

City of Rialto

FISCAL YEAR 2023-2024

PROPOSED

COMPREHENSIVE BUDGET

JUNE 27, 2023



Agenda

- FY 2023-24 GANN Limit Review
- FY 2023-24 Proposed General Fund Changes
- FY 2023-24 Additional General Fund Impacts
- General Fund Review
- FY 2023-24 General Fund Revenue/Expense Review
- FY 2023-24 All Funds Revenue/Expense Review

FY2023-24 GANN Limit Review

1. What is the GANN Limit?
2. How does the GANN Limit effect the City of Rialto?

City of Rialto
Calculation of Gann Spending Limitation
For the 2023/2024 Fiscal Year

Step 1

Determine Maximum Limit for Current Year's Appropriations from
Proceeds of Taxes

2022/2023 appropriations subject to limitation

(Base year appropriations from "proceeds of taxes")

97,399,292

Roll forward for change in State per capita income (1.0444) times
the change in County population (1.0012)

x 1.0457

Maximum limit for current year's appropriations from "proceeds of taxes"

101,845,889

Proposed Personnel Changes

Community Development Department - \$93,050

- \$106,780 – Add - Assistant Planner – 1 FTE
- \$154,730 – Add - Supervising Building Inspector – 1 FTE
- \$22,560 – Remove – Intern – 1 FTE
- \$88,540 – Remove – Administrative Assistant – 1 FTE
- \$0 – Reclass 1 FTE Senior Plans Examiner to 1 FTE Supervising Plans Examiner
- \$10,320 – Reclass 1 FTE Senior Planner to 1 FTE Principal Planner
- \$52,920 – Reclass 1 FTE Development Services Specialist to 1 FTE Supervising Permit Technician

*****\$120,600 was removed from Contract Services to Support the Community Development Personnel Changes.**

Proposed Personnel Changes

Police Department - \$135,480

- \$77,770 – Add – Police Records Assistant II – 1 FTE
- \$86,230 – Add – Senior Office Specialist – 1 FTE
- \$28,520 - Remove – Administrative Aide – 0.5 FTE

Parks, Recreation and Community Services Department - \$28,520

- \$28,520 – Add – Administrative Aide – 1 FTE

Maintenance and Facilities - \$243,892

- \$136,820 – Remove – Fleet Maintenance Lead – 1 FTE
- \$107,072 – Remove – Equipment Mechanic – 1 FTE

Engineering - \$18,500

- \$18,500 – Remove – 2 part time Interns.

Additional General Fund Impacts

- Cemetery General Fund Subsidy - \$8,220
- LMD & SLD General Fund Subsidy -\$583,180
- CalPERS Employer Contribution Rates Increase - \$810,420

	FY2022-23	FY2023-24
Safety Plan	24.51%	26.44%
Miscellaneous Plan	11.48%	12.62%

General Fund Review

General Fund Working Fund Balance Summary Fiscal Year 2023-2024					
	FY2020-21 Actual	FY2021-2022 Actual	FY2022-23 Adopted Budget	FY2022-23 Amended Budget	FY2023-24 Proposed Budget
Beginning Projected Fund Balance-Unrestricted	\$ 25,134,766	\$ 42,200,227	\$ 24,961,419	\$ 24,961,419	\$ 34,075,836
Revenues	115,846,630	132,627,469	134,268,720	134,268,720	130,338,563
Leases Issued/Sale of Capital Assets	308,727	3,663,006			
Transfers In	3,709,729	9,950,403	526,900	526,900	227,990
Total Revenue	119,865,086	146,240,878	134,795,620	134,795,620	130,566,553
Expenditures	(93,150,740)	(119,986,472)	(125,832,030)	(119,037,850)	(129,883,924)
Transfers Out	(3,104,532)	(49,173,256)	(6,428,640)	(11,609,540)	(1,398,040)
Restatement	(6,544,353)	5,679,982	6,477,271	6,477,271	
Economic Reserve Increase			(1,511,084)	(1,511,084)	
Total Expenditures	(102,799,625)	(163,479,746)	(127,294,483)	(125,681,203)	(131,281,964)
Surplus/ (Deficit) as of 4/26/2022	17,065,461	(17,238,868)	7,501,137	9,114,417	(715,411)
Ending/Projected Unrestricted Balance Subtotal	\$ 42,200,227	\$ 24,961,359	\$ 32,462,556	\$ 34,075,836	\$ 33,360,425
Economic Uncertainty Reserve	\$25,773,249	\$25,773,249	\$27,284,333	\$27,284,333	\$27,284,333
Non-Spendable Reserves	\$24,399,474	\$24,456,245	\$24,456,245	\$24,456,245	\$24,456,245
Committed Reserves	\$12,214,045	\$6,477,271	\$0	\$0	
Total Reserve Balances	\$ 104,586,995	\$ 81,668,124	\$ 84,203,134	\$ 85,816,414	\$ 85,101,003

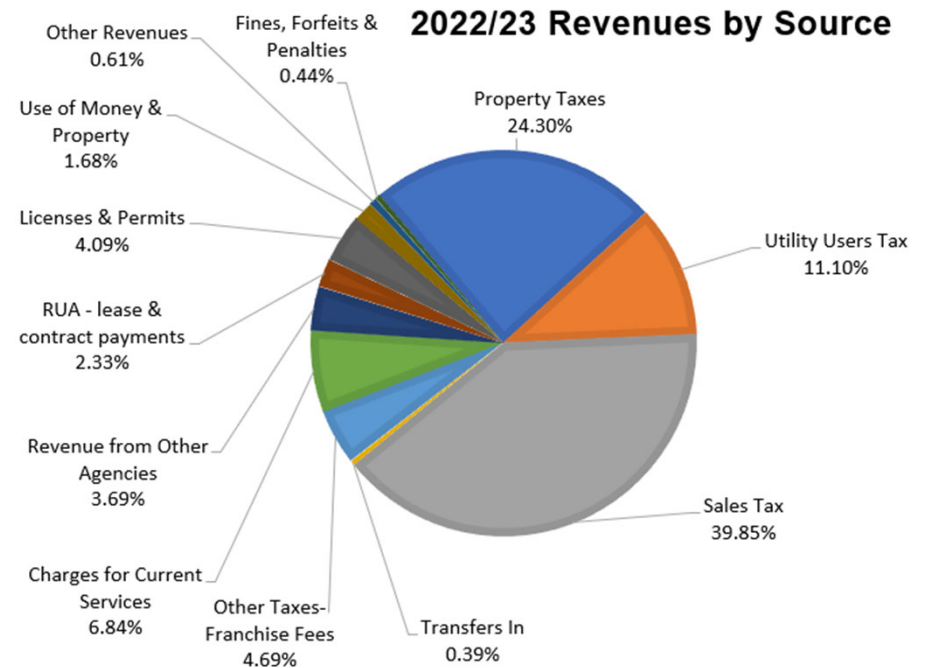
Unrestricted Fund Balance

- FY2021-22 - \$24,961,359
- FY2022-23 - \$34,075,836
 - Estimate
- FY2023-24 - \$33,360,425
 - Proposed

FY2023-24 – General Fund Revenue

GENERAL FUND - REVENUE SUMMARY BY CATEGORY

REVENUE CATEGORY	Actual Budget 2022/2023	Revised Budget 2022/2023	Projected Budget 2023/2024
Property Taxes	30,237,210	32,760,460	32,285,509
Utility Users Tax	13,678,030	14,960,000	12,435,600
Sales Tax	48,409,712	53,713,600	50,293,709
Transfers In	5,551,419	526,900	227,990
Other Taxes-Franchise Fees	5,872,880	6,317,770	6,623,645
Charges for Current Services	10,471,257	9,219,550	10,643,270
Revenue from Other Agencies	4,455,300	4,977,840	5,283,740
RUA - lease & contract payments	3,140,532	3,140,530	3,140,530
Licenses & Permits	5,725,935	5,508,100	5,099,400
Use of Money & Property	1,273,100	2,261,070	2,837,720
Other Revenues	5,972,532	821,800	819,440
Fines, Forfeits & Penalties	655,000	588,000	876,000
Total General Fund Revenues	135,442,907	134,795,620	130,566,553

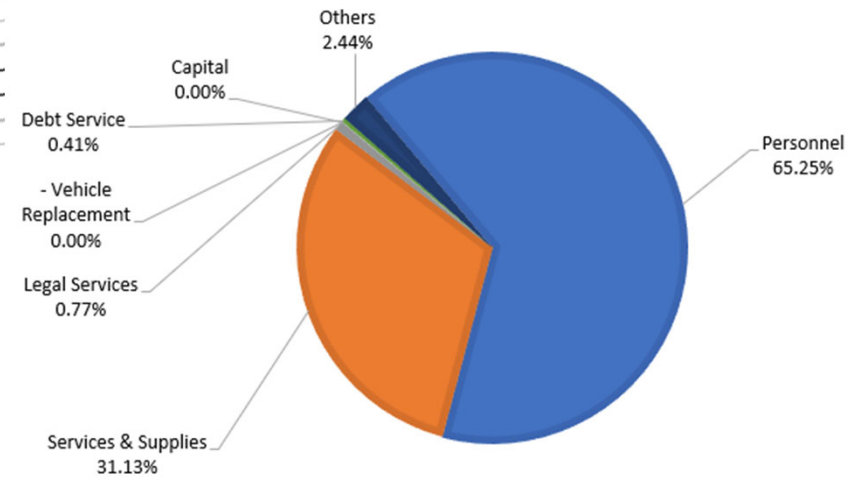


FY2023-24 – General Fund Expenses

Expenditure by Category

	ACTUAL 2020/2021	ACTUAL 2021/2022	REVISED BUDGET 2022/2023	PROJECTED BUDGET 2023/2024
Personnel	66,903,490	73,712,434	90,330,640	85,660,255
Services & Supplies	26,064,880	43,260,382	32,421,900	40,866,429
Legal Services	737,090	777,237	915,000	1,010,000
Capital	70,790	-	-	-
- Vehicle Replacement	689,000	530,692	551,210	-
Debt Service	453,380	59,173,256	6,428,640	538,990
Others	1,273,298	-	-	3,206,290
Total Operating Expenditures	96,191,928	177,454,001	130,647,390	131,281,964
Non Operating Expenditures	1,117,920	-	-	-
Total General Fund Expenditures	97,309,848	177,454,001	130,647,390	131,281,964

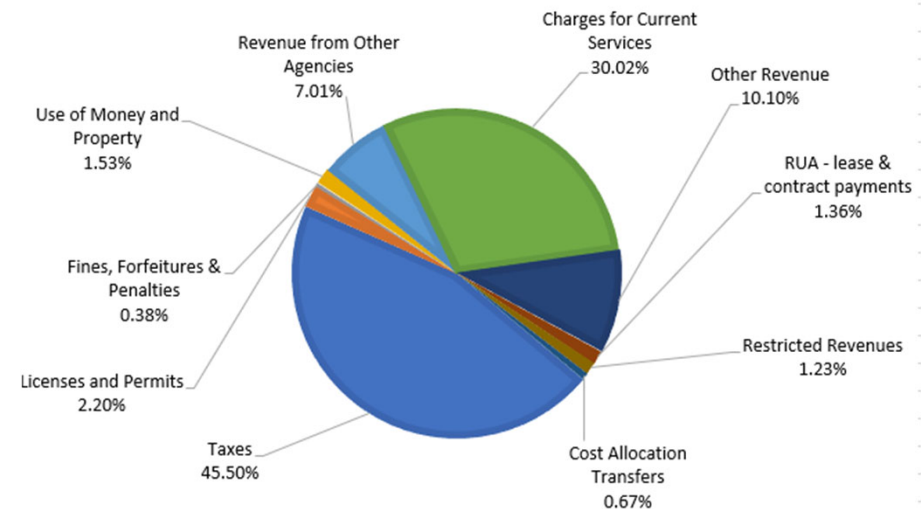
- Personnel – 65.25%
- Services & Supplies – 31.13%



FY 2023-24 All Funds Revenue

	ACTUAL 2020/2021	ACTUAL 2021/2022	REVISED BUDGET 2022/2023	PROJECTED BUDGET 2023/2024
Total City Revenues By Category				
Taxes	94,817,730	115,113,520	110,783,070	105,352,383
Licenses and Permits	5,431,450	5,915,192	5,508,100	5,099,400
Fines, Forfeitures & Penalties	582,670	978,085	590,000	878,000
Use of Money and Property	4,611,470	3,763,448	6,373,000	3,546,290
Revenue from Other Agencies	21,558,420	49,618,952	17,072,680	16,224,540
Charges for Current Services	62,236,290	71,576,695	67,205,410	69,502,960
Other Revenue	18,401,540	24,987,921	15,118,220	23,375,550
RUA - lease & contract payments	3,141,210	3,141,212	3,140,530	3,140,530
Transfer - PERS	30	-	-	-
Restricted Revenues		1,523,340	6,955,540	2,850,990
Cost Allocation Transfers	3,738,470	89,961,651	1,610,090	1,549,560
Total	214,519,280	366,580,017	234,356,640	231,520,203

Revenue by Category - All Funds



FY 2023-24 All Funds Expenses

	REVISED BUDGET 2022/2023	PROJECTED BUDGET 2023/2024	CHANGE FROM PRIOR YEAR
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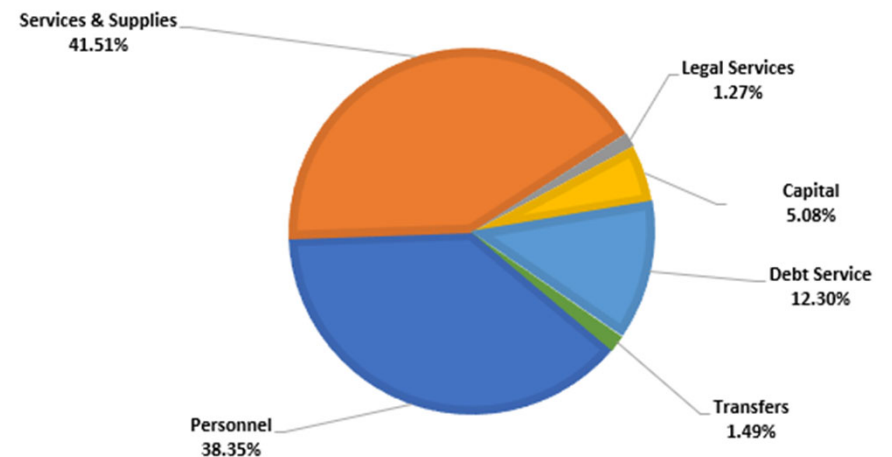
Total City Expenses By Category

Personnel	\$ 92,161,210	\$ 88,155,203	(4,006,007)
Services & Supplies	75,692,000	95,428,649	19,736,649
Legal Services	2,813,700	2,916,500	102,800
Capital	14,688,220	11,685,130	(3,003,090)
Debt Service	27,833,190	28,266,850	433,660
Transfers	6,955,540	3,434,280	(3,521,260)
Total	\$ 220,143,860	\$229,886,612	\$ 9,742,752

Total City Expenses By Fund

General Fund (Incl. Working Capital)	\$ 130,647,390	\$131,281,964	634,574
Special Revenue Funds	15,358,470	19,277,070	3,918,600
Capital Project Funds	5,622,000	1,840,260	(3,781,740)
Successor Agency Funds	11,167,310	10,845,180	(322,130)
Enterprise Funds	88,060	74,354	(13,706)
Internal Service Funds	8,978,250	11,183,232	2,204,982
Rialto Utility Authority	47,731,200	54,558,793	6,827,593
Rialto Housing Authority	154,810	25,100	(129,710)
Debt Service Funds	396,370	800,660	404,290
Total	\$ 220,143,860	\$229,886,612	\$ 9,742,752

Expenditures by Category - All Funds



Recommendations

1. Conduct a Public Hearing on the City's 2023-24 Proposed Budget
2. Approve and Adopt the following Resolutions:
 1. Annual Appropriations Limit for Fiscal Year 2023-24
 2. Rialto Utility Authority FY 2023-24 Budget
 3. City of Rialto FY2023-24 Budget
 4. Successor Agency FY2023-24 Budget
 5. Rialto Housing Authority FY2023-24 Budget