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DATE: June 20, 2023  
TO: Mayor and Members of the City Council  
THROUGH: Kyle Knopp, City Manager  
FROM: Travis Sanborn, Finance Director  
SUBJECT: Adoption of Fiscal Year 2023-24 City Budget

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IT IS RECOMMENDED THAT THE CITY COUNCIL:

Approve Resolution 1584-2023 adopting the Fiscal Year (FY) 2023-24 Operating and Capital Budget and Position Allocation Table.

BACKGROUND AND DISCUSSION:

On May 16, 2023, the Council received a presentation of the recommended budget, organizational chart, summary of capital and special projects, and the budget calendar. During the special study session, the Council and staff recommended the following changes:

- \$22,000 split between the Sewer (050) and Water (060) Operations Funds to procure a summer GIS intern.
- Adjusted part-time Public Works Utility Worker position from 0.5 FTE non-benefitted position to 1.0 FTE benefitted position expensed to the Water Operations Fund (060).
- Pro-rated benefits were added to the Police Department Records Technician position.

On the June 6<sup>th</sup> Council meeting, the following changes were made:

- \$32,000 has been added to the Sewer Operations Fund (050) to complete the NPDES Permit Renewal.
- Adjusted Insurance projections based on SCORE forecasts.

The proposed budget totals \$8,769,395 (operating expenditures \$4,648,763; debt service and pass-thru amounts \$488,881; and capital projects \$3,631,751). This is a decrease of \$184,211, or 2% under last year's adopted budget. This decrease is primarily due to the completion of the multi-year street improvement capital projects. Revenues utilized to finance FY 2023-24 are \$7,577,932 with \$1,191,463 coming from the use of unassigned fund balance. All estimated

ending fund balances remain above the 30% target reserve minimum, with the exception of the Sewer Operations Fund (050), Solid Waste Fund (027), and Water Dinsmore Zone (064) funds.

ATTACHMENTS:

Resolution 1584-2023 Fiscal Year 2023-24 Operating and Capital Budget  
Budget Documents and Worksheets



**RESOLUTION NO. 1584-2023**  
**A RESOLUTION OF THE CITY COUNCIL**  
**OF THE CITY OF RIO DELL ADOPTING THE**  
**OPERATING & CAPITAL BUDGET FOR FISCAL YEAR 2023-24**

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, 2023, and ending June 30, 2024, has been reviewed and revised at various public meetings by the City Council; and

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) 2023-24 Operating & Capital Budget comprised of revenues totaling \$7,577,932 and expenditure appropriations in the amount of \$8,769,395, with a net draw from the fund balance of \$1,191,463 as follows

FUND	NAME	RESERVES	REVENUES	EXPENDITURES		RESERVES		
		EST Beginning Fund Bal.	Projected Totals	Projected Totals	Transfers	Change in Fund Balance	Est. End. Fund Balance	Target 30% Reserve
005	Admin Fund	52,176	40,000	1,600		38,400	90,576	480
008	Building Fund	-	56,150	125,936	(69,786)			NA
037	CDBG Fund	-		-		-	-	-
039	CDBG RRLF Fund	571,131	5,000	-	4,664	336	571,467	-
000	General Fund	1,654,938	1,632,600	1,951,792	62,068	(381,260)	1,273,678	585,538
003	Economic Development	278,221	-	77,000	-	(77,000)	201,221	23,100
044	Measure Z Fund	-	-	-		0	-	-
074	Recycling Fund	29,350	5,000	9,000		(4,000)	25,350	2,700
015	Parks Fund	18,184	-	-		-	18,184	-
014	Park Per Capita Grant	-	177,952	177,952		-	-	NA
040	SLESF Fund	119,563	150,000	155,666		(5,666)	113,898	46,700
018	Trails & Parks (Clean CA)	2,412,799	2,412,799	2,412,799		-	2,412,799	NA
052	Sewer Capital Fund	1,194,272	105,000	265,000		(160,000)	1,034,272	79,500
054	Sewer Debt Svc Fund	113,651	302,934	302,934		-	113,651	-
054	Sewer Restricted Reserve	302,822	-	-		-	302,822	302,822
050	Sewer Operations Fund	357,736	1,063,000	1,249,637		(186,637)	171,099	374,891
027	Solid Waste Fund	6,708	5,000	9,820	3,054	(7,874)	(1,166)	2,946
093	Spay & Neuter Fund	3,228		-		-	3,228	-
020	Gas Tax Fund (HUTA)	168,852	104,517	102,407		2,110	170,962	30,722
024	TDA Fund	50,207	125,803	119,675		6,128	56,335	35,902
026	RSTP Fund	31,521	27,000	24,103		2,897	34,418	7,231
021	SB1 (RMRA) Fund	122,488	83,727	70,257		13,470	135,958	21,077
076	ARPA-SLFRF	736,150	-	340,000		(340,000)	396,150	NA
062	Water Capital Fund	1,235,056	263,375	138,000		125,375	1,360,431	41,400
063	Water Metro Wells Fund	46,841	18,375	29,099		(10,724)	36,117	8,730
064	Water Dinsmore Zone	28,977	23,200	110,100		(86,900)	(57,923)	33,030
061	Water Restricted Reserve	136,000	-	-		-	136,000	136,000
061	Water Debt Svc Fund	258,930	136,000	136,000		-	258,930	40,800
060	Water Operations Fund	1,289,075	840,500	960,618		(120,118)	1,168,957	288,185
	<b>TOTAL</b>	<b>11,218,876</b>	<b>7,577,932</b>	<b>8,769,395</b>	<b>-</b>	<b>(1,191,463)</b>	<b>10,027,413</b>	<b>2,061,754</b>

BE IT FURTHER RESOLVED, that staffing is adopted and funded in the FY 2023-24 Operating Budget as follows:

FISCAL YEAR 2023-24						
POSITION ALLOCATION TABLE						
DEPARTMENT/POSITION	FULL-TIME EMPLOYEES (FTEs)					
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<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	0.80	0.80	0.80
Total FTEs	2.80	2.80	2.80	3.80	3.80	3.80
<b>FINANCE DEPARTMENT</b>						
Accountant I/II	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	0.60	0.60	1.00
Fiscal Assistant I/II	1.00	1.00	1.00	1.00	-	-
Senior Fiscal Assistant	1.00	1.00	1.00	1.00	2.00	2.00
Total FTEs	4.00	4.00	4.00	3.60	3.60	4.00
<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
Police Corporal	--	--	--	1.00	1.00	1.00
Police Officer	4.00	4.25	4.25	3.25	3.25	4.15
Police Officer Recruit	--	--	--	--	1.00	-
Records Technician	0.70	0.70	0.70	0.70	0.70	0.70
Sergeant	1.00	1.00	1.00	1.00	1.00	1.00
Total FTEs	6.70	6.95	7.95	7.95	8.95	8.85
<b>PUBLIC WORKS DEPARTMENT</b>						
Operator in Training (OIT)	1.00	1.00	1.00	1.00	1.00	1.00
Public Works Leadman	1.00	1.00	1.00	1.00	1.00	1.00
Utility Worker I/II/III	2.50	2.50	2.50	2.50	2.50	3.00
Wastewater Superintendent Trainee	1.00	--	--	--	--	--
Wastewater Superintendent	--	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	2.00
Total FTEs	8.50	8.50	8.50	8.50	8.50	9.00
<b>TOTAL CITY FTEs</b>	<b>22.00</b>	<b>22.25</b>	<b>23.25</b>	<b>23.85</b>	<b>24.85</b>	<b>25.65</b>

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 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 2023-24 Budget includes one fund which is not projected to have the minimum Reserve balance (15%) as set forth 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), Solid Waste Fund (027), and Water Dinsmore Zone Fund (064).

Section 5.

Adoption of the FY 2023-24 budget includes the following inter-fund transfers:

From:

027	Solid Waste	\$	3,054	For City Manager time on solid waste activities
039	CDBG	\$	592	For Community Development Director time on CDBG activities
039	CDBG	\$	4,072	For City Manager time on CDBG activities
008	Building	\$	4,072	For City Manager time on Building activities
000	General Fund	\$	69,786	Subsidy for Building fund activities that exceed actual revenues
	Total	\$	81,576	

To:

000	General Fund	\$	3,054	From Solid Waste for City Manager staff costs
000	General Fund	\$	592	From CDBG for Community Development Director staff costs
000	General Fund	\$	4,072	From CDBG for City Manager staff costs
000	General Fund	\$	4,072	From Building for City Manager staff costs
008	Building	\$	69,786	From General Fund to cover expenses that exceed charges for services
	Total	\$	81,576	

Section 6.

Adoption of the FY 2023-24 Budget authorizes the use of fund balance (expenditures exceeding revenues and transfers) in the following funds in the following amounts: General Fund (000) \$381,260, Economic Development Fund (003) \$77,000, Solid Waste Fund (027) \$7,874, Recycling Fund (074) \$4,000, SLESF Fund (040) \$5,666, Sewer Operations Fund (050) \$186,637, Sewer Capital Fund (052) \$160,000, ARPA-SLFR Fund (076) \$340,000, Water Operations Fund (060) \$120,118, Water Metro Wells (063) \$10,724, and Water Dinsmore Zone (064) \$86,900.

PASSED AND ADOPTED by the City of Rio Dell on this 20th day of June 2023, by the following roll call vote:

Ayes:  
Noes:  
Abstain:  
Absent:

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Debra Garnes, Mayor

ATTEST:

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Karen Dunham, City Clerk