

**Rio Dell City Hall**  
**675 Wildwood Avenue**  
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**cityofriodell.ca.gov**



DATE: February 17, 2026  
TO: Rio Dell City Council  
FROM: Travis Sanborn, Finance Director  
THROUGH: Kyle Knopp, City Manager  
SUBJECT: Fiscal Year 2025-26 Mid-Year Financial Report

### RECOMMENDATION

Receive and file the Fiscal Year 2025-26 Mid-Year Financial Report.

### BACKGROUND

This report provides the City Council with a mid-year review of the City's financial position as of December 31, 2025. It compares budgeted revenues and expenditures against actual figures through the first six months of the fiscal year, identifies significant variances, and highlights any areas that may require budget adjustments during the second half of the year.

### DISCUSSION

The attached report breaks down financial performance by fund and department, comparing year-to-date actuals against the adopted budget. Key areas of focus include revenue trends, expenditure patterns, and any variances that warrant Council attention or corrective action. Staff is prepared to walk the Council through the findings and answer any questions during the presentation.

### ATTACHMENTS

Fiscal Year 2025-26 Mid-Year Financial Report (as of December 31, 2025)



**City of Rio Dell**  
**Fiscal Year 2025-26**  
**Mid-Year Financial Report**



# Fiscal Year 2025-26

## Revenues and Expenditures by Major Fund

### REVENUES BY MAJOR FUND

	BUDGET	MID-YEAR ACTUAL	% RECEIVED
GENERAL FUND	1,773,850	360,049	20%
STREETS	337,996	142,399	42%
SLESF	160,000	134,917	84%
BUILDING FUND	75,700	24,493	32%
SEWER	1,675,000	875,434	52%
WATER	1,302,375	697,074	54%
<b>TOTAL</b>	<b>5,324,921</b>	<b>2,234,366</b>	<b>42%</b>

### EXPENDITURES BY MAJOR FUND

	BUDGET	ACTUAL	% EXPENDED
GENERAL FUND	1,883,160	789,502	42%
STREETS	460,222	153,186	33%
SLESF	155,666	93,513	60%
BUILDING FUND	142,363	60,222	42%
SEWER	2,055,613	809,068	39%
WATER	1,437,628	655,483	46%
<b>TOTAL</b>	<b>6,134,652</b>	<b>2,560,974</b>	<b>42%</b>



# Fiscal Year 2025-26 Expenditures

## By Department

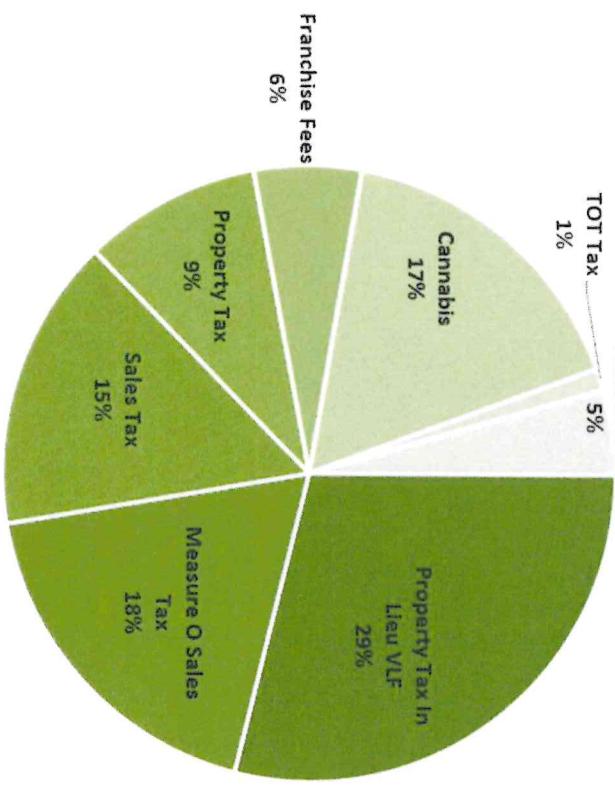
EXPENDITURES BY DEPT.				
OPERATING	BUDGET	MID-YEAR ACTUAL	% EXPENDED	% PRIOR YEAR
Admin Car	1,600	47	3%	7%
Building	149,007	63,295	42%	40%
City Council	28,025	9,426	34%	83%
City Manager	351,822	154,345	44%	53%
Finance	534,084	246,728	46%	48%
Planning	61,513	26,824	44%	40%
Police	1,526,654	687,458	45%	43%
General Government	288,480	22,131	8%	36%
Recycling	16,297	1,829	11%	33%
Sewer	2,055,613	809,068	39%	52%
Water	1,437,628	655,483	46%	42%
Streets	460,222	153,186	33%	58%
Facilities & Grounds	133,025	61,862	47%	45%
Total Operating	7,043,970	2,891,682	41%	45%
Debt Service/Payments	496,810	277,343	56%	56%
Capital Projects	12,201,122	4,598,673	38%	14%
<b>TOTAL</b>	<b>19,741,902</b>	<b>7,767,698</b>	<b>39%</b>	<b>24%</b>



# General Fund - Revenues

GENERAL FUND	BUDGET	MID-YEAR ACTUAL	%
Property Tax In Lieu VLF	510,000	-	0%
Local Sales Tax Measure J	325,000	84,119	26%
Sales Tax	272,000	59,908	22%
Property Tax	165,875	-	0%
Franchise Fees	100,000	18,457	18%
Cannabis	294,000	103,827	35%
Transient Occupancy Tax	20,000	9,518	48%
Other Revenues	78,475	84,220	107%
<b>TOTAL</b>	<b>1,765,350</b>	<b>360,049</b>	<b>20%</b>

General Fund Revenues by Type





## Streets Funds

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

STREETS REVENUES	BUDGET	ACTUAL	% RECEIVED
020 GAS TAX	103,346	46,533	45%
021 SB1 RMRA	85,595	31,152	36%
024 TDA	122,055	64,714	53%
026 RSTP	27,000	-	0%
<b>TOTAL</b>	<b>337,996</b>	<b>142,399</b>	<b>42%</b>

STREETS EXPENDITURES	BUDGET	MID-YEAR ACTUAL	% EXPENDED
020 GAS TAX	109,213	49,587	45%
021 SB1 RMRA	200,996	53,744	27%
024 TDA	125,616	42,045	33%
026 RSTP	24,397	7,810	32%
<b>TOTAL</b>	<b>460,222</b>	<b>153,186</b>	<b>33%</b>



# Enterprise Funds - Sewer

<b>SEWER REVENUES</b>	MID-YEAR		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% RECEIVED</b>
050 SEWER OPERATIONS	1,267,000	645,043	51%
052 SEWER CAPITAL	105,000	64,215	61%
054 SEWER DEBT SVC.	303,000	166,176	55%
<b>TOTAL</b>	<b>1,675,000</b>	<b>875,434</b>	<b>52%</b>

<b>SEWER EXPENDITURES</b>	MID-YEAR		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>% EXPENDED</b>
050 SEWER OPERATIONS	1,348,179	597,960	44%
052 SEWER CAPITAL	404,500	59,641	15%
054 SEWER DEBT SVC.	302,934	151,467	50%
<b>TOTAL</b>	<b>2,055,613</b>	<b>809,068</b>	<b>39%</b>



# Enterprise Funds- Water

WATER REVENUES	BUDGET		MID-YEAR ACTUAL	% RECEIVED
	ACTUAL	BUDGET		
060 WATER OPERATIONS	834,000	487,580	58%	58%
061 WATER DEBT SVC.	136,000	45,797	34%	34%
062 WATER CAPITAL	290,000	140,669	49%	49%
063 METRO WELLS	18,375	9,218	50%	50%
064 DINSMORE ZONE	24,000	13,810	58%	58%
<b>TOTAL</b>	<b>1,302,375</b>	<b>697,074</b>		<b>54%</b>
WATER EXPENDITURES	BUDGET		MID-YEAR ACTUAL	% EXPENDED
	ACTUAL	BUDGET		
060 WATER OPERATIONS	923,464	450,521	49%	49%
061 WATER DEBT SVC.	136,000	68,000	50%	50%
062 WATER CAPITAL	189,500	109,962	58%	58%
063 METRO WELLS	28,564	22,682	79%	79%
064 DINSMORE ZONE	160,100	4,318	3%	3%
<b>TOTAL</b>	<b>1,437,628</b>	<b>655,483</b>		<b>46%</b>



Questions?