



AGENDA
RIO DELL CITY COUNCIL

SPECIAL MEETING
TUESDAY, JUNE 24, 2014
CLOSED SESSION – 5:30 P.M.
REGULAR MEETING – 6:30 P.M.
CITY COUNCIL CHAMBERS
675 WILDWOOD AVENUE

***WELCOME . . .** By your presence in the City Council Chambers, you are participating in the process of representative government. Copies of this agenda, staff reports and other material available to the City Council are available at the City Clerk's office in City Hall, 675 Wildwood Avenue. Your City Government welcomes your interest and hopes you will attend and participate in Rio Dell City Council meetings often.*

- A. CALL TO ORDER 5:30 P.M.
- B. ROLL CALL
- C. ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION AS FOLLOWS:
 - 1) 2014/0624.01 – **CLOSED SESSION – PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Title: City Manager – (Pursuant to Gov't Code Section 54957)
 - 2) 2014/0624.02 – **CLOSED SESSION – PUBLIC EMPLOYEE APPOINTMENT**
Title: New City Manager – (Pursuant to Gov't Code Section 54957)
 - 3) 2014/0624.03 – **CLOSED SESSION – PENDING LITIGATION**
Name of Case: City of Rio Dell v. SHN Consulting Engineers & Geologists, Inc.
a California Corporation – Case No. DR130745 (Pursuant to Gov't Code
Section 54956.9(a))
- D. PUBLIC COMMENT REGARDING CLOSED SESSION
- E. RECESS INTO CLOSED SESSION
- F. RECONVENE INTO OPEN SESSION 6:30 P.M.
- G. ORAL ANNOUNCEMENTS

H. PUBLIC PRESENTATIONS

This time is for persons who wish to address the Council on any matter not on this agenda and over which the Council has jurisdiction. As such, a dialogue with the Council or staff is not intended. Items requiring Council action not listed on this agenda may be placed on the next regular agenda for consideration if the Council directs, unless a finding is made by at least 2/3rds of the Council that the item came up after the agenda was posted and is of an urgency nature requiring immediate action. Please limit comments to a maximum of 3 minutes.

Members of the Public are encouraged to attend and shall have an opportunity to directly address the City Council concerning any item described in this special meeting agenda before or during consideration of that item.

I. CONSENT CALENDAR

The Consent Calendar adopting the printed recommended Council action will be enacted with one vote. The Mayor will first ask staff, the public and the Council members if there is anyone who wishes to address any matter on the Consent Calendar. The matters removed from the Consent Calendar will be considered individually in the next section, "SPECIAL CALL ITEMS".

- 1) 2014/0624.04 – Approve Award of Bid for CDBG Belleview/Ogle Drainage Study to Whitchurch Engineering of Fortuna.

J. SPECIAL CALL ITEMS/COMMUNITY AFFAIRS

- 1) "SPECIAL CALL ITEMS" from Consent Calendar

K. SPECIAL MEETING MATTERS

- 1) 2014/0624.05 – Approve Resolution No. 1225-2014 Adopting the 2014-15 Fiscal Year Budget (**ACTION**)
- 2) 2014/0624.06 – Approve Resolution No. 1227-2014 delegating budget adjustments authority and establishing a Budget Contingency policy (**ACTION**)

L. ADJOURNMENT



In compliance with the American with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of the City Clerk at (707) 764-3532. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to assure accessibility to the meeting.

***The next regular City Council meeting is scheduled for
Tuesday, July 1, 2014 at 6:30 p.m.***

POSTED: June 19, 2014

PLEASE NOTE

6-24-14 AGENDA

ITEM UNDER CONSENT 1)-AWARD OF BID

ITEM 1) 2014-0624.04-UNDER CONSENT CALENDAR IS BEING
PREPARED AND WILL BE IN YOUR MAIL BOX MONDAY (6-23-24)

THE ITEM CONCERNS THE AWARDING OF A BID FOR CDBG FUNDED
BELLEVIEW/OGLE DRAINAGE STUDY

*Rio Dell City hall
675 Wildwood Avenue
Rio Dell, CA 95562
(707) 764-3532
riodelcity.com*



June 24, 2014

TO: Rio Dell City Council
FROM: Jim Stretch, City Manager
SUBJECT: Amending Internal Transfer of Funds Policy and Transfer Form

IT IS RECOMMENDED THAT THE CITY COUNCIL:

Approve Resolution 1227-2014 concerning the internal budget transfer delegation policy and Request For Budget Transfer/Adjustment form, and rescinding Resolution 966-2007.

BACKGROUND AND DISCUSSION

Resolution 966-2007 sets forth the current policy with regard to the delegation of authority to the City Manager, Finance Director and Department Heads for the internal transfer of funds up to \$5,000 in the budget between line-items. It further provides that the City Manager is authorized to approve the transfer of funds up to \$10,000 and City Council approval is required for amounts beyond that. It is a very general policy lacking budgetary specifics without much of a paper trail.

The recommendation to amend Resolution 966-2007 is not the result of any internal issue or bad practice, though it will require internal budget transfers to occur on a flow basis, not in a batch at the end of the fiscal year.

Resolution 1227-2014 would change the internal authorization and transfer of funds process as follows:

1. Provides specificity about the authorization delegated to certain City Officials for budget transfers between line-items and budget units.
2. Reduces the authorization for a department head to transfer funds between line-items from \$5,000 with the approval of the Finance Director to \$3,000, and clarifies that a transfer between budget units or to another requires the approval of the City Manager.
3. The approval of transfers from between \$3,001 to \$10,000 requires the approval of the Finance Director and the City Manager.
4. Transfer requests above \$10,000 currently require City Council approval. The new policy requires the processing such request through the Finance Director and the City Manager.
5. A Request for Budget Transfer/Adjustment form is to accompany all such transactions in order to provide a clear paper trail for all adjustments.
6. A transfer of funds between budget units will require the transaction to pass through the Fund's Contingency, with the approval of the City Council.

7. It shall be the requirement of the requesting Department Head and Finance Director to verify balances, budget line items and other accounting detail before signing the form.

The attached Budget Transfer Form has been created for Rio Dell's internal process. It is required to accompany all transfer requests and is to be processed by the Finance Department once approved. The accuracy of account balances during the fiscal year will improve and a clear paper trail will now exist for all transfers. The City Council will begin seeing the new form in agenda packets with supplemental budgets and certain transfers that require Council approval.

Attachments: Resolution 1227-2014
Request for Budget Transfer/Adjustment form

**RESOLUTION NO. 1227
CITY OF RIO DELL
POLICY FOR BUDGET CONTINGENCY**

WHEREAS the City of Rio Dell ~~will~~ adopts an annual budget by resolution consistent with GAAP for all governmental funds (modified accrual basis) prior to July 1st of the budget year; and

WHEREAS the City of Rio Dell City Council approves operating appropriations at the department and fund level; and

WHEREAS the City Department Heads: 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; and

WHEREAS, all annual appropriations lapse at the end of each fiscal year; and

WHEREAS, the use of a contingency 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; and

WHEREAS, a reserve amount for a fund is not appropriated in the budget and should be held in reserve for emergencies in that fund; and

~~**WHEREAS**~~ **NOW THEREFORE, BE IT RESOLVED** that the budget is an estimated fiscal plan for the next 12 months ~~which~~ that requires adjustments, and ~~perhaps~~ amendments, delegated by the City Council to the City Manager, Finance Director and Department Heads, subject to the following ~~and the Budget Maintenance Policy: is as follows:~~

1. Budget transfers ~~not exceeding in amounts less than \$5,000.00~~ **\$3,000** between line items ~~and the same budget and fund internal to each Fund~~ are allowable with the approval of the Finance Director.
2. Budget transfers ~~not exceeding~~ **between \$3,001 and \$10,000** between line items ~~internal to each Fund~~ **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** ~~consent~~ approval of the City Council.
4. Budget transfers between Budget Units 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 and for approval.
ed. by:

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.

~~NOW THEREFORE BE IT RESOLVED that the City of Rio Dell budget will be implemented and maintained according to the aforementioned policies.~~

AND, BE IT FURTHER RESOLVED that Resolution 966-2007 setting forth the old policy being amended is rescinded upon the adoption of this Resolution 1227-2014.

PASSED AND ADOPTED by the City Council of the City of Rio Dell on this ___ day of ____, 2007 2014 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Jack Thompson, Mayor

ATTEST:

Karen Dunham, City Clerk

RESOLUTION NO. 966-2007
CITY OF RIO DELL
BUDGET IMPLEMENTATION AND MAINTENANCE POLICIES

WHEREAS the City of Rio Dell will adopt an annual budget by resolution consistent with GAAP for all governmental funds (modified accrual basis) prior to July 1st of the budget year; and

WHEREAS the City of Rio Dell City Council approves operating appropriations at the department and fund level; and

WHEREAS the City Department Heads: 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; and

WHEREAS, all annual appropriations lapse at the end of each fiscal year; and

WHEREAS the budget is an estimate which requires adjustments and amendments and the Budget Maintenance Policy is as follows:

1. Budget transfers not exceeding \$5,000.00 between line items internal to each fund are allowable with the approval of the Finance Director.
2. Budget transfers not exceeding \$10,000.00 between line items internal to each fund are allowable with the approval of the Finance Director, and City Manager.
3. Budget transfers in excess of \$10,000.00 require the consent of the City Council.
4. All requests to increase appropriations must be submitted to the City Council and approved by an amending resolution.

NOW THEREFORE BE IT RESOLVED that the City of Rio Dell budget will be implemented and maintained according to the aforementioned policies.

PASSED AND ADOPTED by the City of Rio Dell on this 3rd day of April, 2007 by the following vote:

AYES: Mayor Leonard, Councilmembers Dunker, and Marks
NOES: None
ABSENT: Councilmembers Barsanti and Woodall
ABSTAIN: None



R.L. Leonard, Mayor

ATTEST:



Karen Dunham, City Clerk



*675 Wildwood Avenue
Rio Dell, CA 95562*

TO: Mayor and Members of the City Council
THROUGH: Jim Stretch, City Manager
DATE: June 24, 2014
SUBJECT: **Operations and Capital Budget for FY 2014-2015**

RECOMMENDATION

Approve Resolution 1225-2014, Budget 1, 2, or 3, adopting the City of Rio Dell 2014-2015 Fiscal Year Operating and Capital Budget.

BUDGETARY IMPACT

Approval of Resolution 1225-2014 will adopt the staffing plan funded in the budget, appropriate projected revenues totaling as follows:

Budget #1: Revenues \$3,125,469, expenditures \$3,260,560, appropriation to and from reserves in the amount of -\$135,091.

Budget #2: Revenues \$3,123,182, expenditures \$3,260,560, appropriation to and from reserves in the amount of -\$137,378.

Budget #3: Revenues \$3,125,469, expenditures \$3,262,963, appropriation to and from reserves in the amount of -\$137,494.

BACKGROUND AND DISCUSSION

Three alternative budgets and resolutions were drawn up to reflect Council's directive with regard to charges for the Rio Dell Fire Department water and sewer usage. These are as follows:

- Budget #1 resolution and spreadsheet to reflect receipt of \$2,288 RDFD revenue
- Budget #2 resolution and spreadsheet to reflect no charge to RDFD for utility services
- Budget #3 resolution and spreadsheet to reflect City reimbursement to RDFD for payment of utility services
 - \$984 Water Operations Revenue
 - \$1,304 Sewer Operations Revenue
 - -\$2,288 General Fund Expenditure

The water and sewer charges to the RDFD are based on the two month period of April and May 2014 for an average of 18 units per month. A unit consists of 748 gallons for total usage of 13,464 gallons of water per month based on the readings of the meter located at 50 W. Center Street.

RIO DELL FIRE DEPARTMENT WATER/SEWER CHARGE CALCULATIONS

Average WATER use: 18 Units per month

	WATER	Amount	Total	# of Months	Annual Amount
Base Rate	27.01	1	27.01	12	324
2-10 Unit rate	2.44	9	21.96	12	264
11 Units & up	3.67	9	33.03	12	396
TOTAL ANNUAL WATER USE					984

	SEWER	Amount	Total	# of Months	Annual Amount
Base Rate	47.01	1	47.01	12	564
Domestic Strength Use (15 Unit Cap)	4.11	15	61.65	12	740
TOTAL ANNUAL SEWER USE					1,304
TOTAL ANNUAL CHARGES RDFD WATER/SEWER					2,288

SUMMARY

Budget #1 shows the City's receipt of \$2,288 of revenue.

Budget #2 does not show any revenue received from RDFD.

Budget #3 shows the cost of \$2,288 to be reimbursed to Water Operations (\$984) and Sewer Operations (\$1,304) out of the General Fund.

675 Wildwood Avenue
Rio Dell, Ca 95562
(707) 764-3532



**CITY OF RIO DELL
STAFF REPORT
CITY COUNCIL AGENDA
June 24, 2014**

TO: Mayor and Members of the City Council

FROM: Jim Stretch, City Manager

DATE: June 24, 2014

SUBJECT: **Operations and Capital Budget for Fiscal Year 2014-2015**
Budget #1 Includes RDFD Revenue

IT IS RECOMMENDATION

Approve Resolution 1225-2014 adopting the City of Rio Dell 2014-2015 Fiscal Year Operating and Capital Budget.

BUDGETARY IMPACT

Approval of Resolution 1225-2014 will adopt the staffing plan funded in the budget, appropriate projected revenues totaling \$3,125,469, expenditures in the amount of \$3,260,560, and an appropriation to and from reserves in the amount of \$ -135,091 as follows:

(Detail Attached)

FUND	REVENUE	EXPEN- DITURES	Transfers In	Transfers Out	RESERVE ALLOCATION
000 General Fund	775,838	887,992		28,467	(112,154)
008 Building Fund	50,075	81,042	28,467		(30,967)
015 Parks Fund		7,300			(7,300)
020 Gas Tax Fund	90,010	205,074		7,695	(115,064)
024 TDA Fund	108,609	116,304	7,695		(7,695)
027 Solid Waste Fund	8,500	9,500			(1,000)
037 CDBG RRLF Fund		-			-
039 CDBG Fund		-			-
040 SLESF Fund	100,000	108,334			(8,334)
043 Vehicle Abatement Fund		1,250			(1,250)
046 Realignment Grant Fund		9,601			(9,601)
050 Sewer Operations Fund	629,499	564,085		105,031	65,414
052 Sewer Capital Fund	255,571	-	349,700		255,571
053 Sewer Assmt District Fund	28,785	27,500			1,285
054 Sewer Debt Service Fund	325,900	325,880		244,669	20
060 Water Operations Fund	534,958	717,798	166,984		(182,840)
061 Water Debt Service Fund	140,724	136,000		166,984	4,724
062 Water Capital Fund	77,000	45,000			32,000
074 Recycling Fund		15,033			(15,033)
093 Spay & Neuter Fund		2,868			(2,868)
TOTAL FY 2014-2015	3,125,469	3,260,560	552,846	552,846	(135,091)

BACKGROUND AND DISCUSSION

City Staff have been working on the budget process since March. Each City Department has developed a budget proposal that has been recommended by the City Manager and reviewed by the City Council. Work session on the 2014-15 budget occurred on May 9 and June 10, 2014.

A few changes have been made to the budget since the June 10, 2014 meeting, as found in attachment "A" The net change to budget is an increase of appropriations in the amount of \$193,281 (due to contingencies, and water and wastewater charges, and other items as shown in Attachment A).

A deviation from the City Council minimum reserve policy of 15% has been noted for several funds in Resolution 1225-2014.

At this time all recommendations, suggestions, and corrections noted have been implemented into the proposed draft, and the staff recommendation is for the City Council to approve Resolution 1225-2014 adopting the 2014-2015 Fiscal Year Operating and Capital Budget.

**RESOLUTION NO. 1225-2014
A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIO DELL
ADOPTING THE OPERATING & CAPITAL BUDGET
FOR THE FISCAL-YEAR 2014-2015**

WHEREAS, the City is required to adopt an annual operations budget pursuant to City of Rio Dell Resolution 966-2007; and

WHEREAS, the proposed budget for the Fiscal-year beginning July 1, 2014 and ending June 30, 2015, as presented by the Finance Department has been reviewed and revised by the City Manager, and the City Council; and

NOW THEREFORE BE IT RESOLVED, that the City of Rio Dell City Council does hereby adopt the City of Rio Dell 2014-2015 Operating & Capital Budget, including revenues totaling **\$3,125,469** and expenditures in the amount of **\$3,260,560**, and appropriation of reserves in the amount of **\$ -135,091** as follows:

FUND	REVENUE	EXPEN- DITURES	Transfers In	Transfers Out	RESERVE ALLOCATION
000 General Fund	775,838	887,992		28,467	(112,154)
008 Building Fund	50,075	81,042	28,467		(30,967)
015 Parks Fund		7,300			(7,300)
020 Gas Tax Fund	90,010	205,074		7,695	(115,064)
024 TDA Fund	108,609	116,304	7,695		(7,695)
027 Solid Waste Fund	8,500	9,500			(1,000)
037 CDBG RRLF Fund		-			-
039 CDBG Fund		-			-
040 SLESF Fund	100,000	108,334			(8,334)
043 Vehicle Abatement Fund		1,250			(1,250)
046 Realignment Grant Fund		9,601			(9,601)
050 Sewer Operations Fund	629,499	564,085		105,031	65,414
052 Sewer Capital Fund	255,571	-	349,700		255,571
053 Sewer Assmt District Fund	28,785	27,500			1,285
054 Sewer Debt Service Fund	325,900	325,880		244,669	20
060 Water Operations Fund	534,958	717,798	166,984		(182,840)
061 Water Debt Service Fund	140,724	136,000		166,984	4,724
062 Water Capital Fund	77,000	45,000			32,000
074 Recycling Fund		15,033			(15,033)
093 Spay & Neuter Fund		2,868			(2,868)
TOTAL FY 2014-2015	3,125,469	3,260,560	552,846	552,846	(135,091)

BE IT FURTHER RESOLVED, that the staffing is adopted and funded in the 2014-2015 Operations Budget as follows:

Job Title	2010 2011 FTE	2011 2012 FTE	2012 2013 FTE	2013 2014 FTE	2014 2015 FTE
ACCOUNTANT I/II		1	1	1	
ADMINISTRATIVE ASSISTANT	1				
CHIEF OF POLICE	1	1	1	1	1
CITY CLERK	1	1	1	1	1
CITY MANAGER /PUBLIC WORKS DIRECTOR	1	1	0.75	0.75	.80
COMMUNITY DEVELOPMENT DIRECTOR		1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
FISCAL ASSISTANT I/II	2	2	1	1	1
POLICE CORPORAL	1				
POLICE OFFICER	5	3	3	3	3
POLICE RECORDS TECHNICIAN	1				
POLICE SERGEANT	1	1	1	1	1
PUBLIC WORKS LEADMAN	1	1			
PW ADMINISTRATIVE TECHNICIAN	1	1			
SENIOR FISCAL ASSISTANT	1		1	1	1
UTILITY WORKER I/II	3	4	3	3	3
WATER/WASTEWATER PLANT OPERATOR			1	1	1
WASTEWATER SUPERINTENDENT	1	1	1	1	1
WATER & ROADWAYS SUPERINTENDENT	1	1	1	1	1
PUBLIC WORKS DIRECTOR	1				
TOTAL	24	20	17.75	17.75	16.80

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 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 966-2007.

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 2014-2015 Budget includes a new fund for the Building Program. As such, it is not projected to have the required minimum Reserve balance as set forth in City policy. Likewise, there is no operational reason to require the TDA Fund (024) and Solid Waste Fund (027) to carry a Reserve balance. Therefore, an exception to the City's Minimum Fund Balance Policy established by Resolution No. 1154-2012 is hereby granted to Funds 008, 024 and 027.

Section 5.

Adoption of the 2014-15 Sewer Program includes an inter-fund transfer of \$244,669 from the Sewer Debt Service Fund (054) to the Sewer Operations Fund (050) in the amount of \$105,831, and to the Sewer Capital Fund (052) in the amount of \$349,700.

Section 6.

Adoption of the 2014-15 Water Program includes an inter-fund transfer of \$166,984 from the Water Debt Service Fund (0061) to the Water Operations Fund (060) in the amount of \$166,984.

PASSED AND ADOPTED by the City of Rio Dell on this 24th day of June 2014, by the following roll call vote:

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

Jack Thompson, Mayor

ATTEST:

Karen Dunham, City Clerk

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #1 with RDFD Revenue

1. Add \$16,000 expenditure to City Manager budget (02-5115) for Matson/Vallerga agreements for city hall improvements and planning.
2. Add \$3,000 of revenue for police department training reimbursement from POST
3. Add \$18,920 expenditure to Capital budget (14-5115) for school property acquisition and expenses, and Davis St. survey at Edwards Drive and intersection with Eel River -- Charged to general fund (\$9,845), streets (\$1,775) and (\$7,300) from Park & Rec. Reserve.
4. Add \$15,000 expenditure to Capital Project budget (14-5115) for boundary, streets, and drainage ditch survey by Kelly O'Hern in the area of the Eel River Industrial Park/Northwestern Ave.
5. Remove (\$3,240) from City Council budget (12-5115) for Access Humboldt contract (already in City Manager budget)
6. Add \$10,000 expenditure to Capital Project budget under the Water fund for repairs to water line on Old Ranch Road.
7. Add \$10,000 revenue to Water fund for reimbursement from Old Ranch Road customers for water line replacement.

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #1 with RDFD Revenue

8. Reduce Finance Department budget expenditures by (\$65,199) for staff reduction of Accountant I position (\$23,473 General Fund, \$20,863 Water Fund, \$20,863 Sewer Fund).

FINANCE	ACCOUNT	AMOUNT
	5000 Full Time Salaries	(43,153)
	5030 Overtime Salaries	(200)
	5035 Benefit - ICMA City 451	(4,315)
	5040 Benefit - Health Insurance	(11,544)
	5042 Benefit - Life Insurance	(96)
	5044 Benefit - Dental/Vision	(1,720)
	5045 Worker Comp. Insurance	(438)
	5050 FICA/MEDI	(3,301)
	5055 Unemployment Ins.	(432)
		<u>(65,199)</u>

- 9.

Add \$3,881 to Streets budget for water (Account 5152) to City streets areas

STREETS	ACCOUNT	AMOUNT
Rio Dell Gateway-N. Meter	5152 Water	485
Middle Meter Mobile Park	5152 Water	427
S. Meter 750 Wildwood	5152 Water	2,476
Island across from P.O.	5152 Water	493
		<u>3,881</u>

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #1 with RDFD Revenue

10. Add \$1,729 to Buildings and Grounds budget for water to City areas

<u>BUILDINGS & GROUNDS</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Triangle Park	5152 Water	698
City Parking Lot	5152 Water	324
Davis Street Park	5152 Water	324
Memorial Park	5152 Water	383
		<u>1,729</u>

- 11.

Add a total of \$323 to the following expenditure accounts to department budgets for Rio Dell City Hall water charges (based on FTEs)

<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Building & Planning	5152 Water	49
City Manager	5152 Water	39
Finance	5152 Water	88
Police Department	5152 Water	147
		<u>323</u>

- 12.

Add a total of \$603 to the following expenditure accounts to department budgets for Rio Dell City Hall Wastewater charges (based on FTEs)

<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Building & Planning	5153 Sewer	91
City Manager	5153 Sewer	73
Finance	5153 Sewer	165
Police Department	5153 Sewer	274
		<u>603</u>

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #1 with RDFD Revenue

13. Increase water operations revenue by a total of \$7,315

<u>REVENUE - WATER</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Rio Dell Library	4610 Water - Service	398
Rio Dell Gateway-N. Meter	4610 Water - Service	485
Triangle Park	4610 Water - Service	698
Davis Street Park	4610 Water - Service	324
Middle Meter Mobile Park	4610 Water - Service	427
City Parking Lot	4610 Water - Service	324
S. Meter 750 Wildwood	4610 Water - Service	2476
Island across from P.O.	4610 Water - Service	493
City Council - RD Fire Dept.	4610 Water - Service	984
Memorial Park	4610 Water - Service	383
Rio Dell City Hall		
Building & Planning	4610 Water - Service	49
City Manager	4610 Water - Service	39
Finance	4610 Water - Service	88
Police Department	4610 Water - Service	147
		<u>7,315</u>

14. Increase Wastewater Revenue by a total of \$3,172

<u>REVENUE - WASTEWATER</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Rio Dell Library	4510 Sewer - Service	702
Davis Street Park	4510 Sewer - Service	564
City Council - RD Fire Dept.	4510 Sewer - Service	1,303
Rio Dell City Hall		
Building & Planning	4510 Sewer - Service	91
City Manager	4510 Sewer - Service	73
Finance	4510 Sewer - Service	165
Police Department	4510 Sewer - Service	274
		<u>3,172</u>

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #1 with RDFD Revenue

15. Increase Fund budgets for cost contingencies - based on 5% of Fund's Operating Expenditures for a total of \$129,968

<u>FUND</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
00	General Fund	42,285
20	Gas Tas Fund	9,765
50	Sewer Operations	26,861
60	Water Operations	34,181
74	Recycling	15,033
93	Spay & Neuter	1,868
		<u>129,993</u>

16. Building & Planning position moved to 4/5 time for a total savings of \$18,215 (General Fund \$12,737, Building Fund \$5,478)

17. Increase Wastewater Operations revenue (Account 4510) \$43,500 for Water Operations Sewer charges

675 Wildwood Avenue
Rio Dell, Ca 95562
(707) 764-3532



**CITY OF RIO DELL
STAFF REPORT
CITY COUNCIL AGENDA
June 24, 2014**

TO: Mayor and Members of the City Council

FROM: Jim Stretch, City Manager

DATE: June 24, 2014

SUBJECT: **Operations and Capital Budget for Fiscal Year 2014-2015**
Budget #2 Not Inc. RDFD Revenue

IT IS RECOMMENDATION

Approve Resolution 1225-2014 adopting the City of Rio Dell 2014-2015 Fiscal Year Operating and Capital Budget.

BUDGETARY IMPACT

Approval of Resolution 1225-2014 will adopt the staffing plan funded in the budget, appropriate projected revenues totaling \$3,123,182, expenditures in the amount of \$3,260,560, and an appropriation to and from reserves in the amount of \$ -137,378 as follows:

(Detail Attached)

FUND	REVENUE	EXPEN- DITURES	Transfers In	Transfers Out	RESERVE ALLOCATION
000 General Fund	775,838	887,992		28,467	(112,154)
008 Building Fund	50,075	81,042	28,467		(30,967)
015 Parks Fund		7,300			(7,300)
020 Gas Tax Fund	90,010	205,074		7,695	(115,064)
024 TDA Fund	108,609	116,304	7,695		(7,695)
027 Solid Waste Fund	8,500	9,500			(1,000)
037 CDBG RRLF Fund		-			-
039 CDBG Fund		-			-
040 SLESF Fund	100,000	108,334			(8,334)
043 Vehicle Abatement Fund		1,250			(1,250)
046 Realignment Grant Fund		9,601			(9,601)
050 Sewer Operations Fund	628,196	564,085		103,728	64,111
052 Sewer Capital Fund	255,571	-	348,397		255,571
053 Sewer Assmt District Fund	28,785	27,500			1,285
054 Sewer Debt Service Fund	325,900	325,880		244,669	20
060 Water Operations Fund	533,974	717,798	166,984		(183,824)
061 Water Debt Service Fund	140,724	136,000		166,984	4,724
062 Water Capital Fund	77,000	45,000			32,000
074 Recycling Fund		15,033			(15,033)
093 Spay & Neuter Fund		2,868			(2,868)
TOTAL FY 2014-2015	3,123,182	3,260,560	551,543	551,543	(137,378)

BACKGROUND AND DISCUSSION

City Staff have been working on the budget process since March. Each City Department has developed a budget proposal that has been recommended by the City Manager and reviewed by the City Council. Work session on the 2014-15 budget occurred on May 9 and June 10, 2014.

A few changes have been made to the budget since the June 10, 2014 meeting, as found in attachment "A" The net change to budget is an increase of appropriations in the amount of \$191,461 (due to contingencies, water and wastewater charges and other items as shown in Attachment A).

A deviation from the City Council minimum reserve policy of 15% has been noted for several funds in Resolution 1225-2014.

At this time all recommendations, suggestions, and corrections noted have been implemented into the proposed draft, and the staff recommendation is for the City Council to approve Resolution 1225-2014 adopting the 2014-2015 Fiscal Year Operating and Capital Budget.

RESOLUTION NO. 1225-2014
A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIO DELL
ADOPTING THE OPERATING & CAPITAL BUDGET
FOR THE FISCAL-YEAR 2014-2015

WHEREAS, the City is required to adopt an annual operations budget pursuant to City of Rio Dell Resolution 966-2007; and

WHEREAS, the proposed budget for the Fiscal-year beginning July 1, 2014 and ending June 30, 2015, as presented by the Finance Department has been reviewed and revised by the City Manager, and the City Council; and

NOW THEREFORE BE IT RESOLVED, that the City of Rio Dell City Council does hereby adopt the City of Rio Dell 2014-2015 Operating & Capital Budget, including revenues totaling **\$3,123,182** and expenditures in the amount of **\$3,260,560**, and appropriation of reserves in the amount of **\$ -137,378** as follows:

FUND	REVENUE	EXPEN- DITURES	Transfers In	Transfers Out	RESERVE ALLOCATION
000 General Fund	775,838	887,992		28,467	(112,154)
008 Building Fund	50,075	81,042	28,467		(30,967)
015 Parks Fund		7,300			(7,300)
020 Gas Tax Fund	90,010	205,074		7,695	(115,064)
024 TDA Fund	108,609	116,304	7,695		(7,695)
027 Solid Waste Fund	8,500	9,500			(1,000)
037 CDBG RRLF Fund		-			-
039 CDBG Fund		-			-
040 SLESF Fund	100,000	108,334			(8,334)
043 Vehicle Abatement Fund		1,250			(1,250)
046 Realignment Grant Fund		9,601			(9,601)
050 Sewer Operations Fund	628,196	564,085		103,728	64,111
052 Sewer Capital Fund	255,571	-	348,397		255,571
053 Sewer Assmt District Fund	28,785	27,500			1,285
054 Sewer Debt Service Fund	325,900	325,880		244,669	20
060 Water Operations Fund	533,974	717,798	166,984		(183,824)
061 Water Debt Service Fund	140,724	136,000		166,984	4,724
062 Water Capital Fund	77,000	45,000			32,000
074 Recycling Fund		15,033			(15,033)
093 Spay & Neuter Fund		2,868			(2,868)
TOTAL FY 2014-2015	3,123,182	3,260,560	551,543	551,543	(137,378)

BE IT FURTHER RESOLVED, that the staffing is adopted and funded in the 2014-2015 Operations Budget as follows:

Job Title	2010 2011 FTE	2011 2012 FTE	2012 2013 FTE	2013 2014 FTE	2014 2015 FTE
ACCOUNTANT I/II		1	1	1	
ADMINISTRATIVE ASSISTANT	1				
CHIEF OF POLICE	1	1	1	1	1
CITY CLERK	1	1	1	1	1
CITY MANAGER /PUBLIC WORKS DIRECTOR	1	1	0.75	0.75	.80
COMMUNITY DEVELOPMENT DIRECTOR		1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
FISCAL ASSISTANT I/II	2	2	1	1	1
POLICE CORPORAL	1				
POLICE OFFICER	5	3	3	3	3
POLICE RECORDS TECHNICIAN	1				
POLICE SERGEANT	1	1	1	1	1
PUBLIC WORKS LEADMAN	1	1			
PW ADMINISTRATIVE TECHNICIAN	1	1			
SENIOR FISCAL ASSISTANT	1		1	1	1
UTILITY WORKER I/II	3	4	3	3	3
WATER/WASTEWATER PLANT OPERATOR			1	1	1
WASTEWATER SUPERINTENDENT	1	1	1	1	1
WATER & ROADWAYS SUPERINTENDENT	1	1	1	1	1
PUBLIC WORKS DIRECTOR	1				
TOTAL	24	20	17.75	17.75	16.80

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 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 966-2007.

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 2014-2015 Budget includes a new fund for the Building Program. As such, it is not projected to have the required minimum Reserve balance as set forth in City policy. Likewise, there is no operational reason to require the TDA Fund (024) and Solid Waste Fund (027) to carry a Reserve balance. Therefore, an exception to the City's Minimum Fund Balance Policy established by Resolution No. 1154-2012 is hereby granted to Funds 008, 024 and 027.

Section 5.

Adoption of the 2014-15 Sewer Program includes an inter-fund transfer of \$244,669 from the Sewer Debt Service Fund (054) to the Sewer Operations Fund (050) in the amount of \$103,728, and to the Sewer Capital Fund (052) in the amount of \$348,397.

Section 6.

Adoption of the 2014-15 Water Program includes an inter-fund transfer of \$166,984 from the Water Debt Service Fund (0061) to the Water Operations Fund (060) in the amount of \$166,984.

PASSED AND ADOPTED by the City of Rio Dell on this 24th day of June 2014, by the following roll call vote:

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

Jack Thompson, Mayor

ATTEST:

Karen Dunham, City Clerk

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #2 without RDFD Revenue

1. Add \$16,000 expenditure to City Manager budget (02-5115) for Matson/Vallerga agreements for city hall improvements and planning.
2. Add \$3,000 of revenue for police department training reimbursement from POST
3. Add \$18,920 expenditure to Capital budget (14-5115) for school property acquisition and expenses, and Davis St. survey at Edwards Drive and intersection with Eel River -- Charged to general fund (\$9,845), streets (\$1,775) and (\$7,300) from Park & Rec. Reserve.
4. Add \$15,000 expenditure to Capital Project budget (14-5115) for boundary, streets, and drainage ditch survey by Kelly O'Hern in the area of the Eel River Industrial Park/Northwestern Ave.
5. Remove (\$3,240) from City Council budget (12-5115) for Access Humboldt contract (already in City Manager budget)
6. Add \$10,000 expenditure to Capital Project budget under the Water fund for repairs to water line on Old Ranch Road.
7. Add \$10,000 revenue to Water fund for reimbursement from Old Ranch Road customers for water line replacement.

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #2 without RDFD Revenue

8. Reduce Finance Department budget expenditures by (\$65,199) for staff reduction of Accountant I position (\$23,473 General Fund, \$20,863 Water Fund, \$20,863 Sewer Fund).

<u>FINANCE</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
	5000 Full Time Salaries	(43,153)
	5030 Overtime Salaries	(200)
	5035 Benefit - ICMA City 451	(4,315)
	5040 Benefit - Health Insurance	(11,544)
	5042 Benefit - Life Insurance	(96)
	5044 Benefit - Dental/Vision	(1,720)
	5045 Worker Comp. Insurance	(438)
	5050 FICA/MEDI	(3,301)
	5055 Unemployment Ins.	(432)
		<u>(65,199)</u>

- 9.

Add \$3,881 to Streets budget for water (Account 5152) to City streets areas

<u>STREETS</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Rio Dell Gateway-N. Meter	5152 Water	485
Middle Meter Mobile Park	5152 Water	427
S. Meter 750 Wildwood	5152 Water	2,476
Island across from P.O.	5152 Water	493
		<u>3,881</u>

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #2 without RDFD Revenue

10. Add \$1,729 to Buildings and Grounds budget for water to City areas

<u>BUILDINGS & GROUNDS</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Triangle Park	5152 Water	698
City Parking Lot	5152 Water	324
Davis Street Park	5152 Water	324
Memorial Park	5152 Water	383
		<u>1,729</u>

- 11.

Add a total of \$323 to the following expenditure accounts to department budgets for Rio Dell City Hall water charges (based on FTEs)

<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Building & Planning	5152 Water	49
City Manager	5152 Water	39
Finance	5152 Water	88
Police Department	5152 Water	147
		<u>323</u>

- 12.

Add a total of \$603 to the following expenditure accounts to department budgets for Rio Dell City Hall Wastewater charges (based on FTEs)

<u>DEPARTMENT</u>	<u>ACCOUNT</u>	<u>AMOUNT</u>
Building & Planning	5153 Sewer	91
City Manager	5153 Sewer	73
Finance	5153 Sewer	165
Police Department	5153 Sewer	274
		<u>603</u>

2014-15 FINAL BUDGET ADJUSTMENTS
Attachment A
Budget #2 without RDFD Revenue

13. Increase water operations revenue by a total of \$7,315

REVENUE - WATER	ACCOUNT	AMOUNT
Rio Dell Library	4610 Water - Service	398
Rio Dell Gateway-N. Meter	4610 Water - Service	485
Triangle Park	4610 Water - Service	698
Davis Street Park	4610 Water - Service	324
Middle Meter Mobile Park	4610 Water - Service	427
City Parking Lot	4610 Water - Service	324
S. Meter 750 Wildwood	4610 Water - Service	2476
Island across from P.O.	4610 Water - Service	493
City Council - RD Fire Dept.	4610 Water - Service	984
Memorial Park	4610 Water - Service	383
Rio Dell City Hall		
Building & Planning	4610 Water - Service	49
City Manager	4610 Water - Service	39
Finance	4610 Water - Service	88
Police Department	4610 Water - Service	147
		7,315

14. Increase Wastewater Revenue by a total of \$3,172

REVENUE - WASTEWATER	ACCOUNT	AMOUNT
Rio Dell Library	4510 Sewer - Service	702
Davis Street Park	4510 Sewer - Service	564
City Council - RD Fire Dept.	4510 Sewer - Service	1,303
Rio Dell City Hall		
Building & Planning	4510 Sewer - Service	91
City Manager	4510 Sewer - Service	73
Finance	4510 Sewer - Service	165
Police Department	4510 Sewer - Service	274
		3,172

2014-15 FINAL BUDGET ADJUSTMENTS

Attachment A

Budget #2 without RDFD Revenue

15. Increase Fund budgets for cost contingencies - based on 5% of Fund's Operating Expenditures for a total of \$129,968

FUND	ACCOUNT	AMOUNT
00	General Fund	42,285
20	Gas Tas Fund	9,765
50	Sewer Operations	26,861
60	Water Operations	34,181
74	Recycling	15,033
93	Spay & Neuter	1,868
		<hr/>
		129,993

16. Building & Planning position moved to 4/5 time for a total savings of \$18,215 (General Fund \$12,737, Building Fund \$5,478)
17. Increase Wastewater Operations revenue (Account 4510) \$43,500 for Water Operations Sewer charges

675 Wildwood Avenue
Rio Dell, Ca 95562
(707) 764-3532



**CITY OF RIO DELL
STAFF REPORT
CITY COUNCIL AGENDA
June 24, 2014**

TO: Mayor and Members of the City Council

FROM: Jim Stretch, City Manager

DATE: June 24, 2014

SUBJECT: **Operations and Capital Budget for Fiscal Year 2014-2015**
Budget #3 General Fund Reimbursement for RDFD

IT IS RECOMMENDATION

Approve Resolution 1225-2014 adopting the City of Rio Dell 2014-2015 Fiscal Year Operating and Capital Budget.

BUDGETARY IMPACT

Approval of Resolution 1225-2014 will adopt the staffing plan funded in the budget, appropriate projected revenues totaling \$3,125,469, expenditures in the amount of \$3,262,963, and an appropriation to and from reserves in the amount of \$ -**\$137,494** as follows:

(Detail Attached)

FUND	REVENUE	EXPEN- DITURES	Transfers In	Transfers Out	RESERVE ALLOCATION
000 General Fund	775,838	890,395		28,467	(114,557)
008 Building Fund	50,075	81,042	28,467		(30,967)
015 Parks Fund		7,300			(7,300)
020 Gas Tax Fund	90,010	205,074		7,695	(115,064)
024 TDA Fund	108,609	116,304	7,695		(7,695)
027 Solid Waste Fund	8,500	9,500			(1,000)
037 CDBG RRLF Fund		-			-
039 CDBG Fund		-			-
040 SLESF Fund	100,000	108,334			(8,334)
043 Vehicle Abatement Fund		1,250			(1,250)
046 Realignment Grant Fund		9,601			(9,601)
050 Sewer Operations Fund	629,499	564,085		105,031	65,414
052 Sewer Capital Fund	255,571	-	349,700		255,571
053 Sewer Assmt District Fund	28,785	27,500			1,285
054 Sewer Debt Service Fund	325,900	325,880		244,669	20
060 Water Operations Fund	534,958	717,798	166,984		(182,840)
061 Water Debt Service Fund	140,724	136,000		166,984	4,724
062 Water Capital Fund	77,000	45,000			32,000
074 Recycling Fund		15,033			(15,033)
093 Spay & Neuter Fund		2,868			(2,868)
TOTAL FY 2014-2015	3,125,469	3,262,963	552,846	552,846	(137,494)

BACKGROUND AND DISCUSSION

City Staff have been working on the budget process since March. Each City Department has developed a budget proposal that has been recommended by the City Manager and reviewed by the City Council. Work session on the 2014-15 budget occurred on May 9 and June 10, 2014.

A few changes have been made to the budget since the June 10, 2014 meeting, as found in attachment "A" The net change to budget is an increase of appropriations in the amount of \$190,143 (due to contingencies, water and wastewater charges, and other items as shown in Attachment A).

A deviation from the City Council minimum reserve policy of 15% has been noted for several funds in Resolution 1225-2014.

At this time all recommendations, suggestions, and corrections noted have been implemented into the proposed draft, and the staff recommendation is for the City Council to approve Resolution 1225-2014 adopting the 2014-2015 Fiscal Year Operating and Capital Budget.

RESOLUTION NO. 1225-2014
A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIO DELL
ADOPTING THE OPERATING & CAPITAL BUDGET
FOR THE FISCAL-YEAR 2014-2015

WHEREAS, the City is required to adopt an annual operations budget pursuant to City of Rio Dell Resolution 966-2007; and

WHEREAS, the proposed budget for the Fiscal-year beginning July 1, 2014 and ending June 30, 2015, as presented by the Finance Department has been reviewed and revised by the City Manager, and the City Council; and

NOW THEREFORE BE IT RESOLVED, that the City of Rio Dell City Council does hereby adopt the City of Rio Dell 2014-2015 Operating & Capital Budget, including revenues totaling **\$3,125,469** and expenditures in the amount of **\$3,262,963**, and appropriation of reserves in the amount of **-\$137,494** as follows:

FUND	REVENUE	EXPEN- DITURES	Transfers In	Transfers Out	RESERVE ALLOCATION
000 General Fund	775,838	890,395		28,467	(114,557)
008 Building Fund	50,075	81,042	28,467		(30,967)
015 Parks Fund		7,300			(7,300)
020 Gas Tax Fund	90,010	205,074		7,695	(115,064)
024 TDA Fund	108,609	116,304	7,695		(7,695)
027 Solid Waste Fund	8,500	9,500			(1,000)
037 CDBG RRLF Fund		-			-
039 CDBG Fund		-			-
040 SLESF Fund	100,000	108,334			(8,334)
043 Vehicle Abatement Fund		1,250			(1,250)
046 Realignment Grant Fund		9,601			(9,601)
050 Sewer Operations Fund	629,499	564,085		105,031	65,414
052 Sewer Capital Fund	255,571	-	349,700		255,571
053 Sewer Assmt District Fund	28,785	27,500			1,285
054 Sewer Debt Service Fund	325,900	325,880		244,669	20
060 Water Operations Fund	534,958	717,798	166,984		(182,840)
061 Water Debt Service Fund	140,724	136,000		166,984	4,724
062 Water Capital Fund	77,000	45,000			32,000
074 Recycling Fund		15,033			(15,033)
093 Spay & Neuter Fund		2,868			(2,868)
TOTAL FY 2014-2015	3,125,469	3,262,963	552,846	552,846	(137,494)

BE IT FURTHER RESOLVED, that the staffing is adopted and funded in the 2014-2015 Operations Budget as follows:

Job Title	2010 2011 FTE	2011 2012 FTE	2012 2013 FTE	2013 2014 FTE	2014 2015 FTE
ACCOUNTANT I/II		1	1	1	
ADMINISTRATIVE ASSISTANT	1				
CHIEF OF POLICE	1	1	1	1	1
CITY CLERK	1	1	1	1	1
CITY MANAGER /PUBLIC WORKS DIRECTOR	1	1	0.75	0.75	.80
COMMUNITY DEVELOPMENT DIRECTOR		1	1	1	1
FINANCE DIRECTOR	1	1	1	1	1
FISCAL ASSISTANT I/II	2	2	1	1	1
POLICE CORPORAL	1				
POLICE OFFICER	5	3	3	3	3
POLICE RECORDS TECHNICIAN	1				
POLICE SERGEANT	1	1	1	1	1
PUBLIC WORKS LEADMAN	1	1			
PW ADMINISTRATIVE TECHNICIAN	1	1			
SENIOR FISCAL ASSISTANT	1		1	1	1
UTILITY WORKER I/II	3	4	3	3	3
WATER/WASTEWATER PLANT OPERATOR			1	1	1
WASTEWATER SUPERINTENDENT	1	1	1	1	1
WATER & ROADWAYS SUPERINTENDENT	1	1	1	1	1
PUBLIC WORKS DIRECTOR	1				
TOTAL	24	20	17.75	17.75	16.80

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 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 966-2007.

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 2014-2015 Budget includes a new fund for the Building Program. As such, it is not projected to have the required minimum Reserve balance as set forth in City policy. Likewise, there is no operational reason to require the TDA Fund (024) and Solid Waste Fund (027) to carry a Reserve balance. Therefore, an exception to the City's Minimum Fund Balance Policy established by Resolution No. 1154-2012 is hereby granted to Funds 008, 024 and 027.

Section 5.

Adoption of the 2014-15 Sewer Program includes an inter-fund transfer of \$244,669 from the Sewer Debt Service Fund (054) to the Sewer Operations Fund (050) in the amount of \$105,031, and to the Sewer Capital Fund (052) in the amount of \$349,700.

Section 6.

Adoption of the 2014-15 Water Program includes an inter-fund transfer of \$166,984 from the Water Debt Service Fund (0061) to the Water Operations Fund (060) in the amount of \$166,984.

PASSED AND ADOPTED by the City of Rio Dell on this 24th day of June 2014, by the following roll call vote:

Ayes:
Noes:
Abstain:
Absent:

Jack Thompson, Mayor

ATTEST:

Karen Dunham, City Clerk

2014-15 FINAL BUDGET ADJUSTMENTS
Attachment A
Budget #3 General Fund RDFD Reimbursement

1. Add \$16,000 expenditure to City Manager budget (02-5115) for Matson/Vallerga agreements for city hall improvements and planning.
2. Add \$3,000 of revenue for police department training reimbursement from POST
3. Add \$18,920 expenditure to Capital budget (14-5115) for school property acquisition and expenses, and Davis St. survey at Edwards Drive and intersection with Eel River -- Charged to general fund (\$9,845), streets (\$1,775) and (\$7,300) from Park & Rec. Reserve.
4. Add \$15,000 expenditure to Capital Project budget (14-5115) for boundary, streets, and drainage ditch survey by Kelly O'Hern in the area of the Eel River Industrial Park/Northwestern Ave.
5. Remove (\$3,240) from City Council budget (12-5115) for Access Humboldt contract (already in City Manager budget)
6. Add \$10,000 expenditure to Capital Project budget under the Water fund for repairs to water line on Old Ranch Road.
7. Add \$10,000 revenue to Water fund for reimbursement from Old Ranch Road customers for water line replacement.
8. Reduce Finance Department budget expenditures by (\$65,199) for staff reduction of Accountant I position (\$23,473 General Fund, \$20,863 Water Fund, \$20,863 Sewer Fund).

2014-15 FINAL BUDGET ADJUSTMENTS
Attachment A
Budget #3 General Fund RFD Reimbursement

FINANCE	ACCOUNT	AMOUNT
	5000 Full Time Salaries	(43,153)
	5030 Overtime Salaries	(200)
	5035 Benefit - ICMA City 451	(4,315)
	5040 Benefit - Health Insurance	(11,544)
	5042 Benefit - Life Insurance	(96)
	5044 Benefit - Dental/Vision	(1,720)
	5045 Worker Comp. Insurance	(438)
	5050 FICA/MEDI	(3,301)
	5055 Unemployment Ins.	(432)
		(65,199)

9.

Add \$3,881 to Streets budget for water (Account 5152) to City streets areas

STREETS	ACCOUNT	AMOUNT
Rio Dell Gateway-N. Meter	5152 Water	485
Middle Meter Mobile Park	5152 Water	427
S. Meter 750 Wildwood	5152 Water	2,476
Island across from P.O.	5152 Water	493
		3,881

2014-15 FINAL BUDGET ADJUSTMENTS
Attachment A
Budget #3 General Fund RDFD Reimbursement

10. Add \$1,729 to Buildings and Grounds budget for water to City areas

BUILDINGS & GROUNDS	ACCOUNT	AMOUNT
Triangle Park	5152 Water	698
City Parking Lot	5152 Water	324
Davis Street Park	5152 Water	324
Memorial Park	5152 Water	383
		1,729

11.

Add a total of \$323 to the following expenditure accounts to department budgets for Rio Dell City Hall water charges (based on FTEs)

DEPARTMENT	ACCOUNT	AMOUNT
Building & Planning	5152 Water	49
City Manager	5152 Water	39
Finance	5152 Water	88
Police Department	5152 Water	147
		323

12.

Add a total of \$603 to the following expenditure accounts to department budgets for Rio Dell City Hall Wastewater charges (based on FTEs)

DEPARTMENT	ACCOUNT	AMOUNT
Building & Planning	5153 Sewer	91
City Manager	5153 Sewer	73
Finance	5153 Sewer	165
Police Department	5153 Sewer	274
		603

2014-15 FINAL BUDGET ADJUSTMENTS
Attachment A
Budget #3 General Fund RDFD Reimbursement

13. Increase water operations revenue by a total of \$7,315

REVENUE - WATER	ACCOUNT	AMOUNT
Rio Dell Library	4610 Water - Service	398
Rio Dell Gateway-N. Meter	4610 Water - Service	485
Triangle Park	4610 Water - Service	698
Davis Street Park	4610 Water - Service	324
Middle Meter Mobile Park	4610 Water - Service	427
City Parking Lot	4610 Water - Service	324
S. Meter 750 Wildwood	4610 Water - Service	2476
Island across from P.O.	4610 Water - Service	493
City Council - RD Fire Dept.	4610 Water - Service	984
Memorial Park	4610 Water - Service	383
Rio Dell City Hall		
Building & Planning	4610 Water - Service	49
City Manager	4610 Water - Service	39
Finance	4610 Water - Service	88
Police Department	4610 Water - Service	147
		7,315

14. Increase Wastewater Revenue by a total of \$3,172

REVENUE - WASTEWATER	ACCOUNT	AMOUNT
Rio Dell Library	4510 Sewer - Service	702
Davis Street Park	4510 Sewer - Service	564
City Council - RD Fire Dept.	4510 Sewer - Service	1,303
Rio Dell City Hall		
Building & Planning	4510 Sewer - Service	91
City Manager	4510 Sewer - Service	73
Finance	4510 Sewer - Service	165
Police Department	4510 Sewer - Service	274
		3,172

2014-15 FINAL BUDGET ADJUSTMENTS
Attachment A
Budget #3 General Fund RFD Reimbursement

15. Increase Fund budgets for cost contingencies for a total of \$130,108

FUND	ACCOUNT	AMOUNT
00	General Fund	42,400
20	Gas Tas Fund	9,765
50	Sewer Operations	26,861
60	Water Operations	34,181
74	Recycling	15,033
93	Spay & Neuter	1,868
		130,108

16. Building & Planning position moved to 4/5 time for a total savings of \$18,215 (General Fund \$12,737, Building Fund \$5,478)
17. Increase Wastewater Operations revenue (Account 4510) \$43,500 for Water Operations Sewer charges

RECOMMENDED BUDGET
City of Rio Dell
FY 2014-2015
BUDGET SUMMARY BY DEPARTMENT BY FUND
#2 without RDFD Revenue

Fund	Estimated Beginning Fund Balance 2014-2015	Total Projected Revenue	City Manager Dept.		Finance Dept.		Solid Waste	Police Dept.		Public Works Dept.		Public Works Dept.		Public Works Dept.		Building Dept.	Planning Dept.		City Council	Capital Projects	LESS Debt Service		Contin- gency	Total Expendit.	Change In Reserve Balance	Fund Balance 2014-2015	ADD Transfers In	LESS Transfers Out	Estimated Ending Fund Balance 2014-2015	Minimum Reserve Balance
			City Manager Dept.	Finance Dept.	Police Dept.	Public Works Dept.		Public Works Dept.	Public Works Dept.	Public Works Dept.	Planning Dept.	Planning Dept.	Capital Projects	Capital Projects	Capital Projects															
000 General Fund	1,138,228	775,838	92,633	65,491	479,632	35,154	75,183	114,619	3,332	54,845	42,285	887,992	(112,154)	1,026,074	28,467	28,467	997,607	000	133,199											
008 Building Fund	2,500	50,075										81,042	(30,967)	(28,467)			311	008	12,156											
015 Parks Fund	7,611											7,300	(7,300)	311			311	015												
020 Gas Tax Fund	226,045	90,010	7,210	4,794					181	16,775	9,765	205,074	(115,064)	110,981	7,695	7,695	103,287	020	30,761											
024 TDA Fund	-	108,609	7,280	4,794					181	16,775	9,765	116,304	(7,695)	(7,695)			-	024	17,446											
027 Solid Waste Fund	37,376	8,500				9,500						9,500	(1,000)	36,376			36,376	027	1,425											
037 CDBG RRLF Fund	18,598											-		18,598			18,598	037												
039 CDBG Fund	224,809											-		224,809			224,809	039												
040 SLESF Fund	8,334	100,000										108,334	(8,334)	0			0	040												
043 Vehicle Abatement Fund	2,755											1,250	(1,250)	1,505			1,505	043												
046 Realignment Grant Fund	20,000											9,601	(9,601)	10,399			10,399	046												
050 Sewer Operations Fund	339,617	628,196	45,078	113,806					2,212	564,085	26,861	564,085	64,111	403,728	103,728	103,728	300,000	050	84,613											
052 Sewer Capital Fund	193,904	255,571										-	255,571	449,475	348,397	797,872	797,872	052												
053 Sewer Assmt District Func	7,654	28,785										27,500	1,285	8,939			8,939	053	4,125											
054 Sewer Debt Service Fund	570,649	325,900										325,880	20	570,669	244,669	326,000	570,669	054	48,882											
060 Water Operations Fund	114,479	533,974	173,525	113,028					2,212	136,000	34,181	717,798	(183,824)	(69,345)	166,984	166,984	97,639	060	107,670											
061 Water Debt Service Fund	230,260	140,724										136,000	4,724	234,984	166,984	166,984	68,000	061	20,400											
062 Water Capital Fund	76,500	77,000										45,000	32,000	110,500			110,500	062	6,750											
074 Recycling Fund	15,033											15,033	(15,033)	-			-	074												
093 Spay & Neuter Fund	2,868											1,868	(2,868)	-			-	093	430											
TOTAL FY 2014-2015	3,239,220	3,123,182	325,726	301,914	599,817	388,993	47,276	217,261	58,590	370,270	75,183	114,619	8,118	123,920	489,380	129,993	3,260,560	(137,378)	3,101,842	551,543	551,543	3,101,842	467,856							

