

1 RESOLUTION NO.____

2
3 A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
4 RIALTO, CALIFORNIA, APPROVING AND ADOPTING THE
5 ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR
6 2021/2022

7 WHEREAS, the State Constitution places various limitations on the appropriations of state
8 and local governments; and

9 WHEREAS, the Appropriations Limit for the City of Rialto for Fiscal Year 2021/2022 has
10 been calculated using the percentage change in per capita personal income and the county's annual
11 population percent change, which is in accordance with the provisions of the State Constitution; and

12 WHEREAS, the information necessary for making these calculations is available in the City's
13 Finance Department; and

14 WHEREAS, the City of Rialto has complied with all the provisions of the State Constitution
15 in determining the Appropriations Limit for Fiscal Year 2021/2022.

16 NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF RIALTO DOES
17 HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

18 Section 1: That the maximum limit for 2021/2022 fiscal year's appropriations from
19 'Proceeds of Taxes' shall be \$90,022,465 and actual appropriations from 'Proceeds of Taxes'
20 submitted in Fiscal Year 2021/2022 for the City of Rialto shall be \$70,361,375 based on calculations
21 identified on Attachment A included herewith and incorporated herein.

22 Section 2: The City of Rialto reserves the right to recalculate said limitation at a future
23 time.

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PASSED APPROVED AND ADOPTED this ____ day of _____, 2021.

DEBORAH ROBERTSON, Mayor

ATTEST:

BARBARA McGEE, City Clerk

APPROVED AS TO FORM:

ERIC VAIL, City Attorney

1 **STATE OF CALIFORNIA**)
2 **COUNTY OF SAN BERNARDINO**) ss
3 **CITY OF RIALTO**)

4 I, Barbara McGee, City Clerk of the City of Rialto, do hereby certify that the foregoing
5 Resolution No.____ was duly passed and adopted at a regular meeting of the City Council of the City
6 of Rialto held on the ____ day of _____, 2021.

7 Upon motion of Council Member _____, seconded by Council Member
8 _____, the foregoing Resolution No. ____ was duly passed and adopted.

9 Vote on the motion:

10 AYES:

11 NOES:

12 ABSENT:

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14 IN WITNESS WHEREOF, I have hereunto set my hand and the Official Seal of the City of
15 Rialto this ____ day of _____, 2021.

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17 _____
18 BARBARA McGEE, CITY CLERK
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**ATTACHMENT “A”
FOLLOWS THIS PAGE**

City of Rialto
Calculation of Gann Spending Limitation
For the 2021/2022 Fiscal Year

Step 1

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

2021/2022 appropriations subject to limitation (Base year appropriations from "proceeds of taxes")		<div style="border: 1px solid black; padding: 2px;">84,999,231</div>
Roll forward for change in State per capita income (1.0573) times the change in County population (1.0017)	x	<u>1.0591</u>
Maximum limit for current year's appropriations from "proceeds of taxes"		<u><u>90,022,465</u></u>

Step 2

Allocate Revenues Between "Proceeds Of Taxes" and "Nonproceeds Of Taxes"

Governmental Fund Type Revenues (subject to limitation)		
Proceeds of Taxes	70,361,375	
Nonproceeds of Taxes	<u>43,281,434</u>	
Total Revenues		<u><u>113,642,809</u></u>

Step 3

Determine Current Year's Actual Appropriations From Proceeds of Taxes

Budgeted appropriations (all governmental fund types subject to limitation)		115,063,559
Less: nonproceeds of taxes (per Step 2)	43,281,434	
Less: exclusions provided under Section 9 of Gann:		
Appropriations for Debt Service	1,046,785	
Appropriations for additional services mandated by courts or federal government	0	
Budgeted appropriations from "Proceeds of Taxes" before increase in contingency reserves		70,735,340

Add: Current year's increase in contingency reserves in governmental funds. Increase would be the lesser of the "allowable" increase or the actual increase in fund balances in governmental funds for the year

<u>Allowable Increase</u>	
Maximum limit for current year's appropriations (per Step 1)	90,022,465
Budgeted "Proceeds of Taxes"	<u>70,735,340</u>
Allowable Increase	<u>19,287,125</u>
 <u>Fund Balance Change</u>	
Beginning Fund Balance	90,853,660
Ending Fund Balance	<u>89,432,910</u>
Change Increase (Decrease)	<u>(1,420,750)</u>

Current Year's Actual Appropriations from "Proceeds of Taxes"	<u>69,314,590</u>
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Step 4

Comparison of Current Year's Actual Appropriations From "Proceeds of Taxes" and Maximum Limit

Maximum limit for appropriations from "Proceeds of Taxes" (Step 1)	<u>90,022,465</u>
Actual appropriations from "Proceeds of Taxes" (Step 3)	<u>69,314,590</u>

Step 5

Comparison of "Proceeds of Taxes" and Appropriations From "Proceeds of Taxes"

Proceeds of Taxes (Step 2)	70,361,375
Appropriations limit from "Proceeds of Taxes" (Step 1)	<u>90,022,465</u>
Extra appropriations available under limit	<u>19,661,090</u>

City of Rialto
Estimated Proceeds of Taxes
For the 2021/2022 Fiscal Year

TAXES

PROPERTY TAXES	7,667,720	
IN LIEU PROPERTY TAX (VLF)	16,209,490	
PERS RETIREMENT TAX	200	
SALES TAX	26,275,000	
IN LIEU PROPERTY TAX (SALES TAX)	0	
TRANSIENT LODGING TAX	320,000	
PROPERTY TRANSFER TAX	500,000	
UTILITY USERS TAX	13,678,030	
OTHER TAX	<u>0</u>	64,650,440

LICENSES AND PERMITS

BUSINESS LICENSE	3,170,125	
CONTRACTORS LICENSE	100,000	
TRUCK DELIVERY LICENSE	<u>40,000</u>	3,310,125

REVENUE FROM OTHER AGENCIES

MOTOR VEHICLE IN-LIEU TAX	85,000	
OFF HIGHWAY LICENSE TAX	<u>0</u>	85,000

PROPERTY TAX ASSESSMENTS

LANDSCAPE & LIGHTING DISTRICT	929,915	
LANDSCAPE MAINTENANCE	548,395	
STREET LIGHTING	<u>837,500</u>	2,315,810

TOTAL PROCEEDS OF TAXES

70,361,375