

**BUDGET ADVISORY COMMITTEE
RIVERBANK CITY HALL NORTH
COUNCIL CHAMBER
6707 THIRD STREET, SUITE B
RIVERBANK CA 95367-2305**

AGENDA

THURSDAY, JUNE 20, 2019 6:00 PM

CALL TO ORDER: Staff Member Marisela H. Garcia

**ROLL CALL: Committee Member Rob Christensen
Committee Member Arlene Figueroa
Committee Member Wayne Mott
Committee Member Benjamin Ruben
Council Member Cindy Fosi (non-voting)
Council Member Alternate Luis Uribe (non-voting)
There are one (2) Committee Vacancies**

CONFLICT OF INTEREST

Declaration by Committee Members who would have a direct Conflict of Interest on any scheduled item to be considered should be stated at this time.

1. PUBLIC BUSINESS FROM THE FLOOR (No action can be taken.)

At this time, members of the public may comment on any item not appearing on the agenda, and within the subject matter jurisdiction of the Committee.

2. ACTION & DISCUSSION ITEMS

Item 2.1: Introduction of Committee Members

Item 2.2: Selection of the 2019 Committee Chair & Vice Chair

Recommendation: Members to submit nominations for the 2019 Chair & Vice-Chair positions and Approve by consensus.

Item 2.3: Overview of the Fiscal Year 2019-20 Proposed Budget

Recommendation: Committee to Review Proposed Budget and discuss recommendations.

3. INFORMATIONAL ITEMS

There are no informational items.

4. COMMENTS

Item 4.1: Staff Comments.

Item 4.2: Council Liaison Comments.

Item 4.3: Committee Member Comments.

5. ADJOURNMENT

AFFIDAVIT OF POSTING			
DATE:	June 18, 2019	TIME:	11:30 PM
NAME:	Marisela H. Garcia	TITLE:	Assistant City Manager /Director of Finance

Notice Regarding Americans with Disabilities Act:

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk's Office at (209) 863-7122. Notification 48-hours before the meeting will enable the Board to make reasonable arrangements to ensure accessibility to this meeting [28 CFR 35.102.35.104 ADA Title II].

Notice Regarding Non-English Speakers:

Pursuant to California Constitution Article III, Section IV, establishing English as the official language for the State of California, and in accordance with California Code of Civil Procedures Section 185, which requires proceedings before any State Court to be in English, notice is hereby given that all proceedings before the Designated Local Authority shall be in English and anyone wishing to address the Board is required to have a translator present who will take an oath to make an accurate translation from any language not English into the English language.

Any documents that are not privileged or part of a Closed Session provided to a majority of the Budget Advisory Committee after distribution of the agenda packet, regarding any item on this agenda, will be made available for public inspection at the City Clerk's Office, 6707 Third Street, Suite A, Riverbank, CA, during normal business hours.

**RIVERBANK BUDGET ADVISORY COMMITTEE
AGENDA ITEM NO. 2.3**

Meeting Date:	June 20, 2019
Subject/ Title:	Overview of the Fiscal Year 2019-20 Proposed Budget
Submitted by:	Marisela H. Garcia, Assistant City Manager/Director of Finance

RECOMMENDATION:

Committee to review the proposed budget and discuss the future formulation of budget recommendations to the City Council.

STAFF SUMMARY:

Tonight, staff is presenting an overview of the budget as a whole for all funds for the City of Riverbank with a closer look at the City's major operating funds.

BACKGROUND

The proposed FY 2019-20 budget presented tonight reflects many months of work by all departments to develop a spending plan that is prudent and provides funding for programs and services to our residents.

Fund Summaries

The Fund Summaries document (Attachment 1) represents an overview of all city funds that are being accounted for. It is segregated amongst the following fund types:

- 1. General Fund:** The General Fund is the chief operating fund of a local government. The General Fund should be used to account for all financial resources except those required to be accounted for in another fund. It accumulates and tracks monies collected for the purpose of providing services that fulfill the general government role of the City. These costs include those for central administration including the City Council, City Manager, Administrative Services, Finance, Economic Development, Parks & Recreation and Development Services.
- 2. Special Revenue Funds:** Often certain revenue sources are set aside for a specific purpose. For example, proceeds of the Gas Tax are strictly limited to expenditures related to street maintenance. Therefore, special revenue funds should be used to account for the proceeds of specific revenue sources that are

legally restricted to expenditures for specified purposes. These legal restrictions can be imposed by parties outside of the local government as well as those imposed by the City Council.

3. **System Development Fee Funds:** System Development Fees (SDF), are a monetary exaction, other than a tax or special assessment, which is charged by a local governmental agency to an applicant in connection with approval of a development project. The purpose of these fees is to defray all or a portion of the cost of public facilities related to the development project. Funds are legally required to be accounted for separately and may only be used to fund projects that are identified in the SDF Report adopted by Council
4. **Housing Funds:** The City of Riverbank has an active Housing program which offers low interest loans to clients who are in the process of purchasing their first home or residents who are interested in rehabilitating their existing home. Funds from the repayment of these loans are required to be used to fund future loans.
5. **Enterprise Funds (Water & Sewer):** An enterprise fund may be used to report an activity for which a fee is charged to external users for goods or services. Funds collected from these charges may be used only on expenses related to those services.

Major Operating Fund Overview

A detailed presentation of the City's Major Funds (Attachment 2) will provide an overview of the funds that account for the day to day operations of the City, from Recreation to Public Works. The City's Major Operating Funds include:

1. General Fund
2. Gas Tax Fund
3. Sewer Fund
4. Water Fund
5. Neighborhood Improvement Fund
6. Community Center Fund
7. Motor Pool Fund
8. Recreation Fund
9. Public Benefit Fund

ATTACHMENTS: (List attachments in order of placement)

1. FY 2019-20 Fund Summaries
2. FY 2019-20 Major Operating Fund Overview

AGENDA ITEM 2.3 ATTACHMENT 1



CITY OF RIVERBANK
FUND SUMMARIES
2019-2020 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 7/1/2018	FUND BALANCE 6/30/2019	RESERVE %	FUND NO.
101	GENERAL FUND	8,346,000	1,643,000	9,989,000	570,800	3,450,100	6,050,600	351,700	0	10,423,200	(434,200)	3,145,000	2,710,800	27.1%	101
SPECIAL REVENUE FUNDS															
102	Gas Tax Fund	1,013,700	224,400	1,238,100	27,000	511,200	348,600	250,000	0	1,136,800	101,300	373,700	475,000	38%	102
109	Off-Street Parking Fund	1,000	0	1,000	0	0	0	0	0	0	1,000	54,100	55,100	5510%	109
111	Local Transportation Fund	0	0	0	62,700	0	0	129,200	0	191,900	(191,900)	191,900	0	0%	111
117	Code Enforcement Fund	33,100	96,700	129,800	0	120,000	9,800	0	0	129,800	0	0	0	0%	117
118	Community Center Fund	122,400	15,000	137,400	0	33,100	110,600	0	0	143,700	(6,300)	36,000	29,700	22%	118
119	Equipment Pool Fund	356,100	0	356,100	0	115,800	240,300	0	0	356,100	0	0	0	0%	119
125	Special Projects Fund	0	0	0	41,600	0	0	0	0	41,600	(41,600)	41,600	0	0%	125
126	Vehicle Tow Fund/Grants	7,000	0	7,000	0	0	7,700	0	0	7,700	(700)	43,600	42,900	613%	126
132	Weed Abatement Fund	5,000	0	5,000	0	0	5,000	0	0	5,000	0	60,500	60,500	1210%	132
134	Recreation & Park Develop.	85,600	459,100	544,700	0	499,800	44,900	0	0	544,700	0	0	0	0%	134
137	Worker's Comp Liability	295,900	0	295,900	0	0	295,900	0	0	295,900	0	269,500	269,500	91%	137
138	General Liability	216,700	0	216,700	0	0	206,700	70,000	0	276,700	(60,000)	264,100	204,100	94%	138
162	Quimby Fees	100	0	100	0	0	0	0	0	0	100	158,900	159,000	159000%	162
176	P.S. Augmentation Fund	110,000	0	110,000	110,000	0	0	0	0	110,000	0	0	0	0%	176
180	Facility Improvement Fund	9,000	0	9,000	0	0	0	0	0	0	9,000	3,000	12,000	133%	180
196	Teen Center Fund	2,500	0	2,500	0	0	0	3,000	0	3,000	(500)	3,600	3,100	124%	196
230	Public Benefit Fund	540,000	0	540,000	0	0	351,900	0	0	351,900	188,100	570,400	758,500	140%	230
GRAND TOTAL		2,798,100	795,200	3,593,300	241,300	1,279,900	1,621,400	452,200	0	3,594,800	(1,500)	2,070,900	2,069,400		
SYSTEM DEVELOPMENT FUNDS															
140	Sys Dev. Fees - Bridges/Roads	500	0	500	0	0	0	35,500	0	35,500	(35,000)	35,000	0	0%	140
145	Sys Dev. Fees - Overpasses	4,000	0	4,000	0	0	0	0	0	0	4,000	184,400	188,400	4710%	145
146	Sys Dev. Fees - RR Crossing	108,000	0	108,000	0	0	0	399	0	399	107,601	185,399	293,000	0%	146
205	Sys Dev. Fees-Streets/PW	53,800	75,000	128,800	30,100	0	0	743,200	0	773,300	(644,500)	3,308,200	2,663,700	2068%	205
208	Sys Dev. Storm Drainage	56,000	0	56,000	0	0	0	65,600	0	65,600	(9,600)	848,900	839,300	1499%	208
209	Sys Dev. Parks & Recreation	41,200	0	41,200	0	0	0	0	110,000	110,000	(68,800)	820,600	751,800	1825%	209
210	Sys Dev. Police/General Gov.	20,100	0	20,100	0	0	0	130,600	0	130,600	(110,500)	490,000	379,500	1888%	210
211	System Admin. Fees	35,000	0	35,000	0	35,000	0	0	0	35,000	0	0	0	0%	211
212	Sys Dev. Imaging Fee	4,200	0	4,200	0	0	23,000	0	0	23,000	(18,800)	22,500	3,700	88%	212
222	Crossroads Undergrouding	18,800	0	18,800	0	0	0	0	0	0	18,800	800,900	819,700	4360%	222
GRAND TOTAL		341,600	75,000	416,600	30,100	35,000	23,000	975,299	110,000	1,173,399	(756,799)	6,695,899	5,939,100		

AGENDA ITEM 2.3 ATTACHMENT 1



CITY OF RIVERBANK
FUND SUMMARIES
2019-2020 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 7/1/2018	FUND BALANCE 6/30/2019	RESERVE %	FUND NO.
HOUSING FUNDS															
139	HCD Old Program Income	4,200	0	4,200	0	0	4,900	0	0	4,900	(700)	58,200	57,500	1369%	139
153	HCD CDBG Fund	105,800	0	105,800	0	15,000	407,300	0	0	422,300	(316,500)	316,500	0	0%	153
154	HCD HOME Fund	2,000	0	2,000	0	0	628,900	0	0	628,900	(626,900)	626,900	0	0%	154
155	HCD CAL-HOME Fund	800	0	800	0	0	0	0	0	0	800	90,200	91,000	11375%	155
168	LMI Housing Asset Fund	1,200	0	1,200	0	0	97,000	0	0	97,000	(95,800)	97,700	1,900	0%	168
GRAND TOTAL		114,000	0	114,000	0	15,000	1,138,100	0	0	1,153,100	(1,039,100)	1,189,500	150,400		
SEWER ENTERPRISE FUNDS															
106	Sewer Fund	4,331,600	133,000	4,464,600	1,545,400	534,100	837,200	1,304,000	3,800	4,224,500	240,100	2,781,800	3,021,900	68%	106
107	Sewer Debt Service	0	709,000	709,000	65,600	0	12,000	0	643,400	721,000	(12,000)	4,000	4,000	1%	107
108	Sewer Capital Imp. Fund	4,500	46,800	51,300	0	0	0	20,000	0	20,000	31,300	330,400	361,700	705%	108
158	Sewer Connection Fund	26,400	0	26,400	0	0	0	0	0	0	26,400	375,700	402,100	1523%	158
160	Sewer Master Plan Preparation	500	0	500	0	0	0	0	0	0	500	3,900	4,400	880%	160
207	System Development-WW	14,000	0	14,000	0	0	0	0	0	0	14,000	846,900	860,900	6149%	207
GRAND TOTAL		4,377,000	888,800	5,265,800	1,611,000	534,100	849,200	1,324,000	647,200	4,965,500	300,300	4,342,700	4,655,000		
WATER ENTERPRISE FUNDS															
114	Water Fund	2,219,900	0	2,219,900	796,900	600,700	745,800	0	387,000	2,530,400	(310,500)	1,782,800	1,472,300	66%	114
116	Water Capital Imp. Fund	7,000	54,000	61,000	0	0	0	80,000	0	80,000	(19,000)	358,800	339,800	557%	116
157	Water Connection Fund	332,800	0	332,800	0	0	0	300,000	0	300,000	32,800	786,600	819,400	246%	157
161	Water Master Plan Preparation	300	0	300	0	0	0	0	0	0	300	33,700	34,000	11333%	161
206	Sys. Development-Water	23,800	0	23,800	0	0	0	0	0	0	23,800	590,300	614,100	2580%	206
GRAND TOTAL		2,583,800	54,000	2,637,800	796,900	600,700	745,800	380,000	387,000	2,910,400	(272,600)	3,552,200	3,279,600		
GRAND TOTAL ALL FUNDS		18,560,500	3,456,000	22,016,500	3,250,100	5,914,800	10,428,100	3,483,199	1,144,200	24,220,399	(2,203,899)	20,996,199	18,804,300	85%	



City of Riverbank

Annual Operating Budget -- Fiscal Year 2019-2020

Fund 101: General Fund

Projected Reserve @ July 1, 2019 **32%** **\$3,145,000**

Add:

Projected FY 2019-2020 Revenues **\$9,989,000**

Less:

Requested Appropriations by Department

CITY COUNCIL	401	\$221,800
CITY MANAGER	402	256,500
FINANCE	403	899,300
LEGAL	404	383,100
PLANNING	405	465,100
BUILDING	406	383,900
BUILDING MAINTENANCE	407	458,400
ADMINISTRATIVE SERVICES	408	704,600
POLICE SERVICES	409	4,317,000
CODE COMPLIANCE	411	320,700
DEVELOP. SERVICES ADMIN.	412	762,500
STORM WATER ADMIN.	413	63,100
PARKS	414	703,100
ECONOMIC DEVELOPMENT	439	10,000
RECREATION	459	474,100

Total Appropriations **\$10,423,200**

Projected Reserve @ June 30, 2020 **\$2,710,800**

% of Reserve To Revenues **27%**

10% Reserve Requirement **\$998,900**

Surplus/(Deficit) to Reserve Requirement **\$1,711,900**

Structural Surplus/(Deficit) [Rev vs. Exp] **(\$434,200)**

One-Time Capital Expenses Proposed **327,200**

On-Going Structural Surplus/(Deficit) [Rev vs. Exp] **(\$107,000)**

AGENDA ITEM 2.3 ATTACHMENT 2



CITY OF RIVERBANK
GENERAL FUND REVENUE PROJECTIONS -- Fiscal Year 2019-2020

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	FY 17-18 ACTUAL	FY 18-19 BUDGET	FY 18-19 REVENUES TO DATE	PROJECTED FY 19-20 REVENUES	PROJECTED INCREASE (DECREASE)	% CHANGE
400.010	PROP TAX CURRENT SECURED	\$1,207,131	\$1,258,000	\$1,173,044	\$1,283,200	\$25,200	2.0%
400.020	PROP TAX CURRENT UNSECURED	69,666	71,000	71,037	72,400	\$1,400	2.0%
400.030	PROP TAX PRIOR SECURED	755	5,000	2,138	2,000	(\$3,000)	-60.0%
400.040	PROP TAX PRIOR UNSECURED	1,393	300	816	0	(\$300)	-100.0%
400.050	SALES TAX	3,307,696	3,200,000	2,731,274	3,400,000	\$200,000	6.3%
400.060	PROP TRANSFER TAX	56,709	60,600	60,372	65,700	\$5,100	8.4%
400.070	UNITARY TAXES	27,825	26,000	27,757	26,700	\$700	2.7%
400.080	PAYMENT IN LIEU OF TAXES (PILOT)	34,622	32,800	35,294	35,000	\$2,200	6.7%
400.090	MOTOR VEHICLE IN LIEU TAX	12,954	10,000	12,117	12,000	\$2,000	0.0%
400.100	HOMEOWNERS PROP TAX RELIEF	14,382	10,000	11,661	14,000	\$4,000	40.0%
400.130	S/B 813 SUPPL. TAXES	22,721	21,000	19,070	15,000	(\$6,000)	-28.6%
400.131	STATE APPORTIONMENTS	5,529	0	0	0	\$0	0.0%
400.190	PROPERTY TAX IN LIEU OF VLF	1,871,727	1,967,000	983,623	2,081,300	\$114,300	5.8%
450.000	BUSINESS LICENSE	65,515	60,000	67,701	63,000	\$3,000	5.0%
450.010	ANIMAL CONTROL FEES	10,625	10,000	10,746	10,400	\$400	4.0%
450.020	MISC LIC-BIKE/YARD SALE	524	600	653	600	\$0	0.0%
450.030	BUILDING PERMIT FEES	160,876	130,000	129,997	100,000	(\$30,000)	-23.1%
501.000	COPS/SLESF	109,688	130,000	148,747	150,000	\$20,000	15.4%
501.001	GRANTS	0	0	0	0	\$0	0.0%
600.000	FRANCHISE FEES - GARBAGE	317,406	292,500	291,293	303,700	\$11,200	3.8%
600.010	POLICE SERVICES	3,041	1,000	381	500	(\$500)	-50.0%
600.030	POLICE/TRAFFIC REPORTS	1,018	500	549	500	\$0	0.0%
600.040	SB 1186 REVENUES	2,391	700	2,644	3,000	\$2,300	328.6%
600.050	BOOKING FEES	1,373	1,000	687	1,000	\$0	0.0%
600.060	PLANNING FEES/SPECIFIC PLAN	20	0	0	0	\$0	0.0%
600.090	PLAN CHECK FEES	28,477	30,000	48,430	30,000	\$0	0.0%
600.100	PLANNING & ZONING FEES	16,529	6,000	8,655	10,000	\$4,000	66.7%
600.120	PEG FEES	20,098	20,000	14,962	20,000	\$0	0.0%
600.130	FRANCHISE FEES - OTHER	280,872	293,900	263,451	290,000	(\$3,900)	-1.3%
600.160	MISC CURRENT SERVICES	129	100	65	100	\$0	0.0%
600.170	VEHICLE CODE FINES	109,836	86,000	49,721	55,000	(\$31,000)	-36.0%
600.200	MEASURE L SALARY REIMB.	2,989	0	5,733	0	\$0	0.0%
655.000	FINES, FORFEITURES,PENALTIES	43,407	40,000	33,912	40,000	\$0	0.0%
660.040	VEHICLE RELEASES	15,150	14,700	12,615	14,000	(\$700)	-4.8%
664.000	INTEREST INCOME	63,358	77,500	98,837	76,200	(\$1,300)	-1.7%
665.000	RENTS	12,000	14,400	12,000	14,400	\$0	0.0%
673.040	LEGAL SETTLEMENT-QUARRY	95,000	90,000	90,000	108,000	\$18,000	20.0%
673.060	LOAN REPAYMENT	60,000	130,000	130,000	0	(\$130,000)	-100.0%
675.030	STRONG MOTION FEES	64	100	46	100	\$0	0.0%
675.050	AB 939 REIMBURSEMENT	3,912	100	0	100	\$0	0.0%
675.060	MISC REVENUE-OTHER AGENCIES	0	0	0	0	\$0	0.0%
675.090	MISCELLANEOUS REVENUES	6,714	5,000	3,049	5,000	\$0	0.0%
675.095	TIME CAPSULE EVENT	0	0	437	0	\$0	0.0%
675.340	PUBLIC WORKS FEES	22,378	20,000	20,868	20,000	\$0	0.0%
675.550	UNCLAIMED MONEY REVENUE	0	0	0	0	\$0	0.0%
675.600	CASH OVER-CASH UNDER	35	0	10	0	\$0	0.0%
680.025	MISC PROGRAM INCOME	23,149	23,100	18,572	23,100	\$0	0.0%
680.034	REALIZED GAIN ON INVESTMENTS	498	0	-2,964	0	\$0	0.0%
699.000	TRANSFERS IN	141,372	185,300	0	171,300	(\$14,000)	-7.6%
699.000	TRANSFERS IN OF MGMT FEES	1,034,515	1,436,400	649,618	1,471,700	\$35,300	2.5%
TOTAL GENERAL FUND REVENUES		\$9,286,069	\$9,760,600	\$7,239,617	\$9,989,000	\$228,400	2.34%

FY 2019-20 GENERAL FUND REVENUE PROJECTIONS

Property Tax Current Secured: 101-000.000-400.010

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 Assessor’s Office. Cities and other local agencies, such as schools, special districts, and Stanislaus County share in County-wide 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.

400.010 PT Current Secured		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	1,221,051.11	-10.56%
09/10	1,420,693.11	16.35%
10/11	834,697.04	-41.25%
11/12	1,038,129.09	24.37%
12/13	992,134.00	-4.43%
13/14	1,088,158.00	9.68%
14/15	1,179,964.20	8.44%
15/16	1,166,327.67	-1.16%
16/17	1,160,976.99	-0.46%
17/18	1,207,130.95	3.98%
18/19	1,258,000.00	4.21%
19/20	1,283,160.00	2.00%

FY 2019-20 Preliminary Outlook: The County Assessor’s Office has not yet released official estimates (usually released in April) but there are indications that a positive change will occur in the next year. At this time, staff is conservatively estimating the minimum 2% increase.

Property Tax Current Unsecured: 101-000.000-400.020

Unsecured Property Taxes are for vessels, airplanes, farm equipment, business furniture and fixtures, and other unsecured property assessments. The tax levy rate is also 1% of the assessed value of the personal property. The chart below reflects a history of the City’s property tax revenue and the Fiscal year 2019-20 estimate.

400.020 PT Current Unsecured		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	58,907.05	3.41%
09/10	59,066.52	0.27%
10/11	64,555.94	9.29%
11/12	55,977.01	-13.29%
12/13	57,918.67	3.47%
13/14	58,776.00	1.48%
14/15	64,900.00	10.42%
15/16	67,473.02	3.96%
16/17	70,115.77	3.92%
17/18	69,666.24	-0.64%
18/19	71,000.00	1.91%
19/20	72,420.00	2.00%

Property Tax Prior Secured: 101-000.000-400.030

Delinquent property taxes that are collected and paid in the subsequent fiscal year from an assessment are recorded separately from those that are being currently assessed. These revenues fluctuate from year to year based on the number of delinquencies.

400.030 Prop Tax Prior Secured		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	42,781.75	24473.09%
09/10	38,053.79	-11.05%
10/11	88,900.70	133.62%
11/12	790.55	-99.11%
12/13	9,750.15	1133.34%
13/14	3,806.00	-60.96%
14/15	28,777.85	656.12%
15/16	7,829.54	-72.79%
16/17	2,193.94	-71.98%
17/18	755.09	-65.58%
18/19	5,000.00	562.17%
19/20	2,000.00	-60.00%

Sales Tax: 101-000.000-450.050

Sales and Use Tax is imposed on most retail transactions. The current sales tax rate in Stanislaus County is 7.875%. Of this rate, 1% is allocated directly to the City of Riverbank.

Over the past ten years, Sales tax revenues have increased over 40% as our commercial growth continues to occur.

400.050 Sales Tax		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	2,341,564.27	-2.33%
09/10	2,410,425.64	2.94%
10/11	2,441,891.72	1.31%
11/12	2,537,834.68	3.93%
12/13	2,793,988.88	10.09%
13/14	2,712,383.00	-2.92%
14/15	2,756,969.87	1.64%
15/16	3,061,904.53	11.06%
16/17	3,244,950.45	5.98%
17/18	3,307,696.11	1.93%
18/19	3,200,000.00	-3.26%
19/20	3,400,000.00	6.25%

Property Transfer Tax: 101-000.000-400.060

The City of Riverbank Code of Ordinances Chapter 34 §34.01 establishes the Real Property Transfer Tax rate. This section states as follows:

“There is hereby imposed on each deed, instrument or writing by which any lands, tenements other realty sold within the city shall be granted, assigned, transferred or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons, by his or their direction, when the consideration or value of the interest or property conveyed (exclusive of the value of any lien or encumbrances remaining thereon at the time of sale) exceeds \$100, a tax at the rate of **\$0.275 for each \$500** or fractional part thereof.”

The Finance Department has anticipated a one percent (1%) increase from the current year as there has been a decrease in home sales as a result of the increase in home values.

400.060 Property Transfer Tax		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	65,316.93	17.97%
09/10	54,667.18	-16.30%
10/11	36,336.49	-33.53%
11/12	29,155.52	-19.76%
12/13	36,379.13	24.78%
13/14	34,194.00	-6.01%
14/15	67,574.51	97.62%
15/16	90,083.78	33.31%
16/17	78,578.48	-12.77%
17/18	56,709.25	-27.83%
18/19	60,600.00	6.86%
19/20	65,650.00	8.33%

Unitary Taxes: 101-000.000-400.070

Unitary taxes are charged on land, improvements, and personal property owned or leased by a state assessee and used in its primary operation of freight or rail; gas or fluids by pipeline, canal or ditch, generation, transmission or distribution of electricity; or transmission of information by cellular, paging, or telephone. The assessment rate is imposed by the California Dept of Tax & Fee Admin on an annual basis. Revenues are not static from year to year and are highly dependent on the assessment made by the CDTFA.

400.070 Unitary Taxes		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	7,645.71	4.99%
09/10	19,398.48	153.72%
10/11	10,519.63	-45.77%
11/12	0.00	-100.00%
12/13	21,650.51	0.00%
13/14	3,714.00	-82.85%
14/15	22,826.00	514.59%
15/16	25,721.78	12.69%
16/17	26,287.36	2.20%
17/18	27,825.00	5.85%
18/19	26,000.00	-6.56%
19/20	26,704.12	2.71%

Home Owners Property Tax Relief: 101-000.000-400.100

Homeowners are eligible to receive a \$7,000 exemption on the assessed value of the home that is listed as their primary residence. The State of California has legislation enacted to reimburse the County and the cities for the property tax revenue lost from the exemption.

For the 2019-20 fiscal year, the Finance Department is projecting an increase due to the new home sales in the City.

400.100 HO Prop Tax Relief		
FY	Amount	% Change
08/09	19,339.44	-4.67%
09/10	10,087.55	-47.84%
10/11	29,053.77	188.02%
11/12	18,597.72	-35.99%
12/13	17,859.00	-3.97%
13/14	17,229.00	-3.53%
14/15	12,039.00	-30.12%
15/16	15,850.00	31.66%
16/17	9,881.85	-37.65%
17/18	14,382.22	45.54%
18/19	10,000.00	-30.47%
19/20	14,000.00	40.00%

SB 813 Supplemental Taxes: 101-000.000-400.130

State law (through the adoption of Senate Bill 813) requires the County Assessor to reappraise property upon change in ownership or completion of new construction. The supplemental assessment reflects the difference between the new value and the old value. The Auditor-Controller calculates the supplemental property tax, and prorates it based upon the number of months remaining in the fiscal year in which the event occurred.

The Finance Department estimates the new fiscal year projection based on the anticipated activity for the upcoming year. New construction home sales will result in an increase in the Supplemental revenues.

400.130 SB 813 Supplemental		
FY	Amount	% Change
08/09	21,504.45	-84.90%
09/10	1,388.17	-93.54%
10/11	7,290.79	425.21%
11/12	3,664.19	-49.74%
12/13	9,804.44	167.57%
13/14	26,272.00	167.96%
14/15	16,069.29	-38.83%
15/16	23,161.61	44.14%
16/17	25,415.68	9.73%
17/18	22,721.33	-10.60%
18/19	21,000.00	-7.58%
19/20	23,045.67	9.74%

Property Tax in Lieu of VLF (Vehicle License Fees): 101-000.000-400.190

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.

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. Annually, the State determines the amount of allocation to be made to each City.

This revenue source is considered a property tax and is therefore affected by increases and decreases in property values. The City has estimated a preliminary 5.8% increase as a conservative estimate.

400.190 PT in Lieu of VLF		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	1,656,943.00	-13.26%
09/10	1,376,678.00	-16.91%
10/11	1,419,883.00	3.14%
11/12	1,349,173.00	-4.98%
12/13	1,293,156.00	-4.15%
13/14	1,373,333.00	6.20%
14/15	1,547,436.00	12.68%
15/16	1,659,400.00	7.24%
16/17	1,759,979.00	6.06%
17/18	1,871,727.00	6.35%
18/19	1,967,246.00	5.10%
19/20	2,081,346.27	5.80%

Business License Fees: 101-000.000-450.000

Business license fees are imposed on all businesses or persons conducting business within the city limits. Fees are imposed based on the number of people employed by the business. Fees are assessed every January and businesses receive a license for the calendar year.

For the 2019-20 fiscal year, the Finance Department has used a 3-year rolling average to estimate our projection.

450.000 Business Licenses		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	64,416.26	1.52%
09/10	66,293.82	2.91%
10/11	64,511.25	-2.69%
11/12	60,568.50	-6.11%
12/13	61,372.87	1.33%
13/14	61,693.00	0.52%
14/15	64,344.00	4.30%
15/16	65,339.50	1.55%
16/17	63,538.00	-2.76%
17/18	65,514.77	3.11%
18/19	60,000.00	-8.42%
19/20	63,017.59	5.03%

Animal Control Fees: 101-000.000-450.010

The City currently contracts these services through the City of Oakdale. The City has a deputy assigned to Riverbank on a full-time basis. This contract with Oakdale allows residents to obtain or renew their dog licenses either at the City of Riverbank or City of Oakdale. Any revenues received directly offset the animal control contract.

The Finance Department estimates the new fiscal year projection based on a three-year rolling average.

450.010 Animal Control Fees		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	970.00	0.00%
09/10	2,647.00	172.89%
10/11	8,115.00	206.57%
11/12	11,524.00	42.01%
12/13	7,879.00	-31.63%
13/14	10,800.00	37.07%
14/15	12,711.00	17.69%
15/16	11,330.50	-10.86%
16/17	10,425.50	-7.99%
17/18	10,625.00	1.91%
18/19	10,000.00	-5.88%
19/20	10,350.17	-2.59%

Plan Check Fees: 101-000.000-600.090

Plan check fees are imposed at the time that plans are submitted by homeowners for upgrades, additions, or new constructions. The fees are based on the estimated amount that the construction will cost.

Current estimates are only preliminary as we await for additional information regarding the potential housing development located on the eastside of Riverbank. Developers will be submitting a construction phasing plan that will assist in determining the potential amount of building permits that will be issued next fiscal year.

600.090 Plan Check Fees		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	26,768.58	-38.22%
09/10	24,722.92	-7.64%
10/11	12,627.20	-48.93%
11/12	6,604.28	-47.70%
12/13	6,692.28	1.33%
13/14	29,150.00	335.58%
14/15	39,999.04	37.22%
15/16	72,404.24	81.01%
16/17	31,678.94	-56.25%
17/18	28,476.97	-10.11%
18/19	30,000.00	5.35%
19/20	30,000.00	0.00%

Vehicle Code Fines: 101-000.000-600.170

Vehicle code fines are collected through the issuance of police citations for certain violations to the State of California Vehicle Code. Riverbank Police Services issues citations for violations such as speeding, running a stop sign or red light, amongst others. These citations are sent to the Department of Motor Vehicles for processing. The City then receives about 1/3 of the fee assessed.

600.170 Vehicle Code Fines		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	100,091.72	-29.67%
09/10	107,670.94	7.57%
10/11	76,569.49	-28.89%
11/12	131,605.08	71.88%
12/13	91,077.32	-30.79%
13/14	118,935.00	30.59%
14/15	100,459.00	-15.53%
15/16	80,253.43	-20.11%
16/17	93,896.46	17.00%
17/18	106,153.77	13.05%
18/19	86,000.00	-18.99%
19/20	55,000.00	-36.05%

Fines, Forfeitures, and Penalties: 101-000.000-655.000

These are the fees assessed for delinquent garbage collection bills on a bi-monthly basis. All customers with a delinquent account are assessed a 10% late fee.

Penalties have steadily increased since the 2016-17 fiscal year due to the increase in garbage rates & delinquencies.

655.000 Fines, Forfeitures, Penalties		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	34,010.68	3.93%
09/10	34,681.43	1.97%
10/11	33,125.22	-4.49%
11/12	32,967.34	-0.48%
12/13	29,942.37	-9.18%
13/14	32,314.00	7.92%
14/15	38,306.15	18.54%
15/16	32,030.12	-16.38%
16/17	33,022.21	3.10%
17/18	43,406.75	31.45%
18/19	40,000.00	-7.85%
19/20	40,000.00	0.00%

Vehicle Release: 101-000.000-660.040

When the Riverbank Police Services tows a vehicle to storage due to a violation, the owner must pay a storage vehicle fee to the City of \$150. \$100 is designated to the General Fund and helps to pay for the contract with the Sheriff’s Office. \$50 is designated to go in a separate account to be used for traffic safety programs and equipment. This fee is established by Resolution 2007-094.

In 2011, the State of California amended the Vehicle Code and limited the instances when a vehicle could be towed. This affected the number of vehicles the Riverbank Police Services towed and significantly decreased revenues.

660.040 Vehicle Release		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	63,800.00	48.37%
09/10	66,230.00	3.81%
10/11	31,200.00	-52.89%
11/12	25,500.00	-18.27%
12/13	21,500.00	-15.69%
13/14	23,000.00	6.98%
14/15	16,100.00	-30.00%
15/16	14,500.00	-9.94%
16/17	14,650.00	1.03%
17/18	15,150.00	3.41%
18/19	14,700.00	-2.97%
19/20	14,000.00	-4.76%

Miscellaneous Program Income: 101-000.000-680.025

This account is used for the accounting of fees from some recreational activities. Fees are collected for the use of the Riverbank Sports Complex for the field maintenance and for the use of the lights. All of the fees collected are used to pay for staff time, field maintenance by Grover Landscape, and MID for the electrical billing. Parking fees from Jacob Myer Park are collected to offset the cost of providing maintenance by a part-time Parks employee.

For the 2019-20 fiscal year projection, the Finance Department and Recreation have estimated the total to be collected from rentals (Complex is at capacity and rented throughout the year).

680.025 Misc. Program Income		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	21,048.14	68.07%
09/10	21,312.98	1.26%
10/11	13,695.50	-35.74%
11/12	13,192.50	-3.67%
12/13	15,980.00	21.13%
13/14	24,410.00	52.75%
14/15	22,906.23	-6.16%
15/16	24,084.92	5.15%
16/17	22,453.23	-6.77%
17/18	23,149.06	3.10%
18/19	23,100.00	-0.21%
19/20	23,100.00	0.00%

Franchise Fees – Utilities: 101-000.000-600.130

The City of Riverbank receives franchise fees for the use of public streets from MID, PG&E, Charter Communication and AT&T. Each company pays a percentage of the gross receipts collected from their customers and varies from 1% to 5%. Charter Communication and AT&T remit their fees on a quarterly basis, whereas MID & PG&E remit one annual payment.

For the 2019-20 fiscal year projection, the Finance Department has used a three-year rolling average.

600.130 Franchise Fees-Utilities		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	270,223.83	5.17%
09/10	250,156.48	-7.43%
10/11	252,535.22	0.95%
11/12	263,255.66	4.25%
12/13	264,199.58	0.36%
13/14	273,149.00	3.39%
14/15	294,037.35	7.65%
15/16	299,202.48	1.76%
16/17	292,572.01	-2.22%
17/18	280,871.99	-4.00%
18/19	293,900.00	4.64%
19/20	290,000.00	-1.33%

Franchise Fees – Garbage: 101-000.000-600.000

Franchise fees are collected from Gilton Solid Waste based on the contract established. Currently, Gilton pays the city 12.85% on all residential collections and 15% for commercial collections. Funds are remitted on a monthly basis.

During the 2019-20 fiscal year new rates may be adopted if a new contract is negotiated with Gilton Solid Waste.

600.000 Franchise Fees-Garbage		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	226,191.89	0.37%
09/10	228,706.65	1.11%
10/11	231,337.21	1.15%
11/12	231,628.52	0.13%
12/13	234,147.26	1.09%
13/14	233,477.00	-0.29%
14/15	256,455.40	9.84%
15/16	300,145.93	17.04%
16/17	302,975.02	0.94%
17/18	317,406.03	4.76%
18/19	292,500.00	-7.85%
19/20	303,700.00	3.83%

Building Permits: 101-000.000-450.030

The City collects fees for building permits issued under the Uniform Building Code. Permits are issued for items such as new construction, plumbing permits, roof replacements, water heater and electrical permits, amongst others. The fees collected are based on the estimated value of the construction. During the past several fiscal years, the City has seen changes in building permit fees as new housing construction begins to slow down once again.

Current estimates take into consideration the build-out of the Diamond Bar West Subdivision located on the eastside of Riverbank. The Diamond Bar East Subdivision is still currently in the planning phase and with no construction date in the near future revenues are anticipated to decrease.

450.030 Building Permit		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	92,658.67	-57.67%
09/10	146,977.22	58.62%
10/11	49,261.31	-66.48%
11/12	97,888.48	98.71%
12/13	75,032.72	-23.35%
13/14	133,789.00	78.31%
14/15	168,717.95	26.11%
15/16	311,127.99	84.41%
16/17	107,498.35	-65.45%
17/18	160,875.60	49.65%
18/19	130,000.00	-19.19%
19/20	100,000.00	-23.08%

Interest Income: 101-000.000-664.000

The City invests cash that is considered to be surplus and is not needed for immediate cash flow needs. Currently, the City has approximately \$13 million invested in the Local Agency Investment Fund (LAIF) administrated by the State of California Treasurer’s Office as well as securities and negotiable CD’s. Over the past two fiscal years the market has improved and the City has seen an increase in its return on investments. The City has an Investment Policy established by the City Council which specifies the types of investments that can be made such as CD’s, agency bonds that are rated AAA (highest rating available) and LAIF. In making investments, the City conforms to the SLY rule: Safety (being assured that the city’s funds are invested in a safe manner which will not lose value), Liquidity (investing in items that are liquid and can be quickly converted to cash in case of an emergency), and Yield (investing in items which will provide the city with the highest return on investment).

For the 2019-20 fiscal year, staff has estimated the interest to be earned during the year based on the investments currently held.

664.000 Interest Income		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	86,978.67	-63.05%
09/10	27,312.48	-68.60%
10/11	27,245.71	-0.24%
11/12	34,045.35	24.96%
12/13	47,272.87	38.85%
13/14	54,853.00	16.03%
14/15	50,486.65	-7.96%
15/16	42,412.83	-15.99%
16/17	55,515.53	30.89%
17/18	63,357.67	14.13%
18/19	77,500.00	22.32%
19/20	76,200.00	-1.68%

Housing Authority Payment In-Lieu of Taxes (PILOT): 101-000.000-400.080

A Payment In Lieu Of Taxes (PILOT), is made to compensate a local government for some or all of the tax revenue that it loses because of the nature of the ownership or use of a particular piece of real property. Usually it relates to the foregone property tax revenue. In this case, the Riverbank Housing Authority is exempt from the payment of property taxes. The Housing authority has negotiated this PILOT payment with the City of Riverbank. PILOT payments received are allocated towards the payment of the Housing Authority Fire District Assessments.

For the 2019-20 fiscal year projection, the Finance Department has used a three-year rolling average.

400.080 Housing Authority PILOT		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	28,702.27	5.19%
09/10	29,744.13	3.63%
10/11	30,348.92	2.03%
11/12	30,229.87	-0.39%
12/13	29,510.99	-2.38%
13/14	29,503.00	-0.03%
14/15	30,794.60	4.38%
15/16	32,541.63	5.67%
16/17	32,023.19	-1.59%
17/18	34,622.12	8.12%
18/19	34,740.95	0.34%
19/20	35,000.00	0.75%

COPS/SLESF: 101-000.000-501.000

The Citizens Option for Public Safety (COPS) program provides funding for front-line law enforcement (city police, County Sherriff’s, and police protection districts); county jails; district attorneys for prosecution; and (since 2000-01) local juvenile justice programs. If provided in the State budget, COPS funding is allocated by the State Controller’s Office to counties for deposit by the county auditor in a Supplemental Law Enforcement Services Fund (SLESF) established in each county. During the 2011-12 Fiscal Year, the Governor signed SB89 which shifted City Motor Vehicle License Fees to fund the Supplemental Law Enforcement Services Funding (SLESF) Grant thus providing a guaranteed funding source.

501.000 COPS/SLESF		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	100,087.01	-0.40%
09/10	100,099.18	0.01%
10/11	100,030.24	-0.07%
11/12	100,026.81	0.00%
12/13	101,056.60	1.03%
13/14	99,939.00	-1.11%
14/15	106,230.00	6.29%
15/16	114,618.25	7.90%
16/17	129,323.78	12.83%
17/18	109,687.81	-15.18%
18/19	130,000.00	18.52%
19/20	150,000.00	36.75%

Transfers In: 101-000.000-699.000

The General Fund transfers in reimbursements for salaries, benefits and contracts that by State Law or mandate must be initially accounted for in a Special Revenue or Enterprise Fund. Several of these reimbursements include Prop 172 Public Safety Funding received from the State of California for the payment of our contract with the Sheriff's Office. There is a statewide ½ cent sales tax that is collected and allocated to cities based on population. These funds are required to be accounted for in a separate fund from the General Fund but may be used to reimburse for public safety related activities. Another example of a transfer in, are the administrative fees collected via the landscape and lighting charges. The Development Services Department is in charge of administrating these funds and their salary (which is accounted for in the general fund) is reimbursed.

The FY 2019-20 projection is based on an estimate of the reimbursements to be received. 73% of the revenues received are reimbursement of Management Fees for employees in the General Fund that perform work that is associated with other funds (i.e. Sewer & Water Funds).

699.000 Transfers In		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	568,700.83	5143.79%
09/10	144,506.06	-74.59%
10/11	400,000.17	176.81%
11/12	1,279,932.27	219.98%
12/13	1,384,665.63	8.18%
13/14	1,843,012.00	33.10%
14/15	1,210,822.06	-34.30%
15/16	1,269,058.34	4.81%
16/17	1,227,019.19	-3.31%
17/18	1,175,887.24	-4.17%
18/19	1,621,700.00	37.91%
19/20	1,643,000.00	1.31%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries & Benefits							
701.001	PERSONNEL REGULAR	21,600	21,800	19,975	21,600	-200	-0.9%
708.005	MEDICARE	301	400	281	400	0	0.0%
708.006	PERS RETIREMENT	851	900	689	600	-300	-33.3%
708.007	PAYROLL TAXES	260	300	369	500	200	0.0%
	Total Personnel Salaries & Benefits	\$23,013	\$23,400	\$21,314	\$23,100	-\$500	-1.3%
Operating Expenses							
702.031	RENTS & LEASES	10,000	11,000	0	11,000	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	11,100	17,700	20,614	21,200	3,500	19.8%
703.024	POSTAGE	0	200	0	0	-200	-100.0%
703.025	OFFICE EXPENSE	3,289	2,800	1,972	2,800	0	0.0%
704.022	COMMUNICATIONS	0	2,200	721	2,200	0	0.0%
706.026	MISCELLANEOUS EXPENSE	12	0	0	0	0	0.0%
706.033	PROMOTIONAL EXPENSE	4,244	3,000	2,932	3,000	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	11,491	12,000	11,701	14,000	2,000	16.7%
706.037	CONFERENCES & MEETINGS	10,372	11,500	8,825	11,500	0	0.0%
706.056	STATE/COUNTY FEES	23,232	25,200	25,125	25,000	-200	-0.8%
999.000	TRANSFERS OUT (QUARRY)	95,000	90,000	0	108,000	18,000	20.0%
	Total Operating Expenses	\$168,740	\$175,600	\$71,889	\$198,700	\$23,100	13.2%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	1,173	0	0	0	0	0.0%
	Total Capital Outlay	\$1,173	\$0	\$0	\$0	\$0	0.0%
	Total Department Appropriations	\$192,926	\$199,000	\$93,203	\$221,800	\$22,600	11.5%

TRANSFER IN OF MANAGEMENT FEES	SEWER FUND	(\$8,000)
	WATER FUND	(\$8,000)
	NET GENERAL FUND ALLOCATION	<u>\$205,800</u>

AGENDA ITEM 2.3 ATTACHMENT 2

CITY COUNCIL
PROPOSED BUDGET
FY 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-401.000-701.001 Personnel Regular	City Council Monthly Stipends	<u>21,600</u>
101-401.000-702.031 Rents & Leases	Cannon Copier Lease	2,000
	Building Replacement Fund	9,000
		<u>11,000</u>
101-401.000-702.032 Prof/Special Services	InfoSend: Bi-Monthly Utility Newsletter	4,200
	Strategic Planning	12,000
	Stanislaus Co. Senior Meals	5,000
		<u>21,200</u>
101-401.000-703.024 Postage	Postage Expense	0
		<u>0</u>
101-401.000-703.025 Office Expense	City Council Office Supplies	2,300
	Business Card Expense	500
		<u>2,800</u>
101-401.000-704.022 Communications	City Council Cell Phones	2,200
		0
		<u>2,200</u>
101-401.000-706.033 Promotional Expense	Flag Posting	300
	Promotional Items	2,700
		<u>3,000</u>
101-401.000-706.036 Membership, Dues, etc.	StanCOG	1,000
	League of California Cities	10,500
	League of California Cities - CVD Dues	300
	US Conference of Mayors	2,000
	Chamber of Commerce	200
		<u>14,000</u>
101-401.000-706.037 Travel, Conf. Meetings	League Annual Conference	6,000
	National Conference of Mayors	1,500
	Other Conferences, Travel Allowance	4,000
		<u>11,500</u>
101-401.000-706.056 State/County Fees	Housing Authority Fire Assessments	25,000
		<u>25,000</u>
101-401.000-999.000 Transfers Out	Quarry Fee Transfer for Railroad Impovments	<u>108,000</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	137,615	164,600	133,380	164,800	200	0.1%
708.004	MISC EMPLOYEE BENEFITS	5,142	0	0	0	0	0.0%
708.005	MEDICARE	1,869	2,400	1,907	2,400	0	0.0%
708.006	PERS RETIREMENT	10,105	26,600	20,051	28,700	2,100	7.9%
708.007	PAYROLL TAXES	385	400	385	400	0	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	103	1,500	91	100	-1,400	-93.3%
708.009	NATIONAL RETIREMENT	3,854	4,300	3,571	4,700	400	9.3%
708.010	WORKERS' COMPENSATION	20,400	23,600	18,532	23,800	200	0.8%
708.012	DEFERRED COMPENSATION	5,000	7,500	5,077	7,500	0	0.0%
	Total Personnel Salaries & Benefits	\$184,474	\$230,900	\$182,995	\$232,400	\$1,500	0.6%
Operating Expenses							
702.031	RENTS & LEASES	3,700	4,000	1,081	4,000	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	17,888	3,000	7,266	3,000	0	0.0%
703.024	POSTAGE	0	100	0	100	0	0.0%
703.025	OFFICE EXPENSE	78	1,000	42	1,000	0	0.0%
704.022	COMMUNICATIONS	780	800	637	800	0	0.0%
706.015	EMPLOYEE FUNCTIONS	1,431	3,000	0	3,000	0	0.0%
706.035	INSURANCE & SURETY BONDS	625	700	625	700	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,583	2,000	0	4,000	2,000	100.0%
706.037	CONFERENCES & MEETINGS	1,516	6,000	4,536	6,000	0	0.0%
706.038	STAFF DEVELOPMENT	0	1,500	1,500	1,500	0	0.0%
	Total Operating Expenses	\$27,602	\$22,100	\$15,688	\$24,100	\$2,000	9.0%
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	\$212,076	\$253,000	\$198,682	\$256,500	\$3,500	1.4%

TRANSFER IN OF MANAGEMENT FEES

SEWER FUND
 WATER FUND
 NET GENERAL FUND ALLOCATION

(\$56,400)
 (\$56,400)
\$143,700

AGENDA ITEM 2.3 ATTACHMENT 2

CITY MANAGER
PROPOSED BUDGET
FY 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-402.000-702.031		
Rents & Leases	Savin Copier Lease	1,000
	Building Replacement Fund	3,000
		<u>4,000</u>
101-402.000-702.032		
Prof/Special Services	Professional Services	3,000
		<u>3,000</u>
101-402.000-703.024		
Postage	Postage Expense	100
		<u>100</u>
101-402.000-703.025		
Office Expense	City Manager Office Supplies	1,000
		<u>1,000</u>
101-402.000-704.022		
Communications	Cell Phone Stipend	800
		<u>800</u>
101-402.000-706.015		
Employee Functions	Annual Employee Luncheon	1,800
	Other Employee Functions	1,200
		<u>3,000</u>
101-402.000-706.035		
Insurance & Surety Bond	Public Officials Bond	700
		<u>700</u>
101-402.000-706.036		
Membership, Dues, etc.	ICMA-City Manager	2,000
	ICMA-Assistant CM	1,400
	CCMF	400
	Other Memberships	200
		<u>4,000</u>
101-402.000-706.037		
Travel, Conf. Meetings	League Annual Conference (2)	2,000
	City Manager's Department Meeting (2)	2,000
	Other Conferences and Meetings	2,000
		<u>6,000</u>
101-402.000-706.038		
Staff Development	Tuition Reimbursement (Per MOU) For Staff	1,500
		<u>1,500</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	353,787	433,100	391,303	458,800	25,700	5.9%
701.002	PERSONNEL PART-TIME	20,833	21,800	18,274	23,700	1,900	8.7%
701.003	PERSONNEL OVERTIME	1,273	1,200	316	1,200	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	2,770	400	530	0	-400	-100.0%
708.005	MEDICARE	4,960	6,600	5,369	7,000	400	6.1%
708.006	PERS RETIREMENT	57,455	74,000	64,804	85,900	11,900	16.1%
708.007	PAYROLL TAXES	2,587	3,000	2,842	2,700	-300	-10.0%
708.008	HEALTH DENTAL VISION INSURANCE	45,567	53,200	40,517	40,500	-12,700	-23.9%
708.009	NATIONAL RETIREMENT	18,278	25,700	21,149	28,300	2,600	10.1%
708.010	WORKERS' COMPENSATION	49,438	65,200	57,208	68,300	3,100	4.8%
708.012	DEFERRED COMPENSATION	8,237	8,200	7,757	8,600	400	4.9%
	Total Personnel Salaries & Benefits	\$565,185	\$692,400	\$610,068	\$725,000	\$32,600	4.7%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	16,216	18,500	15,813	20,500	2,000	10.8%
702.031	RENTS & LEASES	20,904	21,000	6,233	21,000	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	64,909	80,100	15,415	71,100	-9,000	-11.2%
702.034	OTHER CONTRACT SERVICES	29,516	25,000	20,225	25,000	0	0.0%
703.024	POSTAGE	2,944	5,100	5,166	5,500	400	7.8%
703.025	OFFICE EXPENSE	6,305	13,400	10,035	13,500	100	0.7%
704.022	COMMUNICATIONS	650	900	856	900	0	0.0%
706.023	ADVERTISING	2,266	1,500	1,368	1,500	0	0.0%
706.035	INSURANCE & SURETY BONDS	625	700	625	700	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,006	1,100	1,404	1,100	0	0.0%
706.037	CONFERENCES & MEETINGS	5,203	11,700	10,783	11,500	-200	-1.7%
706.999	BAD DEBT EXPENSE - GARBAGE	0	0	11,514	0	0	0.0%
	Total Operating Expenses	\$150,543	\$179,000	\$99,438	\$172,300	-\$6,700	-3.7%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	2,000	2,000	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$2,000	\$2,000	0.0%
	Total Department Appropriations	\$715,728	\$871,400	\$709,506	\$899,300	\$27,900	3.2%

TRANSFER IN OF MANAGEMENT FEES:	SEWER FUND	(\$235,200)
	WATER FUND	(\$235,200)
	SYS DEV FUND	(\$30,100)
	NET GENERAL FUND ALLOCATION	<u>\$398,800</u>

- EMPLOYEES:
- 1 ASSISTANT CITY MANAGER/DIRECTOR OF FINANCE
 - 1 ACCOUNTING MANAGER
 - 3 ACCOUNT CLERK II
 - 1 ACCOUNTING TECHNICIAN
 - 1 PART-TIME COLLECTIONS CLERK

FINANCE DEPARTMENT
 AGENDA ITEM 2.3 ATTACHMENT 2
FY 2019-2020

ACCOUNT NUMBER	DESCRIPTION	FYE20 REQ.
101-403.000-701.002	Personnel Temporary/Part-Time Personnel Temporary	<u>\$ 23,700.00</u>
101-403.000-701.003	Personnel Overtime Personnel Overtime	<u>\$ 1,200.00</u>
101-403.000-702.030	Maint. Operations Equipment Comm/IT Ez Signer Maintenance PSI Business License Software Misc. Maintenance Caselle Maintenance 1/3 costs	\$ 300.00 \$ 200.00 \$ 3,300.00 \$ 500.00 <u>\$ 16,200.00</u> <u>\$ 20,500.00</u>
101-403.000-702.031	Rents & Leases Savin Copier Lease Mail Equipment Lease Equip. Pool Allocation: Fuel/Maint	\$ 3,500.00 \$ 500.00 <u>\$ 17,000.00</u> <u>\$ 21,000.00</u>
101-403.000-702.032	Professional/Special Services Audit Fees CalPers Thales Consulting-SCO Reports MBIA-Sales Tax Audits Info Send Contract Accounting Services	\$ 33,000.00 \$ 3,400.00 \$ 4,200.00 \$ 8,200.00 \$ 8,300.00 <u>\$ 14,000.00</u> <u>\$ 71,100.00</u>
101-403.000-702.034	Other Contract Services WAB/XBP Banking Fees	<u>\$ 25,000.00</u> <u>\$ 25,000.00</u>
101-403.000-703.024	Postage Expense	<u>\$ 5,500.00</u>
101-403.000-703.025	Office Expense Department supplies Copier Count Forms/Envelopes/Check Stock Pacific Storage Cubicle Partitions/Desk space improve	\$ 2,900.00 \$ 2,000.00 \$ 2,000.00 \$ 600.00 <u>\$ 6,000.00</u> <u>\$ 13,500.00</u>
101-403.000-704.022	Communications	

FINANCE DEPARTMENT
 AGENDA ITEM 2.3 ATTACHMENT 2
FY 2019-2020

	Other	<u>\$ 900.00</u>
101-403.000-706.023	Advertising	
	AB 1600	\$ 160.00
	Annual Budget, Mid-Year	\$ 550.00
	Other Advertising	\$ 790.00
		<u>\$ 1,500.00</u>
101-403.000-706.035	Surety Bonds	
	Treasurer Surety Bond	\$ 700.00
		<u>\$ 700.00</u>
101-403.000-706.036	Membership, Dues, Books, etc.	
	CSMFO	\$ 330.00
	CMTA	\$ 155.00
	GFOA	\$ 225.00
	CMRTA	\$ 100.00
	Other department material	\$ 290.00
		<u>\$ 1,100.00</u>
101-403.000-706.037	Conferences & Meetings	
	CSMFO Annual Conference	\$ 3,500.00
	Caselle Annual Conference	\$ 3,000.00
	GFOA Annual Conference	\$ 1,000.00
	CMRTA-Muni Revenue Conference	\$ 1,400.00
	Meetings/Mileage/Staff Training	\$ 2,600.00
		<u>\$ 11,500.00</u>
101-403.000-707.017	Computer Components	
	Miscellaneous technology purchases and replacements	\$ 2,000.00
		<u>\$ 2,000.00</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Operating Expenses							
702.032	PROFESSIONAL/SPECIAL SERVICES	0	0	0	10,000	10,000	0.0%
702.033	SPECIAL LEGAL COUNSEL	239,424	250,000	120,385	240,000	-10,000	-4.0%
706.009	LEGAL SETTLEMENT (SKATE PARK)	150,716	141,300	141,212	133,100	-8,200	-5.8%
	Total Operating Expenses	\$390,139	\$391,300	\$261,597	\$383,100	-\$8,200	-2.1%
	Total Department Appropriations	\$390,139	\$391,300	\$261,597	\$383,100	-\$8,200	-2.1%

LEGAL DEPARTMENT

PROPOSED BUDGET

FY 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-404.000-702.032 Professional/Special Serv.	Property Tax Sharing Negotiations	<u>10,000</u>
101-404.000-702.033 Special Counsel	Legal Matters City Attorney Labor Relations	<u>240,000</u>
101-404.000-706.009 Legal Settlement	Skate Park Settlement Payment #4	<u>133,100</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	182,771	186,500	171,717	257,800	71,300	38.2%
701.003	PERSONNEL OVERTIME	0	100	0	0	-100	-100.0%
701.005	PLANNING COMMISSIONER COMP.	5,609	7,200	3,650	6,600	-600	-8.3%
701.080	SALARY REQUEST	0	26,600	0	0	-26,600	-100.0%
708.004	MISC EMPLOYEE BENEFITS	3,383	1,200	1,111	1,200	0	0.0%
708.005	MEDICARE	2,376	2,700	2,223	3,700	1,000	37.0%
708.006	PERS RETIREMENT	20,828	30,100	27,453	46,600	16,500	54.8%
708.007	PAYROLL TAXES	770	900	770	1,200	300	33.3%
708.008	HEALTH DENTAL VISION INSURANCE	23,026	26,600	25,963	42,000	15,400	57.9%
708.009	NATIONAL RETIREMENT	7,708	8,600	7,142	14,200	5,600	65.1%
708.010	WORKERS' COMPENSATION	26,288	28,300	25,561	38,600	10,300	36.4%
708.012	DEFERRED COMPENSATION	4,196	4,200	3,874	4,200	0	0.0%
	Total Personnel Salaries & Benefits	\$276,954	\$323,000	\$269,464	\$416,100	\$93,100	28.8%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	200	500	0	500	0	0.0%
702.031	RENTS & LEASES	2,417	2,500	1,063	4,000	1,500	60.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	37,589	62,000	18,412	18,000	-44,000	-71.0%
702.034	OTHER CONTRACT SERVICES	22,278	13,000	23,045	0	-13,000	-100.0%
703.024	POSTAGE	561	2,000	1,189	1,000	-1,000	-50.0%
703.025	OFFICE EXPENSE	1,940	2,000	1,919	3,000	1,000	50.0%
704.022	COMMUNICATIONS	2,927	2,500	1,893	3,000	500	20.0%
706.016	COMMISSIONERS TRAINING	0	0	0	9,000	9,000	0.0%
706.023	ADVERTISING	6,148	5,000	3,540	2,000	-3,000	-60.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	860	2,500	756	3,500	1,000	40.0%
706.037	CONFERENCES & MEETINGS	8,628	7,800	1,139	2,500	-5,300	-67.9%
	Total Operating Expenses	\$83,546	\$99,800	\$52,956	\$46,500	-\$53,300	-53.4%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	2,500	2,500	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$2,500	\$2,500	0.0%
	Total Department Appropriations	\$360,500	\$422,800	\$322,420	\$465,100	\$42,300	10.0%

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

Transfer In of Management Fees:
 Sewer (47,800)
 Water (47,800)
 Net General Fund Allocation \$369,500

Fund 101-405: Planning

702.030	Maintenance Operation Equipment		\$500
	Computer/Misc. Repairs		
702.031	Rents & Leases		\$4,000
702.032	Professional/Special Services		\$18,000
	Additional Planning or Traffic Analysis		
702.034	Other Contract Services		\$0
703.024	Postage		\$1,000
704.025	Office Expense		\$3,000
704.022	Communications		\$3,000
	AT&T	\$2,220	
	Monthly Allowances	\$780	
704.023	Advertising		\$2,000
706.016	Commissioners Training		\$9,000
706.036	Membership, Dues, Books, Etc.		\$3,500
	Planning Education Materials	\$1,900	
	AICP Certification	\$600	
706.037	Conferences and Meetings		\$2,500
	League of CA Cities		
	County PC 40 th Conference	\$200	
	APA Conference	\$1,500	
707.002	Capital Expenditures		\$2,500
	Equipment for new employee		



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	157,697	158,300	145,942	163,000	4,700	3.0%
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0.0%
701.003	PERSONNEL OVERTIME	1,501	2,000	1,762	2,000	0	0.0%
701.080	SALARY REQUEST	0	0	0	10,100	10,100	0.0%
708.004	MISC EMPLOYEE BENEFITS	1,028	0	0	0	0	0.0%
708.005	MEDICARE	2,092	2,300	1,912	2,400	100	4.3%
708.006	PERS RETIREMENT	29,439	27,600	24,819	32,200	4,600	16.7%
708.007	PAYROLL TAXES	770	900	770	800	-100	-11.1%
708.008	HEALTH DENTAL VISION INSURANCE	42,104	46,600	43,105	48,900	2,300	4.9%
708.009	NATIONAL RETIREMENT	7,708	8,600	7,142	9,400	800	9.3%
708.010	WORKERS' COMPENSATION	21,012	24,000	21,071	24,400	400	1.7%
	Total Personnel Salaries & Benefits	\$263,351	\$270,300	\$246,524	\$293,200	\$22,900	8.5%
Operating Expenses							
702.031	RENTS & LEASES (VEHICLES)	8,000	8,000	0	10,000	2,000	25.0%
702.032	PROFESSIONAL/SPECIAL SERVICES	31,933	11,800	10,073	10,000	-1,800	-15.3%
703.024	POSTAGE	74	200	54	200	0	0.0%
703.025	OFFICE EXPENSE	1,717	1,500	1,866	1,500	0	0.0%
704.022	COMMUNICATIONS	2,957	2,500	2,345	2,500	0	0.0%
706.027	BOOT & JACKET ALLOWANCE	198	200	200	300	100	50.0%
706.028	SMALL TOOLS	144	200	109	200	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	278	500	174	1,500	1,000	200.0%
706.037	CONFERENCES & MEETINGS	426	500	300	500	0	0.0%
706.038	STAFF DEVELOPMENT	195	3,500	0	3,500	0	0.0%
706.073	UNIFORMS & RAGS	331	500	256	500	0	0.0%
	Total Operating Expenses	\$46,253	\$29,400	\$15,375	\$30,700	\$1,300	4.4%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	60,000	60,000	0.0%
	Total Capital Outlay	\$0	\$0	\$0	\$60,000	\$60,000	0.0%
	Total Department Appropriations	\$309,605	\$299,700	\$261,899	\$383,900	\$84,200	28.1%

Staffing: 1 BUILDING INSPECTOR II
1 CONSTRUCTION INSPECTOR II

Transfer In of Management Fees:
Sewer (37,600)
Water (37,600)
Net General Fund Allocation \$308,700

EQUIPMENT/PROJECTS:
REPLACEMENT VEHICLES FOR INSPECTORS \$60,000

Fund 101-406: Building

702.031	Rents and Leases		\$10,000
702.032	Professional/Special Services		\$10,000
	Building Inspection Assistance		
703.024	Postage		\$200
703.025	Office Expense		\$1,500
704.022	Communications		\$2,500
	AT&T – Calnet 2		
706.027	Boot and Jacket Allowance		\$300
706.028	Small Tools		\$200
706.036	Membership, Dues, Books, Etc.		\$1,500
	Building Code Updates	\$500	
	ICC Membership	\$1,000	
706.037	Conferences and Meetings		\$500
	ICC Conference	\$500	
706.038	Staff Development		\$3,500
	Construction Inspector Classes	\$1,500	
	ICC Classes	\$1,000	
	Building Inspector Classes	\$1,000	
706.073	Uniforms & Rags		\$500
	City Uniforms		



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	53,895	55,800	49,854	57,500	1,700	3.0%
701.002	PERSONNEL PART-TIME	3,387	3,800	4,895	3,800	0	0.0%
701.003	PERSONNEL OVERTIME	0	0	0	0	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	237	0	0	0	0	0.0%
708.005	MEDICARE	720	800	688	900	100	12.5%
708.006	PERS RETIREMENT	10,319	9,800	8,677	11,400	1,600	16.3%
708.007	PAYROLL TAXES	385	800	714	800	0	0.0%
708.008	HEALTH DENTAL VISION INSURANCE	22,477	23,000	23,286	31,300	8,300	36.1%
708.009	NATIONAL RETIREMENT	3,854	4,300	3,571	4,700	400	9.3%
708.010	WORKERS' COMPENSATION	7,520	8,500	7,428	8,600	100	1.2%
	Total Personnel Salaries & Benefits	\$102,794	\$106,800	\$99,112	\$119,000	\$12,200	11.4%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	1,856	2,000	1,800	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	9,920	20,800	15,194	27,600	6,800	32.7%
703.028	SMALL TOOLS	0	200	0	200	0	0.0%
704.021	UTILITIES	30,802	30,000	23,355	30,000	0	0.0%
704.022	COMMUNICATIONS	15,887	15,000	19,596	24,100	9,100	60.7%
706.027	BOOT & JACKET ALLOWANCE	178	200	0	200	0	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	10,949	12,000	10,125	12,000	0	0.0%
706.056	STATE/COUNTY FEES	2,275	2,500	2,370	2,500	0	0.0%
706.073	UNIFORMS & RAGS	1,190	1,300	1,064	1,300	0	0.0%
	Total Operating Expenses	\$78,058	\$89,000	\$73,504	\$104,900	\$15,900	17.9%
Capital Outlay							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0.0%
707.003	EQUIPMENT/PROJECTS	0	16,600	15,939	234,500	217,900	0.0%
	Total Capital Outlay	\$0	\$16,600	\$15,939	\$234,500	\$217,900	0.0%
	Total Department Appropriations	\$180,852	\$212,400	\$188,555	\$458,400	\$246,000	115.8%

EQUIPMENT/PROJECTS:

GYMNASIUM ROOF REPLACEMENT (SHARED COST)	\$29,000
GYMNASIUM FLOOR REPAIRS (SHARED COST)	\$11,300
CITY HALL SOUTH ROOF REPLACEMENT	\$34,200
COMMUNITY CENTER KITCHEN REMODEL PROJECT	\$160,000
	<u>\$234,500</u>

STAFFING:

1 SR. FACILITIES MAINTENANCE WORKER	
1 PART-TIME MAINTENANCE WORKER AIDE	
Transfer In of Management Fees:	
Sewer	(17,200)
Water	(17,200)
Net General Fund Allocation	<u>\$424,000</u>

BUILDING MAINTENANCE DIVISION

Proposed Budget 2019-2020

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
<u>101.407.701.002</u>	<u>Coverage for alternating Fridays</u>	<u>3,800</u>
<u>Part time Personnel</u>	<u>Coverage for full time custodian absence</u>	
101.407.702.030	Misc. Repair (in-house)	1,000
Maint. Operation Equip	key copies, lock replacement	200
	Corp Yard Gate Service	300
	Flag Replacement	500
		<u>2,000</u>
101.407.702.032	Bay Alarm	7,900
Professional Services	**HVAC contract	15,000
	Fire Extinguisher Service	500
	Charter For Teen Center	1000
	Pest Control Service	3,200
		<u>27,600</u>
** Prevailing Wage- PG&E Rebate ends - Out to bid currently		
101.407.703.028	Tools needed for repairs or	<u>200</u>
Small Tools	maintenance	
101.407.704.021	MID/PG&E/Water	<u>30,000</u>
Utilities		
101.407.704.022	City Phone System	
Communications	AT&T	1800
	payroll	300
	Tpx	22,000
		<u>24,100</u>
101.407.706.027	Boots	<u>200</u>
Boot & Jacket Allowance		
101.407.706.029		
Maint of Blg./Structures/Gr.	Paper supplies, cleaning supplies,	<u>12,000</u>
	Misc. equipment	
101.407.706.073	Uniforms & Rags	<u>1,300</u>
101.407.000.707.003		<u>234,500</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	%
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	295,509	285,100	251,876	302,400	17,300	6.1%
701.002	PERSONNEL PART-TIME	777	12,200	77	12,200	0	0.0%
701.003	PERSONNEL OVERTIME	0	0	0	0	0	0.0%
701.080	SALARY REQUEST	0	0	0	10,000	10,000	0.0%
708.004	MISC EMPLOYEE BENEFITS	1,004	0	0	0	0	0.0%
708.005	MEDICARE	3,537	4,300	3,050	4,600	300	7.0%
708.006	PERS RETIREMENT	57,079	49,600	41,213	58,000	8,400	16.9%
708.007	PAYROLL TAXES	1,540	3,200	1,155	3,000	-200	-6.3%
708.008	HEALTH DENTAL VISION INSURANCE	83,185	65,000	54,578	58,300	-6,700	-10.3%
708.009	NATIONAL RETIREMENT	15,416	17,100	12,864	18,900	1,800	10.5%
708.010	WORKERS' COMPENSATION	41,279	43,200	35,200	44,600	1,400	3.2%
708.012	DEFERRED COMPENSATION	7,800	7,800	6,300	7,800	0	0.0%
	Total Personnel Salaries & Benefits	\$507,127	\$487,500	\$406,313	\$519,800	\$32,300	6.6%

Operating Expenses

702.030	MAINT. OF OPERATIONS EQUIPMENT	4,260	11,200	4,469	9,600	-1,600	-14.3%
702.031	RENTS & LEASES	4,539	6,000	5,259	6,000	0	0.0%
702.032	PROFESSIONAL SERVICES	63,321	78,100	69,182	85,400	7,300	9.3%
702.034	OTHER CONTRACT SERVICES	4,121	6,000	2,765	6,100	100	1.7%
702.039	SPECIAL COMMUNITY SERVICES	10,863	55,000	22,960	25,000	-30,000	-54.5%
703.023	ADVERTISING	571	1,000	1,316	1,000	0	0.0%
703.024	POSTAGE	260	500	195	500	0	0.0%
703.025	OFFICE EXPENSE	2,216	4,000	1,727	4,000	0	0.0%
704.022	COMMUNICATIONS	6,300	6,300	4,956	6,500	200	3.2%
706.014	MISC. PERSONNEL EXPENSE	1,328	2,500	2,062	2,000	-500	-20.0%
706.035	INSURANCE & SURETY BOND	318	400	318	400	0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	515	1,200	313	1,100	-100	-8.3%
706.037	CONFERENCES & MEETINGS	1,587	800	1,551	2,000	1,200	150.0%
706.042	SAFETY	177	500	44	500	0	0.0%
706.047	WEBSITE	6,469	12,000	5,618	5,700	-6,300	-52.5%
706.066	ELECTIONS	252	30,000	15,783	0	-30,000	-100.0%
	Total Operating Expenses	\$107,095	\$215,500	\$138,519	\$155,800	-\$59,700	-27.7%

CAPITAL OUTLAY

707.002	CAPITAL EXPENDITURES	0	0	0	22,000	22,000	0.0%
707.003	EQUIPMENT/PROJECTS	4,294	2,000	0	2,000	0	0.0%
707.004	SOFTWARE UPGRADE	0	1,000	29	1,000	0	0.0%
707.017	COMPUTER COMPONENTS	1,987	4,000	225	4,000	0	0.0%
	Total Capital Outlay	\$6,281	\$7,000	\$255	\$29,000	\$22,000	314.3%

Total Department Appropriations

\$620,502	\$710,000	\$545,087	\$704,600	-\$5,400	-0.8%
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TRANSFER IN OF MANAGEMENT FEES:

SEWER FUND
 WATER FUND
 NET GENERAL FUND ALLOCATION

(\$58,600)
 (\$58,600)

 \$587,400

CAPITAL EXPENDITURES

SERVER REPLACEMENT \$22,000

COMPUTER COMPONENTS:

COMPUTER REPLACEMENT PROGRAM \$4,000

EMPLOYEES:

- 1 CITY CLERK
- 1 ADMINISTRATIVE ASSISTANT/CONFIDENTIAL
- 1 HUMAN RESOURCE ANALYST
- 1 HUMAN SERVICES SPECIALIST/ADMINISTRATIVE ANALYST I

**Administrative Services Department
19/20 Base Budget Request**

	FY 19/20	Description
701.002 Personnel Part-Time	\$12,200	Part-time, Temporary staffing as needed.
702.030 Maintenance of Oper & Equip		
COOP Maintenance Fee	500	Emergency Management Plans (Admin; CD; PW)
Emergency Management	1,000	EOC Updates
ECS Imaging Incorporated	5,100	Laserfiche Management
HRN Management - Appraisal	1,600	Performance Appraisal Software
People Track Annual Maintenance	1,400	Human Resources Program
Total	<u>\$9,600</u>	
702.031 Rents & Leases	\$6,000	Building Replacement Allocations Copier Lease
702.032 Professional/Special Services		
Codification of Municipal Code	\$6,700	Codify Municipal Code - Laws of the City & Online Access
Mid-Valley IT Annual Service	66,000	Monthly charge for IT services
Charter Communication	2,700	Backup Internet Service/Cable Services
Management Training	10,000	City Wide Training
Total	<u>\$85,400</u>	
702.034 Other Contract Services		
OES Contract	\$1,200	Contract services with Stan County Office of Emergency Services
Centration	2,000	Mandated costs
Liebert, Cassidy, Whitmore	2,900	Employment Consortium
Total	<u>\$6,100</u>	
702.039 Special Community Services		
Government Channel - Filming	\$25,000	Money received rom PEG fees
Total	<u>\$25,000</u>	
703.023 Advertising	\$1,000	Public Hearings, Employment Ads
703-024 Postage	\$500	Recruitments; Daily
703.025 Office Expense	\$4,000	Office Supplies; Copy Count Distribution
704.022 Communications		
Ayera - Web Hosting/Registration	\$2,400	Cell Phone Stipend, City Issued Phones
	3,800	Internet Service
	300	AT&T
	<u>\$ 6,500</u>	
706.014 Misc. Personnel Expense	\$2,000	Physicals; Fingerprints; Annual DOT

**Administrative Services Department
19/20 Base Budget Request**

	FY 19/20	Description
706.035 Insurance & Bonds		
CC Bond	\$400	City Clerk Required Bond
706.036 Memberships, Dues, Books, etc.		
IPMA-HR-CCC	\$200	Membership Dues (Cheryl/Marisela)
IIMC	300	Membership Dues (Annabelle)
Riverbank News	100	
CCAC Annual Dues	200	Membership Dues (Annabelle)
Modesto Bee	300	
Total	<hr/> \$1,100	
706.037 Travel, Conf & Meetings	\$2,000	All Admin Employees
706.042 Safety	\$500	City-Wide, First Aid Replenishment
706.047 Web Site Development	\$5,700	Yearly cost for website maintenance
706.066 Elections	\$0	
707.002 Capital Expenditures	\$22,000	Replacement of Aging Server
707.003 Equipment/Projects	\$2,000	
707.004 Software Upgrade General	\$1,000	
707.017 Computer Components	4,000	City Computer Replacement Program



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	372	1,800	686	1,800	0	0.0%
702.031	RENTS & LEASES/BLDG REPLACE	19,876	20,000	670	20,000	0	0.0%
702.032	PROFESSIONAL/SPECIAL SERV.	22,100	0	0	500	500	0.0%
702.034	VEHICLE MILEAGE FEE	176,740	222,200	111,918	273,400	51,200	23.0%
702.039	SPECIAL COMMUNITY SERVICES	9,104	15,000	27	15,000	0	0.0%
702.060	CONTRACT SHERIFF SERVICES	3,364,572	3,691,400	2,812,203	3,884,000	192,600	5.2%
703.024	POSTAGE	593	1,000	405	1,000	0	0.0%
703.025	OFFICE EXPENSE	2,761	4,000	2,257	4,000	0	0.0%
704.021	UTILITIES	43,561	37,000	26,556	40,000	3,000	8.1%
704.022	COMMUNICATIONS	3,303	3,500	1,057	3,500	0	0.0%
706.023	ADVERTISING	0	200	0	200	0	0.0%
706.026	MISCELLANEOUS EXPENSE	176	200	0	200	0	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	0	0	0	0	0	0.0%
706.072	SDEA CONTRIBUTION	16,791	15,000	15,000	15,000	0	0.0%
708.006	PERS UNFUNDED LIABILITY	28,085	44,000	42,421	58,400	14,400	32.7%
	Total Operating Expenses	\$3,688,036	\$4,055,300	\$3,013,200	\$4,317,000	\$261,700	6.5%
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	\$3,688,036	\$4,055,300	\$3,013,200	\$4,317,000	\$261,700	6.5%

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

AGENDA ITEM 2.3 ATTACHMENT 2

POLICE SERVICES
PROPOSED BUDGET
FY 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-409.000-702.030	Maint. Operations Eq. Equipment Maint./Lidar Guns	1,800 <u>\$1,800</u>
101-409.000-702.031	Rents & Leases Building Replacement Fund Copier Lease - MoCal	18,000 2,000 <u>\$20,000</u>
101-409.000-702.032	Professional/special Serv. Appeals Board Member Citation Appeals	500 <u>\$500</u>
101-409.000-702.034	Other Contract Serv. Sheriff Vehicle Maintenance Stan County	273,400 <u>\$273,400</u>
101-409.000-702.039	Special Comm. Services Special Enforcement	15,000 <u>\$15,000</u>
101-409.000-702.060	Contract Sheriff Services Sheriff's Contract - Stan County	3,884,000 <u>\$3,884,000</u>
101-409.000-703.024	Postage Postage Expense	1,000 <u>\$1,000</u>
101-409.000-703.025	Office Expense Citation Books Mo-Cal Copy County	2,000 2,000 <u>\$4,000</u>
101-409.000-704.021	Utilities Building Utilities - PG&E	40,000 <u>\$40,000</u>
101-409.000-704.022	Communications Communication System AT&T	3,500 <u>\$3,500</u>
101-409.000-706.023	Advertising Riverbank News SLESF Public Hearing	200 <u>\$200</u>
101-409.000-706.026	Miscellaneous Expense Charter Communications Administrative Hearing Officer	120 80 <u>\$200</u>
101-409.000-706.072	SDEA Contribution Stan Drug Enforcement Agency	15,000 <u>\$15,000</u>
101-409.000-708.006	PERS Retirement Unfunded Liability	58,400 <u>\$58,400</u>
Total Police Services FY 2019-20 Budget		<u><u>\$4,317,000</u></u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
	Operating Expenses						
702.034	ANIMAL CONTROL SERVICES	161,539	196,500	183,078	224,000	27,500	14.0%
999.000	TRANSFERS OUT TO FUND 117	77,804	82,100	0	96,700	14,600	17.8%
	Total Operating Expenses	\$239,342	\$278,600	\$183,078	\$320,700	\$42,100	15.1%
	Total Department Appropriations	\$239,342	\$278,600	\$183,078	\$320,700	\$42,100	15.1%

AGENDA ITEM 2.3 ATTACHMENT 2
CODE COMPLIANCE DEPARTMENT
PROPOSED BUDGET
FY 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-411.000-702.034		
Other Contract Services	Animal Control Services	224,000
	Other Animal Control Exp.	0
	Overtime	224,000
	Chameleon Software	
101-411.000-699.000	General Fund Subsidy	96,700
Transfers Out	Subsidy to Neighborhood Improvement Fund 117	



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	338,804	391,600	363,667	425,100	33,500	8.6%
701.002	PERSONNEL PART-TIME	0	10,000	0	0	-10,000	-100.0%
701.003	PERSONNEL OVERTIME	0	0	0	0	0	0.0%
701.080	SALARY & BENEFIT REQUEST	0	0	0	0	0	0.0%
708.004	MISC EMPLOYEE BENEFITS	-6,741	0	0	0	0	0.0%
708.005	MEDICARE	4,507	5,700	4,791	6,200	500	8.8%
708.006	PERS RETIREMENT	51,446	66,500	61,053	81,900	15,400	23.2%
708.007	PAYROLL TAXES	1,540	2,600	1,925	2,900	300	11.5%
708.008	HEALTH DENTAL VISION INSURANCE	72,090	70,400	74,394	86,700	16,300	23.2%
708.009	NATIONAL RETIREMENT	14,324	21,400	13,403	23,600	2,200	10.3%
708.010	WORKERS' COMPENSATION	47,839	59,500	53,615	63,700	4,200	7.1%
708.012	DEFERRED COMPENSATION	4,338	3,900	4,200	4,600	700	17.9%
	Total Personnel Salaries & Benefits	\$528,146	\$631,600	\$577,049	\$694,700	\$63,100	10.0%
Operating Expenses							
702.031	RENTS & LEASES	3,597	8,000	2,372	8,000	0	0.0%
702.032	PROFESSIONAL SERVICES	2,401	3,500	2,718	3,500	0	0.0%
702.035	CONTRACT ENGINEERING	33,782	50,000	23,259	40,000	-10,000	-20.0%
703.023	ADVERTISING	601	800	380	700	-100	-12.5%
703.024	POSTAGE	454	1,500	648	1,200	-300	-20.0%
703.025	OFFICE EXPENSE	1,527	3,200	1,438	2,500	-700	-21.9%
703.063	PROJECT PLANS/SPECS	0	0	-1,463	0	0	0.0%
704.022	COMMUNICATIONS	2,004	1,300	1,190	1,300	0	0.0%
706.026	MISCELLANEOUS EXPENSE	814	1,000	877	500	-500	-50.0%
706.027	BOOT & JACKET ALLOWANCE	0	600	0	600	0	0.0%
706.028	SMALL TOOLS	106	500	0	400	-100	-20.0%
706.029	MAINT. OF BLDG. & STRUCTURES	0	0			0	0.0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	493	1,300	639	600	-700	-53.8%
706.038	STAFF DEVELOPMENT	2,444	10,100	2,872	7,700	-2,400	-23.8%
706.050	SAFETY EQUIPMENT	23	100	0	100	0	0.0%
706.073	UNIFORMS & RAGS	283	700	248	700	0	0.0%
	Total Operating Expenses	\$48,528	\$82,600	\$35,179	\$67,800	-\$14,800	-17.9%
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	\$576,674	\$714,200	\$612,227	\$762,500	\$48,300	6.8%

TRANSFER IN OF MANAGEMENT FEES:

SEWER FUND	(\$211,200)
WATER FUND	(\$268,500)
LTF	(\$9,100)
GAS TAX	(\$26,900)
LANDSCAPE & LIGHTING	(\$5,500)
NET GENERAL FUND ALLOCATION	<u>\$241,300</u>

Staffing:
 1 Public Works Superintendent
 1 Development Services Administration Manager
 1 Project Coordinator
 2 Administrative Assistants

Fund 101-412: Development Services Administration

702.032	Professional/Special Services		\$ 3,500
	Traffic Engineer – Capital Projects	\$2,000	
	Bay Alarm	\$1,500	
702.035	Contract Engineering		\$ 40,000
703.023	Advertising		\$ 700
703.024	Postage		\$ 1,200
703.025	Office Expense		\$ 2,500
703.022	Communications		\$ 1,300
	AT&T-Calnet 2		
706.026	Miscellaneous Expense		\$ 500
	2 – Standing Computer Stations		
706.027	Boot & Jacket Allowance		\$ 600
	3 Employees		
706.028	Small Tools		\$ 400
	Chlorine Tester		
706.036	Memberships, Dues, Books, Etc.		\$ 600
	APWA Membership	\$ 200	
	MMANC Membership	\$ 100	
	Stormwater Partnership Coalition	\$ 100	
	Books	\$ 200	
706.038	Staff Development		\$ 7,700
	Stormwater Annual Conference/Classes	\$1,600	
	League of California Cities Public Works	\$1,600	
	Caltrans Tech Transfer Classes/Workshops	\$1,500	
	GIS Training – 1 Employee	\$3,000	
706.050	Safety Equipment		\$ 100
	1 - Employee		
706.073	Uniforms and Rags		\$ 700
	1 - Employee		



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	9,988	35,000	1,535	20,000	-15,000	-42.9%
702.032	PROFESSIONAL SERVICES	13,803	24,200	14,157	21,300	-2,900	-12.0%
704.021	UTILITIES	6,750	8,500	6,781	8,500	0	0.0%
706.029	MAINT. OF BLDG. & STRUCTURES	1,586	2,000	1,704	2,500	500	25.0%
706.056	STATE/COUNTY FEES	20,728	10,800	750	10,800	0	0.0%
	Total Operating Expenses	\$52,854	\$80,500	\$24,927	\$63,100	-\$17,400	-21.6%
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	\$52,854	\$80,500	\$24,927	\$63,100	-\$17,400	-21.6%

Fund 101-413: Storm Water Administration

702.030	Maintenance Operation Equipment Pump Station Maintenance	\$ 20,000
702.032	Professional/Special Services WGR Consulting Services Storm Water Outreach/Radio Viaduct Maintenance	\$ 21,300 \$15,000 \$ 3,000 \$ 3,300
704.021	Utilities MID City of Riverbank	\$ 8,500 \$ 7,900 \$ 600
706.029	Maintenance of Building/Structures/Grounds	\$ 2,500
706.056	State/County Fees Property Taxes Order for Delta Water Quality Monitoring	\$ 10,800 \$ 800 \$10,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	%
							Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	201,930	211,000	195,830	223,200	12,200	5.8%
701.002	PERSONNEL PART-TIME	35,365	40,800	31,305	40,900	100	0.2%
701.003	PERSONNEL OVERTIME	2,996	2,000	1,250	2,000	0	0.0%
701.004	STANDBY PAY	4,282	4,000	492	4,000	0	0.0%
701.080	SALARY REQUEST	0	0	0	2,400	2,400	0.0%
708.004	MISC EMPLOYEE BENEFITS	6,331	0	0	0	0	0.0%
708.005	MEDICARE	3,164	3,600	2,827	3,800	200	5.6%
708.006	PERS RETIREMENT	26,315	34,600	31,320	41,200	6,600	19.1%
708.007	PAYROLL TAXES	2,648	5,200	2,863	4,400	-800	-15.4%
708.008	HEALTH DENTAL VISION INSURANCE	41,309	51,800	47,361	53,000	1,200	2.3%
708.009	NATIONAL RETIREMENT	15,416	17,100	14,284	18,900	1,800	10.5%
708.010	WORKERS' COMPENSATION	28,005	31,500	28,217	33,000	1,500	4.8%
708.012	DEFERRED COMPENSATION	0	0	0	0	0	0.0%
	Total Personnel Salaries & Benefits	\$367,763	\$401,600	\$355,749	\$426,800	\$25,200	6.3%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	466	1,000	308	1,000	0	0.0%
702.031	RENTS & LEASES	51,727	51,800	2,421	53,200	1,400	2.7%
702.032	PROFESSIONAL SERVICES	92,634	92,200	75,800	93,200	1,000	1.1%
703.025	OFFICE EXPENSE	447	500	677	500	0	0.0%
703.028	SMALL TOOLS	265	300	251	300	0	0.0%
703.049	CHEMICALS	3,778	3,500	1,692	2,500	-1,000	-28.6%
703.050	POOL EXPENSES & CHEMICALS	26,460	22,000	16,497	22,000	0	0.0%
703.051	BARK/FIBER	0	9,500	7,326	6,000	-3,500	-36.8%
704.021	UTILITIES	31,873	31,500	27,998	32,000	500	1.6%
704.022	COMMUNICATIONS	1,542	1,500	897	1,600	100	6.7%
706.026	MISCELLANEOUS EXPENSE	0	0	0	0	0	0.0%
706.027	BOOT & JACKET ALLOWANCE	843	800	600	800	0	0.0%
706.029	MAINT. OF BLDG & STRUCTURES	28,491	23,500	18,345	28,000	4,500	19.1%
706.038	STAFF DEVELOPMENT	3,051	3,000	3,346	3,000	0	0.0%
706.050	SAFETY EQUIPMENT	472	400	413	400	0	0.0%
706.056	STATE/COUNTY FEES	3,597	3,600	3,635	3,600	0	0.0%
706.073	UNIFORMS & RAGS	2,596	2,500	2,110	2,500	0	0.0%
706.081	DOWNTOWN & WATERFALL MAINT.	2,522	2,500	908	2,000	-500	-20.0%
	Total Operating Expenses	\$250,764	\$250,100	\$163,225	\$252,600	\$2,500	1.0%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	14,500	14,437	10,700	-3,800	-26.2%
707.003	EQUIPMENT/PROJECTS	30,921	10,500	9,158	13,000	2,500	23.8%
	Total Capital Outlay	\$30,921	\$25,000	\$23,594	\$23,700	-\$1,300	-5.2%
	Total Department Appropriations	\$649,448	\$676,700	\$542,569	\$703,100	\$26,400	3.9%

EQUIPMENT AND PROJECTS:

PLAYGROUND EQUIPMENT REPLACEMENT PROGRAM	\$8,000
SILVA PARK ANNUAL TURF MAINTENANCE	\$5,000
	<u>\$13,000</u>

JMP Parking Fee Reimbursement	(13,000)
Crossroads L&L Reimbursement	(20,000)
Sports Complex Fees	(15,000)
Cell Tower Lease	(14,400)
NET GENERAL FUND EFFECT	<u>\$640,700</u>

CAPITAL EXPENDITURES:

SAFE TREE CUT AT CITY PARKS	\$10,700
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STAFFING:

- 1 PARKS & FACILITIES MAINT. SUPERVISOR
- 1 SR. PARKS MAINTENANCE WORKER
- 1 PARKS MAINTENANCE WORKER II

- 1 PARKS MAINTENANCE WORKER I
- V PT PARKS MAINTENANCE AIDES (SEASONAL)

PARK MAINTENANCE DIVISION
Proposed Budget 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101.414.701.002	Restroom closing-weekdays	3,575
Personnel Part time	Restroom open & close weekends	3,575
	seasonal park aide	14,300
	Winter park aide	6,450
	JMP- To be reimbursed by parking fees	13,000
		<u>40,900</u>
101.141.000.701.003	Unplanned overtime	<u>2,000</u>
Personnel Overtime	<u>Most to be reimbursed</u>	
101.414.702.030	Unplanned Minor Repairs	<u>1,000</u>
Maint. Operation Equip		
101.414.702.031	Motor Pool	51,800
Rents & Leases	Copier	
	Rental Equipment	1,400
		<u>53,200</u>
101.414.702.032	Landscaping Contract	87,360
Professional Services		
	(Offset by \$15,000 Sports Complex revenue) (offset by \$14,000 verizon cell tower agreement)	
	Various Park Security	2,000
	Gopher Treatment/parks	3,840
		<u>93,200</u>
101.414.000.703.025	Office Expense	<u>500</u>
101.414.703.028	Tools needed for repairs or maintenance	<u>300</u>
Small Tools		
101.414.703.049	Pesticides and other chemicals needed	<u>2,500</u>
Chemicals		
101.414.703.050	Pool Expenses	<u>22,000</u>
Pool Expenses & Chemicals	Pool chemicals	
101.414.703.051	Bark fiber for playground surfacing	<u>6,000</u>

PARK MAINTENANCE DIVISION
Proposed Budget 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
Bark		
101.414.704.021	MID	<u>32,000</u>
Utilities	PG&E	
101.414.704.022	phone system	<u>1,600</u>
Communications		
101.414.706.027		
Boot & Jacket Allowance	Boots & jackets	<u>800</u>
101.414.706.029		
Maint/Blgs/Grounds	Supplies & Equip for al all Parks & other areas Toilet paper, hand towels irrigation repair, construction supplis, plumbing, faucets	<u>28,000</u>
101.414.706.038		
Staff Development	Certificate renewals, CEU Playground, pool certificates	<u>3,000</u>
101.414.706.050		
Safety Equipment	Safety glasses and other equipment	<u>400</u>
101.414.706.073		
Uniforms & Rags	Uniforms/Rags	<u>2,500</u>
101.414.706.081		
Downtown & Waterfall Maint	Repairs, supplies, general expense	<u>2,000</u>
101.414.000.707.003		
Equipment Projects	Playground Equipment Replacement Annual Sports Complex Maintenance	8,000 5,000 <u>13,000</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
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Operating Expenses

702.034	OTHER CONTRACT SERVICES	10,000	10,000	10,000	10,000	0	0%
707.122	PUBLIC BENEFIT GRANT	0	0	0	0	0	0%
706.026	DEBT SERVICE - ED BANK LOAN	0	0	0	0	0	0%
	Total Operating Expenses	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%

Total Department Appropriations

\$10,000	\$10,000	\$10,000	\$10,000	\$0	0%
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AGENDA ITEM 2.3 ATTACHMENT 2
ECONOMIC DEVELOPMENT DEPARTMENT
PROPOSED BUDGET
FY 2019-20

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
101-439.000-702.034 Other Contract Services	Annual Investment Opportunity Stanislaus	<u>10,000</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
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Operating Expenses

706.026	MISCELLANEOUS EXPENSE	0	0	0	0	0	0.0%
999.000	GENERAL FUND SUBSIDIES	666,249	418,300	170,018	474,100	55,800	13.3%
	Total Operating Expenses	\$666,249	\$418,300	\$170,018	\$474,100	\$55,800	13.3%

Total Department Appropriations

\$666,249	\$418,300	\$170,018	\$474,100	\$55,800	13.3%
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General Fund Subsidies:

Recreation Fund	459,100
Community Center Fund	15,000
	<u>\$474,100</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund 102: Gas Tax Fund

Projected Reserve @ July 1, 2019 **\$373,700**

Add:

Projected 19-20 Revenues **\$1,238,100**

Less:

Requested Appropriations

SALARIES & BENEFITS	\$511,200
CONTRACT SERVICES	150,200
UTILITIES	110,200
OTHER OPERATING EXPENSES	88,200
TRANSFERS OUT	27,000
RMRA CAPITAL OUTLAY	250,000
CAPITAL OUTLAY	0

Total Gas Tax Appropriations **\$1,136,800**

Projected Reserve @ June 30, 2020 **\$475,000**

% Of Revenues **38.4%**

Structural Operating Surplus/(Deficit) **\$101,300**

GAS TAX REVENUES

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
SECTION 2103 GAS TAX	\$84,800	\$74,050	\$206,600
SECTION 2105 GAS TAX	129,600	112,407	133,200
SECTION 2106 GAS TAX	78,000	70,486	82,800
SECTION 2107 GAS TAX	160,900	138,394	174,000
SECTION 2107.5 GAS TAX	6,000	6,000	6,000
SB 1-LOAN REPAYMENT	27,900	28,468	29,000
RMRA APPORTIONMENT	370,500	397,549	373,400
MEASURE L SALARY REIMB.	0	1,805	2,000
STREET SWEEPING	4,200	2,080	4,200
INTEREST INCOME	0	2,135	2,500
MISCELLANEOUS REVENUE	5,000	5,000	0
TRANSFER IN OF MGMT FEES	198,500	91,493	224,400
	\$1,065,400	\$929,866	\$1,238,100

FY 2019-20 Gas Tax (Highway Users Tax) Fund Revenue Projections

The State of California imposes excise taxes on various transportation fuels. California motor vehicle fuel taxes include the gasoline tax, diesel fuel tax, and the use fuel tax. Taxes on aircraft jet fuel are transferred to the state Aeronautics Account. Taxes on fuel for other motor vehicles are transferred to the state Highway Users Tax Account.

For all Gas Tax Revenues, the 2019-20 fiscal year estimate was developed by taking a conservative approach to the State of California’s estimates and reduced it by 5%.

Cities receive highway user tax revenue under the following formulas:

Section 2103 – Section 2103 was added beginning with the 2010-11 fiscal year to allocate funds from a new motor vehicle fuel excise tax that replace previous city and county allocations from the Prop 42 sales tax on gasoline. This is known as the “fuel tax swap of 2010.” Section 2103 funds are allocated to cities and counties on a per capita basis. For the 2019-20 fiscal year, revenue projections by the State reflect a significant increase due to rising gasoline prices and consumption.

400.175 Gas Tax 2103		
FY	Amount	% Change
08/09	0.00	0.00%
09/10	0.00	0.00%
10/11	212,256.90	0.00%
11/12	307,279.71	44.77%
12/13	180,097.02	-41.39%
13/14	319,717.00	77.52%
14/15	239,431.56	-25.11%
15/16	96,374.93	-59.75%
16/17	63,824.95	-33.77%
17/18	95,837.31	50.16%
18/19	84,800.00	-11.52%
19/20	206,550.90	143.57%

Section 2105 – Section 2105(b) allocates 11.5% of the tax revenues in excess of 9 cents per gallon monthly among cities based on population.

400.170 Gas Tax 2105		
FY	Amount	% Change
08/09	116,789.98	-8.08%
09/10	119,083.32	1.96%
10/11	114,786.59	-3.61%
11/12	103,961.33	-9.43%
12/13	99,186.06	-4.59%
13/14	156,065.00	57.35%
14/15	137,414.91	-11.95%
15/16	120,340.04	-12.43%
16/17	134,365.23	11.65%
17/18	133,550.37	-0.61%
18/19	129,600.00	-2.96%
19/20	133,188.10	2.77%

Section 2106 – Revenues equal to 1.04 cents per gallon are allocated as follows:

- a. \$7.2 million per year to the State Bicycle Transportation Account.
- b. \$400 per month to each city.
- c. \$800 per month to each county.
- d. The residual amount to each county and the cities in that county based on registered vehicles. In each county, from this amount, the county receives an allotment based on the share of assessed value of the county which is in the unincorporated area. The remainder is allocated to the cities within the county based on population.

400.140 Gas Tax 2106		
FY	Amount	% Change
08/09	77,686.52	-7.41%
09/10	77,642.50	-0.06%
10/11	73,643.69	-5.15%
11/12	72,660.72	-1.33%
12/13	73,011.59	0.48%
13/14	74,956.00	2.66%
14/15	86,019.51	14.76%
15/16	73,806.50	-14.20%
16/17	82,373.76	11.61%
17/18	83,595.79	1.48%
18/19	78,000.00	-6.69%
19/20	82,800.10	6.15%

Section 2107 – Provides monthly allocations to cities of 1.315 cents per gallon of gasoline, 1.8 cents per gallon of diesel, and 2.59 cents per liquefied petroleum gas, as follows:

- a. Each city with removal costs in excess of \$5,000 is allocated 50% of the cost exceeding \$5,000.
- b. The remainder is allocated to cities based on population.

400.150 Gas Tax 2107		
FY	Amount	% Change
08/09	155,440.91	-8.58%
09/10	158,714.94	2.11%
10/11	153,325.96	-3.40%
11/12	149,200.95	-2.69%
12/13	162,529.95	6.00%
13/14	166,963.00	11.90%
14/15	176,705.86	5.84%
15/16	156,116.08	-11.65%
16/17	170,353.29	9.12%
17/18	173,807.62	2.03%
18/19	160,900.00	-7.43%
19/20	173,954.50	8.11%

Section 2107.5 – A flat amount is allocated to cities based on population. The City of Riverbank receives \$6,000 annually for having a population between 25,000 to 49,999.

400.160 Gas Tax 2107.5		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	5,000.00	0.00%
09/10	5,000.00	0.00%
10/11	5,000.00	0.00%
11/12	5,000.00	0.00%
12/13	5,000.00	0.00%
13/14	5,000.00	0.00%
14/15	10,000.00	100.00%
15/16	0.00	-100.00%
16/17	5,000.00	0.00%
17/18	5,000.00	0.00%
18/19	6,000.00	20.00%
19/20	6,000.00	0.00%

Road Maintenance and Rehabilitation Account (RMRA) – Senate Bill 1 in 2017 increased per gallon fuel excise taxes, diesel fuel sales taxes, and vehicle registration taxes. Fifty percent of the revenues received are allocated towards the State Highway Operation and Protection Program (SHOP) and fifty percent to cities and counties.

RMRA allocations must be used for projects that include road maintenance & rehabilitation, safety projects, railroad grade separations, traffic control devices and complete street components.

400.175 SB1 - RMRA		
<u>FY</u>	<u>Amount</u>	<u>% Change</u>
08/09	0.00	0.00%
09/10	0.00	0.00%
10/11	0.00	0.00%
11/12	0.00	0.00%
12/13	0.00	0.00%
13/14	0.00	0.00%
14/15	0.00	0.00%
15/16	0.00	0.00%
16/17	0.00	0.00%
17/18	92,043.07	0.00%
18/19	370,500.00	302.53%
19/20	373,393.80	0.78%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	257,550	252,900	228,988	285,100	32,200	13%
701.002	PERSONNEL PART-TIME	0	0	1,392	0	0	0%
701.003	PERSONNEL OVERTIME	5,058	6,000	3,602	6,000	0	0%
701.004	STANDBY PAY	9,274	9,000	13,024	15,000	6,000	67%
708.004	MISC EMPLOYEE BENEFITS	-253	0	0	0	0	0%
708.005	MEDICARE	3,794	3,700	3,285	4,100	400	11%
708.006	PERS RETIREMENT	26,699	40,900	35,901	50,700	9,800	24%
708.007	PAYROLL TAXES	1,925	2,200	1,925	2,100	-100	-5%
708.008	HEALTH DENTAL VISION INSURANCE	81,654	74,700	63,300	79,900	5,200	7%
708.009	NATIONAL RETIREMENT	19,270	21,400	15,578	23,600	2,200	10%
708.010	WORKERS' COMPENSATION	36,200	38,300	33,396	42,700	4,400	11.5%
708.012	DEFERRED COMPENSATION	0	0	150	2,000	2,000	0.0%
	Total Personnel Salaries & Benefits	\$441,171	\$449,100	\$400,540	\$511,200	\$62,100	14%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	18,734	15,000	23,434	20,000	5,000	33%
702.031	RENTS & LEASES (VEHICLE REP/MAINT)	14,902	10,000	2,632	10,000	0	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	26,322	22,000	24,072	22,000	0	0%
702.034	OTHER CONTRACT SERVICES	0	4,200	1,609	4,200	0	0%
702.036	STREET SWEEPING CONTRACT	91,212	91,600	83,909	92,000	400	0%
702.037	STREET LIGHT REPAIR	0	750	1,974	2,000	1,250	167%
703.028	SMALL TOOLS	70	1,000	576	1,000	0	0%
703.062	STREET SIGNS/STRIPING	50,797	56,000	44,861	56,000	0	0%
704.021	UTILITIES	113,927	110,000	85,632	110,000	0	0%
704.022	COMMUNICATIONS	0	150	24	200	50	33%
706.026	MISCELLANEOUS EXPENSE	2,148	2,000	2,524	2,000	0	0%
706.027	BOOT & JACKET ALLOWANCE	1,094	1,000	383	1,000	0	0%
706.029	MAINT. OF BLDG. & STRUCTURES	13,903	21,000	8,081	21,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	48	1,500	130	1,500	0	0%
706.037	CONFERENCES & MEETINGS	0	500	273	500	0	0%
706.038	STAFF DEVELOPMENT	910	1,800	183	1,800	0	0%
706.050	SAFETY EQUIPMENT	1,327	1,600	1,023	1,600	0	0%
706.073	UNIFORMS & RAGS	1,747	1,800	1,627	1,800	0	0%
999.000	TRANSFER OUT OF MGMT FEES	17,416	27,900	12,948	27,000	-900	-3%
	Total Operating Expenses	\$354,557	\$369,800	\$295,895	\$375,600	\$5,800	2%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	-1,965	0	10,764	0	0	0%
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0	0%
707.060	SB1-RMRA PROJECTS	0	200,000	45,047	250,000	50,000	25%
	Total Capital Outlay	-\$1,965	\$200,000	\$55,811	\$250,000	\$50,000	0%
	Total Department Appropriations	\$793,763	\$1,018,900	\$752,246	\$1,136,800	\$117,900	12%

TRANSFER IN OF MANAGEMENT FEES:	SEWER FUND	(\$119,200)
	LTF	(\$24,100)
	WATER FUND	(\$14,200)
	STERLING RIDGE STORM DRAIN DISTRICT	(\$17,000)
	HEARTLANDS STORM DRAIN DISTRICT	(\$17,000)
	CROSSROADS LANDSCAPE & LIGHTING DISTRICT	(\$32,800)
	NET GAS TAX FUND ALLOCATION	<u>\$912,500</u>

EQUIPMENT/PROJECTS:	STAFFING:	1 PUBLIC WORKS SUPERVISOR
NO EQUIPMENT/PROJECTS		1 SR. MAINTENANCE WORKER
		3 MAINTENANCE WORKER I

DEPARTMENT 102-418: GAS TAX

702.030	Maintenance of Operations Equipment		\$20,000
	Road Maintenance/Repairs		
702.031	Rents & Leases		\$10,000
702.032	Professional/Special Services		\$22,000
	State Permits/Fees	\$7,500	
	Storm Water Testing filters	\$5,500	
	Pump Repairs	\$5,400	
	Dry Well Maintenance	\$3,600	
702.034	Other Contract Services (Engineering)		\$4,200
702.036	Street Sweeping Contract		\$92,000
702.037	Street Light Repair		\$2,000
703.028	Small Tools		\$1,000
703.062	Street Signs/Stripping		\$56,000
	Street Signs	\$25,411	
		\$30,589	
704.021	Utilities		\$110,000
	MID	\$600	
	PG&E	\$104,400	
	Dept. of Transportation	\$5,000	
706.026	Miscellaneous Expense		\$2,000
	Computer/Repairs	\$1,800	
	Radio Repairs	\$100	
	Tools	\$100	
706.027	Boot & Jackets		\$1,000
706.029	Maintenance/Bldgs./Structures		\$21,000
	Asphalt Maintenance/Parts	\$12,000	
	Signals Battery System Backups	\$3,800	
	Other Maintenance	\$5,000	

DEPARTMENT 102-418: GAS TAX

706.036	Memberships, Dues, Books, Etc.		\$1,500
	811	\$100	
	CWEA	\$50	
	Books for Certification	\$1,140	
	APWA	\$200	
	Pesticide Regulations	\$60	
706.037	Conference & Meetings		\$500
706.038	Staff Development		\$1,800
	Training Classes/Certifications	\$950	
	CWEA	\$100	
	APWA	\$750	
706.050	Safety Equipment		\$1,600
706.073	Uniform & Rags		\$1,800
707.003	RMRA SB 1 Projects		\$250,000



City of Riverbank

Annual Operating Budget -- Fiscal Year 2019-2020

Fund 106: Sewer Fund Summary

Projected Reserve @ July 1, 2019 **\$2,781,800**

Add:

Projected 19-20 Revenues **\$4,464,600**

Less:

Requested Appropriations

	SEWER COLLECTION	SEWER TREATMENT
SALARIES & BENEFITS	\$176,600	\$357,500
CONTRACT SERVICES	122,000	255,900
UTILITIES	32,000	220,000
OPERATING EXPENSES	136,500	70,800
BOND EXPENSES	0	3,800
CAPITAL OUTLAY	1,275,000	29,000
TRANSFERS OUT	1,352,900	192,500
	\$3,095,000	\$1,129,500

Total Appropriations **\$4,224,500**

Projected Reserve @ June 30, 2020 **\$3,021,900**

% of Reserve to Budget 68%

Structural Surplus/(Deficit) **\$240,100**

SEWER REVENUES

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
SEWER SERVICE CHARGES	3,410,900	3,665,337	4,100,000
MEASURE L SALARY REIMB.	0	401	400
INSPECTION FEES (FOG)	500	210	500
FINES, FORFEITURES, PENALTIES	70,000	65,676	70,000
INTEREST INCOME	6,100	11,566	10,700
MISCELLANEOUS REVENUES	3,500	0	0
INDUSTRIAL PERMITS	150,000	49,981	150,000
TRANSFER IN for SRF LOAN PYMT	65,600	0	65,600
TRANSFER IN MANAGEMENT FEES	63,100	29,713	67,400
TRANSFER IN OF LOAN PROCEEDS	0	0	0
	\$3,769,700	\$3,822,885	\$4,464,600

FY 2019-20 Sewer Fund Revenue Source Projections

Sewer Service Charge: 106-000.000-600.180

The City bills residents for sewer service charges every two months. Residential customers are billed \$49.48 per month, while commercial customers are billed a base rate of \$49.48 per month and an incremental charge based on water usage.

The Finance Department estimates annual revenues based on a rolling six-billing average.

600.180 Sewer Service Charge		
FY	Amount	% Change
08/09	1,815,926.61	2.12%
09/10	1,893,493.99	4.27%
10/11	1,799,804.36	-4.95%
11/12	1,876,337.87	4.25%
12/13	1,872,253.85	-0.22%
13/14	1,874,528.00	0.12%
14/15	1,937,427.31	3.36%
15/16	1,943,561.14	0.32%
16/17	3,026,043.64	55.70%
17/18	3,554,465.92	17.46%
18/19	3,410,900.00	-4.04%
19/20	4,122,800.00	20.87%

Fines, Forfeitures, and Penalties: 106-000.000-655.000

Customers who are delinquent on their utility bill are assessed a 10% penalty after the due date. Over the past two fiscal years, the City has seen an increase in the amount of customers who are delinquent. These revenues are used to fund the Utility Rate Assistance Program for Seniors & residents who are permanently disabled.

For the 2019-20 fiscal year estimate, the Finance Department has used a three-year rolling average.

655.000 Fines		
FY	Amount	% Change
08/09	35,519.16	8.69%
09/10	34,196.20	-3.72%
10/11	33,952.28	-0.71%
11/12	34,337.48	1.13%
12/13	35,125.50	2.29%
13/14	34,822.00	-0.86%
14/15	36,615.29	5.15%
15/16	31,553.82	-13.82%
16/17	48,175.36	52.68%
17/18	72,477.54	50.45%
18/19	70,000.00	-3.42%
19/20	70,000.00	0.00%

Industrial Permits Revenue: 106-000.000-675.160

Industrial Sewer Permits are issued to companies that due to the nature of their business must discharge waste water in larger quantities than the average company. This discharge into our sewer system is closely metered and each company is billed.

For the 2019-20 fiscal year, the City is conservative in its estimate of revenues for the current permit holders which include a wood treating company, a meat processing plant, a small cheese company, and the Local Redevelopment Authority at the former Army Ammunition Plant.

675.160 Industrial Permits		
FY	Amount	% Change
08/09	298,830.43	54.45%
09/10	224,754.63	-24.79%
10/11	186,314.37	-17.10%
11/12	237,239.01	27.33%
12/13	35,752.42	-84.93%
13/14	60,435.00	69.04%
14/15	96,864.85	60.28%
15/16	74,325.39	-23.27%
16/17	253,759.33	241.42%
17/18	463,733.84	82.75%
18/19	150,000.00	-67.65%
19/20	150,000.00	0.00%



AGENDA ITEM 2.3 ATTACHMENT 2

City of Riverbank

Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	70,362	83,100	80,384	89,100	6,000	7%
701.003	PERSONNEL OVERTIME	912	2,000	448	2,000	0	0%
701.004	STANDBY PAY	13,616	15,000	11,754	15,000	0	0%
701.080	SALARY REQUEST	0	0	0	3,300	3,300	0%
708.004	MISC EMPLOYEE BENEFITS	2,235	0	0	0	0	0%
708.005	MEDICARE	1,037	1,200	1,183	1,300	100	8%
708.006	PERS RETIREMENT	4,700	13,200	12,552	15,600	2,400	18%
708.007	PAYROLL TAXES	712	900	770	800	-100	-11%
708.008	HEALTH DENTAL VISION INSURANCE	21,433	26,400	23,554	26,800	400	2%
708.009	NATIONAL RETIREMENT	6,733	8,600	7,151	9,400	800	9%
708.010	WORKERS' COMPENSATION	9,670	12,600	11,907	13,300	700	6%
	Total Personnel Salaries & Benefits	\$131,409	\$163,000	\$149,703	\$176,600	\$13,600	8%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIP.	17,691	15,000	14,937	15,000	0	0%
702.031	RENTS & LEASES (VEHICLE REP/MAINT)	29,936	30,000	7,158	30,000	0	0%
702.032	PROFESSIONAL SERVICES	21,410	25,000	12,069	27,000	2,000	8%
702.034	OTHER CONTRACT SERVICES	42,675	50,000	36,957	50,000	0	0%
703.023	ADVERTISING	0	300	556	300	0	0%
703.024	POSTAGE	7,133	7,000	5,937	7,000	0	0%
703.025	OFFICE EXPENSE	1,103	1,500	2,678	2,000	500	33%
703.049	CHEMICALS	84	1,500	124	1,500	0	0%
703.068	UTILITY RATE ASSISTANCE PROGRAM	0	2,000	0	7,000	5,000	250%
704.021	UTILITIES	34,185	32,000	27,823	32,000	0	0%
704.022	COMMUNICATIONS	3,431	4,000	2,590	4,000	0	0%
706.010	DEPRECIATION EXPENSE	268,520	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	1,810	2,000	2,866	2,000	0	0%
706.027	BOOT & JACKET ALLOWANCE	277	400	0	400	0	0%
706.028	SMALL TOOLS	433	500	83	500	0	0%
706.029	MAINT. OF BLDG & STRUCTURES	4,380	21,400	11,208	21,400	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	311	500	831	500	0	0%
706.038	STAFF DEVELOPMENT	1,837	2,000	2,573	2,000	0	0%
706.050	SAFETY EQUIPMENT	920	2,000	1,867	2,000	0	0%
706.056	STATE/COUNTY FEES	0	100	65	100	0	0%
706.060	INTERFUND LOAN PAYMENT	75,000	75,000	0	75,000	0	0%
706.073	UNIFORMS & RAGS	582	800	538	800	0	0%
706.099	BAD DEBTS (SEWER SERVICES)	0	0	18,391	10,000	10,000	0%
999.000	TRANSFERS OUT (BOND/CIP FUND)	590,634	560,700	469,433	563,300	2,600	0%
999.000	TRANSFER OUT MANAGEMENT FEE	566,890	767,000	346,207	789,600	22,600	3%
	Total Operating Expenses	\$1,669,242	\$1,600,700	\$964,892	\$1,643,400	\$42,700	3%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS	0	905,000	22,115	1,275,000	370,000	0%
	Total Capital Outlay	\$0	\$905,000	\$22,115	\$1,275,000	\$370,000	0%
	Total Department Appropriations	\$1,800,652	\$2,668,700	\$1,136,710	\$3,095,000	\$426,300	16%

STAFFING: 2 MAINTENANCE WORKER I

EQUIPMENT/PROJECTS:

6" & 8" SS, 7 Slate Streets from Terminal to 8th	\$1,000,000
8" SS, Oakdale Rd. from Paterson to Cedarwood	\$150,000
6" SS, in Cedarwood from Oakdale Rd. to Woodhaven	\$125,000
TOTAL EQUIPMENT/PROJECTS	\$1,275,000

DEPARTMENT 106.423: SEWER COLLECTIONS

702.030	Maintenance Operation Equipment	\$15,000
702.031	Rents & Leases	\$30,000
702.032	Professional/Special Services	\$27,000
	State Licenses	\$2,000
	Monitoring Fees	\$3,000
	Special/Emergency Work	\$10,000
	CVCWA	\$1,000
	Work order Software Maint.	\$1,000
	SWRCB Annual Permit	\$8,000
	SSMP	\$2,000
	Increase due to SWRCB Permit	
702.034	Other Contract Services	\$50,000
	Banking Fees (Utility Billing Services)	
	Accounting Services	
703.023	Advertising	\$300
703.024	Postage	\$7,000
703.025	Office Expense	\$2,000
	Increase due to PW Admin.	
703.049	Chemicals	\$1,500
704.021	Utilities	\$32,000
704.022	Communications	\$4,000
	AT&T Mobility	
	AT&T Calnet 2	
706.026	Miscellaneous	\$2,000
706.026	Boot & Jacket Allowance	\$400
706.028	Small Tools	\$500
706.029	Maintenance Bldgs. /Structures	\$21,400
	Sewer System Repairs	\$15,600
	Heads for Jetter	\$5,800

DEPARTMENT 106.423: SEWER COLLECTIONS

706.036	Membership, Dues, Books, Etc.	\$500
	Employee Books for Certification	\$305
	CWEA	\$195
706.038	Staff Development	\$2,000
706.050	Safety Equipment	\$2,000
706.073	Uniforms & Rags	\$800



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	%
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	170,346	186,600	180,792	197,800	11,200	6%
701.003	PERSONNEL OVERTIME	30,880	36,000	31,424	36,000	0	0%
708.004	MISC EMPLOYEE BENEFITS	-176	0	0	0	0	0%
708.005	MEDICARE	2,771	2,700	2,886	2,900	200	7%
708.006	PERS RETIREMENT	27,629	31,000	29,094	37,100	6,100	20%
708.007	PAYROLL TAXES	1,651	1,300	1,155	1,200	-100	-8%
708.008	HEALTH DENTAL VISION INSURANCE	30,714	34,800	31,729	35,700	900	3%
708.009	NATIONAL RETIREMENT	11,063	12,800	10,687	14,200	1,400	11%
708.010	WORKERS' COMPENSATION	23,601	27,900	25,467	29,200	1,300	5%
708.012	DEFERRED COMPENSATION	1,500	2,500	2,117	3,400	900	36%
708.020	PENSION EXPENSE	0	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$299,979	\$335,600	\$315,352	\$357,500	\$21,900	7%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	26,231	35,000	24,144	65,000	30,000	86%
702.031	RENTS & LEASES (VEH REP./MAINT)	24,928	25,000	6,683	25,000	0	0%
702.032	PROFESSIONAL SERVICES	162,727	141,000	103,291	163,400	22,400	16%
702.056	TAXES	1,910	2,500	1,849	2,500	0	0%
703.025	OFFICE EXPENSE	2,123	4,500	2,670	5,000	500	11%
703.049	CHEMICALS	2,363	4,700	3,046	4,700	0	0%
704.021	UTILITIES	220,950	220,000	169,385	220,000	0	0%
704.022	COMMUNICATIONS	1,200	1,200	1,485	1,200	0	0%
706.010	DEPRECIATION EXPENSE	138,496	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	2,813	0	227	0	0	0%
706.027	BOOT & JACKET ALLOWANCE	200	600	395	600	0	0%
706.028	SMALL TOOLS	1,796	3,000	1,135	3,000	0	0%
706.029	MAINT. OF BLDG & STRUCTURES	18,579	35,000	21,218	35,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	1,734	3,500	1,484	3,500	0	0%
706.038	STAFF DEVELOPMENT	2,645	4,500	4,118	4,500	0	0%
706.050	SAFETY EQUIPMENT	2,858	3,300	1,357	3,300	0	0%
706.053	LEVEE REPAIR & A.C.	7,197	8,000	7,586	8,000	0	0%
706.060	INTERFUND LOAN PAYMENT	0	0	0	0	0	0%
706.073	UNIFORMS & RAGS	1,824	2,000	1,720	2,000	0	0%
706.076	SRF LOAN INTEREST EXPENSE	6,951	5,400	2,129	3,800	-1,600	-30%
999.000	TRANSFER OUT FOR DEBT SERVICE	0	0	0	192,500	192,500	0%
	Total Operating Expenses	\$627,526	\$499,200	\$353,924	\$743,000	\$243,800	49%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	30,000	0	29,000	-1,000	-3%
707.003	EQUIPMENT/PROJECTS	0	514,700	491,368	0	-514,700	-100%
	Total Capital Outlay	\$0	\$544,700	\$491,368	\$29,000	-\$515,700	-95%
	Total Department Appropriations	\$927,504	\$1,379,500	\$1,160,643	\$1,129,500	-\$250,000	-18.1%

STAFFING: 1 WASTE WATER TREATMENT PLANT SUPERVISOR
 1 WASTE WATER TREATMENT PLANT OPERATOR
 1 WASTE WATER MAINTENANCE TECHNICIAN

DEPARTMENT 106-424: SEWER TREATMENT

702.030	Maintenance Operation Equipment Increase due to rebuilding of disc.	\$65,000
702.031	Rents & Leases	\$25,000
702.032	Professional/Special Services	\$163,400
	Lab Analysis	\$33,000
	Regional Reporting	\$29,000
	Lab Testing	\$19,000
	Water Monitoring	\$30,000
	Misc. Professional Services	\$30,000
	WDR Permit	\$22,400
	Increase due to Permit Fee	
702.056	Taxes	\$2,500
703.025	Office Expense Increase due to PW Admin	\$5,000
703.049	Chemicals Weed Abatement	\$4,700
704.021	Utilities	\$220,000
	PG&E Office	\$10,000
	MID – WWTP	\$210,000
704.022	Communications AT&T Mobility	\$1,200
706.027	Boot & Jacket Allowance	\$600
706.028	Small Tools	\$3,000
706.029	Maintenance of Bldgs./Structures/Grds WWTP Maintenance	\$35,000
706.036	Memberships, Dues, Books, Etc.	\$3,500
	CWEA	\$2,000
	State Water Resources	\$300
	Staff Development Books	\$1,200
	Increase due to PW Admin	

DEPARTMENT 106-424: SEWER TREATMENT

706.038	Staff Development Employee Training/Education/Certs/Exams	\$4,500
706.050	Lee Repair and A.C.	\$8,000
706.073	Uniforms and Rags	\$2,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund 114: Water Fund Summary

Projected Reserve @ July 1, 2019 **\$1,782,800**

Add:

Projected 19-20 Revenues **\$2,219,900**

Less:

Requested Appropriations

**WATER
COLLECTION**

SALARY & BENEFITS	\$600,700
CONTRACT SERVICES	280,000
UTILITIES	350,000
OPERATING EXPENSES	115,800
DEBT SERVICE	387,000
CAPITAL OUTLAY	0
TRANSFERS OUT	796,900
	\$2,530,400

Total Appropriations **2,530,400**

Projected Reserve @ June 30, 2020 **\$1,472,300**

% of Reserve to Budget **66%**

Structural Surplus/(Deficit) **(\$310,500)**

WATER REVENUES

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
WATER SERVICE CHARGES	\$2,100,000	\$1,831,388	\$2,138,700
GRANTS	\$0	0	\$0
BACKFLOW INSPECTIONS	0	3,375	4,000
FINES, FORFEITURES, PENALTIES	50,000	42,618	50,000
WATER VIOLATIONS	0		
INSPECTION FEES	0		
INTEREST INCOME	14,000	18,063	22,200
MISCELLANEOUS REVENUES	5,000	2,502	5,000
TRANSFERS IN	0	0	0
	\$2,169,000	\$1,897,946	\$2,219,900

FY 2019-20 Water Fund Revenue Source Projections

Water Revenues: 114-000.000-600.140

The City bills residents for water service charges every two months. Residential customers are billed a base rate of \$27.07 every month for water usage up to 7,480 gallons for a two month period, and an incremental charge for water usage over 7,480 gallons. These revenues are used to fund the Utility Rate Assistance Program for Seniors & residents who are permanently disabled.

The Finance Department estimates annual revenues based on a rolling six-billing average.

600.140 Water Service Charge		
FY	Amount	% Change
08/09	1,669,599.04	0.27%
09/10	1,712,451.27	2.57%
10/11	1,659,892.23	-3.07%
11/12	1,693,796.93	2.04%
12/13	1,746,379.51	3.10%
13/14	1,767,584.00	1.21%
14/15	1,698,972.19	-3.88%
15/16	1,749,647.31	2.98%
16/17	2,050,723.94	17.21%
17/18	2,086,303.83	1.73%
18/19	2,100,000.00	0.66%
19/20	2,138,700.00	1.84%

Fines, Forfeitures, and Penalties: 114-000.000-655.000

Customers who are delinquent on their utility bill are assessed a 10% penalty after the due date. Over the past two fiscal years, the City has seen an increase in the amount of customers who are delinquent.

For the 2019-20 fiscal year estimate, the Finance Department has used a three-year rolling average.

655.000 Fines		
FY	Amount	% Change
08/09	54,202.95	-7.16%
09/10	52,269.87	-3.57%
10/11	44,819.66	-14.25%
11/12	47,715.69	6.46%
12/13	45,733.98	-4.15%
13/14	49,823.00	8.94%
14/15	42,567.64	-14.56%
15/16	48,842.89	14.74%
16/17	37,515.76	-23.19%
17/18	51,950.74	38.48%
18/19	50,000.00	-3.75%
19/20	50,000.00	0.00%



AGENDA ITEM 2.3 ATTACHMENT 2

City of Riverbank

Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	294,505	305,200	295,731	317,500	12,300	4%
701.002	PERSONNEL PART-TIME	28,547	0	0	0	0	0%
701.003	PERSONNEL OVERTIME	33,715	37,000	23,657	30,000	-7,000	-19%
701.004	STANDBY PAY	30,064	30,000	26,099	30,000	0	0%
701.080	SALARY REQUEST	0	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	-3,908	0	0	0	0	0%
708.005	MEDICARE	4,059	3,200	3,461	3,400	200	6%
708.006	PERS RETIREMENT	50,328	52,500	49,121	61,700	9,200	18%
708.007	PAYROLL TAXES	4,350	2,200	1,925	1,900	-300	-14%
708.008	HEALTH DENTAL VISION INSURANCE	79,774	79,200	73,677	83,100	3,900	5%
708.009	NATIONAL RETIREMENT	20,410	21,400	21,426	23,600	2,200	10%
708.010	WORKERS' COMPENSATION	40,963	46,300	42,176	47,500	1,200	3%
708.012	DEFERRED COMPENSATION	1,950	2,000	1,875	2,000	0	0%
708.020	PENSION EXPENSE (BOOK ONLY)	0	0	0	0	0	0%
	Total Personnel Salaries & Benefits	\$584,756	\$579,000	\$539,148	\$600,700	\$21,700	3.7%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	39,394	68,000	48,175	68,000	0	0%
702.031	RENTS & LEASES (Vehicle Rep/Maint)	21,906	22,000	2,436	22,000	0	0%
702.032	PROFESSIONAL SERVICES	107,023	134,000	139,975	140,000	6,000	4%
702.034	OTHER CONTRACT SERVICES	41,592	50,000	32,824	50,000	0	0%
703.023	ADVERTISING	0	300	0	300	0	0%
703.024	POSTAGE	9,685	7,000	6,821	7,000	0	0%
703.025	OFFICE EXPENSE	4,694	2,500	2,423	3,000	500	20%
703.064	BACKFLOW INSPECTION EXPENSES	5,698	6,000	328	6,000	0	0%
703.067	WATER CONSERVATION PROGRAM	2,548	25,000	901	25,000	0	0%
703.068	UTILITY RATE ASSISTANCE PROGRAM	0	2,500	0	10,000	7,500	300%
704.021	UTILITIES	389,759	350,000	281,276	350,000	0	0%
704.022	COMMUNICATIONS	4,169	4,200	3,528	4,200	0	0%
706.010	DEPRECIATION EXPENSE	329,057	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	2,011	2,200	1,648	2,200	0	0%
706.027	BOOT & JACKET ALLOWANCE	784	1,000	669	1,000	0	0%
706.028	SMALL TOOLS	532	1,500	32	1,500	0	0%
706.029	MAINT. OF BLDG & STRUCTURES	11,590	25,000	8,905	25,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	792	1,800	1,007	1,800	0	0%
706.038	STAFF DEVELOPMENT	8,726	4,500	3,265	4,500	0	0%
706.050	SAFETY EQUIPMENT	2,038	2,800	614	2,800	0	0%
706.054	DEBT SERVICE - WATER METERS	386,939	387,000	211,687	387,000	0	0%
706.056	STATE & COUNTY WATER FEES	18,697	19,000	783	19,000	0	0%
706.073	UNIFORMS & RAGS	2,409	2,500	1,974	2,500	0	0%
706.999	BAD DEBTS (WATER SERVICE)	0	0	14,001	0	0	0%
999.000	TRANSFERS OUT	87,045	53,800	44,962	54,000	200	0.4%
999.000	TRANSERS OUT MANAGEMENT FEE	534,674	724,000	327,605	742,900	18,900	3%
	Total Operating Expenses	\$2,011,761	\$1,896,600	\$1,135,838	\$1,929,700	\$33,100	2%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS	0	0	0	0	0	0%
707.010	WATER METERS	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$2,596,518	\$2,475,600	\$1,674,987	\$2,530,400	\$54,800	2%

STAFFING: 1 - WATER SUPERVISOR
 1 - SR. WATER MW
 3 - WATER MW II

DEPARTMENT 114-433: WATER

702.030	Maintenance Operation Equipment	\$68,000
702.031	Rents & Leases	\$22,000
702.032	Professional/Special Services	\$140,000
	Software Licenses	\$4,358
	Testing/Sampling	\$16,205
	Backflow Testing	\$7,760
	CRWA	\$937
	American Water Works	\$2,000
	MCC Controls	\$920
	SJVAPCD	\$2,020
	EM Electric & Mach.	\$2,000
	Equarius waterworks	\$7,000
	Other Services	\$20,000
	STRGBA	\$67,000
	*increase due to lab testing	
702.034	Other Contract Services	\$50,000
	Banking Fees (Utility Billing Services)	
	Accounting Services	
703.023	Advertising	\$300
703.024	Postage	\$7,000
703.025	Office Expense	\$3,000
	Increase due to PW Admin	
703.064	Backflow Inspection Expense	\$6,000
703.067	Water Conservation Program	\$25,000
704.021	Utilities	\$350,000
	PG&E	\$222,000
	MID	\$128,000
704.022	Communications	\$4,200
	AT&T Mobility	
706.026	Miscellaneous	\$2,200

DEPARTMENT 114-433: WATER

706.027	Boot & Jacket Allowance		\$1,000
706.028	Small Tools		\$1,500
706.029	Maintenance Building/Structures		\$25,000
706.036	Membership, Dues, Books. Etc.		\$1,800
706.038	Staff Development		\$4,500
	Training/Education/Certifications	\$1,500	
	CWEA Classes	\$1,500	
	CRWA Classes	\$1,500	
706.050	Safety Equipment		\$2,800
706.056	State/County Fees		\$19,000
706.073	Uniform & Rags		\$2,500



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund 117: Neighborhood Improvement Fund

Reserve @ July 1, 2019 **\$0**

Add:

Projected 19-20 Revenues **\$129,800**

Less:

Requested Appropriations

SALARY & BENEFITS	\$120,000	
OPERATING EXPENSES	9,800	
TRANSFERS OUT	0	
CAPITAL OUTLAY	0	

Total Appropriations **129,800**

Projected Reserve @ June 30, 2020 **\$0**

NEIGHBORHOOD IMPROVEMENT REVENUES

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
FINES, FORFEITURES, PENALTIES	2,500	8,995	2,500
ABANDONED VEHICLE	35,500	14,173	30,000
MISCELLANEOUS REVENUES	600	500	600
OTHER FINANCIAL RESOURCES	0	0	0
TRANSFERS IN OF MGMT FEES	82,100	0	96,700
	\$120,700	\$23,668	\$129,800



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
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Personnel Salaries and Benefits

701.001	PERSONNEL REGULAR	62,417	64,600	61,098	66,500	1,900	3%
701.002	PERSONNEL PART-TIME	0	19,600	14,178	21,800	2,200	11%
701.003	PERSONNEL OVERTIME	0	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	-36	0	0	0	0	0%
708.005	MEDICARE	791	1,200	980	1,300	100	8%
708.006	PERS RETIREMENT	11,396	10,800	9,991	12,500	1,700	16%
708.007	PAYROLL TAXES	385	2,000	1,913	2,200	200	10%
708.008	HEALTH DENTAL VISION INSURANCE	1,827	1,500	1,830	1,500	0	0%
708.009	NATIONAL RETIREMENT	3,854	4,300	3,571	4,700	400	9%
708.010	WORKERS' COMPENSATION	8,305	9,300	8,546	9,500	200	2%
	Total Personnel Salaries & Benefits	\$88,939	\$113,300	\$102,107	\$120,000	\$6,700	6%

Operating Expenses

702.034	OTHER CONTRACT SERVICES	900	900	646	900	0	0%
702.042	RELEASE OF LIENS	0	0	0	0	0	0%
703.025	OFFICE EXPENSE	1,309	1,000	1,768	1,500	500	50%
704.022	COMMUNICATIONS	970	2,000	1,248	2,000	0	0%
706.025	WEED & RUBBISH REMOVAL	0	0	0	0	0	0%
706.027	BOOT & JACKET ALLOWANCE	200	200	0	400	200	100%
706.028	SMALL TOOLS	0	200	24	200	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	95	200	190	400	200	100%
706.037	CONFERENCES & MEETINGS	1,914	2,500	2,054	4,000	1,500	60%
706.073	UNIFORMS EXPENSE	195	400	280	400	0	0%
	Total Operating Expenses	\$5,584	\$7,400	\$6,210	\$9,800	\$2,400	32%

CAPITAL OUTLAY

707.013	EQUIPMENT GRANT	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%

Total Department Appropriations

\$94,523	\$120,700	\$108,317	\$129,800	\$9,100	8%
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TRANSFER IN OF MANAGEMENT FEES:

GENERAL FUND
NET NEIGHBORHOOD IMPROVEMENT ALLOCATION

(\$96,700)
\$33,100

STAFFING:

1 NEIGHBORHOOD IMPROVEMENT OFFICER II
1 PT NEIGHBORHOOD IMPROVEMENT OFFICER I

Fund 117: Neighborhood Improvement

702.034	Other Contract Services		\$900
	Technical/Legal Services		
703.025	Office Expense		\$1,500
704.022	Communications		\$2,000
	AT&T – Mobility		
706.027	Boot and Jacket Allowance		\$400
706.028	Small Tools		\$200
706.036	Membership, Dues, Books, Etc.		\$400
	CACEO		
706.037	Conferences and Meetings		\$4,000
	California Association of Code		
	Enforcement Officers	\$3,000	
	Contract Hour Classes	\$1000	
706.073	Uniforms and Rags		\$400



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund 118: Recreation Enterprise Fund

Projected Reserve @ July 1, 2019 **\$36,000**

Add:

Projected 19-20 Revenues **\$137,400**

Less:

Requested Appropriations

SALARY & BENEFITS	\$33,100
OPERATING EXPENSES	110,600
CAPITAL OUTLAY	0
TRANSFERS OUT	0

Total Appropriations **\$143,700**

Projected Reserve @ June 30, 2020 **\$29,700**

COMMUNITY CENTER REVENUES

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
DONATIONS	0	2,220	0
JACOB MEYER PARKING FEES	56,000	59,105	56,000
CUSTOMER DEPOSITS FORFEITED	0	10	0
MISCELLANEOUS REVENUES	10,000	4,375	9,000
COMMUNITY CENTER FEES	35,000	13,262	35,000
CONTRACT PROGRAMS	20,000	13,869	15,000
MISC PROGRAM INCOME	0	-115	0
GENERAL FUND SUBSIDIES	23,000	0	15,000
SOCCER LEAGUE REVENUE	0	0	0
SWIM TEAM REVENUE	0	0	0
HALLOWEEN HAYRIDE REVENUE	7,000	7,468	7,400
TOT TIME REVENUE	0	879	0
DAY CAMP REVENUE	0	-2,690	0
	<u>\$151,000</u>	<u>\$98,382</u>	<u>\$137,400</u>



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits- GENERAL							
701.002	PERSONNEL PART-TIME	24,153	42,000	17,807	25,000	-17,000	-40%
701.003	PERSONNEL OVERTIME	0	0	400	500	500	0%
708.005	MEDICARE	438	600	427	500	-100	-17%
708.006	PERS RETIREMENT	731	500	59	200	-300	-60%
708.007	PAYROLL TAXES	3,027	3,000	3,712	2,400	-600	-20%
	Total Personnel Salaries & Benefits	\$28,350	\$46,100	\$22,405	\$28,600	-\$17,500	-38%
Operating Expenses - GENERAL							
702.032	PROFESSIONAL/SPECIAL SERVICES	6,152	4,500	6,885	6,800	2,300	51%
703.030	CONTRACT PROGRAMS	4,506	14,000	7,054	6,500	-7,500	-54%
704.021	UTILITIES	33,965	32,000	22,924	32,000	0	0%
706.010	DEPRECIATION EXPENSE	1,342	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	8,988	8,000	10,533	9,000	1,000	13%
706.029	MAINT. OF BLDG & STRUCTURES	1,776	2,500	2,101	2,000	-500	-20%
706.035	INSURANCE & SURETY BONDS	1,153	1,500	219	1,200	-300	-20%
706.056	STATE/COUNTY FEES	523	600	539	600	0	0%
	Total Operating Expenses	\$58,406	\$63,100	\$50,256	\$58,100	-\$5,000	-8%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%
PART-TIME PROGRAMS (441.002)							
701.002	PERSONNEL PART-TIME	18,550	3,300	4,050	4,000	700	21%
706.026	MISCELLANEOUS EXPENSE	0	0			0	0%
708.005	MEDICARE	136	100	98	100	0	0%
708.007	PAYROLL TAXES	949	600	257	400	-200	-33%
	Total Soccer League Program Expenses	\$19,634	\$4,000	\$4,405	\$4,500	\$500	13%
SWIM TEAM PROGRAM (441.003)							
701.002	PERSONNEL PART-TIME	3,265	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	5,477	0	580	0	0	0%
708.005	MEDICARE	27	0	0	0	0	0%
708.006	PERS RETIREMENT	0	0	0	0	0	0%
708.007	PAYROLL TAXES	224	0	0	0	0	0%
	Total Swim Team Expenses	\$8,993	\$0	\$580	\$0	\$0	0%
HALLOWEEN HAYRIDE (441.004)							
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	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%
	Total Haunted Hayride Expenses	\$0	\$0	\$0	\$0	\$0	0%



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
TOT TIME (441.005)							
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	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%
	Total Tot Time Expenses	\$0	\$0	\$0	\$0	\$0	0%
DAY CAMPS (441.006)							
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	0	0	0	0	0	0%
708.005	MEDICARE	0	0	0	0	0	0%
708.007	PAYROLL TAXES	0	0	0	0	0	0%
	Total Day Camp Expenses	\$0	\$0	\$0	\$0	\$0	0%
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	53,671	50,500	48,833	52,500	2,000	4%
706.079	PARK HOST	0	0	0	0	0	0%
	Total JMP Parking Fee Expenses	\$53,671	\$50,500	\$48,833	\$52,500	\$2,000	4%
PART-TIME RENTAL EXPENSES (441.009)							
701.002	PERSONNEL PART-TIME	0	0	0	0	0	0%
706.026	MISCELLANEOUS EXPENSE	0	0	0	0	0	0%
708.005	MEDICARE	0	0	0	0	0	0%
708.007	PAYROLL TAXES	0	0	0	0	0	0%
	Total Day Camp Expenses	\$0	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$169,054	\$163,700	\$126,479	\$143,700	-\$20,000	-12%

COMMUNITY CENTER EXPENSES

Proposed Budget 2018-19

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
<u>118.441.000.701.002</u> <u>Personnel Part time</u> <u>(RENTALS)</u>	Site monitors: Community center scout hall custodial for rentals parks aides for rentals	<u>25,000</u>
<u>118.441.002.701.002</u> <u>Personnel Part time</u> <u>(PROGRAMS)</u>	Halloween Hayride	<u>4,000</u>
118.441.000.702.032 Professional Services	Security for events fingerprints	<u>6,800</u>
118.441.000.703.030 contract programs	70/30 programs Ballet Folklorico Tai Chi Family Zumba Skyhawks Camps Just For Kicks Soccer Camp	<u>6,500</u>
118.441.000.704.021 utilities	Community Center Pool	<u>32,000</u>
118.441.000.706.026 Miscellaneous Expense	ASCAP & BMI music licenses Mo-Cal Bank Fees Permits Program expenses	<u>9,000</u>
118.441.000.706.029 Main of Bldg/structures/grds	minor repairs at community center minor repairs at scout hall improvements of grounds	<u>2,000</u>
118.441.000.706.035 insurance & surety bonds	Insurance for events	<u>1,200</u>

COMMUNITY CENTER EXPENSES

Proposed Budget 2018-19

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
118.441.008.703.066	JMP operational expenses	<u>52,500</u>
JMP Expenses	Park Aides (to reimb. General fund)	
	Park host	
	Security	
	Portable Restroom	Equipment & Supplies
	Safe tree cuts	other



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund 119: Vehicle Maintenance Fund

Reserve @ July 1, 2019 **\$0**

Add:

Projected 19-20 Revenues **\$356,100**

Less:

Requested Appropriations

SALARY & BENEFITS	\$115,800	
OPERATING EXPENSES	240,300	
TRANSFER OUT	0	
CAPITAL OUTLAY	0	

Total Appropriations **\$356,100**

Projected Reserve @ June 30, 2020 **\$0**

EQUIPMENT POOL REVENUES

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
SALE OF FUEL	13,000	10,405	13,000
VEHICLE & EQUIP RENTAL	125,000	0	125,000
MAINT. CHARGES - LABOR	110,500	0	115,800
MAINT. CHARGES - PARTS	101,600	0	102,300
SALE OF CAPITAL ASSETS	0	0	0
MISCELLANEOUS REVENUES	0	1,494	0
TRANSFERS IN	0	0	0
	\$350,100	\$11,900	\$356,100



**City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020**

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

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	63,266	64,100	61,605	66,100	2,000	3%
708.004	MISC EMPLOYEE BENEFITS	3,338	0	0	0	0	0%
708.005	MEDICARE	837	900	804	1,000	100	11%
708.006	PERS RETIREMENT	11,983	11,200	10,477	13,000	1,800	16%
708.007	PAYROLL TAXES	385	400	385	400	0	0%
708.008	HEALTH DENTAL VISION INSURANCE	19,437	19,800	18,663	20,700	900	5%
708.009	NATIONAL RETIREMENT	3,854	4,300	3,571	4,700	400	9%
708.010	WORKERS' COMPENSATION	8,641	9,700	8,895	9,900	200	2%
	Total Personnel Salaries & Benefits	\$111,740	\$110,400	\$104,399	\$115,800	\$5,400	5%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	2,271	3,200	3,083	3,200	0	0%
702.032	PROFESSIONAL/SPECIAL SERVICES	1,591	1,500	1,429	1,500	0	0%
702.038	TELEPHONE MAINT. SYS CONTRACT	8,479	5,200	3,900	5,200	0	0%
702.044	CNG FUELING PUMP MAINTENANCE	20,369	40,000	7,134	40,000	0	0%
703.025	OFFICE EXPENSE	190	600	302	600	0	0%
704.021	UTILITIES	24,020	25,000	21,380	25,000	0	0%
704.022	COMMUNICATIONS	1,383	1,500	1,255	1,500	0	0%
705.040	VEHICLE MAINTENANCE EXPENSE	70,402	85,000	63,687	85,000	0	0%
705.041	VEHICLE FUEL	69,173	70,000	52,277	70,000	0	0%
706.026	MISCELLANEOUS EXPENSE	612	500	428	500	0	0%
706.027	BOOT & JACKET ALLOWANCE	47	200	124	200	0	0%
706.028	SMALL TOOLS	955	1,000	773	1,000	0	0%
706.036	MEMBERSHIP, DUES, BOOKS, ETC.	37	500	411	500	0	0%
706.037	TRAVEL, CONF & MEETINGS	0	500	268	500	0	0%
706.040	PERMITS & LICENSES	2,118	3,000	0	3,000	0	0%
706.050	SAFETY EQUIPMENT	902	0	22	500	500	0%
706.056	STATE/COUNTY FEES	1,062	1,000	1,078	1,100	100	10%
706.073	UNIFORMS & RAGS	898	1,000	794	1,000	0	0%
	Total Operating Expenses	\$204,511	\$239,700	\$158,344	\$240,300	\$600	0%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0%
	Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	0%
	Total Department Appropriations	\$316,251	\$350,100	\$262,743	\$356,100	\$6,000	2%

STAFFING: 1 CITY MECHANIC

DEPARTMENT 119-442: FLEET

702.030	Maintenance Operation Equipment		\$3,200
702.032	Professional/Special Service Bay Alarm Protection Services		\$1,500
702.038	Sprint Lease/Purchase Telephone System Maintenance		\$5,200
703.044	CNG Maintenance		\$40,000
703.025	Office Expense		\$600
704.021	Utilities		\$25,000
	PG&E	\$15,000	
	MID	\$10,000	
704.022	Communications AT&T Mobility/Cal Net 2		\$1,500
705.040	Vehicle Maintenance Expense		\$85,000
705.041	Vehicle Fuel Gas/CNG		\$70,000
706.026	Miscellaneous Expense		\$500
706.027	Boot & Jacket Allowance		\$200
706.028	Small Tools		\$1,000
706.036	Membership, Dues, Books, Etc.		\$500
706.037	Conferences & Meeting		\$500
706.040	Permits & Licenses		\$3,000
706.056	State/County Fees		\$1,100
706.073	Uniform & Rags		\$1,000



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund 134: Recreation & Park Development

Reserve @ July 1, 2019 **\$0**

Add:

Projected 19-20 Revenues **\$544,700**

Less:

Requested Appropriations

SALARY & BENEFITS	\$499,800
OPERATING EXPENSES	44,900
TRANSFERS OUT	0
CAPITAL OUTLAY	0

Total Appropriations **\$544,700**

Projected Reserve @ June 30, 2020 **\$0**

RECREATION REVENUES

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
POOL REVENUE	32,500	24,415	32,500
POOL CONCESSIONS	1,000	724	900
POOL/RECREATION DONATIONS	1,500	1,305	1,200
MISCELLANEOUS REVENUES	3,000	384	0
PROGRAM REVENUE	29,000	46,329	51,000
CONTRACT PROGRAMS	0	300	0
MISC PROGRAM INCOME	46,700	0	0
GENERAL FUND SUBSIDY-TR. IN	405,100	170,018	459,100
	\$518,800	\$243,474	\$544,700



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

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

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Personnel Salaries and Benefits							
701.001	PERSONNEL REGULAR	237,504	231,800	219,706	243,600	11,800	5%
701.002	PERSONNEL PART-TIME	60,610	88,200	75,989	100,800	12,600	14%
701.003	PERSONNEL OVERTIME	156	200	119	200	0	0%
701.080	SALARY REQUEST	0	0	0	0	0	0%
708.004	MISC EMPLOYEE BENEFITS	-10,915	0	0	0	0	0%
708.005	MEDICARE	4,388	4,500	4,142	5,000	500	11%
708.006	PERS RETIREMENT	39,482	37,500	35,848	44,100	6,600	18%
708.007	PAYROLL TAXES	9,140	7,500	9,937	7,800	300	4%
708.008	HEALTH DENTAL VISION INSURANCE	43,621	43,000	39,109	44,300	1,300	3%
708.009	NATIONAL RETIREMENT	11,430	12,800	10,713	14,200	1,400	11%
708.010	WORKERS' COMPENSATION	31,839	35,100	31,772	36,500	1,400	4%
708.012	DEFERRED COMPENSATION	5,055	3,300	1,400	3,300	0	0%
	Total Personnel Salaries & Benefits	\$432,309	\$463,900	\$428,735	\$499,800	\$35,900	8%
Operating Expenses							
702.030	MAINT. OF OPERATIONS EQUIPMENT	408	500	421	500	0	0%
702.031	RENTS & LEASES	0	300	20	0	-300	-100%
702.032	PROFESSIONAL SERVICES	5,068	6,500	8,013	6,500	0	0%
703.024	POSTAGE	318	300	158	300	0	0%
703.025	OFFICE EXPENSE	1,006	1,200	1,307	1,200	0	0%
703.027	RECREATION PROGRAM SUPPLIES	2,975	6,000	4,271	6,200	200	3%
704.022	COMMUNICATIONS	2,986	2,800	2,382	2,800	0	0%
706.023	ADVERTISING	3,036	2,000	1,658	2,000	0	0%
706.027	BOOT & JACKET ALLOWANCE	548	400	369	400	0	0%
706.037	CONFERENCES & MEETINGS	3,914	2,600	3,206	3,000	400	15%
706.052	GYM EXPENSES	15,580	18,000	10,409	18,000	0	0%
706.065	PRINTING EXPENSE	4,272	4,000	3,836	4,000	0	0%
	Total Operating Expenses	\$40,110	\$44,600	\$36,050	\$44,900	\$300	1%
CAPITAL OUTLAY							
707.002	CAPITAL EXPENDITURES	0	0	0	0	0	0%
707.003	EQUIPMENT/PROJECTS	0	3,500	3,414	0	-3,500	-100%
	Total Capital Outlay	\$0	\$3,500	\$3,414	\$0	-\$3,500	-100%
	Total Department Appropriations	\$472,419	\$512,000	\$468,199	\$544,700	\$32,700	6.4%

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

AGENDA ITEM 2.3 ATTACHMENT 2

RECREATION & PARK DEVELOPMENT EXPENSES

Proposed Budget 2019-2020

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
134.459.701.002	Personnel Part time	
	Substitute Admin. Clerk	1000
	Swim Team	6500 revenue offset 6500 +
	Aquatics	34,000 revenue offset \$32,500
	Tot Time	14,580 revenue offset \$14,580
	Teen Center	28,750
	Misc. Programs	5,570 revenue offset \$5,556
	Special Events	1050 revenue offset \$1,050
	Cheese & Wine(vendor/support)	2500 revenue offset \$2500
	Day Camps	6850 revenue offset \$7,450
		<u>100,800</u>
Personnel Overtime	staff overtime-unplanned	<u>200</u>
134.459.000.701.003		
134.459.000.702.030	Unplanned minor repairs	<u>500</u>
Maint. Operation Equip		
134.459.000.702.031	Equipment Lease	<u>0</u>
Rents & Leases		
134.459.000.702.032	sportssites online registration	<u>6,500</u>
Professional Services	fingerprint/physical fees	
	Special Programs	
134.459.000.703.024	Postage	<u>300</u>
Postage		
134.459.000.703.025	copy paper	<u>1,200</u>
Office Expense	general office supplies	
134.459.703.027	Supplies for camps, Teen Center	<u>6,200</u>
Recreation Program Supplies	supplies for Tot Time	
	general supplies/minor equip.	
	swim team supplies	
134.459.000.704.022	Communication	
	AT&T invoices	<u>2,800</u>
	Phone lines	
134.459.000.706.023	Employee Recruitment	<u>2,000</u>

AGENDA ITEM 2.3 ATTACHMENT 2

RECREATION & PARK DEVELOPMENT EXPENSES

Proposed Budget 2019-2020

<u>ACCOUNT NUMBER</u>	<u>DESCRIPTION</u>	<u>BUDGET</u>
Advertising	Public Notices	
134.459.000.706.027		
Boot & Jacket Allowance	Part time staff shirts Sweatshirts	<u>400</u>
134.459.000.706.037		
Conferences & Mtgs	Memberships Conferences & Workshops	<u>3,000</u>
134.459.000.706.052		
Gym Expenses	Utilites & Supplies Split with School District	<u>18,000</u> revenue offset \$14,000
134.459.706.065		
Printing Expense	Activity Guides Misc. Printing needs	<u>4,000</u>
134.459.000.707.003		<u>0</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund 230: Public Benefit Fund

Reserve @ July 1, 2019 **\$570,400**

Add:

Projected 19-20 Revenues **\$540,000**

Less:

Requested Appropriations

OPERATING EXPENSES 351,900

Total Appropriations **\$351,900**

Projected Reserve @ June 30, 2020 **\$758,500**

140%

WEED ABATEMENT FUND

	BUDGET 18-19	ACTUAL 18-19	BUDGET 19-20
CANNABIS DISP. PUBLIC BENEFIT	120,000	452,412	540,000
ADMINISTRATIVE CITATION PERMIT	2,000	0	0
FINES, FEES, & FORFEITURES	0	0	0
	<u>\$122,000</u>	<u>\$452,412</u>	<u>\$540,000</u>



City of Riverbank
Annual Operating Budget -- Fiscal Year 2019-2020

Fund: 230	PUBLIC BENEFIT FUND	Department: 411
Function:	Public Benefit	CODE COMPLIANCE

APPROPRIATION DETAIL

Account	Account Description	FY 2017-18 Actual	FY 2018-19 Budget	2018-19 Expenses To Date	FY 2019-20 Budget	Difference	% Change
Operating Expenses-TOW							
702.034	VEHICLE MILEAGE FEE	0	35,000	0	35,000	0	0%
702.031	CAMERA LEASE	0	0	0	83,100	83,100	0%
706.025	CONTRACT SHERIFF SERVICES	0	127,500	0	233,800	106,300	83%
	Total Operating Expenses	\$0	\$162,500	\$0	\$351,900	\$189,400	117%
CAPITAL OUTLAY							
707.013	EQUIPMENT/PROJECTS	0	0	0	77,000	77,000	0%
	Total Capital Outlay	\$0	\$0	\$0	\$77,000	\$77,000	0%
	Total Department Appropriations	\$0	\$162,500	\$0	\$351,900	\$189,400	117%

STAFFING: 1 Deputy Sheriff
 0.5 Deputy Sheriff - School Resource Officer

EQUIPMENT & PROJECTS
 VEHICLES FOR NEW POSITIONS \$77,000