

CITY OF RIO DELL



FISCAL YEAR 2022-23 ADOPTED BUDGET





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July 1, 2022



Honorable Mayor, Members of the City Council and the Citizens of Rio Dell:

I am pleased to present the Fiscal Year (FY) 2022-23 Budget for the City of Rio Dell. Rio Dell has emerged strong following the pandemic as this community rallied to the call. We provided food to our seniors, hand sanitizers and masks to our business community and rate relief to our customers. But, after two years it's time to turn the page and refocus on the future of Rio Dell, the opportunities and challenges that we all face.

Over the years, the City has built a solid financial base that is well equipped to weather new post-pandemic challenges. Inflation is one of those new challenges, along with the perennial issues around Rio Dell's infrastructure, safety and economic growth. I know that if we work together and remain positive about the direction of this community, we will overcome these challenges both old and new.

The annual budget serves as a financial management tool and a statement of the City's organization, stability, operations and resources. This budget maintains a focus on City Council priorities and allocates current funding available to achieve those goals. Through this budget we plan to:

Reduce staff turnover and increase retention: The City's most valuable asset is its employees. This budget aims to maintain existing outlays for staff, following a total compensation study that realigned and adjusted pay and benefits to better compete in the labor market.

Have the voters approve Measure "O": City's heavily rely on sales tax dollars to fund operations, particularly in the Police Department. Measure "O" will reduce the overall sales tax rate to bring it in line with the average of the other six Humboldt County City's at 8.75% matching Fortuna and Ferndale.

Pursue economic development opportunities through land purchases: While the City has limited funding to make real property purchases, they are ultimately a vital component of long-term growth and sustainability of the Community. Rio Dell needs more housing and more commercial development. Rio Dell needs more jobs. The best way to pursue this is to open long vacant buildings and parcels for new development and new businesses.

Continue work on the Economic Development Plan: This budget continues to support work on the Economic Development Plan, including funding for the Façade Improvement Program, Public recreational facilities development, beatification and cannabis program enforcement.

Maintain investments in Infrastructure: This budget continues to program funding for streets projects, in addition to work on our Water and Wastewater systems. Moving forward, the City will need to refocus using the General Fund to subsidize some of these expenditures to refocus on grant acquisition. The bipartisan infrastructure bill may include significant funding to further these goals over the next several years.



During the months of May and June 2022 the City Council participated in budget workshops and a priority setting session that helped develop priorities and outlined available revenues, proposed staffing levels, and City activities for FY 2022-23. The proposed budget was reviewed by the City Council on May 17 and the final budget was prepared for adoption at the June 7, 2022 City Council meeting.

The total proposed budget for FY 2022-23 is \$8.95 million. The major operating budgets include the City's General Fund of \$2.13 million, (which supports our day-to-day police services, City operations, and capital expenditures) the Water Enterprise Fund of \$1.21 million and Wastewater Enterprise Fund of 1.52 million. This adopted budget is structurally balanced using ongoing resources of \$8.04 million for ongoing expenditures. Fund balance provides \$912,174 towards \$4.32 million in onetime expenditures for capital and special projects.

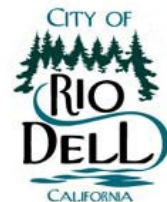
There seems to be a new level of enthusiasm and pride in Rio Dell. Homes and businesses are getting painted and remodeled, artists are creating amazing murals, roads are being paved and much of the junk and clutter that have long defined some neighborhoods are now being cleaned up. Rio Dell is looking great these days, but we have more to do. This budget provides the resources needed for the City to continue moving towards a bright and sustainable future.

I would like to thank the City Council for their participation in the budget process and their continued commitment to fiscal responsibility. I would also like to acknowledge and thank our City employees for providing outstanding service to our community.

Sincerely,



Kyle Knopp





User's Guide to the Budget

The functions of local government stem from three levels of policy direction: federal, state and local. Within this intergovernmental system, local government is responsible for providing basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety. Local government must also fulfill certain state and national policy objectives such as housing and environmental protection while addressing the expectations and values of its citizens. For local governments, the primary tool used to coordinate the provision of governmental services and to provide legal authorization for the expenditure of funds is the annual budget. A local government budget is a financial plan that matches existing resources with the needs of the community.

The City of Rio Dell's budget is developed and adopted by the City Council and provides residents and City staff with a plan for implementation of the services, goals and priorities specified by the City Council. The Operating Budget is a guide for the receipt and disbursement of funds used to provide daily, routine public services to the community. The Capital Projects Budget provides citizens and City officials with information about capital projects that are planned for implementation. This budget outlines the many municipal services, programs and projects provided by the City of Rio Dell over the course of the fiscal year. It identifies revenue projections and specific expenditures necessary to deliver services to the community. The budget is intended to provide transparency to City residents about programs and services as well as the policies underlying the City Council's spending decisions.

Budget Organization

The FY 2022-23 Budget includes five basic sections as follows:

1. Introduction – Includes the City Manager's budget message, this Users' Guide, a community profile of the City of Rio Dell, a directory of elected and appointed City officials, a citywide organizational chart and the City Council priorities.
2. Summary – Provides summary information on the City's revenues, expenditures, fund balances, fund descriptions and allocated positions and compensation.
3. Operating Budgets – Describes each program purpose, activities, staffing, accomplishments, opportunities, budget and funding source by fund.
4. Capital Project Budgets – Contains information on budgeted capital expenditures.
5. Budget Reference Materials – Includes the City's financial policies and practices, budget calendar, the budget adoption resolution, the annual Gann appropriations limit calculation and a glossary of terms used in the budget document and their definitions.

Budget Process and Adoption

The budget process starts with budget development. During this stage staff reviews the current year's budget along with actual amounts and projects revenues and expenditures for the new budget. Current capital project progress is evaluated and future project proposals are developed. The Finance Department works with the management team to prepare the next fiscal year proposed budget.

Budget review is an on-going effort that takes place throughout the year. Proposals for necessary and desirable budget adjustments are put together for presentation to the City Council on an on-going basis. In addition, reports are put out each quarter as opportunities to discuss the fiscal health of the City in conjunction with the goals and objectives of the organization. The City Council authorizes staff to make changes to the current budget, as needed. The quarterly reporting periods are: Q1: Jul – Sep, Q2: Oct – Dec, Q3: Jan – Mar, and Q4: Apr – Jun.

User's Guide to the Budget

The annual budget process time-line occurs as follows:

February – March: New Fiscal Year Budget Preparation Process Begins

The prior year's budget, excluding one-time revenue and expenditure items, is used as the base-line budget. Management team members develop a proposed staffing plan and salary and benefit costs are calculated. Budget packets are distributed to department heads and supervisors. The Finance Department prepares preliminary revenue estimates based on known factors, information provided from external parties, and economic and historical trends.

March – April: The City Manager Reviews Proposed Budget

Budget requests are turned in to the Finance Director. The information is compiled and a draft budget is prepared, the results are then reviewed to ensure expenditures are in line with revenue projections (i.e. recurring costs do not exceed ongoing revenues). The budget submission is prepared by the Finance Department for the City Manager's review. The City Manager meets with key staff members to discuss the proposed budget and makes recommendations or changes as appropriate. The proposed budget is then presented to the City Council.

April – May: Recommended Budget

The City Council discusses the recommended budget and priorities for the next fiscal year and receives community feedback. Public input helps to shape the City Council's priorities and prepare the budget for final adoption.

June: Budget Adoption

A public hearing is held at a regularly scheduled meeting of the City Council and the revised recommended budget is presented by the City Manager. The proposed budget is then presented for adoption; this is usually the last meeting in June. Any final changes requested by the City Council at the public hearing will be incorporated into the formal resolution adopting the budget.

July: The fiscal year begins on July 1 and ends on June 30. As the fiscal year progresses the management team prepares a variety of follow-up reports and resolutions related to the budget for the City Council to consider for adoption. This is a necessary step, as required by law. Prior year encumbrances that are not completed on or before June 30th may be incorporated in the new budget as "carryover" items for the City Council to consider for adoption enabling these projects to be finished in the new fiscal year.

Budget Accounting Structure

To demonstrate fiscal accountability, various funds are established to meet the objectives of special regulations, restrictions, and/or limitations. The City's budget includes twenty-seven funds and each fund is considered a separate accounting entity with a self-balancing set of accounts. The funds that are included in the budget for the City of Rio Dell are outlined below.

The General Fund is the City's largest operating fund and it contains all financial resources not required by law or administrative action to be accounted for in another fund. This is the fund in which the City Council has the most budget discretion.

The City budget includes two major proprietary funds which are used to account for government activities that are similar to businesses found in the private sector. Enterprise funds are a type of proprietary fund and account for activity for which a fee is charged. The Water Utility and Sewer Utility funds account for the operation and maintenance of the City's water and wastewater systems. Water and Sewer are the City's

User's Guide to the Budget

only enterprise funds. Three separate Water funds and five separate Sewer funds are used to account for the activities of operations, capital projects, debt service, and reserves.

The City budget includes eighteen special revenue funds. Special revenue funds are governmental funds used to account for revenues that are legally restricted or committed and can only be expended for a particular purpose. The budget includes four funds used to account for streets activities these are: Gas Tax, Transportation Development Act (TDA), Regional Surface Transportation Program (RSTP) and SB 1 Road Maintenance Rehabilitation Account (RMRA). Additionally, the City budgets in fourteen other special revenue funds: Administration, Building, CDBG, Economic Development, Recycling, Parks, Parks Per Capita, Trails & Parks, ARPA-SLFRF, Measure Z, Solid Waste and Supplemental Law Enforcement Services.

The City further breaks out budgets by department and program, there are fifteen of these operating budget units. A single fund can have appropriations in multiple budget units and a budget unit can be spread accross multiple funds. The Budget Summary by Department and Fund included in the Summary section shows how the total budget is allocated. The Operating Budget section details expenditures for each budget unit by account.

Conclusion

Financial forecasting is, at best, an inexact science. Staff has developed the budget using revenue and expenditure estimates based on trends and forecasts available in May. These estimates take into account what has happened in the local economy, current revenue and expenditure experiences, and, to the extent possible, what is projected to happen over the next 13 months.

Community Profile

City Geography

The City of Rio Dell “the warm hearted city” is located on a bend of the Eel River below the ancient Scotia Bluffs and surrounded by hills covered with redwood trees. The City is approximately 245 miles north of San Francisco and 25 miles south of Eureka, in Humboldt County at an elevation of 161 feet. Rio Dell occupies 2.4 square miles and the Census web site estimates the City’s population at 3,379. Located along U.S. 101, Rio Dell is an excellent starting point for tourists to visit local attractions such as Humboldt Bay, the historic Pacific Lumber mill town of Scotia, and the Avenue of the Giants with over 30 miles of majestic redwood groves. Rio Dell is also known for its fossil beds across the Eel River in the Scotia Bluffs. Fossils preserved in sandstone are aged from one million to fifty million years when the entire region was a prehistoric branch of the Pacific Ocean. Fossils found in the area include razor clams, sand dollars, crabs, starfish and other shallow water sea life.



Rio Dell has a mild climate and benefits from the breezes that follow the Eel River valley and being slightly inland and away from the coastal fog. The average high temperature is 69°F in July, with no average monthly temperatures above 72 degrees. Although snow is rare within the City limits, it is often visible on the hills above Rio Dell in winter.



City Authority and Administration

Rio Dell operates under the City Council - City Manager form of government. The City Council sets policy while the City Manager carries out the day-to-day business of the City. The City Council appoints the City Manager who is responsible for appointing other City staff. The Mayor is selected by the City Council and serves as the presiding officer at city council meetings and as the official head of the city for legislative and ceremonial purposes. The Council holds meetings on the first and third Tuesdays of each month and at such other times as is necessary.

Rio Dell is a general law city under California state law and its rights, powers, privileges, authority, and functions are established through the State constitution. These statutory rights include the power to: sue and be sued; purchase, receive by gift or bequest and hold land, make contracts and purchases and hold personal property necessary to the exercise of its powers; manage, sell, lease, or otherwise dispose of its property as the interest of its inhabitants require; levy and collect taxes authorized by law and

exercise such other and further powers as may be especially conferred by law or as may be necessarily implied from those expressed. The City provides a wide range of services to its residents including public safety services, construction and maintenance of streets and infrastructure, water and wastewater services, community development, financial management and administrative services.

History of Rio Dell

In the 1870's Lorenzo Painter settled in what is now known as Rio Dell. He is credited with helping to transform the small collection of farms known as Eagle Prairie into a community. Painter took the initiative and helped build public roads, schools, post offices and other public improvements, including the first waterworks comprised of a storage tank from which water was delivered to residents in pipes made from redwood. This contributed to Rio Dell being recognized as a legitimate township in the county before the 1880's. He also subdivided his land into 13 blocks and sold lots for businesses and homes. Painter laid out Main Street (now Pacific Avenue), Rigby Avenue, Painter Street and Center Street, forming a town center that became the heart of old Rio Dell.

Wildwood which is located at the southern end of the City was started primarily to supply housing and services for persons employed by the lumber mill in the neighboring town of Scotia. It is said that Wildwood really came into its own and earned its name during the prohibition years as it developed a reputation for rowdy lumbermen and bootlegged whiskey. The Eagle Prairie Bridge which was built in 1941 was the third bridge to join the Scotia and Wildwood communities and it was the first able to withstand annual winter flooding.

In the late 1940's, the Redwood Highway (Highway 101) was expanded through Rio Dell, with four lanes going down Wildwood Avenue. A period of prosperity resulted as business packed both sides of the highway and merchandising flourished. This resulted in Wildwood becoming the new town center and talks began concerning incorporating the communities as a single town. After weathering the storms and flooding of 1955 and 1964 the communities of Wildwood and Rio Dell finally officially came together and incorporated as the City of Rio Dell in February of 1965. However, in 1976 the construction of a freeway by-pass reduced traffic flow through town and devastated the local business district. The reduction in sales tax revenues from the by-pass and property tax revenues from the implementation of Proposition 13 severely impacted the finances of the relatively new City in the 1980's.



City of Rio Dell

Elected and Appointed City Officials

City Council

Debra Garnes, Mayor

Gordon Johnson, Mayor Pro Tem

Amanda Carter, Councilmember

Frank Wilson, Councilmember

Julie Woodall, Councilmember



City Officials

Kyle Knopp, City Manager

Greg Allen, Police Chief

Karen Dunham, City Clerk

Kevin Caldwell, Community Development Director

Travis Sanborn, Finance Director

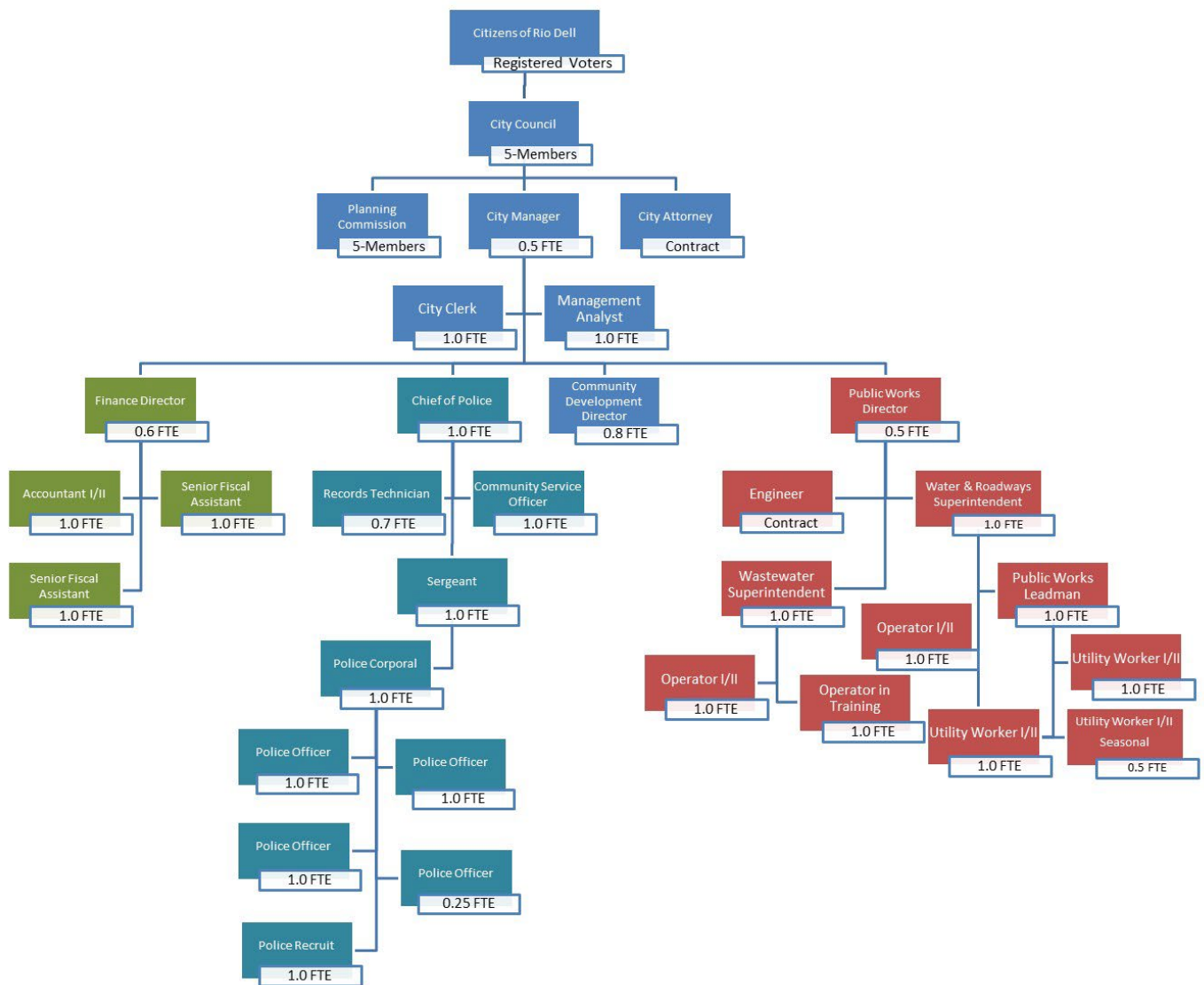
Randy Jensen, Water/Roadway Superintendent

Derek Taylor, Wastewater Superintendent



City Organizational Chart

As of July 1, 2022



City Priorities

On May 17, 2021 the City Council and staff held a PRIORITY SETTING session to discuss the priorities of the City Council for the upcoming year. The council underwent a priority setting exercise that listed individual councilmembers priorities that were then subdivided by topic area. Below is a list of the past four years of priorities and the current priority list for FY 2022-23.

Priorities				
2018	2019	2020	2021	2022
Street Work	Code Enforcement	Street Planning & Work	Economic Development	Economic Development Plan Implementation
River Access	Police Employees	Code Enforcement	Code Enforcement	Measure U/J Extension
Habitat Parcel	Street Work	Public Safety	Staff Turnover Reduction	Personnel
Code Enforcement	Water Sewer Study	Economic Development	Cannabis Expansion	Todd Property
Access Humboldt	Economic Development	Personnel	SB 1383-Organic Waste	Infrastructure

The following list describes how the Councils priorities are reflected in the FY 2022-23 budget.

- **Economic Development Plan Implementation:** In FY 2019-20 a new economic development fund was created through an interfund transfer of \$300,000 from the General Fund. A draw down of \$77,000 is budgeted for FY 2022-23 to implement the Economic Development Immediate Action Plan (IAP). The budget continues to fund a Management Analyst position to perform economic development activities. There is also \$38,000 for beautification and revitalization projects in the City.
- **Measure U/J Extension:** This budget contains \$10,000 for printing and mailing educational materials on the sale tax extension and \$6,000 for election costs.
- **Personnel Retention and Recruitment:** The budget fully funds the pay increases and incentive programs approved in FY 2021-22 to help with retention and recruitment. A 1.0 FTE Police Officer Recruit was added to provide more options for recruiting police officers. There is also \$3,500 for promoting the police department.
- **Todd Property:** In FY 2022-23 the City will continue to explore the future of this undeveloped parcel. There is potential for housing and business growth on this underutilized property.
- **Infrastructure Development:** The budget includes \$3.4 million for grant funded infrastructure improvements. Additionally, the City has almost \$17 million in infrastructure grant applications submitted that are in the review process, this includes \$14.5 million for water, \$1.5 million for sewer and \$850,000 for sidewalk projects.

Ongoing Priorities

- **Street Work:** This budget includes a Streets General Fund subsidy of \$450,000 for street work.
- **Code Enforcement:** The budget continues to fund Community Services Officer to perform code enforcement and abatement activities.

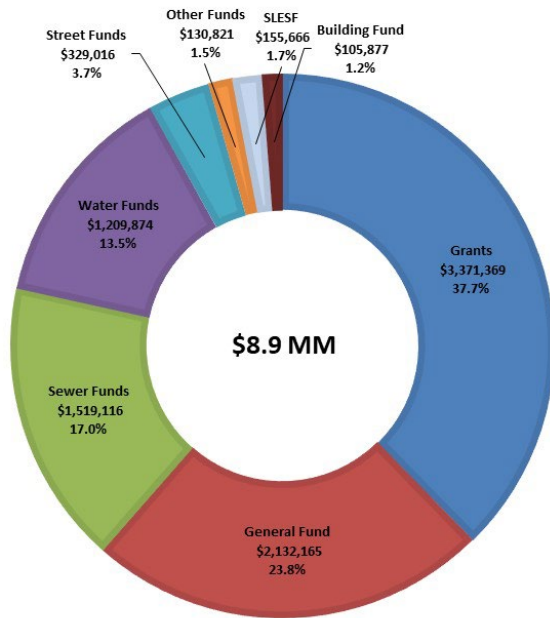
Budget Summary – All Funds

Overview of the City's Budget

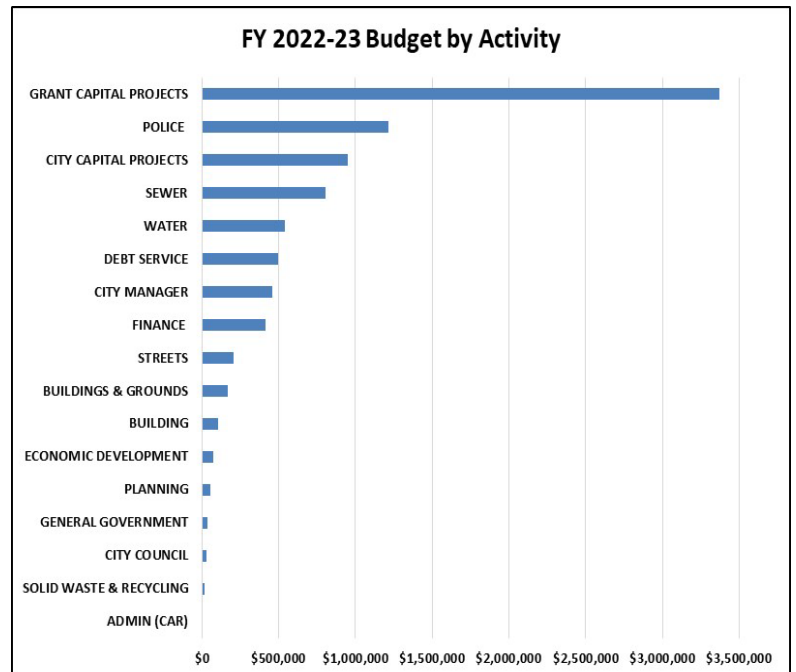
The City of Rio Dell's total annual budget for FY 2022-23 is \$8,953,904. Total appropriations are \$3,284,710 or 57% more than the adopted budget for FY 2021-22. This increase is primarily due to additional grant funded capital project expenditures of \$2,901,369 and salary and benefit increases implemented to improve retention and recruitment.

The City's three major operating budgets are the General Fund (23.8%), Sewer Enterprise Funds (17%) and Water Enterprise Funds (13.5%). For FY 2022-23 Grant funds make up 37.7% of the budget. Core city services are budgeted in the General Fund and are supported primarily by property tax (34%), sales tax (45%) and cannabis tax (10%) revenues. The City's Water and Wastewater Enterprise funds are supported by user fee revenues which are charged for services provided to the City's residents. The largest City service is the Police Department which comprises 48% of the General Fund budget and 14% of the total City budget. The budget for capital projects, grant projects and equipment replacement totals \$4,324,369 and is accounted for in the Capital Project Department. The chart below shows appropriations budgeted by fund. A table showing the total adopted budget by fund and department is also included in this section.

FY 2022-23 Appropriations by Fund



At the department level expenditures are allocated out of the various funds depending on departmental activities. The graph to the right shows City-wide appropriations by activity.



Budget Summary – All Funds

FY 2022-23 ADOPTED BUDGET

Budget Summary by Department and by Fund

FUND	NAME	EST Beginning Fund Bal.	Projected Totals	Admin Car	Building Dept.	City Council Dept.	City Manager Dept.	Finance Dept.	General Govt. Dept.	Planning Dept.	Police Dept.	Recycling and Solid Waste
005	Admin Fund	20,649	36,000	1,600								
008	Building Fund	-	49,350		105,579							
037	CDBG Fund	-										
039	CDBG RRLF Fund	497,493	5,000						2,500			
000	General Fund	1,732,506	1,764,617			10,248	253,393	95,829	33,868	53,527	1,027,381	
003	Economic Development	255,000	-						77,000			
044	Measure Z Fund	-	34,518								34,518	
074	Recycling Fund	27,855	5,000									9,000
015	Parks Fund	18,184	-									
014	Park Per Capita Grant	-	177,952									
040	SLESF Fund	125,228	150,000								155,666	
018	Trails & Parks (Clean CA)	-	2,457,267									
052	Sewer Capital Fund	1,194,772	118,000									
054	Sewer Debt Svc Fund	113,651	302,934									
054	Sewer Restricted Reserve	302,822	-									
050	Sewer Operations Fund	510,832	944,585			8,784	94,973	145,827				
027	Solid Waste Fund	11,276	4,500									6,204
093	Spay & Neuter Fund	3,228										
020	Gas Tax Fund (HUTA)	180,637	106,429			878	10,553	4,166				
024	TDA Fund	52,242	120,000			586	7,035	4,166				
026	RSTP Fund	28,026	26,000									
021	SB1 (RMRA) Fund	111,978	76,772									
076	ARPA-SLFRF	335,576	400,576									
062	Water Capital Fund	1,166,556	245,000									
063	Water Metro Wells Fund	52,699	18,440									
064	Water Dinsmore Zone	10,674	22,000									
061	Water Restricted Reserve	136,000	-									
061	Water Debt Svc Fund	258,930	136,000									
060	Water Operations Fund	1,266,559	840,492			8,784	94,973	166,659				
TOTAL		8,413,373	8,041,432	1,600	105,579	29,279	460,925	416,648	113,368	53,527	1,217,564	15,204

Budget Summary – All Funds

FY 2022-23 ADOPTED BUDGET

Budget Summary by Department and by Fund

FUND	NAME	Facilities and Grounds	Sewer Dept	Streets Dept	Water Dept	Capital Projects	Pymts and Debt Svc	Contingency	Projected Totals	Transfers	Change in Fund Balance	Est. End. Fund Balance
005	Admin Fund					-			1,600		34,400	55,049
008	Building Fund								105,579	(56,527)	298	298
037	CDBG Fund								-		-	-
039	CDBG RRLF Fund								2,500	5,730	(3,230)	496,763
000	General Fund	66,921				591,000	-		2,132,165	47,933	(415,481)	1,317,025
003	Economic Development								77,000	-	(77,000)	178,000
044	Measure Z Fund								34,518		0	-
074	Recycling Fund								9,000		(4,000)	23,855
015	Parks Fund								-		-	18,184
014	Park Per Capita Grant					177,952			177,952		-	-
040	SLESF Fund								155,666		(5,666)	119,563
018	Trails & Parks (Clean CA)					2,457,267			2,457,267		-	-
052	Sewer Capital Fund					118,500			118,500		(500)	1,194,272
054	Sewer Debt Svc Fund						302,934		302,934		-	113,651
054	Sewer Restricted Reserve								-		-	302,822
050	Sewer Operations Fund	41,826	806,273						1,097,682		(153,097)	357,736
027	Solid Waste Fund								6,204	2,864	(4,568)	6,708
093	Spay & Neuter Fund								-		-	3,228
020	Gas Tax Fund (HUTA)	11,711		68,905		22,000			118,214		(11,785)	168,852
024	TDA Fund	5,019		48,761			56,468		122,035		(2,035)	50,207
026	RSTP Fund			22,505					22,505		3,495	31,521
021	SB1 (RMRA) Fund			66,262					66,262		10,510	122,488
076	ARPA-SLFRF					736,150			736,150		(335,574)	2
062	Water Capital Fund					176,500			176,500		68,500	1,235,056
063	Water Metro Wells Fund				24,298				24,298		(5,858)	46,841
064	Water Dinsmore Zone				10,100	45,000			55,100		(33,100)	(22,426)
061	Water Restricted Reserve								-		-	136,000
061	Water Debt Svc Fund						136,000		136,000		-	258,930
060	Water Operations Fund	41,826			505,735				817,976		22,516	1,289,075
TOTAL		167,302	806,273	206,433	540,133	4,324,369	495,402	-	8,953,606	-	(912,174)	7,503,699

Budget Summary – General Fund

The General Fund is the City's primary operating fund. Revenues are available for general purposes and are used to fund the City's operations including police services, general operations and management of City services, as well as special and capital projects. The top two appropriations included in the adopted General Fund budget are \$1,027,381 for police services and \$591,000 for special and capital projects.

The General Fund budget for FY 2022-23 estimates revenues of \$1,764,617 and expenditures (including transfers) of \$2,180,099. The budget uses \$415,481 in carry forward reserves and has \$591,000 in one-time expenditures made up of the following: \$450,000 for Streets projects, \$65,000 for law enforcement storage and replacement vehicle, \$38,000 for City beautification projects and \$27,000 for City Hall improvements and planning. Ongoing expenditures are less than ongoing revenues so the budget is considered structurally balanced.

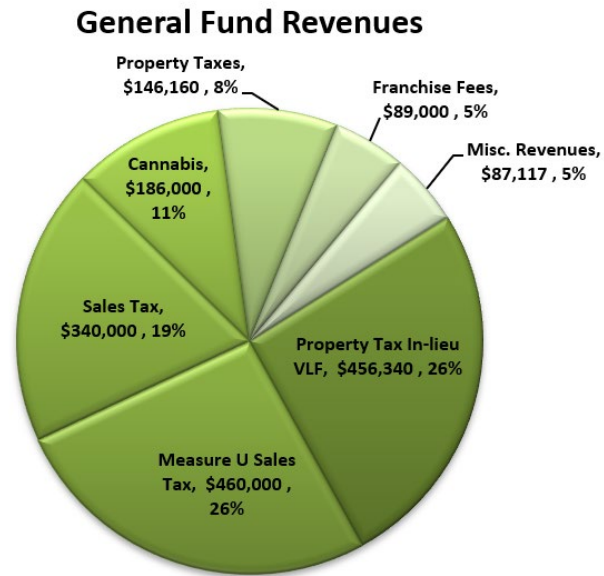
The General Fund is predominately supported by property taxes (34%), sale taxes (45%) and cannabis taxes (11%). Revenues for FY 2022-23 are estimated to be higher than the prior year's revenue by \$117,509 or 7%. This is primarily due to an anticipated increase in Property and Sales Tax revenue. The adopted FY 2022-23 General Fund expenditures represent a decrease of \$241,298 or 10% from FY 2021-22 budgeted appropriations. This is mainly the result of decreases for special and capital projects. Approximately 53% of the General Fund budget is for City staff salary and benefit costs. The table below summarizes the General Fund revenues and expenditures.

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 BUDGET
REVENUE						
Property Taxes	124,746	119,582	131,188	135,616	144,289	146,160
Property Tax In-lieu VLF	369,160	382,576	407,072	422,026	447,394	456,340
Sales Tax	203,758	197,781	237,872	345,512	277,387	340,000
Measure U/J Sales Tax	289,425	285,708	330,795	460,759	411,187	460,000
Transient Occupancy Tax	13,857	9,328	11,797	20,597	18,955	20,000
Franchise Fees	85,790	88,045	87,139	93,626	101,036	89,000
Planning Fees	6,313	4,297	3,536	1,926	2,787	3,740
Rental Income	21,546	21,671	23,596	23,786	24,733	24,535
Miscellaneous Revenues	39,443	43,103	44,701	99,897	62,035	38,842
Cannabis Fees and Taxes	23,000	46,581	221,144	403,298	152,656	186,000
Interest	648	19,915	27,093	10,997	4,649	-
TOTAL GENERAL FUND REVENUES	1,177,686	1,218,587	1,525,933	2,018,040	1,647,108	1,764,617
EXPENDITURES						
City Council	11,396	13,142	10,265	10,094	12,166	10,248
City Manager	85,050	84,078	87,000	133,596	184,067	253,393
Finance	69,185	89,128	69,576	76,201	93,235	95,829
General Government	23,412	37,226	27,878	31,983	31,389	33,868
Planning	67,465	58,521	39,207	37,708	48,953	53,527
Police	473,002	450,024	600,503	748,001	839,928	1,027,381
Facilities and Grounds	16,712	22,776	36,843	34,600	50,065	66,921
Capital Projects	153,041	136,885	114,179	586,583	1,131,645	591,000
Contingency/COVID			39,111	25,212	-	-
Transfers		18,300	300,000	(10,385)	29,949	47,933
TOTAL GENERAL FUND EXPENDITURES	899,263	910,080	1,324,562	1,673,593	2,421,397	2,180,099
Fund Balance Increase/(Decrease)	278,423	308,507	201,371	344,447	(774,289)	(415,482)

Revenues

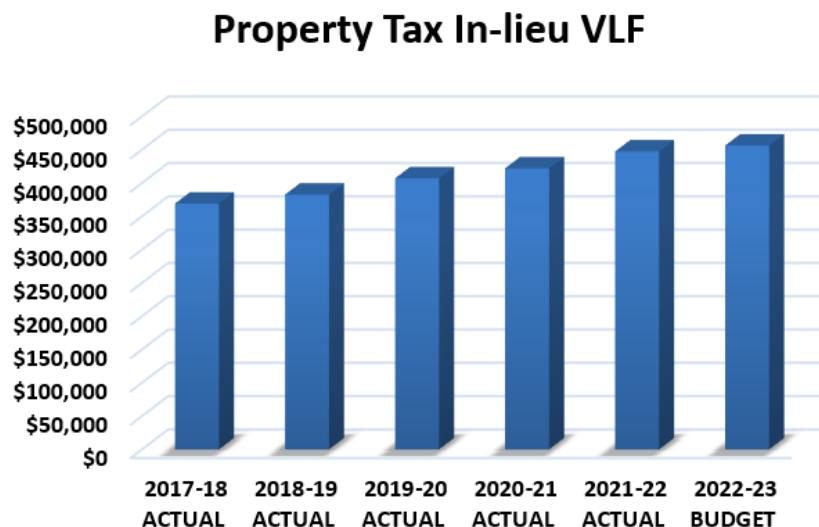
General Fund Revenues

Total General Fund revenues are estimated to be \$1,764,617 compared to \$1,647,108 in the prior year, an increase of \$117,509 or 7%.



Major Revenues of the General Fund

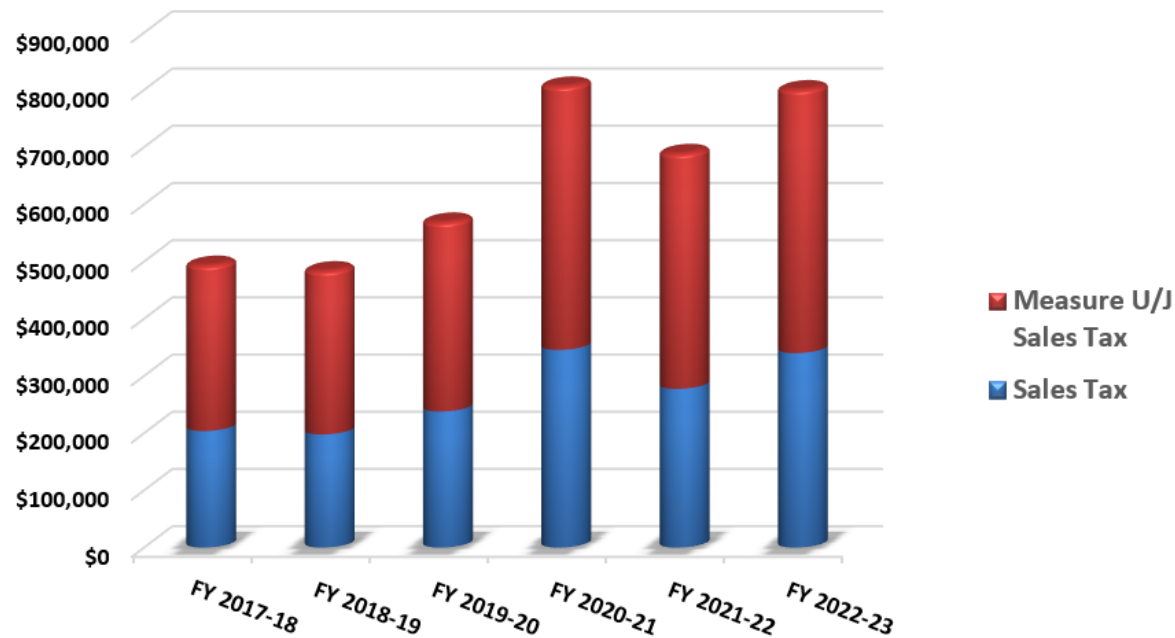
Property Tax in Lieu of Vehicle License Fee – Cities and counties receive property tax revenues in lieu of Vehicle License Fees (VLF). In 2004, the Legislature permanently reduced the VLF rate from 2% to 0.65% and compensated cities and counties for their revenue loss with a like amount of property taxes, dollar-for-dollar. Each agency’s property tax in lieu of VLF allocation increases annually in proportion to the growth in gross assessed valuation in that city. This is historically one of the largest sources of discretionary revenue for the City’s General Fund, in FY 2022-23 it accounts for 26% of revenues.



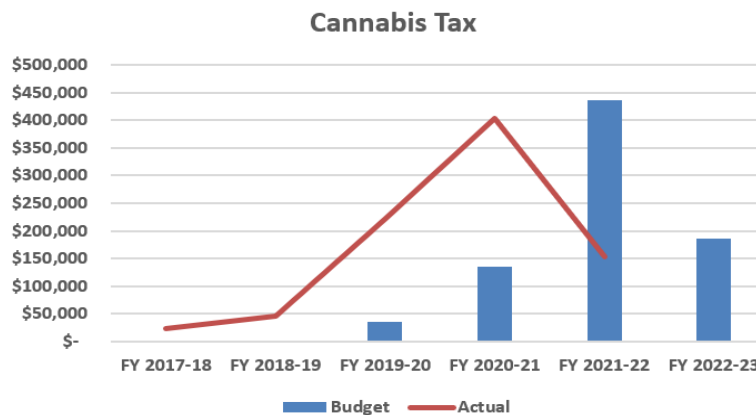
Local Sales Tax – In November 2014 the voters of the City of Rio Dell approved a five-year 1% general purpose sales tax with the passage of Measure U. In November 2018 the voters extended this with the passage of Measure J, which also has a five-year sunset, and expires December 31, 2024. This is a significant source of revenue for the City and accounts for 26% of budgeted General Fund revenues.

Revenues

Sales Tax – In accordance with the State Revenue Taxation Code and the Bradley-Burns Uniform Local Sales and Use Tax Law of 1955, the State imposes a 7.25% Sales and Use Tax on taxable sales in the City. The City receives 99.18% of the local 1% share of the 7.25% sales tax. The remaining 0.82% is retained by the State for administration. About 15% of General Fund revenues come from this source.



Cannabis Business Tax – In November 2017 the voters of the City of Rio Dell approved Measure X an excise tax on commercial cannabis activity. The rate is 2% of gross receipts or two dollars per square foot of cultivation space. Cannabis revenues have decreased and are estimated to be 11% of General Fund revenues for FY 2022-23.



Property Tax – Is a tax imposed on real property and tangible personal property. Since the passage of California Proposition 13, the tax is based on either a 1% rate applied to the 1975-76 assessed value of the property (which can increase by a maximum of 2% per year), or on 1% of the sales price of the property on sales transactions and construction which occur after the 1975-76 assessment. The amount collected by the County is distributed in accordance with State law to the various public agencies. Property tax currently makes up 8% of General Fund revenues.

Revenues

Franchise Fees – In lieu of rent, franchise fees are collected from refuse collectors, cable television companies and utilities for the use of city streets. Some franchise charges are limited by statute. Franchise fees account for 5% of General Fund revenues.

Other General Fund Revenues

Transient Occupancy Tax (TOT) – Is an 8% tax on room charges for hotel, motel, tourist home and recreational vehicle park occupancy of less than thirty (30) days.

Business License Tax – A flat fee license tax on businesses operating within the City set by resolution.

Rental Income – Rent collected for use of city property, primarily for cell towers.

Fines, Forfeitures and Penalties – Cities receive a share of fines and bail forfeitures from misdemeanors and infractions committed within city boundaries. These consist primarily of parking fines, vehicle code fines and court fines. These revenues fluctuate from year to year, depending upon changes in State law and the level of enforcement and collection.

Charges for Services – Fees that the City collects for specific services performed. Examples are special police, zoning changes, and animal control charges. Costs are allocated on various bases and are set by resolution. Each fee is analyzed separately to estimate revenues for the coming year.

Investment Interest – Revenue earned on investments. Monies in individual funds that are not required for daily operations are pooled for investment purposes. The City currently only has funds invested in the State's Local Agency Investment Fund (LAIF). The City's investments are governed by an investment policy and must conform to State law.

Major Revenues of Other City Funds

Gas Taxes – Taxes applied to the sale of gasoline. A portion of the revenue from this tax is allocated by the State of California to cities and counties on a formula that is based on population, plus a fixed apportionment amount. The funds are to be used only for street purposes. Estimates are based on experience and State estimates. Other State Highway Account funds are allocated to the City through the regional County Association of Governments under SB1435 and SB45. These funds can be used in a manner similar to gas tax, and come from both state and federal monies. Through legislation, AB 2928 Traffic Congestion Relief funds were allocated to each city directly from the State.

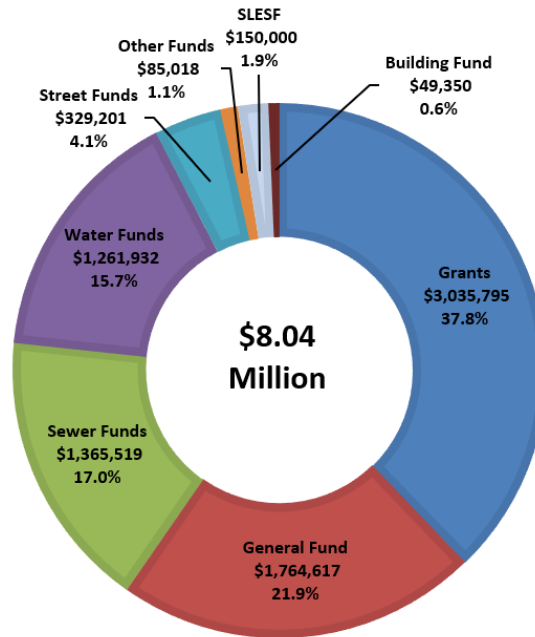
Water and Sewer Fees – The City Council establishes fees, rates and charges by resolution to cover the cost of water delivery, water and sewer system maintenance, water and sewer operations, administration, capital expenditures and/or debt service. In 2022, the City of Rio Dell conducted a Water and Sewer Rate Study, presented to the public and City Council under the rules of Proposition 218. On April 19, 2022, voters approved the new water and sewer rates which became effective July 1, 2022. This adjustment was authorized for five years and ends in July 2027.

Revenues

Revenue Estimates

All City revenues are budgeted by fund in one department. The distribution by fund is shown on the right. Revenues are projected based on current year actuals received, previous year's trends, economic forecasts and City staff input. Where possible revenue estimates from the State Controller, County of Humboldt, League of California Cities and California Local Government Finance Almanac are used. The City's quarterly financial reviews also help form the basis for many of the assumptions used to formulate revenue estimates for the budget. The table below shows the revenues estimated in the adopted budget.

CITY REVENUES BY FUND



00 - Revenue	6/30/2020 Actual	6/30/2021 Actual	6/30/2022 Budget	FY 2022-23 Adopted	Fund
4010 Tax - Property Current Secured	122,986.00	127,452.00	130,450.00	138,510.00	General Fund
4011 Tax - Property Current Unsecur	4,652.00	4,898.00	4,600.00	4,600.00	General Fund
4013 Tax - Property Prior Unsecured	56.00	61.00	50.00	50.00	General Fund
4025 Tax - Supplemental Roll	1,792.00	1,487.00	1,500.00	1,500.00	General Fund
4026 Tax - Home Owner's Property	1,339.00	1,331.00	1,200.00	1,200.00	General Fund
4027 Tax - Prior Years - Supplemental	363.00	387.00	300.00	300.00	General Fund
4030 Tax - Transient Occupancy Tax	11,797.00	20,597.00	11,000.00	20,000.00	General Fund
4035 Tax - Timber Yield	21.00	19.00	22.00	22.00	General Fund
4040 Tax - Retail Sales	237,872.00	345,512.00	275,000.00	340,000.00	General Fund
4042 Tax - Measure U Sales Tax	168,175.00	0.00	0.00	0.00	General Fund
4044 Tax - Measure J Sales Tax	162,620.00	460,759.00	350,000.00	460,000.00	General Fund
4045 Tax - (HCAOG) Transportation - TDA	154,657.00	118,068.00	120,000.00	120,000.00	Streets Fund
4046 Tax SB1 RMRA	58,333.00	62,438.00	64,700.00	76,772.00	Streets Fund
4048 Tax - Gasoline (Highway Users Tax)	83,365.00	80,365.00	92,467.00	104,929.00	Streets Fund
4050 Tax - Documentary Real Property	6,639.00	12,492.00	8,000.00	8,000.00	General Fund
4056 Tax - Public Safety .5% sales	4,757.00	3,676.00	3,200.00	3,200.00	General Fund
4110 Fees - Franchise - Electric	23,027.00	27,516.00	23,000.00	24,000.00	General Fund
4115 Fees - Franchise - Gas	9,354.00	9,552.00	9,000.00	9,000.00	General Fund
4120 Fees - Franchise - Garbage	21,240.00	23,829.00	21,240.00	24,000.00	General Fund
4125 Fees - Franchise - Cable TV	33,518.00	32,729.00	34,000.00	32,000.00	General Fund
4150 Fees - Business License	10,046.00	11,127.00	10,000.00	10,000.00	General Fund
4151 Fees - Business License CASP SB1186	928.00	960.00	800.00	900.00	General Fund
4153 Cannabis Stamp Fee Acct.	0.00	0.00	0.00	0.00	General Fund
4154 Fees - Cannabis	28,040.00	55,526.00	36,000.00	36,000.00	General Fund
4155 Cannabis Business Tax Revenue	193,104.00	347,772.00	400,000.00	150,000.00	General Fund
4162 Fees - Motor Vehicle License (VLF)	2,666.00	2,470.00	2,400.00	2,400.00	General Fund
4163 Fees - In Lieu VLF - County	407,072.00	422,026.00	425,000.00	456,340.00	General Fund
4170 Fees - Animal License	1,028.00	1,532.00	2,000.00	1,750.00	General Fund
4173 Fees - Animal Control/Relinq.	168.00	170.00	200.00	250.00	General Fund

Revenues

00 - Revenue	6/30/2020 Actual	6/30/2021 Actual	6/30/2022 Budget	FY 2022-23 Adopted	Fund
4178 Fees - Booking	286.00	146.00	250.00	200.00	General Fund
4180 Fees - Notary	105.00	21.00	135.00	100.00	General Fund
4183 Fees - Special Police Services	1,956.00	2,595.00	2,000.00	2,000.00	General Fund
4187 Penalties and Interest	0.00	12,282.00	0.00	0.00	General Fund
4190 Fees - Integrated Waste Management	4,233.00	4,346.00	4,000.00	4,500.00	Solid Waste
4195 Fees - Customer fax and copy	75.00	33.00	20.00	20.00	General Fund
4230 Fines - Building Code	0.00	0.00	0.00	0.00	Building Fund
4240 Fines - Other	5,738.00	5,123.00	0.00	0.00	General Fund
4310 Interest Income	101,339.00	99,774.00	0.00	0.00	Various
4320 Rental Income - U.S. Cellular	7,736.00	7,291.00	8,045.00	8,045.00	General Fund
4321 Rental Income - T. Mobile	15,860.00	16,495.00	16,490.00	16,490.00	General Fund
4410 Building Plan - Constr Permits	18,679.00	33,145.00	24,000.00	24,000.00	Building Fund
4420 Planning - Zoning Fees	3,299.00	1,366.00	3,300.00	3,300.00	General Fund
4435 Planning - Home Occupation Permit Fee	240.00	560.00	440.00	440.00	General Fund
4440 Building Plan - Plan Check Fee	2,455.00	3,484.00	4,500.00	4,500.00	Building Fund
4445 Building - Administrative Fees	12,301.00	25,476.00	15,000.00	20,000.00	Building Fund
4460 Building Plan - Seismic Fees	168.00	781.00	150.00	150.00	Building Fund
4462 Building Standards - SB1473	86.00	164.00	100.00	100.00	Building Fund
4463 Building - Continuing Education	126.00	249.00	120.00	200.00	Building Fund
4464 Building - Technology Fee	280.00	563.00	240.00	400.00	Building Fund
4465 Encroachment Permits	1,500.00	2,250.00	1,500.00	1,500.00	Streets Fund
4480 Insurance Premium Reimbursement	21,961.00	9,134.00	0.00	0.00	Various
4510 Sewer - Service	835,392.00	858,209.00	867,066.00	919,585.00	Sewer Fund
4610 Water - Service	787,458.00	853,166.00	767,500.00	810,492.00	Water Fund
4630 Late Fee	27,468.00	30,762.00	25,000.00	25,000.00	Sewer Fund
4630 Late Fee	27,467.00	30,762.00	25,000.00	25,000.00	Water Fund
4635 Delinquent Fees	8,040.00	120.00	5,000.00	5,000.00	Water Fund
4640 Water - Damage Replacement	0.00	75.00	0.00	0.00	Water Fund
4653 Water - Metro Wells	17,771.00	18,448.00	17,100.00	18,440.00	Water Fund
4654 Water - Dinsmore Zone	21,836.00	79,290.00	21,800.00	22,000.00	Water Fund
4700 Grant Revenue	0.00	0.00	0.00	400,576.00	Grant Fund
4712 Grant Restricted - RSTP HCAOG	28,315.00	28,135.00	25,627.00	26,000.00	Streets Fund
4716 CARES Act	0.00	50,000.00	0.00	0.00	General Fund
4725 Gen. Fund Income from CDBG Principal	26,296.00	174,531.00	5,000.00	5,000.00	CDBG
4740 Grant Restr - Police Grant SLESF	159,426.00	155,222.00	150,000.00	150,000.00	SLESF
4746 Grant Restristed - Recycling	5,000.00	5,000.00	0.00	5,000.00	Grant Fund
4747 Grant - Measure Z	23,442.00	12,562.00	18,500.00	34,518.00	Measure Z
4763 Grant Rest. - Prop. 84/NCIRWMP	0.00	0.00	0.00	0.00	Grant Fund
47XX Grant Park Per Capita	0.00	0.00	0.00	177,952.00	Grant Fund
4766 Grant Restricted - ATP	837,653.00	469,228.00	0.00	0.00	Grant Fund
4771 SWRCB Arrearage Assistance	0.00	0.00	0.00	0.00	Various
4774 Clean California Grant	0.00	0.00	0.00	2,457,267.00	Grant Fund
4900 Interfund Revenue	2,536.00	6,761.00	21,000.00	36,000.00	Admin Fund
4920 Misc - Special Public Works	0.00	0.00	0.00	0.00	Various
4935 Gain Disposal of Assets	0.00	0.00	0.00	10,000.00	General Fund
4936 Bad Debt Recovery	2,052.00	2,604.00	0.00	0.00	Various
4941 Misc - Post Training & Special	939.00	0.00	0.00	0.00	General Fund
4950 Misc	585.00	284.00	0.00	0.00	Various
4990 Misc - Other	464.00	470.00	0.00	0.00	Various
4995 Donations	0.00	70.00	0.00	0.00	Various
4516 Sewer - Debt Service	329,111.00	338,040.00	302,934.00	302,934.00	Sewer Fund
4540 Sewer - Replacement Reserve	101,244.00	103,996.00	100,000.00	106,000.00	Sewer Fund
4520 Sewer - Connection	27,250.00	10,440.00	10,000.00	12,000.00	Sewer Fund
4571 Sewer - Assmt Dist #1 - Prior	1,207.00	0.00	0.00	0.00	Sewer Fund
4615 Water - Debt Service	177,634.00	184,461.00	136,000.00	136,000.00	Water Fund
4616 Water - Debt Service Restricted	0.00	19.00	0.00	0.00	Water Fund
4620 Water - Connection	18,900.00	10,800.00	5,400.00	11,000.00	Water Fund
4650 Water - Capital	171,693.00	178,296.00	234,000.00	234,000.00	Water Fund
4730 CAL OES	0.00	0.00	295,000.00	0.00	Grant Fund
4768 SWRCB - PROP 1 Water CIP	115,357.00	171,329.00	0.00	0.00	Grant Fund
4770 SWRCB -Sewer Evaluation Study	64,765.00	133,111.00	0.00	0.00	Grant Fund
4935 Gain/Loss on Disposal of Assets	0.00	0.00	0.00	0.00	Various
Total Revenue	5,767,339.00	6,306,220.00	5,138,346.00	8,041,432.00	

Fund Balances and Descriptions

Fund Balances

The budget was prepared using *projected beginning fund balances* available for use in each fund. The total beginning balance of all funds was estimated to be \$8,413,373. The City of Rio Dell budget for FY 2022-23 was balanced using reserves in some of the funds where revenues fell short of expenditures, mainly due to capital projects. The estimated ending balance of all funds is \$7,501,199, a decrease of \$915,710. The City's major funds are the General Fund, Sewer and Water enterprise funds, and the Streets funds. These funds meet the target fund balance reserve policy set at 30% of operating expenditures (Resolution 1154-2012). The table below shows the projected beginning and ending fund balances for the City's budgeted funds.

Fund Description	Fund #	Projected Beginning Fund Balance 7/1/22	Revenue & Transfers In	Expenses & Transfers Out	Change	Estimated Ending Fund Balance 6/30/23	% Change in Fund Balance
General Fund	000	1,732,506	1,764,617	2,180,098	(415,481)	1,317,025	-24%
Special Revenue Funds							
Economic Development	003	255,000	-	77,000	(77,000)	178,000	-30%
Admin Fund	005	20,649	36,000	1,600	34,400	55,049	167%
Building Fund	008	-	105,877	105,579	298	298	NA
Parks Fund	015	18,184	-	-	-	18,184	0%
Gas Tax Fund (HUTA)	020	180,637	106,429	118,214	(11,785)	168,852	-7%
SB1 (RMRA) Fund	021	111,978	76,772	66,262	10,510	122,488	9%
TDA Fund	024	52,242	120,000	122,035	(2,035)	50,207	-4%
RSTP Fund	026	28,026	26,000	22,505	3,495	31,521	12%
Solid Waste Fund	027	11,276	4,500	9,068	(4,568)	6,708	-41%
CDBG RRLF Fund	039	497,493	5,000	8,230	(3,230)	494,263	-1%
SLESF Fund	040	125,228	150,000	155,666	(5,666)	119,562	-5%
Recycling Fund	074	27,855	5,000	9,000	(4,000)	23,855	-14%
ARPA - SLFRF Fund	076	335,576	400,576	736,150	(335,574)	2	-100%
Spay & Neuter Fund	093	3,228	-	-	-	3,228	0%
Total Special Revenue Funds		1,667,372	1,036,154	1,434,844	(398,690)	1,272,217	-24%
Sewer Enterprise Fund							
Sewer Capital Fund	052	1,194,772	118,000	118,500	(500)	1,194,272	0%
Sewer Debt Svc Fund	054	113,651	302,934	302,934	-	113,651	0%
Sewer Restricted Reserve	054	302,822	-	-	-	302,822	0%
Sewer Operations Fund	050	510,832	944,585	1,097,682	(153,097)	357,735	-30%
Total Sewer Enterprise Fund		2,122,077	1,365,519	1,519,116	(153,597)	1,968,480	-7%
Water Enterprise Fund							
Water Capital Fund	062	1,166,556	245,000	176,500	68,500	1,235,056	6%
Water Metro Wells Fund	063	52,699	18,440	24,298	(5,858)	46,841	-11%
Water Dinsmore Zone	064	10,674	22,000	55,100	(33,100)	(22,426)	-310%
Water Restricted Reserve	061	136,000	-	-	-	136,000	0%
Water Debt Svc Fund	061	258,930	136,000	136,000	-	258,930	0%
Water Operations Fund	060	1,266,559	840,492	817,976	22,516	1,289,075	2%
Total Water Enterprise Fund		2,891,418	1,261,932	1,209,874	52,058	2,943,476	2%
Total All Funds		8,413,373	5,428,222	6,343,932	(915,710)	7,501,199	-11%

Fund Balances and Descriptions

Fund Descriptions

The information that follows describes the funds included in the City's budget.

GOVERNMENTAL FUNDS

General Fund

The General Fund is the City's primary operating fund. It accounts for all financial resources not required by law or administrative action to be accounted for in another fund. The General Fund houses the City monies over which the City Council and the community at-large hold the most discretion. The total adopted budget for FY 2022-23 is \$2,132,165 and the projected ending fund balance reserve is \$1,317,025. For FY 2022-23 48% of the General Fund is budgeted for police services and 28% for capital projects. This includes \$450,000 of General Fund monies appropriated for streets projects. Historically, use of General Fund monies for street projects has been limited or nonexistent.

Rio Dell's top three sources of General Fund monies are (1) Sales Taxes, 45%, (2) Property Taxes, 34%, and (3) Cannabis Tax, 11%. Under California tax law, most cities are heavily reliant on retail sales taxes and Transient Occupancy Taxes (TOT). Rio Dell's status as more of a "bedroom community" means there are fewer dollars available to pay for municipal services, whether those are police or water services. As an example, according to the League of California Cities TOT provides the average city 7% of their general revenues and often as much as 17%. In the City of Rio Dell, TOT accounts for less than 1% of budgeted revenues. These were pre-pandemic TOT percentages and revenues were negatively impacted state-wide over the last year, fortunately the impacts were minimal to the City.

Streets Funds

The following four special revenue funds are used to budget for maintenance of the City's fourteen centerline miles of streets:

Gas Tax Fund - Gas Tax collected by the State is allocated to local governments using several formulas based on the various sections of the California Streets and Highways Code. Also called Highway Users Tax Account (HUTA), the funds distributed from the Gas Tax Fund must be used for street related expenditures (e.g. maintenance and repair costs, engineering and traffic studies, and streets improvements). The largest portion of HUTA funds for the City goes towards street repairs and maintenance.

Road Maintenance Rehabilitation Account (RMRA) Fund - In 2017 the state adopted the Road Repair and Accountability Act (RMRA) (SB1) which established supplemental funds for road repairs and maintenance. RMRA funding requires cities to submit a project list the California Transportation Commission (CTC) for approval and cities to maintain the same level of local government monies used for road repairs and improvements on average during Fiscal Years 2009-10 through 2011-12. During those years the City did not contribute any General Fund monies towards its streets program; therefore, the City's maintenance of effort requirement is zero. These funds are restricted to use on approved streets projects.

Regional Surface Transportation Program (RSTP) Fund -The Regional Surface Transportation Program was established by the State and originates from the federal excise tax on gasoline. The State of California distributes the funds to regional agencies and counties based on population. Locally RSTP funds are received and distributed to the cities by HCAOG and must be spent on eligible streets projects.

Transportation Development Act (TDA) Fund - The Cities TDA funds come from the Local Transportation fund (LTF) which is derived from a 1/4-cent general sales tax. The funds are collected by the State and allocated by HCAOG. The City can use TDA funds for local streets and roads projects if all transit needs are met. The City holds annual public hearings and provides approximately 40% of its TDA funds to meet local transportation needs in Rio Dell.

Fund Balances and Descriptions

Miscellaneous Governmental Funds

The following miscellaneous special revenue funds are included in the City's budget:

The Supplemental Law Enforcement Services Fund (SLESF) – The State allocates SLESF to the County which then distributes them to the cities. The City of Rio Dell is entitled to receive the minimum grant of \$100,000, with a growth factor. Revenues must be used for front-line, municipal police services and should supplement, not supplant current front-line law enforcement services. No more than 0.5% can be spent on administration. Funds must be spent within two years.

Recycling Fund - The California Beverage Container Recycling and Litter Reduction Act (December 2014) provides the City with pass-through funds that assist in the establishment of a location to provide consumers with convenient recycling opportunities. The annual grant amount that the City receives (\$5,000) is redirected over to HWMA for administration and management of the recycling program.

Community Development Block Grant (CDBG) Fund – This fund contains revenue received when previous CDBG loans granted through the City are paid off. These funds known as “program income” can only be used for eligible projects and activities.

Admin Fund - The Admin inter-fund is used to account for transfers of expenditures for departmental use of the City's vehicle. The monies in this fund are committed to the purchase of a replacement vehicle.

Solid Waste Fund -These funds are received from HWMA and must be used for solid waste diversion and reduction activities.

Economic Development Fund - This fund was established in FY 2019-20 with a transfer of \$300,000 from the General Fund. The Rio Dell City Council has directed that these funds be committed for economic development in the City.

Building Fund - This fund was established by Resolution 1218-2014 and collects fees and charges for permits, building inspections and plan checks. Fees should cover the actual cost of providing services and if more than \$20,000 in unrestricted revenue accrues in the fund or a negative balance occurs the Building fees should be adjusted accordingly.

Parks Fund - This fund receives parkland dedication fees and expenditures are restricted to park facilities.

Grant Funds

Clean California Grant Fund - The City of Rio Dell was awarded \$2,259,397 from the State of California to complete two projects within the community. The Rio Dell Gateway Beautification project will beautify the northern segment of Wildwood Avenue. The Eel River Trail project will develop a new ¼ mile 10' Class 1 shared-use path along the west bank of the Eel River.

Park Per Capita Grant - The California Department of Parks and Recreation has funded up to \$177,952 for the development and construction of a mixed- use facility which will include a Dog Park, basketball hoops, and parking spaces.

Power Resiliency Equipment - A new Grant Fund was created in the FY 2021-22 budget for federal pass through funding from Cal OES for the purchase of equipment to provide alternative emergency power during a power outage event. Total funding is \$295,000.

PROPRIETARY FUNDS

Water and Sewer Enterprise Funds

The Water and Sewer funds operate as Enterprise Funds. Enterprise funds are proprietary funds used to account for operations that are financed and operated in a manner similar to private business enterprises. The fees for water and sewer services are intended to cover all of the operating costs for maintaining the systems, replacement of the capital assets totaling over \$27.7 million (as needed), as well as cover any debt service from infrastructure financing. Water and Sewer are the City's only enterprise Funds. Separate Water and Sewer funds are maintained for operations, capital projects, debt service, and assessments.

City Position Allocation Table

The table below shows the number of positions funded in the adopted FY 2022-23 budget and the previous four years history. There was an increase of 1.0 FTE Police Officer Recruit from the prior year.

FISCAL YEAR 2022-23 POSITION ALLOCATION TABLE						
DEPARTMENT/POSITION	FULL-TIME EMPLOYEES (FTEs)					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ADMINISTRATION						
Management Analyst I/II/Sr	--	--	--	--	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	2.80	3.80	3.80
FINANCE DEPARTMENT						
Accountant I/II	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	0.60	0.60
Fiscal Assistant I/II	1.00	1.00	1.00	1.00	1.00	-
Senior Fiscal Assistant	1.00	1.00	1.00	1.00	1.00	2.00
Total FTEs	4.00	4.00	4.00	4.00	3.60	3.60
POLICE DEPARTMENT						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	--	--	--	1.00	1.00	1.00
Police Corporal	--	--	--	--	1.00	1.00
Police Officer	3.00	4.00	4.25	4.25	3.25	3.25
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	5.70	6.70	6.95	7.95	7.95	8.95
PUBLIC WORKS DEPARTMENT						
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	1.00	1.00
Utility Worker I/II/III	2.00	2.50	2.50	2.50	2.50	2.50
Wastewater Superintendent Trainee	1.00	1.00	--	--	--	--
Wastewater Superintendent	--	--	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	1.00	2.00	2.00	2.00	2.00	2.00
Total FTEs	6.00	8.50	8.50	8.50	8.50	8.50
TOTAL CITY FTEs	18.50	22.00	22.25	23.25	23.85	24.85

City Compensation Table

The City adopted the following salary schedule by Resolution 1523-2022 on February 1, 2022. The changes in compensation for FY 2022-23 included a compensation enhancement of 10% to the Peace Officers Association, Rio Dell Employee's Association, and all Contract Employees. Additionally, the City Council approved the development of a Police Officer recruit added to the Peace Officers Association Master Salary Table.

Peace Officers Association					
JOB TITLE	Salary Range				
	A	B	C	D	E
Police Officer	50,606	53,136	55,793	58,582	61,511
Police Officer Recruit	46,005				
Police Corporal	58,687	61,622	64,703	67,938	71,335
Sergeant	64,779	68,018	71,419	74,990	78,739
Rio Dell Employee's Association					
JOB TITLE	Salary Range				
	A	B	C	D	E
Accountant I	51,871	54,464	57,187	60,047	63,049
Accountant II	57,256	60,119	63,125	66,281	69,595
Admin. Assistant	36,710	38,546	40,473	42,497	44,622
Administrative Tech.	42,572	44,701	46,936	49,283	51,747
Community Service Officer	43,637	45,819	48,110	50,515	53,041
Fiscal Assistant I	34,942	36,689	38,523	40,449	42,472
Fiscal Assistant II	38,569	40,498	42,523	44,649	46,881
Management Analyst I	57,256	60,119	63,125	66,281	69,595
Office Assistant	31,655	33,237	34,899	36,644	38,476
PW Leadman	42,572	44,701	46,936	49,283	51,747
Records Tech.	38,569	40,498	42,523	44,649	46,881
Sr. Fiscal Assistant	42,572	44,701	46,936	49,283	51,747
Utility Worker I	33,257	34,920	36,666	38,500	40,425
Utility Worker II	36,710	38,546	40,473	42,497	44,622
Utility Worker III	40,522	42,548	44,675	46,909	49,255
W/WW Plant Op. I	39,533	41,510	43,585	45,764	48,052
W/WW Plant Op. II	43,637	45,819	48,110	50,515	53,041
W/WW Plant Op. III	48,167	50,575	53,104	55,759	58,547
Operator In Training (OIT)	39,533				
Management/Confidential Employees					
JOB TITLE	Salary Range				
	A	B	C	D	E
City Clerk	51,871	54,464	57,187	60,047	63,049
City Manager	111,522	117,099	122,953	129,101	135,556
Chief of Police	93,820	98,511	103,437	108,608	114,039
Finance Director	82,924	87,070	91,423	95,994	100,794
Community Dev. Dir.	82,924	87,070	91,423	95,994	100,794
Management Analyst II	63,199	66,359	69,677	73,161	76,819
Senior Management Analyst	69,761	73,249	76,911	80,757	84,795
Wastewater Sup.	68,059	71,462	75,035	78,787	82,726
Water/Streets Sup.	68,059	71,462	75,035	78,787	82,726
ELECTED OFFICIALS*	Salary Range				
	A	B	C	D	E
Mayor	-	-	-	-	-
Mayor Pro-tem	-	-	-	-	-
City Council Members	-	-	-	-	-
Planning Commissioner - Chair	-	-	-	-	-
Planning Commissioners	-	-	-	-	-
*Elected officials are reimbursed for travel expenses related to official duties					

City Position Allocations by Department and Fund

The table below shows how positions are funded in the budget by department and fund.

Function/Job Description	FTEs	Percent Allocated by Fund											
		General Fund	Solid Waste	SLESF	Streets	TDA	RSTP	SB 1	Water	Sewer	Metro Wells	CDBG	Building
City Manager													
City Manager/Public Works Director	1.000	40.0%	1.5%		3.0%	2.0%			25.0%	25.0%		1.5%	2.0%
Management Analyst I/II/Sr	1.000	100.0%											
City Clerk	0.600	40.0%			3.0%	2.0%			27.5%	27.5%			
Total	2.600												
Finance													
Finance Director	0.600	23.0%			1.0%	1.0%			40.0%	35.0%			
Accountant	1.000	23.0%			1.0%	1.0%			40.0%	35.0%			
Sr Fiscal Assistant	1.000	23.0%			1.0%	1.0%			40.0%	35.0%			
Sr Fiscal Assistant	1.000	23.0%			1.0%	1.0%			40.0%	35.0%			
Total	3.600												
General Government													
Community Development Director	0.200	95.0%										5.0%	
Building													
Community Development Director	0.400												100.0%
City Clerk	0.300												100.0%
Total	0.700												
Planning													
Community Development Director	0.200	100.0%											
City Clerk	0.100	100.0%											
Total	0.300												
Police													
Chief of Police	1.000	100.0%											
Sergeant	1.000	100.0%											
Police Corporal	1.000												
Police Officer	1.750	100.0%											
Police Officer	1.500			100.0%									
Police Officer Recruit	1.000	100.0%											
Community Service Officer	1.000	100.0%											
Records Technician	0.700	100.0%											
Total	8.950												
Public Works													
Sewer													
Wastewater Superintendent	0.900									100.0%			
Water/Streets Superintendent	0.050									100.0%			
Public Works Leadman	0.070									100.0%			
W/WW Operator I/II/III	0.400									100.0%			
W/WW Operator I/II/III	0.850									100.0%			
Operator In Training	0.950									100.0%			
Utility Worker I/II/III	0.100									100.0%			
Utility Worker I/II/III	0.100									100.0%			
Total	3.420												
Water													
Wastewater Superintendent	0.040								95.0%		5.0%		
Water/Streets Superintendent	0.800								95.0%		5.0%		
Public Works Leadman	0.170								95.0%		5.0%		
W/WW Operator I/II/III	0.600								95.0%		5.0%		
W/WW Operator I/II/III	0.150								95.0%		5.0%		
Operator In Training	0.050								95.0%		5.0%		
Utility Worker I/II	0.100								95.0%		5.0%		
Utility Worker I/II	0.100								95.0%		5.0%		
Total	2.010												
Streets													
Wastewater Superintendent	0.060				32.0%	26.0%	12.0%	30.0%					
Water/Streets Superintendent	0.150				32.0%	26.0%	12.0%	30.0%					
Public Works Leadman	0.300				32.0%	26.0%	12.0%	30.0%					
Utility Worker I/II	0.300				32.0%	26.0%	12.0%	30.0%					
Utility Worker I/II	0.300				32.0%	26.0%	12.0%	30.0%					
Part-Time Utility I/II	0.100				32.0%	26.0%	12.0%	30.0%					
Total	1.210												
Facilities & Grounds													
Public Works Leadman	0.460	40.0%			7.0%	3.0%			25.0%	25.0%			
Utility Worker I/II	0.500	40.0%			7.0%	3.0%			25.0%	25.0%			
Utility Worker I/II	0.500	40.0%			7.0%	3.0%			25.0%	25.0%			
Part-Time Utility I/II	0.400	40.0%			7.0%	3.0%			25.0%	25.0%			
Total	1.860												
Total Public Works	8.500												
Total City	24.850												

Building

Program Purpose

The Building program purpose is to regulate construction of structures in the City and require compliance with State Building Codes and local laws. Public health, safety and welfare are protected through plan reviews and inspection of structures.

Primary Activities

The Community Development Director provides building inspection and most residential plan check services. Commercial plan checks are outsourced. Prior to FY 2015-16 all of these activities were performed by an independent contractor.

Staffing

Building is staffed with 0.40 FTE Community Development Director and 0.30 FTE City Clerk position.

Accomplishments

- Issued 104 Building Permits and conducted hundreds of inspections.
- Permitted and approved Building Permits for the new Northwestern Flower Company located at the Humboldt Rio Dell Business Park.
- Worked with BPR Consultants on securing third party Plan Check services.

Opportunities/Challenges

- Review and process Building Permits associated with the December 2022 earthquake.
- Continue creating and developing handouts on Building Permit requirements.
- Review significant changes, implement and enforce the updated 2022 California Building Codes.
- Encourage property owners and contractors to apply for and obtain required Building Permits.

Funding Source

The Building budget is allocated 100% to the Building fund. The adopted budget includes an estimated General Fund transfer of \$56,527 to subsidize building activities. When fees are not sufficient to cover actual costs of the program General Fund dollars must make up the difference.

11 - BUILDING	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
<u>Expenditures</u>			
5000 Full Time Salaries	56,766.00	63,479.00	68,890.00
5035 Benefit - ICMA City 457	6,578.00	6,794.00	9,870.00
5040 Benefit - Health Insurance	5,387.00	3,281.00	6,076.00
5042 Benefit - Life Insurance	214.00	171.00	171.00
5044 Benefit - Dental/Vision Insur	397.00	481.00	481.00
5045 Worker Compensation	1,853.00	1,440.00	1,569.00
5050 FICA	5,133.00	5,462.00	6,111.00
5055 Unemployment Insurance	199.00	280.00	280.00
5056 Employment Training Tax	6.00	6.00	6.00
5069 Accrued Payroll Taxes Expense	0.00	0.00	0.00
5101 Office Supplies	266.00	200.00	200.00
5102 Operating Supplies	44.00	50.00	50.00
5103 Postage	65.00	75.00	75.00
5104 Printing - Forms	240.00	300.00	500.00
5106 Promotional	0.00	0.00	0.00
5112 Legal	38.00	500.00	500.00
5115 Contract/Professional Services	8,134.00	2,000.00	3,000.00
5119 Safety Supplies & Equipment	0.00	20.00	20.00
5120 Cell Phones	1,104.00	1,120.00	1,120.00
5121 Telephone - Pager	20.00	30.00	30.00
5122 Travel and Training Expense	182.00	2,000.00	1,925.00
5123 Automobile - Transportation	15.00	1,000.00	500.00
5125 Publications - Books	94.00	100.00	100.00
5126 Dues & Memberships	346.00	350.00	410.00
5128 Employee Relations	0.00	0.00	0.00
5130 Rents - Leases	90.00	200.00	100.00
5131 Records Maintenance	158.00	200.00	225.00
5135 Maintenance - Repair	13.00	200.00	100.00
5138 Office Equipment	0.00	200.00	200.00
5141 General Liability Insurance	911.00	911.00	1,060.00
5143 Property Insurance	395.00	395.00	400.00
5144 Emp Practice Liab Insurance	82.00	82.00	110.00
5150 Electricity	101.00	120.00	130.00
5151 Natural Gas	17.00	20.00	25.00
5152 Water	198.00	200.00	200.00
5153 Sewer	34.00	45.00	45.00
5164 Regulatory Fees	985.00	220.00	500.00
5167 Seismic Fees	0.00	0.00	0.00
5171 Computer Software	6.00	100.00	100.00
5173 Computer Maintenance -	103.00	100.00	300.00
5174 Web Design Services	8.00	50.00	50.00
5513 Building Expense	150.00	150.00	150.00
7000 Transfer to City Manager	3,265.00	0.00	3,818.00
Total Expenditures	93,597.00	92,332.00	109,397.00

City Council

Program Purpose

The City Council is elected by the residents, and serves as the governing body that provides policy level direction for the effective functioning of city government on behalf of all the citizens of Rio Dell. The City Council, as a whole, responds to the issues and concerns of the residents and community, formulating public policy that guides the operation of the City.

Primary Activities

The role of the City Council is to establish City policies through ordinances, resolutions, and motions. Through the City Manager the City Council oversees the implementation activities of city government and also develops long-term future plans for the community. The Council and individual councilmembers are required by the Brown Act to conduct themselves in a transparent manner. The Council must also act in accordance with all relevant State and Federal laws and also have a fiduciary responsibility towards the City and community. Members of the City Council also represent the City on nine external Boards, Commissions, Authorities, Bureaus and Associations and invest a significant amount of time on matters of regional importance through these varied organizations. The City Council consists of five members that serve staggered four year terms without compensation. Expenses directly related to their representational duties can be reimbursed.

Staffing

The City Council has no paid positions budgeted for FY 2022-23.

Priorities

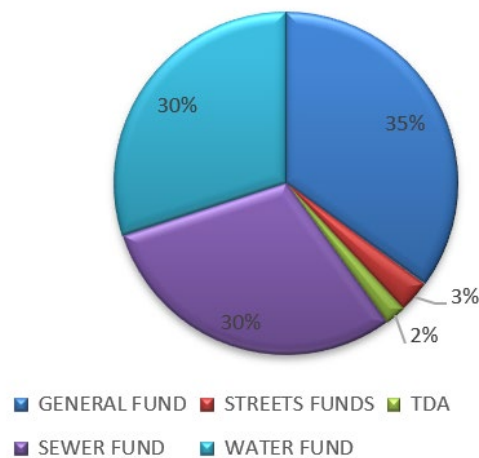
- Economic Development Plan Implementation
- Measure U/J Extension
- Personnel
- Todd Property
- Infrastructure

12 - CITY COUNCIL	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
<u>Expenditures</u>			
5101 Office Supplies	64.00	50.00	50.00
5102 Operating Supplies	106.00	70.00	200.00
5103 Postage	84.00	100.00	200.00
5104 Printing - Forms	137.00	150.00	150.00
5105 Advertising	0.00	300.00	150.00
5106 Promotional	2,784.00	3,500.00	3,500.00
5112 Legal	540.00	5,000.00	5,000.00
5119 Safety Supplies & Equipment	1,794.00	0.00	50.00
5115 Contract/Professional Services	110.00	750.00	1,000.00
5122 Travel and Training Expense	755.00	8,000.00	8,000.00
5123 Automobile - Transportation	0.00	1,000.00	1,000.00
5126 Dues & Memberships	0.00	2,754.00	2,754.00
5135 Maintenance - Repair	60.00	0.00	0.00
5138 Office Equipment	5,423.00	200.00	200.00
5173 Computer Maintenance -	213.00	5,000.00	2,000.00
5174 Web Design Services	24.00	50.00	25.00
5900 RDFD and Library Water/Sewer	4,512.00	5,000.00	5,000.00
Total Expenditures	16,606.00	31,924.00	29,279.00

Funding Source

The City Council budget is allocated by fund as follows:

City Council Budget By Fund



City Manager

Program Purpose

The City Manager's Office is dedicated to effective, professional management for the City of Rio Dell. This program provides for administrative services executed by the City Manager for all departments and functions within the City.

Primary Activities

The City Manager is responsible for the performance of all City operations and oversees the activities of all departments to ensure they are in concert with the policies and goals of the Council. The City Manager provides the City Council with relevant information to support decision-making and policy direction. This position deals with conflict and dispute resolution, analyzes and recommends organizational enhancements and restructuring as necessary. The City Manager also serves as the City Budget Officer, negotiates contracts and agreements, and serves as the Human Resources Director as well as the Public Works Director.

As part of the City Manager's Department, the City Clerk provides staff and administrative support to the City Council and City Manager including preparation of City Council meeting agendas at the direction of the City Manager. The City Clerk's duties are to maintain official City records, conduct City elections, prepare and post the noticing requirements for public meetings, filing of campaign and economic interest statements, and provide information about conduct of City business to the public.

Staffing

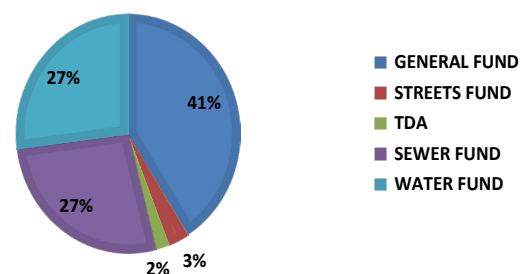
The City Manager Department is staffed by 1.0 FTE City Manager and 0.60 FTE City Clerk. In addition to roles in Risk Management, Human Resources, contract negotiations the City Manager also serves as the Director of Public Works. There is no change to budgeted positions from the previous fiscal year.

02 - CITY MANAGER DEPT	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5000 Full Time Salaries	162,085.00	250,190.00	260,730.00
5035 Benefit - ICMA City 457	20,659.00	29,576.00	36,965.00
5040 Benefit - Health Insurance	18,264.00	37,405.00	23,089.00
5042 Benefit - Life Insurance	342.00	612.00	522.00
5044 Benefit - Dental/Vision Insur	1,798.00	4,512.00	3,577.00
5045 Worker Compensation Insurance	1,279.00	2,323.00	2,404.00
5050 FICA	14,919.00	18,999.00	19,135.00
5055 Unemployment Insurance	403.00	910.00	910.00
5056 Employment Training Tax	11.00	18.00	18.00
5069 Accrued Payroll Taxes Expense	0.00	0.00	0.00
5080 Hiring Costs	19.00	0.00	0.00
5081 Compensated Absences Payable	7,982.00	0.00	0.00
5101 Office Supplies	652.00	1,500.00	1,000.00
5102 Operating Supplies	275.00	400.00	400.00
5103 Postage	1,455.00	800.00	1,000.00
5104 Printing - Forms	5,372.00	4,300.00	7,000.00
5105 Advertising	460.00	480.00	3,200.00
5106 Promotional	68.00	1,500.00	2,000.00
5112 Legal	18,620.00	19,100.00	19,000.00
5115 Contract/Professional Services	13,439.00	35,000.00	25,000.00
5119 Safety Supplies & Equipment	3,197.00	3,000.00	1,000.00
5120 Cell Phones	2,252.00	2,640.00	3,640.00
5121 Telephone - Pager	130.00	120.00	130.00
5122 Travel and Training Expense	254.00	3,000.00	3,000.00
5123 Automobile - Transportation	5,517.00	4,800.00	4,900.00
5125 Publications - Books	35.00	50.00	50.00
5126 Dues & Memberships	5,052.00	4,500.00	4,500.00
5128 Employee Relations	0.00	0.00	0.00
5130 Rents - Leases	606.00	500.00	500.00
5131 Records Maintenance	219.00	125.00	150.00
5135 Maintenance - Repair	66.00	250.00	250.00
5138 Office Equipment	0.00	1,400.00	1,400.00
5139 Equipment	0.00	500.00	500.00
5141 General Liability Insurance	6,027.00	3,510.00	7,000.00
5143 Property Insurance	2,610.00	1,305.00	6,780.00
5144 Emp Practice Liab Insurance	545.00	450.00	670.00
5150 Electricity	669.00	780.00	780.00
5151 Natural Gas	110.00	120.00	110.00
5152 Water	896.00	900.00	900.00
5153 Sewer	154.00	150.00	150.00
5160 Elections	2,148.00	0.00	6,000.00
5162 Medical	50.00	0.00	0.00
5164 Regulatory Fees	420.00	400.00	0.00
5166 LAFCO Fees	1,381.00	1,850.00	1,765.00
5171 Computer Software	42.00	500.00	300.00
5173 Computer Maintenance - Support	6,697.00	2,750.00	8,000.00
5174 Web Design Services	131.00	500.00	500.00
5514 Engineering	326.00	2,000.00	2,000.00
5520 Improvements	42.00	0.00	0.00
7000 Transfer In	-9,010.00	-8,800.00	(10,500.00)
Total Expenditures	298,668.00	434,925.00	450,425.00

Funding Source

The City Manager budget is allocated by fund as follows:

CITY MANAGER BUDGET BY FUND



City Manager

Accomplishments

- Continued paving and maintenance on City Streets: Riverside, Cherry, Orchard, 2nd Avenue, Berkeley, Ash & Elko. City PCI index rating expected to dramatically increase from 2017.
- In concert with the Council, lowered employee turnover rate.
- Continued to invest in the future of the Rio Dell Police Department.
- Secured several grants for recreational projects, beautification, and sidewalks.
- Implementation of energy resiliency at City Hall using grant funds.
- Implementation of Tesla Battery at Corporation Yard.
- Maintained a viable cannabis program that generated revenue despite major market downturn.
- Continued regional collaboration on SB 1383 regarding organic waste.

Opportunities/Challenges

- Monetary inflation
- Initiating and completing work to repair the Monument Road slip out while mitigating costs that are the responsibility of the City
- Working with the owners of undeveloped property to create new economic opportunities for the community
- Implementation and monitoring of several grants awarded to the City



Economic Development

Program Purpose

The purpose of Economic Development is to improve employment opportunities within the City and to increase revenue for the provision of public services through additional municipally taxed economic activity. Increased economic growth also leads to improved housing conditions and will allow Rio Dell to better compete within the region for new residents and outside investment.

Primary Activities

The primary activities of the Division are proposed to include: (1) Studies and analytics for proposed investments; (2) marketing and promotion of the City to create a sense of place that encourages investment; (3) Incentives to attract and retain business; (4) Expertise in the field of economic development.

Staffing

There is no staff budgeted for FY 2022-23. Allocations in the City Manager budget is used to assist with economic development.

Accomplishments

- Advance City Economic Development Strategy.
- Develop the City's inaugural Façade Improvement Program; a reimbursement grant program provided to a business and/or property owner for the improvement of existing commercial buildings throughout Rio Dell.

Opportunities/Challenges

- Creation of a competitive CDBG strategy and application to bring dollars into the community for infrastructure and other purposes.
- Primarily considered a "bedroom community" Rio Dell is at a significant disadvantage when it comes to funding city services such as police. California tax law rewards cities with diverse and robust retail sectors that can help shoulder the cost of public services. Currently, many Rio Dell residents travel outside of the city for work or retail purchases resulting in a benefit for those outside of Rio Dell. Therefore, the city must act to create more jobs and services within the city limits in order to maintain or increase the standard of living of all Rio Dell residents.

06 - GENERAL GOVERNMENT	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
<u>Expenditures</u>			
5106 Promotional	0.00	2,000.00	2,000.00
5115 Contract/Professional Services	1,531.00	75,000.00	75,000.00
Total Expenditures	1,531	77,000	77,000

Funding Source

The Economic Development budget is allocated 100% to the Economic Development fund, which was created with a \$300,000 transfer from the General Fund as part of the FY 2019-20 budget process. The budget is included in the General Government department.



City of Rio Dell

Finance

Program Purpose

The Finance Department carries out the fiscal policies and procedures set forth by the City Council and coordinates and directs all fiscal operations. This program provides all City accounting functions in an accurate and timely manner in accordance with Generally Accepted Accounting Principles and State and Federal laws. Finance works to safeguard the financial strength of the City and ensure the availability of adequate resources to fund City services for the community.

Primary Activities

The functions of the Finance Department include utility billing, general ledger accounting, financial reporting, financial forecasting, fixed asset inventory, accounts payable, payroll, accounts receivable, cash receipting, treasury investment functions, fiscal and regulatory compliance, audit liaison and preparation of the City's annual budget.

Staffing

The Finance Department is staffed by 3.6 FTEs. Positions budgeted for FY 2022-23 are 0.6 FTE Finance Director, Accountant II, Senior Fiscal Assistant and Fiscal Assistant I/II. This is a reduction of 0.4 FTE from the prior fiscal year.

Accomplishments

- Implemented new sewer and water rate updates.
- Applied sewer and water arrearage monies from the state for qualified ratepayers.
- No audit findings or material internal control weaknesses.
- Accurately billed and receipted over 1,400 utility customers monthly.

Opportunities/Challenges

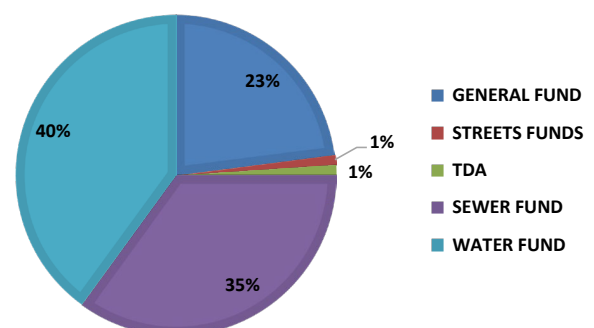
- Ensure timely billing and compliance with grant and funding requirements.
- Provide staff within Finance Department access to training and cross-training to support business continuity.
- Continue to pursue grant opportunities to assist with City projects.

03 - FINANCE	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5000 Full Time Salaries	178,848.00	197,113.00	222,464.00
5030 Overtime Salaries	16,317.00	8,000.00	8,000.00
5035 Benefit - ICMA City 457	13,635.00	20,662.00	32,125.00
5040 Benefit - Health Insurance	34,528.00	41,780.00	41,780.00
5042 Benefit - Life Insurance	495.00	720.00	720.00
5044 Benefit - Dental/Vision Insur	3,428.00	5,750.00	5,750.00
5045 Worker Compensation	1,574.00	2,370.00	2,239.00
5050 FICA	16,164.00	17,673.00	20,490.00
5055 Unemployment Insurance	1,323.00	1,400.00	1,400.00
5056 Employment Training Tax	35.00	28.00	28.00
5080 Hiring Costs	1,270.00	500.00	500.00
5081 Compensated Absences	-5,422.00	0.00	0.00
5101 Office Supplies	3,093.00	3,650.00	3,650.00
5102 Operating Supplies	574.00	275.00	600.00
5103 Postage	863.00	750.00	750.00
5104 Printing - Forms	995.00	1,200.00	1,500.00
5106 Promotional	0.00	100.00	0.00
5110 Accounting	19,675.00	27,000.00	27,000.00
5112 Legal	969.00	400.00	500.00
5115 Contract/Professional Services	1,483.00	2,000.00	500.00
5116 Bank Fees	3,487.00	2,750.00	3,500.00
5119 Safety Supplies & Equipment	139.00	0.00	0.00
5120 Cell Phones	185.00	1,400.00	1,400.00
5121 Telephone - Pager	131.00	120.00	175.00
5122 Training - Conference	234.00	2,000.00	2,000.00
5123 Automobile - Transportation	290.00	1,500.00	1,500.00
5125 Publications - Books	36.00	95.00	100.00
5126 Dues & Memberships	110.00	220.00	220.00
5127 License	0.00	1,000.00	0.00
5130 Rents - Leases	594.00	1,000.00	600.00
5131 Records Maintenance	818.00	1,000.00	1,200.00
5135 Maintenance - Repair	306.00	1,500.00	1,000.00
5138 Office Equipment	4,042.00	4,000.00	4,500.00
5141 General Liability Insurance	6,167.00	2,180.00	5,500.00
5143 Property Insurance	2,671.00	475.00	2,600.00
5144 Emp Practice Liab Insurance	558.00	1,000.00	800.00
5150 Electricity	685.00	120.00	700.00
5151 Natural Gas	113.00	1,000.00	150.00
5152 Water	1,174.00	160.00	1,000.00
5153 Sewer	202.00	120.00	250.00
5163 Property Tax Admin Fees	3,444.00	3,357.00	3,357.00
5171 Computer Software	207.00	2,000.00	1,000.00
5173 Computer Maintenance -	13,980.00	15,000.00	15,000.00
5174 Web Design Services	52.00	100.00	100.00
Total Expenditures	329,472.00	373,468.00	416,648.00

Funding Source

The Finance budget is allocated by fund as follows:

FINANCE BUDGET BY FUND



General Government

Program Purpose

The General Government budget funds a portion of the salary and benefits allocation for the City's Community Development Director.

Primary Activities

General Government funds the time spent by the Community Development Director doing activities that are not directly related to Building or Planning.

Staffing

General Government is staffed by 0.20 FTE of the Community Development Director position.

Accomplishments

- Approval of a City Economic Development Strategy
- Provided CDBG program administration and oversight.
- Supported Code Enforcement, City Manager, Streets, Water and Wastewater as needed.

Opportunities/Challenges

- Continue CDBG program administration and oversight.
- Continue Code Enforcement, City Manager, Streets, Water and Wastewater support as needed.

Funding Source

The General Government budget is allocated primarily to the Economic Development and General Funds with a transfer in of \$1,912 from CDBG to cover 5% of the Community Development Director staffing costs.

06 - GENERAL GOVERNMENT	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
<u>Expenditures</u>			
5000 Full Time Salaries	22,489.00	20,018.00	21,129.00
5035 Benefit - ICMA City 457	2,699.00	2,199.00	3,225.00
5040 Benefit - Health Insurance	1,015.00	0.00	813.00
5042 Benefit - Life Insurance	81.00	45.00	45.00
5045 Worker Compensation	1,018.00	1,772.00	1,939.00
5050 FICA	2,041.00	1,726.00	1,952.00
5055 Unemployment Insurance	76.00	88.00	88.00
5056 Employment Training Tax	2.00	2.00	2.00
5069 Accrued Payroll Taxes Expense	0.00	0.00	0.00
5081 Compensated Absences	0.00	0.00	0.00
5101 Office Supplies	8.00	200.00	200.00
5102 Operating Supplies	176.00	200.00	200.00
5103 Postage	27.00	65.00	65.00
5104 Printing - Forms	34.00	40.00	200.00
5106 Promotional	0.00	2,000.00	2,000.00
5112 Legal	1,470.00	1,500.00	5,000.00
5115 Contract/Professional Services	1,531.00	75,000.00	75,000.00
5119 Safety Supplies & Equipment	0.00	0.00	0.00
5120 Cell Phones	473.00	350.00	350.00
5121 Telephone - Pager	6.00	10.00	10.00
5122 Travel and Training Expense	0.00	0.00	0.00
5123 Automobile - Transportation	0.00	0.00	0.00
5125 Publications - Books	2.00	10.00	10.00
5126 Dues & Memberships	0.00	0.00	10.00
5130 Rents - Leases	80.00	80.00	80.00
5131 Records Maintenance	0.00	0.00	0.00
5135 Maintenance - Repair	1,503.00	2,600.00	500.00
5138 Office Equipment	0.00	0.00	0.00
5141 General Liability Insurance	280.00	260.00	275.00
5143 Property Insurance	121.00	100.00	130.00
5144 Emp Practice Liab Insurance	25.00	30.00	40.00
5150 Electricity	31.00	45.00	40.00
5151 Natural Gas	5.00	10.00	10.00
5171 Computer Software	2.00	5.00	5.00
5173 Computer Maintenance -	34.00	25.00	40.00
5174 Web Design Services	2.00	10.00	10.00
7000 Transfer In/Out	4,674.00	3,950.00	5,730.00
7000 Transfer In/Out	-1,379.00	-1,310.00	(3,818.00)
Total Expenditures	38,526.00	111,030.00	115,280.00

Planning

Program Purpose

The purpose of Planning is to manage all planning functions, processes, and projects for the City, working closely with the Planning Commission and City Council to ensure the City's planning goals are met and the General Plan is implemented.

Primary Activities

Planning oversees the City's long-range and current planning activities; updates the City's General Plan and zoning regulations; reviews all development projects; monitors and comments on County development activity occurring within the City's sphere of influence; and oversees the City's housing programs.

Planning also provides staff support to the Rio Dell Planning Commission who is appointed by the City Council. The Commission holds hearings and makes recommendations to the City Council relating to sound and orderly growth and development within the City. The Planning Commission is the approving authority for subdivisions, lot line adjustments, use permits, and variances.

Staffing

Planning is staffed with 0.20 FTE Community Development Director and 0.10 FTE City Clerk positions.

Accomplishments

- Amendments to the 2019–2027 Housing Element.
- Completed Code amendments for State mandated supported and affordable housing requirements.
- Continued participation in the preparation of the regional Climate Action Plan.
- Provide support to the City's Nuisance Committee and Traffic Committee.
- Completed abandonment of Caltrans relinquishment and associated General Plan and Zoning amendments for the proposed Dog Park.
- Provided support for the Clean California Grants.

Opportunities/Challenges

- City implementation of Regional Climate Action Plan.
- Assist with the possible acquisition of the Enes property for a community forest/park.
- Work with the County to administer the City's CDBG program.
- Ensure the efficient land use of the Todd property.

10 - PLANNING	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5000 Full Time Salaries	22,176.00	27,832.00	30,277.00
5035 Benefit - ICMA City 457	2,544.00	2,998.00	4,365.00
5040 Benefit - Health Insurance	2,524.00	1,094.00	2,297.00
5042 Benefit - Life Insurance	83.00	72.00	72.00
5044 Benefit - Dental/Vision Insur	199.00	160.00	160.00
5045 Worker Compensation	647.00	1,564.00	1,708.00
5050 FICA	2,003.00	2,396.00	2,688.00
5055 Unemployment Insurance	78.00	123.00	123.00
5056 Employment Training Tax	2.00	2.00	2.00
5069 Accrued Payroll Taxes Expense	0.00	0.00	0.00
5101 Office Supplies	144.00	450.00	450.00
5102 Operating Supplies	33.00	150.00	150.00
5103 Postage	196.00	250.00	250.00
5104 Printing - Forms	843.00	1,200.00	1,200.00
5106 Promotional	0.00	0.00	0.00
5112 Legal	2,053.00	1,200.00	1,200.00
5115 Contract/Professional Services	397.00	2,000.00	1,000.00
5119 Safety Supplies & Equipment	0.00	20.00	20.00
5120 Cell Phones	431.00	490.00	490.00
5121 Telephone - Pager	21.00	30.00	30.00
5122 Travel and Training Expense	2.00	750.00	750.00
5123 Automobile - Transportation	15.00	250.00	250.00
5125 Publications - Books	6.00	250.00	250.00
5126 Dues & Memberships	66.00	100.00	100.00
5128 Employee Relations	0.00	25.00	25.00
5130 Rents - Leases	97.00	450.00	450.00
5131 Records Maintenance	79.00	100.00	100.00
5135 Maintenance - Repair	14.00	200.00	200.00
5138 Office Equipment	0.00	500.00	500.00
5141 General Liability Insurance	981.00	1,000.00	1,000.00
5143 Property Insurance	425.00	425.00	425.00
5144 Emp Practice Liab Insurance	89.00	100.00	100.00
5150 Electricity	109.00	150.00	150.00
5151 Natural Gas	18.00	25.00	25.00
5152 Water	234.00	220.00	220.00
5153 Sewer	40.00	50.00	50.00
5164 Regulatory Fees	25.00	1,000.00	1,000.00
5171 Computer Software	7.00	200.00	200.00
5173 Computer Maintenance -	1,119.00	1,100.00	1,200.00
5174 Web Design Services	8.00	50.00	50.00
5610 Bad Debt	0.00	0.00	0.00
Total Expenditures	37,708.00	48,976.00	53,527.00

Funding Source

The Planning budget is allocated 100% to the General Fund.

Police

Program Purpose

The mission of the City of Rio Dell Police Department is to create and maintain a climate of safety in the community. The Department provides police, animal control, and code enforcement services to the community.

Primary Activities

The department provides public safety services for the City. The Chief of Police is responsible for all department functions, provides guidance to supervisory staff, ensures training and certification in accordance with California Peace Officers Standards and Training regulations (POST), manages the department's budget, coordinates internal affair matters, and handles other administrative needs of the department, as well as provides street level enforcement when required. The Sergeant assists the Chief with administrative tasks, provides patrol supervision and field training of new officers. The Chief of Police reports to the City Manager.

Staffing

The Police Department is staffed with 8.95 FTEs. Positions budgeted for FY 2022-23 are Chief of Police, 1.0 FTE Sergeant, 1.0 FTE Police Corporal, 3.25 FTE Police Officers, 1.0 FTE Police Officer Recruit, 1.0 FTE Community Service Officer and 0.7 FTE Records Technician. The Records Technician position is primarily funded by Humboldt County with Measure Z sales tax, with the remainder being covered by the General Fund. The Community Service Officer was added in FY 2020-21.

Funding Source

The Police budget is allocated 100% to the General Fund, except for one Police Officer position which is paid for by the SLESF fund.

07 - POLICE	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5000 Full Time Salaries	380,790.00	456,875.00	510,770.00
5026 Part Time Temporary Salaries	40,786.00	46,816.00	86,064.00
5030 Overtime Salaries	9,015.00	19,461.00	18,000.00
5035 Benefit - ICMA City 457	68,063.00	77,899.00	101,038.00
5040 Benefit - Health Insurance	76,001.00	107,083.00	107,083.00
5042 Benefit - Life Insurance	1,590.00	1,890.00	1,890.00
5044 Benefit - Dental/Vision Insur	7,232.00	13,278.00	13,278.00
5045 Worker Compensation	32,940.00	36,294.00	40,624.00
5050 FICA	38,135.00	46,719.00	53,641.00
5055 Unemployment Insurance	2,594.00	3,150.00	3,150.00
5056 Employment Training Tax	70.00	63.00	63.00
5060 Clothing Allowance	3,938.00	5,250.00	5,250.00
5069 Accrued Payroll Taxes Expense	45.00	0.00	0.00
5080 Hiring Costs	9,083.00	10,000.00	7,500.00
5101 Office Supplies	1,093.00	1,500.00	1,500.00
5102 Operating Supplies	5,240.00	3,200.00	5,000.00
5103 Postage	1,324.00	700.00	1,000.00
5104 Printing - Forms	346.00	250.00	400.00
5106 Promotional	12.00	50.00	3,500.00
5112 Legal	1,999.00	1,500.00	3,000.00
5115 Contract/Professional Services	4,272.00	5,000.00	15,000.00
5117 Animal Control	23,525.00	23,800.00	23,800.00
5119 Safety Supplies & Equipment	3,561.00	2,500.00	2,500.00
5120 Cell Phones	4,082.00	4,406.00	5,610.00
5121 Telephone - Pager	2,035.00	2,420.00	2,400.00
5122 Travel and Training Expense	2,573.00	12,500.00	10,000.00
5123 Automobile - Transportation	7,253.00	20,500.00	30,000.00
5125 Publications - Books	53.00	500.00	250.00
5126 Dues & Memberships	95.00	800.00	800.00
5128 Employee Relations	0.00	250.00	0.00
5130 Rents - Leases	4,533.00	4,000.00	4,000.00
5131 Records Maintenance	372.00	400.00	800.00
5135 Maintenance - Repair	673.00	1,200.00	1,000.00
5138 Office Equipment	10,558.00	2,500.00	2,500.00
5139 Equipment	12,394.00	38,500.00	4,000.00
5141 General Liability Insurance	8,970.00	8,200.00	10,250.00
5143 Property Insurance	3,885.00	3,170.00	5,700.00
5144 Emp Practice Liab Insurance	812.00	827.00	1,000.00
5150 Electricity	1,200.00	1,500.00	1,575.00
5151 Natural Gas	164.00	200.00	200.00
5152 Water	2,140.00	1,800.00	2,000.00
5153 Sewer	368.00	400.00	400.00
5162 Medical	4,915.00	2,800.00	2,800.00
5171 Computer Software	8,799.00	9,000.00	14,000.00
5173 Computer Maintenance -	14,102.00	15,000.00	10,000.00
5174 Web Design Services	76.00	100.00	100.00
5192 Code Enforcement	180.00	10,000.00	5,000.00
5193 Nuisance Abatement-Vehicle	700.00	2,000.00	2,000.00
5212 Gas & Oil	16,894.00	15,000.00	16,000.00
5213 Vehicle Repair	17,927.00	5,000.00	5,000.00
5308 Dispatch Service Due	48,187.00	69,200.00	76,128.00
Total Expenditures	885,594.00	1,095,451.00	1,217,564.00

Police

Accomplishments

- The department is continuing its goal to become more efficient, transparent, accountable, and modern.
- Hired a new police chief with 28 years of local law enforcement.
- In the final process of hiring one police officer applicant to sponsor through the CR Police Academy which will improve staffing and get us closer to 24-hour coverage.
- In an effort to continue to be accountable and transparent, officers were equipped with updated body cameras.
- Vehicles are currently being outfitted for Mobile terminals improving efficiency and communications.
- Purchased software to track training more efficiently keeping the department in compliance with POST and state law.

Opportunities/Challenges

- Establishing a CERT Program for the residents of Rio Dell and Scotia.
- Implemented Neighborhood Watch Program.
- Initiated a patrol bike program to reduce barriers to the community.
- Improve communications through social media and updated website.
- Invest in officer wellness.
- Reduce the amount of code enforcement cases through possible alternative solutions and/or enforcement.



Public Works Summary

Program Purpose

The City Public Works Department is responsible for the operation, maintenance, and management of City owned infrastructure which includes streets, parks, facilities, and water and sewer systems.

Primary Activities

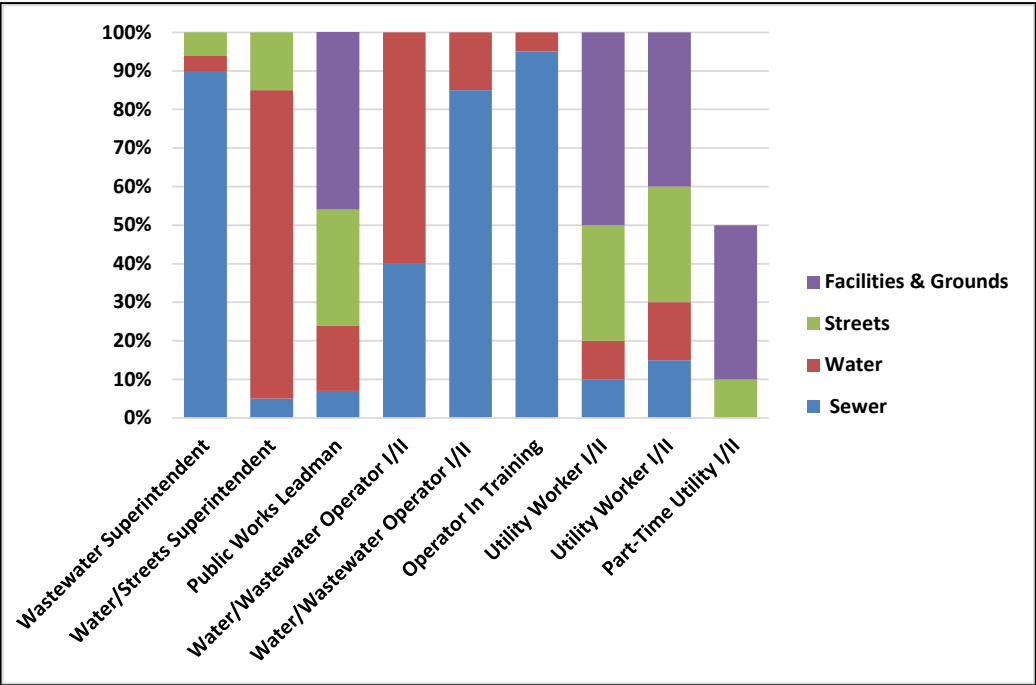
Divisions under Public Works operations are Streets, Facilities & Grounds, Water Operations, and Sewer Operations. Capital replacement, repairs, and maintenance for the City’s property, plant, and equipment are managed under Capital Projects.

Staffing

The Public Works Department is staffed with 1.0 FTE Water/Streets Superintendent, 1.0 FTE Wastewater Superintendent, 2.0 FTE Water/Wastewater Operators, 1.0 FTE Operator in Training, 1.0 FTE Public Works Leadman, and 2.5 FTE Utility Workers. Total positions budgeted for FY 2022-23 are 8.5 FTE, with no changes from the prior fiscal year. The Public Works Department and its functions are also managed and assisted by the City Manager and Finance Departments.



Staffing is distributed to the Public Works divisions as shown in the graph below.



Facilities and Grounds

Program Purpose

Facilities and Grounds is part of Public Works and is tasked with maintenance of City owned facilities, buildings and grounds. These areas include three City parks, City Hall and other City owned property. The three parks are Triangle Park, Davis Street Park, and Memorial Park.

Primary Activities

The primary activities are preventative maintenance programs and repairs of City facilities and grounds. Other activities include mowing, weeding, trimming, watering and general upkeep of City parks and open space areas.

Staffing

Staffing is allocated to Buildings and Grounds as follows: 46% of 1.0 FTE Public Works Leadman, 50% of 2.0 FTE Utility Worker, 40% of .5 FTE Utility Workers.

Accomplishments

- Maintained City areas so that they were clean and aesthetically pleasing to the public.
- Preparations for Clean California Grant, Edwards Drive to Davis Street.

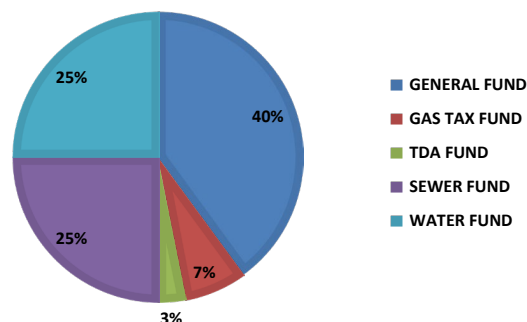
Opportunities/Challenges

- Identify aging infrastructure and develop maintenance strategies to prolong life span.
- Continue to maintain building and grounds.
- Support code enforcement activities that involve weed abatement and other clean-up activities.

Funding Source

The Facilities & Grounds budget is allocated as follows:

FACILITIES & GROUNDS BUDGET BY FUND



19 - FACILITIES & GROUNDS	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5000 Full Time Salaries	47,367.00	58,905.00	68,328.00
5026 Part Time Temporary Salaries	0.00	19,614.00	9,863.00
5030 Overtime Salaries	5,200.00	7,000.00	6,000.00
5035 Benefit - ICMA City 457	4,696.00	5,890.00	9,566.00
5040 Benefit - Health Insurance	16,098.00	20,094.00	18,593.00
5042 Benefit - Life Insurance	200.00	263.00	315.00
5044 Benefit - Dental/Vision Insur	1,597.00	2,239.00	2,020.00
5045 Worker Compensation	7,296.00	9,965.00	9,239.00
5050 FICA	4,171.00	7,197.00	7,429.00
5055 Unemployment Insurance	446.00	672.00	651.00
5056 Employment Training Tax	12.00	13.00	15.00
5060 Clothing Allowance	0.00	576.00	488.00
5069 Accrued Payroll Taxes Expense	2.00	0.00	0.00
5081 Compensated Absences	4.00	0.00	0.00
5101 Office Supplies	31.00	36.00	40.00
5102 Operating Supplies	136.00	1,000.00	1,000.00
5103 Postage	4.00	0.00	0.00
5104 Printing - Forms	32.00	30.00	30.00
5106 Promotional	0.00	0.00	0.00
5107 Memorial Park Expense	0.00	1,000.00	1,000.00
5115 Contract/Professional Services	3.00	100.00	100.00
5119 Safety Supplies & Equipment	0.00	100.00	100.00
5120 Cell Phones	636.00	672.00	680.00
5121 Telephone - Pager	67.00	230.00	50.00
5122 Travel and Training Expense	0.00	100.00	100.00
5123 Automobile - Transportation	0.00	0.00	0.00
5125 Publications - Books	6.00	5.00	10.00
5126 Dues & Memberships	0.00	1.00	15.00
5130 Rents - Leases	149.00	200.00	200.00
5131 Records Maintenance	0.00	20.00	0.00
5135 Maintenance - Repair	9,853.00	15,000.00	15,000.00
5136 Parks Maintenance - Repair	28.00	7,000.00	7,000.00
5139 Equipment	0.00	0.00	0.00
5141 General Liability Insurance	1,051.00	950.00	950.00
5143 Property Insurance	455.00	380.00	380.00
5144 Emp Practice Liab Insurance	95.00	80.00	80.00
5150 Electricity	820.00	1,060.00	820.00
5151 Natural Gas	19.00	20.00	20.00
5152 Water	6,120.00	6,600.00	5,000.00
5171 Computer Software	7.00	10.00	10.00
5173 Computer Maintenance -	117.00	80.00	120.00
5174 Web Design Services	9.00	20.00	20.00
5212 Gas & Oil	4.00	20.00	20.00
5215 Public Works - Small Tools	824.00	1,000.00	1,000.00
5227 Public Works - Equip. Repair	277.00	0.00	50.00
5229 Public Works - Equip. Rental	0.00	1,000.00	1,000.00
Total Expenditures	107,832.00	169,142.00	167,302.00

Streets

Program Purpose

The Streets Department's purpose is to provide for safe transportation through the maintenance of streets, sidewalks, bike lanes, drainage ditches, culverts and related signage.

Primary Activities

The Streets Department activities include: street patching, pothole repair, sweeping, cleaning culverts and storm drains, vegetation control, pavement markings, traffic sign maintenance and street lighting.

The department is primarily funded with State government allocations from gas tax funds and expenditures are governed by the California Constitution and Streets and Highways Code. Revenues received from the State are inadequate to maintain the City's 20 miles of streets. Historically major street project activities have been grant funded. As state transportation grants become scarcer, the City has used non-street local discretionary monies to provide several projects with funding.

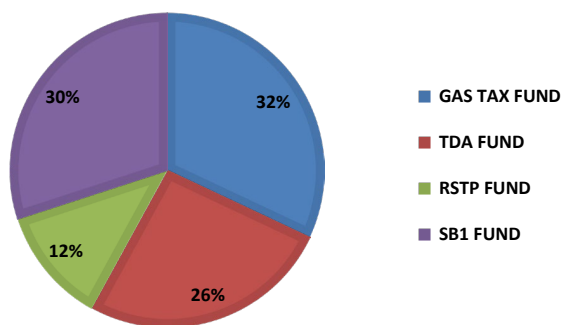
Staffing

Staffing is allocated to Street Operations as follows: 15% Water/Streets Superintendent, 6% Wastewater Superintendent, 30% Public Works Leadman, 30% 2.0 FTE Utility Workers and 10% 0.5 FTE Utility Worker.

Funding Source

The Streets budget is allocated to the four Streets Special Revenue funds as follows:

STREETS BUDGET BY FUND



18 - STREETS	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5000 Full Time Salaries	41,177.00	53,075.00	62,882.00
5026 Part Time Temporary Salaries	0.00	4,329.00	2,495.00
5030 Overtime Salaries	172.00	560.00	500.00
5035 Benefit - ICMA City 457	3,884.00	5,515.00	8,878.00
5040 Benefit - Health Insurance	11,647.00	15,369.00	15,369.00
5042 Benefit - Life Insurance	150.00	200.00	200.00
5044 Benefit - Dental/Vision Insur	1,159.00	1,671.00	1,671.00
5045 Worker Compensation Insurance	5,660.00	10,754.00	14,270.00
5050 FICA	3,347.00	4,928.00	5,804.00
5055 Unemployment Insurance	348.00	459.00	424.00
5056 Employment Training Tax	10.00	9.00	8.00
5060 Clothing Allowance	430.00	363.00	450.00
5069 Accrued Payroll Taxes Expense	2.00	0.00	0.00
5080 Hiring Costs	420.00	500.00	500.00
5101 Office Supplies	11.00	250.00	250.00
5102 Operating Supplies	194.00	500.00	500.00
5103 Postage	2.00	20.00	50.00
5104 Printing - Forms	15.00	50.00	50.00
5105 Advertising	0.00	50.00	50.00
5108 Streets	7,396.00	28,000.00	28,000.00
5112 Legal	220.00	850.00	850.00
5115 Contract/Professional Services	52,327.00	55,360.00	56,468.00
5119 Safety Supplies & Equipment	489.00	500.00	500.00
5120 Cell Phones	1,050.00	1,000.00	1,000.00
5121 Telephone - Pager	626.00	750.00	700.00
5122 Travel and Training Expense	7.00	250.00	250.00
5123 Automobile - Transportation	0.00	50.00	50.00
5126 Dues & Memberships	18.00	20.00	50.00
5130 Rents - Leases	0.00	250.00	0.00
5131 Records Maintenance	11.00	20.00	20.00
5135 Maintenance - Repair	5,352.00	8,500.00	8,500.00
5138 Office Equipment - P.W.	0.00	100.00	100.00
5139 Equipment	356.00	1,200.00	1,200.00
5141 General Liability Insurance	0.00	6,241.00	0.00
5143 Property Insurance	0.00	1,020.00	0.00
5144 Emp Practice Liab Insurance	0.00	400.00	0.00
5150 Electricity	17,133.00	20,000.00	20,000.00
5151 Natural Gas	55.00	100.00	100.00
5152 Water	4,178.00	11,500.00	5,000.00
5154 Garbage	375.00	350.00	350.00
5162 Medical	47.00	20.00	20.00
5164 Regulatory Fees	183.00	250.00	250.00
5171 Computer Software	1.00	100.00	100.00
5173 Computer Maintenance - Support	0.00	100.00	100.00
5174 Web Design Services	0.00	50.00	50.00
5212 Gas & Oil	1,096.00	2,000.00	2,000.00
5213 Vehicle Repair	382.00	1,000.00	1,000.00
5215 Public Works - Small Tools	775.00	2,000.00	2,000.00
5227 Public Works - Equip. Repair	650.00	1,000.00	1,000.00
5514 Engineering	1,393.00	20,000.00	18,892.00
Total Expenditures	162,748.00	261,583.00	262,901.00

Streets

Accomplishments

- Completed slurry seal project on the East half of Davis St, Parts of First Ave, Elko, Second Ave and Ash street plus part of Eeloa Ave past CC market.
- Completed asphalt pavement overlays on Riverside, Cherry, Orchard, Fern St Repairs, and drainage improvements.
- Ongoing ditch cleaning.
- Completed construction of the Active Transportation Program (ATP) Project to increase safety and reshape the Wildwood/US101 interface.

Opportunities/Challenges

- Continued implementation of five-year street improvement planning and repairs and evaluate for future improvements.
- Complete street striping, Stop Bars and crosswalks along Riverside Ave, Wildwood Ave, and various locations throughout town.
- Completed 2021- 2022 street patch repair project throughout multiple locations around town, including Second Ave, Davis St, Riverside and Atlanta St.
- Continued drainage issues in the Belleview and Ogle neighborhood.
- Wildwood Ave medians maintenance and rehabilitation planning.



Sewer Operations

Program Purpose

Sewer Operations serve to protect the public health and environment and thereby serve to greatly enhance the quality of life for all City residents.

Primary Activities

Sewer Operations is responsible for the daily operation and maintenance of the wastewater system including the main processing plant located at the City Corporation Yard and the wastewater irrigation site north of the City on Metropolitan Avenue. Also maintained are almost 20 miles of piping and pump stations, known as the Collection System.

City staff operate the facilities in compliance with both State and Federal laws and regulations. These regulations are some of the strictest in the nation and serve to protect the waters of the Eel River and the health of the general public. Nearly all activities of the Sewer division (and their associated costs) are conducted to comply with the Clean Water Act and the Basin Plan of the North Coast Regional Water Quality Control Plan.

Staffing

Staffing is allocated to Sewer Operations as follows: 90% Wastewater Superintendent, 5% Water/Streets Superintendent, 7% Public Works Leadman, 85% 1.0 FTE Water/ Wastewater Operator, 40% 1.0 FTE Water/ Wastewater Operator, 95% 1.0 Operator in Training and 10% 2.0 FTE Utility Workers.

Funding Source

The Sewer Operations budget is allocated 100% to the Sewer Operations Enterprise fund.

08 - SEWER	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5000 Full Time Salaries	139,938.00	181,066.00	208,193.00
5030 Overtime Salaries	3,541.00	5,610.00	5,000.00
5035 Benefit - ICMA City 457	13,859.00	18,061.00	28,624.00
5040 Benefit - Health Insurance	37,613.00	55,522.00	55,522.00
5042 Benefit - Life Insurance	462.00	616.00	616.00
5044 Benefit - Dental/Vision Insur	3,674.00	6,437.00	6,437.00
5045 Worker Compensation	19,775.00	26,396.00	30,296.00
5050 FICA	11,729.00	15,909.00	18,863.00
5055 Unemployment Insurance	784.00	1,197.00	1,197.00
5056 Employment Training Tax	22.00	24.00	25.00
5060 Clothing Allowance	2,006.00	2,665.00	2,665.00
5069 Accrued Payroll Taxes Expense	-2.00	0.00	0.00
5080 Hiring Costs	3,732.00	2,500.00	2,500.00
5081 Compensated Absences Payable	-1,990.00	0.00	0.00
5101 Office Supplies	688.00	1,000.00	1,000.00
5102 Operating Supplies	1,977.00	2,500.00	5,000.00
5103 Postage	9,703.00	13,500.00	7,000.00
5104 Printing - Forms	1,230.00	1,000.00	1,200.00
5106 Promotional	0.00	100.00	0.00
5108 Streets	0.00	0.00	0.00
5109 Chemicals	25,623.00	25,000.00	35,000.00
5112 Legal	6,936.00	1,000.00	2,500.00
5115 Contract/Professional Services	7,031.00	70,000.00	8,000.00
5119 Safety Supplies & Equipment	2,319.00	2,500.00	2,500.00
5120 Cell Phones	1,280.00	2,194.00	1,500.00
5121 Telephone - Pager	2,629.00	2,500.00	2,600.00
5122 Travel and Training Expense	739.00	3,000.00	3,000.00
5123 Automobile - Transportation	286.00	1,200.00	1,200.00
5125 Publications - Books	130.00	250.00	300.00
5126 Dues & Memberships	66.00	85.00	1,000.00
5127 License	95.00	1,200.00	1,200.00
5130 Rents - Leases	2,197.00	2,500.00	2,500.00
5131 Records Maintenance	41.00	100.00	100.00
5135 Maintenance - Repair	40,488.00	30,000.00	50,000.00
5138 Office Equipment - P.W.	0.00	1,000.00	1,000.00
5139 Equipment	5,365.00	7,000.00	5,000.00
5141 General Liability Insurance	22,075.00	22,075.00	26,900.00
5143 Property Insurance	9,561.00	9,600.00	14,700.00
5144 Emp Practice Liab Insurance	1,998.00	2,000.00	2,585.00
5150 Electricity	133,059.00	150,000.00	150,000.00
5151 Natural Gas	27,191.00	25,000.00	30,000.00
5152 Water	5,678.00	5,000.00	4,000.00
5154 Garbage	58.00	50.00	50.00
5162 Medical	1,352.00	500.00	500.00
5164 Regulatory Fees	11,995.00	12,000.00	13,500.00
5165 Property Tax Assessment	2,438.00	2,487.00	0.00
5171 Computer Software	384.00	500.00	500.00
5173 Computer Maintenance -	3,106.00	2,000.00	3,200.00
5174 Web Design Services	186.00	300.00	300.00
5212 Gas & Oil	4,865.00	6,000.00	6,500.00
5213 Vehicle Repair	1,749.00	2,000.00	3,500.00
5215 Public Works - Small Tools	3,448.00	2,500.00	2,500.00
5225 Public Works - Lab Testing	22,042.00	20,000.00	20,000.00
5227 Public Works - Equip. Repair	7,631.00	12,000.00	8,000.00
5229 Public Works - Equip. Rental	3,437.00	4,000.00	4,000.00
5430 Fines/Penalties	39.00	1,000.00	23,000.00
5450 Misc Exp	749.00	0.00	0.00
5514 Engineering	132.00	1,000.00	1,000.00
Total Expenditures	607,139.00	763,644.00	806,273.00

Sewer Operations

Accomplishments

- Installing/Replacing over 300Ft of Sewer main in collection system.
- Finished energy resiliency project with grant from Tesla for battery backup at the corporation yard.
- Worked with consultant on Sanitary Sewer Evaluation Study (SSES) mapping out and cataloging collection system for future improvement projects and regulatory compliance.
- Sewer lateral program and other improvements seem to be reducing I & I problem during rain events.
- Replaced 4 manholes and installed two clean outs on Cherry/Orchard paving project over the Summer.

Opportunities/Challenges

- Collection system, sewer lateral inspections, investigate problem areas for inflow and infiltration (I&I).
- Complete SSES as requested by the State of California in order to develop a capital plan that will make the system eligible for grants.
- Returning to regulatory compliance with disinfection byproducts.
- Finishing Chloramine pilot test and vault installation. Upgrade the SCADA system to support and monitor Ammonia in the Effluent to reduce and eliminate DBP's.
- Recruitment of qualified personnel to fill the Operator in Training position and other vacancies. Retention of quality employees facilitating day to day operations, training and completion of additional projects



Water Operations

Program Purpose

Access to clean, safe and affordable drinking water is a core function of any municipal government. A rate study was passed in December 2015 that established appropriate billing levels to maintain the current system and provide for its efficient and safe operation into the future.

Primary Activities

Water Operations is responsible for the daily operation and maintenance of the City's water system, including the infiltration gallery (in the Eel River), water processing plant, three storage tanks, backup well site and almost 20 miles of distribution piping under City streets.

Staffing

Staffing is allocated to Water Operations as follows: 80% Water/Streets Superintendent, 4% Wastewater Superintendent, 17% Public Works Leadman, 60% 1.0 FTE Water/Wastewater Operator, 15% 1.0 FTE Water/Wastewater Operator, 5% 1.0 Operator in Training, 10% 2.0 FTE Utility Workers.

Funding Source

The Water Operations budget is allocated 100% to the Water Operations Enterprise fund.

09 - WATER	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
<u>Expenditures</u>			
5000 Full Time Salaries	149,398.00	135,197.00	152,921.00
5026 Part Time Temporary Salaries	0.00	0.00	0.00
5030 Overtime Salaries	2,503.00	5,260.00	5,000.00
5035 Benefit - ICMA City 457	14,557.00	13,461.00	20,788.00
5040 Benefit - Health Insurance	25,396.00	24,315.00	24,315.00
5042 Benefit - Life Insurance	448.00	362.00	436.00
5044 Benefit - Dental/Vision Insur	2,332.00	2,320.00	2,979.00
5045 Worker Compensation Insurance	21,419.00	19,826.00	22,413.00
5050 FICA	12,773.00	11,941.00	16,799.00
5055 Unemployment Insurance	671.00	987.00	987.00
5056 Employment Training Tax	19.00	20.00	20.00
5060 Clothing Allowance	1,751.00	1,320.00	1,800.00
5069 Accrued Payroll Taxes Expense	0.00	0.00	0.00
5080 Hiring Costs	1,569.00	500.00	525.00
5081 Compensated Absences Payable	3,602.00	0.00	0.00
5101 Office Supplies	760.00	850.00	1,050.00
5102 Operating Supplies	1,350.00	3,000.00	10,500.00
5103 Postage	3,746.00	3,500.00	3,500.00
5104 Printing - Forms	1,115.00	2,000.00	2,000.00
5105 Advertising	646.00	75.00	50.00
5108 Streets	0.00	0.00	0.00
5109 Chemicals	14,397.00	20,000.00	60,000.00
5112 Legal	3,117.00	5,000.00	10,000.00
5115 Contract/Professional Services	8,256.00	44,500.00	10,000.00
5119 Safety Supplies & Equipment	1,909.00	2,000.00	1,500.00
5120 Cell Phones	1,282.00	1,882.00	1,800.00
5121 Telephone - Pager	2,564.00	2,600.00	2,600.00
5122 Travel and Training Expense	548.00	2,500.00	2,500.00
5123 Automobile - Transportation	0.00	2,500.00	2,500.00
5125 Publications - Books	135.00	600.00	600.00
5126 Dues & Memberships	511.00	1,500.00	1,500.00
5127 License	180.00	1,000.00	500.00
5130 Rents - Leases	2,202.00	3,000.00	2,500.00
5131 Records Maintenance	41.00	200.00	100.00
5135 Maintenance - Repair	27,808.00	40,000.00	45,000.00
5138 Office Equipment - P.W.	0.00	500.00	0.00
5139 Equipment	6,437.00	7,500.00	7,500.00
5141 General Liability Insurance	23,057.00	24,000.00	25,000.00
5143 Property Insurance	9,986.00	10,000.00	11,000.00
5144 Emp Practice Liab Insurance	2,087.00	2,000.00	2,200.00
5150 Electricity	28,097.00	34,000.00	35,500.00
5151 Natural Gas	366.00	350.00	400.00
5153 Sewer	3,271.00	5,000.00	8,500.00
5154 Garbage	0.00	0.00	50.00
5162 Medical	1,177.00	1,200.00	1,000.00
5164 Regulatory Fees	10,348.00	12,000.00	12,800.00
5171 Computer Software	139.00	1,000.00	1,000.00
5173 Computer Maintenance - Support	2,778.00	6,865.00	5,000.00
5174 Web Design Services	195.00	500.00	400.00
5212 Gas & Oil	3,971.00	6,000.00	6,000.00
5213 Vehicle Repair	1,402.00	2,000.00	3,000.00
5215 Public Works - Small Tools	1,791.00	2,000.00	2,000.00
5225 Public Works - Lab Testing	3,999.00	5,000.00	5,000.00
5227 Public Works - Equip. Repair	1,960.00	5,000.00	5,000.00
5229 Public Works - Equip. Rental	0.00	250.00	100.00
5514 Engineering	1,010.00	1,800.00	1,500.00
Total Expenditures	409,076.00	479,181.00	540,133.00

Water Operations

Accomplishments

- Completed Capital Improvement Plan for water system.
- Completed installation of the TU5300 Turbidity meters for the Water Treatment Plant.
- Completed repairs on redundant backup SCADA server for the water and wastewater systems.
- Completed Dinsmore water storage tank Upsize from 100K to 200K gallons.
- Continued to replace failing water meters. (Annual ongoing Project)
- Continued to ensure water supply is drought prepared.
- Applied for Hazard Mitigation grant from CalOES for two water system resiliency projects.

Opportunities/Challenges

- Implementation of new Capital Improvement Plan for water system.
- Replacement of old piping throughout the water distribution system.
- Replace and update outdated components at the water treatment facility.
- Upgrades and improvements for the Dinsmore plateau area.
- Meter reading equipment upgrades and replacement, vendor is no longer supporting current hardware.
- Drought



Solid Waste/Recycling

Program Purpose

Assembly Bill (AB) 939 mandated a 50% diversion rate for a municipality's solid waste by the year 2000. The City of Rio Dell has an Approved Petition for Rural Reduction that lowers this level to 43%. As part of the implementation of AB 939 in 2009, the State changed the way a jurisdiction's diversion performance is calculated from a communitywide standard to a per capita amount which is more difficult to meet.

AB 939 was implemented due to shrinking landfill capacity that at the time of passage had reached a statewide crisis. CalRecycle programs assist in lessening the amount of waste that would otherwise go into landfills.

Primary Activities

Solid Waste/Recycling activities include: waste diversion, source reduction, recycling and solid waste planning. Reporting is performed by the Humboldt Waste Management Authority under contract.

Staffing

Solid Waste/Recycling has no positions allocated. There is a transfer out of \$2,864 to reimburse 1.5% of the City Manager position.

Accomplishments

- Hosted annual city wide clean up event.
- Continued regional collaboration on SB 1383 regarding organic waste.
- Purchased new trash and recycling containers for the City.

Opportunities/Challenges

- Universal garbage and recycling collection.
- Recology Eel River, the City's new franchise hauler has voiced its interest in reworking Rio Dell's current franchise agreement to better align with other regional contracts.
- In 2018 China and other counties stopped taking recyclable materials from the U.S., this has created a serious problem for California which does not have the infrastructure to support recycling.

- Team up with Clean California to offer additional City clean up events

04 - SOLID WASTE/ RECYCLING	6/30/2021 Actual	FY 2021-22 Budget	FY 2022-23 Adopted
Expenditures			
5101 Office Supplies	17.00	30.00	30.00
5102 Operating Supplies	226.00	3,000.00	1,000.00
5103 Postage	2.00	0.00	10.00
5104 Printing - Forms	1.00	0.00	10.00
5106 Promotional	0.00	1,200.00	1,000.00
5115 Contract Professional Services	5,001.00	5,000.00	5,000.00
5121 Telephone - Pager	12.00	10.00	10.00
5125 Publications - Books	3.00	5.00	5.00
5126 Dues & Memberships	0.00	0.00	8.00
5130 Rents - Leases	3.00	0.00	2.00
5131 Records Maintenance	0.00	5.00	0.00
5135 Maintenance - Repair	5.00	3,000.00	3,000.00
5141 General Liability Insurance	561.00	500.00	500.00
5143 Property Insurance	243.00	200.00	200.00
5144 Emp Practice Liab Insurance	51.00	50.00	50.00
5150 Electricity	62.00	75.00	75.00
5151 Natural Gas	10.00	20.00	10.00
5154 Garbage	81.00	4,000.00	4,224.00
5171 Computer Software	4.00	0.00	5.00
5173 Computer Maintenance - Support	62.00	50.00	60.00
5174 Web Design Services	5.00	0.00	5.00
7000 Transfer to City Manager	2,450.00	2,640.00	2,864.00
Total Expenditures	8,799.00	19,785.00	18,068.00

Funding Source

The Solid Waste/Recycling budget is allocated 41% to the Solid Waste fund and 59% to the Recycling fund.



Capital Projects Overview

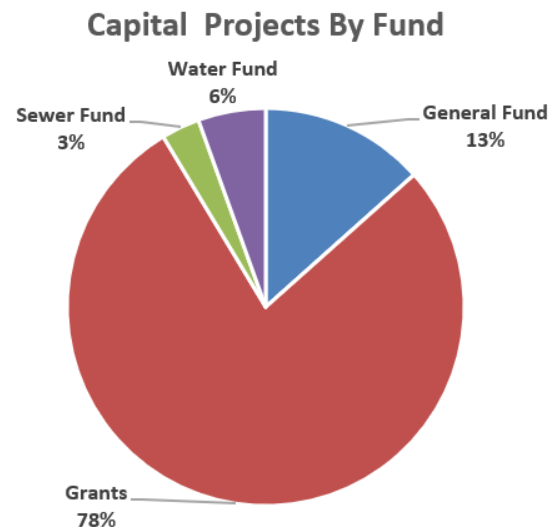
Capital Budget

The FY 2022-23 Capital Projects Budget includes \$4,324,369 in capital projects, special projects, and equipment replacements. The following projects and appropriations were adopted in the budget:

- » Street Resurfacing: Funding for street asphalt maintenance resurfacing projects.
- » City-wide Beautification: Improvements to Gateway, signs, planters and landscaping.
- » City Hall Improvements: Replace original windows and other upgrades to City Hall.
- » Police Storage Container
- » Replace Police Chief Vehicle
- » Per Capita Park Development: Grant funds to be used for the development of a multi-use facility including a dog park, basketball hoops, and parking.
- » Clean California Grants: Two projects funded by the State of California include Gateway Beautification along the northern segment of Wildwood Avenue and the Eel River Trail along the west bank of the Eel River.
- » Waste Water Upgrades: Replace and repair aging infrastructure within the wastewater department.
- » Open Space Facility: Identify an open space facility for public use.
- » SCADA Programming and Components: Upgrades to the wastewater and water control system software and hardware to improve data collection and operations and incorporate new battery project and disinfection system.
- » I & I Reductions: Improvements to sewer lateral collection system to reduce inflow and infiltration problems and improve compliance.
- » Chloramine System: Modifications to the current disinfection system. Disinfection by-products are creating issues for compliance with State requirements.
- » Water Meter Replacement: Replace aging water meters at plant.
- » Meter Reading Equipment Replacement:

- » Backwash Flow Meter: Water treatment system meter required for reporting to State.
- » Turbidity Meters: Replace six older outdated turbidity meters at water plant.
- » Monument Water Line Replacement: Replace older failing water line.
- » Paint Water Tank: Douglas Water Tank exterior paint project
- » Replace Public Works Vehicle

The adopted Capital Projects Budget does not include any appropriations from grant funding for the sanitary sewer evaluation study. This project is still in progress but actual funding available for FY 2022-23 was not known at the time of budget adoption. A supplemental budget will need to be done once remaining grant funding amounts are known.



Capital Project Summary

FY 2022-23 Summary of Capital & Special Projects

ACCOUNT	PROJ #	PROJECT NAME	Gen Fund (000)	Park Per Capita (014)	Parks Capital (018)	ARPA- SLFRF (076)	Streets (020)	Sewer (052)	Water (062)	TOTAL
GENERAL FUND PROJECTS										
6500 14 000 0000	9068	Asphalt Street Resurfacing	450,000							450,000
6500 14 000 0000	9070	City Beautification	38,000							38,000
6525 14 000 0000	9031	City Hall Improvements	27,000							27,000
6000 14 000 0000	9050	Police Storage Container	10,000							10,000
6400 14 000 0000	9054	Replace Police Chief Vehicle	55,000							55,000
GRANTS										
6525 14 014 0000	9071	Per Capita Park Development (Dog Park)		177,952						177,952
6500 14 018 0000	9073	Eel River Trail			2,259,397					2,259,397
6525 14 018 0000	9088	Gateway Beautification			197,870					197,870
6500 14 076 0000	9080	Waste Water Upgrades				596,150				596,150
6525 14 076 0000	9086	Open Space Facility				140,000				140,000
WASTEWATER PROJECTS AND EQUIPMENT										
5115 14 052 0000	9036	SCADA Upgrades						10,000		10,000
6500 14 052 0000	9010	I&I Reductions						35,000		35,000
6500 14 052 0000	9008	Chloramine System						35,000		35,000
6400 14 VAR 0000	9029	Replace PW Truck	5,500				11,000	38,500		55,000
WATER PROJECTS AND EQUIPMENT										
5115 14 062 0000	9036	SCADA Upgrades							10,000	10,000
6500 14 062 0000	9048	Water Meter Replacement							12,000	12,000
6200 14 062 0000	9021	Meter Reading Equipment Replacement							26,000	26,000
6500 14 062 0000	9049	Paint Water Tank (Douglas)							80,000	80,000
6000 14 062 0000	9054	Backwash Flow Meter							10,000	10,000
6500 14 064 0000	9011	Monument Water Line Replacement							45,000	45,000
6400 14 VAR 0000	9029	Replace PW Truck	5,500				11,000		38,500	55,000
TOTAL ALL PROJECTS			591,000	177,952	2,457,267	736,150	22,000	118,500	221,500	4,324,369

Budget Policies and Practices

Annual Audit

It shall be the policy of the City to contract for an independent audit on an annual basis. (Approved by the City Council on July 15, 1997)

Balanced Budget

A budget is structurally balanced when the total recurring revenues are equal to or greater than total recurring expenditures. In all cases funding uses should not exceed funding resources.

Budget Adjustments

The budget is an estimated fiscal plan that requires adjustments and perhaps amendments, delegated by the City Council to the City Manager, Finance Director and department heads, subject to the following Policy:

1. Budget transfers in amounts less than \$3,000 between line items and in the same budget and fund are allowable with the approval of the Finance Director.
2. Budget transfers between \$3,001 and \$10,000 between line items in the same budget and fund are allowable with the approval of the Finance Director and City Manager.
3. Budget transfers in excess of \$10,000 within the same budget and fund require the recommendation of the City Manager and approval of the City Council.
4. Budget transfers between budget units (departments) must pass through the contingency budget of the fund for the purpose of an audit trail and require the recommendation of the Finance Director and City Manager and approval of the City Council.
5. Budget transfers to create new line items in the budget require the approval of the Finance Director and the City Manager.
6. Budget transfers from the contingency budget require the recommendation of the Finance Director and City Manager and approval of the City Council.
7. All requests to increase appropriations and revenues through the supplemental budget process must be approved by the Finance Director and the City Manager and be submitted with an amending budget resolution to the City Council for approval.
8. All transfer of funds and supplemental budget requests must be signed by the department head and be submitted on the form created for that purpose. Forms are available in the Finance Department where accounts and balances are to be verified. The Finance Director must approve the request in writing before submitting the form to the City Manager.

(Per Resolution No. 1227-2014, adopted June 24, 2014)

Budget Adoption

The City of Rio Dell adopts an annual budget by resolution consistent with GAAP for all governmental funds (modified accrual basis) prior to July 1st of the budget year. All annual appropriations lapse at the end of each fiscal year. (Per Resolution No. 1227-2014, adopted June 24, 2014)

Budgets and Budgetary Basis

The budget information is presented on a basis consistent with generally accepted accounting principles (GAAP) and is formally adopted by resolution. Any amendments to the adopted budget are done consistent with budget policies adopted on June 24, 2014 through Resolution 1227-2014.

The City uses two fund types to account for its activities. Governmental funds (the General Fund, special revenue funds, debt service funds, capital projects and expendable trust funds), focus on measurement of current financial resources. Proprietary funds (enterprise funds) which are used to account for activities similar to private businesses focus on the determination of net income. GAAP, the modified accrual basis is

Budget Policies and Practices

followed by governmental funds, which means that revenue is recognized when measurable and available for paying the liabilities of the current period. Also, under GAAP, the full accrual basis of accounting is used by proprietary funds. This means that revenues are recognized when earned and expenses are recorded at the time liabilities are incurred. All annual appropriations lapse at year end except amounts that have been encumbered which can be carried forward into the next budget year with City Council approval.

Annual appropriated budgets are adopted for all funds of the City except agency funds. In general, the budget is prepared on a basis consistent with GAAP. However, the budget varies from GAAP basis in the following areas:

- Budgetary revenues include such items as repayments of loans receivable and other items which on a GAAP basis are considered as reclassifications of Working Capital between reserved Working Capital and unreserved Working Capital
- Non-GAAP (budgetary basis) expenditures include encumbrances (in the year of commitment to purchase), loans, debt principal payments, and capital outlay in the proprietary funds.
- Depreciation expense is not budgeted in the proprietary funds of the City.

Budget Contingency

The use of a contingency account for all or a number of the various funds provides the City Council with more flexibility in meeting the needs of a fund for matters that were not foreseen when the budget was adopted. Budget transfers from the contingency budget require the recommendation of the Finance Director and City Manager and approval of the City Council. (Per Resolution No. 1227-2014, adopted June 24, 2014)

Capital Improvements

Capital assets should be maintained at a level sufficient to protect the City's capital infrastructure and to minimize future maintenance and replacement costs.

Financial Management System

The City maintains a financial management system that provides budget reporting and monitoring. The City's original chart of accounts was established to track revenues and expenditures by Fund, Account and Department. Two additional account categories were added to track grants, projects and capital assets.

Fund Balance Reserve Policy

The purpose of this policy is to maintain fund balance reserves in the various operating funds at levels sufficient to protect the City's credit worthiness as well as its financial position from unforeseeable emergencies and to maintain cash flow requirements. Policy adopted May, 15, 2012 by Resolution No. 1154-2012 as follows:

1. The City's target fund balance or working capital balance of all major operating funds including the General Fund, all Streets funds and all enterprise funds is set at 30% of operating expenditures within that fund.
2. The City's minimum fund balance or working capital balance for those same funds shall be established at 15% of operating expenditures within each corresponding fund. This is considered the minimum level necessary to maintain and adequately provide for:
 - a. Economic uncertainties and financial hardships or downturns in the economy
 - b. Local disasters and catastrophic events
 - c. Contingencies for unforeseen operating or capital needs
 - d. Cash flow requirements

Budget Policies and Practices

3. In order to ensure that the City Council has some discretion in their financial decision making options, these reserves may be reduced from the minimum 15% by a super majority City Council vote, and declaration of a local emergency, to fund unforeseeable financial conditions such as one-time expenditures, or as transition funding in a recessionary economy, or other budget shortfall stop gap measures of a temporary nature.

A reserve amount for a fund is not appropriated in the budget and should be held in reserve for emergencies in that fund. (Per Resolution No. 1227-2014, adopted June 24, 2014)

Fund Classifications

In February 2009, the Governmental Accounting Standards Board issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The fund balance classifications are: Non-Spendable, Restricted, Committed, Assigned, and Unassigned.

Non-Spendable – That portion of fund balance that includes amounts that are not in a spendable form (inventory, for example) or are required to be maintained intact (the principal of an endowment fund, for example).

Restricted – That portion of fund balance that includes amounts that can be spent only for the specific purposes stipulated by external resource providers (for example, grant providers), constitutionally, or through enabling legislation (that is, legislation that creates a new revenue source and restricts its use). Effectively, restrictions may be changed or lifted only with the consent of resource providers.

Committed – That portion of fund balance that includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

Assigned – That portion of fund balance that comprises amounts intended to be used for specific purposes, but that are neither restricted nor committed. Such intent can be expressed either by the governing body or by an official designated for that purpose.

Unassigned – That portion of fund balance that includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

One-Time Revenues

One-time revenues should not be used to balance budgets, and can be used for time-limited services, establishment of reserves, capital projects, equipment requirements, or services that can be terminated without significant disruption to the community or City organization. Before accepting one-time revenues such as grants for specific projects or programs, consideration and careful analysis should be given to the long-term implications of accepting the revenue. Funding for positions or projects should not be accepted if the City cannot afford to maintain the project or continue funding the positions after the one-time revenue is gone.

Operating Budgets

The City Council approves operating appropriations at the department and fund level. The City Manager, Chief of Police, Director of Public Works and Finance Director are responsible for maintaining expenses within fund levels within their assigned departments as approved by the City Council. (Per Resolution No. 1227-2014, adopted June 24, 2014)

Budget Policies and Practices

Revenues and Fees

It is desirable for the City to develop and maintain a diversified and stable revenue base to support services and minimize the effects of economic downturns. The City fee schedule provides a structure and methodology to support recovery of the full cost of services provided.

Other Budget Principles

Beyond formal actions of the City Council, City staff employs a series of principles to guide decision-making on budgetary matters. These include:

- Remain adaptive and ready to act to any changes in economic and financial environment.
- Protect and enhance local sources of revenue.
- Commit to realistic financial planning and budgeting, and not to use loans and inflated revenue figures.
- Focus and direct financial and human resources toward core priorities and services.
- Maintain the City's financial assets and infrastructure.

Other City Adopted Financial Policies

City of Rio Dell Investment Policy, Resolution No. 1346-2017

OBJECTIVES

The City's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the City to invest funds to the fullest extent possible. The City attempts to obtain the highest yield on its investments consistent with the criteria established for safety and liquidity.

POLICY AND GUIDELINES

The City Council's management responsibility for the investment program is hereby delegated to the City Manager. The Finance Director through the City Manager shall monitor and review all investments for consistency with this investment policy and assume full responsibility for those transactions until the delegation of authority is revoked or expires.

The Finance Director is responsible for depositing and/or investing the surplus funds in the City Treasury in accordance with the California Government Code, Sections 53601, 53607 and 53635. The City manages its investment program in accordance with California Government Code Sections 53600.3 under which those making investments on its behalf are deemed to act in a fiduciary capacity subject to the prudent investor standard.

The three objectives of SAFETY, LIQUIDITY, and YIELD are to be taken into consideration when making investment decisions in accordance with Section 53600.5 of the California Government Code.

1. SAFETY IS THE PRIMARY OBJECTIVE: Safety and the minimizing of risk associated with investing refers to attempts to reduce the potential for loss of principal, interest or combination of the two. The City invests only in those instruments that are considered very safe.
2. LIQUIDITY IS THE SECONDARY OBJECTIVE: Liquidity refers to the ability to convert an investment to cash promptly with minimum risk of losing some portion of principal or interest. A portion of the portfolio should be maintained in liquid short-term securities which can be converted to cash if necessary to meet disbursement requirements.

Budget Policies and Practices

Investments must not have a term remaining to maturity in excess of three years without prior approval from the City Council at least three months prior to making the investment notwithstanding that the California Government Code Section 53601 allows for maturities of up to five years without City Council approval.

3. **YIELD IS THE THIRD OBJECTIVE:** Yield is the average annual return on an investment based on the interest rate, price, and length of time to maturity. The City attempts to obtain the highest yield possible, provided that the basic criteria of safety and liquidity have been met.

INVESTMENT INSTRUMENTS

Eligible Securities: The City of Rio Dell may invest in the following instruments under the guidelines as provided herein. and in accordance with Sections 53601, 53635, 53637, 53638, 53651, 53652 and 53653 of the California Government Code. Percentage limitations on the purchase of securities apply at the time of purchase.

1. **CERTIFICATES OF DEPOSIT** Time Certificates of Deposit will be made only in accounts insured pursuant to Federal laws. For deposits in excess of the insured maximum of \$100,000, approved collateral shall be required in accordance with California Government Code Section 53652. Purchase of Time Certificates of Deposit are restricted to a maximum of 30% of the City's surplus funds and a maximum maturity of one year.
2. **SECURITIES OF THE U.S. GOVERNMENT OR ITS AGENCIES** include obligations issued by banks for cooperatives, federal land banks, federal intermediate credit banks, federal home loan banks, the Federal Home Loan Bank Board, the Tennessee Valley Authority, or in obligations, participations, or other instruments of, or issued by, or fully guaranteed as to principal and interest by, the Federal National Mortgage Association; or in guaranteed portions of Small Business Administration notes; or in obligations, participations, or other instruments of, or issued by, a federal agency or a United States government-sponsored enterprise.
3. **TREASURY BILLS AND NOTES** U.S. Treasury Bills, Notes, Bonds or Certificates of Indebtedness, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest.
4. **LOCAL AGENCY INVESTMENT FUND (LAIF)** Investment of funds in the California LAIF which allows the State Treasurer to invest through the Pooled Money Investment Account subject to the State's annual investment policy. Maximum investment is subject to State regulation.
5. **CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP)** The Program consists of the California Asset Management Trust, a California Joint Powers Authority ("JPA") established in 1989 to provide California public agencies with professional investment services. CAMP currently offers a professionally managed money market investment portfolio, the Cash Reserve Portfolio (the "Pool"). The Program also offers individual professionally managed accounts ("Individual Portfolios"). The Individual Portfolios are not part of the assets of the Trust.

Cash in the Pool and the Individual Portfolios will be invested by the California Asset Management Trust investment advisor in accordance with the prudent investor standard of

Budget Policies and Practices

the California Government Code. To the extent prohibited by the California Government Code, the Pool, and Individual Portfolios will not invest in any inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages, or in any security that could result in zero interest accrual if held to maturity. Only those investments authorized by the California Government Code will be used in the Cash Reserve Portfolios and/or the Individual Portfolios.

6. **BANKERS ACCEPTANCES** Bills of exchange or time drafts drawn on and accepted by a commercial bank, otherwise known as Bankers Acceptances, both domestic and foreign, which are eligible for purchase by the Federal Reserve System. Purchases of Bankers Acceptances must be from banks rated A1/P1 and may not exceed 180 days maturity or 40% of the City's surplus money which may be invested. However, no more than 30% of the City's surplus funds may be invested in the Bankers Acceptances of any one commercial bank.
7. **COMMERCIAL PAPER** of "prime" quality of the highest rating as provided by a nationally recognized statistical rating organization (NRSRO). Purchases of eligible commercial paper may not exceed 270 days maturity nor represent more than 10% of the outstanding paper of any single issuing corporation, nor 15% of the City's surplus money which may be invested. An additional 15%, or a total of 25% of the City's surplus money may be invested in commercial paper if the dollar-weighted average maturity of the entire amount does not exceed 31 days. Eligible paper is further limited to issuing corporations that are organized and operating within the United States and having total assets in excess of five hundred million dollars (\$500,000,000). The issuing corporation must have an "A" or higher rating for the issuer's debt, other than commercial paper, if any, as provided by Moody's Investors Services Inc. or Standard and Poor's Corporation.
8. **NEGOTIABLE CERTIFICATES OF DEPOSIT** Issued by a nationally or State-chartered bank or a State or Federal savings and loan association or by a State-licensed branch of a foreign bank. Issuers must be rated A1/P1. Purchases of Negotiable Certificates of Deposit may not exceed 30% of the City's surplus money which may be invested.
9. **REPURCHASE AGREEMENTS** A purchase of securities by the City pursuant to an agreement by which the seller will repurchase such securities on or before a specified date, or on demand of either party, and for a specified amount. No more than 10% of the City's surplus funds shall be invested in repurchase agreements. Investments in repos will be used solely as short term investments not to exceed 90 days and the market value of the securities used as collateral that underlay a repurchase agreement shall be valued at 102 percent or greater of the funds borrowed against those securities, and the value shall be marked to market daily. The collateral shall be limited to obligations of the United States government and its agencies. Securities used as collateral shall be held by the City's depository bank trust department. Said securities shall be held in a manner that establishes the City's right of ownership.
10. **SHARES OF BENEFICIAL INTEREST (MONEY MARKET MUTUAL FUNDS) ISSUED BY DIVERSIFIED MANAGEMENT COMPANIES** Money Market Mutual funds must consist of highly-rated short-term debt instruments. The management companies shall either (1) attain the highest ranking or the highest letters and numerical rating provided by not less than two of the three largest nationally recognized rating services, or (2) have an

Budget Policies and Practices

investment advisor registered with the Securities and Exchange Commission with not less than five years experience investing in the securities and obligations as authorized above and with assets under management in excess of five hundred million dollars (\$500,000,000) and (3) follow regulations specified by the SEC under the Investment Company Act of 1940 (15 U.S.C. Section 80a-1, et seq.). The purchase price of shares for beneficial interest shall not include any commission these companies may charge and shall not exceed 15% of the City's surplus money which may be invested.

11. **MEDIUM TERM NOTES TO A MAX. MATURITY OF THREE YEARS** Medium-term notes of a maximum maturity of three years issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any State and operating within the United States. Notes eligible for investment shall be rated in a rating category of "AA" or its equivalent or better by at least two nationally recognized rating agencies (NRSRO). Furthermore, the Medium Term Note may not be rated below "AA" by any rating agency. Investments may not exceed 30% of the City's surplus funds.

12. **STATE AND LOCAL AGENCY OBLIGATIONS** include bonds, notes, warrants, or other evidence of indebtedness of any local agency within the State of California and/or the State of California. Investment in State and Local Agency Obligations are limited to taxable issues rated "AAA" by one of the three nationally recognized rating agencies and further limit investments to 30% of the City's surplus funds.

13. **OTHER** investments that are, or may become, legal investments through the State of California Government Code and with prior approval of the City Council.

Prohibited Securities:

1. Those securities not enumerated under Section V. A. "Eligible Securities" and
2. Inverse floaters, range notes, interest only strips derived from a pool of mortgages (collateralized mortgage obligations) and any security that could result in zero interest accrual if held to maturity as specified in Section 53601.6 of the California Government Code.
3. Securities lending agreements.

INTERNAL CONTROLS

Internal controls are designed to ensure that the assets of the City are protected from loss, theft or misuse. The internal controls shall address the following points:

- A. Control of Collusion - Collusion is a situation where two or more employees are working together to defraud their employer.
- B. Separation of duties - By separating the person who authorizes or performs the transaction from the people who record or otherwise account for the transaction, a separation of duties is achieved.
- C. Safekeeping - Securities purchased from any bank or dealer including appropriate collateral (as defined by State law) shall be placed with the City's depository bank in its trust department for safekeeping. Said securities shall be held in a manner that establishes the City's right of ownership.
- D. Clear Delegation of Authority - Subordinate staff members must have a clear understanding of their authority and responsibility to avoid improper actions.
- E. Written Confirmation of Telephone Transactions for Investments and Wire Transfers - Due to

Budget Policies and Practices

the potential for error arising from telephone transactions, all telephone transactions shall be supported by written communications and approved by the appropriate person.

CRITERIA FOR SELECTING BROKERS AND DEALERS

A Broker is a firm that does not own the securities being offered. A firm could be both a Broker and a Dealer. A Dealer owns a position in the securities being offered. As used below, the term "Dealer" refers to both Brokers and Dealers.

- A. A qualified dealer must be a bank, savings and loan, or an investment securities dealer. Commercial paper issuers may be considered qualified dealers for direct issuance of their commercial paper.
- B. Investment Securities dealers must be primary dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).
- C. A qualified dealer must have a minimum capital requirement under SEC Rule 15C3-1 of \$250,000 and have at least five years of experience.
- D. A qualified dealer must supply proof of Financial Industry Regulatory Authority (FINRA) certification and State of California registration.
- E. A qualified dealer must certify that it has reviewed and understands the California Government Code Sections 53600 et seq. and the City's Investment Policy and that all securities offered to the City will comply fully with all provisions of the Government Code and with the City's Investment Policy.
- F. Broker/Dealers must be approved by the City Council prior to doing business with the City of Rio Dell.

FY 2022-23 Budget Calendar

The budget calendar is proposed and a timeline is formally adopted by City Council and is used as a tracking tool to ensure timely adoption of the City's Budget. The budget calendar is also a means to promote transparency through open discussions revolving around how the City allocates resources in line with the City Council's goals and objectives.

MARCH

- **March 1 – March 4**
 - Development of proposed staffing plan
- **March 7 – March 16**
 - Salary costs are calculated based on the proposed staffing plan
 - Revenue forecasting is completed
 - Budget worksheets are compiled
- **March 16th**
 - Budget packets distributed to Department Heads/Supervisors

APRIL

- **April 9**
 - Department heads/supervisors turn in budget requests to Finance Director
- **April 11-April 20**
 - Information compiled by Finance
- **April 21 – April 27**
 - City Manager reviews budget and provides recommended changes to Finance
 - City Manager meets with Department Heads/Supervisors as needed
- **April 27**
 - Finance finishes preparing recommended budget for City Manager approval

MAY

- **May 9**
 - Prepare Staff Report and final preparations for Recommended Budget
- **May 17**
 - City Public Hearing-City Manager presents recommended proposed budget at City Council meeting
 - Priority Setting Session

JUNE

- **June 7**
 - Special Presentation- Finance Director presents the Final Proposed Operating and Capital Budget for Adoption Resolution No. 1539-2022

Resolutions

Budget Adoption Resolution



RESOLUTION NO. 1539-2022 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO DELL ADOPTING THE OPERATING & CAPITAL BUDGET FOR FISCAL YEAR 2022-23

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, 2022 and ending June 30, 2023, 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) 2022-23 Operating & Capital Budget comprised of revenues totaling \$8,041,432 and expenditure appropriations in the amount of \$8,953,904, with a net draw from fund balance of \$912,472 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	20,649	36,000	1,600		34,400	55,049	480
008	Building Fund	-	49,350	105,877	(56,527)	-	-	NA
037	CDBG Fund	-		-		-	-	-
039	CDBG RRLF Fund	497,493	5,000	2,500	5,730	(3,230)	496,763	750
000	General Fund	1,732,506	1,764,617	2,132,165	47,933	(415,481)	1,317,025	639,650
003	Economic Development	255,000	-	77,000	-	(77,000)	178,000	23,100
044	Measure Z Fund	-	34,518	34,518		0	-	-
074	Recycling Fund	27,855	5,000	9,000		(4,000)	23,855	2,700
015	Parks Fund	18,184	-	-		-	18,184	-
014	Park Per Capita Grant	-	177,952	177,952		-	-	NA
040	SLESF Fund	125,228	150,000	155,666		(5,666)	119,563	46,700
018	Trails & Parks (Clean CA)	-	2,457,267	2,457,267		-	-	737,180
052	Sewer Capital Fund	1,194,772	118,000	118,500		(500)	1,194,272	35,550
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	510,832	944,585	1,097,682		(153,097)	357,736	329,304
027	Solid Waste Fund	11,276	4,500	6,204	2,864	(4,568)	6,708	1,861
093	Spay & Neuter Fund	3,228		-		-	3,228	-
020	Gas Tax Fund (HUTA)	180,637	106,429	118,214		(11,785)	168,852	35,464
024	TDA Fund	52,242	120,000	122,035		(2,035)	50,207	36,610
026	RSTP Fund	28,026	26,000	22,505		3,495	31,521	6,751
021	SB 1 (RMRA) Fund	111,978	76,772	66,262		10,510	122,488	19,879
076	ARPA-SLFRF	335,576	400,576	736,150		(335,574)	2	
062	Water Capital Fund	1,166,556	245,000	176,500		68,500	1,235,056	52,950
063	Water Metro Wells Fund	52,699	18,440	24,298		(5,858)	46,841	7,289
064	Water Dinsmore Zone	10,674	22,000	55,100		(33,100)	(22,426)	16,530
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	1,266,559	840,492	817,976		22,516	1,289,075	245,393
TOTAL		8,413,373	8,041,432	8,953,904	-	(912,472)	7,503,401	2,717,764

Resolution 1539-2022 Adopting the Operating and Capital Budget
For FY 2022-23

Resolutions

BE IT FURTHER RESOLVED, that staffing is adopted and funded in the FY 2022-23 Operating Budget as follows:

FISCAL YEAR 2022-23						
POSITION ALLOCATION TABLE						
DEPARTMENT/POSITION	FULL-TIME EMPLOYEES (FTEs)					
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
ADMINISTRATION						
Management Analyst I/II/Sr	--	--	--	--	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	2.80	3.80	3.80
FINANCE DEPARTMENT						
Accountant I/II	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director	1.00	1.00	1.00	1.00	0.60	0.60
Fiscal Assistant I/II	1.00	1.00	1.00	1.00	1.00	-
Senior Fiscal Assistant	1.00	1.00	1.00	1.00	1.00	2.00
Total FTEs	4.00	4.00	4.00	4.00	3.60	3.60
POLICE DEPARTMENT						
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Community Service Officer	--	--	--	1.00	1.00	1.00
Police Corporal	--	--	--	--	1.00	1.00
Police Officer	3.00	4.00	4.25	4.25	3.25	3.25
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	5.70	6.70	6.95	7.95	7.95	8.95
PUBLIC WORKS DEPARTMENT						
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	1.00	1.00
Utility Worker I/II/III	2.00	2.50	2.50	2.50	2.50	2.50
Wastewater Superintendent Trainee	1.00	1.00	--	--	--	--
Wastewater Superintendent	--	--	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	1.00	2.00	2.00	2.00	2.00	2.00
Total FTEs	6.00	8.50	8.50	8.50	8.50	8.50
TOTAL CITY FTEs	18.50	22.00	22.25	23.25	23.85	24.85

Resolutions

BE IT FURTHER RESOLVED, as follows:

Section 1.

It is the intention of the City Council in approving and adopting an annual budget to provide financial guidance for routine operations of City business, capital projects and for the purpose of providing 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 2022-23 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 Water Dinsmore Zone fund (064).

Section 5.

Adoption of the FY 2022-23 budget includes the following inter-fund transfers:

From:

027	Solid Waste	\$ 2,864	For City Manager time on solid waste activities
039	CDBG	\$ 1,912	For Community Development Director time on CDBG activities
039	CDBG	\$ 3,818	For City Manager time on CDBG activities
008	Building	\$ 3,818	For City Manager time on Building activities
000	General Fund	\$ 60,345	Subsidy for Building fund activities that exceed actual revenues
	Total	\$ 72,757	

To:

000	General Fund	\$ 2,864	From Solid Waste for City Manager staff costs
000	General Fund	\$ 1,912	From CDBG for Community Development Director staff costs
000	General Fund	\$ 3,818	From CDBG for City Manager staff costs
000	General Fund	\$ 3,818	From Building for City Manager staff costs
008	Building	\$ 60,345	From General Fund to cover expenses that exceed charges for services
	Total	\$ 72,757	

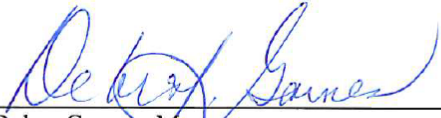
Resolutions

Section 6.

Adoption of the FY 2021-22 Budget authorizes the use of fund balance (expenditures exceeding revenues and transfers) in the following funds in the following amounts: General Fund (000) \$415,481, Economic Development Fund (003) \$77,000, Gas Tax Fund (020) \$11,785, Solid Waste Fund (027) \$8,585, CDBG Fund (039) \$3,230, Recycling Fund (074) \$2,000, SLESF Fund (040) \$5,666, Sewer Operations Fund (050) \$153,097, Sewer Capital Fund (052) \$500, TDA Fund (024) \$2,035, Water Metro Wells (063) \$5,858 and Water Dinsmore Zone (064) \$33,100.

PASSED AND ADOPTED by the City of Rio Dell on this 7th day of June 2022, by the following roll call vote:

Ayes:	Garnes, Johnson, Carter and Wilson
Noes:	None
Abstain:	None
Absent:	Woodall


Debra Garnes, Mayor

ATTEST:


Karen Dunham, City Clerk

Appropriations Limit

FY 2022-23 Gann Appropriations Limit

Voters approved Proposition 4, also known as the Gann Initiative, in November of 1979 adding Article XIII B to the California Constitution. The Appropriations Limit imposed by Proposition 4 and modified by Propositions 98 and 111 creates a restriction on the amount of revenue that can be appropriated in any fiscal year. The Appropriations Limit is based on actual appropriations during the base fiscal year and is increased each year using the change in population and change in cost of living. The only revenues that are restricted by the Appropriations Limit are those referred to as “proceeds of taxes.” Some examples of taxes are sales tax, property tax, transient occupancy tax and State motor vehicles in lieu tax. During any fiscal year, a city may not appropriate any proceeds of taxes it receives in excess of its Appropriations Limit. If the city receives excess funds in any one year, it can carry them into the subsequent year to be used if the city falls below its Appropriations Limit in that year. Any excess funds remaining after the second year must be returned to the taxpayers by reducing tax rates or fees. As an alternative, a majority of the voters may approve an “override” to increase the Appropriations Limit. The City of Rio Dell’s budgeted expenditures have always been below its annual Appropriations Limit. The factors used are:

- **Population Factor** – At the City’s choice, either the annual change in City or County population.
- **Inflation Factor** – At the City’s choice, either the change in California per capita income or increase in nonresidential assessed valuation due to new construction.

The population change for the County is -0.23% and for the City is -1.12%. For FY 2022-23 the City’s population change was used. The per capita income percentage change was 7.55%.

Appropriations Subject to Limitation City of Rio Dell FY 2022-23 Gann Limit Worksheet		
a)	FY 2021-22 Appropriations Limit (prior year)	1,439,530
	Calculation of FY 2022-23 Appropriations Limit	
	Annual Adjustment Factors:	
b)	Per Capita Personal Income	7.55%
c)	City of Rio Dell Population Change OR	-1.12%
d)	Humboldt County Population Change (whichever is greater)	-0.23%
e)	Calculation: $(1 + .0755) \times (1 - .0023) =$	1.0730264
f)	FY 2022-23 Appropriations Limit (a x e)	1,544,654
g)	FY 2022-23 Estimated Tax Proceeds Subject to Appropriations Limit	
	Property Taxes	146,160
	Property Tax In Lieu VLF	456,340
	Sales & Use Taxes	800,000
	Transient Occupancy Taxes	20,000
	Transfer Taxes	8,000
	Business License Taxes	10,000
	Cannabis Tax	186,000
	Total Tax Proceeds Subject To Limit (sum of g)	1,626,500
	FY 2022-23 Expenditures Exempt From Limit	
	Capital Streets Project	450,000
h)	Total Expenditures Exempt From Limit	450,000
i)	FY 2022-23 Appropriations Subject To Limit (g - h)	1,176,500
j)	Under (Over) Limit (f - i)	368,154

The Appropriations Limit is \$1,544,654 total proceeds of taxes budgeted for FY 2022-23 is \$1,626,500, and the capital expenditures exempt from limit is \$450,000, resulting in the City being \$368,154 under the limit.

Glossary of Terms

Account: The classification of records by number and name dealing with financial transactions and events related to an organization's assets, liabilities, reserves, fund balances, expenditures, or revenues.

Active Transportation Program (ATP): Created by SB 99 and AB 101 to encourage increased use of active modes of transportation, such as biking and walking. The ATP consolidates existing federal and State transportation programs including the Transportation Alternatives Program (TAP), Bicycle Transportation Account (BTA), and State Safe Routes to School (SRTS), into a single program with a focus to make California a national leader in active transportation.

Activity: A specific and distinguishable category of work, occupational specialty or service.

Adjusted Budget: The adopted budget as amended through formal action of the City Council.

Adopted Budget: City Council approved revenue estimates and uses of funds (appropriations) for the upcoming fiscal year.

Americans with Disabilities Act (ADA): Became federal law in 1990, the ADA is a wide-ranging civil rights law that prohibits discrimination against people with disabilities in several areas, including, employment, transportation, public accommodations, communications and access to State and local government programs and services.

Annual Financial Report: The annual financial statement report for a governmental entity that is audited and prepared in accordance with the accounting requirements established by the Government Accounting Standards Board (GASB).

Appropriation: A legal authorization granted by the city council make expenditures and to incur obligations for specific purposes within a specific time frame.

Assembly Bill (AB): State law which originated as a proposal from the Assembly.

Assessed Valuation: The valuation set upon real estate or other property by the County Assessor and used as a basis for levying taxes.

Assessment: A levy imposed upon real property for a special benefit conferred upon the real property (e.g. road, sewer, lighting & landscaping improvements as well as maintenance of these items).

Assessment District (AD): An area that is charged and will benefit from a real property assessment.

Assets: Owned property which has monetary value.

Audit: A review of the financial transactions prepared by an independent Certified Public Accountant (CPA) to determine if the financial statements fairly present the financial position and results of operations in conformity with Generally Accepted Accounting Principles (GAAP).

Available Fund Balance: That portion of the fund balance which is unencumbered and available for financing expenditures in the budget.

Glossary of Terms

Balanced Budget: A proposed or adopted financial plan in which the beginning available fund balance plus current year revenue equals or exceeds the planned expenditures. When the total recurring revenues are equal to or greater than the total recurring expenditures, a budget is considered structurally balanced.

Brown Act: The Ralph M. Brown Act is California's "sunshine" law for local government. It is found in the California Government Code beginning at Section 54950. It requires local government business to be conducted at open and public meetings, except in certain limited situations.

Budget: The planning and controlling document for financial operation of the City, with proposed spending appropriations and estimated revenues for the fiscal year.

Budget Adjustment: A financial planning tool that allows the City per adopted policy to amend or supplement the budget at any time after it is adopted as circumstances may change throughout the fiscal year.

Budget Surplus: The difference between recurring revenues and recurring expenditures. The budget surplus may be used for ongoing expenses (as opposed to year-end fund balances, which may only be used for one-time expenses).

California Society of Municipal Finance Officers (CSMFO): A statewide organization of finance professionals working for governmental agencies which promotes professional development and provides support with key issues facing municipalities.

Capital Budget: The portion of a budget that lists anticipated expenditures for capital items for which there are appropriations in a fiscal year.

Capital Improvement: Major construction, acquisition, or renovation activities which add value to a government's physical assets or significantly increase their useful life.

Capital Improvement Program (CIP): A plan that identifies capital projects and provides a guideline for budgeting, prioritizing, scheduling and planning infrastructure improvements.

Capital Outlay: Expenditures for tangible property with an initial cost of \$5,000 or more and a useful life of one year or more. Examples include land, buildings, machinery, equipment and construction projects.

Capital Projects Fund: In governmental accounting, a fund that accounts for financial resources to be used for the acquisition of capital assets or construction of capital facilities other than those financed by proprietary funds. The total cost of a capital project is accumulated in a single expenditures account and continues to accumulate until the project is completed, at which time the fund ceases to exist and the asset is capitalized.

Cash Flow: The net cash available for expenditures at any given point.

Certificate of Participation (COP): A financing instrument used by municipalities which provides the shareholder with a share of lease revenue. The City currently does not have any active COPs. The 1998 Refunding Certificates of Participation were used to construct the Civic Center / City Hall location and were paid off February 1, 2016.

Glossary of Terms

Chart of Accounts: A listing of individual accounts by number and name used to track financial activities.

City Clerks Association of California (CCAC): A professional organization which promotes and supports the City Clerk profession across the State of California.

Citizens' Option for Public Safety (COPS): Front line law enforcement funds allocated by the State to the County based on population; the County then allocates the funds to the cities. Can only be used to supplement existing police services. Government Code 30061 (f)

Community Development Block Grant (CDBG): Federal grant funds distributed from the U.S. Department of Housing and Urban Development that are passed through to the City. The City primarily uses these funds for public improvements, elimination of blight and local social programs.

Consumer Price Index (CPI): A measure of the average change over time in the prices paid for a market basket of consumer goods and services. Data is collected and maintained by the United States Department of Labor Bureau of Labor Statistics.

Contingency: A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfalls and/or unknown expenditures.

Contract Services: Services provided to the City from the private sector or other public agencies.

Cost of Living Adjustment (COLA): An inflationary adjustment made to salaries in an effort to keep earnings in line with the cost of living. COLA adjustments are typically prescribed by the Memorandum of Understanding between the City and the employees and require the approval of the City Council.

Debt Service Funds: Debt service funds are governmental funds used to account for the accumulation of resources that are used in the payment of general long-term debt principal and interest as well as related fiscal agent costs.

Department: A major organizational unit of the City which has been assigned overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: (1) Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence. (2) Portion of the cost of a capital asset that is charged as an expense during a particular period.

Division: A sub-unit of a department which provides specific services or functions.

Document Transfer Tax: The tax imposed to record each document pertaining to the transfer or sale of real property. The City receives \$0.55 per \$500.00 in real property value, exclusive of any lien or encumbrance.

Encumbrance: A legal obligation in the form of a purchase order or contract which is chargeable to a budget appropriation. The obligation is encumbered or set aside to preserve the appropriation for that purpose until an actual expenditure is made (upon receipt of goods/services or successful completion of the contract).

Glossary of Terms

Enterprise Fund: A type of fund established to account for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprise. These funds are entirely or predominately self-supporting. The City of Rio Dell has two enterprise funds: Water Fund and the Sewer Fund.

Equivalent Dwelling Unit (EDU): The measurement unit assigned to a household or business which is multiplied by adopted fees for purposes of determining the amount of fees to be collected.

Expenditure: The actual spending of funds for goods and services.

Fair Labor Standards Act (FLSA): Federal statute which defines wage and hour laws. In particular, this act is the basis for determining rate of pay for overtime purposes.

Federal Emergency Management Agency (FEMA): Federal agency which responds to and prepares for disasters. It is responsible for providing financial and physical assistance to state and local governments during federally declared emergencies.

Fee or Charge: As distinguished from a tax, a fee is a charge imposed for services provided. A fee may not exceed the estimated reasonable cost of providing a service or use of a facility, plus overhead.

Fiscal Year (FY): A twelve month period of time used for budgeting and financial reporting purposes. The City's fiscal year runs from July 1 through June 30.

Franchise Fees: Imposed on utility companies for the privilege of doing business in the City. Fees are usually based upon a percentage of gross revenue derived from business conducted in the City.

Full-Time Equivalents (FTE): The portion of time a position has been budgeted based on full-time employment. A full time position works 40 hours per week. For example: A position that is budgeted to work 30 hours per week equals 0.75 FTE (30 hours per week / 40 hours per week).

Function: Related activities grouped under a division.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts, recording cash and/or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying out specific service activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: Fund Balance is also known as financial position and is the excess or deficit of current assets over current liabilities and represents the cumulative effect of revenues and other financing sources over expenditures and other financing uses.

Gas Tax Fund: The Gas Tax Fund is used to account for revenues and expenditures apportioned under the Streets and Highways Code of the State of California. Expenditures may be made only for street related purposes.

General Fund: This is the general operating fund of the City. All revenues that are not allocated by law or by contractual agreement to some other fund are accounted for in this fund and are available for any government activity without restriction.

Glossary of Terms

Generally Accepted Accounting Principles (GAAP): Standards and procedures which prescribe how financial statements are to be compiled and journal entries are to be recorded.

Goal: A general standard established to promote the accomplishment of an organization's stated mission.

Government Accounting Standards Board (GASB): The organization responsible for setting accounting and financial reporting standards applicable to federal, state and local governments.

Governmental Fund: Funds used to account for all activities usually associated with the current operating expenditures of a governmental entity. Governmental funds include the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds and Permanent Funds.

Grant: External contributions and/or gifts of cash or other assets typically from another governmental entity to be used or expended for a specific purpose, activity or facility.

Humboldt County Association of Governments (HCAOG): A local JPA formed for regional transportation planning, responsible for programming State highway, local street and road improvements and public transportation resources. All seven cities and the County are participants.

Humboldt Transit Authority (HTA): A JPA formed to administer transit services. Participants are Humboldt County, Arcata, Eureka, Fortuna, Rio Dell and Trinidad.

Humboldt Waste Management Authority (HWMA): A JPA formed to administer solid waste, recycling and other material diversion programs and services. Formed in 1999 and comprised of the County of Humboldt, Arcata, Blue Lake, Eureka, Ferndale and Rio Dell.

Improvements: Buildings, structures or attachments to land such as sidewalks, parking lots, drainage and other infrastructure including sewer lift stations and transportation lines.

Interfund Transfers: The movement of money from one fund to another, usually to finance operations or reimburse expenditures. Accounting entries for interfund transfers are processed through transfer-in and transfer-out accounts which offset each other (net to zero).

Joint Powers Authority (JPA): Established by contract and authorized by Government Code Section 6502; where two or more local governments jointly exercise any power common to all of them.

Liability: An obligation to pay or provide services to another entity as a result of a past transaction.

Licenses and Permits: Charge designed to reimburse city for costs of regulating activities being licensed or permitted, such as licensing of animals or permitting construction.

Line Item Budget: A type of budget that lists separate accounts (education & training, insurance, utilities, etc.) along with anticipated expenditure levels for each account listed. The City's budget contains a line item budget.

Glossary of Terms

Local Agency Formation Commission (LAFCO): Implements legislative direction and policies aimed at standardizing the municipal government structure to ensure efficient and effective delivery of public services. A regional agency that oversees municipal boundaries and services.

Local Agency Investment Fund (LAIF): A voluntary program created by California statute in 1977 in which participating agencies (local governments and special districts) invest public funds.

Major Fund: A fund that comprises more than 10% of total citywide budgeted revenues and transfers-in and/or 10% of total budgeted appropriations and transfers-out.

Measure J: An extension of Measure U for five years that provides for a 1% local sales tax through December 31, 2024.

Measure U: Local general-purpose tax measure approved by the voters in November 2014 wherein the voters approved a 1% increase in the local retail sales tax for five years, ended December 31, 2019.

Measure X: An excise tax on commercial cannabis activity approved by voters in November 2017. The rate is set by the City Council up to 10% of gross receipts or up to five dollars per square foot of cultivation space. The rate is currently set at 2% or two dollars per square foot.

Memorandum of Understanding (MOU): An agreement between the City and the represented employees which describes the wages, benefits and rights of those employees and the employer organization. It can also refer to an agreement between the City and another governmental agency.

Notice of Funding Availability (NOFA): A method of notifying grant applicants of funding opportunities and providing information on the process for applying, matching requirements, etc.

Objective: A time-specific and quantifiable standard established to promote the accomplishment of a goal.

Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Overhead: Those costs necessary in providing goods/services that are not directly related, such as rent, utilities, management and supervision.

Occupational Safety and Health Administration (OSHA): Created by the Occupational Safety and Health Act of 1970, to ensure safe working conditions. OSHA sets and enforces standards as part of the United States Department of Labor.

Office of Emergency Services (OES): California's equivalent to the Federal Emergency Management Agency (FEMA); also known as Cal OES.

Operating Budget: The annual appropriation of funds for ongoing program costs.

Program: Related activities grouped under a function.

Glossary of Terms

Possessory Interest: Taxable private ownership of interests in tax-exempt public property.

Property Tax: A tax Imposed on real property and tangible personal property levied as a percentage of the assessed value of such property.

Proposition 4 (Gann Limits): A constitutional amendment approved by the voters in November 1979, enacted as Article XIII B of the California Constitution. This constitutional provision imposed spending limits on the State, schools and most local agencies. Limits are generally prior year appropriations adjusted by the consumer price index (CPI) and population changes.

Proposition 8: A constitutional amendment approved by the voters in 1978 which amended Article XIII A of the California Constitution. This constitutional amendment allows for the temporary reduction in assessed values when real property suffers a decline in value (i.e. market value < assessed value). Recovery of assessed value is not limited by the 2% cap under Proposition 13 until the value returns to the Proposition 13 adjusted base year value or changes ownership or under goes new construction.

Proposition 13: A tax limitation initiative approved by the voters in June 1978, enacted as Article XIII A of the California Constitution. Proposition 13 provided for: (1) a 1 % property tax limit exclusive of tax rates to repay existing voter-approved bonded indebtedness, (2) assessment restrictions establishing 1975 level values for all property with allowable increase of the CPI up to 2 % annually and reappraisal to current value upon change in ownership and new construction, (3) a two-thirds vote requirement to increase State taxes and (4) a two-thirds vote of the electorate for local agencies to impose “special taxes.”

Proposition 62: A statutory initiative approved by California voters in November 1986. This initiative added Sections 53720 to 53730 to the Government Code to require new local government taxes be approved by voters.

Proposition 218: A constitutional amendment approved by the voters in November 1996, adding Article XIII C and D to the California Constitution. These added constitutional provisions impose new landowner approval procedures for benefit assessments on real property and for fees imposed as an incident of property ownership.

Public Works (PW): The City’s department responsible for maintaining the City’s streets, parks, public facilities, and water and sewer systems.

Redwood Coast Energy Authority (RCEA): A JPA formed to develop and implement regional measures that reduce energy demand, increase energy efficiency and advance the use of clean efficient renewable resources.

Redwood Region Economic Development Commission (RREDC): A JPA formed to support and implement regional economic development and support the growth of local businesses.

Regional Surface Transportation Program (RSTP): Originate from the federal excise tax on gasoline and are allocated through HCAOG to the City. Funds must be used for eligible streets projects.

Glossary of Terms

Reserve: A portion of the fund balance set aside for a specific purpose (e.g. debt covenants, constitutional provisions, enabling legislation, accounting standards, City Council commitments). Funds are committed or designated for this purpose and cannot be used without authorization from the City Council.

Resolution: A special order of the City Council which has a lower legal standing than an ordinance.

Resources: Total amounts available for appropriation including revenue, income, transfers in from other funding sources and beginning balances.

Revenue: Sources of income financing the operations of government.

Sales and Use Tax: An excise tax which applies to all retail sales of merchandise. Retailers are liable for reporting and payment of the tax.

Special Revenue Fund: Fund used to account for revenue derived from specific sources that are legally restricted to expenditures for specified purposes.

Senate Bill (SB): A state law which originated as a proposal from the Senate.

Senate Bill 1 (SB 1): The Road Repair and Accountability Act of 2017 increased taxes on fuel and vehicle registration. The new revenues are dedicated to transportation purposes and provide funding for roads and transit in California. Revenue is allocated to cities on a per capita basis. Each year to receive funding every city must submit a project list, adopted by resolution and an annual expenditure report.

Senate Bill 998 (SB 998): Also known as the Water Shutoff Protection Act, was approved by the Governor in September 2018 and declares that all Californians have the right to safe, accessible and affordable water. The intent of SB 998 is to minimize the number of Californians who lose access to water service due to their inability to pay. It requires that the City have a written policy on discontinuation of water service, prohibits discontinuance until accounts are at least 60 days delinquent, requires 7 business days' notice before discontinuance and prohibits discontinuance when doing so would pose a serious threat to the health and safety of a resident if the customer demonstrates an inability to pay and is willing to make payments via alternative methods.

Subventions: A type of financial support provided by one level of government to another. For example, the State levies certain taxes that it provides to cities such as the gas tax. Most subventions are restricted to particular areas.

Supplemental Law Enforcement Services Fund (SLESF): The City has established a special revenue fund to receive SLESF. Pursuant to current State law, the State allocates COPS funds to each county that has established a SLESF based on the proportionate share of the State's total population that resides in each county and city.

Supplemental Property Tax: Legislation enacted in 1983 requires the assessment of property when a change in status occurs, such as a change in ownership or completion of new construction. Previously this was done annually. The Assessor's Office issues a supplemental assessment which reflects the difference between the prior assessed value and the new assessed value. The supplemental property tax is prorated based on the number of months remaining in the year and is in addition to the regular tax bill.

Glossary of Terms

Supplies: An expenditure classification for articles and commodities purchased for consumption or resale.

Tax: A charge for public services and facilities that provide general benefits. There need not be a direct relation between an individual taxpayer's relative benefit and the tax paid. Counties and cities may impose any tax not otherwise prohibited by state law (Gov't. Code section 37100.5). However, the State has reserved a number of taxes for its own purposes including taxes on cigarettes, alcohol and personal income. The California Constitution distinguishes between a general tax and a special tax. General tax revenues may be used for any purpose. A majority of voters must approve a new general tax or increase. Special tax revenues must be used for a specific purpose and two-thirds of voters must approve a new special tax or its increase.

Teeter Plan: An alternate method of property tax apportionment authorized in Revenue & Taxation Code Sections 4701-4717. Secured taxes are distributed by the County on the basis of the full tax levy (receivable) regardless of delinquencies. Eligible local agencies are guaranteed to receive 100% of levied taxes. Under this plan the County is allowed to finance all delinquent property taxes.

Total Maximum Daily Load (TMDL): As defined by the Clean Water Act, this is the maximum amount of pollutant that is allowed to enter a body of water in a given day to avoid exceeding water quality standards.

Transient Occupancy Tax (TOT): An 8% tax imposed on charges for lodging facilities including private home rentals for short term rentals (i.e. guest stays less than 30 days). Rio Dell first established this tax in 1965.

Unitary Property Tax: A tax assessed on property owned or used by certain public utilities and other specified companies operating in California. The State Board of Equalization determines the fair market value of these unitary properties enabling counties to use those values to levy and collect local property taxes.

Vehicle License Fee (VLF) in Lieu: Property tax revenues received in lieu of VLF. In 2004, the Legislature permanently reduced the VLF rate from 2% to 0.65% and compensated cities and counties for their revenue loss with a like amount of property taxes, dollar-for-dollar.

Unsecured Tax: A tax on properties such as office furniture, equipment and boats which are not secured by real property owned by the assessee.

Year-to-Date (YTD): A term used to describe what is included in a particular set of data. Typically this term is used to indicate the set of data from the beginning of the fiscal year to a specified date or the current day.

