BUDGET ADVISORY COMMITTEE

Member, Janet Nuñez-Pineda
Member, Seabre Dillard
Member, Kimberlly Lainez
Member,Michael Christie
Member, Mark Heinzinger
Council Member, Cindy Fosi (non-voting)
Council Member Alternate, Luis Uribe (non-voting)

CITY OF RIVERBANK

Budget Advisory Committee Meeting

City of Riverbank
Council Chambers
6707 Third Street • Suite B
Riverbank, CA 95367

choose civility

WEDNESDAY,JULY 22, 2026 — 6:00 PM

(THE AGENDA PACKET IS ONLINE AT [HTTPS://RIVERBANKCA.PORTAL.CIVICCLERK.COM/](https://riverbankca.portal.civicclerk.com/))

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **CONFLICT OF INTEREST (No action can be taken)**

   Any Committee Member or Staff who has a direct Conflict of Interest on any scheduled agenda item to be considered is to declare their conflict at this time.

4. **PRESENTATIONS**

   Item 4.1. Introduction of Budget Advisory Committee Members

   Item 4.2. Ralph M. Brown Act Overview Presentation

5. **PUBLIC COMMENTS (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 Budget Advisory Committee. Individual comments will be limited to a **maximum of 3 minutes (or as stated by the presiding Officer)** and time cannot be yielded to another person. Under State Law, matters presented during the public comment period cannot be discussed or acted upon.

6. **ACTION & DISCUSSION ITEMS**

   Item 6.1. Introduction and Overview of the Budget Advisory Committee

   Item 6.2. Discussion Regarding Election of Chair and Vice Chair

   Item 6.3. Government Finance Orientation

   Item 6.4. City Council Budget Priority - Utilization of the Section 115 Trust

   Item 6.5. City Council Priority Referral - Strategies to Address the City's Structural Deficit.

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 St., Suite A, Riverbank.

Item 6.6. City Council Priority Referral Review of Deferred Staffing Request

Item 6.7. Future Meeting Schedule

7. COMMENTS

Item 7.1. Staff Comments

Item 7.2. Council Liaison Comments

Item 7.3. Committee Member Comments

8. ADJOURNMENT

AFFIDAVIT OF POSTING

I hereby certify under penalty of perjury, under the laws of the State of California that the foregoing agenda was posted at the meeting location, on the North City Hall public exterior bulletin board, South City Hall public exterior Bulletin, Riverbank Community Center exterior bulletin, and the City's website 72 hours prior to the meeting in accordance to the California Ralph M. Brown Act.
Posted this16th Day of July, 2026

/s/*Tammy Alcantor, Assistant City Manager*

ADA COMPLIANCE STATEMENT

In compliance with the Americans with Disabilities Act, and the Governor's Executive Order N-29-20, the City will make every effort to make reasonable modifications or accommodations from individuals with disabilities. Contact the Administration Dept. at (209) 863-7122 or the City Clerk at cityclerk@riverbank.org at least (48) hours prior to the meeting to enable the City to make reasonable arrangements for accessibility.

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 City of Riverbank City Council/LRA Board shall be in English and anyone wishing to address the Council 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.

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TELECONFERENCE/VIRTUAL PLATFORM PUBLIC PARTICIPATION COMMENT PROCEDURES FOR CITY COUNCIL MEETING HELD IN CONFORMANCE WITH THE BROWN ACT

PUBLIC "LIVE" VIEWING

- Government Channels: Charter — 2 and AT&T U-VERSE — 99
- YouTube Live — City of Riverbank
- Via ZOOM Platform (See instructions below)

SUBMITTING PUBLIC COMMENTS FOR THE RECORD

Written comments must be received before 4:00 p.m. on the date of the meeting in order for them to be distributed to the Committee prior to consideration of the matter.

Written comments will not be read aloud at the meeting, but will be reported as received for the record. If you do not receive an acknowledgment of receipt within an hour of submission or by 5:00 p.m., please call Tammy Alcantor, Assistant City Manager at (209) 863-863-7112 or the Administration Dept. at (209) 863-7122.

ACCEPTABLE METHODS OF SUBMITTING COMMENTS BEFORE THE 5:00 PM DEADLINE

- **Via Mail Service:** Mail comments to City of Riverbank, Attn: City Clerk, 6707 Third Street, Suite A, Riverbank, CA 95367. (Call 209-863-7198 / 209-863-7122 to ensure they were received.)

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 St., Suite A, Riverbank.

- **Via Email:** talcantor@riverbank.org or cityclerk@riverbank.org

  (Note: This technology is not a guaranteed method.)
    - Indicate Agenda Item # in the *subject line*. (Call 209-863-7112 / 209-863-7122 to ensure receipt.)
- **Oral Comments In-Person:** The Chair will ask the public if anyone wishes to comment, at that time you may approach the podium.
- **Oral Comments Via Zoom:**The Chair will announce when public comments may be made for a limit of 3 minutes on the agenda item being considered, at which time you will:
    - **Using a computer** — click on the "raise hand" feature in the webinar controls. This will alert staff that you wish to speak, and you will be unmuted.
    - **Using a Phone** — press *9 to "raise the hand". This will alert staff that you wish to speak, and you will be unmuted.
    - (Please make sure the volume on your device is on and that any nearby device or any nearby device is turned down.)

Teleconference Phone Number: (This system is a backup for ZOOM technical difficulties only when providing oral comments.) If there are technical difficulties or disconnection with ZOOM while making oral comments, please immediately call the teleconference phone number (209) 863-7151 so the Committee may receive your comments. The Committee will be waiting for your call. Thank you.

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RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 4.1.

SECTION : PRESENTATIONS

Meeting Date:	7/22/2026
Subject:	Introduction of Budget Advisory Committee Members
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION

Receive introductions of the newly appointed Budget Advisory Committee members.

SUMMARY

The first meeting of the Budget Advisory Committee provides an opportunity to formally introduce the appointed members and recognize their willingness to serve the Riverbank community.

STRATEGIC PLAN

This item is consistent with the City of Riverbank 2025–2030 Strategic Plan, particularly the goal to Prioritize Financial Stability. The Strategic Plan calls for the re-establishment of a Budget Advisory Committee with citizen involvement and emphasizes responsible fiscal planning, long-term budgeting, and strategic use of City resources.

BACKGROUND

The City has established a new Budget Advisory Committee to support transparency, public engagement, and informed discussion regarding the City's budget priorities and fiscal planning. The committee will serve in an advisory capacity and provide input on budget-related matters as directed by the City Council and staff.

The first meeting of the Budget Advisory Committee provides an opportunity to formally introduce the appointed members and recognize their willingness to serve the Riverbank community.

Committee Members:

Janet Nunez-Pineda
Michael Christie
Mark Heinzinger
Seabre Dillad
Kimberlly Lainez

Councilmember Cindy Fosi
Councilmember Luis Uribe (Alternate)

At this initial meeting, staff will introduce each committee member. The meeting will also provide an opportunity for members to briefly share their background and interest in serving on the committee. This introduction is intended to help establish a collaborative foundation for the committee's future work.

FINANCIAL IMPACT

There is no direct fiscal impact associated with this item.

ATTACHMENTS

None

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 4.2.

SECTION : PRESENTATIONS

Meeting Date:	7/22/2026
Subject:	Ralph M. Brown Act Overview Presentation
From:	Gabriela Hernandez, City Clerk
Submitted by:	Gabriela Hernandez, City Clerk

RECOMMENDATION

Receive a presentation from the City Clerk regarding the Ralph M. Brown Act, including requirements governing open meetings, public participation, committee meeting procedures, and communication between committee members.

SUMMARY

The City Clerk will provide an overview of the Brown Act, Including open meeting requirements, agendas, public participation, serial meetings, electronic communications, roles of staff, and best practices for compliance.

STRATEGIC PLAN

This item is directly related to the City Council's Strategic Plan Core Value of "Transparency."

BACKGROUND

The Budget Advisory Committee was established by the Riverbank City Council and is subject to the Brown Act. This orientation provides members with an overview of their responsibilities and requirements for conducting open and transparent meetings.

FINANCIAL IMPACT

There is no financial impact associated with this presentation.

ATTACHMENTS

None

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 6.1.

SECTION : ACTION & DISCUSSION ITEMS

Meeting Date:	7/22/2026
Subject:	Introduction and Overview of the Budget Advisory Committee
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION

Receive the staff presentation regarding the purpose, duties, and responsibilities of the Budget Advisory Committee.

SUMMARY

Staff recommends that the Budget Advisory Committee receive the overview of its duties and responsibilities and provide any initial questions or comments.

STRATEGIC PLAN

This item is consistent with the City of Riverbank 2025–2030 Strategic Plan, particularly the goal to Prioritize Financial Stability. The Strategic Plan calls for the re-establishment of a Budget Advisory Committee with citizen involvement and emphasizes responsible fiscal planning, long-term budgeting, and strategic use of City resources.

BACKGROUND

The Budget Advisory Committee was established to provide community-based input and advisory recommendations on the City's budget process, fiscal priorities, and long-term financial planning. The committee serves as a forum for reviewing budget information, discussing financial issues affecting City operations, and offering feedback to support informed decision-making.

As a newly formed advisory body, the committee's first meeting is an opportunity to provide members with an overview of the committee's role, operating expectations, and responsibilities.

The Budget Advisory Committee functions solely in an advisory role and is intended to promote transparency, improve public understanding of municipal finance, and encourage meaningful community involvement in budget-related discussions. While the committee does not have the authority to set policy or adopt the City's budget, it may review financial information and provide comments and recommendations for consideration by staff and the City Council.

The committee's responsibilities may include:

- Review of the City's annual financial report and quarterly financial reports.
- Reviewing the City's annual budget calendar and key phases of the budget process.

- Developing an understanding of the City's primary revenue sources and major expenditure categories.
- Considering budget priorities, fiscal constraints, and service delivery needs.
- Providing advisory feedback on budget assumptions, funding priorities, and community interests.
- Review and evaluate item referrals from the City Council.
- Supporting public awareness and understanding of the City's budget process.
- Adhering to applicable meeting procedures, ethical standards, and committee guidelines established by the City.

Staff will provide an overview of the committee's role and responsibilities and respond to questions from members. The purpose of this discussion is to ensure a clear and shared understanding of the committee's advisory function before moving into future budget review and discussion.

FINANCIAL IMPACT

There is no direct fiscal impact associated with receiving this report.

ATTACHMENTS

None

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 6.2.

SECTION : ACTION & DISCUSSION ITEMS

Meeting Date:	7/22/2026
Subject:	Discussion Regarding Election of Chair and Vice Chair
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION
Discuss whether the Budget Advisory Committee wishes to appoint a Chair and Vice Chair at its inaugural meeting or defer those appointments to the next regular meeting.

SUMMARY
Staff recommends that the Budget Advisory Committee discuss the timing of the appointment of a Chair and Vice Chair and provide direction on whether the selection should occur at this meeting or be continued to the next meeting.

STRATEGIC PLAN
While this item is not directly related to the City Council's Strategic Plan it does support the goal to Prioritize Financial Stability with the re-establishment of a Budget Advisory Committee.

BACKGROUND
As part of establishing the Budget Advisory Committee, the committee will need to designate a Chair and Vice Chair to support the orderly conduct of meetings and committee business. Because this is the committee's first meeting, members are only beginning to become acquainted with one another and with the committee's purpose, structure, and expected work.

For that reason, staff is bringing forward this item for discussion so the committee may determine whether it is prepared to select its officers at this meeting or whether it would prefer to defer the appointments until the next meeting.

The Chair typically serves as the presiding officer for committee meetings, helps maintain the orderly conduct of business, and works with staff on meeting flow and agenda management as needed. In the Chair's absence, the Vice Chair performs these duties.

Given that this is the first meeting of the Budget Advisory Committee, members may wish to consider whether additional time would be beneficial before appointing committee leadership. Delaying the selection until the next meeting would allow members an opportunity to become more familiar with one another and with the committee's responsibilities before making appointments. Alternatively, the committee may determine that it is prepared to move forward with the appointment of a Chair and Vice Chair at the inaugural meeting.

FINANCIAL IMPACT
There is no direct fiscal impact associated with receiving this report.

ATTACHMENTS
None

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 6.3.

SECTION : ACTION & DISCUSSION ITEMS

Meeting Date:	7/22/2026
Subject:	Government Finance Orientation
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION
Receive the government finance orientation and review the City's fiscal and financial policies and budget process.

SUMMARY
This item provides the Budget Advisory Committee with a foundational orientation on government finance, including the City's modified accrual basis of accounting, fund accounting structure, budget controls, fiscal and financial policies, and annual budget process. The orientation is intended to help committee members understand how local government finance differs from private business finance and prepare them for future review of revenues, expenditures, reserves, capital needs, staffing requests, and long-term fiscal sustainability issues.

STRATEGIC PLAN
This item is consistent with the City of Riverbank 2025–2030 Strategic Plan, particularly the goal to Prioritize Financial Stability. The Strategic Plan specifically includes strategies to establish a Budget Advisory Committee with citizen involvement, maintain the General Fund Reserve policy, review fee schedules and financial policies, evaluate contracts for cost-effectiveness, and pursue grant opportunities.

BACKGROUND
The Budget Advisory Committee has been re-established to support public participation, transparency, and advisory input related to the City's budget and long-term financial planning. As a newly re-established committee, it is important for members to develop a shared understanding of the basic principles of government finance before reviewing specific budget issues, City Council budget priority referrals, or potential advisory recommendations.

Municipal finance differs from private business finance in several important ways. While private businesses generally focus on profitability, market share, and return on investment, local governments focus on providing public services, maintaining infrastructure, complying with legal and policy requirements, and responsibly managing public funds. City budgets are also shaped by policy direction from the City Council, state and federal requirements, restricted funding sources, public transparency obligations, and long-term stewardship responsibilities.

The City's Strategic Plan emphasizes that implementation of City priorities depends on adequate funding, sustainable revenues, and the strategic deployment of City resources. It further recognizes that capital projects, staff expansion, infrastructure upgrades, and other initiatives depend on financial capacity, grant funding, new revenues, or long-term fiscal planning. The Strategic Plan also identifies prioritizing financial stability as a key goal, including strategies to establish a Budget Advisory Committee with citizen involvement, maintain the General Fund Reserve policy, review City fee schedules, evaluate contracts for cost-effectiveness, and pursue grant opportunities.

As the Budget Advisory Committee begins its work, members should have a foundational understanding of how municipal finance operates, including the City's budget structure, accounting basis, fund restrictions, fiscal policies, budget process, and financial reporting practices. Providing this orientation at the outset will help establish a common understanding of the legal, operational, accounting, and policy framework within which the City develops and manages its budget.

The City of Riverbank prepares its budget and maintains its accounting records using the modified accrual basis of accounting, which is consistent with Generally Accepted Accounting Principles applicable to local governments and recommendations of the Governmental Accounting Standards Board. Under this basis, revenues are generally recognized in the accounting period in which they become both measurable and available, while expenditures are recognized in accordance with governmental fund accounting requirements.

The City's accounts are organized on the basis of funds, with each fund considered a separate accounting entity. Each fund has its own self-balancing set of accounts for assets, liabilities, fund equity, revenues, and expenditures. Governmental resources are allocated to and accounted for in individual funds based on the purposes for which the resources are to be spent and the means by which spending activities are controlled. This is a core distinction between governmental accounting and private-sector accounting.

The City's operating budget includes proposed spending from multiple funds. Depending on the type of service provided, expenditures may be authorized from different funding sources. The majority of traditional City services are funded through the General Fund; however, special revenue funds, grant funds, capital funds, debt service funds, and proprietary funds may have specific restrictions, purposes, or accounting treatment. The City's proprietary funds include the Water and Sewer Funds, which are accounted for using a cost-of-services measurement focus.

The City budget serves as a legal, policy, and operational document. Once adopted, budgeted expenditures become appropriations to the various City departments. Expenditures may not legally exceed appropriations at the departmental level in governmental fund types. The City also maintains budgetary controls to help staff adhere to the adopted budget. Budget amendments or transfers between funds of $25,000 or less require department head authorization, verification of available funding by the Finance Director, and approval by the City Manager. Transfers exceeding $25,000, and all budget amendments that expand service levels, require City Council authorization by budget resolution.

The government finance orientation will also introduce the Committee to the City's fiscal and financial policies and practices, including budget control, modified accrual accounting, debt management, risk management, financial reporting, investment policies, operating budget policies, purchasing policies, revenue policies, capital improvement and asset policies, and debt administration policies. These policies provide the framework for responsible budgeting, financial reporting, internal controls, long-term planning, and stewardship of public resources.

The City’s financial reporting policies provide for regular financial monitoring and transparency. Monthly financial reports are prepared to show revenue and expenditure activity for Department Heads; annual financial reports are prepared at the end of each fiscal year, and an independent accounting firm performs an annual audit of the City’s financial statements.

The City’s operating budget policies emphasize fiscal sustainability and responsible long-term planning. The policies state that the City will avoid budgetary procedures that balance current expenditures at the expense of meeting future-year expenses, such as postponing expenditures, accruing future-year revenues, or rolling over short-term debt. The policies also provide for adequate maintenance and orderly replacement of capital assets, adequate funding of retirement systems, financial impact analysis for policy initiatives and service changes, and review of requests for additional positions through the annual budget process, except in emergency circumstances.

The City’s revenue, purchasing, capital improvement, investment, and debt policies further support responsible financial management. The City seeks to maintain a diversified and stable revenue system, estimate revenues through an objective and conservative analytical process, establish user charges and fees to recover the cost of providing services where appropriate, and use non-recurring revenues only for non-recurring expenditures. The City’s debt policies provide that long-term debt requires City Council approval, should not be used for current operations, and should generally be limited to capital improvements or projects that cannot be financed from current revenues.

The purpose of the government finance orientation is to introduce committee members to the financial structure, terminology, accounting basis, fund structure, fiscal policies, and budget processes that guide the City’s financial decision-making. This orientation will help prepare committee members for future discussions involving revenues, expenditures, reserves, staffing, capital needs, service levels, structural deficits, and long-term financial sustainability.

FINANCIAL IMPACT

There is no direct fiscal impact associated with receiving this orientation.

ATTACHMENTS

1. Financial Polices & Practices
2. Budget Process

Financial Polices & Practices

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

Financial Reporting Policies

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

Basis of Budgeting/Basis of Accounting

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

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

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

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

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

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

Governmental & Proprietary Funds

Governmental Funds

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

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

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

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

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

Proprietary (Enterprise) Funds

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

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

Financial Policy Statements

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

Capital Improvement and Asset Policies

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

Financial Policy Statements

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

Operating Budget Policies

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

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

Operating Budget Policies

- The City will be held accountable for ensuring that department expenditures stay within budget appropriations.
- All requests for City Council action that have a financial impact on the City and/or its various funds shall be reviewed and approved by the City Manager and Director of Finance before such requests can be included in the City Council Agenda.
- Requests for additional positions will only be considered during the City's annual budget process, except in those areas deemed to be of an emergency nature by the City Manager.
- New positions and/or reclassified positions approved as part of the budgetary process shall be reviewed to determine the appropriateness of the assigned classification and/or salary structure.
- Where possible, the City will integrate performance measurement, service level, and productivity indicators in the City's published budget document.
- The City will provide a financial impact analysis of all policy initiatives, service changes, and new programs or projects.
- The City will provide in the budget for adequate and orderly maintenance, repair, and replacement of capital assets.
- The City will aggressively seek State and Federal funds that are available for capital projects.
- Budget amendments or transfers between funds for $25,000 or less require department head authorization, verification of available funding from the Finance Director, and approval from the City Manager. Transfers in excess of $25,000 and all budget amendments that expand service levels require Council authorization in the form of an amending budget resolution.

- **Purchasing Policies**
- Purchases will be made in accordance with all Federal, State, and municipal requirements. If there are no specific requirements, purchases will be made in the best interest of the City.
- Purchases will be made in an impartial, economical, competitive, and efficient manner.
- Purchases will be made from the lowest-priced and most responsible vendor. Qualitative factors, such as vendor reputation and financial condition, will be considered, as well as price.
- Preference will be given to purchases of like quality for vendors who maintain a place of business within the City.
  Revenue Policies
- The City will endeavor to maintain a diversified and stable revenue system to shelter from short-term fluctuation in any single revenue source.
- The City will estimate City anal revenues by an objective, conservative, analytical process.
- The City will strive to establish user charges and fees to recover the cost of providing the services and annually recalculate the full costs of activities supported by user fees to identify the impact of inflation and other cost increases.
- Non-recurring revenues will be used only to fund non-recurring expenditures.

Debt Administration & Policies

Debt Policies

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

As of June 30, 2025, the City's general long-term debt included employee-compensated absences. All other general fund debt has been fully repaid.

Outstanding Long-Term Debt (Proprietary Funds)

As of June 30, 2026, the long-term debt for the City's Sewer & Water Funds will have the following outstanding balances

Outstanding Long-Term Debt		
2014 WWTP Improvement Loan	August 2029 Maturity	$1,241,072
2015 Water Long-Term Lease	December 2027 Maturity	$567,702
2022 Energy Efficiency Project - WWTP	August 2042 Maturity	$3,567,031
2022 Energy Efficiency Project - Water	August 2042 Maturity	$ 537,969
Total		**$5,913,774**

THE BUDGET PROCESS

The Budget Process

The City Manager's recommended operating budget is presented as the City of Riverbank's Budget of Municipal Services for the period beginning July 1, 2026 and ending June 30, 2027. The 2026-27 Annual Budget is divided into three sections: budget tables identifying the City's overall financial plan, operating plans for all City Departments, and miscellaneous funds.

The development, evaluation, and production of the annual operating budget is a comprehensive process involving multiple steps and the participation of numerous staff members. The following timeline outlines the major elements of the annual budget cycle. Please note, the schedule is approximate and may vary slightly each year.

October – December

- Staff reviews the current fiscal year's budget to assess potential modifications in format or content for the following year's document.
- The City Council meets to establish priorities, set goals, and provide policy direction.
- Based on Council policy, budget development instructions are distributed to departments as needed.
- Finance staff collaborates with the City Manager to design a clear and informative budget document to aid the Council in making sound policy decisions.
- The Finance Department develops and distributes a budget manual and guidelines to assist departments in preparing their budget requests.

January

- A budget kickoff meeting is held for all department management involved in the budget process.
- Finance staff provides an overview of the current fiscal year's financial status and prepares a base budget for each department.
- The City Manager instructs department heads to begin developing budget proposals for the upcoming fiscal year.

February

- Finance staff presents a Mid-Year Fiscal Review to the City Council, including updated projections for General Fund revenues and expenditures through the end of the fiscal year.

March

- The City Manager and Finance staff refine anticipated funding sources for the upcoming fiscal year.

- Department Heads meet with the City Manager to review their base budgets; program reductions are developed if necessary.
- Departments update their program narratives for inclusion in the budget document.
- The Council again meets to refine its priorities and policy direction, with updated instructions communicated to departments as needed.

April

- Departments submit supplemental budget requests, outlining new programs, personnel needs, and associated funding requirements.
- The City Manager meets with Department Heads to evaluate these requests and assess their impact on the General Fund.
- The City's Fee Schedule is reviewed, and a corresponding staff report is prepared.

May – June

- Public participation is encouraged through a budget workshop and public hearings conducted by the City Council.
- The Council adopts resolutions approving the operating budget and any updates to the fee schedule, incorporating changes based on public input and Council deliberations.
- Finance and Development Services staff collaborate to prepare the Capital Improvement Program (CIP) budget, reviewing proposed expenditures for major projects, identifying funding sources, determining timelines, and assessing General Fund impacts.
- The CIP reflects a five-year investment plan for City infrastructure and facilities.

July

- The new fiscal year begins on July 1, and the adopted annual operating budget becomes effective.

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 6.4.

SECTION : ACTION & DISCUSSION ITEMS

Meeting Date:	7/22/2026
Subject:	City Council Budget Priority - Utilization of the Section 115 Trust
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION
Receive the City Council budget priority referral and discuss the timing for Budget Advisory Committee consideration of the City's potential use of its Section 115 trust for CalPERS-related obligations.

SUMMARY
This item provides the Budget Advisory Committee an opportunity to begin discussing the City Council's budget priority referral regarding potential use of the City's Section 115 trust for CalPERS-related obligations. The Committee may provide advisory input on the timing, circumstances, and policy considerations that should be evaluated before any future use of trust funds is considered by the City Council.

STRATEGIC PLAN
While this item is not directly related to the City Council's Strategic Plan, it does support the goal to Prioritize Financial Stability.

BACKGROUND
The City Council has identified as a budget priority the consideration of when it may be appropriate to utilize the City's Section 115 trust in relation to CalPERS obligations. This item has been referred to the Budget Advisory Committee for discussion and input.

A Section 115 trust is generally used by public agencies as a funding vehicle to set aside resources for future pension and other post-employment benefit obligations. In the context of CalPERS liabilities, the trust may provide the City with an additional tool to help manage unfunded obligations, smooth future rate impacts, and support long-term fiscal planning.

As part of its advisory role, the Budget Advisory Committee may review this referral and offer feedback for City Council consideration regarding the timing, conditions, or policy factors that should guide any future use of these trust funds.

The purpose of this item is to begin a discussion regarding the potential use of the City's Section 115 trust for CalPERS-related costs and to identify the factors the Committee believes should be considered before such funds are used.

In evaluating this issue, the Committee may wish to consider several questions, including:

- Whether trust funds should be used only under specific financial conditions or budget circumstances.
- Whether the trust should be preserved primarily for periods of economic uncertainty or significant increases in employer contribution rates.
- How the use of the trust may affect the City's long-term financial stability and reserve strategy.
- Whether the City should establish policy guidance or thresholds related to the use of the trust.
- How trust assets may best be balanced between immediate budget relief and long-term pension cost management.

The Committee's discussion is intended to provide advisory input only. Final decisions regarding use of the Section 115 trust remain with the City Council and must be considered in the context of the City's broader financial position, actuarial obligations, budget priorities, and long-term fiscal sustainability.

At the meeting, staff may provide background information on the purpose of the Section 115 trust, its relationship to CalPERS obligations, and general considerations associated with the timing of any future use.

FINANCIAL IMPACT

There is no direct fiscal impact associated with receiving this discussion item.

ATTACHMENTS

None

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 6.5.

SECTION : ACTION & DISCUSSION ITEMS

Meeting Date:	7/22/2026
Subject:	City Council Priority Referral - Strategies to Address the City's Structural Deficit.
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION

Receive the City Council budget priority referral and discuss the Budget Advisory Committee's review of the City budget and potential recommendations regarding options to decrease the City's projected structural deficit and strengthen long-term financial sustainability.

SUMMARY

The City Council has referred this budget priority item to the Budget Advisory Committee for review and advisory input. The Committee is being asked to review the City's budget, consider the projected structural deficit, and discuss potential recommendations that may assist the City in reducing the gap between ongoing revenues and ongoing expenditures. The Committee's input is intended to support future City Council discussion regarding fiscal sustainability, service priorities, and responsible long-term financial planning.

STRATEGIC PLAN

This item is consistent with the City of Riverbank 2025–2030 Strategic Plan, particularly the goal to Prioritize Financial Stability. The item supports the City's efforts to strengthen long-term fiscal sustainability, maintain responsible budgeting practices, and engage the Budget Advisory Committee in reviewing financial challenges and potential solutions. It also aligns with the Strategic Plan's emphasis on citizen involvement, sustainable revenues, strategic use of City resources, and long-term budgeting.

BACKGROUND

The City Council has identified long-term financial sustainability as a budget priority and has referred the review of the City's budget and projected structural deficit to the Budget Advisory Committee for discussion and input. A structural deficit occurs when ongoing expenditures exceed ongoing revenues, creating an imbalance that cannot be resolved through one-time funding sources alone.

As an advisory body, the Budget Advisory Committee may review budget information, fiscal trends, revenue and expenditure assumptions, service-level considerations, and other financial data presented by staff. The Committee may also discuss potential strategies or recommendations for City Council consideration to help reduce the projected deficit and improve the City's long-term fiscal position.

This item is intended to begin the Committee's review of the City's financial condition and provide a framework for discussing potential solutions.

The Budget Advisory Committee's review may include evaluation of both short-term and long-term strategies to address the City's projected structural deficit. Because a structural deficit reflects an ongoing mismatch between revenues and expenditures, potential solutions generally require recurring fiscal improvements, such as increasing ongoing revenues, reducing or controlling ongoing costs, adjusting service levels, improving operational efficiencies, or using a combination of strategies.

The Committee may wish to consider the following areas during its review:

<u>Revenue opportunities:</u>
Review potential options to increase or stabilize ongoing revenues, including fees, service charges, cost recovery levels, grants, economic development impacts, and other revenue sources available to the City.

<u>Expenditure controls:</u>
Consider opportunities to reduce, defer, or better manage ongoing costs, including contracts, supplies, utilities, programs, staffing levels, and other operational expenditures.

<u>Service-level priorities:</u>
Discuss how budget constraints may affect service delivery and whether certain services, programs, or activities should be prioritized, modified, reduced, or evaluated for efficiency.

<u>Cost recovery and fee review:</u>
Evaluate whether City fees and charges appropriately recover the cost of providing certain services, while also considering legal requirements, community impacts, and policy goals.

<u>Operational efficiencies:</u>
Identify opportunities to improve processes, use technology, share resources, pursue partnerships, or modify service delivery models to reduce costs or improve productivity.

<u>Long-term obligations:</u>
Consider the impact of pension costs, insurance, infrastructure maintenance, capital needs, debt obligations, and reserve requirements on the City's long-term financial outlook.

<u>Use of one-time resources:</u>
Discuss whether one-time funds should be preserved for reserves, capital needs, deficit mitigation, or transition strategies, while recognizing that one-time funds do not resolve an ongoing structural imbalance.

<u>Reserve and fiscal policies:</u>
Review how reserve policies and fiscal guidelines may support the City's ability to respond to economic uncertainty, unexpected costs, and future financial pressures.

The Committee's role is advisory only. Any recommendations developed by the Committee would be forwarded to the City Council for consideration as part of future budget discussions and policy direction. Final decisions regarding budget reductions, revenue measures, service levels, and fiscal policies remain with the City Council.

FINANCIAL IMPACT
There is no direct fiscal impact associated with receiving this report.

ATTACHMENTS
None

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 6.6.

SECTION : ACTION & DISCUSSION ITEMS

Meeting Date:	7/22/2026
Subject:	City Council Priority Referral Review of Deferred Staffing Request
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION
Receive the City Council budget priority referral and review the deferred staffing requests for consideration as part of the Mid-Year Budget Review.

SUMMARY
The City Council has referred this budget priority item to the Budget Advisory Committee for review and advisory input. The Committee is being provided with an overview of the deferred staffing requests to evaluate whether any positions should be considered as part of the Mid-Year Budget Review. The discussion is intended to help assess operational needs, fiscal impacts, service-level implications, and alignment with the City's long-term organizational and financial priorities.

STRATEGIC PLAN
This item is consistent with the City of Riverbank 2025–2030 Strategic Plan, which emphasizes responsible fiscal planning, adequate staffing capacity, and strategic deployment of City resources. The Strategic Plan states that implementation of City priorities depends on financial capacity, staff capacity, and long-term fiscal planning. In addition, the Deputy City Clerk request directly relates to the Strategic Plan strategy to improve public communications by hiring a Deputy Clerk to assist with boards, committees, oversight, and accessibility to City Council.

BACKGROUND
As part of the City's budget process, several staffing requests were identified but deferred for further evaluation. The City Council has referred these deferred staffing requests to the Budget Advisory Committee for review in connection with the Mid-Year Budget Review.

The purpose of this review is to provide the Committee with an opportunity to evaluate the need for additional staffing, the potential operational benefits of each position, the estimated annual cost with benefits, any potential revenue or cost recovery opportunities, and the risks associated with not adding the positions at this time.

The deferred position identified for review include:

Deferred Position	Department	Estimated Annual Cost with Benefits	Primary Need
Administrative Clerk	Community Development/Finance	$144,500	Customer Service and Administrative Support for City Hall South
Deputy City Clerk	Administration	$189,000	Records management, meeting support, compliance, and administrative support
Engineering Technician II	Development Services	$168,000	Encroachment permit review, development review, and technical support
Recreation & Events Coordinator	Parks & Recreation	$158,760	Program expansion and operational support

The City's Strategic Plan recognizes that implementation of City priorities depends on adequate funding, staff capacity, and responsible long-term fiscal planning. It also notes that staffing expansion and other initiatives must be evaluated based on financial feasibility and available resources.

The Budget Advisory Committee's review should consider both the operational need for each position and the City's overall fiscal condition at mid-year. While additional staffing may improve service delivery, reduce reliance on existing staff, and support implementation of City Council priorities, each position also represents an ongoing cost that must be evaluated in the context of projected revenues, expenditures, reserves, and the City's structural budget position.

The overview provided to the Committee identifies the following deferred positions and considerations:

Administrative Clerk – Community Development/Finance
This position would provide front-counter coverage for City Hall South, preferably with bilingual customer service support. Duties would include assisting the public, scheduling appointments, supporting records management, and providing general administrative assistance. The position would support both Community Development and Finance operations by improving customer service, workflow coordination, and administrative capacity. Funding for the position would be allocated evenly among Development Services, the Water Fund, and the Sewer Fund.

Deputy City Clerk – Administration
This position would assist with records management, meeting support, compliance responsibilities,

boards and commissions support, agenda preparation, and administrative functions. The Strategic Plan specifically identifies hiring a Deputy Clerk to assist with boards and committees oversight and accessibility to City Council as a strategy under the goal to improve public communications. Riverbank Strategic Plan 2025-2030_Final.pdf

Engineering Technician II – Development Services
This position would provide technical support for encroachment permit review, development review, field coordination, and engineering-related workload. The position could help reduce reliance on consultants for certain review functions and improve in-house responsiveness.

Recreation & Events Coordinator – Parks and Recreation
This position would support recreation programming, special events, facility rentals, and community activities. The position may also create opportunities for increased program revenue, facility rental revenue, sponsorships, and improved service delivery.

In reviewing the deferred staffing requests, the Committee may wish to consider the following questions:

Which positions address the most immediate operational or compliance needs?
Which positions support City Council priorities or Strategic Plan implementation?
Which positions may generate revenue, improve cost recovery, or reduce consultant or contract costs?
Which positions would improve public service levels, customer service, transparency, or responsiveness?
What are the risks of continuing to defer each position?
Should any position be recommended for consideration at mid-year, or should the requests be evaluated through the next annual budget process?
If funding is limited, should the Committee recommend prioritizing the positions, phasing them in, or identifying alternative service delivery options?

The Committee's role is advisory only. Any input or recommendations provided by the Committee would be forwarded for City Council consideration as part of the Mid-Year Budget Review or a future budget process. Final decisions regarding staffing levels, position authorization, funding, and budget amendments remain with the City Council.

FINANCIAL IMPACT
There is no direct fiscal impact associated with receiving this discussion item. Any future fiscal impact would depend on whether the City Council authorizes one or more deferred positions as part of the Mid-Year Budget Review or a future budget process.

ATTACHMENTS
1. New Postion Request Analysis

New Position Analysis
FY 2026-2027

Position	Annual Cost w/ Benefits	Primary Need	Operational Benefits	Revenue/Cost Recovery	Risks if Not Added
Administrative Clerk Dept: Community Development & Finance City Hall South	$144,500	Customer service and administrative support	Provides front counter coverage, bilingual customer service support, records management, fee collection, clerical support for multiple departments	Approximately 30% allocable to System Development, Water and Sewer Funds with 70% to General Fund	Reduced customer service capacity, increased administrative workload on professional staff, loss of Spanish-speaking front counter support
Deputy City Clerk Dept: Administration City Hall North Suite A	$189,000	Records management, meeting support, compliance, backup City Clerk functions	Supports records retention program citywide, provides redundancy for statutory City Clerk functions, assists with SB 707 meeting streaming requirements, allows City Clerk division to support advisory bodies	No direct revenue source	Increased reliance on single employee for statutory duties, challenges maintaining records retention compliance, limited capacity for meeting support and streaming requirements
Engineering Technician II Dept: Development Svcs City Hall East	$168,000	Encroachment permit review, development review, succession planning	Provides in-house review of utility encroachment permits, assists inspectors, supports development and capital project reviews, prepares for upcoming retirements	Existing encroachment permit revenue already budgeted; potential for modest additional revenue through increased permit processing and billable review time. Slight decrease in contract services and overtime.	Continued reliance on consultants for permit reviews, slower permit processing, limited office coverage, loss of institutional knowledge as retirements occur
Recreation & Events Coordinator Dept: Recreation City Hall North Suite C	$158,760	Program expansion and operational support	Expands recreation programming, increases facility utilization, supports community events, shifts sports program administration from Director	Potential increase in program revenue, facility rental revenue, sponsorships and partnerships; revenue amount not currently quantified, primarily dependent on General Fund.	Limited ability to expand programs, reduced focus on revenue generation, continued workload concentration on existing staff

RIVERBANK BUDGET ADVISORY COMMITTEE

AGENDA ITEM NO. 6.7.

SECTION : ACTION & DISCUSSION ITEMS

Meeting Date:	7/22/2026
Subject:	Future Meeting Schedule
From:	Tammy Alcantor, Assistant City Manager
Submitted by:	Tammy Alcantor, Assistant City Manager

RECOMMENDATION

Discuss and provide direction regarding the Budget Advisory Committee's future meeting schedule, including whether the Committee wishes to meet quarterly, every other month, monthly, or on an as-needed basis during the initial orientation and budget preparation period, with meetings scheduled on the fourth Wednesday of the month based on council chambers availability.

SUMMARY

The Budget Advisory Committee is required to meet a minimum of four times per year. The initial proposed schedule contemplated quarterly meetings following the end of each fiscal quarter, generally in July, October, January, and April. Due to the Council Chambers' availability, future meetings would need to be scheduled on the fourth Wednesday of the applicable month.

STRATEGIC PLAN

While this item is not directly related to the City Council's Strategic Plan it does support the goal to Prioritize Financial Stability with the re-establishment of a Budget Advisory Committee.

BACKGROUND

The Budget Advisory Committee serves as an advisory body to support public understanding, transparency, and community input regarding the City's budget and long-term financial planning. As part of its responsibilities, the Committee is required to meet at least four times per year.

The initial meeting schedule was proposed to occur during the month following the end of each fiscal quarter:

- **July** — following the close of the fourth quarter/fiscal year-end
- **October** — following the close of the first quarter
- **January** — following the close of the second quarter
- **April** — following the close of the third quarter and during budget development

This quarterly schedule would satisfy the minimum meeting requirement and allow the Committee to review budget-related information at key points during the fiscal year. Based on the council chambers availability, meetings would need to be held on the fourth Wednesday of the month.

However, because the Budget Advisory Committee has recently been re-established, the Committee may benefit from meeting more frequently during its initial period of operation. Additional meetings could provide time for orientation, review of City financial documents, discussion of major funds and revenue sources, understanding of expenditure drivers, and review of City Council budget priority referrals.

The purpose of this item is to allow the Committee to discuss its preferred meeting schedule and provide direction to staff. While the minimum requirement is four meetings per year, the Committee may determine that a more frequent schedule is appropriate, particularly during the first year.

A more frequent meeting schedule may be helpful for the following reasons:

- To provide committee members with a stronger understanding of municipal finance and the City's budget structure.
- To allow time for staff presentations on revenues, expenditures, reserves, debt, pensions, capital needs, and fiscal policies.
- To review City Council budget priority referrals in a timely manner.
- To prepare for meaningful participation in the budget development process.
- To allow sufficient time for discussion before making advisory recommendations to the City Council.
- To accommodate additional meetings during the annual budget preparation period.

The Committee may wish to consider the following scheduling options:

Option	Description	Considerations
Quarterly Meetings	Meet four times per year on the fourth Wednesday in July, October, January, and April.	Satisfies the minimum requirement; aligns with fiscal quarter review timing; may be less frequent than needed during the first year or budget preparation.
Every Other Month	Meet approximately six times per year on the fourth Wednesday of selected months.	Provides more regular discussion while limiting the number of meetings.
Monthly meetings for the Initial Period	Meet monthly on the fourth Wednesday during the first several months or through the budget preparation period.	Allows for orientation and timely review of budget topics; requires greater commitment from members and staff.
Quarterly Plus Special Meetings	Maintain quarterly meetings and add special meetings as needed, subject to room availability and notice requirements	Provides flexibility; may be useful during budget preparation or when referrals require timely review.
Budget Season Schedule	Meet more frequently during budget preparation, then return to quarterly meetings.	Aligns meeting frequency with workload and budget deadlines.

Any additional meetings should be scheduled with sufficient time for staff to prepare agenda materials and ensure compliance with applicable public meeting requirements. Due to the council chambers' availability, regular meetings should be scheduled on the fourth Wednesday of the applicable month.

FINANCIAL IMPACT

There is no direct fiscal impact associated with receiving this report.

ATTACHMENTS

None