

*City of Riverside*



**Municipal Budget  
Fiscal Year 2024**

# The Municipal Budget and Auditing Processes

**Content of the Budget:** The budget reflects wage and salary policy for the coming year, municipal programs which will be added or deleted, whether services will be increased or reduced, and the amount of planned capital improvements which will be undertaken. Because of constitutional issues of separation of powers. The clerk, treasurer, or comptroller should prepare the budget under the mayor's supervision for presentation to the council at its first meeting in September. The budget should contain a budget message from the official who prepared it, followed by a listing of estimated revenues, recommended agency expenditure appropriations, and capital improvement appropriations. More budgetary information may be found in *Selected Readings for the Municipal Official - 2020 Edition*.

## BUDGET MESSAGE

The Fiscal Year 2024 Budget was drafted based on departmental requests and trends while still prioritizing the needs of and responsibilities to the citizens of Riverside. Revenues performed better than expected in fiscal year 2023. To date, revenues have exceeded the budgeted income by 12 percent. Still, there is some economic uncertainty as we continue into the next fiscal year. With this uncertainty in the national economy, the revenue projections for fiscal year 2024 are modest. The budgeted expenditures are based on 90% of the estimated income showing an increase in the general fund of approximately \$42,000 over last year's budgeted income. A reserve of at least 10% of the anticipated revenues have been held for unforeseen circumstances and expenses while ensuring that maximum service is obtained for each citizen's tax dollar.

During the 2023 fiscal year, the City was able to reduce its overall outstanding debt services by approximately \$75,000.00 when the City paid off several vehicle loans yet subsequently accrued three. This upcoming fiscal year, the loan for the Vannick Road Project, as well as a department vehicle loan, are scheduled for pay-off.

This budget proposes to address current concerns of police personnel safety equipment, the ongoing need for road repairs, utility equipment maintenance and increased costs of supplies. An example of items to be funded for the Police Department in the new fiscal year are Ballistics Vests for five full-time police officers, replacement of laptop in three police cruisers, two new tasers, and two portable breathalyzers. While the budget covers some of the departmental goals and upcoming needs, grants or other funding, need be sought.

-Candace Smith, City Clerk

### ORDINANCE 2023-0905

BE IT ORDAINED, by the City Council of the City of Riverside, Alabama, that each departmental total appropriation hereby approved by the City Council shall be utilized in all budget management activities for the period beginning October 1, 2023, and ending September 30, 2024.

This Ordinance shall become effective immediately upon its approval and adoption and posting/publication as required by Alabama law.

FISCAL YEAR 2024 BUDGET APPROVED and ADOPTED THIS  
THE 18th OF September, 2023.



Rusty Jessup, Mayor

ATTEST:



Candace Smith, City Clerk

*City of Riverside*  
**FY2024 MUNICIPAL BUDGET**

**General Fund**  
**EXPENSES**

Estimated Income: \$342,000.00

	FY23 Budget	24 Budget	Notes
<b>Administration:</b>			
Regular Salaries	\$115,000.00	\$115,000.00	
Retirement Matching	\$12,000.00	\$15,000.00	*
Medical Insurance (1 Full Time - Single)	\$7,000.00	\$7,000.00	
Liability Insurance (Appx-B)	\$30,000.00	\$10,000.00	
Workman's Comp (Appx-B)	\$5,000.00	\$10,000.00	*
Dues & Memberships	\$6,000.00	\$6,000.00	
Office Supplies	\$2,000.00	\$3,000.00	*
Repairs & Maintenance	\$1,000.00	\$5,000.00	*
Travel & Training	\$3,000.00	\$3,000.00	
Utilities	\$7,000.00	\$10,000.00	*
Bank Charges	\$1,000.00	\$1,500.00	*
Cell & Phones	\$2,500.00	\$2,500.00	
Professional Fees & Audit (Appx-B)	\$8,500.00	\$8,500.00	
E-911 Dispatch (Appx-B)	\$15,000.00	\$15,500.00	
09 GO Bond (Appx-B)	\$23,500.00	\$23,500.00	
Street Lights	\$10,000.00	\$25,000.00	*
Vehicle Expense			
Fuel Expense			
Uniform Expense			
Miscellaneous	\$ 1,000.00	\$1,000.00	
<b>Misc. Department:</b>			
Animal Control Expense (Appx-B)	\$8,500.00	\$8,500.00	
Court Expense	\$7,000.00	\$7,000.00	
Paving		\$25,000.00	
Building Inspector Expense	\$2,500.00	\$2,500.00	
Dept. Goal			
<b>TOTAL GENERAL</b>		<b>\$304,500.00</b>	

Allowed Budget: \$307,800.00  
3,300.00 Remaining

9/1/2023 A

Based on projected General Funds of **\$900,000** (Less 62% for Police Budget) Increase of \$100,000 from FY23

*City of Riverside*  
**FY2024 MUNICIPAL BUDGET**

**Police Fund**

Estimated Income: \$558,000.00

**EXPENSES**

**FY23 Budget**

**24 Budget**

**Notes**

<b>Police Department:</b>			
Regular Salaries	\$240,000.00	\$255,000.00	*
Retirement Matching	\$25,000.00	\$35,000.00	*
Medical Insurance (4 Full Time Family)	\$67,000.00	\$60,000.00	*
Liability Insurance	\$15,000.00	\$15,000.00	
Workman's Comp	\$15,000.00	\$15,000.00	
Dues & Memberships			
Office Supplies	\$500.00	\$500.00	
Dept Repairs & Maintenance			
Travel & Training	\$1,000.00	\$4,000.00	*
Utilities	\$4,000.00	\$4,000.00	
Bank Charges			
Cell/Mobile	\$6,000.00	\$6,000.00	
Professional Fees & Audit			
E-911 Dispatch (Appx-B)	\$15,000.00	\$15,000.00	
Dept Supplies & Equip	\$4,000.00	\$5,000.00	*
Vehicle Maint. / Repair	\$4,000.00	\$5,000.00	*
Fuel Expense	\$21,000.00	\$28,000.00	*
Uniform Expense	\$3,000.00	\$4,000.00	*
Misc. Department:	\$1,000.00		
Vehicle Loan 21 (Appx-A)	\$12,000.00	\$12,000.00	
Vehicle Loan 23 (Appx-A)		\$24,000.00	
Court Expense	\$6,000.00	\$6,000.00	
Dept. Goal (Appx-C)		\$8,100.00	
<b>TOTAL POLICE</b>		<b>\$501,600.00</b>	\$390,500.00

Allowed Budget: \$502,200.00

600.00 Remaining

9/5/2023 B

Estimated income based on projected General Funds of **\$900,000** (Less 62% for Police Budget)

*City of Riverside*  
**FY2024 MUNICIPAL BUDGET**

**Fire Fund**  
**EXPENSE**

Estimated Income: **\$235,000.00**

	FY23 Budget	24 Budget	Notes
Regular Salaries	\$140,000.00	\$140,000.00	
Retirement Matching	\$10,000.00	\$10,000.00	
Medical Insurance			
Liability Insurance (Appx-B)	\$5,000.00	\$5,000.00	
Workman's Comp (Appx-B)	\$5,000.00	\$5,000.00	
Dues & Memberships			
Office Supplies	\$1,000.00	\$1,000.00	
Repairs & Maintenance	\$5,000.00	\$5,000.00	
Travel & Training			
Utilities	\$3,000.00	\$3,000.00	
Bank Fees			
Cell/Mobile			
Professional Fees & Audit			
E-911 Dispatch (Appx-B)	\$6,000.00	\$6,000.00	
Dept Supplies	\$2,500.00	\$3,000.00	*
Vehicle Expense	\$1,000.00	\$2,000.00	
Fuel Expense	\$1,500.00	\$1,500.00	
Uniform Expense	\$500.00	\$500.00	
09 GO Bond			
Misc. Department:			
EMS Supplies	\$6,000.00	\$6,000.00	
Engine (Appx-A)	\$22,000.00	\$20,000.00	
LifePak Payment	\$3,000.00	\$3,000.00	
Dept. Goal			
<b>TOTAL FIRE</b>		<b>\$211,000.00</b>	

Allowed Budget: **\$211,500.00**  
500.00 Remaining

*City of Riverside*  
**FY2024 MUNICIPAL BUDGET**

**Water Fund**  
**EXPENSES**

Estimated Income: **\$830,000.00**

	FY23 Budget	FY24 Budget	Notes
Regular Salaries	\$230,000.00	\$265,000.00	*
Retirement Matching	\$30,000.00	\$30,000.00	
Medical Insurance(5 Full Time - 3 Single, 2 Family)	\$57,500.00	\$57,500.00	
Liability Insurance (Appx-B)	\$20,000.00	\$10,000.00	
Workman's Comp (Appx-B)	\$10,000.00	\$10,000.00	
Dues & Memberships	\$1,000.00	\$1,000.00	
Office Supplies	\$4,000.00	\$5,000.00	
Repairs & Maintenance	-		
Travel & Training	\$1,500.00	\$1,500.00	
Utilities	\$50,000.00	\$55,000.00	*
Bank Fees	\$500.00	\$500.00	
Cell/Mobile	\$6,000.00	\$6,500.00	*
Professional Fees & Audit (Appx-B)	\$9,000.00	\$8,000.00	
E-911 Dispatch (Appx-B)	\$15,000.00	\$15,000.00	
Water Supplies	\$45,000.00	\$60,000.00	*
Vehicle Expense	\$6,000.00	\$6,000.00	
Fuel Expense	\$7,000.00	\$11,000.00	*
Uniform Expense	\$500.00	\$1,000.00	*
09 GO Bond	\$18,000.00	\$18,000.00	
Misc. Department:	\$0.00	\$1,000.00	
Water Testing & Survey	\$8,000.00	\$8,000.00	
Outsourced	\$15,000.00	\$10,000.00	
DWSRF (Appx-A)	\$76,000.00	\$78,000.00	
Meter Warranty	\$5,000.00	\$5,000.00	
Tank Maintenance	\$28,500.00	\$28,500.00	
Postage	\$7,500.00	\$9,000.00	*
Vehicle Loan 22 (Appx-A)	\$24,000.00	\$21,000.00	
Vehicle Loan 23 (Appx-A)		\$12,000.00	
Dept. Goal (Appx-C)		\$10,000.00	
<b>TOTAL WATER:</b>		<b>\$743,500.00</b>	

Allowed Budget: **\$747,000.00**

**3,500.00** Remaining

*City of Riverside*  
**FY2024 MUNICIPAL BUDGET**

**Parks & Rec Fund**

Estimated Income: **\$35,000.00**

EXPENSES	FY23 Budget	FY24 Budget	Notes
<b>Parks &amp; Rec</b>			
Regular Salaries			
Medical Insurance			
Liability Insurance			
Workman's Comp			
Dues & Memberships			
Office Supplies			
Repairs & Maintenance (Porta Potty)	\$4,000.00	\$4,000.00	
Travel & Training			
Utilities	\$12,000.00	\$15,000.00	
Bank Charges			
Cell			
Professional Fees & Audit			
E-911 Dispatch			
Equipment Repairs (Gas Pumps)	\$2,000.00	\$5,000.00	*
Vehicle Expense			
Fuel Expense			
Uniform Expense			
Misc. Department:			
Playground			
Pavillion			
Shelter	\$3,500.00	\$3,500.00	
<b>TOTAL PARKS &amp; REC</b>		<b>\$27,500.00</b>	

Budget: **\$31,500.00**  
4,000.00 Remaining

*City of Riverside*  
**FY2024 MUNICIPAL BUDGET**

<b>Road Fund</b>			Estimate Income: <b>\$70,000.00</b>
EXPENSE	FY23 Budget	FY24 Budget	Notes
Supplies	\$ 6,500.00	\$9,000.00	
Paving	\$ 10,000.00	\$60,000.00	* \$25,000 from General fund:
Misc. Department:			
Vannick	\$ 24,000.00	\$19,000.00	
<b>TOTAL ROAD</b>		<b>\$ 63,000.00</b>	
			Budget <span style="background-color: #cccccc; padding: 2px;">000.00</span>
<b>ESTIMATED ROADS:</b> Sparrow Lane \$38,000 Deerfield Rd \$99,000 Lake View Cir \$95,000			0.00 Remaining
202	Fund operates on <b>\$25,000.00</b> transferred from General Fund		

<b>Capital Improvement</b>		Estimate Income:	<b>\$24,000.00</b>
EXPENSE	FY24 Expenditure	Notes	
Vannick Loan	\$19,000.00	Appendix A	



*City of Riverside*  
**FY2024 MUNICIPAL BUDGET**

Estimated Income \$ -----

<b>Court Fund EXPENSE</b>		<b>FY24 Proposed</b>	<b>Notes</b>
Regular Salaries		\$ -	
Legal Fees/Indigent		GENERAL	
Office Expense-Software		PD	
Judge Expense		GENERAL	
Jail Expense		PD	
Travel and Training		GENERAL	
E-911		\$ -	
<b>TOTAL</b>		<b>\$ 13,000.00</b>	

Budget 0.00

*City of Riverside*  
**CURRENT LARGE DEBT**

<b>Loan</b>	<b>Beginning FY24 Balance</b>	<b>2024 Payments</b>	<b>Maturity Date</b>
Police Loan 21- Tahoe	\$31,367.78	\$12,000.00	2025
Police Loan 23 - Tahoes*	\$78,797.81	\$24,000.00	2026
Vannick Loan	\$18,741.04	\$18,741.04	2024
Water Loan 22 - F250	\$20,486.96	\$21,000.00	2024
Water Loan 23 - F150*	\$39,751.08	\$12,000.00	2026
DWSRF Bond	\$855,472.50	\$77,640.00	2034
09 GO Bond	\$231,131.25	\$39,993.75	2029
Rescue Pumper Loan	\$125,071.10	\$19,491.60	2030

\$1,400,819.52

*City of Riverside*  
**FY2024 PAYMENT SCHEDULE**

Annual Expense	Cost	FY2024 PAYMENT SCHEDULE					
		General	Police	Fire	Water	Total	
<b>E911</b>	\$51,292.44		\$15,292.44	\$15,000.00	\$6,000.00	\$15,000.00	\$51,292.44
<b>09 GO Bond</b>	\$41,500.00		\$23,500.00			\$18,000.00	\$41,500.00
<b>DWSRF</b>	\$77,640.00					\$69,187.50	\$77,640.00
<b>Audit</b>	\$16,000.00		\$8,000.00			\$8,000.00	\$16,000.00
<b>Liability (AMIC)</b>	\$40,000.00		\$10,000.00	\$15,000.00	\$5,000.00	\$10,000.00	\$40,000.00
<b>Workmans Comp</b>	\$40,000.00		\$10,000.00	\$15,000.00	\$5,000.00	\$10,000.00	\$40,000.00

Some Costs are Estimated

*City of Riverside*

★ DEPARTMENTAL FOCUS / GOAL ★

Fire & Rescue			Police			Water			Administration						
Item	Description	Approx. Cost		Item	Description	Approx. Cost		Item	Description	Approx. Cost		Item	Description	Approx. Cost	
			★	Ballistic Vests	5 Vests for FT	\$3,305	★	Side Cutter	Equipment	\$10,000					
			★	Laptops	3 Vehcile Laptops	\$2,000		Meter	Batteries	\$100,000					
			★	X26 Tasers	2 New Tasers	\$2,200									
			★	Breathalyzers	2 Portable Breathalyzers	\$550									
				Radios	New County System	\$100,000									
<b>Fire &amp; Rescue Total</b>				<b>Police Total</b>			<b>\$108,055.00</b>		<b>Water Total</b>			<b>\$110,000.00</b>	<b>Admin Total</b>		

★ Included in Proposed Budget