
999.000	TRANSFER OUT (WELL #12)	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$101,898	\$108,452	\$0	-\$101,898	-100%
	Total Department Appropriations	\$0	\$101,898	\$108,452	\$0	-\$101,898	-100%

WATER PROJECTS - CIP



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.



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.



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.



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.