

City of Rialto

FISCAL YEAR 2026-2027

BUDGET PRESENTATION

COUNCIL MEETING

JUNE 23, 2026



Agenda

- General Fund Overview
- General Fund Proposed Revenue Budget
- General Fund Proposed Expense Budget
- General Fund Long Range Projection
- Department Personnel Requests
- Discussion and Council Direction

General Fund Review

Unrestricted Fund Balance

- FY2024-25 - \$72,286,583
- FY2025-26 Projected - \$75,286,583
 - Projected Unrestricted Fund Balance is projected per budgeted City Revenues and Expenses

	June 30, 2024	June 30, 2025	June 30, 2026 (Projected)
Unrestricted Fund Balance	\$72,308,014	\$72,286,583	\$75,286,583
Reserve for Economic Uncertainty	\$36,295,841	\$ 36,295,841	\$ 36,295,841
Non-Spendable Reserves *	\$24,607,162	\$ 24,818,747	\$ 24,818,747
Committed Reserves	\$0	\$0	\$0
	\$133,211,017	\$133,401,171	\$136,401,171

* Non-Spendables include Inventory, land held for resale, prepaid cost, deposits, and advances to other funds

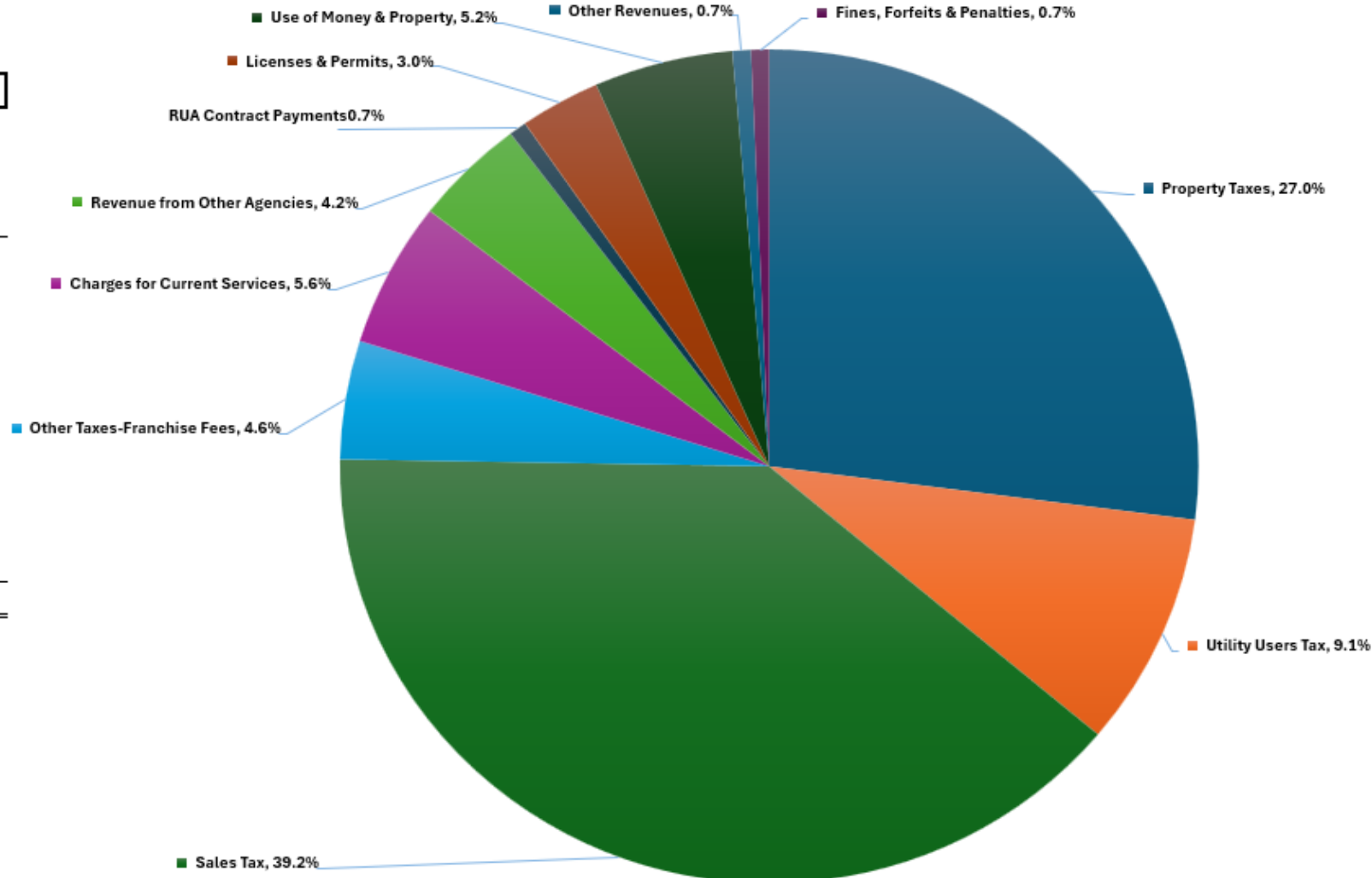
Reserve for Economic Uncertainty

- FY2024-25 - \$36,295,841
- FY2025-26 Projected to remain - \$36,295,841
 - Reserve for Economic uncertainty is calculated by calculating 30% of prior fiscal year's actual expenses.

FY2026-27 – General Fund Revenue Budget

Revenue Summary by Category - General Fund

REVENUE CATEGORY	Proposed Budget 2026/2027	Percentage of Budget
Property Taxes	47,464,000	27%
Utility Users Tax	15,911,000	9%
Sales Tax	68,702,000	39%
Other Taxes-Franchise Fees	8,062,000	5%
Charges for Current Services	9,882,000	6%
Revenue from Other Agencies	7,387,000	4%
RUA-Contract Payments	1,163,000	1%
Licenses & Permits	5,312,000	3%
Use of Money & Property	9,182,000	5%
Other Revenues	1,220,000	1%
Fines, Forfeits & Penalties	1,188,000	1%
Total General Fund Revenues	175,473,000	100%



FY2026-27 – General Fund Expense Budget

Expenditure by Category - General Fund

	Proposed Budget 2026/2027	Percentage of Budget
Salaries	111,380,944	66%
Maintenance & Operations	57,769,361	34%
Total Operating Expenditures	169,150,305	100%



- Personnel – 66%
- Maintenance and Operations – 34%

FY2026-27 – General Fund Long Range Projection

City of Rialto Long Range Projection - General Fund

<u>Revenues</u>	Projected FY 2025-26	Projected FY 2026-27	Projected FY 2027-28	Projected FY 2028-29	Projected FY 2029-30
Property Tax	\$ 42,969,658	\$ 47,463,898	\$ 49,362,454	\$ 51,336,952	\$ 53,390,430
UUT	\$ 19,599,025	\$ 15,910,921	\$ 16,308,694	\$ 16,716,411	\$ 17,134,322
Sales Tax	\$ 60,367,973	\$ 68,702,167	\$ 71,450,254	\$ 72,879,259	\$ 74,336,844
Transfers In	\$ -	\$ 388,895	\$ -	\$ -	\$ -
Other Taxes/ Franchise Fees	\$ 7,978,167	\$ 8,061,935	\$ 8,223,174	\$ 8,387,637	\$ 8,555,390
Charges for Current Services	\$ 10,110,199	\$ 9,882,005	\$ 10,079,645	\$ 10,281,238	\$ 10,486,863
Revenue from Other Agencies	\$ 7,160,534	\$ 7,386,746	\$ 7,534,481	\$ 7,685,171	\$ 7,838,874
RUA- Lease and Contract Payme	\$ 1,163,341	\$ 1,163,341	\$ 1,186,608	\$ 1,210,340	\$ 1,234,547
Licenses & Permits	\$ 6,167,500	\$ 5,312,000	\$ 5,418,240	\$ 5,526,605	\$ 5,637,137
Use of Money & Property	\$ 7,299,508	\$ 9,181,576	\$ 9,365,208	\$ 9,552,512	\$ 9,743,562
Other Revenues	\$ 991,364	\$ 1,219,766	\$ 1,244,161	\$ 1,269,045	\$ 1,294,425
Fines, Forefits & Penalties	\$ 1,190,448	\$ 1,188,180	\$ 1,211,944	\$ 1,236,182	\$ 1,260,906
Total Revenues	\$ 164,997,716	\$ 175,861,430	\$ 181,384,862	\$ 186,081,351	\$ 190,913,300
<u>Expenditures</u>					
Personnel	\$ 109,804,901	\$ 111,938,080	\$ 114,176,842	\$ 116,460,378	\$ 121,118,794
Other Operating Expenses	\$ 52,025,499	\$ 57,749,361	\$ 58,904,348	\$ 60,082,435	\$ 61,284,084
Transfers Out	\$ -	\$ 3,898,175	\$ 3,901,675	\$ 3,902,425	\$ 3,900,425
	\$ 161,830,400	\$ 173,585,616	\$ 176,982,865	\$ 180,445,239	\$ 186,303,302
Surplus/(deficit)	\$ 3,167,316	\$ 2,275,814	\$ 4,401,997	\$ 5,636,113	\$ 4,609,997

Department Personnel Requests – General Fund

DEPARTMENT	PERSONNEL REQUEST	COST
<u>Administration</u>		
Eliminate	Assistant City Manager (vacant)	(230,693)
Add	Principal Budget and Financial Analyst	130,229
	General Fund	(100,464)
<u>Community Development</u>		
Eliminate	Principal Planner (vacant)	(204,341)
Add	Assistant Planner	126,578
Add	Permit Technician (Fire)	111,640
Add	(2) Fire Inspector	286,893
Reclass	Administrative Analyst to Sr. Administrative Analyst	6,837
	General Fund	327,608
<u>Parks, Recreation and Community Services</u>		
Eliminate	(2) Pool Manager - PT (vacant)	(107,183)
Add	Pool Manager - FT	121,375
Add	Van Driver	25,710
Reclass	Administrative Analyst to Sr. Administrative Analyst	3,330
	General Fund	43,233
<u>IT</u>		
Add	GIS Technician	129,071
	General Fund	129,071

Department Personnel Requests – General Fund

DEPARTMENT	PERSONNEL REQUEST	COST
<u>Finance and Public Works</u>		
Grade Reclass	Deputy Director of Finance	12,085
Grade Reclass	Deputy Director of Maintenance and Facilities	<u>12,085</u>
	General Fund	24,170
<u>Fire</u>		
Reclass	Battalion Chief to Division Chief	<u>7,690</u>
	General Fund	7,690
<u>Police</u>		
Add	Lead Facility Technician	120,267
Add	Facility Maintenance Technician	111,640
Add	(2) Custodians	177,543
Add	Custodian- PT	25,710
Add	Logistics Officer	<u>155,076</u>
	General Fund	590,237
	Total General Fund	1,021,545

Department Personnel Requests – Non -General Fund

DEPARTMENT	PERSONNEL REQUEST	COST
<u>Fire</u>		
Add	(3) Fire Captains	661,976
Add	(3) Fire Engineers	590,059
Add	(3) Paramedics	274,077
Add	(3) EMT	<u>257,610</u>
	Non General Fund Costs	1,783,722
<u>Public Works</u>		
Eliminate	Director of Utilities (vacant)	(297,130)
Eliminate	Assistant to the City Manager (vacant)	(248,028)
Add	Project Manager	238,977
Add	Administrative Analyst	<u>155,076</u>
	Non General Fund Costs	(151,106)

Conclusion

- FY26 Audit and year-end activity begun
- Questions & further direction