



City of Rio Dell Fiscal Year 2022-23 Annual Financial Report



Revenue and Expenditure By Fund - Type

REVENUE AND EXPENDITURES BY FUND - TYPE			
	REVENUE	EXPENSE	GAIN/(LOSS)
GENERAL FUND	1,714,077	1,829,636	(115,559)
ENTERPRISE FUNDS	2,803,746	3,051,685	(247,939)
SPECIAL REVENUE FUNDS	1,222,067	814,412	407,655
TOTAL	5,739,890	5,695,733	44,157



Fiscal Year 2022-23

Revenues and Expenditures by Major Fund

REVENUES BY FUND			
	BUDGET	ACTUAL	OVER/(UNDER)
GENERAL FUND	1,764,617	1,714,077	(50,540)
STREETS	329,201	351,426	22,225
SLESF	150,000	162,880	12,880
BUILDING FUND	49,350	64,288	14,938
SEWER	1,365,519	1,443,592	78,073
WATER	1,261,932	1,360,154	98,222
TOTAL	4,920,619	5,096,417	175,798

EXPENDITURES BY FUND			
	BUDGET	ACTUAL	OVER/(UNDER)
GENERAL FUND	2,132,160	1,829,636	(302,524)
STREETS	329,024	290,045	(38,979)
SLESF	155,664	156,163	499
BUILDING FUND	105,579	107,210	1,631
SEWER	1,519,112	1,772,602	253,490
WATER	1,209,872	1,279,083	69,211
TOTAL	5,451,411	5,434,739	(16,672)



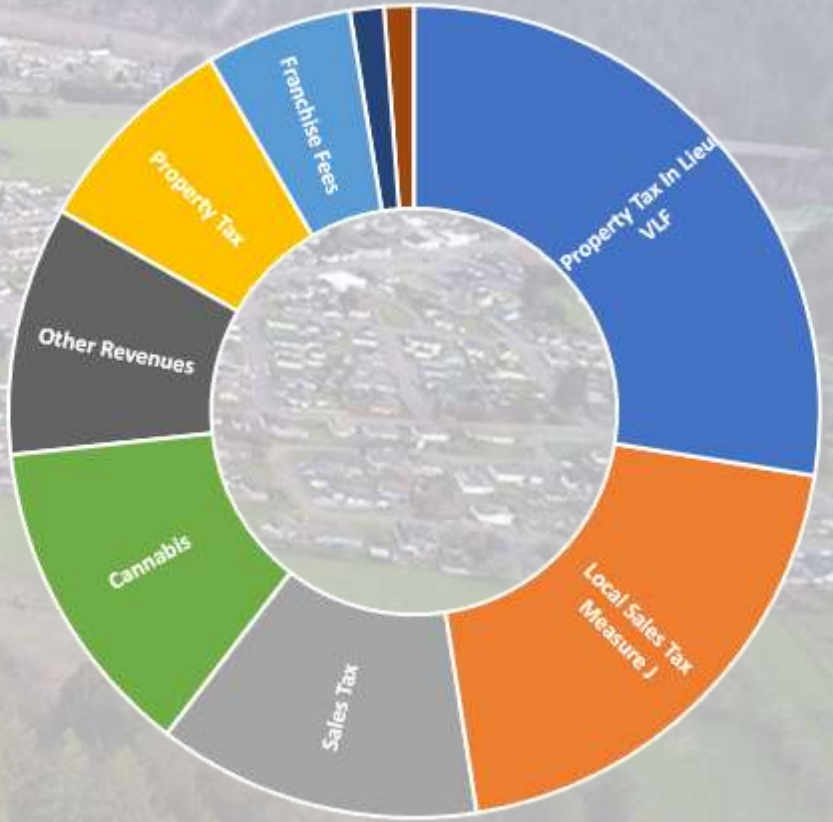
Fiscal Year 2022-23 Fund Balance

Fund Description	Fund #	Beginning Fund Balance 7/1/22	Change	Actual Ending Fund Balance 6/30/23
General Fund	000	1,889,944	(115,559)	1,774,385
Economic Development	003	292,155	(21,498)	270,657
Admin Fund	005	20,649	44,623	65,272
Building Fund	008	-	(42,922)	(42,922)
Park Per Capita Fund	014	177,952	(2,613)	175,339
Parks Fund	015	18,102	300	18,402
Clean CA Grant Funds	018	2,457,267	583	2,457,850
Gas Tax Fund (HUTA)	020	340,258	(4,421)	335,837
SB1 (RMRA) Fund	021	78,418	34,696	113,114
TDA Fund	024	50,279	20,341	70,620
RSTP Fund	026	33,900	10,765	44,665
Solid Waste Fund	027	13,007	508	13,515
CDBG RRLF Fund	039	572,587	(899)	571,688
SLESF Fund	040	116,558	6,717	123,275
Vehicle Abatement Fund	043	2,686	16	2,702
Recycling Fund	074	35,133	25,721	60,854
Spay & Neuter Fund	093	3,146	82	3,228
ARPA	076	339,556	400,576	740,132
Total Special Revenue Funds		4,555,188	68,464	4,284,096
Sewer Capital Fund	052	1,194,930	(154,105)	1,040,825
Sewer Debt Svc Fund	054	113,651	55,016	168,667
Sewer Restricted Reserve	054	302,822	-	302,822
Sewer Operations Fund	050	384,175	(204,743)	179,432
Total Sewer Enterprise Fund		1,995,578	(303,832)	1,691,746
Water Capital Fund	062	906,742	(22,190)	884,552
Water Metro Wells Fund	063	42,892	(10,538)	32,354
Water Dinsmore Zone	064	67,208	21,482	88,690
Water Restricted Reserve	061	136,000	-	136,000
Water Debt Svc Fund	061	209,322	(5,183)	204,139
Water Operations Fund	060	953,126	103,971	1,057,097
Total Water Enterprise Fund		2,315,290	87,542	2,402,832
Total All Funds		10,756,000	(263,385)	10,153,059



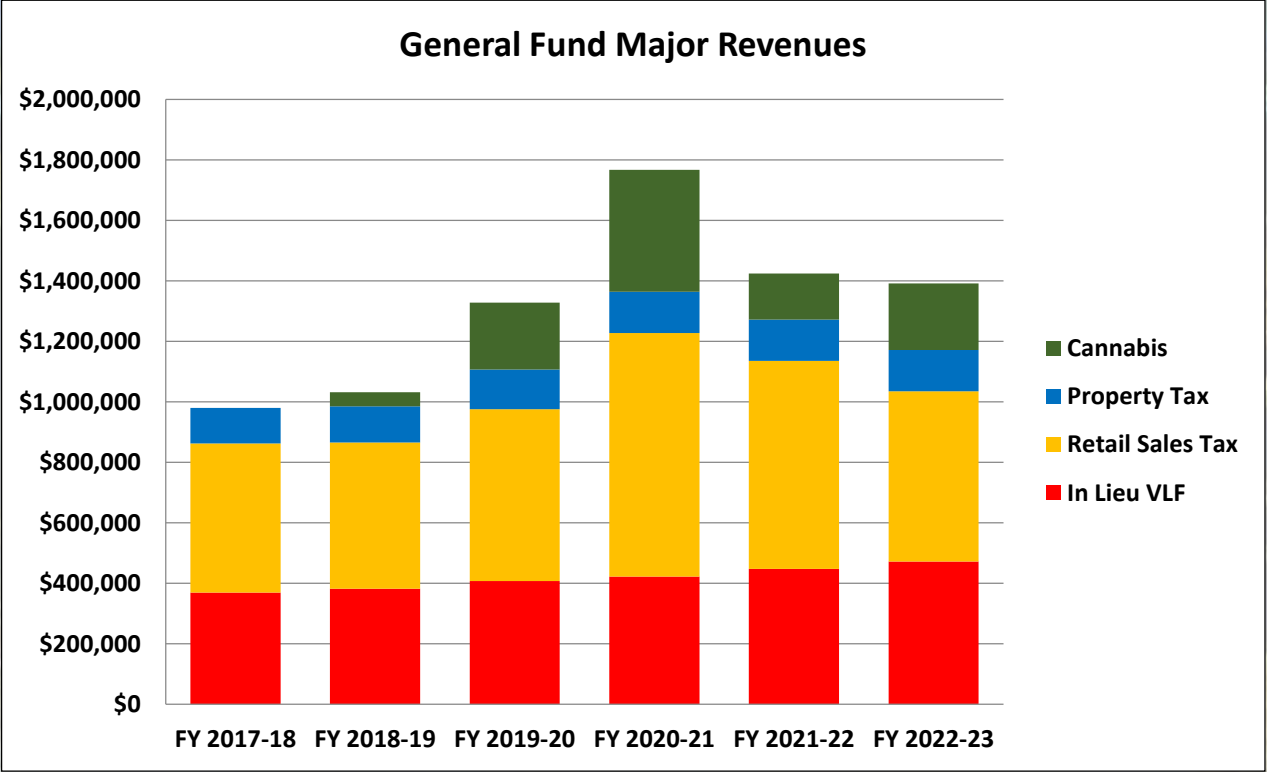
General Fund - Revenues

GENERAL FUND REVENUES	BUDGET	ACTUAL	VARIANCE
Property Tax In Lieu VLF	456,340	471,808	15,468
Local Sales Tax Measure J	460,000	342,796	(117,204)
Sales Tax	340,000	221,024	(118,976)
Property Tax	138,510	144,112	5,602
Franchise Fees	89,000	100,028	11,028
Cannabis	186,000	220,693	34,693
Interest	-	23,234	23,234
Transient Occupancy Tax	20,000	20,428	428
Other Revenues	74,767	169,954	95,187
TOTAL	1,764,617	1,714,077	(50,540)



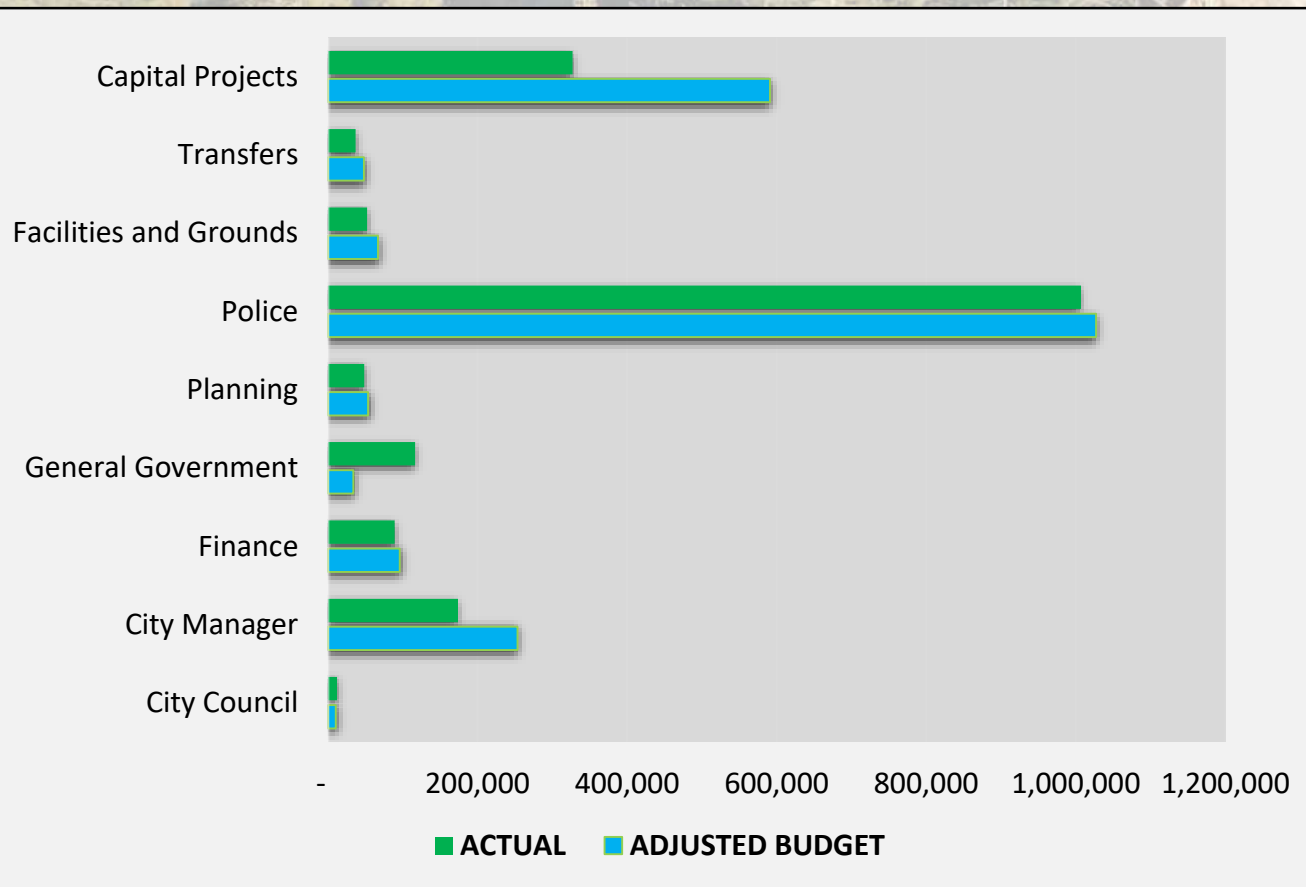


General Fund Major Revenues Over Time





General Fund - Expenditures



GENERAL FUND EXPENDITURES	ADJUSTED BUDGET	ACTUAL	VARIANCE
City Council	10,248	11,952	(1,704)
City Manager	253,389	173,907	79,482
Finance	95,826	89,083	6,743
General Government	33,868	116,424	(82,556)
Planning	53,527	48,545	4,982
Police	1,027,382	1,007,201	20,181
Facilities and Grounds	66,920	52,503	14,417
Transfers	47,933	36,817	11,116
Capital Projects	591,000	326,951	264,049
TOTAL	2,180,093	1,863,383	316,710



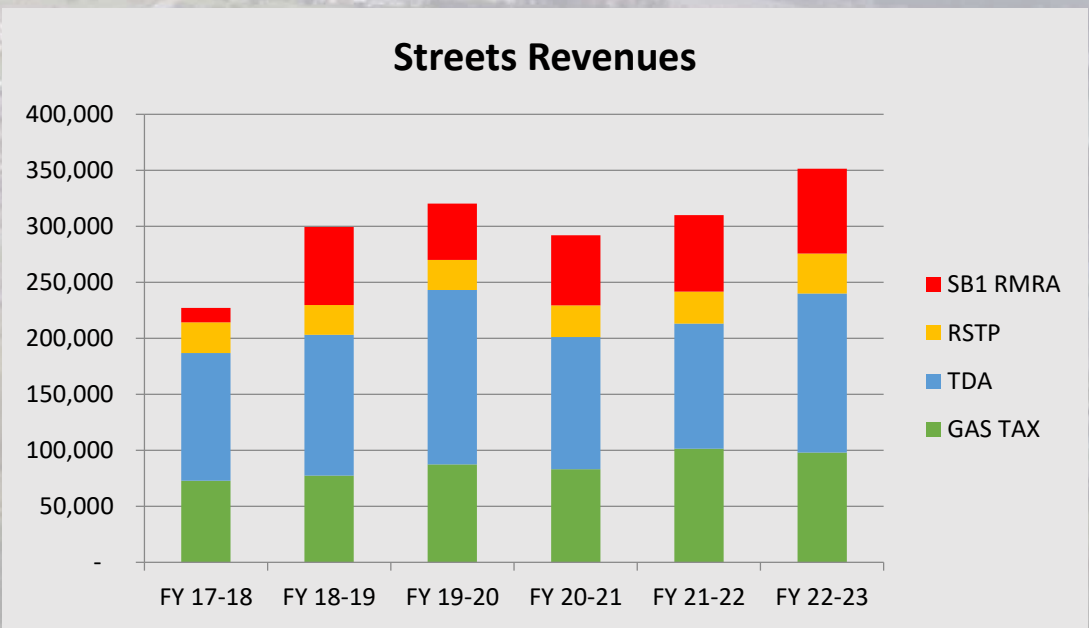
Streets Funds

020 Gas Tax, 021 SB1, 024 TDA, 026 RSTP

STREETS EXPENDITURES	BUDGET	ACTUAL	VARIANCE
020 GAS TAX	118,218	102,456	(15,762)
021 SB1 RMRA	66,262	40,893	(25,369)
024 TDA	122,041	121,708	(333)
026 RSTP	22,503	24,988	2,485
TOTAL	329,024	290,045	(38,979)

STREETS REVENUES	BUDGET	ACTUAL	VARIANCE
020 GAS TAX	106,429	98,035	(8,394)
021 SB1 RMRA	76,772	75,589	(1,183)
024 TDA	120,000	142,049	22,049
026 RSTP	26,000	35,753	9,753
TOTAL	329,201	351,426	22,225

STREETS FUND BALANCES	ESTIMATE	ACTUAL	VARIANCE
020 GAS TAX	168,852	335,837	166,985
021 SB1 RMRA	122,488	113,114	(9,374)
024 TDA	50,207	70,620	20,413
026 RSTP	31,521	44,665	13,144
TOTAL	373,068	564,236	191,168





Enterprise Funds - Sewer

SEWER REVENUES	BUDGET	ACTUAL	VARIANCE
050 SEWER OPERATIONS	944,585	937,286	(7,299)
052 SEWER CAPITAL	118,000	125,351	7,351
054 SEWER DEBT SVC.	302,934	357,950	55,016
TOTAL	1,365,519	1,420,587	55,068

SEWER FUND EXPENSES	BUDGET	ACTUAL	VARIANCE
050 SEWER OPERATIONS	1,097,678	1,142,029	(44,351)
052 SEWER CAPITAL	118,500	279,456	(160,956)
054 SEWER DEBT SVC.	302,934	302,934	-
TOTAL	1,519,112	1,724,419	(205,307)

SEWER FUND BALANCES	ESTIMATE	ACTUAL	VARIANCE
050 SEWER OPERATIONS	357,736	179,432	(178,304)
052 SEWER CAPITAL	1,194,272	1,040,825	(153,447)
054 SEWER DEBT SVC.	113,651	168,667	55,016
TOTAL	1,665,659	1,388,924	(276,735)



Enterprise Funds- Water

WATER REVENUES	BUDGET	ACTUAL	VARIANCE
060 WATER OPERATIONS	840,492	801,899	(38,593)
061 WATER DEBT SVC.	136,000	130,817	(5,183)
062 WATER CAPITAL	245,000	384,445	139,445
063 METRO WELLS	18,440	17,779	(661)
064 DINSMORE ZONE	22,000	25,214	3,214
TOTAL	1,261,932	1,360,154	98,222

WATER EXPENDITURES	BUDGET	ACTUAL	VARIANCE
060 WATER OPERATIONS	817,974	697,928	120,046
061 WATER DEBT SVC.	136,000	136,000	-
062 WATER CAPITAL	176,500	406,635	(230,135)
063 METRO WELLS	24,298	28,317	(4,019)
064 DINSMORE ZONE	55,100	3,732	51,368
TOTAL	1,209,872	1,272,612	(62,740)

WATER FUND BALANCES	ESTIMATE	ACTUAL	VARIANCE
060 WATER OPERATIONS	1,289,075	1,057,097	(231,978)
061 WATER DEBT SVC.	258,930	204,139	(54,791)
062 WATER CAPITAL	1,235,056	884,552	(350,504)
063 METRO WELLS	46,841	32,354	(14,487)
064 DINSMORE ZONE	(22,426)	88,690	111,116
TOTAL	2,807,476	2,266,832	(540,644)



Other Funds

BUILDING FUND	BUDGET	ACTUAL	VARIANCE
REVENUES	49,350	64,288	14,938
EXPENDITURES	105,579	107,210	(1,631)
TOTAL	(56,229)	(42,922)	13,307

SLESF FUND	BUDGET	ACTUAL	VARIANCE
REVENUES	150,000	162,880	12,880
EXPENDITURES	155,664	156,163	(499)
TOTAL	(5,664)	6,717	12,381

CDBG FUND	BUDGET	ACTUAL	VARIANCE
REVENUES	5,000	1,813	(3,187)
EXPENDITURES	580,834	2,712	578,122
TOTAL	(575,834)	(899)	574,935

Minor fault Major fault Megathrust

Earthquake Impacts

USGS Earthquakes



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EARTHQUAKE EXPENDITURES BY FUND - TYPE

	EXPENSE	REIMBURSEMENT	DIFFERENCE
GENERAL FUND	105,678	60,329	45,349
WATER FUND	305,709	104,656	201,053
SEWER FUND	151,425	12,946	138,479
TOTAL	562,812	177,931	384,881

EARTHQUAKE LIST OF PROJECTS

PROJECT	COST ESTIMATE	25% CITY COST SHARE	FUND
DEBRIS REMOVAL	75,000	18,750	GENERAL
DISTRIBUTE AID / LAC	10,000	2,500	GENERAL
BUILDING INSPECTION	2,500	625	GENERAL
EMERGENCY SANITATION	130,000	32,500	WATER
EMERGENCY SEWER	10,000	2,500	SEWER
DONATED MATERIALS	25,000	6,250	GENERAL
METRO WELLS #1	1,000,000	250,000	WATER
EMERGENCY WATER REPAIR	300,000	75,000	WATER
PAINTER STREET TANK	1,600,000	400,000	WATER
PAINTER STREET SIDEWALK	50,000	12,500	GENERAL
HYPOCHLORITE GENERATOR	250,000	62,500	SEWER
CONTACT BASIN	6,000,000	1,500,000	SEWER
HWY101 SEWER PIPES	10,202,272	2,550,568	SEWER
FERN LIFT STATION	50,000	12,500	SEWER
HWY 101 WATER PIPES	5,835,364	1,458,841	WATER
DAMAGED COLLECTION SYSTEM	5,000,000	1,250,000	SEWER
DAMAGED DISTRIBUTION SYSTEM	5,000,000	1,250,000	WATER
DAMAGED ROAD REPAIR- PAINTER LIFT	15,750	3,938	GENERAL
DAMAGED ROAD REPAIR 1285 EEOA	6,000	1,500	GENERAL
DAMAGED ROAD REPAIR 1267 EEOA	13,500	3,375	GENERAL
DAMAGED ROAD REPAIR 1111 EEOA	9,750	2,438	GENERAL
INFILTRATION GALLERY	400,000	100,000	WATER
TOTAL	35,985,136	8,996,284	



Questions?

