



**RESOLUTION NO. 1671-2026  
A RESOLUTION OF THE CITY COUNCIL  
OF THE CITY OF RIO DELL ADOPTING THE  
OPERATING & CAPITAL BUDGET FOR FISCAL YEAR 2026-27**

**WHEREAS**, the City is required to adopt an annual operating budget pursuant to City of Rio Dell Resolution 1227-2014; and

**WHEREAS**, the City Manager's proposed budget for the fiscal year beginning July 1, 2026, and ending June 30, 2027, has been reviewed and revised at various public meetings by the City Council;

**NOW THEREFORE BE IT RESOLVED**, that the City of Rio Dell City Council does hereby approve and adopt the City of Rio Dell Fiscal Year (FY) 2026-27 Operating & Capital Budget comprised of revenues totaling \$22,172,058 and expenditure appropriations in the amount of \$24,722,849, with a net draw from fund balance of \$2,550,791.

**BE IT FURTHER RESOLVED**, that the FY 2026-27 Budget Summary by Fund, attached hereto as Exhibit A, and the FY 2026-27 Position Allocation Table, attached hereto as Exhibit B, are incorporated herein by reference and adopted as the financial and staffing plan for the City of Rio Dell for the fiscal year commencing July 1, 2026, and ending June 30, 2027.

**BE IT FURTHER RESOLVED**, as follows:

**Section 1.**

It is the City Council's intention to approve and adopt an annual budget to provide financial guidance for routine operations of City business and capital projects, and to provide information to the general public.

**Section 2.**

The adopted annual City budget will be implemented and maintained in accordance with the City Budget Policy as outlined in Resolution 1227-2014.

**Section 3.**

Adoption of the annual budget does not expressly approve expenditures of funds in excess of purchasing authority as outlined by City Resolution, Ordinance, State, or Federal law.

**Section 4.**

Adoption of the FY 2026-27 Budget includes funds which are not projected to maintain the minimum Reserve balance (15%) as outlined in City policy. Therefore, an exception to the City's Minimum Fund Balance Policy established by Resolution No. 1154-2012 is hereby granted for the Sewer Operations Fund (050), Water Metro Wells Fund (063), and Water Dinsmore Zone Fund (064).

**Section 5.**

Adoption of the FY 2026-27 Budget includes the following inter-fund transfers:

General Fund (000) to Building Fund (008): \$29,679

Earthquake Disaster Fund (083) to Sewer Capital Fund (052): \$1,125,000

Earthquake Disaster Fund (083) to Water Capital Fund (062): \$1,563,750

Earthquake Disaster Fund (083) to Water Metro Wells Fund (063): \$37,500

Water Operations Fund (060) to Water Metro Wells Fund (063): \$31,164

Water Operations Fund (060) to Water Dinsmore Zone Fund (064): \$27,149

Total Inter-Fund Transfers: \$2,814,243

**Section 6.**

Adoption of the FY 2026-27 Budget authorizes the use of fund balance (expenditures exceeding revenues and transfers) in the following funds in the following amounts: General Fund (000) \$77,070, Economic Development Fund (003) \$45,000, Gas Tax Fund (020) \$55,251, SB1 (RMRA) Fund (021) \$118,108, Solid Waste Fund (027) \$1,545, CDBG Fund (Housing) (039) \$101,657, SLESF Fund (040) \$112,138, Sewer Operations Fund (050) \$354,116, Sewer Capital Fund (052) \$490,000, Water Operations Fund (060) \$277,327, Water Capital Fund (062) \$399,250, Water Metro Wells Fund (063) \$2,518, Water Dinsmore Zone Fund (064) \$106,551, Recycling Fund (074) \$23,766, and ARPA-SLFRF Fund (076) \$475,000.

**PASSED AND ADOPTED** by the City of Rio Dell on this 2nd day of June 2026, by the following roll call vote:

- Ayes:
- Noes:
- Abstain:
- Absent:

\_\_\_\_\_  
Debra Garnes, Mayor

ATTEST:

\_\_\_\_\_  
Jessica Hill, City Clerk

EXHIBIT A: FY 2026-27 BUDGET SUMMARY BY FUND

CITY OF RIO DELL  
 FY 2026-27 RECOMMENDED OPERATING AND CAPITAL BUDGET

Budget Summary by Department and by Fund  
 Resolution 1671-2026 / Adopted \_\_\_\_\_, 2026

Fund #	Fund Name	BEG. RESERVES	REVENUES	CITY OPERATIONS — EXPENDITURES BY DEPARTMENT									PUBLIC WORKS — EXPENDITURES BY DEPARTMENT				OTHER EXPENDITURES		TOTAL EXP.		ENDING RESERVES AND FUND BALANCE			
		Est. Beginning Fund Balance	Projected Revenue	Admin / Motorpool	Building Dept.	City Council	City Manager	Finance Dept.	General Govt.	Planning Dept.	Police Dept.	Recycling / Solid Waste	Facilities & Grounds	Sewer Dept.	Streets Dept.	Water Dept.	Capital Projects	Debt Service	Total Expenditures	Transfers (Net)	Change in Fund Balance	Est. Ending Fund Balance	30% Reserve Target	Over / (Under)
000	General Fund	\$1,928,270	\$1,809,625			\$9,975	\$172,380	\$129,438	\$28,188	\$57,685	\$1,388,062	\$46,788				\$24,500		\$1,857,016	(\$29,679)	(\$77,070)	\$1,851,200	\$557,105	\$1,294,095	
003	Economic Development	\$270,252	-						\$45,000									\$45,000		(\$45,000)	\$225,252	\$13,500	\$211,752	
005	General Fund Motorpool	\$44,664	\$40,000	\$1,600														\$1,600		\$38,400	\$83,064	\$480	\$82,584	
008	Building Fund		\$80,850		\$110,529													\$110,529	\$29,679	-	-	-	-	
014	Park Per Capita Grant		-															-		-	-	-	-	
015	Parks Fund	\$19,907	-															-		-	\$19,907	-	\$19,907	
018	Trails & Parks (Clean CA)		\$1,038,000															\$1,038,000		-	-	-	-	
020	Gas Tax Fund (HUTA)	\$141,390	\$106,048			\$855	\$12,613	\$5,628				\$8,188		\$83,016	\$51,000			\$161,299		(\$55,251)	\$86,139	\$48,390	\$37,749	
021	SB1 (RMRA) Fund	\$205,124	\$89,719											\$77,827	\$130,000			\$207,827		(\$118,108)	\$87,016	\$62,348	\$24,668	
024	TDA Fund	\$49,075	\$131,802			\$570	\$8,409	\$5,628				\$3,509		\$67,450				\$85,566		\$46,236	\$95,311	\$25,670	\$69,641	
026	RSTP Fund	\$35,333	\$35,000											\$31,131				\$31,131		\$3,869	\$39,202	\$9,339	\$29,863	
027	Solid Waste Fund	\$4,151	\$3,500								\$5,045							\$5,045		(\$1,545)	\$2,606	\$1,513	\$1,093	
037	CDBG Fund (Admin)		-															-		-	-	-	-	
039	CDBG Fund (Housing)	\$249,760	\$5,000						\$106,657									\$106,657		(\$101,657)	\$148,103	\$31,997	\$116,106	
040	SLESF Fund	\$112,138	\$185,000															\$297,138		(\$112,138)	-	-	-	
047	Pedestrian Connectivity (STIP)		\$766,000												\$766,000			\$766,000		-	-	-	-	
050	Sewer Operations Fund	\$390,549	\$1,104,000			\$8,550	\$113,518	\$196,971				\$29,243	\$1,109,834					\$1,458,116		(\$354,116)	\$36,433	\$437,435	(\$401,002)	
052	Sewer Capital Fund	\$1,296,963	\$1,675,264												\$3,290,264			\$3,290,264	\$1,125,000	(\$490,000)	\$806,963	\$987,079	(\$180,116)	
054	Sewer Debt Service Fund	\$303,000	\$303,000														\$303,000	\$303,000		-	\$303,000	\$90,900	\$212,100	
054	Sewer Restricted Reserve	\$303,000	-															-		-	\$303,000	-	\$303,000	
055	Sewer Grants Fund (SWRCB/SSES)		\$800,000												\$800,000			\$800,000		-	-	-	-	
060	Water Operations Fund	\$1,467,811	\$834,000			\$8,550	\$113,518	\$225,110				\$29,243		\$676,594				\$1,053,015	(\$58,312)	(\$277,327)	\$1,190,484	\$315,904	\$874,580	
061	Water Debt Service Fund	\$136,000	\$136,000														\$136,000	\$136,000		-	\$136,000	\$40,800	\$95,200	
061	Water Restricted Reserve	\$136,000	-															-		-	\$136,000	-	\$136,000	
062	Water Capital Fund	\$1,210,046	\$255,000												\$2,218,000			\$2,218,000	\$1,563,750	(\$399,250)	\$810,796	\$665,400	\$145,396	
063	Water Metro Wells Fund	\$2,518	\$18,000											\$39,181	\$50,000			\$89,181	\$68,663	(\$2,518)	-	\$26,754	(\$26,754)	
064	Water Dinsmore Zone	\$106,551	\$25,000											\$8,700	\$150,000			\$158,700	\$27,149	(\$106,551)	-	\$47,610	(\$47,610)	
065	Water Dist. System Project (DWSRF)		\$10,000,000												\$10,000,000			\$10,000,000		-	-	-	-	
074	Recycling Fund	\$116,256	\$5,000								\$28,766							\$28,766		(\$23,766)	\$92,490	\$8,630	\$83,861	
076	ARPA-SLFRF	\$475,000	-												\$475,000			\$475,000		(\$475,000)	-	-	-	
083	Earthquake Disaster Fund (CDA)	\$229,406	\$2,726,250															-	(\$2,726,250)	-	\$229,406	-	\$229,406	
093	Spay & Neuter Fund	\$2,500	-															-		-	\$2,500	-	\$2,500	
004	State Allocation Fund	\$1,500,000	-															-		-	\$1,500,000	-	\$1,500,000	
GRAND TOTAL — ALL FUNDS		\$10,735,664	\$22,172,058	\$1,600	\$110,529	\$28,500	\$420,438	\$562,775	\$179,845	\$57,685	\$1,685,200	\$33,810	\$116,970	\$1,109,834	\$259,424	\$724,475	\$18,992,764	\$439,000	\$24,722,849	(\$2,550,791)	\$8,184,873	\$3,370,855	\$4,814,018	
City Operations Total (F-N):				\$1,600	\$110,529	\$28,500	\$420,438	\$562,775	\$179,845	\$57,685	\$1,685,200	\$33,810					\$19,431,764		\$24,722,849					
Public Works Total (P-S):												\$116,970	\$1,109,834	\$259,424	\$724,475									
City Operations Total (F-N):				\$3,080,382																				
City-Wide Operations:											\$5,291,085													

## EXHIBIT B: FY 2026-27 POSITION ALLOCATION TABLE

FISCAL YEAR 2026-27						
POSITION ALLOCATION TABLE						
DEPARTMENT/POSITION	FULL-TIME EMPLOYEES (FTEs)					
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>ADMINISTRATION</b>						
Management Analyst I/II/Sr	1.00	1.00	1.00	-	-	-
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
City Manager/Public Works Director	1.00	1.00	1.00	1.00	1.00	1.00
Community Development Director	0.80	0.80	0.80	1.00	0.80	0.80
<b>Total FTEs</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>	<b>3.00</b>	<b>2.80</b>	<b>2.80</b>
<b>FINANCE DEPARTMENT</b>						
Accountant I/II	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	0.60	0.60	1.00	1.00	1.00	1.00
Fiscal Assistant I/II	1.00	1.00	-	-	-	-
Senior Fiscal Assistant	1.00	1.00	2.00	2.00	2.00	2.00
<b>Total FTEs</b>	<b>3.60</b>	<b>3.60</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>POLICE DEPARTMENT</b>						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	1.00	1.00	1.00	1.00	2.00	2.00
Police Corporal	-	1.00	1.00	1.00	1.00	1.00
Police Officer	4.25	3.25	4.15	4.15	3.25	3.25
Police Officer Recruit	-	1.00	-	-	-	-
Records Technician	0.70	0.70	0.70	0.80	-	-
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
<b>Total FTEs</b>	<b>7.95</b>	<b>8.95</b>	<b>8.85</b>	<b>8.95</b>	<b>8.25</b>	<b>8.25</b>
<b>PUBLIC WORKS DEPARTMENT</b>						
Operator in Training (OIT)	1.00	1.00	1.00	1.00	1.00	-
Public Works Leadman	1.00	1.00	1.00	1.00	-	-
Utility Worker I/II/III	2.50	2.50	3.00	2.00	3.00	3.00
Wastewater Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Water/Streets Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Water/Wastewater Plant Operator I/II/III	2.00	2.00	2.00	2.00	2.00	3.00
<b>Total FTEs</b>	<b>8.50</b>	<b>8.50</b>	<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>TOTAL CITY FTEs</b>	<b>23.85</b>	<b>24.85</b>	<b>25.65</b>	<b>23.95</b>	<b>23.05</b>	<b>23.05</b>

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