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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% |
| TOTAL | 5,324,921 | 2,234,366 | 42% |

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% |
| TOTAL | 6,134,652 | 2,560,974 | 42% |



Fiscal Year 2025-26 Expenditures

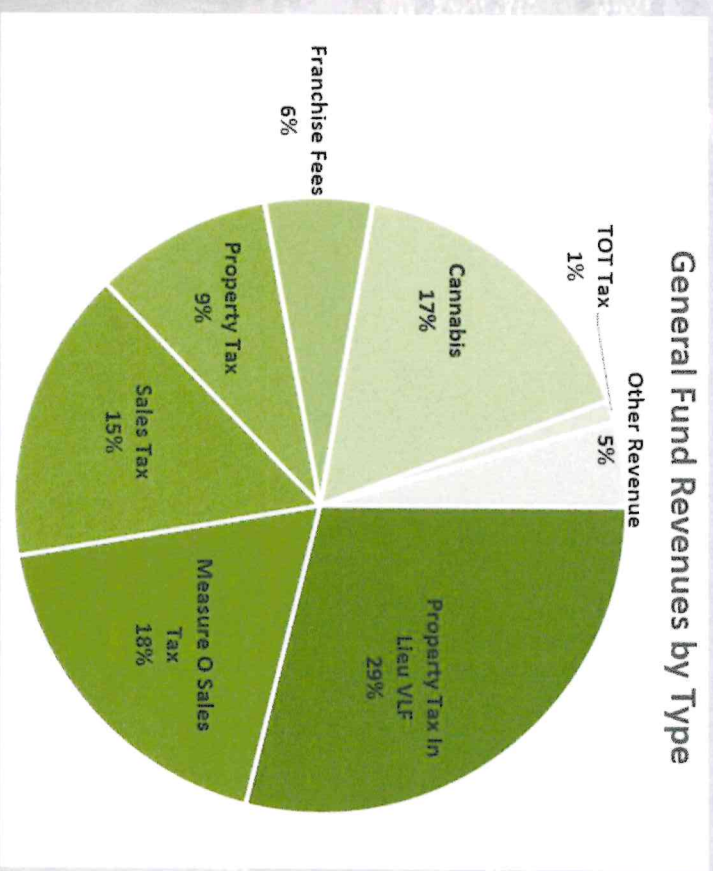
By Department

| 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% |
| TOTAL | 19,741,902 | 7,767,698 | 39% | 24% |



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% |
| TOTAL | 1,765,350 | 360,049 | 20% |





Streets Funds

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

| STREET'S 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% |
| TOTAL | 337,996 | 142,399 | 42% |
| STREET'S 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% |
| TOTAL | 460,222 | 153,186 | 33% |



Enterprise Funds - Sewer

| | BUDGET | MID-YEAR ACTUAL | % RECEIVED |
|----------------------|-----------|--------------------|------------|
| SEWER REVENUES | | | |
| 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% |
| TOTAL | 1,675,000 | 875,434 | 52% |

| SEWER EXPENDITURES | | | |
|----------------------|-----------|--------------------|------------|
| | BUDGET | MID-YEAR ACTUAL | % EXPENDED |
| 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% |
| TOTAL | 2,055,613 | 809,068 | 39% |



Enterprise Funds- Water

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



Questions?

