



RANCHO
CUCAMONGA
CALIFORNIA

**CITY OF
RANCHO CUCAMONGA,
CALIFORNIA**

FISCAL YEAR 2022/23

PRELIMINARY BUDGET

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

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RANCHO
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CALIFORNIA

INTRODUCTION

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MEMORANDUM

City Manager's Office

Date: May 26, 2022
To: Mayor and Members of the City Council
By: John R. Gillison, City Manager
Subject: Fiscal Year 2022/23 Preliminary Budget

PRELUDE

"One person can make a difference, and everyone should try." - John F. Kennedy

On Monday, May 2, 2022, Councilmember Sam Spagnolo passed away at the age of 80. With over 50 years of service to our Rancho Cucamonga community, this loss will be felt for years to come. Sam Spagnolo was also a loving husband, father, and grandfather. Sam leaves behind his wife of 59 years, Viola, three children, and seven grandchildren.

As we remember this pillar of our community, it is important to acknowledge the positive impact his work has had in Rancho Cucamonga. Sam retired as a Fire Captain with 35 years of service to the Rancho Cucamonga Fire Protection District.



Prior to working for the Rancho Cucamonga Fire Protection District, he was a volunteer for the Alta Loma Fire Department and subsequently was hired full time by the Foothill Fire District. Sam served many of those years as an elected officer of the Rancho Cucamonga Firefighters' Association, where he built coalitions benefiting public safety.

Sam was also involved in many community charities, even initiating several life-saving programs. For his efforts, Sam received numerous accolades and recognitions for his service. He was the recipient of the City's Cucamonga Peak Award in 1998, the City's Harvest Award in 2001, the Fire Quest Volunteer Award in 2002, and received Congressional Recognition for his action in fighting the Grand Prix Fire in 2003. Sam was the creator of the Ashley Smith Fund for child burn victims, founder of the City's CPR and first-aid program, volunteer for "Spark of Love" Toy Drive, and a past Board Member for the American Heart Association. Sam Spagnolo retired from the Rancho Cucamonga Fire Protection District on December 31, 2003.

While that would be a full career for nearly anyone, even after retirement, Sam felt the pull to continue to serve his community. He was elected to the Rancho Cucamonga City Council in November 2004, and re-elected in 2008, 2012, 2016, and 2020. He served as President of the League of California Cities Inland Empire Division and as Chair of the Omnitrans Board of Directors.

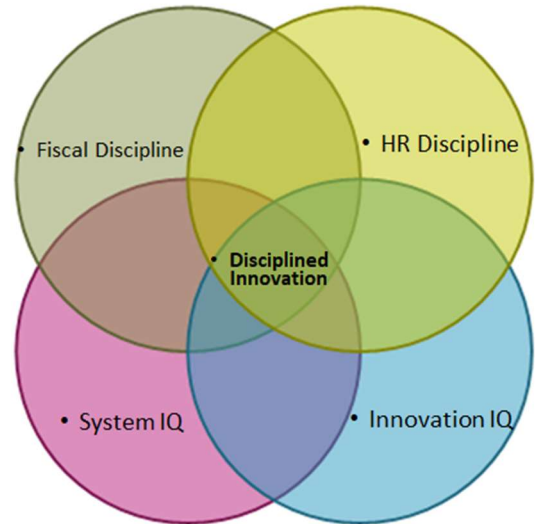
Councilmember Sam Spagnolo dedicated his life to public service and was a pillar in our community. He will be remembered by many for all his contributions to ensure Rancho Cucamonga became and remains a world class community. But to those who worked closest with him, Sam will be remembered for his heart. Always ready to lend a hand, Sam often lamented that it was a shame you couldn't do more for people if they weren't ready to accept the hand, held out in friendship, to assist. Quick to defend his friends and the staff who worked for the City, Sam was a mentor to many and perhaps most importantly, he exemplified a set of values often associated with a different generation, one that valued service above self. His example inspired many. We dedicate this budget message to his memory. As Sam would often say - "If you are on time, you are late, and if you are early, you are on time." We will try to always be early, Sam. Good-bye and God bless.

Fiscal Year (FY) 2021/22 Budget Message Recap

"The measure of intelligence is the ability to change." - Albert Einstein

In 2021, the Budget Message started on page 5 with the explanation that the new fiscal year was 1/3 COVID + 1/3 Recovery + 1/3 Brave New World. It was anticipated that the new fiscal year would be a transition between the prior year where COVID-19 was the dominant factor and a new year where a recovery was well under way, but COVID was still important. The theme was Disciplined Innovation, with an emphasis on Fiscal Discipline, HR Discipline, Innovation IQ and System IQ.

At the time, it was noted the following trends were beginning to emerge, which were different than in the recovery following the Great Recession in FY 2009/10:



- Greater interest in development in southern Rancho Cucamonga than other portions of the city (*continued through 2021 and into 2022*)
- Increased interest in development along West Foothill Boulevard and Vineyard Avenue/Carnelian Street (*also continued through 2021 and into 2022*)
- Substantial private investment in large scale industrial development including millions of square feet of warehouses between Arrow Route and 4th Street and Etiwanda Avenue and the 15 Freeway (*continued through 2021 and accelerated into 2022*)
- A longer road to recovery for hospitality uses (hotels) than in previous downturns, as a result of changing trends in business travel (*did not continue; hotels have recovered locally to a level higher than pre-pandemic, and in record time*)
- Brick and mortar retailers are weaker than ever before due to the inroads made by online shopping (*appears to be continuing although the rebound recovery has somewhat masked*)
- Restaurants, particularly those without a drive-thru component, are struggling to win back market share lost during the pandemic when they were closed (*appears to be a short-term blip and restaurants seem to be recovering fairly strongly*)
- A new General Plan is being developed for Rancho Cucamonga. The General Plan, and related Housing Element, had to be approved by early 2022 to meet State deadlines and the documents contain a 20-year planning horizon (*Done. Adopted December 2021.*)
- Brightline West, a subsidiary of Fortress Investment Group is planning a 220-mile-high speed electric rail line from Las Vegas to the Cucamonga Station. This \$8 billion project would break ground in 2021 and at its Rancho Cucamonga Terminus would connect with the Metrolink stop at Cucamonga Station and the Ontario Loop (underground tunnel) from Ontario Airport to Cucamonga Station. (*Has not happened. Equity funding was unsuccessful. Brightline is working on completing environmental clearance with the Federal government, is working to finalize agreements with SBCTA and the City of Rancho Cucamonga for a local station, and is committed to funding and breaking ground in 2023*)

As noted above, many of the trends continued, a few accelerated and others dropped away. Overall, the discussion of V-shaped recoveries, W-shaped recoveries, and K-shaped recoveries was somewhat academic. Although a bit slower than predicted due to continuing waves of COVID-19 (which are still with us) the recovery was closest to a V-shape at least in the Inland Empire area of California, and in fact, due to the overly generous stimulus levels, the bounce in consumer spending has been slightly

higher than the dip although most forecasts are for that increase to level out soon. Shortages, be they toilet paper, computer chips or raw materials, continue to this day and the global supply changes that were optimized for just-in-time delivery are now so disrupted that in many cases equipment or supplies can take 6-10 months to arrive at the customer level.

With respect to Rancho Cucamonga, our recovery economically has been relatively quick and relatively robust (more later). As a City, however, COVID severely disrupted our business models and those have not yet recovered. The use of even outdoor park facilities has really only returned to normal since the start of 2022. Our Lewis Family Playhouse will be holding an abbreviated 2022/23 season and will not return to normal performance levels and staffing until likely FY 2023/24. Both municipal libraries, Archibald and Biane, have only recently begun expanding hours back to levels that approximate pre-COVID. At the City, we continued to focus Fiscal and HR Discipline throughout FY 2021/22 and as we move into FY 2022/23 our continued evolution and alteration of systems combined with implementation of new innovations is beginning to take a more final format that will optimize services, staffing, and costs for new 21st century challenges. The City continues to balance the risks, opportunities and challenges associated with our local economy, regional and State economy, Federal actions, and other systemic challenges using the Disciplined Innovation paradigm as a lens through which our various workgroups developed targeted programs, projects, system improvements, and innovations that will help us realize the City Council's Vision and Goals.

FY 2022/23 Budget Outlook and Approach

Change is the law of life. And those who look only to the past or present are certain to miss the future. - John F. Kennedy

Despite the considerable progress of the last few years, it is clear that COVID is at a minimum a medium-term impact that will remain for the next several years, and possibly longer. Additionally, the disruption in business models and paradigms has set a series of actions in motion as it relates to remote work, employee vacancies/retirements and hiring, consumer confidence and sales/travel, and economic development which will also take 3-7 years to stabilize. Finally, it appears increasingly likely that, partly as a reaction to the over-use of fiscal stimulus during the pandemic, and partly as a result of the increasingly frenetic pace of inflation, some type of short to medium term (18-30 months) significant negative economic adjustment is going to occur. Accordingly, the City is focused on restructuring its business lines to improve profitability, restructuring its service delivery to improve efficiency, and capitalizing on the still robust growth so that when the inevitable adjustment does occur, we will be better positioned to weather the storm.

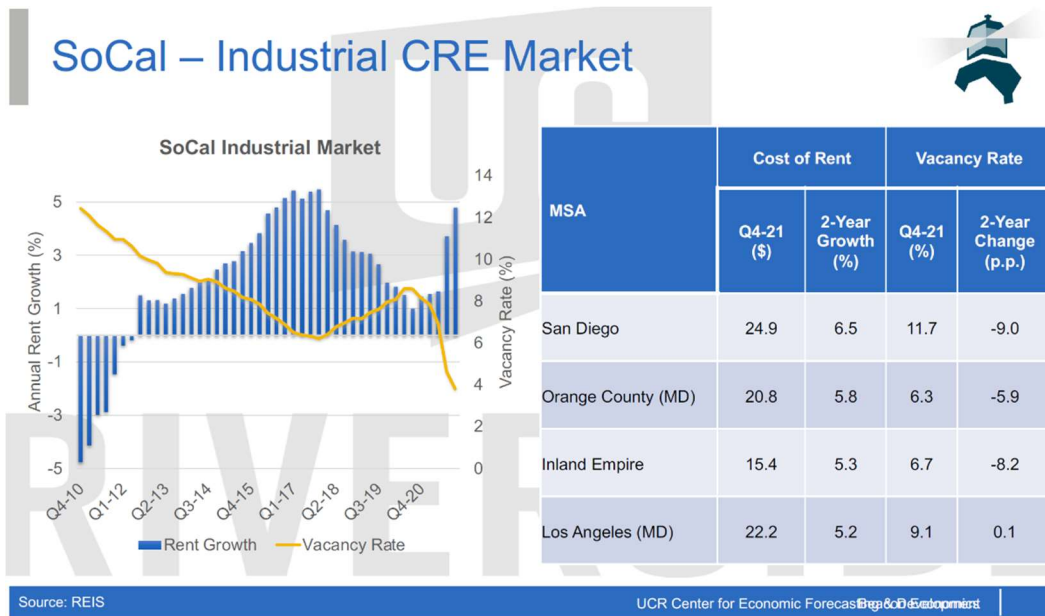
Local Economy

"Look before, or you will find yourself behind." - Ben Franklin

The last several years, the local economy has been extremely unpredictable. In FY 2020/21 we were in the initial throws of COVID and the shut-down had dramatic business impacts. Going into FY 2021/22 we thought the recovery was ongoing, only to find out that that there were several more waves of COVID yet to come which would disrupt/slow/extend the recovery through all of last fiscal year. As we look ahead to FY 2022/23 it is clear the recovery has brought us back mostly to pre-pandemic levels, and yet storm clouds remain on the horizon. We can see that COVID remains and although successive virus variants have increased in contagiousness, they have generally been quicker and less severe (so far) than preceding variants as much of the population is now vaccinated. Shortages of key products remain a fact of life and new shortages (i.e., baby formula) develop regularly. The world is still adjusting to the fragility of the supply chain, the importance of secondary and tertiary suppliers, and the need in many cases to "on-shore" certain key products. We see continuing environmental fluctuations in terms of high heat waves, high windstorms, severe drought, and year-round fire season. Finally, with the war in

Ukraine dragging into its nearly third month, it is clear that geo-political instability has impacts on the economy. Oil and gas are near all-time inflation adjusted highs, food shortages are looking possible for some countries, and the production of a variety of products in eastern Europe is significantly disrupted by the ripple effects of the war.

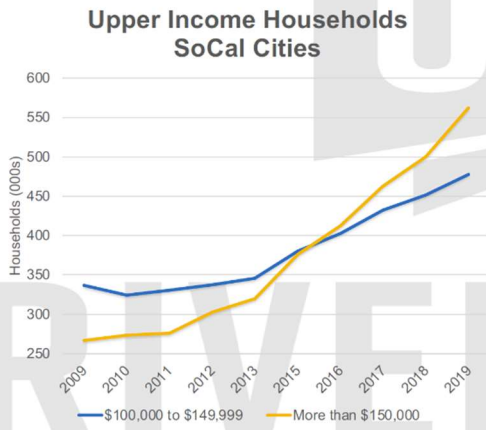
Before the coronavirus pandemic hit, everyone was experiencing both a statewide housing crisis and unprecedented demand for industrial developments of all sizes. Those trends are somewhat unchanged today, and perhaps might even be intensified. The vacancy rate for industrial is less than 5% in Southern California and rents are growing 5% or more a year and are now more than \$15 a square foot.



Although the market is slowly moving into the high desert as well as towards Banning/Beaumont, Rancho Cucamonga remains a key focus area. In 2021 the City approved 2 million plus square feet of new industrial and remains on track to likely entitle over 1.5 million square feet in 2022. There is another 2 – 3 million square feet presently working its way through the entitlement process. Although the focus is on large industrial, small sites under 100,000 square feet are also in demand.

In terms of the residential market, it is extremely hot. Although it dipped briefly in early 2020 due to the uncertainty of COVID-19, housing is in huge demand. Even with mortgage rates increasing into the 5% range, rates remain reasonable by historical standards. Values have increased nearly 50% over their COVID trough and now are at levels not seen since before the Great Recession in 2008. Rancho Cucamonga remains the peak of the housing market in the western Inland Empire with values \$50K - \$150K higher than our immediate southern and eastern neighbors, for an identical tract home from the same builder.

Upper Income Households – SoCal Cities



Location	Income Bracket – More than \$150,000	
	2019 Value (Households)	5-Yr Growth (%)
Los Angeles County		
Los Angeles	266,293	56.4
Long Beach	27,367	38.7
Santa Clarita	21,377	92.1
Orange County		
Anaheim	20,293	42.6
Santa Ana	11,819	154.1
Irvine	35,961	54.5
Inland Empire		
San Bernardino	4,731	173.5
Riverside	12,669	63.9
Rancho Cucamonga	13,927	40.1
San Diego County		
San Diego	120,803	49.7
Chula Vista	17,025	95.1

Source: ACS

UCR Center for Economic Forecasting & Development

Part of the draw to the Inland Empire remains the “relative” affordability as compared to Los Angeles, Orange, or San Diego Counties. In Rancho Cucamonga, the success of our schools, the beautification of our parks and public spaces, our reputation as a safe community, the variety of restaurants and shopping, and amenities like the Lewis Family Playhouse, Central Park, and the Epicenter make the draw that much stronger, and the demand in turn, attributing to the higher residential values.

Comparatives: 20 Largest US Counties



	HHs	HOUSING COSTS > 30% Income		Income < 50K	Income > 100K
Maricopa Arizona	1,611,722	29.0%	Wayne Michigan	49.3%	21.7%
Wayne Michigan	689,270	30.8%	Miami-Dade Florida	45.6%	24.9%
Tarrant Texas	727,094	31.5%	Bexar Texas	42.2%	25.3%
King Washington	907,761	32.3%	Clark Nevada	39.5%	27.8%
Bexar Texas	646,352	32.6%	Dallas Texas	40.0%	28.2%
Harris Texas	1,647,384	33.3%	Broward Florida	40.9%	28.9%
Santa Clara California	643,637	33.6%	Harris Texas	40.3%	29.8%
Cook Illinois	1,985,613	34.2%	San Bernardino California	36.7%	31.1%
Dallas Texas	940,587	34.2%	Maricopa Arizona	35.3%	32.4%
Clark Nevada	813,607	35.3%	Tarrant Texas	34.8%	32.6%
Alameda California	585,632	36.5%	Kings New York	39.7%	34.4%
Riverside California	734,948	38.3%	Cook Illinois	37.6%	34.6%
Orange California	1,044,280	39.1%	Riverside California	33.7%	35.4%
San Bernardino California	644,758	39.2%	Queens New York	34.3%	36.5%
San Diego California	1,132,434	41.6%	Los Angeles California	35.0%	36.5%
Queens New York	784,552	41.8%	San Diego California	29.4%	41.8%
Broward Florida	705,472	42.1%	Orange California	25.2%	48.2%
Kings New York	978,091	44.6%	King Washington	23.7%	51.9%
Los Angeles California	3,328,398	45.0%	Alameda California	23.7%	54.0%
Miami-Dade Florida	912,805	46.9%	Santa Clara California	18.5%	61.3%

Local Hospitality Sector

"We take photos as a return ticket to a moment otherwise gone" - Katie Thurmes

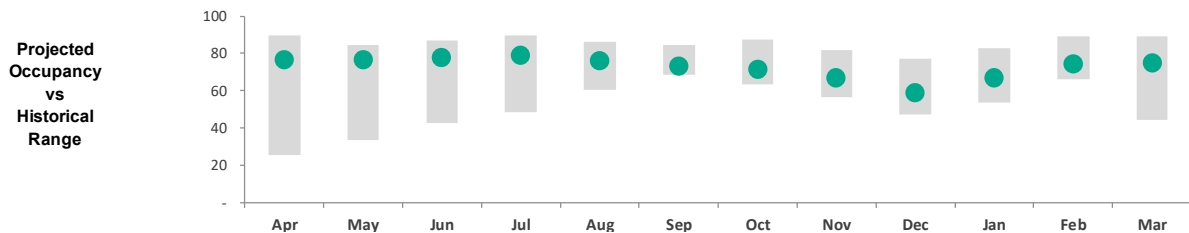
The Inland Empire is a relative newcomer to the hospitality industry. Even in Rancho Cucamonga, usually a trend leader for the County, most of the growth in hospitality has happened in the last 14-17 years. This growing industry, for both hotel and restaurant, was hard hit by the pandemic but has rebounded quicker, and further, than was expected. The City is already seeing new restaurant tenants re-filling vacant sites and most of the vacancies are now gone. New hospitality construction is finally beginning again, and we are seeing fine dining and even casual restaurants once again starting to over-take fast food which had tremendous growth during COVID. Current market rents are now back to their pre-COVID levels.

With respect to hospitality, the market is even more optimistic. While transient occupancy tax (TOT) revenue was adversely impacted by the COVID-19 Pandemic, the local Rancho Cucamonga market recovered almost completely in FY 2021/22. Building on the improving hotel and short-term rentals (STR) market, TOT revenues for FY 2022/23 are anticipated to increase more than 50% over the prior year. The Hampton Inn (by Hilton) hotel on Foothill Boulevard, started construction during the pandemic, will be open for FY 2022/23 and we anticipate the new luxury Tapestry Hotel (by Hilton) on Base Line Road will be open before the end of the fiscal year. That hotel, which will include a rooftop bar and restaurant inside, is just the first of what is expected to be other new up-market hotel offerings in the future.



As of April 2022, hotel occupancy is now pushing to 80% plus on average, taking the City back to pre-pandemic heights. 80% is a key threshold as it is often the metric when the hotel industry looks to add rooms. This rate is 10-15% higher than our neighbors.

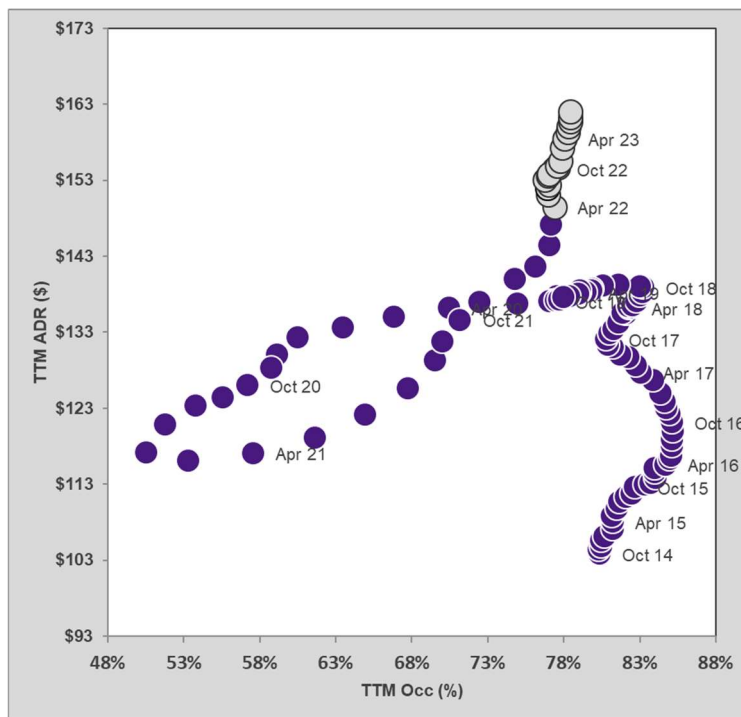
Next 12 Months	2021						2022					
	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
Occupancy (%)	76.5	76.3	77.4	78.6	75.7	73.3	71.6	66.6	58.7	66.5	74.4	75.1
Occupancy Percent Change	201.4	125.9	80.8	62.5	24.8	7.3	13.2	18.0	24.0	23.5	12.3	-2.4



As occupancy grows, the demand to stay in nice, clean, safe hotels with adjacent services, shopping and restaurants increases. Discerning travelers are increasingly turning to Rancho Cucamonga to meet that demand, driving the increase in average daily rate (ADR) per room. Rates are increasing to the \$150-\$170 range, a new high level for Rancho Cucamonga and \$20-40 higher than surrounding areas.

ADR (\$)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2014	98.51	103.60	111.53	103.26	102.88	105.20	103.73	106.78	108.70	107.41	104.09	100.19
2015	108.09	110.28	121.71	114.13	112.93	115.56	114.22	114.03	113.26	117.62	108.55	104.13
2016	116.63	119.10	127.84	119.75	121.81	120.61	129.01	124.10	125.87	131.52	122.87	113.30
2017	126.98	133.72	148.43	132.11	132.34	133.65	133.15	134.42	129.81	139.85	132.19	121.10
2018	137.66	147.94	149.07	138.85	135.33	135.33	139.04	143.19	136.02	146.40	134.35	125.24
2019	136.57	141.45	146.28	135.77	135.57	137.80	134.86	138.30	136.51	138.71	133.96	128.77
2020	137.37	145.54	136.40	114.28	108.17	115.15	115.54	113.72	119.01	117.68	117.96	116.07
2021	114.14	115.15	119.39	124.28	131.58	145.36	152.40	153.67	148.60	150.92	150.67	158.67
2022	142.17	155.63	151.26	152.23	148.67	155.38	157.02	160.95	155.55	161.71	153.10	146.84
2023	157.11	164.15	171.33	165.84	159.25	163.34	164.19	167.37	165.09			

With increases in room rate, so too does profit increase. This takes the form of Revenue Per Average Room or RevPAR. FY 2022/23 is projected to take the local hotels to new heights (grey dots) than they have been historically (purple dots).



The increase in RevPAR indicates the health of our local industry is solid and is founded on both occupancy and rate increases. Although the City remains some 2% lower on TOT than neighboring agencies, our hotel market is growing stronger and beginning to pull ahead of our neighbors in a substantial manner.

Local Property Tax

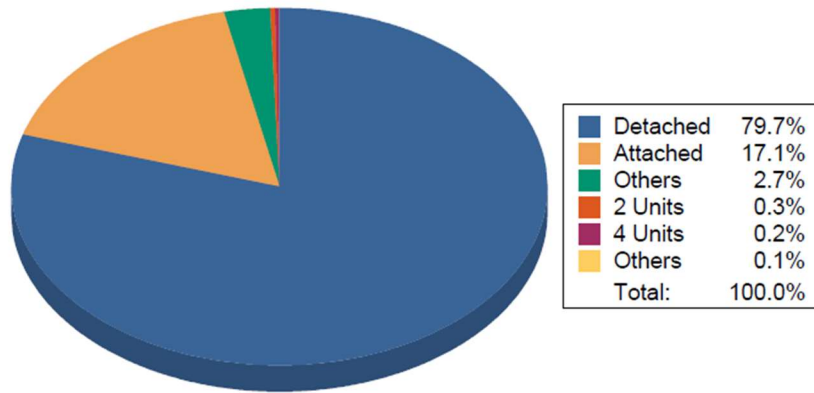
"America is a land of taxation that was founded to avoid taxation." - Dr. Laurence J. Peter.

Certainly, few areas constitute as much of a third rail in California politics as the property tax. Property tax is a lagging economic indicator because it is assessed a year in arrears and so major economic changes aren't felt in the property tax collection for 1-2 years after they begin. Interestingly, right now property tax is experiencing large jumps in growth due to property turnover. Were it not for Proposition 13, inflationary property tax growth would be even more significant. For most public agencies property tax remains a critical revenue source that is generally stable from year to year and reflects the health of a local agency. The City of Rancho Cucamonga experienced a net taxable value increase of 4.9% for the 2021/22 tax roll, as compared to the countywide increase of 6.7%. This amounted to about \$1.43 billion in assessed valuation growth. The Proposition 13 adjustment of 1.036% accounted for \$258 million, about 18% of the growth in the city.

Residential property is roughly 70% of all property tax value in the city. The current median price for detached single-family residential increased last calendar year by over 18%, which was the strongest single-year growth since 2013. Growth in the number of home sales was virtually flat, with 1,965 compared to 1,988 in 2021, though regardless of supply, sale prices continue to rise. Even with recent substantial jumps in interest rates relative to recent lows, the demand for homes, be it new or old, attached or detached, remains near record highs. This does not appear likely to abate over the next twelve months. Similar to last year, the market continues to push for more moderate and higher-end apartment projects. The City presently has some 1,200+ apartments under construction, another 500+ that were recently entitled, and another 600+ going through the entitlement process. Despite recent trends, single-family residential comprises over 44,000 units while multi-family residential is just under 21,000 units in Rancho Cucamonga. Given that a portion of The Resort North will include some more for-sale residential, and all of Etiwanda Heights' 2,000+ units are for-sale, it is clear that single-family for-sale homes will substantially predominate in Rancho Cucamonga for the next 10+ years.

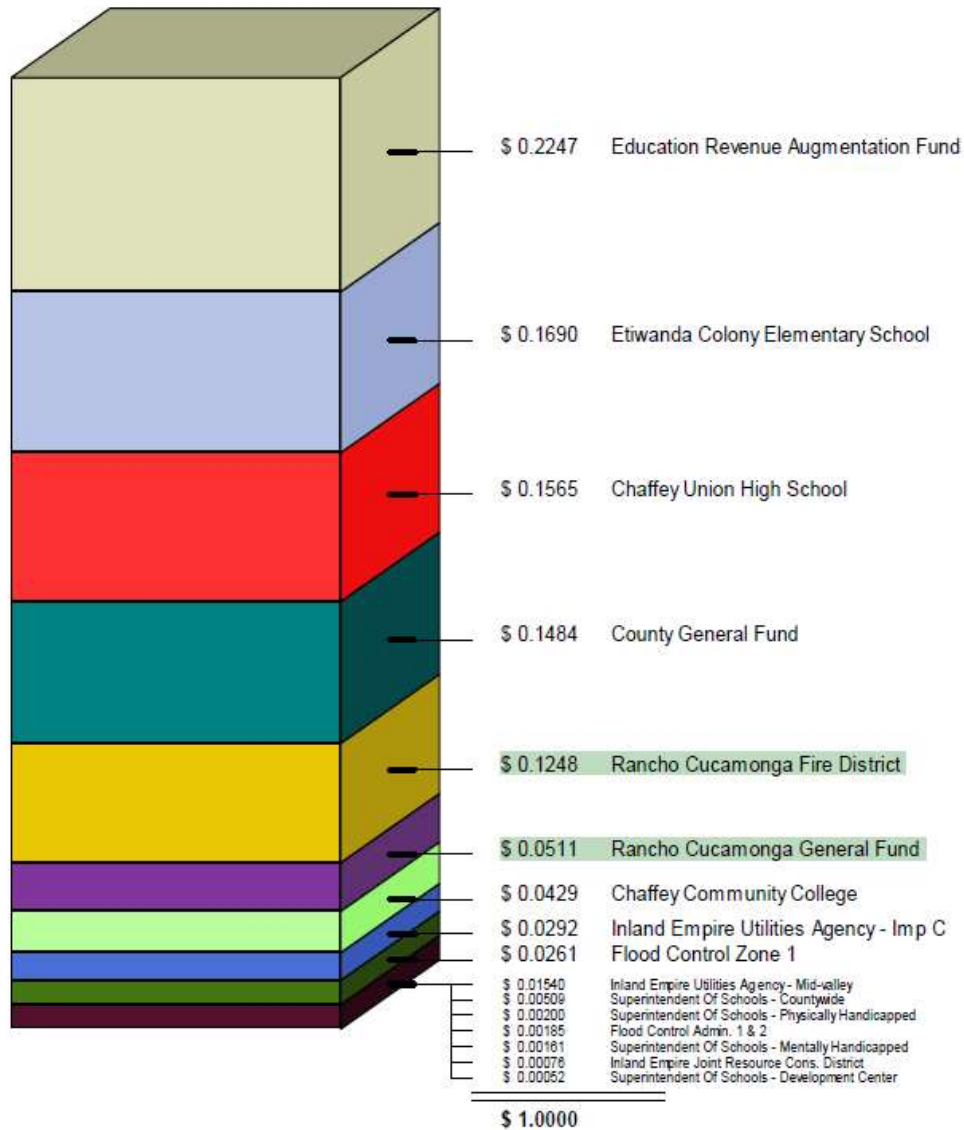


Parcel Counts



As would be expected, the Victoria Gardens open-air lifestyle center remains the highest taxable value property in the city of Rancho Cucamonga, closely followed by Homecoming in Terra Vista, Prologis/Catellus industrial properties, Bridge Point industrial properties, Frito Lay, Schlosser Forge, Goodman Rancho (warehouse) and a number of large warehouse projects owned by several LLC's as well as some apartment buildings. Altogether, the top ten most valuable properties account for just over 6% of the total assessed valuation. Total valuation in the city is approximately \$30.3 billion dollars. For the second year, Rancho Cucamonga no longer has the highest total assessed valuation with Ontario in the first position at \$32.3 billion in value. Between the two agencies is a vast difference. As a pre-Prop 13 city, Ontario receives 17+ cents for every property tax dollar assessed while Rancho Cucamonga, a post-Prop 13 city, receives only 5 cents.

Property Tax Dollar Breakdown



Looking at the Top 40 net taxable secured value changes, reveals a clear pattern that ties to the industrial development trends discussed previously. Industrial property value growth upon sale continues to defy gravity. Where in the prior year, the Top 10 value changes spanned a range from \$9 million to \$30 million, this year these value changes ranged from \$15 million to \$47 million, with one industrial property increasing by a landmark \$113 million in value upon sale. The Council's strategic look at how industrial development is managed is proving fruitful, both to ensure the residents are protected from any adverse environmental impacts and to help improve the fiscal performance of these properties as they evolve to higher and better future uses.

Local Sales Tax

In terms of sales tax, the situation has also changed. In FY 2020/21, the City lost approximately \$2.7 million in sales tax. That represented an 8-10% drop in revenue. Although recouped last fiscal year, it was largely due to a post-COVID bounce from consumers flush with cash. With cost escalation not slowing down, the impacts on re-staffing and re-opening programs are significant. Of greater concern are changes in sales tax allocation. With the pandemic having accelerated the shift to online retailers, weaker brick and mortar locations are starting to attrit. Additionally, under the *Wayfair* court decision, out of state retailers remitted sales tax to the County pools, where it was then allocated to underlying jurisdictions based on their share of the County pool. In late 2020, a large online retailer with warehouses in and out of California, changed their status to an in-state retailer. This change has shifted their sales tax to the locations of the warehouse/fulfillment centers that deliver product to end customers. In so doing, this entity was able to activate previously negotiated sales tax rebate deals with those fulfillment center locations. The result benefits the retailer substantially and, in addition, negatively impacts hundreds of cities in California. Now, going forward, the shares of sales tax most cities were receiving as part of the County pool allocation are reduced, and all the sales tax goes to the very few locations with the privilege of having a fulfillment center, regardless of where the end user resides or who ordered and paid for the merchandise. In the case of Rancho Cucamonga, this impact was in excess of \$1,000,000 in sales tax that on an ongoing basis the City will no longer be receiving. While the impact of this is somewhat blunted by the additional out-of-state sales tax collection from *Wayfair*, it is substantial.



SALES TAX VS USE TAX – BRADLEY-BURNS

Sales Tax applies when the goods are located in California at the time the sales occur. This includes a stock of goods held in a California warehouse, fulfillment center or retail stores.

Use Tax applies when title to the goods passes to the purchaser at a point outside of California. Goods that ship to a customer from outside the state are generally subject to use tax.



HdL Companies



ALLOCATION OF BRADLEY-BURNS TAX

Sales Tax

- **PLACE OF SALE** (where the sale/order was placed or negotiated)
- Allocated directly to local jurisdiction
- If an out of state retailer does not have a permanent place of business in this state other than a stock of tangible personal property, then local tax will be distributed to the jurisdiction **where the inventory is located at the time of sale**

Use Tax

- **PLACE OF USE**
- Allocated indirectly through the countywide use tax pool system
- There are certain circumstances where local (1%) use tax can be allocated directly.



AMAZON – BRADLEY-BURNS ALLOCATIONS

Historical Structure

- Out-of-state
- Warehouses in CA were owned and operated by a 3rd party
- Taxable goods “drop-shipped” to customers
- Local tax allocated to countywide use tax pool based on where the goods were shipped/**place of use**

New Structure

- In-state & out-of-state
- Warehouses in CA owned and operated by Amazon
- Goods inventoried in CA are subject to sales tax
- Local tax allocated directly based on **place of sale** and indirectly based on **place of use**
- Change retroactive to 4Q20

Per Regulation 1699 Amazon was not required to hold a seller's permit for the 3rd party warehouses where they did not own inventory, therefore Amazon remained an out-of-state company and local tax was entirely allocated indirectly through the pools where goods were shipped.



Local Tax (Bradley-Burns) Allocation Guidelines

When sales tax
applies

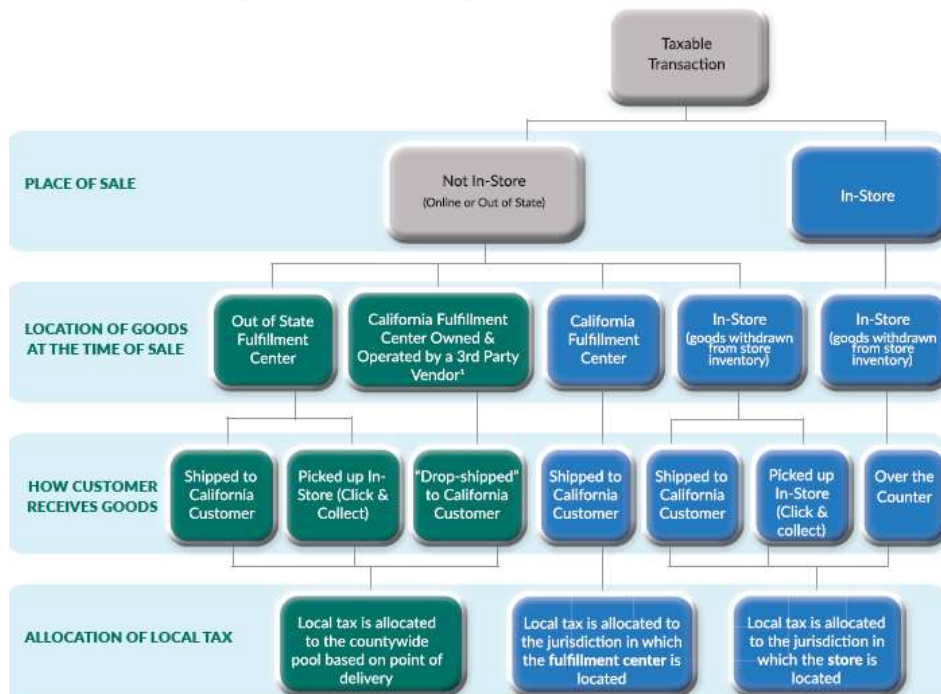


Amazon change retroactive to 4Q20



CALIFORNIA SALES & USE TAX: Tax Allocation Guidelines for Local Sales and Use Tax

This chart is designed to show general scenarios that can impact the California local (1%) sales and use tax allocation. This chart does not exhaust all the sales and use tax law nuances that may determine a taxpayer's filing status but rather focuses on the most common processes from sale to delivery.



¹ In this scenario the retailer does not own a stock of goods in California and sales orders are negotiated/processed out of state. An out of state company is not required to hold a seller's permit for an in-state third party warehouse if they do not own a stock of goods at the time of sale.

Source: California Department of Tax & Fee Administration Regulations 1802 & 1699

Forecasts for future growth of sales tax are also troublesome in some regards. Although statewide a bounce was experienced by brick and mortar last year, especially in the 4th quarter, that bounce appears to be flattening and is not expected to continue for FY 2022/23. This slowing is expected going into the 4th quarter of FY 2021/22 and further slowing is expected in 2023.



Forecast for FY 2022/23

In general, statewide sales tax trends indicate 2.4% growth in revenues in the immediate forecast, some 10% less than prior year. Pertinent details include:

- Autos and transportation will be up slightly over 3% but hobbled by gas prices, chip shortages, battery components and overall production shortages. Prices are not likely to decrease anytime soon. In any event, this is a modest area of growth for Rancho Cucamonga
- Building and construction are expected to grow just under 1% due to cost of materials, especially lumber. Plumbing and electrical supplies have seen double digit prices increases for three quarters now. Mortgage rates are rising but have not yet dampened demand in this area because the shortage of homes remain so large. Demand is also strong in the Inland Empire as people move here for a relatively more affordable cost of living.
- Business 2 Business sales were up 17% in 4th quarter and are expected to increase over 3% next year. Areas of strength include e-commerce fulfillment centers as well as medical/biotech. Food service sales is growing fastest as this area is returning to pre-pandemic levels.
- Food and drugs are expected to rise 2% as e-commerce grocery sales are rising. Gains are mostly due to the cost of wholesale goods, transportation and labor being passed along to consumers. Fuel by contrast is expected to decline in the 2% range. As prices rise based on constrained supply and the conflict in Ukraine, they have reached the level where costs are so high it is constraining and altering consumer behavior. Further increases will be offset by changed behavior.
- Despite a strong holiday rebound in General Consumer Goods, and a very strong, prior year, the rebound appears to be flattening. Very modest growth, well under 1%, is predicted for FY 2022/23. Of particular concern is a lack of consumer confidence, high inflation, the war in Ukraine, and midterm elections, all of which are dampening consumer demand and increasing consumer uncertainty about the future.
- Restaurants and Hotels remains a strong area of the market. Growth of near 6% is expected which reflects the pent-up demand after being locked in and locked down for several straight years. Rising prices are further enhancing gains. Sit down dining is gaining over fast casual as consumers enjoy the experience as much or more than the menu items. Hotels and travel are experiencing modest growth, except that locally, San Bernardino County is outpacing the other competitive markets in Pasadena, Long Beach and Orange County. Rancho Cucamonga is leading the pack for the Inland Empire in the recovery. The forecast for next year looks very strong for Rancho Cucamonga hotels, especially as rates and occupancy continue rising and two more hotels are expected to open.

Lastly, County pools remain a strong driver of sales tax. Growth of 4% is expected as online sales continue to grow based on e-commerce fulfillment centers. As more agencies move to enter into sales tax deals with online businesses, the County pool revenue further separates haves and have nots, especially for those agencies with struggling brick and mortar centers.

Supporting local sales tax growth is the increase in employment in the Inland Empire. As of May 2022, employment was up 7,500 positions over the prior year in fields such as legal, finance, insurance, and cyber security. Logistics and hospitality were even stronger and rose over 2,100 jobs between February 2022 and March 2022 alone. Unemployment countywide was 4.3%, the lowest level since February 2020; the Inland Empire now has 24,000 more jobs than pre-COVID 19 and is leading the way for the recovery in California.

Local Economic Development Paradox

Beyond the uncertainties noted above, there is also considerable disagreement about the long-term impacts of remote work. In reviewing the Rancho Cucamonga data, it is clear that although the absolute unemployment rate is exceptionally low, in relative terms, overall employment has not fully recovered to pre-COVID levels. What accounts for this? How much have things recovered?

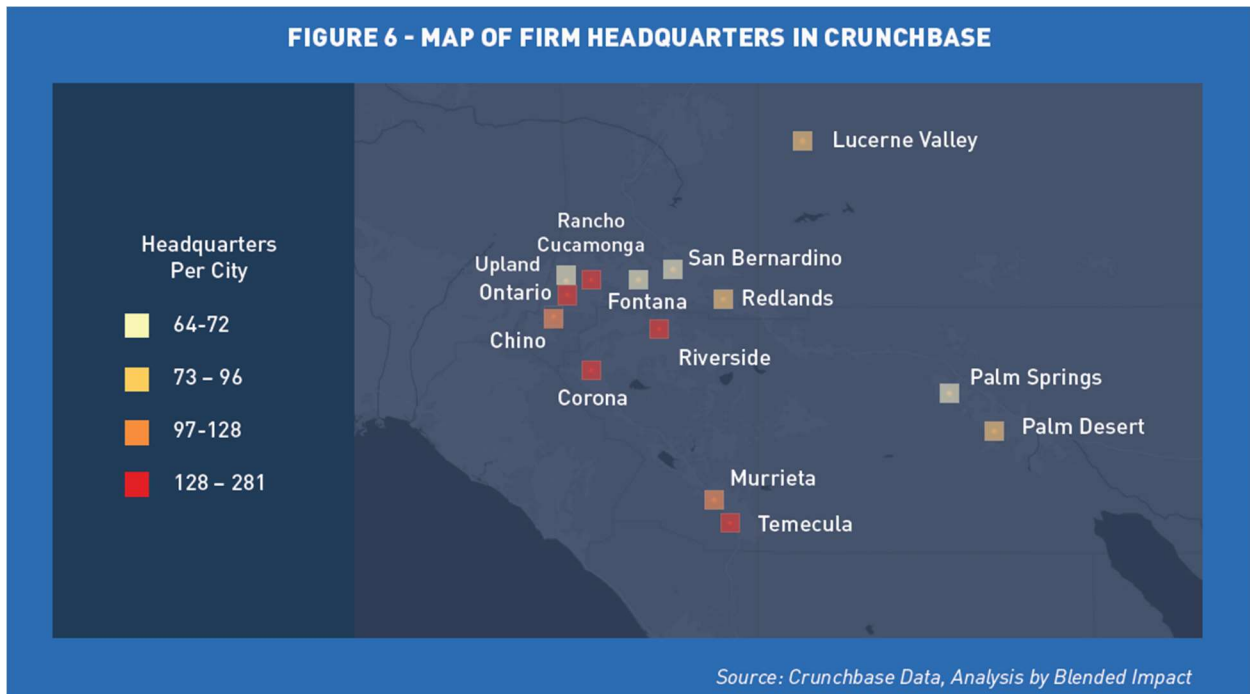
Locally, despite employment below pre-COVID levels, we are also seeing exceptional price appreciation in housing. What accounts for this? How has it impacted annual housing payments? Is the outbound trend from the Inland Empire reversing?

Employment and Remote Work

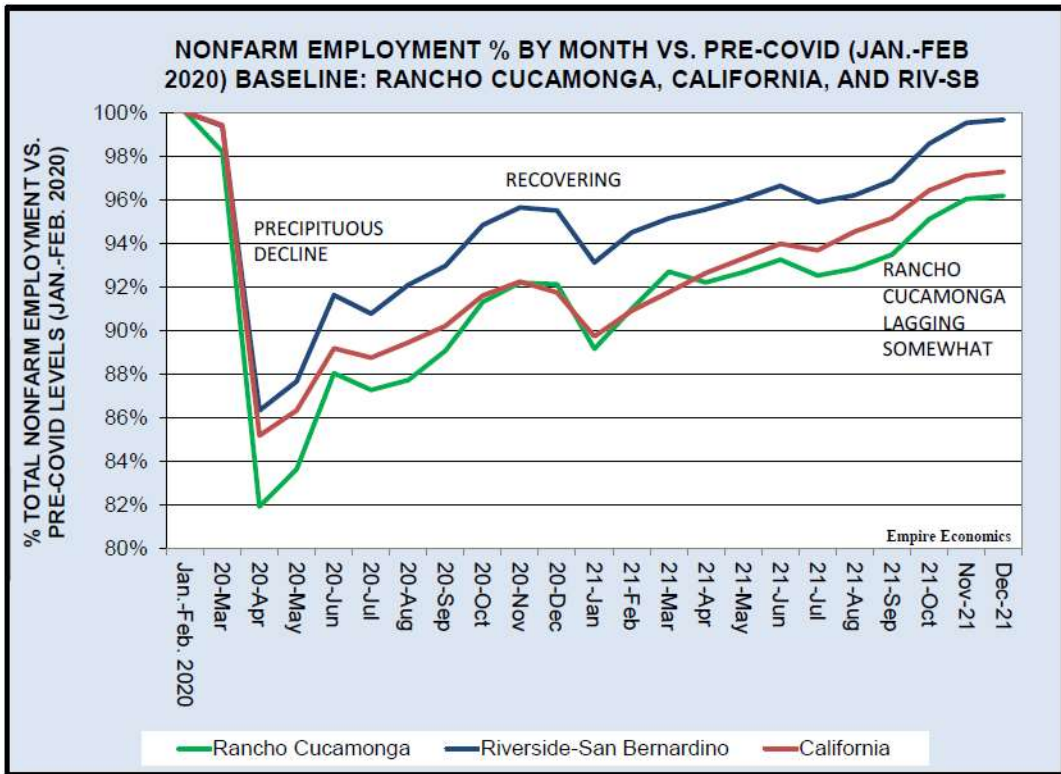
“This is the one big problem with working remotely: no one believes you have a job at all.”

- Scott Berkun

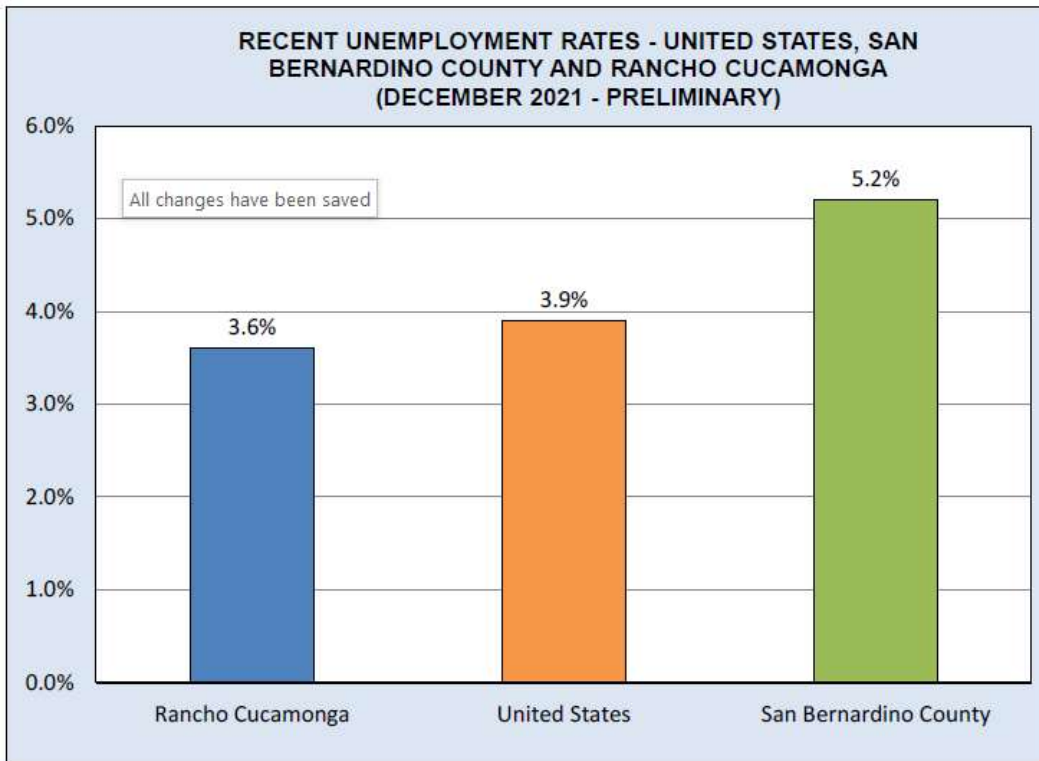
Nevertheless, there are some reasons for optimism. As the following slide makes clear, Rancho Cucamonga has become associated with corporate headquarters and innovation. To some degree, remote work is accelerating this trend due to the City’s high percentage of knowledge workers with advanced degrees.



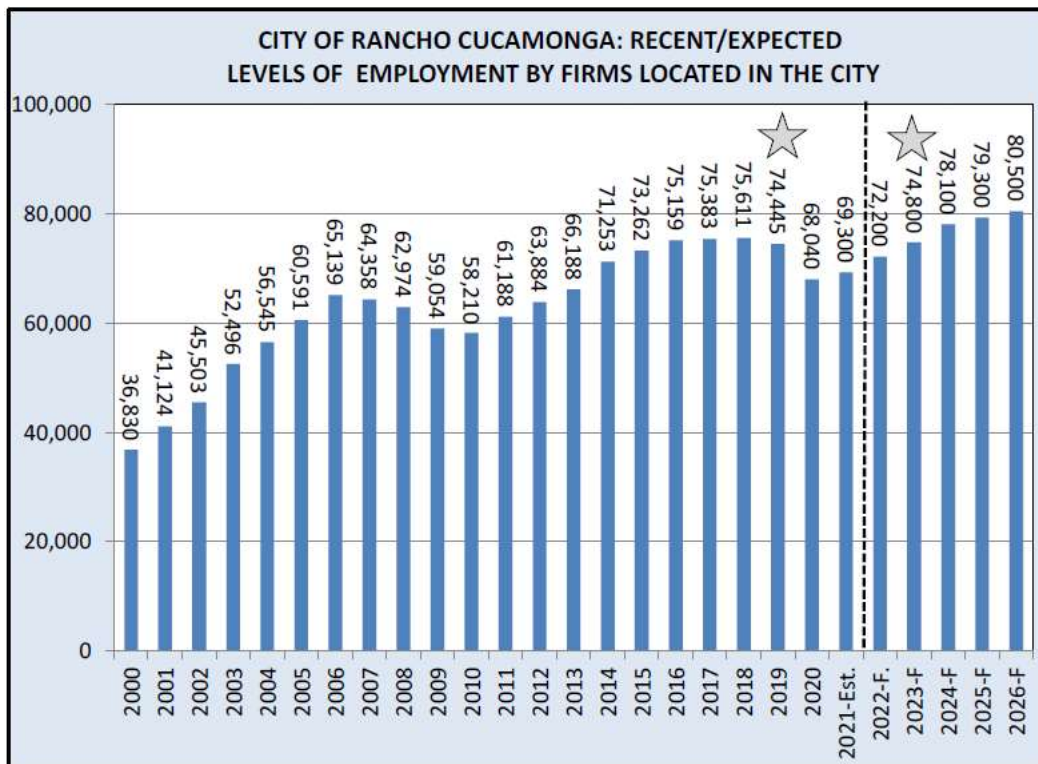
Employment in the City dropped a bit more than California as a whole (reflecting our service sector) during the pandemic. Those employment levels, while recovering, are still lagging, as the service and industrial sectors struggle with the challenge of hiring minimum wage and just above minimum wage employees for their positions in an economy where employees are in short supply. Nationwide there is a 2 million employee shortage, reflecting the increased retirements the pandemic brought about as well as simply the loss of working age people due to COVID.



Because of the city’s high percentage of knowledge-based workers with advanced degrees who reside here, and are better positioned to work remotely, the economic impacts of the downturn were somewhat blunted. As a result, the City remains in a strong position vis a vis the rest of the County:

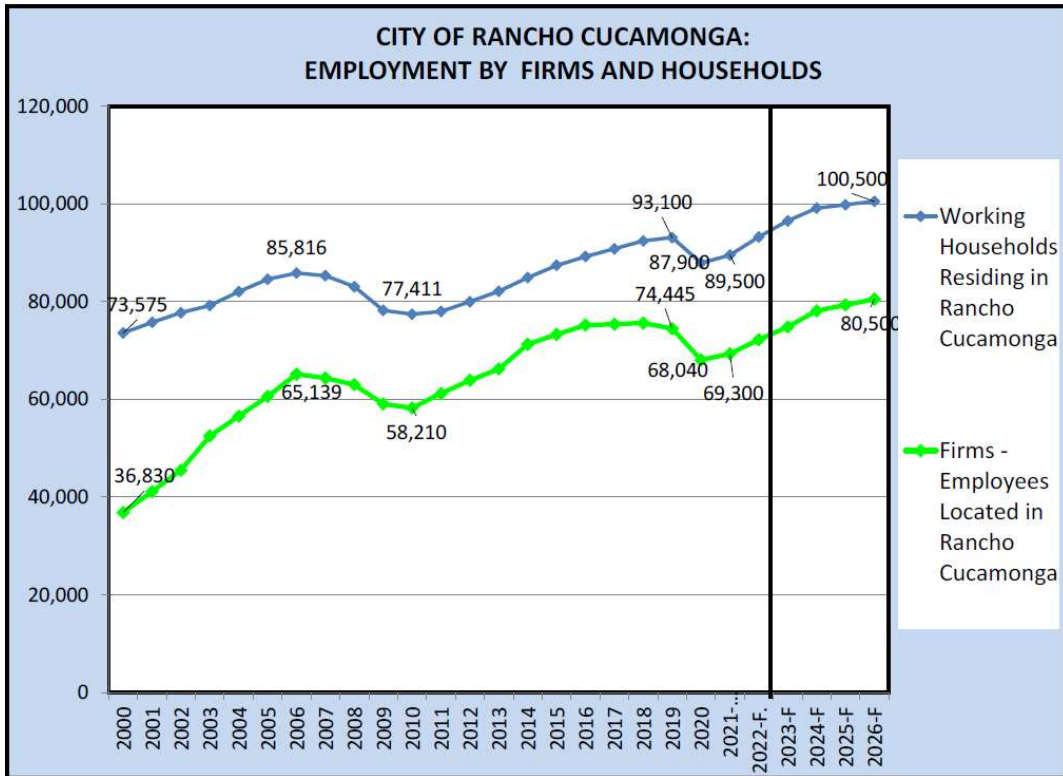


A great way to see the dichotomy is by comparing unemployment by sectors. The following chart clearly illustrates the service sectors, including Government, still impacted by unemployment:

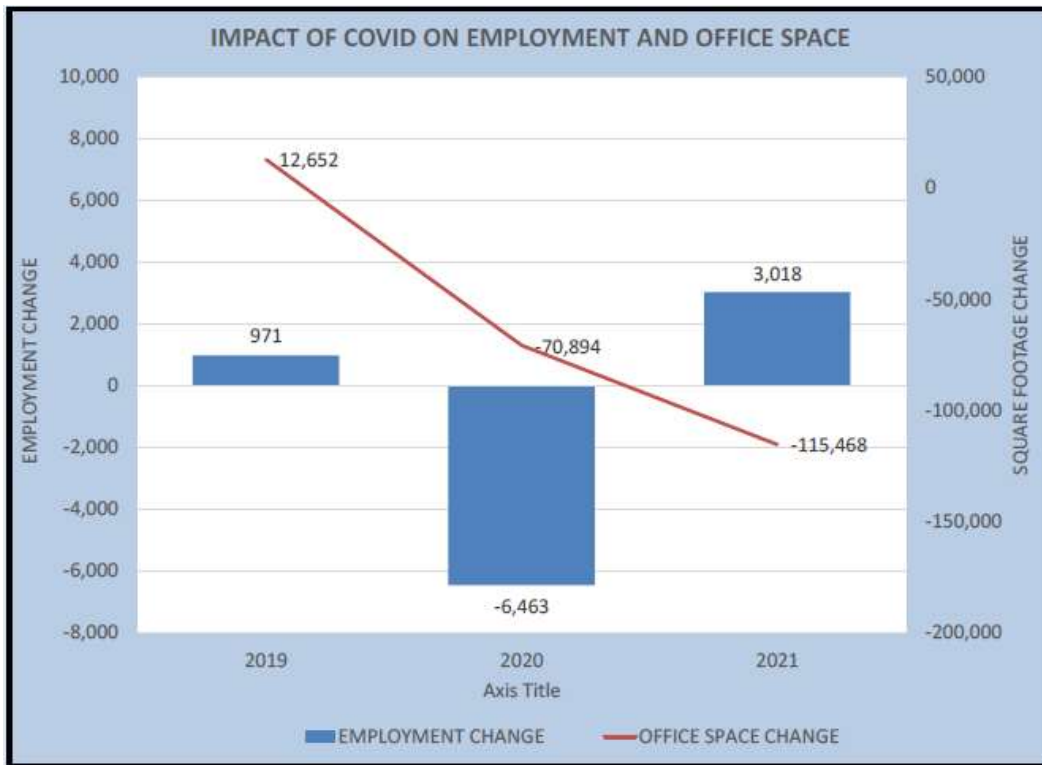


Where did these employees go? Many retired and some passed away. With the rise of remote work, software is helping automate certain tasks (improving efficiency). And the increasing level of automation in newer industrial developments is reducing the need and changing the type of employees needed. Some business types are changing altogether as fast food is eliminating dine in options for example and moving to drive-thru-only (DTO). Taken altogether, these factors explain why unemployment is at record lows, and yet, the City still has not equaled or exceeded pre-COVID employment levels.

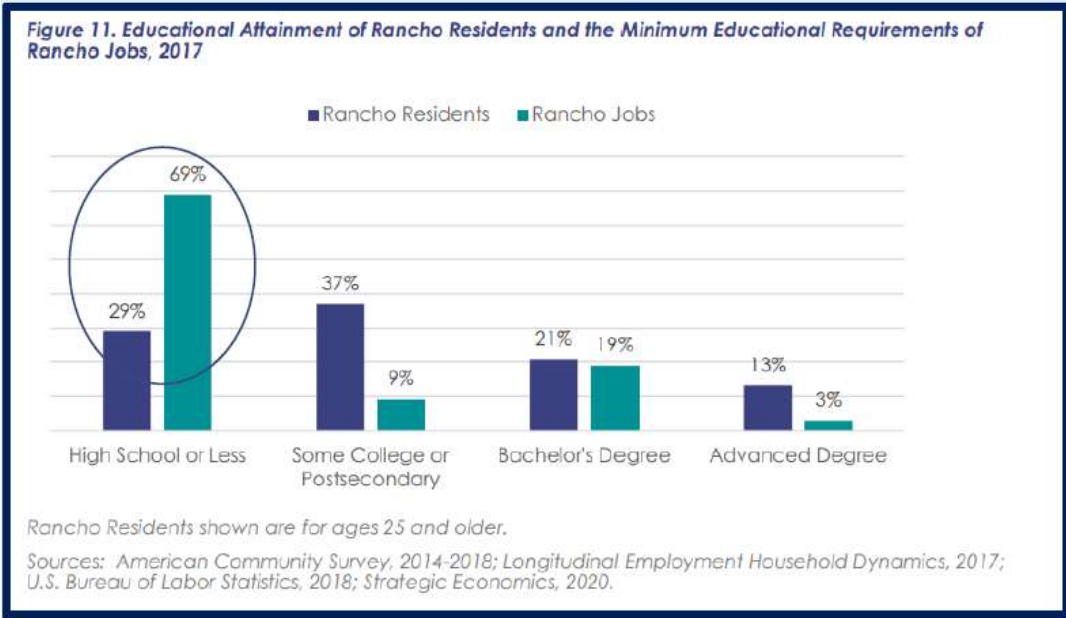
It is expected, however, that later in 2023, the total employment by firms in Rancho Cucamonga, which declined some –6,400 positions from 2019-2020, will eventually recover.



As the first slide in this section indicated, Rancho Cucamonga has been working for several decades to become a “corporate headquarters” with a focus in high tech, green tech, knowledge based workers. Haven Avenue was originally zoned with an overlay for office to facilitate its economic development. The pandemic has absolutely impacted this trend for office space for corporate clients:



This trend impacts Rancho Cucamonga in particular due to the high number of residents with advanced degrees, and the mismatch between our local jobs and the skills of our residents.



This trend also explains a lot of the “freeway commute” that takes place into and out of Rancho Cucamonga. Many of the jobs in Rancho Cucamonga are occupied by people who live in lower cost housing markets in Fontana and Riverside, while many of our own residents still drive to jobs in Los Angeles.



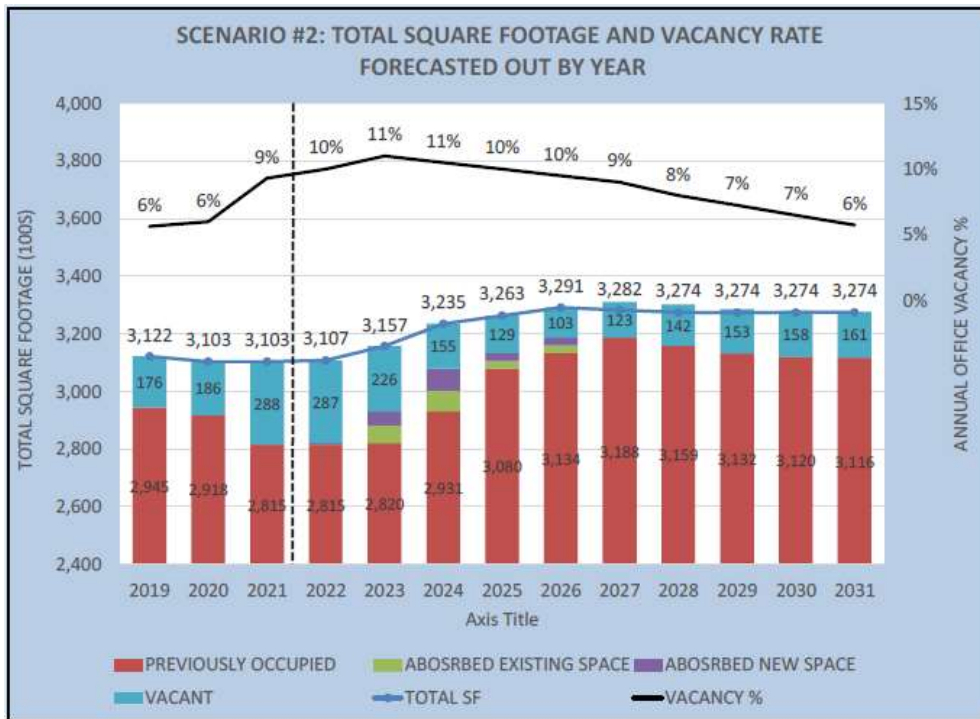
Overall, the state of the office market is in flux. COVID accelerated remote work and many corporate entities realized that not only was remote work feasible, it was also potentially a cost savings. For many entities, a return to in person work is not welcome from a cost perspective. But companies can generally only leave office space when a lease is up. According to Cushman and Wakefield, vacancies in Southern California are 15-17% although the Inland Empire is relatively low at 9%.

Where is this vacant space, especially in Rancho Cucamonga? The attached chart shows that location:



Previously office space was critical as the location where employees worked and were supervised. Remote work has changed that equation. In the future, it is more likely that office space will be seen as one way in which employees can network, connect and validate each other and the work they perform. This has application to the changing nature of office space.

Two post-COVID scenarios are likely. A quick rebound from vacancies in 2022 into early 2023 or a longer recover beginning in 2022 and lasting into 2025 where it will remain flat for another 3-5 years. The latter seems more likely. It will take time for employers to decide what to do with their office space, and how much office space to offload. Further, with the length of leases this change will likely take years to work through the market.



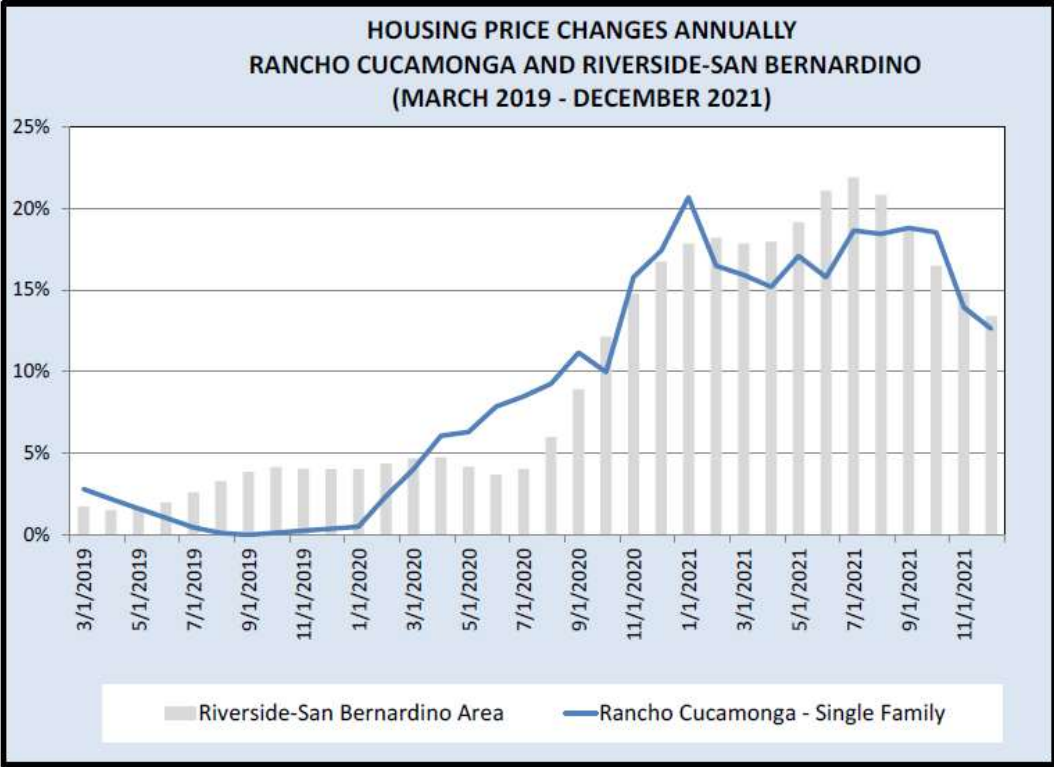
This aligns with the City's Economic Development Strategic Plan. The new focus on the Haven Avenue Corridor includes mixed use developments and office campuses. Growth industries for future office space include health care, technology, creative industries, professional services, government and administrative support. The City is continuing to focus on office space and uses, but the days of large Class A office buildings are not likely to return in the near future.

SECTORS	DEMAND OFFICE SPACE	10 YR. ESTIMATED INCREMENTAL OFFICE SQUARE FOOTAGE NEEDED	FUTURE OUTLOOK OFFICE CONSTRUCTION	IMPACT OF AUTOMATION	IMPACT OF REMOTE WORK	RECOMMENDED PLAN FOR THE FUTURE
HEALTH CARE	HIGH	167,776	HIGH	1.7%	MINIMAL	INCENTIVIZE
NEW INDUSTRIES	HIGH	TBD	HIGH	N/A	TBD	INCENTIVIZE
CREATIVE SERVICES	HIGH	TBD	HIGH	POSTIVE	TBD	INCENTIVIZE
A/TECHNOLOGY	HIGH	TBD	HIGH	POSTIVE	TBD	INCENTIVIZE
PROFESSIONAL SERVICES	HIGH	53,872	MODERATE	0.0%	HIGH	INCENTIVIZE
FINANCE & INSURANCE	HIGH	12,866	MINIMAL	-3.2%	MODERATE	INCENTIVIZE
MANAGEMENT SERVICES	HIGH	2,767	MINIMAL	1.3%	MODERATE	INCENTIVIZE
INFORMATION	HIGH	-4,781	MINIMAL	-2.0%	MODERATE	N/A
EDUCATIONAL SERVICES	HIGH	-7,103	MINIMAL	1.1%	MINIMAL	INCENTIVE
GOVERNMENT	MODERATE	90,636	HIGH	0.0%	MINIMAL	SPILLOVER
ADMINISTRATIVE-SUPPORT SERVICES	MODERATE	10,628	MODERATE	-2.2%	MODERATE	N/A
ARTS, ENTERTAINMENT	MODERATE	1,294	MINIMAL	0.4%	MODERATE	INCENTIVIZE
OTHER SERVICES	MODERATE	5,305	MINIMAL	-1.7%	HIGH	INCENTIVIZE
REAL ESTATE	MODERATE	-1,416	N/A	1.3%	MODERATE	SPILLOVER
RETAIL TRADE	MINIMAL	0	N/A	0.0%	MINIMAL	POP GROWTH
MANUFACTURING	MINIMAL	0	N/A	-3.2%	MINIMAL	REZONE
RESTAURANTS/HOTELS	MINIMAL	0	N/A	-3.2%	MINIMAL	SPILLOVER
CONSTRUCTION	LOW	0	N/A	2.9%	MINIMAL	SPILLOVER
TRANSPORTATION/WAREHOUSE	LOW	0	N/A	-3.2%	MINIMAL	REZONE
WHOLESALE TRADE	LOW	0	N/A	-3.2%	MODERATE	REZONE
TOTAL		331,844		-3.2%		

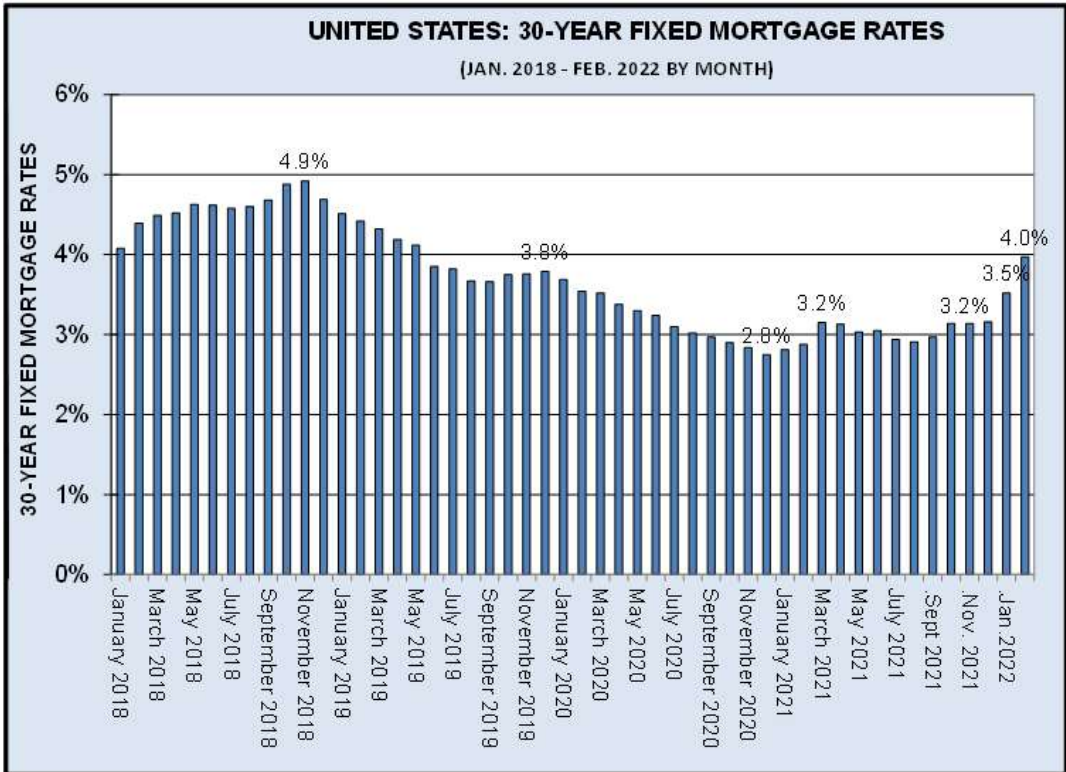
Housing Trends and Price Appreciation

Rancho Cucamonga is at this point in its development a large agency with a population in excess of 180,000 and on its way to over 200,000. Because of the strong school districts in town, lower crime rate, and safe community status compared to neighboring agencies, the City has always been a desirable community. COVID does not seem to have changed that calculus, and oddly, despite unemployment, price appreciation in the City seems to be rocketing upward.

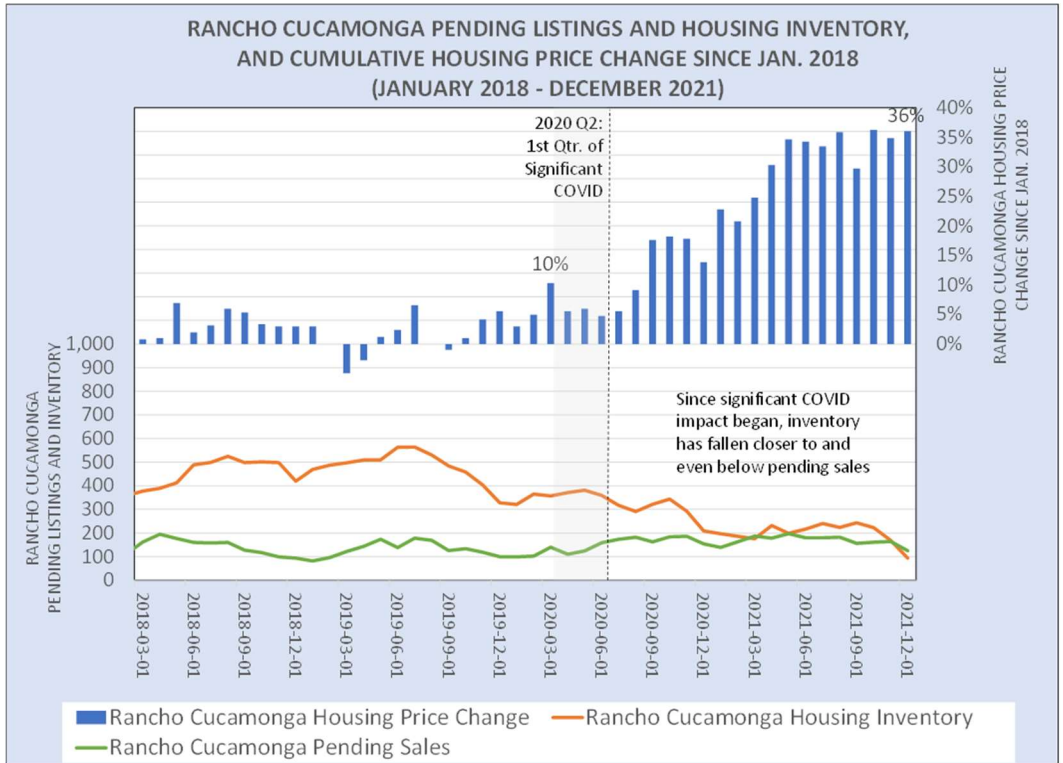
- From March 2019 to March 2020 price appreciation in the City was below 5%
- From April 2020 to November 2020 price appreciation in the City was 15%
- From November 2020 to September 2021 price appreciation in the City exceeded 15%
- Although levels have declined somewhat, price appreciation is still in excess of 10%



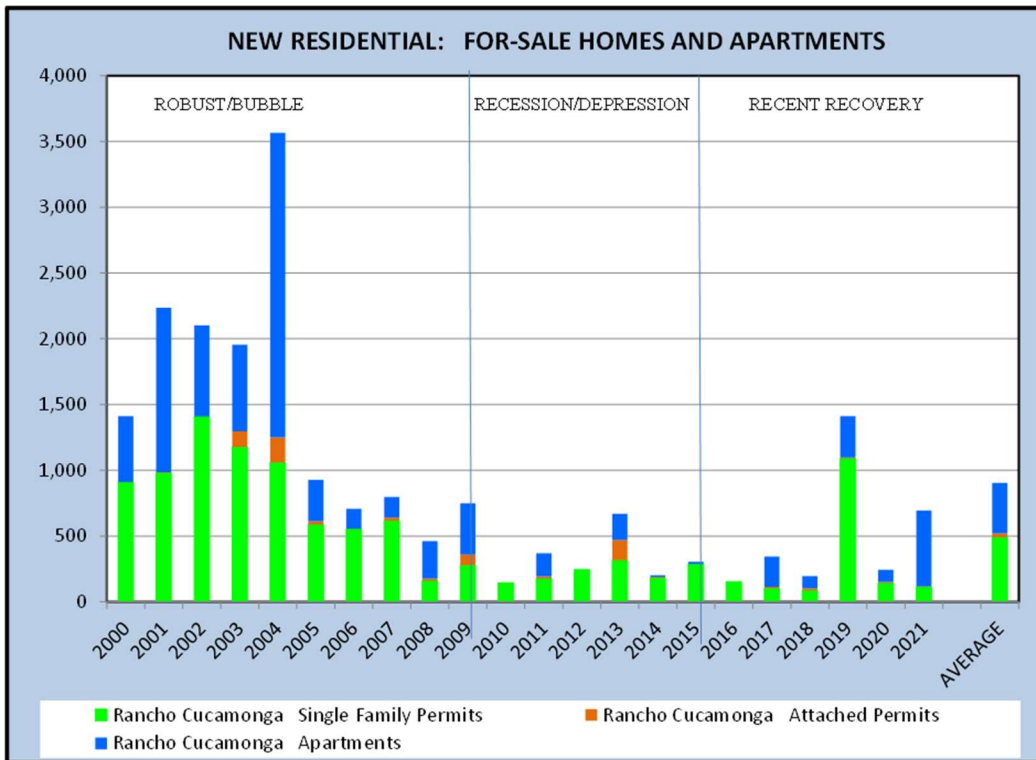
There is a relationship between price and mortgage rates. Mortgage rates are a secondary driver of housing demand (employment growth being the primary). Rates also impact prices with relatively lower rates helping with price appreciation and increasing rates often serving to moderate price appreciation. The chart below, on mortgage rates, is the inverse of pricing in the City of Rancho Cucamonga:



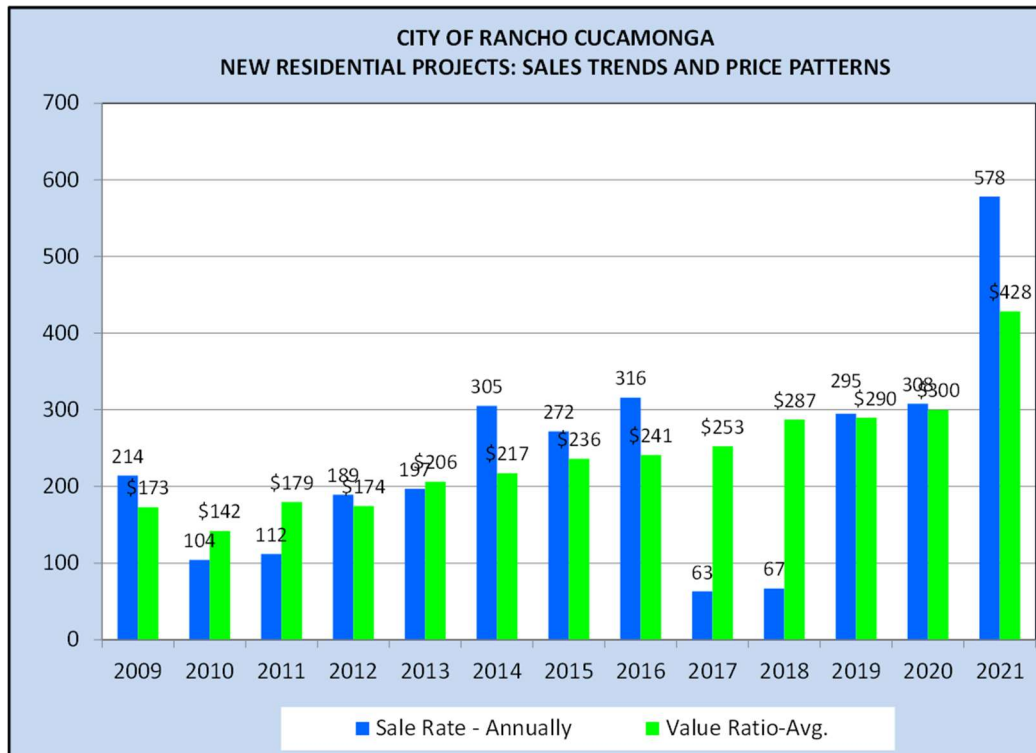
Even with the moderating impact of mortgage rates, the relationship between housing supply and housing demand remains a key driver of price appreciation. Recently, inventory in the City is less than pending sales (a measure of demand), which continues to drive price appreciation:



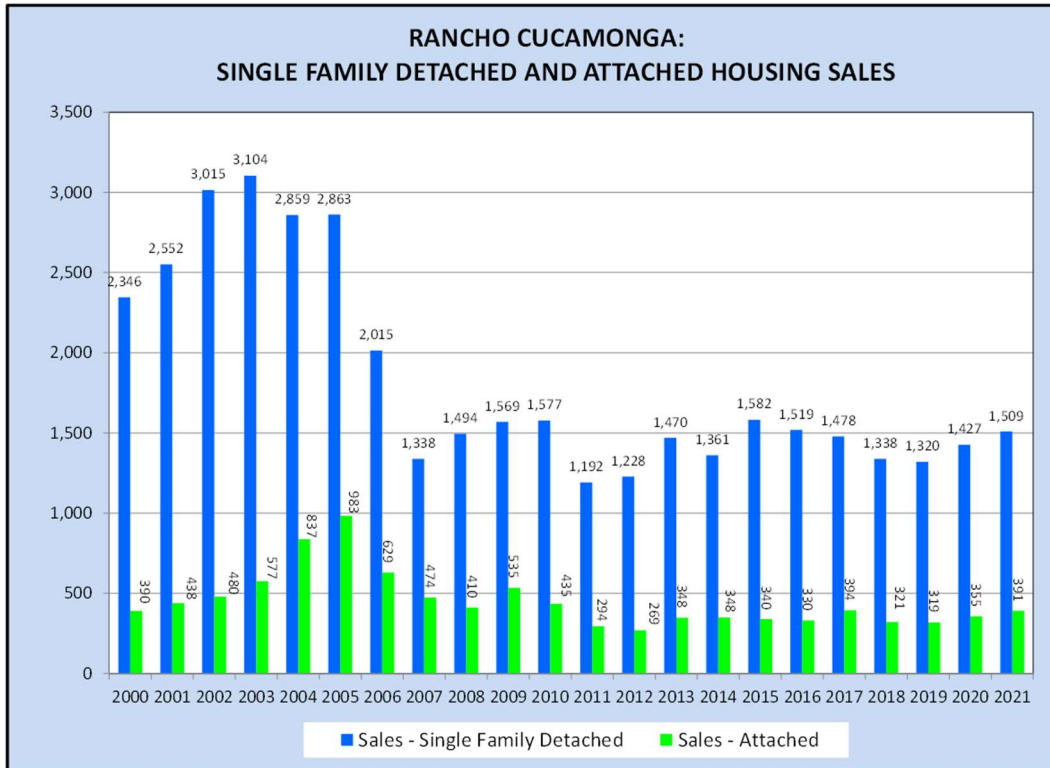
So why is new development minimal? Put very simply, as the City approaches buildout there is a scarcity of residentially zoned/approved developable property; the property remaining is more expensive and challenging to develop; builders are also increasingly looking at for-rent instead of for-sale to recoup their costs:



This continues to drive up the price per square foot:



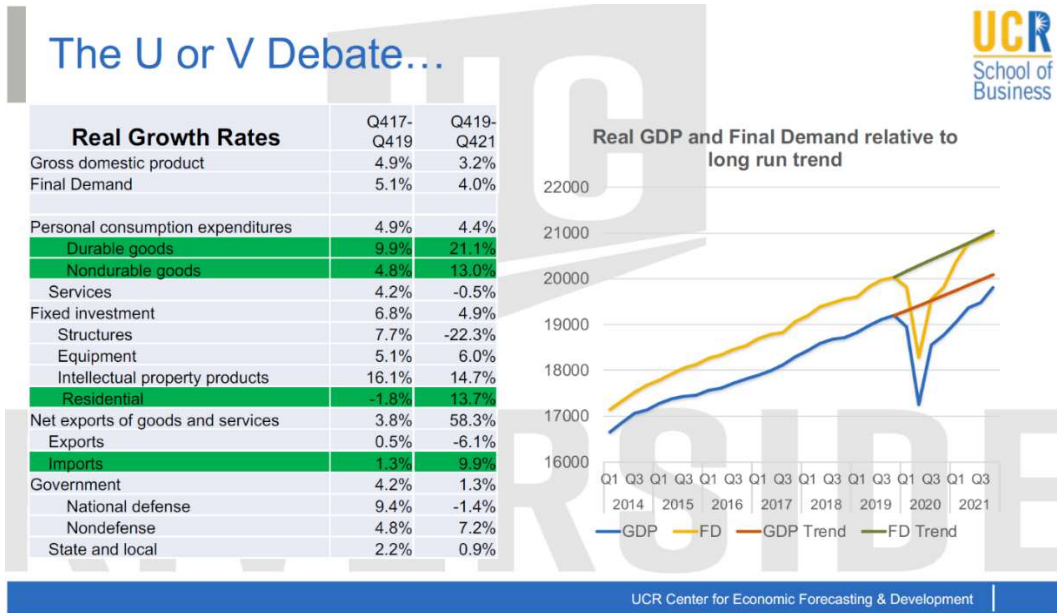
Prices will remain high as long as sales remain low by historical standards:



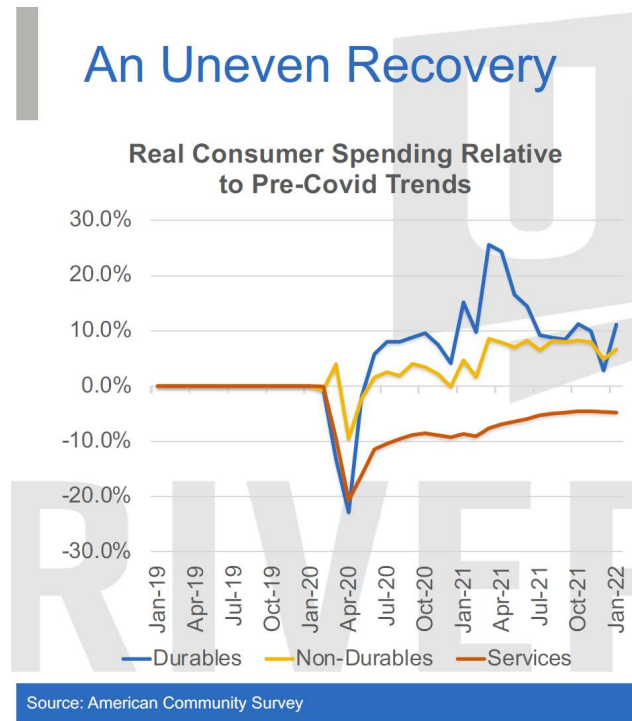
Regional/State/Federal Economy

Certainly, no discussion of the local economy is complete without reference to the larger context in which we all operate. For that, the City of Rancho Cucamonga generally uses the regional forecasts provided by Christopher Thornberg, the Director of the UC Riverside School of Business Center for Economic Forecasting and Development. Mr. Thornberg is also the Founding Partner for Beacon Economics LLC. Based on his most recent forecasts in April 2022, Mr. Thornberg is indicating that the economy has largely recovered at the macro level; the fiscal and monetary policy reactions were excessive; there is a lot of geopolitical uncertainty; and the main concerns short term are inflation, a potential contraction as monetary easing tightens, and the Federal budget deficit. COVID appears to have largely accelerated pre-existing underlying trends (noted above also) in the areas of housing, land use, and labor markets. Shortages, particularly of employees, are likely to remain for an extended time, but the Inland Empire is well positioned for growth. Some of his key points include:

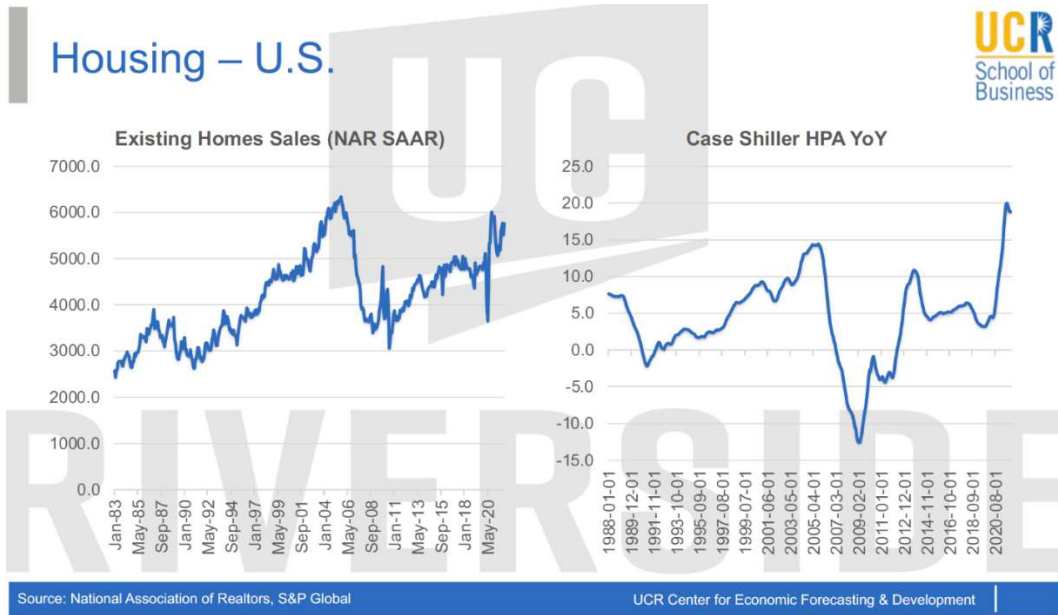
The economy has largely recovered:



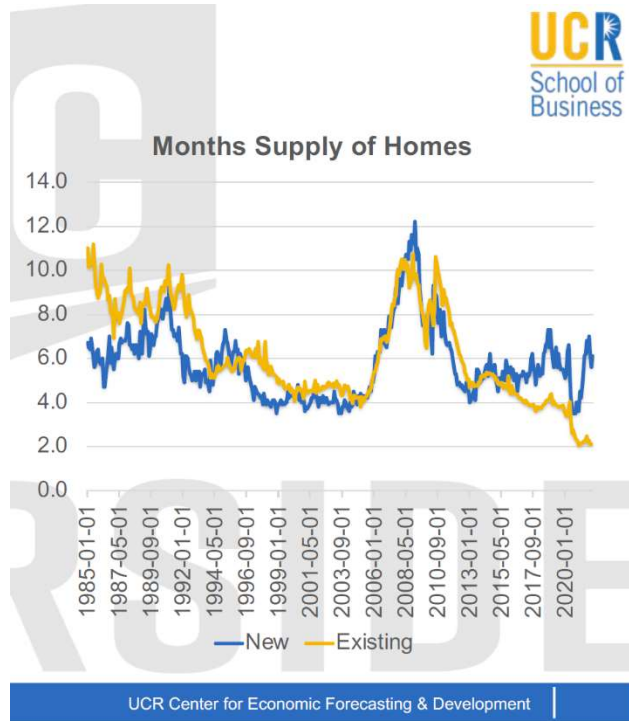
During the recession, consumer spending switched to durable products (hence the spike in internet sales which favored certain agencies in the Inland Empire), but services are slowly recovering:



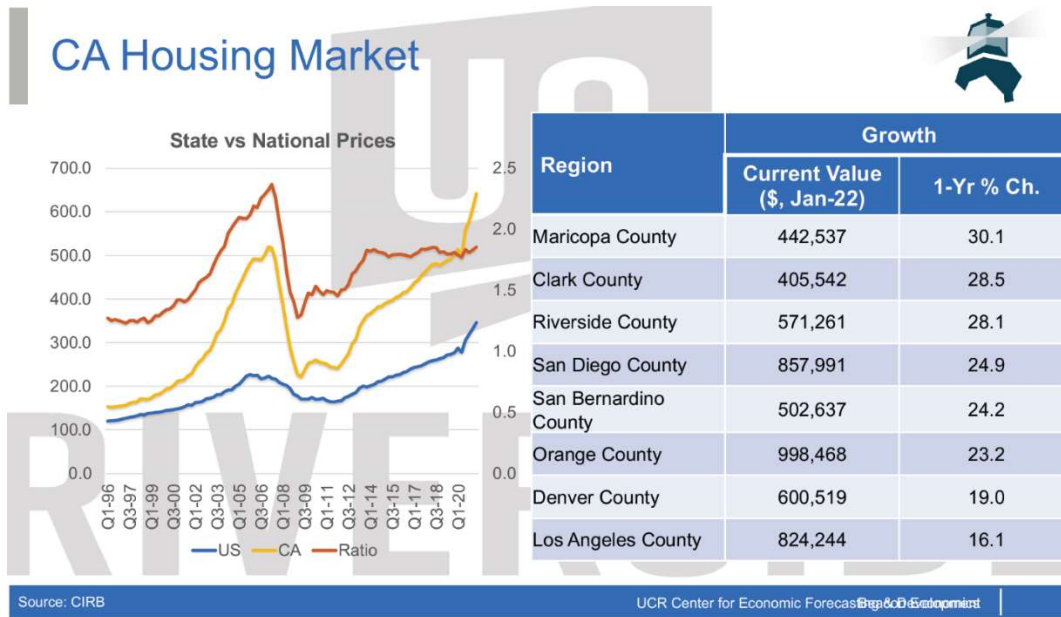
As noted, housing nationwide is a hot commodity both in terms of sales and prices:



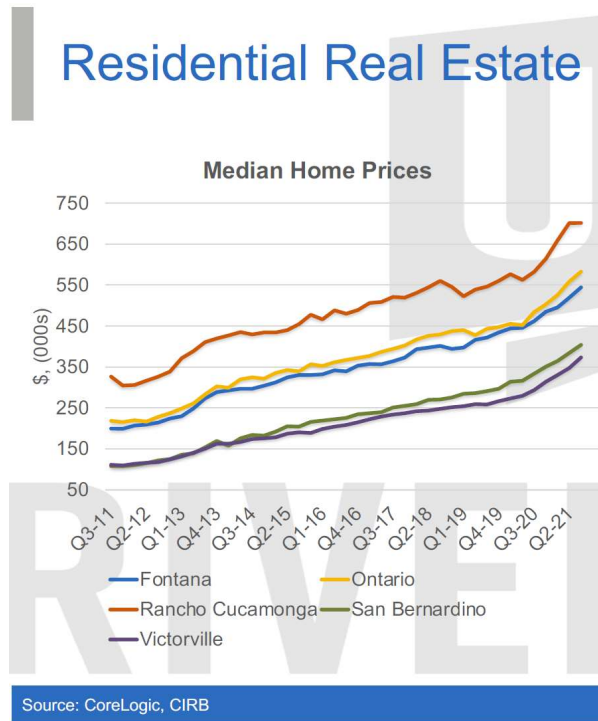
Supply of both new and existing homes is low:



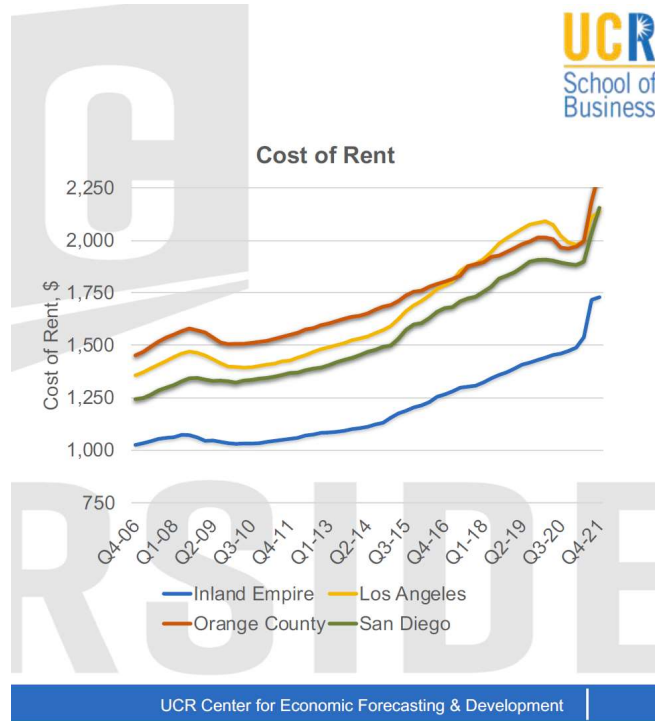
This situation is acute in California:



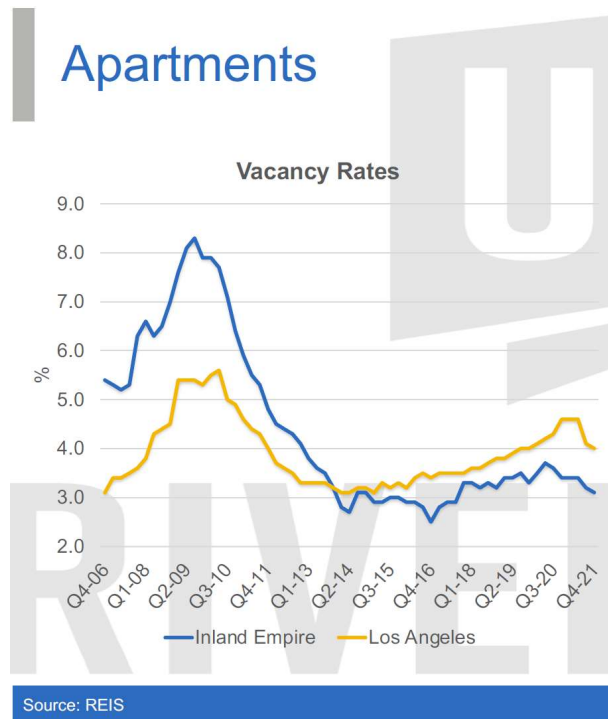
And even more so in Rancho Cucamonga:



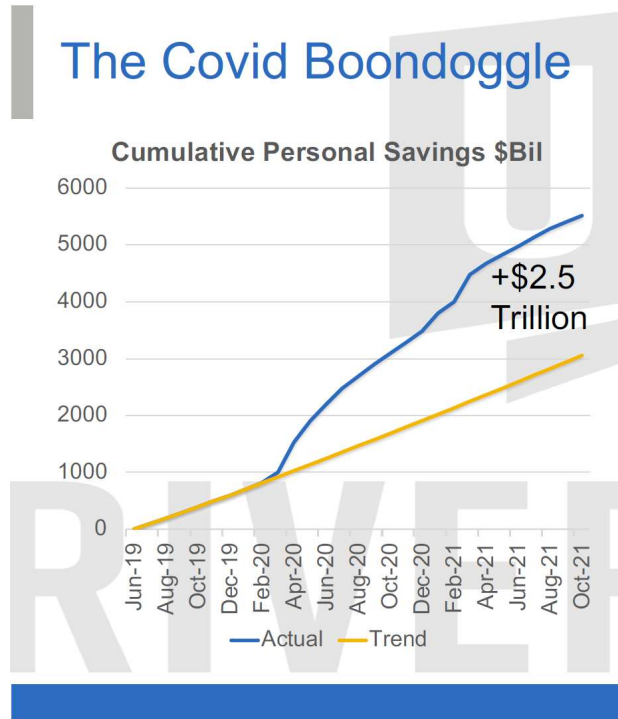
Even Rental housing is increasing in prices:



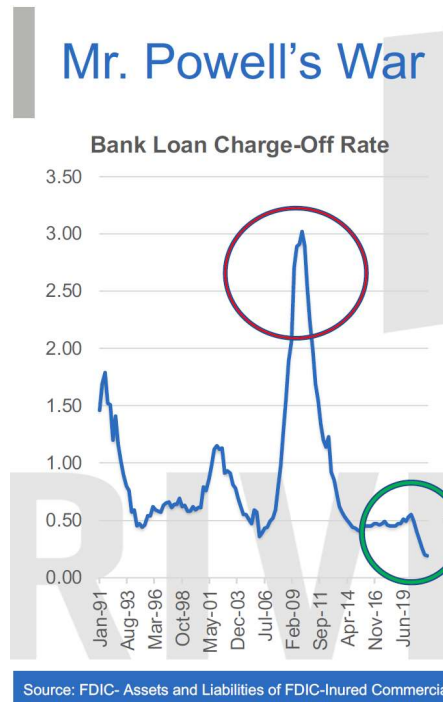
Also compounding price increases is declining rates of apartment vacancies:

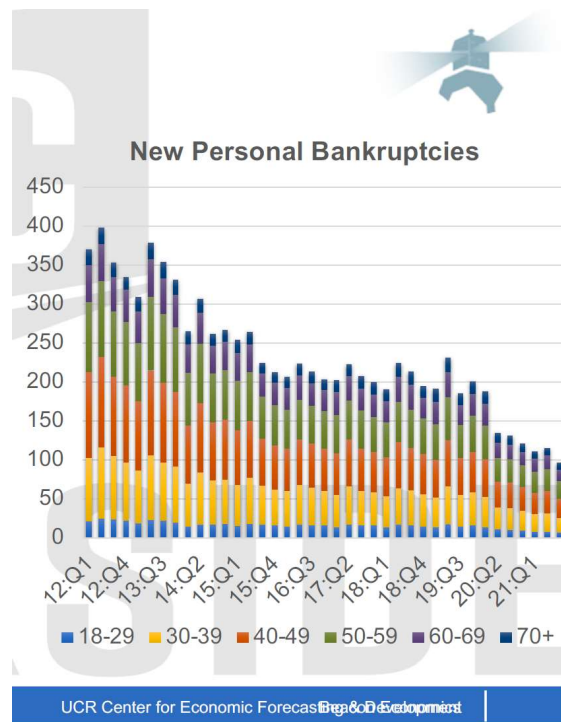


Driving a lot of this is how much personal savings was accumulated during COVID:

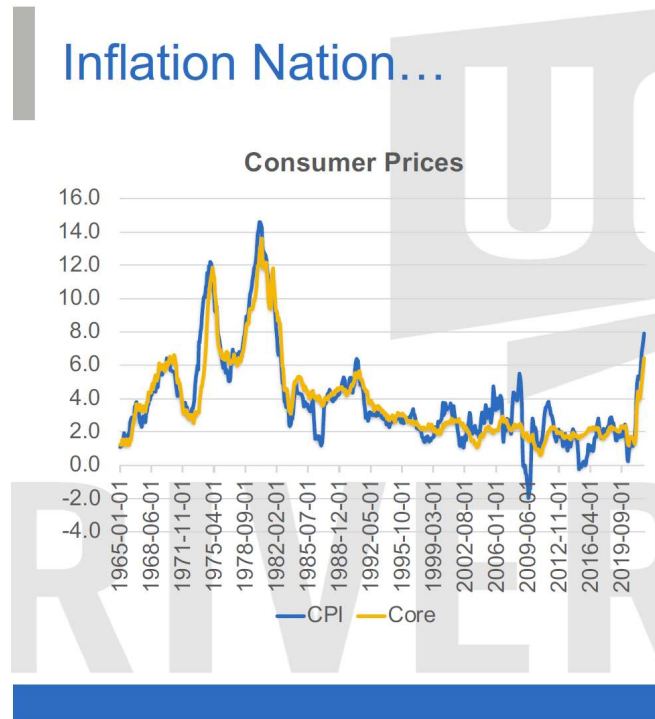


But unlike 2008, personal finances are strong and based on a solid foundation:

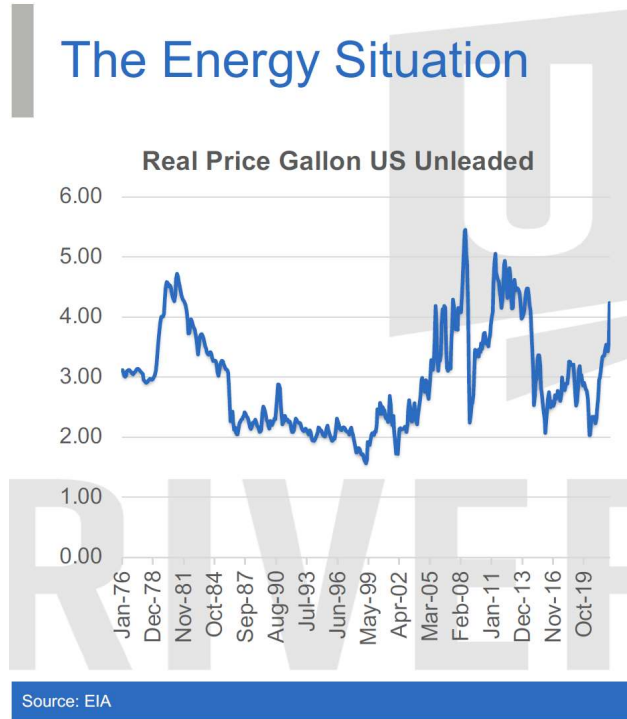




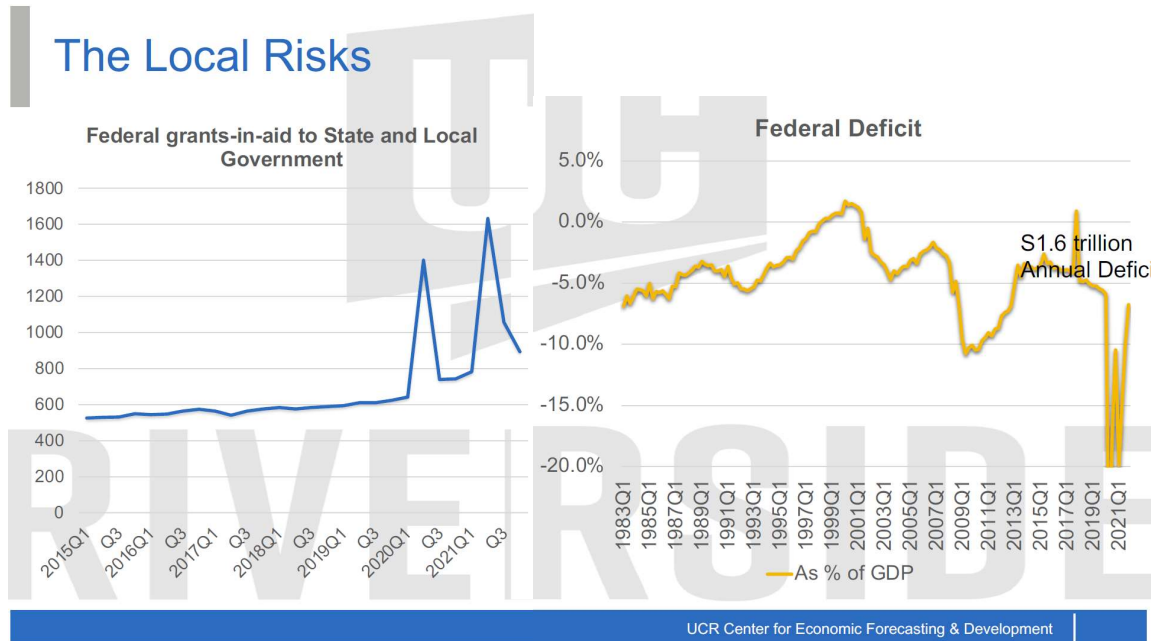
While personal finances are strong, Inflation is definitely a concern as it is spiking to levels not seen since the 1980's:



Included among the commodities peaking the most, is gasoline:

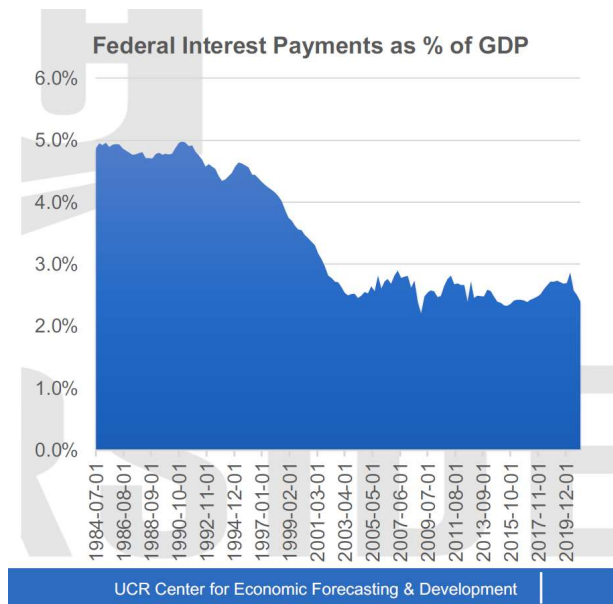


All the COVID stimulus which increased personal finances and local/state government aid, has also greatly impacted the Federal Deficit:

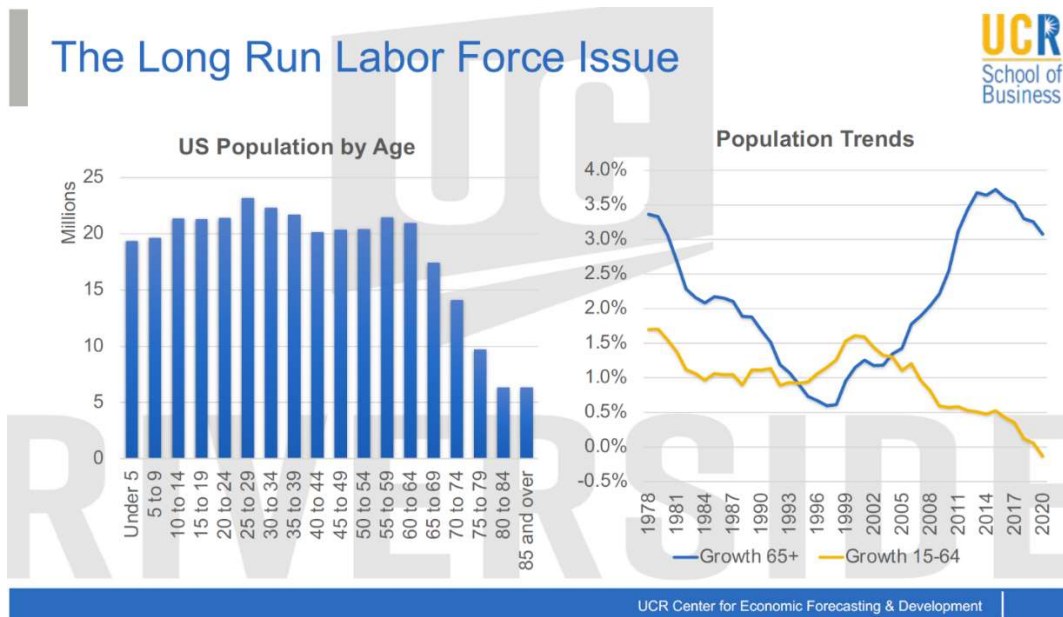


The Fed is working to control that inflation by quantitative tightening which drives up interest rates in the short run.

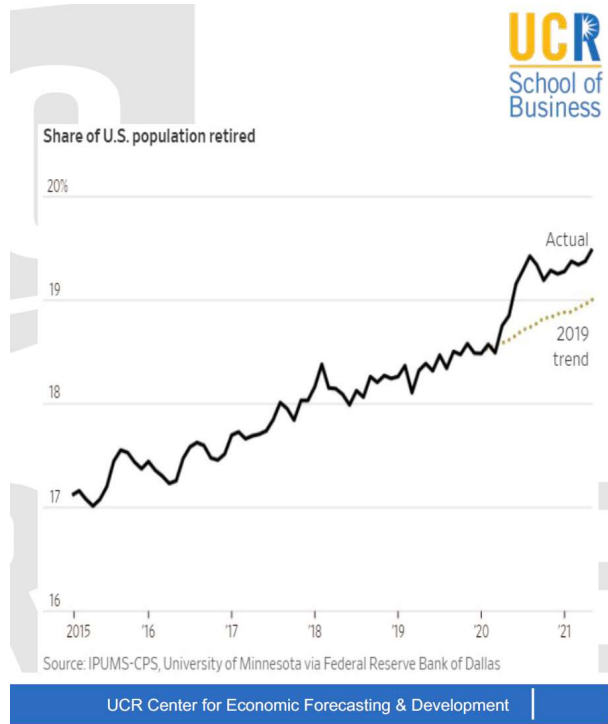
As those rates rise, and the bill comes due for all the stimulus, the impacts will be felt at the federal level first:



Labor shortages are also likely here to stay for many years. Why? It's an aging US Baby Boomer population and a much smaller younger working generation:



Retirements have increased:



And those shortages of employees are affecting all businesses:


Tracking Shortages

Job Openings by Industry	Jan-21	Jan-22	
Total	7,232	11,263	55.7%
Accommodation food	689	1,497	117.3%
Arts and recreation	90	179	98.9%
Financial activities	276	538	94.9%
Wholesale trade	188	309	64.4%
Manufacturing	522	855	63.8%
Health care	1,204	1,944	61.5%
Information	161	234	45.3%
Professional business	1,452	2,065	42.2%
Government	746	1,029	37.9%
Retail trade	811	1,046	29.0%
Construction	299	380	27.1%
Logistics	382	479	25.4%
Educational services	152	185	21.7%

UCR Center for Economic Forecasting & Development

The Inland Empire is well positioned, however, to benefit from some of these trends. In terms of employment, while the region is still short, one can see the IE is growing compared to other areas:

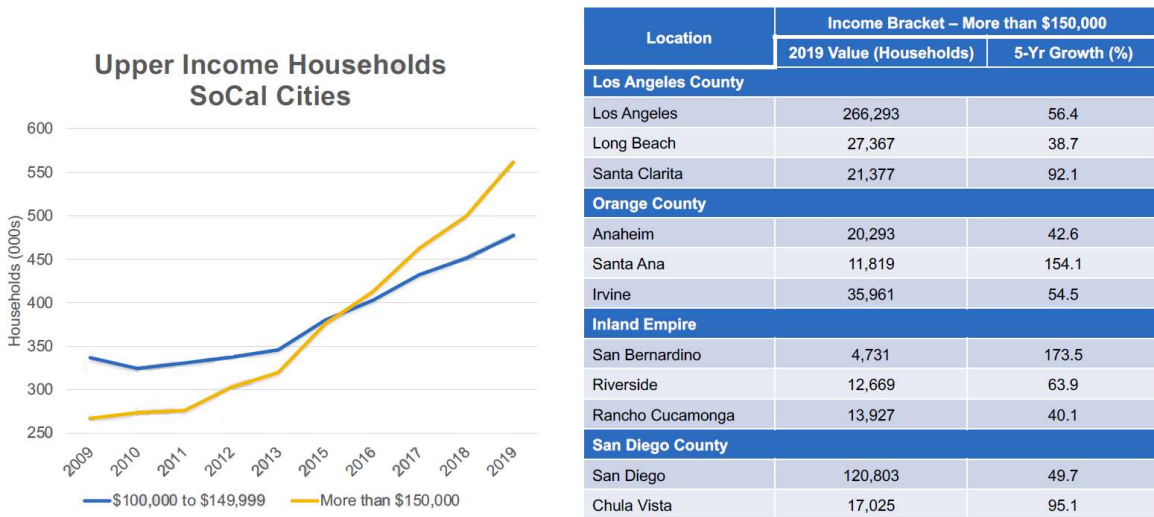
The State Employment Situation



	Employment			Labor Force		
	Jan-20	Jan-22		Jan-20	Jan-22	
California	17660.7	17194.1	-466.6	19545.4	19064.5	-480.9
Los Angeles (MD)	4612.3	4450.1	-162.2	5209.0	5016.9	-192.1
Inland Empire	1588.4	1616.3	27.9	2074.6	2138.4	63.8
San Diego	1517.7	1488.4	-29.3	1567.8	1567.8	0.0
Orange County (MD)	1684.5	1616.1	-68.4	1596.0	1561.2	-34.8
Oakland (MD)	1201.1	1154.7	-46.4	1389.6	1363.3	-26.3
Sacramento	1035.3	1027.5	-7.8	1092.1	1101.6	9.5
San Jose	1168.7	1137.6	-31.1	1077.4	1060.4	-17.0
San Francisco (MD)	1203.9	1147.6	-56.3	1032.8	1003.9	-28.9
Fresno	371.4	368.3	-3.1	450.5	448.1	-2.4
Ventura	316.0	301.8	-14.2	419.4	407.3	-12.1
Bakersfield	278.5	272.0	-6.5	391.2	383.7	-7.5

UCR Center for Economic Forecasting & Development

And as noted earlier, the City of Rancho Cucamonga is also well positioned to take advantage of growth industries, especially with our resident’s higher level of education:



Earnings gaps between coastal and Inland areas are beginning to equalize or even swap in some cases.

Education Level	2018 Earnings (\$)		
	Inland Empire	Los Angeles	Orange County
Less than HS	25,369	25,699	23,416
HS Grad	32,134	32,288	30,563
Some College	39,354	41,162	36,830
Bachelor's degree	53,289	67,131	56,577
Grad/Professional Degree	80,807	89,585	80,940

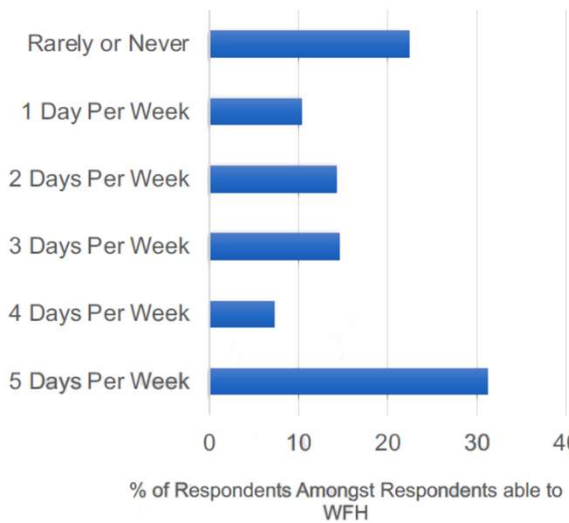
Housing Costs by Educational Attainment Share of Income Spent				
	LA	OC	Rv	SB
Less Than High School	39.0	41.4	34.9	33.6
High School Graduate	36.2	36.9	31.6	31.5
Some College	32.0	31.8	28.4	29.2
Bachelors Degree	27.6	26.8	25.8	26.3
Grad./Prof. Degree	24.7	25.7	23.4	24.3

Overall, the prospects for the Inland Empire (and Inland Areas in general) are among the strongest in California. San Bernardino is among the 20 largest US Counties but housing costs remain mid-pack as compared to nearby coastal counties:

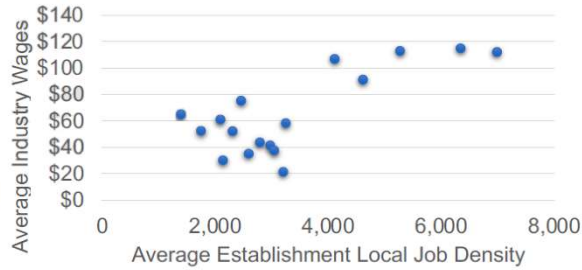
	HHs	HOUSING COSTS > 30% Income		Income < 50K	Income > 100K
Maricopa Arizona	1,611,722	29.0%	Wayne Michigan	49.3%	21.7%
Wayne Michigan	689,270	30.8%	Miami-Dade Florida	45.6%	24.9%
Tarrant Texas	727,094	31.5%	Bexar Texas	42.2%	25.3%
King Washington	907,761	32.3%	Clark Nevada	39.5%	27.8%
Bexar Texas	646,352	32.6%	Dallas Texas	40.0%	28.2%
Harris Texas	1,647,384	33.3%	Broward Florida	40.9%	28.9%
Santa Clara California	643,637	33.6%	Harris Texas	40.3%	29.8%
Cook Illinois	1,985,613	34.2%	San Bernardino California	36.7%	31.1%
Dallas Texas	940,587	34.2%	Maricopa Arizona	35.3%	32.4%
Clark Nevada	813,607	35.3%	Tarrant Texas	34.8%	32.6%
Alameda California	585,632	36.5%	Kings New York	39.7%	34.4%
Riverside California	734,948	38.3%	Cook Illinois	37.6%	34.6%
Orange California	1,044,280	39.1%	Riverside California	33.7%	35.4%
San Bernardino California	644,758	39.2%	Queens New York	34.3%	36.5%
San Diego California	1,132,434	41.6%	Los Angeles California	35.0%	36.5%
Queens New York	784,552	41.8%	San Diego California	29.4%	41.8%
Broward Florida	705,472	42.1%	Orange California	25.2%	48.2%
Kings New York	978,091	44.6%	King Washington	23.7%	51.9%
Los Angeles California	3,328,398	45.0%	Alameda California	23.7%	54.0%
Miami-Dade Florida	912,805	46.9%	Santa Clara California	18.5%	61.3%

As the Inland Empire begins to build downtowns, it is likely to continue to attract more jobs and more people. Wages and Job Density are interrelated. Rancho Cucamonga is leading this trend with its recently approved General Plan that concentrates growth near the Civic Center area, around Victoria Gardens, and at Cucamonga Station.

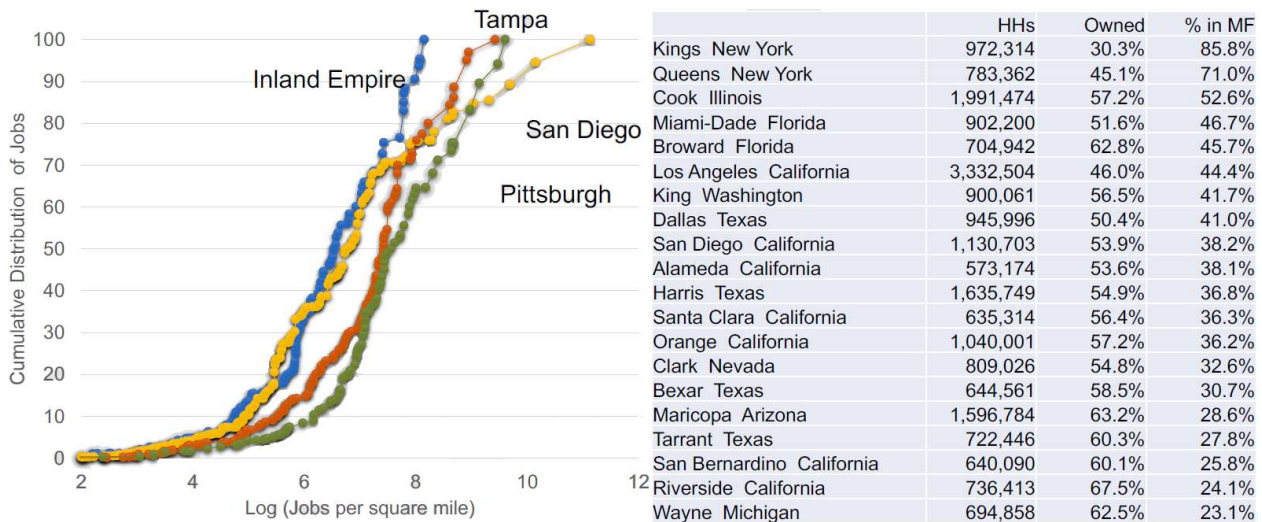
Workers' desired amount of post-COVID WFH days



Wages and Job Density



As job densities increase in urban area, the development becomes vertical in nature. This tends to decrease ownership opportunities and increase for-rent and multi-family dwellings, as this chart below indicates:



Overall, the economy has recovered but lack of supply (employees and critical components) is now one of the main impediments. Geopolitics worldwide is a concern and drag on consumer confidence as well as a direct impact on supply chains. Jobs are likely to remain plentiful and skilled workers scarce, for some time. With the Fed fighting a battle to control inflation and deal with the looming federal deficit, at some point the hot air is likely to leak out of this recovery. That timing is likely in FY 23-24. When it does, it has generally in the past resulted in a hard landing. That said, San Bernardino County, and Rancho Cucamonga in particular, is built on a solid foundation and will weather the storm better than most. At the same time, we are not resting on our laurels and instead are trying to take advantage of this growth spurt to further improve our resiliency, diversify our economy and cement our positions as one of the premier cities in Southern California.

Insurance Challenges – litigation, cyber, natural disasters

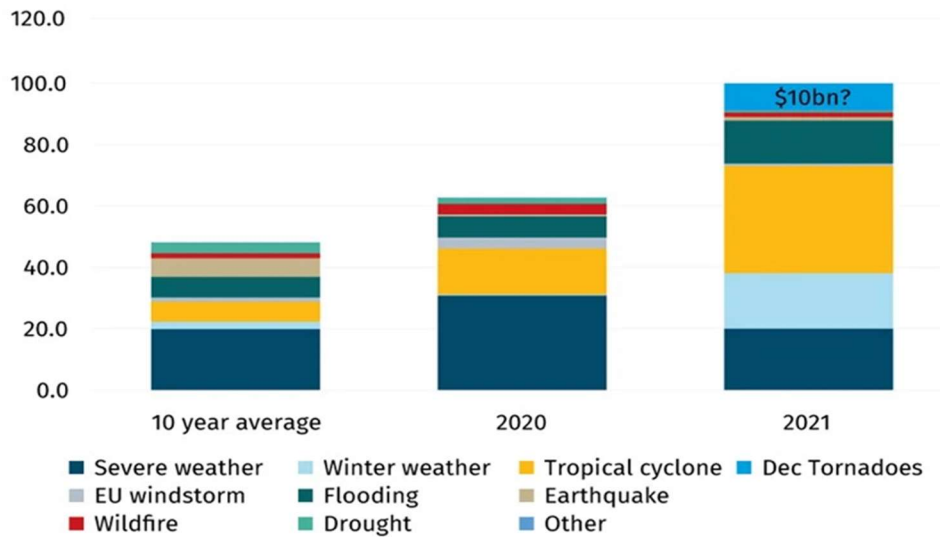
“If you look at how the federal government spends our money, it’s an insurance conglomerate protected by a large, standing army.”

— Ezra Klein

A review of the insurance market is a key insight into a macro-economic factor that both influences costs going forward, provides a key review of recent past experience, and includes a glimpse into expected future trends. Much of this data is courtesy of Alliant Insurance Services, a leading insurance broker for the public sector. Key highlights of the current market include:

- CY 2021 losses are expected to rise to \$112 billion, the fourth highest year on record.
 - In the U.S., wildfires are creating intense pressure on the property insurance market as fire season has expanded to 9 months of the year due to drought and climate change.

Insured catastrophe losses YTD (\$bn)



Source: Jefferies, Data from Aon Benfield, Munich Re, Swiss Re and Weather Source

- Social Inflation continues to drive up verdicts for police cases, sexual harassment, child abuse and dangerous conditions.
- The Insurance industry’s profit metric, which was at 98.4% (reflecting a 1.6% profit) declined to 99.6% (reflecting a .4% profit) which heralds even more increasing premiums.
- The full impact of COVID-19 claims has yet to be felt and is expected to grow.

Covid-19 dramatically changed the workplace and heralded a dramatic growth in working from home for many white-collar positions. Post COVID, as people return to the office, we are seeing growth in employment claims in Discrimination & Harassment for racial and age reasons as well as sexual harassment.



EPL Losses Before and After COVID-19

Employment Losses pre-COVID (before March 1, 2020)

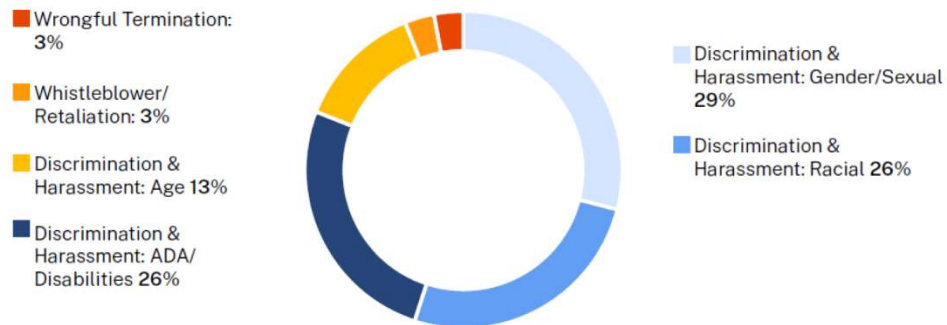


Source: Nationwide / Advisen



EPL Losses Before and After COVID-19

Employment Losses after March 1, 2021



Source: Nationwide / Advisen



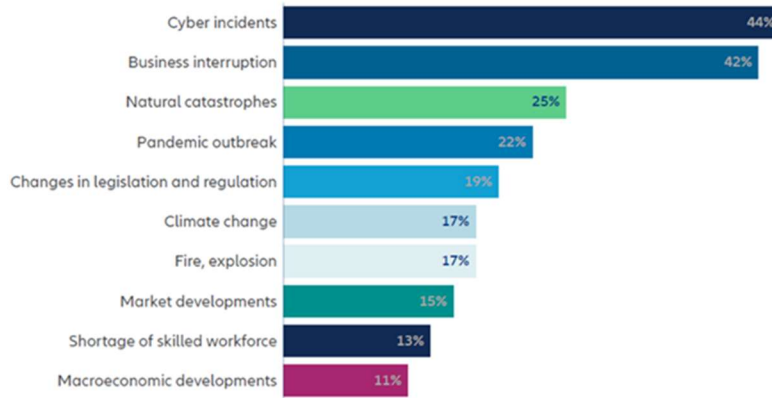
Unfortunately, as with many things in the Golden State, California is reaching a new extreme. In this case, the acronym coming into common use is ABC. ABC stands for Anywhere But California and, as in the 1970's, we are again seeing an exodus of insurers from the State. California public employers can expect to see self-insured retentions increase, premium increases in the double-digit range, and new sub-limits and aggregate limits on claims as insurers further restrict coverage in an effort to staunch the bleeding.

What are the key risks? Cyber, business interruption, natural catastrophe, pandemic outbreak and, of course, the infamous changes in legislation and regulation lead the way.

The most important global business risks for 2022

Allianz Risk Barometer 2022

Based on the insight of 2,650 risk management experts from 89 countries and territories (% of responses). Figures do not add up to 100% as up to three risks could be selected



AGCS News & Insights

Source: Allianz Global Corporate & Specia...

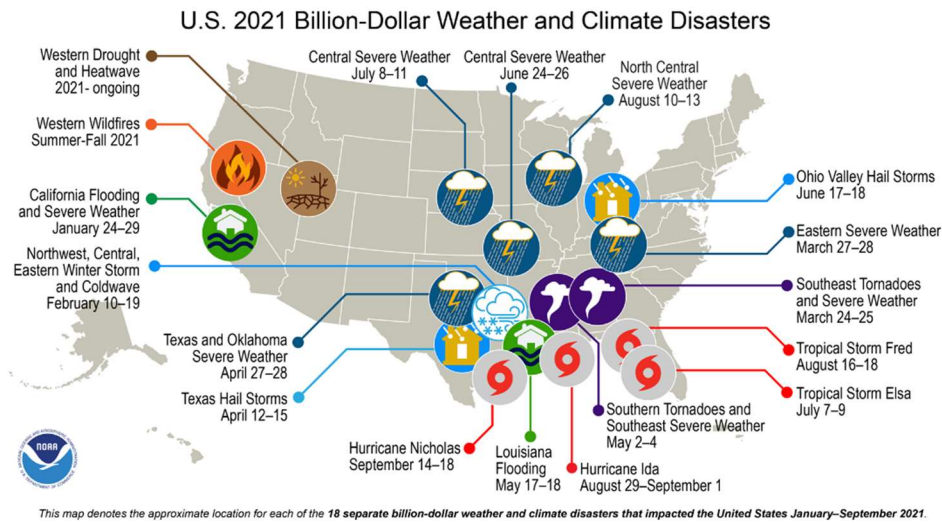
Cyber liability is the top business concern. In just two years, losses went from 18 billion worldwide to 20 billion and growing.



Estimated global damage from ransomware.

2018	2019	2020
\$8 Billion	\$11.5 Billion	\$20 Billion

Climate change is having dramatic effects also.

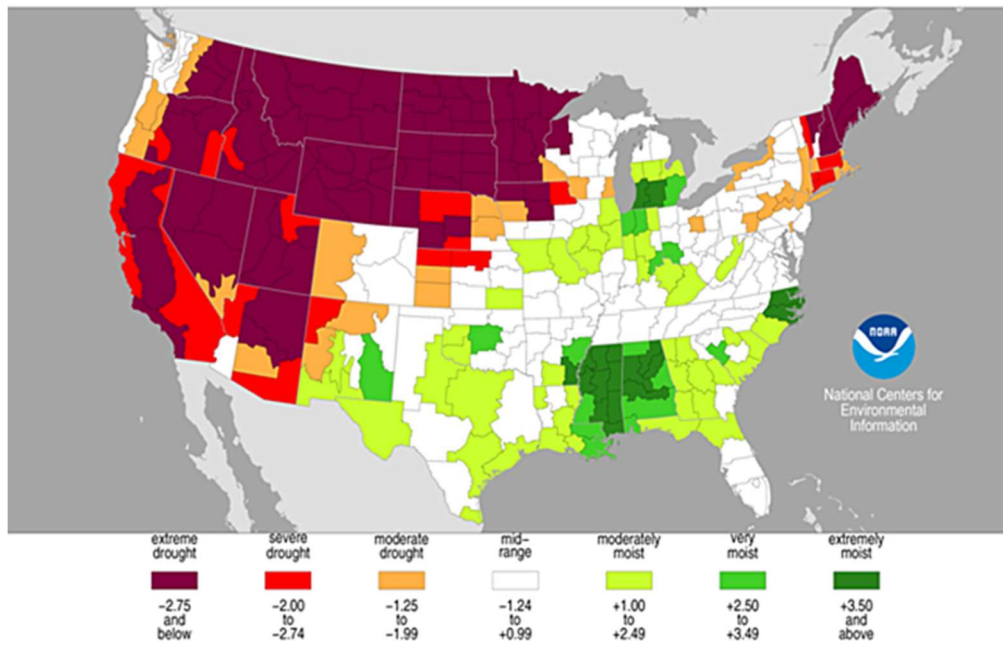


In California, Wildfire is the biggest threat. Seven of the top 10 largest wildfires have occurred from 2020 and on.

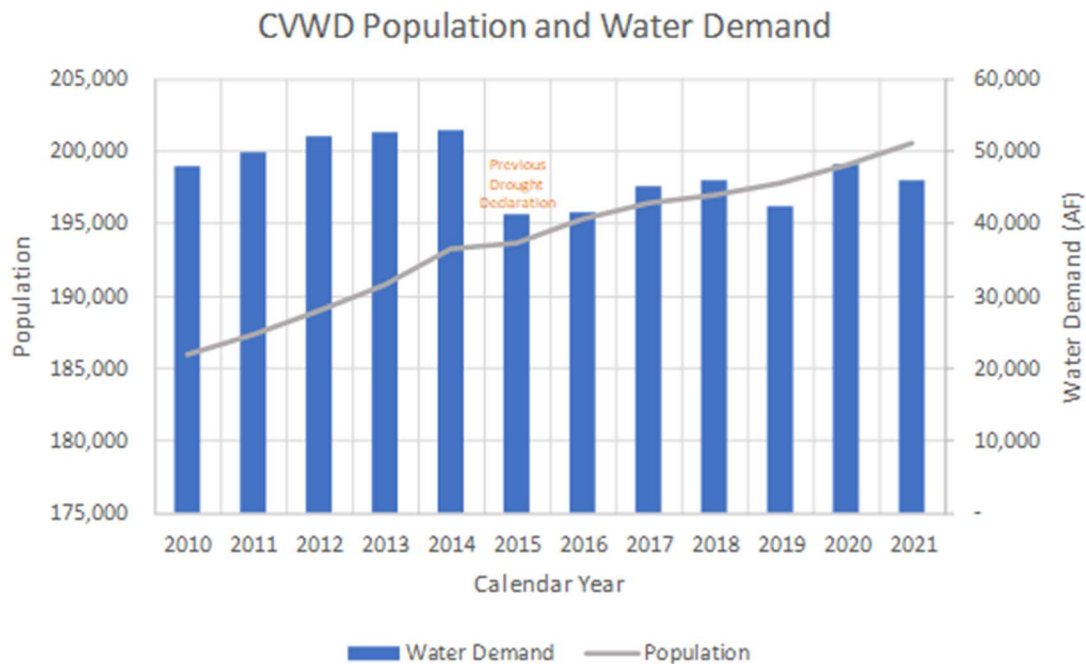
FIRE NAME (CAUSE)	DATE	COUNTY	ACRES	STRUCTURES	DEATHS
1 AUGUST COMPLEX (Lightning)	August 2020	Mendocino, Humboldt, Trinity, Tehama, Glenn, Lake, & Colusa	1,032,648	935	1
2 DIXIE (Under Investigation)*	July 2021	Butte, Plumas, Lassen, Shasta & Tehama	963,309	1,329	1
3 MENDOCINO COMPLEX (Human Related)	July 2018	Colusa, Lake, Mendocino & Glenn	459,123	280	1
4 SCU LIGHTNING COMPLEX (Lightning)	August 2020	Stanislaus, Santa Clara, Alameda, Contra Costa, & San Joaquin	396,624	222	0
5 CREEK (Undetermined)	September 2020	Fresno & Madera	379,895	853	0
6 LNU LIGHTNING COMPLEX (Lightning/Arson)	August 2020	Napa, Solano, Sonoma, Yolo, Lake, & Colusa	363,220	1,491	6
7 NORTH COMPLEX (Lightning)	August 2020	Butte, Plumas & Yuba	318,935	2,352	15
8 THOMAS (Powerlines)	December 2017	Ventura & Santa Barbara	281,893	1,063	2
9 CEDAR (Human Related)	October 2003	San Diego	273,246	2,820	15
10 RUSH (Lightning)	August 2012	Lassen	271,911 CA / 43,866 NV	0	0
11 RIM (Human Related)	August 2013	Tuolumne	257,314	112	0
12 ZACA (Human Related)	July 2007	Santa Barbara	240,207	1	0
13 CARR (Human Related)	July 2018	Shasta County & Trinity	229,651	1,614	8
14 MONUMENT (Lightning)*	July 2021	Trinity	223,001	50	0
15 CALDOR (Under Investigation)*	August 2021	Alpine, Amador, & El Dorado	221,775	1,003	1
16 MATILJA (Undetermined)	September 1932	Ventura	220,000	0	0
17 RIVER COMPLEX (Lightning)*	July 2021	Siskiyou & Trinity	198,685	122	0
18 WITCH (Powerlines)	October 2007	San Diego	197,990	1,650	2
19 KLAMATH THEATER COMPLEX (Lightning)	June 2008	Siskiyou	192,038	0	2
20 MARBLE CONE (Lightning)	July 1977	Monterey	177,866	0	0

California’s exposure to catastrophic wildfire losses continues to grow. Fires are increasing in both size and frequency, a troubling trend that bodes ill for the immediate future. Additionally, the drought is leading to further climate concerns in the arid west.

Palmer Z-Index
June, 2021



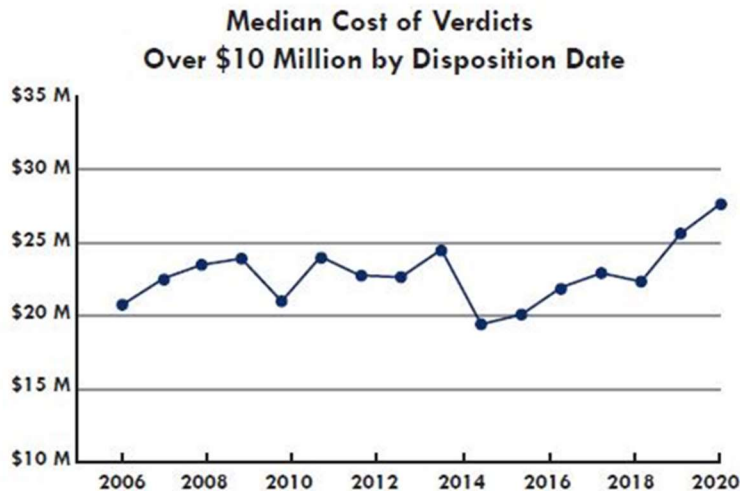
In data shared by Cucamonga Valley Water District, Rancho Cucamonga, despite a growing population and increased development activity, has decreased its overall water demand. Our residents continue to move towards drought resistant landscaping and are well versed in conservation measures. New development is more and more water efficient, and the ability locally to recharge the water table is greater than ever before.



While this may be true in Rancho Cucamonga, it is not true statewide. This leads us to the growing conclusion that long-term the State will not be able to conserve its way out of the drought and will need to make investments in local water supply projects. Communities along California’s coast are leading the way and exploring innovations and investments to ensure residents have access to drinking water. California has 12 seawater desalination facilities in operation as of January 2022, according to the California Water Boards. This option is controversial, with the California Coastal Commission recently rejecting a proposal for Huntington Beach citing, among other factors, the high cost of the water and lack of local demand for it, the risks to marine life and the possibility of flooding in the area as sea levels rise.



A new disturbing trend that is also impacting the insurance market is what is called Litigation Financing/Funding. This is where a third party, often private and independently wealthy, provides financial resources to a litigant to finance their litigation. If the litigation is successful, the third party then takes a lion’s share of the verdict. This can be particularly illustrative in social inflation cases.



All totaled, the insurance market in California has rarely been so unsettled. No wonder local agencies have to juggle so many additional challenges beyond just their local economy and services. Unfortunately, these trends including cyber, drought, wildfire and social inflation are also likely here to stay for the immediate future. This again points out the importance of preparing for the future by making changes today.

Infrastructure and Major Capital Improvement Projects/Programs

Infrastructure is much more important than architecture. – Rem Koolhaas

One hallmark of Rancho Cucamonga since incorporation has been pro-active investment in new or replacement infrastructure. In good times, or bad, the City recognizes the importance of good infrastructure to a world class residential and business community. Fiscal Year 2022/23 is no exception, as Rancho Cucamonga continues to invest in projects which will ensure and advance the quality of life for the entire community. In line with the City Council’s core values, the following projects illustrate how Rancho Cucamonga works to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive. For more specific details on these and other projects anticipated for Fiscal Year 2022/23, please refer to the Workgroup sections later in this letter.

Public Safety

- **Fire Station 178** - This new two-story station on Town Center Drive and Terra Vista Parkway behind Target broke ground in Fiscal Year 2021/22 and is located in the southern portion of Rancho Cucamonga where the city has extensive office, residential and mixed-use development. This \$15 million project will address systemwide draw-down issues as well as provide a location for specialized equipment used to access these facilities. This station will be home to the new electric fire truck and the 9/11 Memorial Park. Station 178 will be the first station built using the design-bid-build model, which is anticipated to be used in years to come for the new Station 179 on 8th Street and future replacement stations, including Station 171 on Amethyst.



- **Fire Station 171** - The District will rebuild Fire Station 171, the oldest fire station in the city at a budgeted cost of \$11,550,000. As the building has aged, maintenance requests have increased, as well as the associated repair costs. The station lacks the functionality and physical space needed to accommodate the District's diverse and growing workforce. The station is not ADA compliant, dorm rooms are communal with cubicle-style partitions, there are 1.5 restrooms and only one shower, and storage has overflowed into the apparatus bay. Furthermore, Station 171 is the only unsecured station in the city. In alignment with Fire Station 178, the District will use a progressive process in which design-build team work collaboratively under a single contract to provide design and construction services. The projects will also involve continued partnerships with other City departments, including Community Services and Public Works. Design began in late FY 21/22 and the District anticipates awarding the construction contract later in FY 2022/23.
- **Fire Station 173 and 174** – ADA accessibility improvements to Fire Station 173 and 174 restrooms will be completed at an approximated cost of \$1,800,000 combined in coordination with the rebuild of Fire Station 171, utilizing the aforementioned design-build method. This allows for greater flexibility in awarding a contract, higher quality work, and greater cost certainty with fewer change orders and delays. Furthermore, the addition of an urban park space to the southeast corner of the Fire Station 173 property will include new play amenities, benches, water fill station, and bike repair station. As Fire Station 173 is located directly adjacent to the Pacific Electric Trail, creation of an urban park will provide a staging area and rest point for the community when utilizing the trail.
- **Heritage Park Bridge Replacement** - The District and City plan to replace the Heritage Park bridge, which was originally planned for Fiscal Year 2021/22, but shifted to Fiscal Year 2022/23 due to staffing shortages. Due to the proximity of the San Gabriel Mountains and the Santa Ana winds, wildfires are a significant threat to Rancho Cucamonga. To prepare for this threat, the District has pre-designated apparatus staging areas throughout the city, which includes Heritage Park Equestrian Area. The District is partnering with the City on this \$1,100,000 project due to the need for this apparatus staging area.
- **Morgan Ranch Trailhead Improvements** - In December 2021, the Fire District acquired the Morgan Ranch property from the San Bernardino County for the purpose of a potential trailhead or parking lot for Cucamonga Canyon. The property is approximately 5.25 acres and is situated near Cucamonga Canyon in the northwest portion of the city. The site is ideal as a base of operations for the Cucamonga Foothill Preservation Alliance who provides volunteer services including trail guides, trail information and trail cleanup in Cucamonga Canyon. Additionally, the

site is uniquely situated to serve as a base of operations for a fire or public safety facility, and during an emergency, because of its location and proximity to Cucamonga Canyon. The Fire District is required to improve and develop the property within 24 months of conveyance from the County, which is anticipated to cost \$320,000.

- **Real Time Information Center** – With a \$150,000 budget in FY 2022/23, the Police Department will finish implementing a Real Time Information Center (RTIC) at the main station on Civic Center Drive. In this Center, detectives and deputies will be provided with real time information and assistance with crimes in progress, stolen vehicles, or other incidents, improving the Department's ability to meet the demands from law enforcement and City departments for crime patterns and other statistical data. All ALPRs, PSVN cameras, and other data sources will be ported into the RTIC.
- **Police Station Lobby Improvements** – This \$170,000 reconfiguration of the lobby and front office area in the Police Department's Civic Center Station will create two walk-up windows to improve queuing in the lobby area with reconfiguration of staff workstations in the front office to improve efficiency and customer service. Minor changes will also be made to the lobby area to improve security.
- **Automatic License Plate Readers** - Building on the past success of the ALPR program, the Department will invest in \$330,000 worth of additional ALPR cameras at the intersections at: 4th Street and Interstate 15 Freeway (on both sides of the freeway), Haven Avenue and Foothill Boulevard, Baseline Avenue and Milliken Boulevard, Baseline Avenue and Archibald Avenue.
- **Public Safety Video Network** - Building on the success of the Public Safety Video Network (PSVN) program, the Department will add a total of 23 additional cameras at locations for the Rancho Cucamonga Municipal Utility (6 cameras) and Public Works (17 cameras). This \$67,100 project will be funded through a combination of Homeland Security grants and Law Enforcement Reserves.
- **Animal Center Office Reconfigure Design** – The Fiscal Year 2022/23 budget includes \$20,000 to redesign the Animal Center staff area to provide additional space for offices and a break room to meet the needs for current and future staffing configurations. The existing office space has been largely untouched in 20+ years.

Community and Economic Development

- **Etiwanda Grade Separation Project** - The design and right-of-way phases of the Etiwanda Grade Separation Project are planned to continue through the beginning of Fiscal Year 2022/23 with construction anticipated to begin in December 2022. This project will construct a bridge over the railroad tracks that cross Etiwanda Avenue between Arrow Route and Napa Street. The project will eliminate conflicts and congestion currently caused by the existing at-grade crossing and will improve connectivity and traffic flow in the southeast industrial area of the city. Though this project has been challenging and complex, it will ultimately result in a \$75 million investment in infrastructure that will foster development in this area and help to achieve goals set out in the new General Plan.



- **Etiwanda Ave – East Side Widening** - This \$605,000 project being done in conjunction with the Etiwanda Grade Separation project, involves street widening on the east side of Etiwanda Avenue including curb & gutter, sidewalk, streetlight, and utility relocation, as well as pavement rehabilitation consisting of cold planing, crack sealing, asphalt pavement overlay, utility valve and manhole cover adjustments and pavement striping. This project will enhance pedestrian and vehicular safety by completing the missing lane, adjacent sidewalk, and street lighting.
- **6th Street Cycle Track** - This project is being completed in partnership with the San Bernardino County Transportation Association (SBCTA) and four other local cities; the City's portion of the project is \$286,000. The project will result in the construction of a buffered bike lane, called a cycle track, along 6th Street between Haven Avenue and Rochester Boulevard. Portions of the cycle track will also be raised in areas where appropriate to accommodate a bike lane that caters to the comfort level of many types of cyclists. Construction is anticipated to begin in late Spring of 2023. The City Track is a pilot project, and if successful, the future such projects could be used to offset excessive vehicle miles traveled (VMT) for projects inside of, or outside, the city.
- **Day Creek Channel Bike Trail** - This project will provide an ADA accessible paved pathway for pedestrians and bicyclists along the existing San Bernardino County Flood Control Channel access roads and ideally will include an access pathway across an SCE overhead utility corridor for connectivity to the Rancho Cucamonga Sports Complex for special events. This \$620,000 investment enhances quality of life by providing a designated path for walking, biking, and rolling for both recreational and commuting uses.
- **Advanced Traffic Management System (ATMS) – Phase 2** - The goal of the ATMS program is to construct fiber optic interconnections between the City's traffic signals and the Traffic Management Center, which allows for more efficient and effective traffic operation on City streets. The City has completed Phase 1 and has found that the implementation of coordinated timing along Haven Avenue and Foothill Boulevard has shown reductions in average delays of up to 67% and 51% respectively. Phase 2 is expected to cost \$7,260,500 and includes Milliken Avenue, 19th Street, Arrow Route, Rochester Avenue north of Base Line Road, and Day Creek Boulevard north of Base Line Road. We anticipate construction of Phase 2 to begin in late Spring of 2023.

- **Active Transportation/SRTS Program** - \$150,000 of funding is earmarked for infrastructure projects that further the goals of the General Plan to create walkable/bikeable neighborhoods and connectivity within the city. The City anticipates a focus on programs that improve bicycle connectivity as well as encourage a safer and more pleasant walking environment for pedestrians.
- **6th Street BNSF Spur Crossing Design** – The Fiscal Year 2022/23 Budget has \$175,000 to design and obtain the right-of-way for an at-grade crossing at 6th Street and the BNSF Railroad Spur. This project will complete 6th Street, between Santa Anita Avenue and Etiwanda Avenue, to provide improved traffic circulation, reduce congestion and delays and ensure resiliency in case of disruptive or unexpected road closures or impacts, in the industrial area of the city, as well as extend RCMU's electric and fiber to connect to a future circuit line extension for redundancy.
- **ADA Transition Plan** – The ADA Transition Plan identifies improvements that are needed to remove accessibility barriers; this plan is anticipated to be presented for adoption in the first quarter of 2023. \$150,000 has been budgeted in order to begin reducing and removing barriers in an orderly and budgetary feasible manner in compliance with the Americans with Disabilities Act.
- **RCMU EV Truck Charging Station** - With the number of distribution warehouses in the Southeast Industrial Zone and the transition to zero-emission trucks in 2035 for delivery trucks and other heavy-duty vehicles coming, RCMU is preparing for the demand that will come for commercial truck charging. This \$50,000 project will look at the power demand and design requirements in creating a Commercial Trucking Charging Station in Lot G. The demand for commercial truck charging will increase in the near future and RCMU is embracing the electric transportation mantra and looking at future opportunities to support RCMU, EV demand and reducing GHG.
- **Arbor Substation Redesign** - \$300,000 has been allocated to modify RCMU's Arbor electric substation exterior parking area to include additional equipment storage that is enclosed within the secured substation fencing. As RCMU continues to grow, the need for equipment storage in order to be able to continue to provide reliable electrical service has expanded.
- **Rancho Municipal Broadband** - Construction of the Rancho Fiber network will continue in Fiscal Year 2022/23. It is our goal to expand the program's customer base and provide high-speed internet to businesses and residents in the service area. In Fiscal Year 2022/23, the City will continue work on extending service along Haven Avenue opening up the opportunity for approximately 36 new commercial businesses. New commercial service extension on Arrow Route will serve the SE industrial development area off Etiwanda Ave including Bridgepoint, Hillwood/Speedway and future NRG is being designed now and being incorporated with RCMU's Etiwanda Line Extension project. Up to 880 residential new customers could be added with the opening of the next phase at The Resort.
- **Pavement Rehabilitation Projects** – The City has \$8.5 million in pavement rehabilitation projects in Fiscal Year 2022/23. Some of the projects are in the design only stage this fiscal year, others will involve cold planing, localized asphalt removal and replacement, crack sealing, asphalt rubber hot mix overlay, traffic signal video detection installation, utility valves and manhole adjustments, pavement striping and ADA curb ramps. Improved areas will include Base Line Road from Day Creek Boulevard to the I-15 freeway, Banyan Street from Haven Avenue to Rochester Avenue, Hermosa Avenue from Foothill Boulevard to Church Street, Hermosa Avenue from Wilson Avenue to North City Limit, and Lemon Avenue from Haven Avenue to Marbella Drive.
- **Civic Center HVAC Plant Replacement** – Design work for the Civic Center HVAC Plant Replacement began in FY 2021/22. It is anticipated that a contract will be awarded in an amount approximate to \$2,300,000, and construction will begin in FY 2022/23. This project will replace

the three (3) 150-ton chillers and related pumps which serve both City Hall and the Public Safety building. The current chillers and related pumps have been in service well beyond their expected service life. The new chillers and pumps will change the system from a constant flow chilled water plant to a variable flow plant. This change will increase energy efficiency and reduce operational costs.

- **Civic Center Waterproofing** – The Civic Center Waterproofing project will be in the design phase this year. The \$150,000 budget includes the preparation of plans, specifications, and construction estimates. This project will repair of all exterior joints and seal and weatherproof the exterior brick façade of this 32-year-old building.
- **Citywide HVAC and Lighting Controls** – This project includes the design and installation of new interior and exterior lighting and HVAC controls, replacing the 20+ year old outdated and unrepairable control system for all City buildings. The current \$150,000 phase of the project includes research and design of a new system along with determination of potential costs for the future construction phase.
- **LMD 2 Park Upgrades** – This LMD 2 Park Upgrade project includes upgraded shade, seating and other improvements to increase the efficiency, longevity and versatility of park amenities at Ellena and Vintage parks. This \$250,000 project will be funded by the State Recreational Infrastructure Revenue Enhancement Grant program.
- **LMD 2 Paseo Lighting Retrofits** – The \$250,000 retrofit project involves the repair, replacement, or upgrade of paseo lighting to LED lights (including poles, wires, and underground connections) in various locations of LMD 2. These retrofits are expected to result in a 30% reduction in electricity use as well as reduced maintenance costs.

- **Weathertrak Conversion** – The WeatherTRAK controllers use soil moisture data to calculate and adjust run times in the field. The controller learns over time and creates schedules based on the Water Management Team’s feedback. The WeatherTRAK system is completely online and can be quickly and easily accessed via computer or mobile device. This system is very fast, and multiple changes and large amounts of data can be accessed and modified either onsite or remotely, historical data can be downloaded almost instantly. After 9 months (6/1/2021 – 3/16/2022) the City saw an almost 17% reduction in water usage over 16 sites with potential for additional savings in LMD-9. The City is working to roll out this new controller to all sites city-wide with an investment of \$1.14 million to help reduce water usage, as much as possible; however, the main limitation right now is the available supply of Weathertrak devices needed to purchase in very large quantities due to the vast amount of landscaping citywide.



- **Red Hill Park Solar Pathway Lighting** - Install replacement solar or LED lighting (poles, base & fixtures) to replace broken pathway lights in Red Hill Park. The broken pathway lights are very hard to repair (broken cables, severed conduits, etc.). The use of solar pathway lights will bypass the need to repair/replace the broken in-ground infrastructure (cables, conduit, etc.). This \$200,000 investment will help the City realize a cost saving by eliminating the electricity costs for illuminating these pathways.

- **LMD 1 and 6 Drought Tolerant Landscape Scoping** – The City is looking to convert existing high water usage landscaping throughout LMD 1 and 6 to drought tolerant landscaping. This \$100,000 scoping phase will include identification of potential improvements, costs, and phasing for future projects should funding become available within the district. The climate patterns in California have resulted in drought conditions and State mandates for reduction of water usage for landscape purposes. This has resulted in increased costs for water within the City. Converting to drought tolerant landscaping over time is expected to result in reduced operations and maintenance costs over time.
- **LMD 2 and LMD 4R Water Conservation/Landscape Renovation** - Continuation of previous work to remove turf and replace with drought tolerant landscaping and hardscape. This will be the second large scale project at an approximate combined \$2.2 million to replace the landscaping along entire street(s) within LMD 2 and LMD 4R. This project will reduce water usage and labor costs to irrigate and maintain landscaping. It will also demonstrate to public that drought tolerant landscaping is aesthetically pleasing and easy to maintain.
- **Beryl Park Tennis Court LED Light Replacement** - Remove and replace all existing light fixtures illuminating the tennis courts with new LED fixtures. This \$69,000 project will help reduce energy costs by 30%, reduce maintenance services and extend the life of the system. These new lights will improve visibility during night play and reduce customer concerns.
- **F150 Lighting Truck** – The City is hopeful that it will take delivery of its first-ever all electric light duty truck next fiscal year. An order has been placed and the City is on the waiting list with other fleet buyers. It is anticipated this truck will, if it proves effective, form the basis to replace a large portion of the City’s light duty truck fleet, further improving efficiency, reducing costs and improving operations. The vehicle has anticipated delivery time of early 2023.
- **Citywide Concrete Repair/Sidewalk Replacement** - Next year’s annual sidewalk project is budgeted at \$1,125,000, our largest amount in several years, and will replace approximately 40,000 sq/ft of sidewalk and 2,200 liner feet of curb and gutter at 232 locations. In addition, the City has funds set aside to address a long list of resident-generated requests that were submitted using the RC2GO app resulting in the replacement of 7,100 sq/ft of sidewalk and 250 LF of curb and gutter.
- **Fleet Shop Rental Space** - The City intends to invest \$300,000 to remodel the front half of Fleet Shop building so it can be used as a rental space. Since the Public Works Services Center opened, the front half of the Fleet Shop building has sat empty and/or been used for storage. This project will increase the functionality of the building and create revenue for the City.

Civic and Cultural Services

- **Dog Park** - Construction of the \$3.9 million Central Park dog park will include three, ½ acre fenced enclosures for small and large dogs, a paved parking lot area, new landscape consisting of turf, decomposed granite, various trees and drought-tolerant planting, and various site amenities for dogs and owners. The dog park will also require the construction of a new drive approach and entrance at Base Line Road and Spruce Avenue to allow access to the dog park. The current signalized intersection is a “T-intersection”. This will be modified to become a 4-way intersection to accommodate the new drive approach entrance to the dog park.
- **Victoria Gardens Cultural Center Courtyard** - This project will take a primarily passive, outdoor space with little shade or seating areas and redesign it to encourage greater pedestrian access and use. Amenities will include shade, lighting, and a permanent outdoor stage to facilitate outdoor events, concerts and rentals, and improvements to spectator comfort. The \$3 million in improvements and new features will also include repainting of the Cultural Center and Biane Library.



- **Family Resource Center Remodel** – This remodel project includes energy efficiency and aesthetic upgrades for an aging community center. Work includes a new energy efficient HVAC system, interior and exterior paint, new flooring, kitchen upgrades and an enhanced interior courtyard. The \$775,000 project is funded through American Rescue Plan Act (ARPA) funds received from San Bernardino County.
- **Beryl Park Inclusive Playground** - The project includes the replacement of the existing playgrounds at Beryl Park East with themed, inclusive for all abilities playground equipment. The City anticipates receiving \$287,000 in Prop 68 Per Capita grant funds to offset the \$910,020 in construction costs.
- **Quakes Scoreboard replacement** - This project would replace the existing Quakes scoreboard which has reached the end of its lifespan and requires replacement. The City will work with Quakes to outline the terms of this replacement for financial impacts as the replacement is expected to cost at least \$500,000.
- **Citywide Parks and Recreational Facilities Master Plan** - This \$300,000 project will identify the community needs and guide the future development and management of the park and recreation system as an extension of the General Plan adopted in FY 2021/22.

- **Second Story and Beyond® Capital Project** - The \$5.3 million tenant improvement stage of the Second Story and Beyond® project will take place in early Fiscal Year 2022/23. Museum exhibits will be fabricated throughout the year and installed in early 2023. A soft launch of the new service is anticipated in June 2023 followed by an official Grand Opening event in July. Significant project enhancements have been made possible through a \$2 million grant from San Bernardino County and a \$1 million grant from the federal NASA Fund.
- **Records Storage at Station 8** - Presently, the City's paper records are archived at an offsite commercial storage facility; however, included in the Fire Station 178 project is a new records repository for \$944,000, split between the City and Fire District. This will be a centralized, in-house, secure storage location for City records in a manner permitting fast and accurate retrieval and reducing commercial storage costs.

Administrative Services

- **Financial Enterprise Application Replacement** – A significant project for the organization is replacing our 20+ year financial system software application. This once-in-a-career, multi-million project, will increase productivity by digitizing routine transactions, electronically route requests and approvals via workflows, eliminate paperwork, and capture more data in everyday transactions to improve data analysis. Although the implementation is a joint project led by Finance, HR, and DoIT, the entire organization will be involved in evaluating the day-to-day, weekly, monthly, quarterly, and yearly activity changes during implementation.
- **Wireless Network Upgrade** – Wireless access has become an expectation and is relied upon by the community and staff to participate in services and to conduct business. The City's current wireless network has reached its end-of-life on hardware and software support. To maintain services and increase the capabilities and speed, the budget includes \$560,000 to replace the equipment in Fiscal Year 2022/23 as part of the larger infrastructure upgrade outlined in the technology roadmap.

City Manager's Office

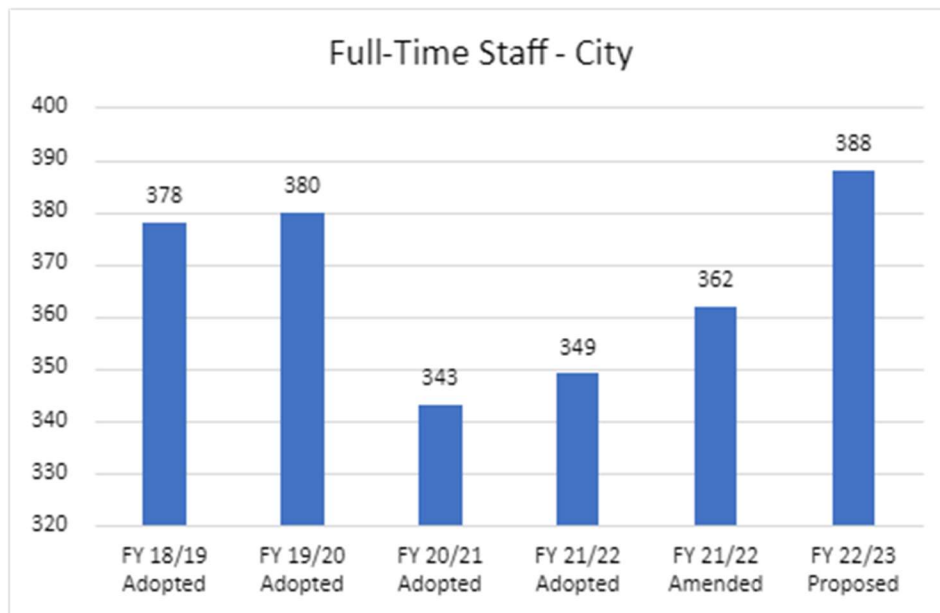
- **8th Street Affordable Housing** – The City intends use its \$2,300,000 share of the Permanent Local Housing Allocation (PLHA) for a pilot project to evaluate the use of 3D printing and other emerging construction methods to provide owner-occupied housing with wrap-around services that meet the City's affordable housing needs. The City will provide a portion of a 2.3-acre site and will partner with an organization to oversee the development of the affordable for-sale housing. Purchasing price would target households earning 80-120% AMI for Riverside-San Bernardino-Ontario MSA. Funding is contingent upon approval of the project by the California Department of Housing and Community Development (HCD). Once approval is received from HCD, the project will be submitted to the City Council for approval and appropriation of the necessary funding during FY 2022/23.

Personnel Costs and Staffing Levels

"Coming together is a beginning; keeping together is progress; working together is success."
– Henry Ford, Founder of Ford Motor Company

Cities are in the service business, and the primary interface for providing those services is through human capital. In Rancho Cucamonga this interface is the talented and dedicated personnel that make up Team RC. Personnel cost are nearly always the single biggest expenditure item for any local government, often accounting for 60% to 90% or more of total budget costs (depending on the presence of public safety). With respect to Rancho Cucamonga, personnel costs (excluding police and fire) are expected to constitute 24% of our budget, and when combined with police and fire (both personnel intensive departments) that percentage increases to 72%. This percentage, much lower than many of the full-service agencies surrounding Rancho Cucamonga, reflects our commitment to operating at the highest levels of efficiency possible, and a long-term effort to keep Cal PERS costs at a manageable level.

In Fiscal Year 2021/22 our ongoing revenues had not yet returned to pre-pandemic levels, which meant that services and corresponding staffing levels also remained constrained as the City Council exercised a disciplined, fiscally conservative approach to operations during the pandemic and associated revenue loss. However, going into Fiscal Year 2022/23 the local economy is looking stronger than it has since Fiscal Year 2007/08; and, with the demand for programs and services increasing exponentially in 2022, the need to bring back staffing to pre-pandemic levels has become a priority.



The full-time staffing level is proposed to not only go back to pre-pandemic levels, but to increase slightly in order to meet the growing needs of the community. As the chart illustrates, the FY 2020/21 budget reduced full-time City staffing levels by 10% due to closure of specific facilities and programs. Throughout FY 2021/22, the City's management team worked through a rigorous process to evaluate staffing needs and the FY 2021/22 Amended Budget funded four (4) additional frozen positions, upgraded four (4) part-time roles to full-time, and added five (5) new full-time positions. For FY 2022/23, departments continued to take a cross-functional and wholistic approach to considering the greatest needs for the entire organization and evaluating how those services could be delivered and needs met in the most creative, cost-effective ways possible. This work led to a number of minor departmental reorganizations resulting in changes in staffing configurations, keeping the net new personnel balanced with the increasing needs of the community. The end result of these efforts is a proposed full-time count

that would increase by 26 positions, year-over-year, but in effect, only increase by eight (8) new positions from before the pandemic in Fiscal Year 2019/20. Of these 26 positions, 18 are being refunded / unfrozen and eight (8) are new full-time roles. The following chart summarizes these changes, which are discussed more fully in the respective Workgroup sections of this letter.

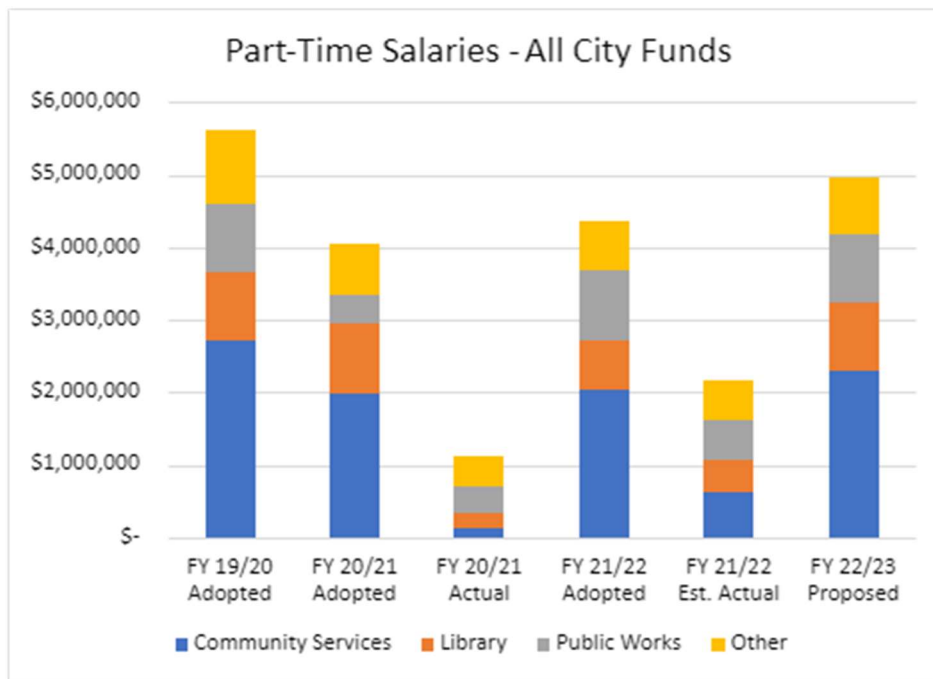
**Fiscal Year 2022/23
Summary of City Net New Full-Time Personnel**

Department	Position	Category
Animal Services	Deputy Director of Animal Services	New
Animal Services	Administrative Assistant	Unfrozen
Animal Services	Animal Caretaker	Unfrozen
Animal Services	Animal Services Officer II	Unfrozen
City Clerk's Office	Management Analyst I (Funded 1/2 FY)	New
Community Improvement	Community Improvement Officer I	New
Community Services	Community Services Coordinator	Unfrozen
Community Services	Community Services Superintendent	Unfrozen
Community Services	Community Services Supervisor	Unfrozen
Community Services	Community Services Supervisor	Unfrozen
Community Services	Procurement Technician	Unfrozen
Community Services	Theatre Production Coordinator	Unfrozen
Community Services	Theatre Technician III	Unfrozen
Economic Development	Deputy Director of Economic Development	New
Economic Development	Economic Development Manager	New
Engineering	Executive Assistant	Unfrozen
Engineering	Utility Marker	Unfrozen
Human Resources	Administrative Assistant	Unfrozen
Innovation and Technology	Chief Information Security Officer	New
Innovation and Technology	Management Analyst I	New
Library	Library Technician	Unfrozen
Public Works	Maintenance Coordinator	New
Public Works	Lead Maintenance Worker	Unfrozen
Public Works	Maintenance Worker	Unfrozen
Public Works	Maintenance Worker	Unfrozen
Public Works	Maintenance Worker	Unfrozen

The chart above is limited to City employees; Public Safety is not included, however, the demand for additional personnel extends to police and fire as well. For the Police Department staff is recommending adding two Sergeants and a Sheriff's Service Specialist to the contract with the San Bernardino Sheriff Department. As of Fiscal Year 2021/22, the Department had 13 supervisor positions that manage the patrol operations of 110 deputies and 15 detective/corporal positions. Effective policing relies on adequate supervision and with three shifts each day, and with the new trend of over 400 calls per day on a regular basis, the Department needs two additional sergeants on the force. This will ensure the city always has two supervisors on each shift even during vacations or other unplanned absences. Another Sheriff's Service Specialist focused solely on managing the City's many restricted parking areas will help spread that workload out and allow more attention on this increasingly important quality of life issue.

The Fire District will be adding nine (9) positions to the budget halfway through the year to prepare to staff the new Station 178. The Station will house three Captains, three Engineers, and three Firefighters; however, for this fiscal year only, the District will underfill the Captains and Engineers with Firefighters in anticipation that current employees will be promoting up through the department to fill the new Captain and Engineer spots and the District will need to backfill those positions.

In Fiscal Year 2019/20 (pre-pandemic), the City budget had 179 full-time equivalents (FTE) for part-time staff; for FY 2020/21 and 2021/22 the City had 40 and 60 FTE. In the proposed budget for FY 2022/23, the City is optimistic that the levels of service staff will be able to provide will rely on 133 FTEs, which is approximately 25% less than what was adopted pre-pandemic. As expressed in dollars, the adjacent chart illustrates the fact that amended part-time expenditures in FY 2021/22 were about half what was originally budgeted, primarily reflecting the continued closure of many Community Services and Library facilities throughout the year due to the impacts of the COVID-19 pandemic. Most of those conditional FTEs were not hired, keeping actual expenditures to \$2.2 million, which was twice as much as FY 2020/21, showing the incremental growth of programs and services as the COVID vaccines helped make programs safer to operate.



Moving into Fiscal Year 2022/23, with the purposeful reopening of many facilities and the resumption of programs, the proposed budget slightly increases the budget for part-time salaries as compared to the budget for FY 2020/21, but doubles the estimated actuals spent in FY 2021/22. These additional resources restore the part-time Maintenance Technicians that are critical to our Public Works facilities and parks divisions, including Quakes Stadium, which has now fully reopened. Our parks continue to be heavily used as many residents go outside and resume family and friend gatherings for parties and barbecues; it is primarily our part-time staff that keep the trash cans emptied and the park restrooms restocked during busy summer weekends. As of this writing, the Library now has six operating days between the two locations, plans to go to nine in the middle of June and anticipates moving to ten in September along with expanding hours into the evening. Community Services programming has and will continue to expand, once again offering summer camp, concerts, senior programming, and come the fall, a modified season at the Lewis Family Playhouse. Again, it is the part-time staff that make these programs and services a reality.

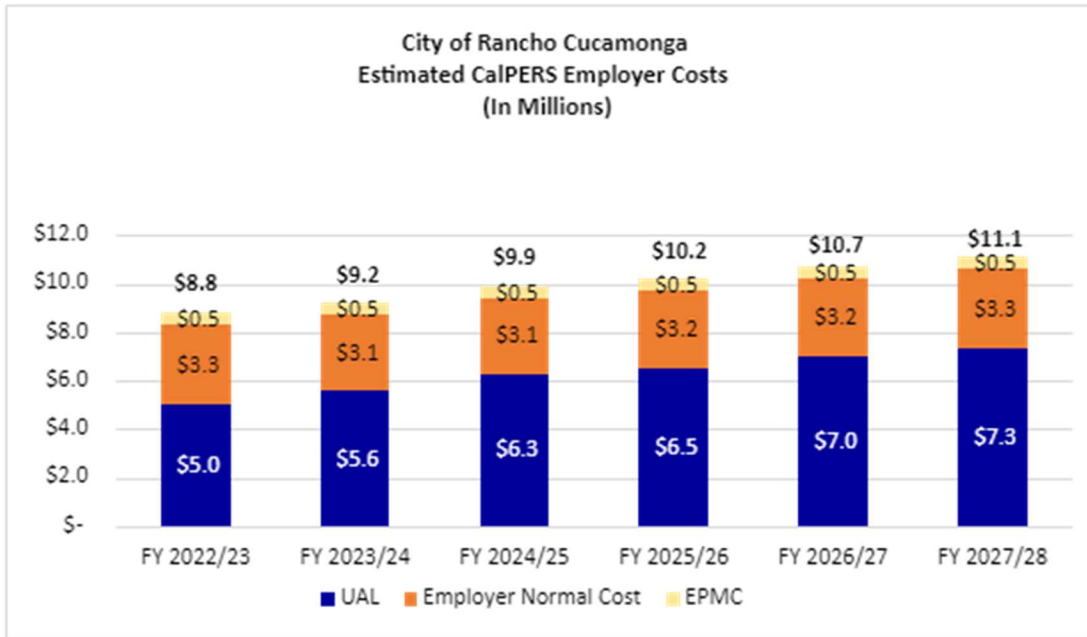
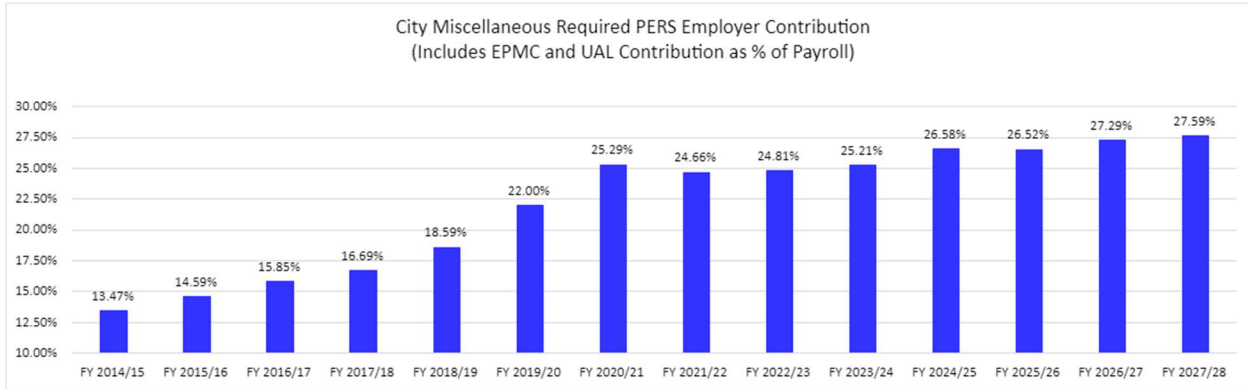
Nevertheless, the City, like many of the businesses in Rancho Cucamonga and across the country, is finding it hard to bring back / hire both full- and part-time staff. According to the Bureau of Labor Statistics, on the last business day of March 2022, there were 11.5 million job openings and 6.0 million unemployed people in the United States. In the past two years, our hiring was dictated by what services we were offering and what facilities were re-opening in light of the pandemic and associated restrictions. Going into Fiscal Year 2022/23, staff anticipate the programs and services offered and/or how long it takes to provide those services will be dictated by what staffing the City will be able to not only hire but retain.

In terms of the compensation budgeted for the dedicated people who make up Team RC, the City's CalPERS Employer Contributions are just as important to mention as the staffing levels (and salary increases). The costs vary for miscellaneous plans (or non-safety) and safety plans. Rancho Cucamonga has two miscellaneous plans, one for the City and one for the Fire District. The Rancho Cucamonga Fire Protection District also has a separate plan for the fire safety group. Each of these groups is made up of two types of rates: Classic Rates, for those employees enrolled in CalPERS prior to the enactment of the California Public Employees' Pension Reform Act (PEPRA) in January 2013, and PEPRA Rates, for those enrolled in CalPERS in or after January 2013 who have a statutory lower defined contribution rate. Long term as more and more employees are hired under the PEPRA rates, the City's contribution to CalPERS should level off and potentially decrease. At this point in time, approximately 50% of the City's employees are PEPRA and that number will continue to grow each year as Classic members retire.

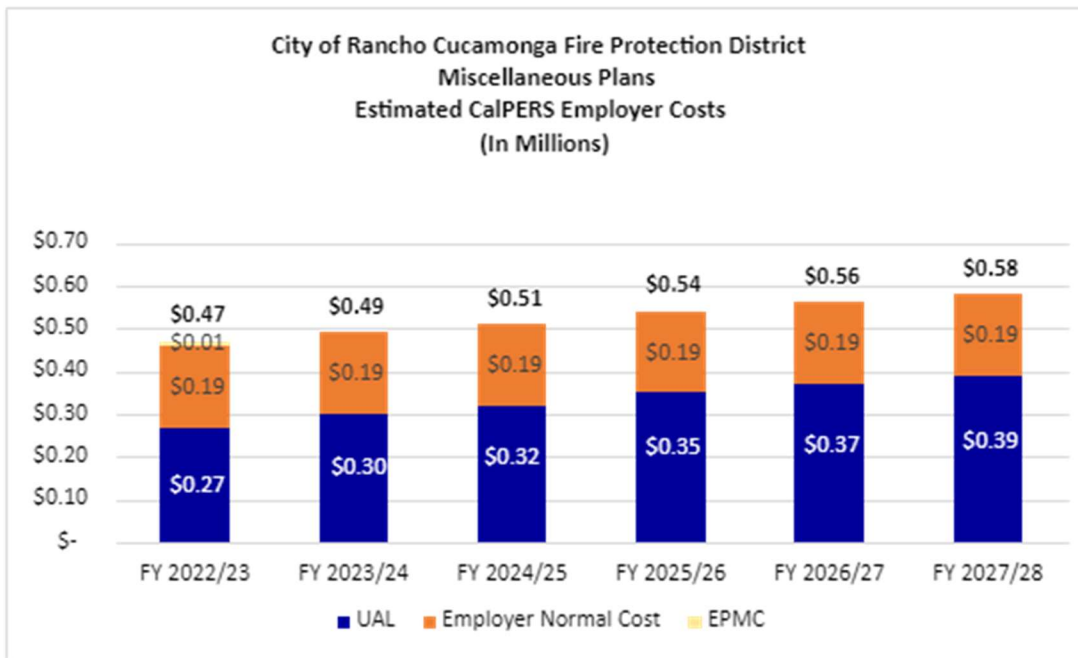
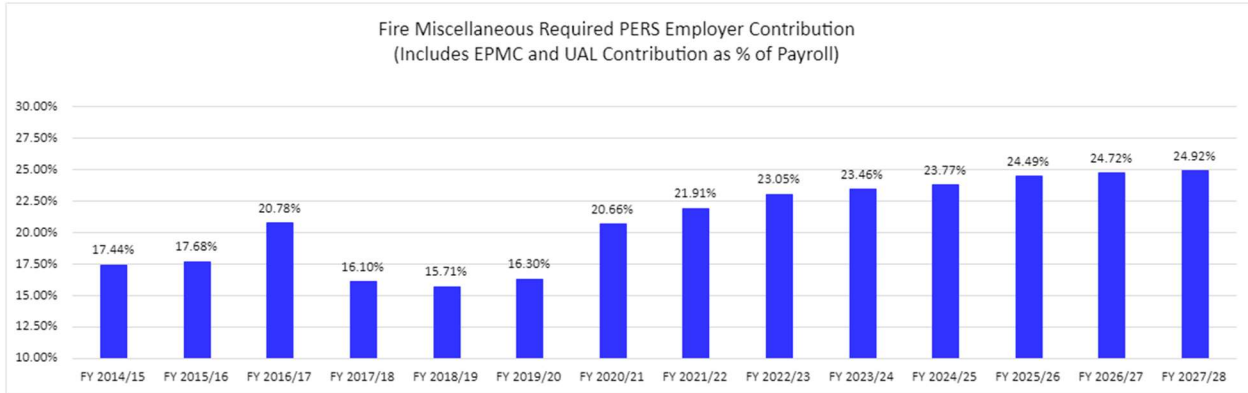
The City has also taken a proactive approach in its negotiations with employee groups to keep the CalPERS contributions to a manageable level and to keep the rates from spiking by reducing / minimizing benefit enhancements that are considered compensation when reporting to PERS as well as keeping the rate of salary growth at or under PERS annual assumptions. The City also continues to negotiate to eliminate the Employee Paid Member Contribution (EPMC) to bring down the City's pension obligations. Cities paying the EPMC on behalf of the employee was a very common practice throughout the State of California until the Great Recession when employers began negotiating for employees to pay their own member contributions. The Executive Management Group has been paying its EPMC for a number of years now, as are the members of the RC Management Association and the Fire District employees. The City recently reached agreement for the Classified Employees to pay their full share of the EPMC; leaving just one bargaining group getting a portion of their EPMC paid by the City.

These factors, in addition to the leveling off of a state-wide multi-year rate increase that focuses on the Unfunded Accrued Liability (UAL) portion of the rate, are finally helping the City's pension obligations stabilize, with some modest increases in future years, instead of the drastic increases experienced in the past decade. This is illustrated in the first chart in blue for each plan, which shows the CalPERS rate as a percentage of salary. Converting those rates into dollars, brings the costs from the abstract to the concrete, as shown in the second multicolored chart. These charts aggregate the Classic and PEPRA rates.

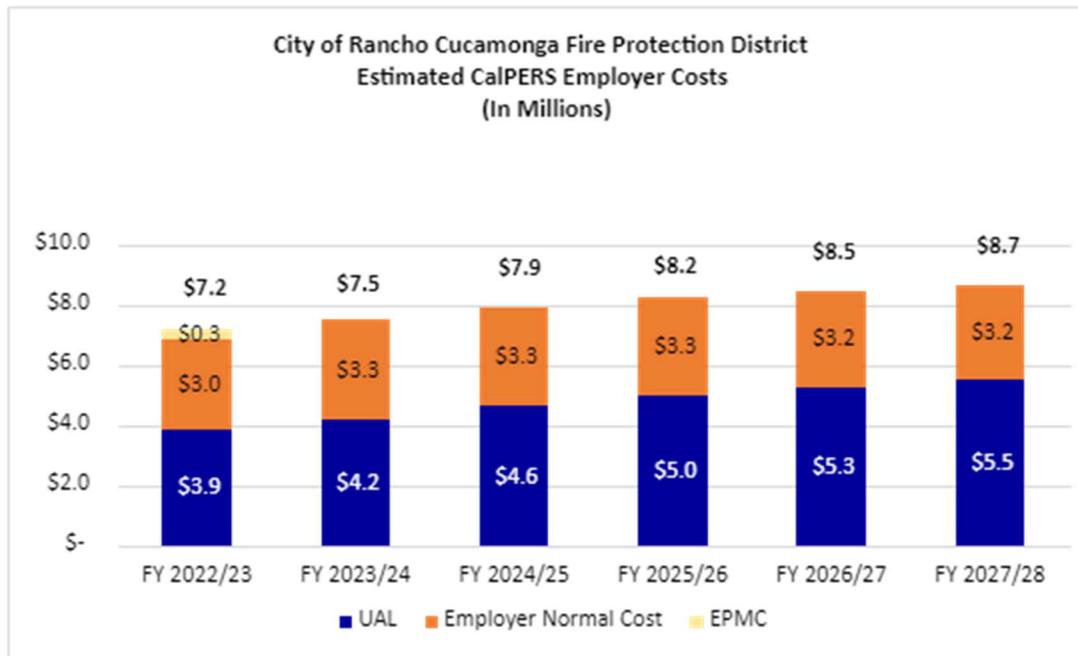
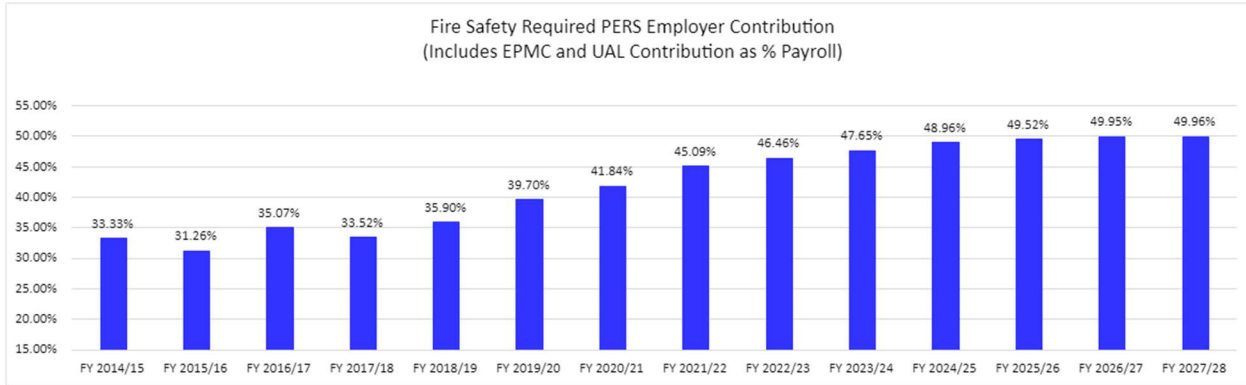
City Miscellaneous Plan



Fire Miscellaneous Plan



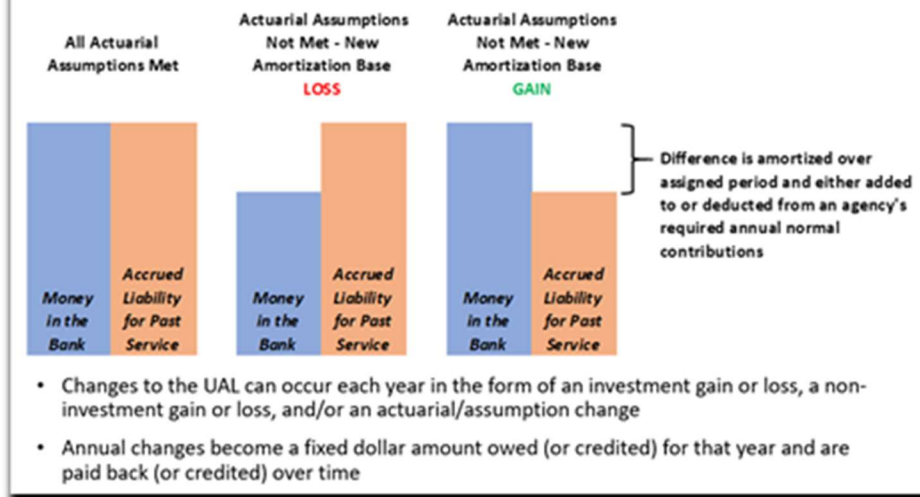
Fire Safety Plan



As noted above, one of the major drivers for the CalPERS rates is the Unfunded Accrued Liability (UAL). For both the City Miscellaneous and Fire Safety plans, UAL accounts for roughly 60% of the total PERS rates. While the UAL for the City Miscellaneous plan is higher in terms of the annual payment, it is spread across a larger employee base. The Fire Safety plan's total PERS rate is approaching \$.50 cents for every dollar in salary (including the UAL payment), while it remains under \$.25 cents for every dollar of payroll for the City Miscellaneous plan. The funded status of the City plan is essentially flat compared to the prior year, at approximately 76% funded, while the Fire Safety plan is approximately 71% funded.

Because of the upward pressure on rates created by the Fire Safety UAL, and the desire to improve the funded status of that plan, in FY 2020/21 the Fire District adopted a five-year strategy to prefund its UAL for the District's safety employee plan. FY 2022/23 is the third year of this plan, and the budget includes a \$3.717 million prefunding payment in addition to the CalPERS normal costs. The City also pays the UAL for both City and Fire upfront, saving money each year and pays above the minimum to chip away at the unfunded balance.

What is a UAL?



This chart provides an overview of how UAL is determined, and how pension losses can create new UAL amortization bases. When the public or the press makes note of pension liabilities and the costs associated with them, they are generally speaking of UAL although with the emphasis on headlines, this critical nuance is often dropped from the actual write up. If not proactively managed, increasing UAL results in escalating pension payments required from public employers, which then can begin to squeeze organizational budgets and ultimately impact service delivery in financially troubled agencies.

Thankfully, both the City and the Fire District are in sound financial positions, and the District has the financial capacity to proactively address its UAL with the above-mentioned five-year plan. The goal of this plan is to bring the funded ratio of the plan to the 85-95% funded range by making additional supplemental pension payments over the next several years. Prefunding the UAL to this level will both reduce long-term pension costs over time, and level out the impacts on future budgets by reducing annual pension payments.

Workgroup Detail

Public Safety Workgroup

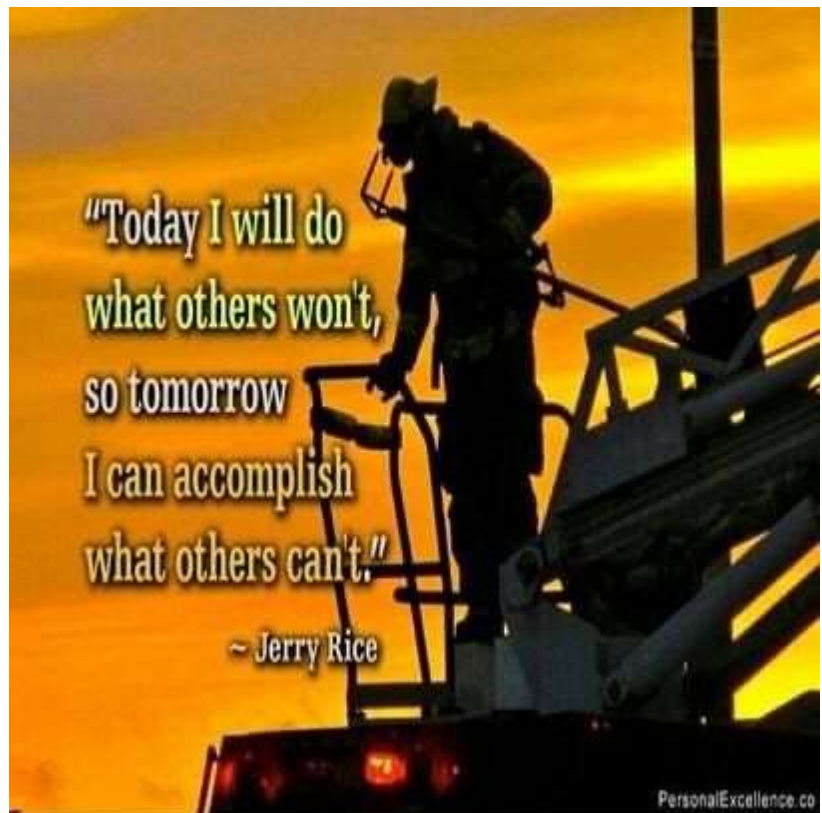
My heroes are those who risk their lives every day to protect our world, and make it a better place, police, firefighters and members of the armed forces. – Sidney Sheldon

The Public Safety Workgroup consists of the Police Department, Fire District, Animal Services, and Community Improvement departments. Each of these departments provides critical services to the public including law enforcement, fire and emergency services, animal control, care, and adoption services along with community and property maintenance and improvement. Within this workgroup is one crystal clear focus on providing world class public safety related services to the residents and business owners in the community. Because of the of the tremendous opportunities to leverage the unique skills and knowledge in each of the departments, working together to protect Rancho Cucamonga, these areas operate together under the direction of the City Manager. Fire, Animal Care and Control, and Community Improvement operate as in-house departments, while police services are provided under contract by the San Bernardino County Sheriff Department.

The Rancho Cucamonga Police Department is committed to providing the best law enforcement services possible to keep the City of Rancho Cucamonga amongst the safest cities of its size in the state. The relatively low crime rate in comparison to many neighboring agencies is a direct result of the commitment and hard work by the men and women of the Department, and the support they receive from the City Council. In addition to the policing services provided in the contract with the Sheriff Department, the City funds numerous community policing programs to enhance the safety and wellbeing of the entire Ranch Cucamonga community.

The Department remains committed to working with our local schools to provide safe learning environments.

Along those lines, there are six (6) School Resource Officers (SROs) responsible for a total of 35 schools. Four of the SROs serve the four high schools and eight middle schools, and two SROs serve the 23 elementary schools. The SROs work as a team and communicate with school administration and security staff to keep our schools safe for all children, help manage pick up and drop off, and protect the schools from active shooter events.





The Crime Prevention Unit continues to host events to educate residents and stakeholders on crime trends and prevention. This specialized unit is responsible for establishing, managing, and maintaining programs and initiatives related to preventing and reducing the opportunity for crime to occur in the city of Rancho Cucamonga. Using collaborative efforts with various government agencies, businesses, and the community, the Crime Prevention unit accomplishes its tasks through leveraging a variety of resources. In Fiscal Year 2022/23, the Crime Prevention Unit will continue to host events educating the public on Teen Human Trafficking, self-

defense and internet safety for kids, Every 15 Minutes – DUI education program, monthly Citizen Advisory Committee meetings, Open House, Coffee with a Cop and the extremely popular National Night Out.

The Solution Oriented Policing team manages city-wide quality of life issues. Quality-of-life issues are sometimes thought of as lower-level crimes against property; however, they are the first initial “broken windows” that presage further problems if not addressed. Working with the County’s Homeless Outreach Proactive Enforcement Team (HOPE), SOP deputies provide resources and housing to transients who need or request assistance. They also communicate with local businesses and property owners if issues arise with the homeless or other low-level concerns that impact customers. SOP partners with Alcohol Beverage Control (ABC) to ensure local establishments remain in compliance with appropriate ABC as well as City regulations. Additionally, SOP partners with the Sheriff’s Department Human Trafficking Task Force to address human trafficking within the city, particularly at massage establishments. They conduct regular business checks at massage businesses to ensure proper licensing and business practices are followed. The Crime Free Multi-Housing Program is another partnership with property managers, owners, landlords and residents intended to reduce crime through community partnerships and pro-active steps to improve the quality of life for our community. In Fiscal Year 2022/23, the SOP Team will work with the Fire District to host two large scale Active Shooter training events. These events include local law enforcement, federal agents, and local fire departments, allowing for professionals to work together and be prepared to handle a real active shooter scenario.

Currently, the Department operates out of the main station on Civic Center Drive and satellite offices at Victoria Gardens and the West Side Public Safety Facility (PSF). The PSF includes both police and fire personnel and services. It improves customer service for the residents and business owners on the west side of the city by allowing deployment into the field directly from this facility as well as providing a centralized evidence repository for the Department. The SOP team operates out of the PSF which enables them to respond more efficiently to quality-of-life concerns within the city. The team will continue working to limit the quality-of-life crimes such as littering, loitering, urinating/defecating in public, drunk in public and panhandling. They will continue to work with the HOPE Team to stay up to date on rehabilitation programs and housing and mental health services available to the homeless. The City’s goal is to ensure that no one who is homeless remains in that status if they are willing to accept help and assistance.

The Multiple Enforcement Team (MET) MET investigates violent crime in the city. The team has an investigator on-call 24/7 to respond to in-progress calls or cases with viable leads. MET has solved multiple cases, including attempted murders, assaults with deadly weapons, robberies, carjackings, kidnappings, and narcotic related crimes. Additionally, the MET deputies received specific training in investigating marijuana grow houses, which they, working with the Community Improvement

department, have investigated and shut down multiple such locations within the city. These locations present a series of dangers including stolen water and electricity, risk of fire, black mold and the potential for violent crimes transporting their product.

The Automated License Plate Reader (ALPR) program continues to produce great results for the city. Presently, Rancho Cucamonga is one of the few cities to have completed a ring of ALPR cameras around the city at all major streets and freeway ramps. We are now working to complete an interior ring of key intersections to enhance our ability to track movement within the city. The goal of the program is to capture data on wanted vehicles and allow deputies to locate the vehicles before additional crimes are committed. The Department receives over 300 ALPR notifications per year, many resulting in arrests for crimes such as possession of stolen property, felony evading, possession of dangerous weapons, narcotics, and wanted persons. Building on the past success of the ALPR program, in Fiscal Year 2022/23, the Department will add additional ALPR cameras to the intersections at:

- 4th Street and Interstate 15 Freeway (on both sides of the freeway)
- Haven Avenue and Foothill Boulevard
- Baseline Avenue and Milliken Boulevard
- Baseline Avenue and Archibald Avenue

Similarly, building on the success of the Public Safety Video Network (PSVN) program, the Department will add a total of 23 additional cameras in Fiscal Year 2022/23 at locations for Rancho Cucamonga Municipal Utility and Public Works facilities. These cameras will provide an extra level of security from property crimes related to precious metals. To increase security at City Hall and the Rancho Cucamonga Police Department two additional cameras will be placed in the City Hall courtyard facing the City Council Chambers and Police Department building.

With all the data collected from these and other tools each year, the Department has been searching for a way to better access this data in real time while events are ongoing. For FY 2022/23 the Department will implement a Real Time Information Center (RTIC) at the main station on Civic Center Drive. Detectives and Deputies will be provided with real time information and assistance with crimes in progress. Analysts on duty in the department can monitor cameras and ALPR feeds in real time. The collective mission of the RTIC will provide improved ability to meet the demands from law enforcement and City departments for crimes in progress as well as enhance the ability to detect crime patterns and other statistical data that is utilized to not only effectively combat crime in the city, but to also aid in the City's land use planning.

After the PSVN camera monitors are moved into the Real Time Information Center, the Department intends to reconfigure that space into a new Administrative Conference Room. Currently there is no space in the police station to conduct administrative meetings for more than a few people. Improvements to the area would include television monitors and computers to conduct Microsoft Teams meetings, conference table and chairs, and other minor cosmetic fixes to the room.

The Rancho Cucamonga Police Department has identified two aging vehicles to be upgraded in Fiscal Year 2022/23. One of the vehicles is the mobile command post, which was built in the 1990's and is not up to date with current technology or the needs of the Department. Additionally, the Department's off-road vehicle (John Deere side-by-side) is no longer operable. Currently, when an off-road vehicle is needed, the Department must rely on the Fire Department or local residents' off-road vehicles to respond to calls for service.



To further increase the Department's response to calls for service, the City will be adding two supervisor positions. As of Fiscal Year 2021/22, the Department had 13 supervisor positions that manage the patrol operations of 110 deputies and 15 detective/corporal positions. Effective policing relies on adequate supervision and so to better manage the deputies at the Rancho Cucamonga Police Department, the Department would like to add two additional Sergeants to the force along with another Sheriff's Service Specialist focused solely on managing the City's many restricted parking areas. Finally, in April 2022, the Department welcomed its newest member, a bloodhound named "Keva." Keva's training has proven successful, and she loves assisting Deputies in the field. When Keva is not training or out on a call, she enjoys taking walks and visiting her friends around the station.

The Fire District's mission is to serve the community through planning, promoting, and demonstrating a readiness to respond to and reduce threats to life and property through the efficient and effective delivery of emergency and non-emergency services and programs. Three pillars establish the foundation for the Fire District's traditional and innovative services: Community Risk Reduction, Emergency Response, and Emergency Management. Leading the Risk Reduction efforts, the Prevention Bureau manages hazards through fire prevention, inspection, wildland fire threat reduction, public education, and community outreach. Additionally, through the Emergency Response pillar firefighters deliver efficient and effective mitigation protocols for structural and wildland fire suppression, emergency medical services, hazardous materials response, technical rescue, and tactical response. The Emergency Management program reduces vulnerability to hazards, increases community disaster resiliency, and provides timely economic recovery utilizing comprehensive mitigation, preparedness, and response programs. The Fire District fosters a high level of readiness through the development and training of a diverse workforce. Best practices and cutting-edge innovations while leveraging partnerships, resources, data, and technology will also be utilized to maximize value in the delivery of our services.



"The past is our lesson. The present is our gift. The future is our motivation." – Anonymous

In alignment with the City General Plan Update, the District will conduct a Master Plan and Standards of Coverage (SOC) assessment. The intent of the study is to evaluate the current and future planning needs for emergency and non-emergency services provided. The SOC will provide a framework for policy makers to use as a guide when certain metrics and data points are reached. When combined with the Master Plan, the level of service will be evaluated holistically so that it takes into consideration the logistical, financial, and administrative impacts that any addition in level of service could have in the immediate future and over a 15-year span. In addition, it will also evaluate the District's current deployment model and assist in evaluating the future deployment model make-up, including partnerships with other City departments.

As that model is reviewed, the District will rebuild Fire Station 171, the oldest fire station in the city, and complete ADA improvements to Fire Stations 173 and 174 in order meet the needs of an increasingly diverse workforce. In alignment with Fire Station 178, currently under construction, the District will use a progressive process in which a design-build team work collaboratively under a single contract to provide design and construction services. These projects will also involve continued partnerships with other City departments, including Community Services and Public Works. Design began in late Fiscal Year 2021/22 and the District anticipates awarding the construction contract in late Fiscal Year 2022/23.



In Fiscal Year 2022/23, the District will receive and deploy an electric fire engine, one of the first in North America. The electric fire engine will eventually be housed at Fire Station 178, scheduled to open in early Fiscal Year 2023/24. In support of the City's environmental sustainability efforts, the electric fire engine will continue to reduce the District's carbon footprint and noise emissions. This new platform employs an innovative electric

drive system while also decreasing the overall footprint of the vehicle allowing for better maneuverability. The fire engine can change vehicle height on the fly from a low center of gravity street-based fire engine to an off-road height fire engine with 4-wheel drive capability, thus allowing for response capabilities due to our diverse topography. The District is also deploying a Type VI fire engine. Provide by Cal OES through the California Fire and Rescue Mutual Aid System, the engine will assist the District in maintaining surge capacity during day-to-day duties and major events/emergencies. Type VI fire engines are a widely used fire engine in wildland urban interface fire response because of their versatility, maneuverability, off-road abilities, and fire suppression capabilities. Furthermore, in Fiscal Year 2022/23, the District will replace one (1) Tiller Truck and one (1) Type 1 engine due to age, ongoing maintenance issues, and in accordance with the District's Long-Term Emergency Apparatus/Vehicle Purchasing and Replacement Plan.

The District will partner with Public Works to address future vehicle maintenance needs and repairs of both the District and City fleet. This will include the District and Public Works sharing the cost of a Mechanic position; coordination of fleet maintenance and repair with all heavy equipment serviced at the District's fire shop and standard vehicles serviced at the City's fleet shop; and implementation of a new fleet management software that will allow for coordinated service requests, work order management, inventory management, reporting and analytics, and fuel and charge management.

In anticipation of the opening of new Fire Station 178, the District will hire nine new firefighters to staff the electric fire engine around the clock. The new station will house one fire engine staffed by one firefighter, one engineer, and one captain across three different shifts. To ensure staffing is in place when construction of the fire station is complete, the District will hire the nine new firefighters in Spring 2023. This will allow time for the new firefighters to complete the District's Fire Academy prior to summer when Fire District resources are impacted by the ever growing and worsening California fire season.

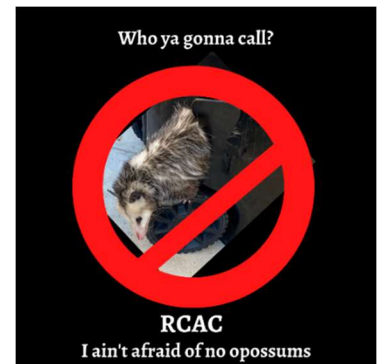
Due to the proximity of the San Gabriel Mountains and the Santa Ana winds, wildfires are a significant threat to Rancho Cucamonga. To prepare for this threat, the District has pre-designated apparatus staging areas throughout the city. This includes Heritage Park, as well as the dirt lot on the north side of



the bridge. Originally planned for Fiscal Year 2021/22, the replacement of the main bridge at Heritage Park was shifted to Fiscal Year 2022/23. The existing bridge has been identified for replacement due to its aging condition and regular wear. Because this is an apparatus staging area, the District is partnering with the City on this replacement project.

The District will also partner with Public Works and Planning to create an Urban Forest Management Plan. In alignment with the City General Plan Update, a comprehensive urban forest management plan provides an opportunity to enhance our urban forest and canopy coverage where appropriate, as well as provide recommendations for reducing existing wildfire hazards and risks through management of the current tree inventory. The plan will also provide recommendations on preventing new wildfire hazards and risks by ensuring the use of wildfire compatible tree species and tree densities in future development.

Finally, in November 2021, the San Bernardino County Board of Supervisors approved a Request for Proposals (RFP) for ambulance transportation services, the first of its kind in the history of this County. District and City leadership will be drivers of the outcome of the RFP and help in providing the framework for ambulance transport in the County. This is a dynamic work in progress at the time of the budget message and is expected to evolve throughout the rest of the calendar year.



As part of its fiscal stewardship, the Fire District is committed to operating at the most efficient level possible. Along those lines, the Fire District continues to fund proposed operations and capital projects while holding Community Facilities District (CFD) assessments at their prior levels or less for the tenth straight year. Lastly, also for the tenth consecutive year, Fire Prevention permit and inspection fees continue to be suspended. Although these mechanisms remain in place if needed, careful fiscal management has allowed the District to reduce the impact on taxpayers over time.

The Animal Services Department is always evolving and finding innovative and creative solutions to help the community with its animal-related concerns. The Department continues to be a leader in animal welfare and has a complex operation to care for the nearly 5,000 homeless pets received annually. Responsibilities include animal care, reuniting lost pets with their owners, animal adoptions, picking up stray and aggressive animals, animal welfare calls, wildlife, and rabies control. The Department also has a comprehensive veterinary program to serve animals housed at the Animal Center and opportunities for the community to volunteer with programs such as animal care and enrichment, foster care, fundraising, and outreach events.

In Fiscal Year 2022/23 the Department's focus will be on enhancing the health and welfare of the animals in our community and the people who care for them. To achieve this goal, the Department has identified strategic initiatives in the areas of community, programs, and personnel.

Outreach and humane education are an important component of a pet friendly community. Knowing who and when to call for help can change the outcome of an animal in need. The Department will focus on updating and sharing resources with the community such as what to do when you find an animal, spay and neuter opportunities, adopting a new pet, and wildlife interactions. The Animal Care Foundation will continue to enhance its safety net programs by offering resources such as vouchers for veterinary care, pet food, and dog grooming to residents who, without resources, would need to surrender their pet to the Animal Center.

The Department's signature Kitten Nursery program will rebrand to become the "RC aCATemy". In the last few years, targeted spay and neuter efforts and the number of available volunteer foster homes for underaged kittens have increased. The RC aCATemy and its core group of volunteers will transition to caring for kittens returning from foster homes and cats with behavior and medical concerns. This vulnerable group of animals will be given the one-on-one attention they need to successfully "graduate" and be adopted into loving homes. The animal licensing program will be outsourced to increase compliance rates and community conversations about the importance of licensing your pet.



The Department will strengthen its team by funding a Deputy Director and three full-time frozen positions (Animal Caretaker, Customer Care Assistant, Animal Services Officer II). These positions add stability to the team and allow for realignment of duties, enhanced animal care and enrichment programs, building stronger community partnerships, and seven day a week operational oversight. To accommodate the growth in the Animal Services team, the Department budgeted for the office design phase of the Animal Center makeover project. The project started in 2017 with an update to the public and animal housing areas of the Center. The office design phase will reconfigure and create designated workspaces and add a conference space to be used for meetings and educational classes. Lastly, in Fiscal Year 2022/23, the Department will begin the development of a wellness program that identifies first responder, crisis counseling, and grief resources, to build resiliency and promote mental and physical health for individuals who work with and care for animals.

The Community Improvement Division plays an integral part of public safety in the community. It focuses on maintaining and improving community standards to ensure high quality of life for residents. This involves fostering strong and effective working relationships with the Solution-Oriented Policing Team, Rancho Cucamonga Fire District, Building and Safety Services, and the rest of the Community Development teams. An important step for the Community Improvement Division was to establish a shared mission and core values to further guide its efforts, especially with enforcement. The mission and core values emphasize compassion as a critical component in its operations, particularly when working with those who are unable or need assistance the most. Accordingly, the division strives to take strong actions against violations that present potentially hazardous conditions to the community.



Community Improvement focuses on solutions in response to nuisance conditions and other violations of the Municipal Code, providing for a safer and more beautiful community. Providing more than just enforcement, staff provides resources and information for residents who need it most. When enforcement is required, cost recovery allows staff to take strong action but recover the costs through special assessments when needed so that the operations do not burden the General Fund.

In Fiscal Year 2022/23, the Division will recruit and develop a new shared Community Improvement Officer I position in conjunction with the Business Licensing Division. The position would be allocated 50% to Community Improvement for inspecting home occupation businesses, noise or lighting complaints, new vendors, and short-term vacation rental evening complaints; and 50% to Business Licensing for field inspections or compliance work, as well as reporting any observed non-compliance with City Code to the appropriate City staff.

SB 296 was signed by the Governor and became effective January 1st of this year and requires each agency with code enforcement officers to develop/adopt Code Enforcement Officer Safety Standards. Community Improvement aims to be at the forefront in adopting these standards. The adoption of these standards involves a two-part process: evaluating in some manner the threats, risks, and hazards facing code enforcement officers in their specific jurisdiction, and second, developing standards "appropriate" for those threats, risks, and hazards. Furthermore, these standards will need to be re-evaluated and updated from time to time as the threats, risks, and hazards to code enforcement officers evolve. The California Association of Code Enforcement Officers (CACEO) was the sponsor of the bill and has created a "Model Minimum Standards" template to help agencies comply with the new requirement. To ensure that all agencies are in compliance with SB296, Community Improvement is now working on its own Standards together with other officers from agencies of various sizes in our insurance risk pool.

Community Improvement will organize two community clean-ups in the upcoming fiscal year. A community clean-up is a fantastic way to bring communities together for a common goal – to improve public spaces by removing litter and unsightly objects. Community clean-ups involve working with Public Works who brings heavy equipment to haul away the bulky items, while Burrtec Waste Industries provides the dumpster bins. The department will organize a neighborhood clean-up in an area displaying the most need. The goal will be to provide residents the opportunity to dispose of their unwanted bulky items and e-waste. This year the targeted time frame for the event will be summer 2022 and the second event will be held early 2023. Community Improvement will notify residents of the upcoming community clean-up by mailing out letters to the residents 8 weeks in advance to provide sufficient time for residents to prepare. In addition, Community Improvement will be asking for volunteers from different departments, organizations, and groups to assist with this event.

Community Improvement has made it a top priority to address residential and commercial properties that are vacant, abandoned, and/or substandard spread throughout the city. The conditions of these properties pose a negative impact to neighborhoods, families, and individuals who are seeking safety and security in their homes and maintenance of their property values. These vacant properties have become an attractive nuisance for transients. The calls for service for transient activity and structure fires pose a strain on City resources. Most of the properties have remained vacant for an extended period. Community Improvement's first step is to work with the property owners to develop a plan to rehabilitate the buildings. Or, if the buildings are in a deteriorated unsafe condition, the buildings will be safely demolished through our permit process. Community Improvement focuses its efforts on these cases with the City's Critical Case Team (Animal Control, RCPD, RC Fire District, Building and Safety, Planning) on the long-term solution(s) to move forward collaboratively to ensure a safer community for all.

The Short-Term Rental (STR) Program is managed by Community Improvement and began in early 2021. Starting in Spring 2021, notification letters were sent to all active listing hosts on all online property sharing companies, notably Airbnb, VRBO, and FlipKey, informing them that a permit opportunity has become available and that unpermitted vacation rentals will be enforced upon. Since 2021, 78 STR cases have been opened and investigated; 33 applications have been submitted and 21 short term rental licenses have been approved. The application process includes acquiring a Business License, a Transient

Occupancy Tax Certificate, passing an on-site inspection, and applying for and attaining the STR Permit. Community Improvement has been able to monitor and permit STR properties with the support of the Business License Team and our software contractor Harmari. With this new process in place, complaints are significantly down and a program in place that helps in welcoming visitors from all over to enjoy the City of Rancho Cucamonga.

Finally, Community Improvement is working to develop a noise ordinance. A noise ordinance is a law created at local levels that pertains to the amount of noise, duration of noise, and source of sounds other than ambient noise that affect a community's inhabitants. Recently, the Community Improvement Manager attended a Community Noise Enforcement Certification program at Rutgers University in an effort to develop best practices and fine tune our current code. CI is working with the planning department on revising our current noise ordinance to fall in suit with the national best practices. The new ordinance will aid us in the enforcement of the nuisance of community noise so that residents can live comfortably within a community in terms of the sounds that they hear. As we have grown into a larger city with many businesses that operate extended hours, managing the sounds so all can co-exist harmoniously has become critical.

Community and Economic Development Workgroup

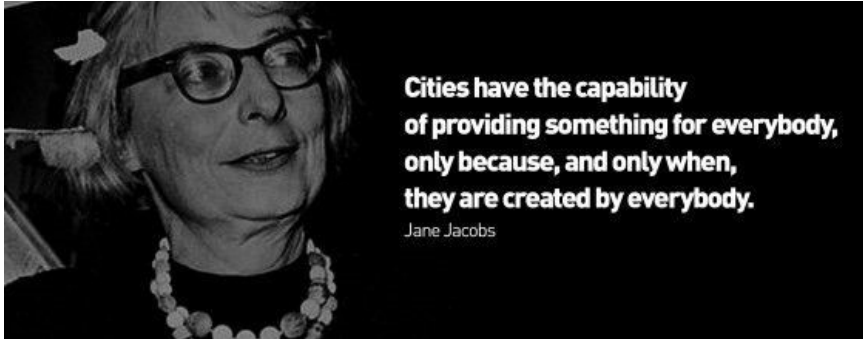
"Loss is nothing else but change and change is nature's delight" – Marcus Aurelius

The Community and Economic Development Workgroup consists of the Planning and Economic Development, Engineering, Building and Safety, and Public Works departments. The Planning Department works with residents, business owners and elected officials to build a consensus on how to equitably develop the city on a human scale going forward, both short-term and long-term. The Planning Department administers the City's General Plan and Development Code which are the key documents that actually guide physical development (what can go where and under what conditions) in the city. Economic Development, often co-located with Planning, is focused on improving the business environment in Rancho Cucamonga, aiding with business location questions, permit processing issues, real estate acquisition or other types of business assistance. The Building and Safety Department issues building permits and conducts inspections for new construction, additions, and remodeling work. Building and Safety promotes the continued development of a safe and prosperous community by utilizing the building codes to protect health and safety all the while building positive working relationships with the construction industry. Engineering designs and administers capital improvements such as roads, bridges, or traffic signals, including both public and private property, for the efficient, effective, and safe use by everyone. Finally, Public Works operates and maintains public facilities, improvements and infrastructure in a manner that is safe, sustainable, and economical, for the larger benefit of the entire community. Together, these departments, which encompass all aspects of public and private development of property, operate under the direction of the Deputy City Manager of Community and Economic Development.



With the adoption of the newly updated General Plan in December of 2021, the Community and Economic Development group received broad and clear direction from the Council and the community on how to advance the vision of a world class community towards a more mature and complete city. The community's vision "to build on our success as a world-class community, to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive," with the foundational values of health, equity, and stewardship, informs much of the strategic thinking and changes in this year's Community Development budget. The General Plan update, while a big step, was just the first step in advancing the vision for the future that lays the groundwork for public and private efforts and investments in our built environment. The General Plan clarified an idea that has been simmering for nearly a decade: that the city can grow, providing new housing and economic opportunities and positioning itself for the next generation economy, while maintaining, or even improving, its wonderful single-family neighborhoods by focusing new growth onto key corridors and into key nodes. If the city is to be as well-positioned for

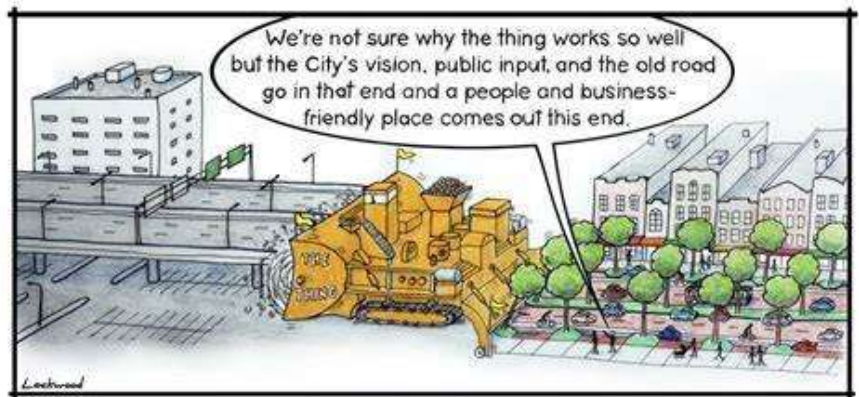
the rapidly changing future that we are entering, we need to build both stability and adaptability into our plans, processes, economy, revenue stream, and infrastructure.



Planning and Economic Development are often co-located, as they are here in Rancho Cucamonga, because so much of a community's economic success is due to success in creating a place where people want to be. This idea that people will invest in the places they enjoy, value, and trust is evident in Rancho Cucamonga's economic success. Over the last four

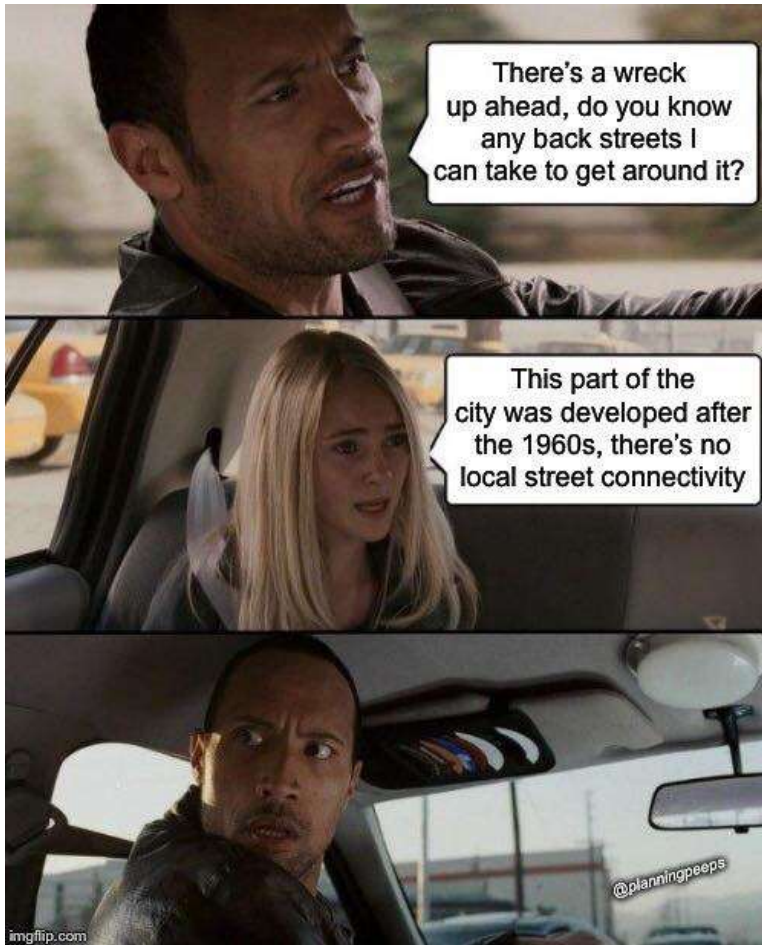
decades, the City has maintained an unyielding commitment to a high quality of life. As a result, Rancho Cucamonga has become the premier Inland Empire community with a highly educated populace and an extremely diversified and dynamic economy. As we emerge from the COVID-19 Pandemic and remote and hybrid work becomes a norm, our ability to attract the best and the brightest will depend on our ability to maintain and enhance a high quality of life in a dynamic, vibrant city that offers abundant opportunity.

A critical next step in this change is the adoption of the new Development Code. With a clear vision and compelling community priorities, the Planning Department is working to navigate rapidly changing state law, a dynamic and chaotic economic shift, and unprecedented development interest. The primary goal of the Development Code update is to facilitate the community's vision for the future through a clearer more



The Thing Is ...

predictable development process. Much of the work on the Development Code update will occur by the end of the 2021/22 fiscal year. The Planning Department, however, will continue working on phase two of the update through the rest of the 2022 calendar year, refining the processes, addressing second tier priorities, and implementing new funding and development mechanisms such as the community benefits program and citywide transfer of development rights opportunities. With a clear development code, investors, whether they be first time homebuyers or public corporations, are able to access reliable information and a clear process so that they can make good business decisions and trust their investments will be safe. Furthermore, great communication and great customer service go a long way towards building that trust and in Fiscal Year 2022/23 there will continue to be a large emphasis on improving our service.



If FY 2021/22 was the Year of the General Plan, FY 2022/23 will be the year of the implementation plans. As mentioned above, realizing the vision for our future will occur through both public and private investments in our community. While the new Development Code updates and new permitting process seek to streamline our development review processes, we also need to be very strategic with new public investments. Having a clear plan of action is critical and we will prepare two new master plans next year to articulate new strategies: one for the area in the vicinity of the Civic Center and one for the Epicenter Sports Complex. Similarly, through the next fiscal year, we will initiate our Urban Forestry Master Plan, which will provide the City with a long-term plan to mitigate future state mandates, drought, urban heat effects, and wildfires while creating a roadmap for the City's urban forest over the next 50 years. We will also continue working on our ADA Transition Plan, the citywide Active Transportation Plan, and the Economic Development Strategic Plan update. Each of these plans will provide the

City with strategies on how to best deploy our resources for maximum impact in the community.

As Planning works through these plans, the Economic Development team will be working hard to build up the City's nest egg and prepare the city for the ever dynamic 21st century economy. To remain competitive and give our community the best chance at fulfilling its desire to become the economic center of the Inland Empire, the budget includes funding to expand our Economic Development team. This year's budget includes three new positions: a Deputy Director of Economic Development, an Economic Development Manager, and an ICMA Fellow / Management Analyst I. The ICMA (International City/County Manager Association) Fellowship Program is a one-year professional development program with an option for a second year if mutually agreed upon between both parties.

As mentioned above, one of the most successful economic development strategies we have employed is creating a high quality of life and very desirable place where people want to be. In that regard, everything we do as a City has an economic development impact. However, becoming a leader isn't something that just happens. It is important that we capitalize on this economic cycle to build our economy as much as we can. The world is changing and becoming ever more competitive. Now is the time to expand our team so that we can put additional effort into recruiting new world class developers and businesses and leverage our resources to improve our fiscal resiliency. Creating these new positions will give us the strategic and leadership capacity to pursue new opportunities and help our local economy to thrive in the coming decades.

The Building and Safety Department continues to be the champion for the Online Permit Center, the main platform used across Community Development, with continuing improvements and customizing throughout the year. In-house staff, in collaboration with DoIT, are performing most of the changes, fixes, and improvements making the system more controlled and reliable. After three years of electronic submittal for permits, the workgroup is finding that further refinement is necessary to meet the needs of the City's customers. In Fiscal Year 2022/23 Building and Safety will work to branch the system into specialized workflows for large and unique projects allowing access within the system for larger teams to communicate and show progress in a live environment. An additional customer improvement for our homeowners is that now smaller projects like patio covers, block walls, and swimming pools are performed over the counter to meet the needs of the home improvement market. Our continuing digital advancements allow us to:



- Process applications online
- Review plans online
- Provide live access regarding status of an application
- Issue permits online
- Provide accurate workflow history both internally and externally

As the Online Permit Center remains the foundation of our operation, Building and Safety continues to improve and explore better ways to increase efficiency while streamlining the permitting process.

Further enhancement of remote inspections has been a successful endeavor as Building and Safety seek to offer alternate means for the public to schedule and engage with inspection staff. Approximately 30% of inspection types are eligible for remote inspection which involves an appointment between the customer and inspection staff and a mobile device capable of live, visual and audio streaming and recording. Images and video clips are then uploaded to the electronic record (permit) and the inspection is then updated as *approved* or *corrections needed*.



To refine communication between customers, office support staff and field inspectors, Building and Safety implemented the texting system "Quiq" last fiscal year which has proven to be a huge success. Quiq has been a significant time saving program reducing phone calls and misunderstood emails by moving to clear written text messages. We have also implemented this system

with our permit technician staff to offer a proven option for customers to communicate with staff regarding submittal and plan check status. Since we receive positive feedback from the public and data shows a decline in time-consuming phone conversations, we are looking to extend this method of communication to our plan check operations with appropriate refinements.

Community outreach has been a focus in the department and with projects such as RC Hot Topics, educational videos, and "how-to" media on the department website, Building and Safety is planning to develop additional media leaning more toward social platforms. These programs are designed to educate the public about the services provided by the department, enabling the public to personally navigate the City website effectively obtaining the information they seek.



Staffing changes have been in growth mode in Q3 and Q4 of Fiscal Year 2021/22 with the fulfillment of the Public Services Technician team specifically designed to serve Community Development. As each of the three departments, Building and Safety, Planning, and Engineering Services contributed a vacant position to this project, we have collectively been able to hire and train this team to act as front-facing representatives addressing the basic and immediate needs of the public as they seek information, permits, applications, or want to make appointments with technical staff.

Building and Safety together with Planning and Engineering Services is committed to unify the operations within Community Development to achieve a simpler, more cohesive organization. Through meaningful engagement, the department aims to streamline and simplify our processes while offering viable options for customers at all levels.

Plans and permits are important, but only a part of what the Community and Economic Development teams do. This team also likes to build and has many major capital projects planned for Fiscal Year 2022/23. The top priority for the Engineering Department in this budget will be to start construction on the Etiwanda Grade Separation Project. This is huge undertaking and a critical piece of infrastructure for the city. The Engineering team has been working diligently for the last few years to acquire right of way and design the new bridge. Design is close to wrapping up and construction is expected to start in December 2022.



Improving traffic and transportation operations in the city does not stop with the grade separation project. The goal of the Advanced Traffic Management System (ATMS) program is to construct fiber optic interconnections between the City's traffic signals and the Traffic Management Center, which allows for more efficient and effective traffic operation on City streets. Completion of Phase 1 of the ATMS was a huge success with the resulting coordinated timing along Haven Avenue and Foothill Boulevard providing reductions in average delays of up to 67% and 51% respectively. Phase 2 includes Milliken Avenue, 19th Street, Arrow Route, Rochester Avenue north of Base Line Road, and Day Creek Boulevard north of Base Line Road. We anticipate construction of Phase 2 to begin in late Spring of 2023.

Another important capital project is the 6th Street Cycle Track. This project is being completed in partnership with the San Bernardino County Transportation Association (SBCTA) and four other local cities. The project will result in the construction of a buffered bike lane, called a cycle track, along 6th Street between Haven Avenue and Rochester Boulevard. Portions of the cycle track will also be raised in areas where appropriate to accommodate a bike lane that caters to the comfort level of many types of cyclists. Construction is anticipated to begin in late Spring of 2023.

Engineering will also continue with the construction of the Rancho Municipal Broadband fiber network to expand the customer base and provide high-speed internet to more businesses and residents in our service area. We are working on expanding the backbone fiber network and extending new service to existing businesses. As a part of this extension, \$100,000 in funds committed in FY 2021/22 will be used to connect several business parks along Haven Avenue with the near-term potential of providing new service to 35 businesses. Additionally, a new service extension on Arrow Route to serve the SE industrial development area off Etiwanda Avenue including Bridgepoint, Hillwood/Speedway and future NRG is being designed now and being incorporated with RCMU's Etiwanda Line Extension project.

The City has experienced an increase in the cost of marking City-owned utilities over the past few years. Required by State law and necessary for the protection of these utilities, the City (currently via contract) locates and identifies underground City-owned electric, streetlight, fiberoptic, and traffic signal facilities whenever a contractor placed a "Dig-Alert" ticket prior to construction. The creation of a new position for in-house Utility Marker will allow the Engineering Department, along with the Public Works Services Department, to better manage utility marking services, and we anticipate this change will provide some cost savings over contracting the service out.

The reintroduction of the Executive Assistant position to the Engineering Department after it was frozen during the pandemic will provide administrative support for the Department Director and staff. In addition to providing additional capacity, this position will help to bridge communication between Engineering's leadership team and the rest of the organization, provide confidential level support currently being assigned to Executive Assistants outside of the Department, serve as backup for other Executive Assistants in Community Development, and in coordination with other Executive Assistants in the organization, provide training and mentoring to other administrative staff.

Public Works also has several important capital efforts planned for Fiscal Year 2022/23. The annual concrete repair efforts will focus on the repair of damaged concrete curbs, gutters and sidewalks in the Victoria Street area between Haven Avenue and Deer Creek Channel and the neighborhood south of Chaffey College. Infrastructure improvement funds will be used to clear the citywide backlog of resident requests for concrete repair placed through the RC2GO app. Additionally, Public Works will be rehabilitating several City buildings. One of these remodel efforts will be the Family Resource Center. This remodel project is being made possible through ARPA funding provided by the County through Supervisor Rutherford and includes energy efficiency and aesthetic upgrades for an aging community center. The work includes a new energy efficient HVAC system, interior and exterior paint, new flooring, kitchen upgrades and an enhanced interior courtyard.

The Civic Center is due for some critical maintenance as well. Design work for the Civic Center HVAC Plant Replacement began in Fiscal Year 2021/22. It is anticipated that a contract will be awarded, and construction will begin in Fiscal Year 2022/23. This project will replace the three (3) 150-ton chillers and related pumps which serve both City Hall and the Public Safety building. The current chillers and related pumps have been in service well beyond their expected service life. The new chillers and pumps will change the system from a constant flow chilled water plant to a variable flow plant. This change will increase energy efficiency and reduce operational costs. Public Works will also initiate waterproofing the Civic Center. The Civic Center Waterproofing project will be in the design phase this year and includes the preparation of plans, specifications, and construction estimates. This project will repair all exterior joints and seal and weatherproof the exterior brick façade of this 32-year-old building.

Stewardship and resiliency are core values that extend through our work and many of the efforts planned for the next fiscal year focus on improving our efficiency while reducing resource use. Public Works will be working on early steps of designing and installing new interior and exterior lighting controls and HVAC controls for facilities citywide. The current phase of the project includes research and design of a new system along with determination of potential costs for the future construction phase. The LMD 2 Paseo Lighting retrofit project involves the repair, replacement, or upgrade of paseo lighting to LED lights

(including poles, wires, and underground connections) in various locations of LMD 2. These retrofits are expected to result in a 30% reduction in electricity use as well as reduced maintenance costs.

Drought in Southern California is a fact of life and even in “wet” years it is necessary to import water to make up for the shortfall. The City’s water conservation efforts, spanning over three decades with the installation of our first weather based central irrigation control system in 1987, will continue with the drought tolerant landscape renovation projects. In Fiscal Year 2022/23, \$2,386,450 has been budgeted for drought tolerant landscape renovations, primarily for turf removal. Once the turf is removed, new drought tolerant landscaping will be installed. Project scoping will begin in LMDs 1 and 6 and work in LMD 2 will continue on Fairmont Way, west of Milliken Avenue, and include the removal of turf in parkways and tract inlets, along with converting existing planter sections to new low water use landscape plants and materials. Likewise, the work in LMD 4R will be a continuation of previous turf removals and the addition of new drought tolerant landscaping. Work this year will be done in parkways and paseos along Terra Vista Parkway.

Following the successful pilot project involving the implementation of a more advanced central irrigation control system in Fiscal Year 2020/21, funds have been allocated to expand the new system into LMD 3B. The new system uses soil moisture data to calculate and adjust run times in the field. The system learns over time and adjusts the schedule based on the Water Management Team’s feedback. The system is completely online and can be quickly and easily accessed via computer or mobile device. During the first nine months of operation, the pilot project saved over 850,000 gallons of water while simultaneously increasing the efficiency of the work crews. Beyond drought improvements, the LMD 2 Park Upgrade project includes upgraded shade, seating and other improvements to increase the efficiency, longevity and versatility of park amenities at Ellena and Vintage parks. This will be funded by the State Recreational Infrastructure Revenue Enhancement Grant program.

With the ever-increasing work to maintain the City’s aging infrastructure an additional position has been funded in Fiscal Year 2022/23, a Maintenance Coordinator for contract compliance in the Parks Division. The new Maintenance Coordinator will allow the Public Works Department to divide the roughly 50 square miles of Rancho Cucamonga between three Coordinator positions instead of just two. This will increase the efficiency and frequency of oversight required to ensure the City’s landscapes and irrigation systems are maintained to the specifications defined in the landscape maintenance contracts. This position is primarily funded by, and will focus on, Landscape Maintenance Districts 2, 3B and 4R enabling the two existing coordinators to focus on the other parts of the City. One Lead Maintenance Worker and three Maintenance Worker positions are being re-funded from before the pandemic in the Streets Division. Bringing back these Maintenance Worker positions helps ensure the City can keep our streets well maintained.

Civic and Cultural Services Workgroup

“The secret of change is to focus all of your energy not on fighting the old, but on building the new” – Socrates

The Civic and Cultural Services Workgroup consists of the Community Services, Library Services, and City Clerk Services departments along with the Healthy RC and Community Affairs Network divisions. Within this workgroup are two distinct focuses, one on direct programming to the community and one focused on civic engagement. Community Services provides recreational, experiential, and human services; Library Services provides knowledge, research and related-information type services; and City Clerk Services provides election services as well as access to civic records and documents. Because of the opportunities for overlap and co-programming these departments work together under the direction of the Assistant City Manager. The Assistant City Manager also oversees some separate but related workgroups in the City Manager’s Office including the Community Affairs Network, which fosters a culture of communication and engagement, and Healthy RC, the City’s Robert Wood Johnson recognized and

award-winning City-community partnership working to build a community where all generations lead vibrant, healthy, happy lives, as discussed later in this transmittal.

Building upon Fiscal Year 2021/22, where the Civic and Cultural Services Workgroup identified significant opportunities to provide new and/or more effective and efficient programs and services to the community, Fiscal Year 2022/23 will see the continued implementation of the planning and reconstruction efforts in the prior year.

The Community Services Department (CSD) underwent a complete redesign, making improvements to better accomplish the Department's mission *to engage the community by providing opportunities to play, celebrate, grow, and be entertained through premiere programs, outstanding services, and positive environments creating life-long memories*. The vision is to be leaders in providing exceptional experiences and meaningful connections by creating a world class community using the core values of curiosity, zeal, inclusivity, teamwork, integrity, and humility. Fiscal year 2022/23 marks the implementation of the redesign of CSD to meet current community needs based on 2021 survey data.



Cultural arts and recreation surveys completed in 2021 provided community feedback expressing the need and desire for more community events, performing arts and entertainment, senior programs, adult activities, health and wellness programs and improved communication and advertisement. Services are resuming with emphasis in these areas to address community feedback.

With the high community desire for entertainment options and community events, FY 2022/23 Special Events will include our traditional annual events such as Memorial and Veteran's Day Ceremonies, Concerts and Movies in the Park, Fireworks Spectacular, and Spooktacular. Plans are in the works for enhanced offerings including a Lunar New Year Celebration, Egg Shellebration, the return of the Founders Day Parade, World Music Series, International Festival, Holiday Events, and additional weeks of Concerts and Movies in the Park. Additionally, CSD looks forward to a partnership with other Departments to optimize staff skills and abilities in special event implementation, such as Summer Reading events, Cultural Nights and National Night Out.

Annual performances will resume at Lewis Family Playhouse for a limited 2022/23 season and the Department will evaluate best business opportunity/outcomes of the rental spaces of the Victoria Gardens Cultural Center to meet the new Operational Action Plan. Multiple full-time positions that were frozen at the onset of the COVID-19 Pandemic will, after being redesigned for new duties, be funded in the new fiscal year. The full-time positions include an Entertainment Superintendent, a Supervisor over VGCC Operations, a Theater Production Coordinator and three (3) Theatre Technician III positions. The positions listed are critical to the operations at the Victoria Garden's Cultural Center as we embark on establishing and delivering our first season, post pandemic.

A long-time goal for the Department has been to establish cost recovery models and performance goals for programs, classes, events, and facilities. The City took the first steps towards this goal with the redesign of the Department's budget going into FY 2021/22 and then working alongside a consultant to create these cost recovery models, pricing policies, performance measures and redefined reporting structures that will optimize staff time/skills. The final step in the implementation of these new models will be to rehire the previously frozen positions of Management Analyst II and Administrative Assistant, while refocusing two traditionally recreation roles into analyst roles that were included in the Business Division formed in FY 2021/22. These support positions will provide the Department with much-needed assistance in maintaining the administrative functions that come along with program and service delivery.

In FY 2022/23, the Business Division will work with Human Resources on a part-time wage analysis for recruitment, training and retaining quality employees. The goal is to provide an updated, simplified, and competitive salary schedule that addresses compaction caused by mandated annual minimum wage increases.

With services resuming, the Grapevine publication is being re-imagined and will include a new print advertisement, "What's Happening Now", to showcase up and coming programs and events. The first publication was issued in April 2022 "Here Comes the Fun", which was strategic in its design to attract the community back into CSD services.



In addition to resuming traditional community service programs, classes, special events and facility rentals, many capital improvement projects that continue to be a top priority. In 2017, the City Council began the process of updating the Central Park Master Plan to create a vision for the remaining park space. The master plan, which was adopted in 2020, identified smaller, buildable sections ranging in size from 3 to 10 acres that are comprised of financially responsible amenities within each segment. During this process, the community identified a dog park as one of the top "passive facilities" for Central Park. Using this feedback, the City designated a 4.4-acre site at Central Park for a future dog park. In 2019, the City was awarded a grant from the State of California in the amount of \$3 million for the construction of a dog park. Construction of the Central Park dog park will include three, 1/2 acre fenced enclosures for small and large dogs, a paved parking lot area, new landscape consisting of turf, decomposed granite, various trees and drought-tolerant planting, and various site amenities for dogs and owners.

The dog park will also require the construction of a new drive approach and entrance at Base Line Road and Spruce Avenue to allow access to the dog park. The current signalized intersection is a "T-intersection". This will be modified to become a 4-way intersection to accommodate the new drive approach entrance to the dog park. The intersection modification will be completed under a separate contract, with proper coordination with the dog park construction and contractor.



Another critical capital improvement for the department is the Victoria Gardens Cultural Center Courtyard project which will take a primarily passive, outdoor space with little shade or seating areas and redesign it to encourage greater pedestrian access and use. Amenities will include shade, lighting and a permanent outdoor stage to facilitate outdoor events, concerts and rentals, as well as improvements to spectator comfort. Further site improvements will also include repainting of the Cultural Center and Biane Library. Together, these improved amenities will create unique opportunities for Courtyard entertainment and improve the pedestrian access, flow and continuity with the rest of Victoria Gardens. The redesigned project will open new chances for rentals and increase ticket sales at the Lewis Family Playhouse as well as the Biane Library Second Story and Beyond®.

The Department is also very excited for the new Beryl Park Inclusive Playground. The project includes the replacement of the existing playgrounds at Beryl Park East with themed, inclusive playground equipment for those with special needs. The City anticipates receiving \$287,000 in Prop 68 Per Capita grant funds to offset construction costs.

Community Services is also working on a few other projects in conjunction with the Public Works Department. With ARPA funding distributed by the San Bernardino County, the City will embark upon a remodel of the Family Resource Center. This remodel project includes energy efficiency and aesthetic upgrades for an aging community center. Work includes a new HVAC system, interior and exterior paint, new flooring, kitchen upgrades and an enhanced interior courtyard. The Departments will work with the Quakes organization on replacing the current scoreboard which has reached the end of its lifespan. Negotiations with the Quakes will outline the terms of this replacement and financial impacts. Finally the Citywide Parks and Recreational Facilities Master Plan will identify the community needs and guide the future development and management of the park and recreation system as an extension of the General Plan adopted in Fiscal Year 2021/22. Moving forward, beyond Community Services led programs and services, a greater effort will be placed on community partnerships to ensure service area gaps are being met while minimizing the redundancy of services in effort to redirect resources for new services that fill identified gaps for the community.



In the Library Services Department, 2021 brought with it the eagerly anticipated return of in-person services at the Biane Library after the main facility was temporarily closed in 2020 due to the COVID-19 Pandemic and a significant shift in the collection as well as teen space refresh project. More than 68,000 people visited the Archibald and Biane Libraries in 2021 borrowing 392,000 physical and 81,600 digital items. In Fiscal Year 2022/23 the Department will be focusing on its core priorities as former services are restored and expanded, and new services are

introduced. In addition to ensuring the return of traditional library services, supplemental offerings will be included to provide avenues of support for community members as they continue to recover from the various education, economic, mental, and social impacts of the COVID-19 Pandemic.

For instance, the Library has prioritized enhancing current practices, programs, outreach, and resources to meet the growing gaps caused by economic disparity exacerbated by the Pandemic. Providing access to resources and services that help combat these issues through education, training, and skill development is important to the community's recovery as well as its future progress. Included in these efforts will be the Library's new Career Online High School (COHS) Services. COHS Services will offer a small number of scholarships to Rancho Cucamonga residents who are looking to obtain their high school diploma through an accredited online program. COHS will be supported through a combination of funding from the Library Fund, the California State Library and the Library Foundation.

As the Library works to reintroduce in-person programming, events, and programs, care will be given to strike the right balance of programs and services to meet the demands of those who have a renewed interest for in-person services with those who prefer ongoing or even increased virtual offerings.

- Storytimes, Back 2 Basics, Literacy Tutoring and several other popular in-person program series will resume this Fiscal Year.
- Evening service hours at the Biane Library and Saturday hours at the Archibald Library will be restored.
- As noted above, Library staff will work in collaboration with the Community Services Department to explore potential ways to blend efforts and resources to restore the Library's popular large-

scale events like Black History Night, Asian Pacific Islander Night and weekly Summer Reading Program performances.

- The Library will continue to add to and support virtual technology needs and learning through the Chromebook and Hotspot initiative, Library of Things collection, online education and skill building platforms.

As service hours are expanded, the Library will be focusing on reestablishing itself as a community hub, bringing users back in the doors and reconnecting them to resources. Working with the Department of Innovation and Technology, and the Library's current card holder database, maps will be developed to identify areas of the city that could benefit from targeted library card drives and marketing efforts. An ongoing effort concluding in Fiscal Year 2022/23 is the redistribution of resources between programming services and collection development services. This intentional, gradual adjustment of resources has made it possible to develop and maintain material collections more holistically across all formats (physical and digital), locations, and age ranges. Additionally, personnel responsible for cataloging, processing, procurement and receiving workflows will be centralized in a dedicated workspace at the Biane Library. This consolidation of resources will create efficiencies and savings, reduce turnaround times for receiving and releasing new titles, and ensure the library's collections remain relevant, current, and meeting the needs of the community.



Several additional new services will begin in Fiscal Year 2022/23 including Book a Librarian. This new service will provide opportunities to "reserve" a Librarian for up to 30 minutes at a time to obtain in-depth research support, digital device training, or advanced reader's advisory recommendations. 24/7 Library Services will expand in 2023 when a new library materials kiosk is installed outside Fire Station 178. Staff anticipate heavy use of this collection due to the station's central location. The recently launched Library of Things will also be enhanced during the Fiscal Year as the Library works to

expand the collection, and explores community partnerships for collaborative classes, workshops, and training opportunities. Zip Books Services, which began as a grant funded pilot project in Fiscal Year 2021/22, will be sustained through Fiscal Year 2022/23. This service directly ships physical books and audiobooks from Amazon warehouses to RCPL cardholders' homes. Zip Books, in combination with the Library's enhanced interlibrary loan service (LINK+) puts titles (not currently owned by RCPL) in cardholder's hands within 3-10 days of request. In the future, almost any title in print will be available to Rancho Cucamonga residents.

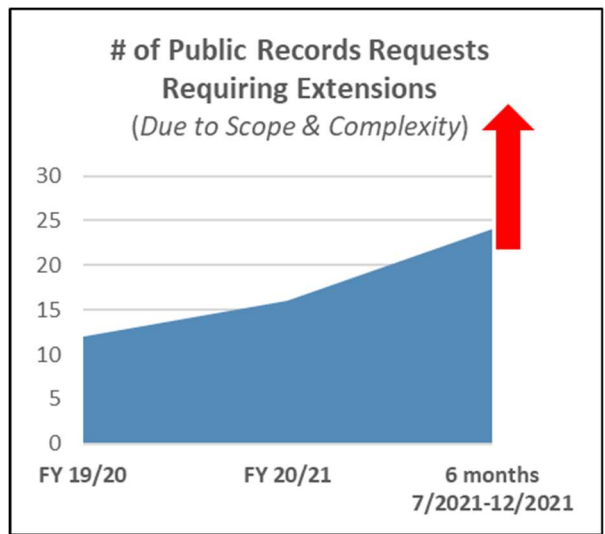
The Library's bookmobile will be decommissioned in FY 2022/23 as several of its core systems (mechanical and electrical) reach end of life. This vehicle will not be scheduled for replacement and Bookmobile Services funds have been reallocated to support new services. The Library conducted surveys with all the schools who previously benefited from the service, and it was determined that this was a duplicative resource now that all Rancho Cucamonga schools have their own on-site libraries. Funds previously earmarked for this service will be redirected to meet other existing unmet needs, through the new services highlighted above.

The previously frozen Bookmobile Services Library Technician position will be funded and moved to another library division. In addition to the reallocation of this Technician position, full-time and part-time personnel funds were redistributed in late Fiscal Year 2021/22 to create two new, full-time Library Assistant positions. In addition to supporting core library services, these three positions will be used to support Zip Books, LINK+, Library of Things, 24/7 Library, Passport, and Book a Librarian services.

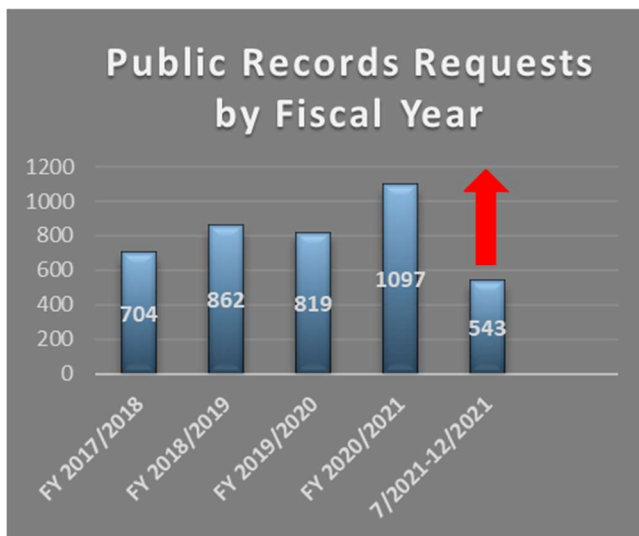
Finally, towards the end of Fiscal Year 2022/23, the long-awaited Second Story and Beyond® (SSAB) experience will open to the public with a soft launch scheduled for June 2023. An official Opening Day event will take place in July when the exhibits open to the general public. This year’s budget contains expenses related to the recruitment and onboarding of museum staff to support ongoing programming and rental services, as well as the increased expenses for facility and exhibits maintenance. New SSAB part-time staff will include a Fund Development Coordinator who will work alongside City Council Members as they raise funds for a Second Story and Beyond® endowment which will be used to help cover ongoing operating expenses.



Also working alongside the City Council is the City Clerk Services Department who continues to successfully implement the electronic agenda process for City Council and other City Boards, Committees, Commissions as well as serving as conduits for the many meetings of the City’s legislative and policy making body. In Fiscal Year 2022/23 the City will experience its first full year of electronic signature capability for City contracts processed by the Department, which will increase accessibility and storage in Laserfiche for easy access by staff.



Management of information in today’s world requires full-time efforts and appropriate knowledge by all involved in the creation, distribution, use, maintenance, and disposition of city records. Good governance demands that the City Clerk Services Department provide a response to an almost unlimited range of information requests, within the timeframes dictated by state law and city policy. Over the last years, there has been a steady uptick in Public Records Requests, increasing by 36% in the last three year and by 116% in the past 5 years. As the requests for access to public records continue to increase, the need to improve the management of City records is critical to the success and delivery of efficient services by the department as we anticipate exponential growth in the number of records needed and requiring management in the coming years.



The Fiscal Year 2022/23 Clerk’s budget includes additional funding for contract services to hire a professional expert in electronic records management, records retention, Laserfiche Electronic Content Management System, and document imaging for municipal governments in order to streamline the City’s Laserfiche files. This will help with records backlog in both the Laserfiche structure and document backlog due to staffing challenges across the organization. During the reduction in force due to the impacts of the Pandemic, the Department lost a part-time employee; this budget also includes the addition of a new analyst level position to be funded for the second half of the fiscal year. During the first half of

the fiscal year the Director and Assistant City Manager will be developing a new Succession and Development Plan for the office as the City continues to look to the future for the provision of continuity of services provided by an excellent team of employees.

The Department's 2021-24 strategic plan is written to build on previous plans and furthers the efforts made to develop electronic systems, build transparency of government, further educate employees and the public on the value of public records, reduce paper, protect records, and comply with laws and policies related to the preservation of the records. With a commitment of staff, funding, and technology, the City is on the cutting edge of transparency and good governance.



Presently, the City's paper records are archived at an offsite commercial storage facility, at the Public Works Yard, and in the City Hall basement. After a study of the associated hard- and soft-costs of paper record keeping in Fiscal Year 2020/21, it was determined that the best course of action was embark upon on the City and Fire District's first-ever centralized records repository to maintain and preserve its long- and short-term records. Located at, and upon completion of, Fire Station 8, this new repository will be a centralized, in-house, secure storage location for City records in a manner permitting fast and accurate retrieval and reducing commercial storage costs. It will include using bar-coding technology that will help staff manage records for proper administration. This new technology promises a reduction in staff time and paper costs along with both quick and easy retrieval of boxes and an accurate inventory of boxes

Finally, in Fiscal Year 2022/23, the Department will also administer the November 2022 municipal election for two (2) Council Member seats voted by districts (District 2 and 3), the vacant seat in District 1, and for Mayor (elected at-large), following all statutory regulations and deadlines applicable to the conduct of municipal elections. This includes planning and working closely with the County Registrar of Voters office and the Community Affairs Network on voter outreach efforts. After its success in the 2020 General Election and the 2021 Gubernatorial Recall Election, the Legislature passed AB 37 which ensures every active registered voter will be sent a vote-by-mail ballot with the option to return their ballot by mail, at a secure drop box, or in person; there are four mail ballot drop boxes in the City of Rancho Cucamonga. Your City Clerk Services Department serves to perform all duties with integrity and professionalism and practicing the highest standards of ethical conduct to instill public trust and confidence in matters related to public meeting management, official public records, and municipal elections.

Administrative Services Workgroup

Ask not that the journey be easy, ask instead that it be worth it. – John F. Kennedy

The Administrative Services Workgroup consists of the Human Resources, Innovation and Technology (DoIT), Procurement, and Finance departments. While the other Workgroups are primarily driven to serve external customers – the residents, businesses, and visitors of the city – the Administrative Services team is primarily, though not solely, focused on delivering services for our internal customer departments and their employees. The core functions related to all things Human Resources, Technology, Procurement and Finance serve as the backbone and underpin all the work of the rest of the team. To use a military analogy, Administrative Services is the staff in support of the City's other departments that are on the front lines. Because of the opportunities for overlap and co-programming, these departments work together under the direction of the Deputy City Manager of Administrative Services.

As services change and the City's complexity has grown, the Administrative Services team also flexes, responding to its customer needs and reinventing its own processes and programs in response. In that role, Fiscal Year 2022/23 is certainly a year of reinvention across this group, with several of its core functions being rebuilt from the ground up in response to our changing environment, needs of the modern workforce, and the rise of cybersecurity as a high priority issue challenging all organizations.



The Human Resources (HR) team is regrouping in Fiscal Year 2022/23, following more than two years with a nearly exclusive focus on managing the workforce impacts of the COVID-19 pandemic. It would be difficult to overstate the level of activity and response required by the HR team over these last two years, with continually responding to new and ever-changing mandates from the state, federal, and county levels, working to keep employees as safe as possible, navigating testing and tracking, and regularly updating our required COVID workplace policies.

Looking ahead, Human Resources is excited to turn its attention back to its core mission, which is to provide an employee experience that attracts and retains the best talent by promoting career development, cultivating employee well-being, and honoring their commitments to public service so both residents and employees can thrive. HR's focus is on the "Employee Experience", the cumulative sum of all moments throughout the employee lifecycle that affect employees' perspectives and perceptions of what it is like to be part of Team RC. It is all the connections between individuals and their colleagues, leaders, and the organization, encompassing personal, physical, digital, and organizational elements. This framework is an opportunity to effectively impact, shape, and improve that reality and strategically position HR as a driver of change and innovation.

Continuing with the theme of reinvention, Fiscal Year 2022/23 is a milestone year as the organization moves away from a backward-looking performance evaluation system for employees to a future-focused professional development plan including on-going coaching for all members of our team. Research has demonstrated that the traditional performance evaluation systems are not the most effective way to grow workforce skills and improve results; instead, looking to the future and having frequent development conversations results in better work performance, improved work satisfaction, and enhanced employee well-being. All of Team RC will be engaged in implementing this new initiative in Fall of 2022 and beyond.



In order to further support employee development, the HR department will ensure innovative and cooperative programs to facilitate employee development, organizational development, and succession planning including utilization of the LEARN Management System to assign and track employee trainings for personal and professional development. The department is also looking to expand benefits information to provide ongoing continuous learning and additional development opportunities for employees.

LIFE BALANCE

Really Taking Care of Yourself Feels Fantastic!

Which of these 11 Tips Resonate Most With You?

- L** **LIVE YOUR PRIORITIES**
Know your true priorities in life. Work first on those - every day.
- I** **I DESERVE TO ENJOY LIFE**
You deserve to enjoy life! Take it a speed that's pleasurable for you.
- F** **FEELINGS MATTER!**
Your feelings tell you what's really going on with you. Pay attention!
- E** **EXCELLENCE, NOT PERFECTION**
Perfection is hiring. Focus instead on excellence, and learn when "good enough" is good enough.



- B** **BOUNDARIES, BOUNDARIES, BOUNDARIES**
Set boundaries with yourself and others. Ensure your needs are met, and balance will follow.
- A** **AWARENESS**
Knowing when you have balance - and when you've lost it is what enables you to take corrective action.
- L** **LESS IS BETTER**
Doing less is both more relaxing and enjoyable - plus you'll probably make fewer mistakes too.
- A** **ACCEPT WHAT YOU CAN'T CHANGE**
When all else fails, acceptance of the situation will reduce your stress.
- N** **"NO" IS YOUR NEW BEST FRIEND**
"No" is the word that frees you from overscheduling and overwhelm.
- C** **CHECK-IN OFTEN**
When making decisions ask, "Does this move me towards, or away from, balance in my life?"
- E** **EXCELLENT SELF-CARE**
Know what taking care of yourself looks like. Do it well.



FINALLY, CHOOSE 3 ACTIONS TO CREATE MORE BALANCE AND TAKE BETTER CARE OF YOURSELF:



While HR service areas remain constant, the focus of many of those services will shift to a renewed focus on workplace safety initiatives using safety audits, improving communications and coordination with all departments, and taking advantage of programs available through CIRA, a joint powers authority, to ensure our employee's safety and business continuity for the community.

Additional priorities consist of programs that provide employee assistance, counseling, and wellness initiatives. The Department will continue using our in-house credentialed leadership and development coach to provide ongoing small group learning experiences including Brené Brown's Rising Strong™ and Daring Greatly™ programs focused on communication, self-confidence, and resiliency. These learning experiences have provided much support to our employees during an unprecedented time of upheaval and change. Feedback from employees who have participated in these sessions has been overwhelmingly positive. The department will also continue the utilization of Tele-Health, an employee assistance program, to provide employees access to mental health professionals using videoconferencing. In addition, HR will resume its highly recognized and valued employee wellness programs to assist employees with health and wellness initiatives including "Know Your Numbers" campaign, Flu Shots, Biggest Loser Challenge, Annual Employee Health Fair, Peloton, Healthy Newsletters, and Lunch and Learns focused on stress management, healthy and active living, and financial wellness.

The recruitment and retention of our amazing employees will continue to be an area of focus. Staff will use the recent employee engagement survey and drivers of retention to help us focus on talent management. These drivers of retention include work-life balance, flexible work schedules, robust benefits, and effective tools and resources to manage work effectively. In



addition, the HR Department will continue to support and participate in the leadership of DRIVE, the City's equity and inclusion initiative to ensure a diverse, respectful, inclusive, valued, and equitable workforce that will kick off with its first cohort of employees in FY 2022/23.



The Department is also looking to resume programs and services that enhance the “Employee Experience” including the Baby on Board program, Take Your Co-Worker to Work program, Annual Staff Development Day, RC Cares program that supports employee childcare needs, Remote Work, Dress For Your Work Day, HR2U (where HR goes out to the departments to assist employees with a variety of services), Annual New Employee Mixer, and Doggy Day Fair. While some traditional minded individuals may not see the value in these programs, consistent feedback from new

employees supports that these programs are core to our employee recruitment and retention strategy and how we communicate and express our Team RC culture. The success stories and ongoing results are found throughout the organization. For example, an employee who was hired a few years back and has promoted within the organization recently shared that one of the reasons they choose to work here was because of our Baby on Board program, which they had heard about at a professional conference.

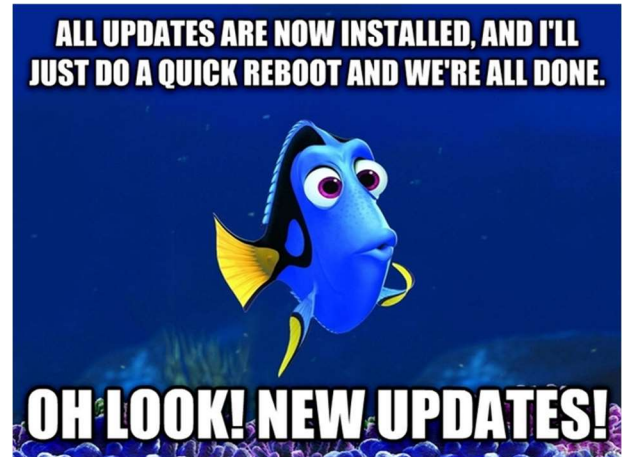
To achieve these priorities and promote the refocus on employee experience, Human Resources will make some staffing changes to better support the operations of the City and its departments. Changes this year include restoring the Administrative Assistant position that was previously unfunded and upgrading an HR Technician to an HR Business Partner.

Technology has become the most essential tool that we use to serve people in our community. The Department of Innovation and Technology (DoIT) facilitates the impactful use of technology across all City departments, allowing for increased efficiency, improved transparency, and overall enhanced service to the community.

At the top of DoIT’s key priorities in the Fiscal Year 2022/23 budget is the continued improvement of our cybersecurity posture including additional infrastructure replacements and services as well as updated policies, practices, and end user training. A new Cybersecurity Division will be created in the department, adding capacity to proactively address this growing threat. This vital need was identified as the department was struggling to keep up with the continuous escalation in cybersecurity incidents and threats affecting local government over the past several years. Cybersecurity has long been an ancillary duty within the Systems and Network team but has not been a formal division with dedicated staff until now. As the new Division comes online, and in addition to its attention to our internal security needs, the Cybersecurity team plans to engage with local business by participating in the Emergency Management’s BERT training program for the community featuring cybersecurity topics. With the creation of this Division, the budget includes the addition of a Chief Information Security Officer (CISO) to lead the new group. Together with the IT Analyst that was added to this function in FY 2021/22, this team will bring new ability to work with other divisions within DoIT to focus on security that is vital in protecting our organization’s digital estate.

Wireless access has become an expectation and is relied upon by the community and staff to participate in services and to conduct business. The wireless network has reached its end-of-life on hardware and software support. To maintain services and increase the capabilities and speed, replacement of the equipment is included in the Fiscal Year 2022/23 budget. This planned upgrade is part of the larger infrastructure upgrade that is outlined in our technology roadmap.

As changing conditions drive new priorities, DoIT's technology roadmap is updated annually to include a five-year plan that outlines the strategic vision taken from global technology trends, patterns in local government, and the views expressed of our elected leadership. This roadmap is a guideline; flexibility within our roadmap is essential to be ready for the uncertainty of technological innovation by adopting systems that are scalable and agile. Building on previous successes, DoIT is positioned to build on our strong foundation to improve resiliency and provide the flexibility to change as needs and demands require.



Another key focus in DoIT for Fiscal Year 2022/23 will be on team development. With a new Director at the helm, and new and nearly new leaders in other management roles, training and development are a huge priority. By fostering a team culture that promotes equity, diversity, respect, inclusivity, and the value of all employees, the Department will continue to create an environment where everyone has the opportunity to flourish. Building leadership skills through training, mentoring, and coaching will be instrumental in preparing employees for advancement and create a deeper bench when opportunities arise.

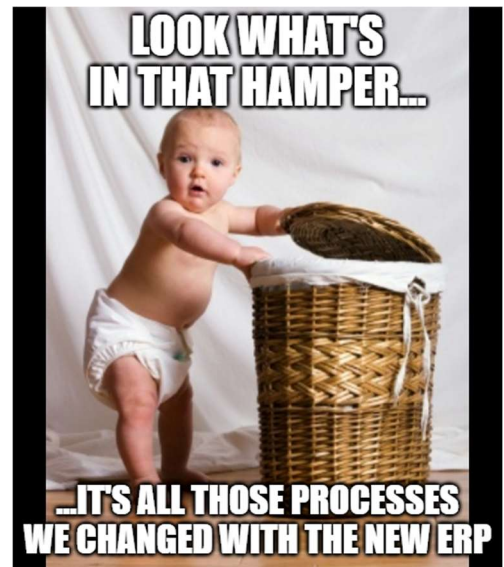
The last change identified for DoIT in Fiscal Year 2022/23 is the realignment of the Procurement Division. Procurement has moved from a division within DoIT and is being returned to a stand-alone division of the Administrative Services Workgroup. This move will facilitate a re-examination of the City's procurement practices, policies, and ordinances during the coming fiscal year. With supply chain constraints, the emergence of online purchasing as a significant option, and the increasingly specialized needs of City departments with regard to products and services, our Procurement philosophy and methodology are more often an impediment to efficiency and effectiveness than an enhancement. The Deputy City Manager of Administrative Services will focus on reversing that trend, as we develop a 21st century procurement process with appropriate checks and balances but a focus on timeliness and common goals with the line departments.

The Finance Department will be leading arguably the most dramatic change for the Administrative Services group as they implement the new Enterprise Resource Planning (ERP) software system, replacing the existing twenty-plus year-old financial system. In late 2021, Administrative Services leadership conducted an exhaustive analysis of the current system, concluding that a move to a new system had become essential. The overarching goal of the new ERP implementation is to streamline the processes and functions that Finance and Human Resources currently perform by improving efficiency and responsiveness through electronic documentation and workflow management, all while using a modern software application that meets our technology standards for security, redundancy and reliability.



With Finance in the lead, implementation will involve most of the Finance, DoIT, and the Human Resources staff for this 18-month long project. The ERP implementation is a “once in a career” size and scale project, and one that will take the tremendous time and talents of the entire team to successfully execute. Ultimately, every single City employee will be impacted by this change and continue to be impacted as the organization uses the new system for many years to come. It is expected the new ERP system will improve business processes and operational effectiveness by implementing industry best practices and reduce low level staff time thru automation of manual processes. It’s an exciting journey we have embarked on!

In addition to the improvements in processes anticipated from the ERP, Finance will also look toward implementing other technologies to streamline work processes such as remote deposit to automate check deposits and adding lockboxes for recurring payments. Both services would increase availability of funds and improve operating efficiencies, including reducing staff time required to process payments received in the mail and reducing the number of courier pickups for deposits. Finance will also examine additional capabilities of the software used for Special Districts administration to assist with higher-level analysis and improved reporting and visualizations of financial data. Business Licensing plans to improve its processes in the new fiscal year by providing customers access to the online business license portal on dedicated computers to shorten wait times for customers in City Hall. Staff will identify frequently asked questions (FAQs) received via telephone and email and provide concise responses on the City’s website and through phone scripts to help customers obtain the information they need in less time.



In response to a new Governmental Accounting Standards Board (GASB) related to leases, Finance will implement another new software system, this one specific to managing the City’s leases. DebtBook is an easy-to-use debt and lease management software procured to ensure the City can implement and comply with GASB 87 for operating leases and GASB 96 for subscription-based IT agreements. As part of their services, DebtBook will help with consolidating the City’s lease agreements, testing to determine whether they are subject to the reporting requirements, calculating schedules, and providing information that will be useful for audit purposes.

With the new processes coming out of the ERP implementation, staffing in Finance may shift as needs change. Generally, the department will aim to deliver more high-level analysis and functions within the department, while some clerical tasks can be eliminated. Some of these tasks are the byproduct of redundant data entry and handling of physical documents, which will phase out over time. However, the department is purposefully holding off on any changes to the staffing structure until the ERP is fully functional and the necessary staffing structure can be analyzed. Ultimately, the team will develop and grow to perform higher-level functions in the department by fully taking advantage of this new technology.

As the City's business base has slowly grown over time, the Business Licensing Division identified a need for additional staff to assist with field inspections for business license compliance. The current staffing level has resulted in a growing backlog of inspections. In order to ease into meeting the demand for inspections with increased staffing, the Fiscal Year 2022/23 budget includes a new shared position with the Community Improvement Division (Community Improvement Officer I) to assist with business license inspections as well as short-term rental (STR) inspections and other compliance work impacting both divisions. As the position will help to generate revenue for the City, the net impact on the City's budget is modest, while having a positive impact on addressing the service demands in both divisions.

The Finance Department also administers numerous special assessment districts in the City, which play a crucial role in the City's budget. All development after 1985 is included in at least one special tax district. These districts exist so that existing residents are not burdened by new development. New residents and businesses pay for the services such as landscaping, lighting, parks, and other improvements required to develop their immediate communities. Without special districts, those services would compete with other City services, causing the City's General Fund to be overburdened and unable to provide a well-rounded set of services.

Staff within this division of the Finance Department is continuously monitoring and evaluating the financial performance of the special districts. For example, based on the staff's analysis, the actions below were taken:

The bonds associated with Masi Assessment District 93-1 were paid-off early in September 2021. The actual retirement date of these bonds was for September 2022. As a result, the property assessments for the owners in Masi Plaza were removed two years early since an assessment levy was not needed for Fiscal Years 2020/21 or 2021/22.

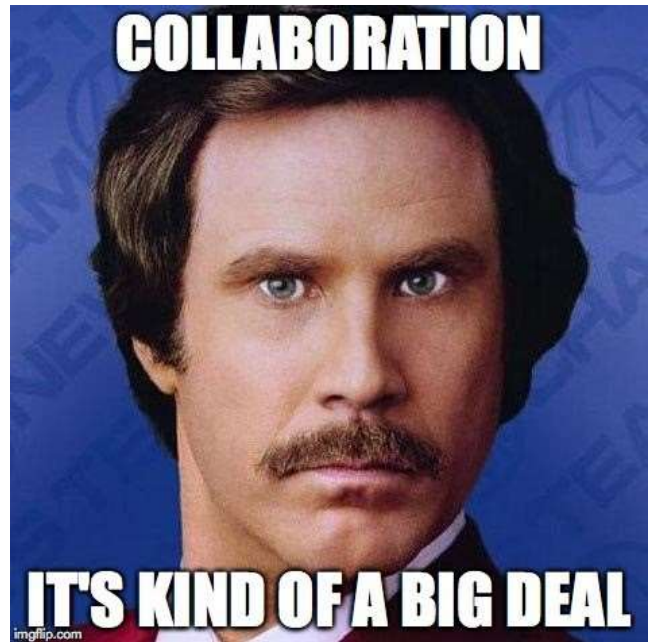
There has been a longstanding fiscal issue with the existing street lighting districts due to the inability to increase assessment rates to match the increasing operating costs. The General Fund must also contribute resources to specific street lighting districts, which reduces the amount available for other general-purpose functions, such as police or infrastructure projects. Staff initiated the formation process for a new Street Lighting CFD to remedy the problem for new development on an ongoing basis. The Street Lighting CFD will be able to increase rates to meet the increasing costs of operations. While this won't solve the more significant issue, as it only impacts new development, it will ensure the financial problems do not worsen with new growth.

Over the last year, staff also initiated the formation of an Industrial Area Services CFD based on a \$3.5 million shortfall resulting from current and future industrial development. Although it was not feasible to charge industrial developments the full rate necessary to offset this projected shortfall completely, the Industrial Area Service CFD will help offset the impacts on services and infrastructure in a meaningful way. Additionally, the ability to maintain the infrastructure the CFD will support will bolster the economic development capabilities of the City.

Civic and Cultural Services Workgroup

"Times and conditions change so rapidly that we must keep our aim constantly focused on the future."
- Walt Disney

The City Manager's Office (CMO) leads the implementation of many City Council policy objectives and oversees a variety of multi-departmental programs and initiatives, including the award-winning Community Affairs Network (CAN), the nationally recognized Healthy RC initiative, Data and Performance Measurement, RC DRIVE (Diversity, Respect, Inclusion, Value, Equity), the Public Art and Placemaking Program, and the Legislative Advocacy Program, among others. These programs and initiatives are designed to ensure and advance the quality of life for the community. Some programs and services rendered through the City Manager's Office are geared toward supporting other City departments and divisions, like the administrative services department. Other programs are completely focused on providing direct services to the community, like the civic and cultural services departments. But most often, the divisions in the City Manager's Office are simultaneously serving the City's residents, business owners, community members, non-profit partners, community-based organizations, other government agencies, and the dynamic departments and divisions that make up the City of Rancho Cucamonga.



In Fiscal Year 2022/23, the City Manager's Office will support efforts to implement PlanRC, manage the construction of the 4.4-acre Central Park Dog Park and the Victoria Gardens Cultural Center Courtyard project, present the Public Arts Strategic Plan for consideration of adoption, assess the community's quality of life, work to have for-sale affordable housing developed, while cultivating meaningful community engagement, strategic communications, and integrating comprehensive and inclusive health and sustainability approaches to make strategic decisions and provide an equitable distribution of resources and services.

In December 2021, the City Council formally adopted the updated General Plan after a two-year engagement and planning process, referred to as Plan RC. As the City implements the policies and vision of the General Plan Update, the CAN team will continue to support the Community Development departments in developing and distributing outreach content across multiple platforms to communicate updates and progress made on strategies outlined in the General Plan Update, using the framework from the Community Engagement Policy with a health equity lens. Support includes assisting with the development and implementation of the PlanRC website, creating an overview video of PlanRC, and developing and disseminating communications on active implementation and upcoming efforts. Outcomes will be shared with the community every six months and as major milestones and progress is made, the CAN team will engage using the website, social media tools, and other engaging communication platforms and venues.

As the economic recovery continues and with the new General Plan in place, special attention to economic development efforts continues to be a priority including partnership support with the newly expanded Economic Development Division. In Fiscal Year 2021/22 the City hired Westbound Communications in a multi-year contract to work on sharing the story of the HART District (Haven Arrow Rochester Transit District) and the Cucamonga Station. The City has partner agencies supporting this contract, but with

delays in the tunnel to the Ontario International Airport and the agreements for high speed rail still in negotiations as of this writing, in Fiscal Year 2022/23, the City will focus its part of the contract in developing an Economic Development Strategic Communications Plan that highlights the new and emerging opportunities and business support, especially within the “golden triangle” of the HART District, Victoria Gardens lifestyle center, and the developing areas along the Haven Corridor in the area of the Civic Center.

Over the last fiscal year, the CAN team and Healthy RC worked on developing a Community Engagement Policy with a Health Equity Lens. The policy was finalized and adopted at the end of Fiscal Year 2021/22, and an implementation toolkit was developed. CAN now supports a multi-departmental City team, Ambassadors of Community Engagement (ACE), who serve as champions of the policy within departments, providing updates, scheduling trainings, sharing opportunities, successes, and challenges, and providing technical assistance to facilitate meaningful community engagement in programs, plans, policies, and services.

The Healthy RC and Data & Performance Measurement Teams will work with ACE to conduct the latest round of the Quality-of-Life Survey to help assess the needs of the community as it evolves, as well as to enhance the City’s ability to respond to community needs in real time. The survey, last completed in 2018, combined with other data collection methods (focus groups/listening sessions, key informant interviews, etc.) will be analyzed with data gathered from the census and other partner agencies, which will be used to develop data-informed policies, systems, and built environment strategies to improve the quality of life in Rancho Cucamonga. Results will be available at the census tract level and will help to develop a comprehensive range of strategies to address community needs throughout Rancho Cucamonga.

In Fiscal Year 2022/23 Healthy RC will begin to implement the Climate Action Plan adopted in Fiscal Year 2021/22. The intent of the Climate Action Plan is to provide a roadmap to reduce contributions to climate change and the city’s community Greenhouse Gas (GHG) emissions as outlined by 13 goals and measures, prioritizing a reduction in emissions associated with on-road transportation and building energy, which account for 96% of total emissions. The Climate Action Plan was carefully developed to enhance the City’s sustainability goals while remaining business friendly particularly in the area of housing.

The quest to find cheaper ways to build affordable homes continues into this fiscal year as the City enters into a partnership with a non-profit agency to develop affordable for-sale house for those within 120% of the area median income (AMI). These homes are envisioned to be no more than two bedrooms, 1200 square feet and on small lots in order to provide lower income people with the opportunity for entry-level home ownership. These efforts are to fill in the “missing middle” of the housing continuum, providing residents the opportunity to build equity and the generational wealth that accompanies owning real estate.

The City continues to focus on equity inside the organization as well with the official launch of the next level of the Team RC initiative, Team RC DRIVE. This initiative will cultivate an organizational culture that leads with the principles of equity and inclusion, both in our interactions with Team RC members and in our organizational policies, procedures, and practices. With the launch of the RC DRIVE pilot program in June 2022, a cohort of employees will embark upon a year-long leadership development program focused on the principles of equity, diversity, and inclusion. Supporting these efforts, and new in the budget this year is membership in the professional peer-to-peer network, Government Alliance on Race and Equity (GARE), which allows Rancho Cucamonga to work with other regional agencies to identify effective strategies and share best practices for the future evolutions of Team RC DRIVE.

Following the adoption of the Creative Placemaking and Public Art Ordinance, the City developed and will soon be presenting for consideration of adoption a Public Arts Master Plan to enhance the public realm and creatively connect the community through innovative arts, cultural amenities, and programming. The Public Arts Master Plan outlines goals and objectives, identifies priority locations for public art and placemaking, establishes methods for commissioning diverse art from local and regional artists, provides a process to ensure art is creatively integrated into public infrastructure, and provides a framework to grow and enhance the program.

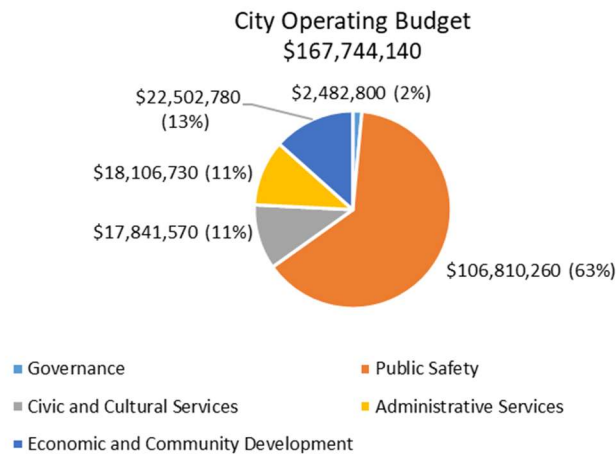
One immediate product from the Public Arts Master Plan is the development and implementation of a utility box art program. The utility box art program wraps City-owned metal electrical cabinets throughout the community, promoting local and regional artists and local history, developing opportunities for placemaking, and enhancing community engagement, civic pride, and heritage. The program was initiated with three utility boxes wrapped at the end of Fiscal Year 2021/22. Additional utility boxes throughout the City are planned for Fiscal Year 2022/23.

Supporting the City Council's efforts to safeguard and elevate City interests, advance its strategic goals, and ensure an equitable quality of life for all who live, learn, work, and play in Rancho Cucamonga, the CMO team continues to monitor legislation at the County, State and Federal levels of government. Priority areas of interest include affordable housing, COVID-19 recovery, transportation, and infrastructure improvements. CMO staff, in collaboration with a multi-departmental team, work closely with federal lobbyists, delegates, and community partners to identify and submit competitive project applications to secure federal dollars through the congressionally directed spending and community project funding process (also known as earmarks). Projects applications are aligned with the City Council Vision to "build on our success as a world class community, to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive." In Fiscal Year 2021/22, the CMO assisted in securing \$1M in a NASA earmark for the development of the Second Story and Beyond® addition to the Paul A. Biane Library (opening in middle of this fiscal year). For Fiscal Year 2022/23, the City's earmark requests include expanding the electric vehicle charging and alternative fuel infrastructure, improving the City's traffic system and preparing it for future technologies through the Automated Traffic Management System, and constructing a trailhead into Cucamonga Canyon.

Operating Budget

The Operating Budget of the City is that portion of the annual budget which includes all the regular non-capital related revenue and expenses from year-to-year. In the City of Rancho Cucamonga, the Operating Budget is primarily comprised of the General Fund, which is a catch-all term that encompasses the major regular revenue sources for the City which are not otherwise restricted in their use and the associated expenses that are regularly charged to those revenue streams. General Fund revenue for Fiscal Year 2022/23 is expected to increase 12.92% over FY 2021/22 and push the General Fund to a new level of \$107.46 million, a significant milestone in the growth of the City. The revenue growth illustrates the resiliency of the City's diverse business sector, the ongoing recovery from the adverse impacts of the COVID-19 Pandemic, and a recent surge in development activity in the city resulting from the new General Plan. The other two components of the Operating Budget are the Fire District Operating Funds and the Library Fund which are discussed in more detail later in this message.

The overall Operating Budget is divided into key work groups as indicated below:

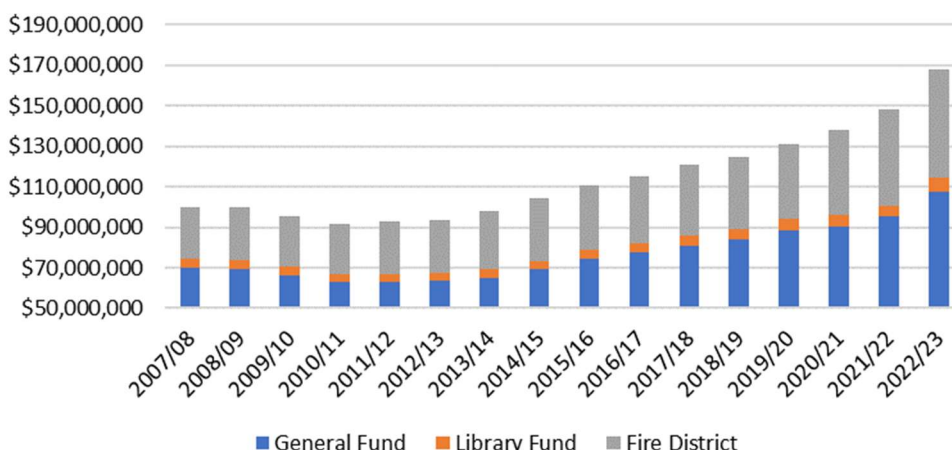


As is typical for most cities, Police and Fire make up the two largest cost centers for the City’s Operating Budget. When combined with Animal Care and Services as well as Community Improvement, these four public safety departments account for approximately 63% of the total Operating Budget, reflecting a strong community preference to prioritize funding public safety at a high level. One item of note is that, unlike most cities, the Rancho Cucamonga Fire Protection District is actually a separate subsidiary district (it existed several decades prior to the City’s incorporation) with a separate (predominately property tax based) general operating fund that legally cannot be used to supplement non-emergency services related expenses.

Overall, the Operating Budget increased by \$19,334,000 or 13.03% from last year. The Fire District’s share of the operating budget increased \$5,685,710 or 11.9% over the prior year. This increase is due to several factors. With the projected opening of Fire Station 178 in early FY 2023/24, staffing for the new station must be brought on board in advance of the opening so that the station is fully up and running once construction is completed. This requires three new Fire Captains, Engineers and Firefighters (1 for each shift, for a total of 9 new employees). While the higher-level positions will be filled through internal recruitments, the resulting vacancies will need to be backfilled. Overall, the anticipated impact on the FY 2022/23 operating budget is \$2.48 million to fund the hiring of nine Firefighters for half of the fiscal year (salaries, fringe benefits, and estimated overtime) along with supplemental funding to CFD 85-1. Additionally, CFD 85-1 will be funding ADA improvements for Fire Station 174 in the amount of \$855,000.

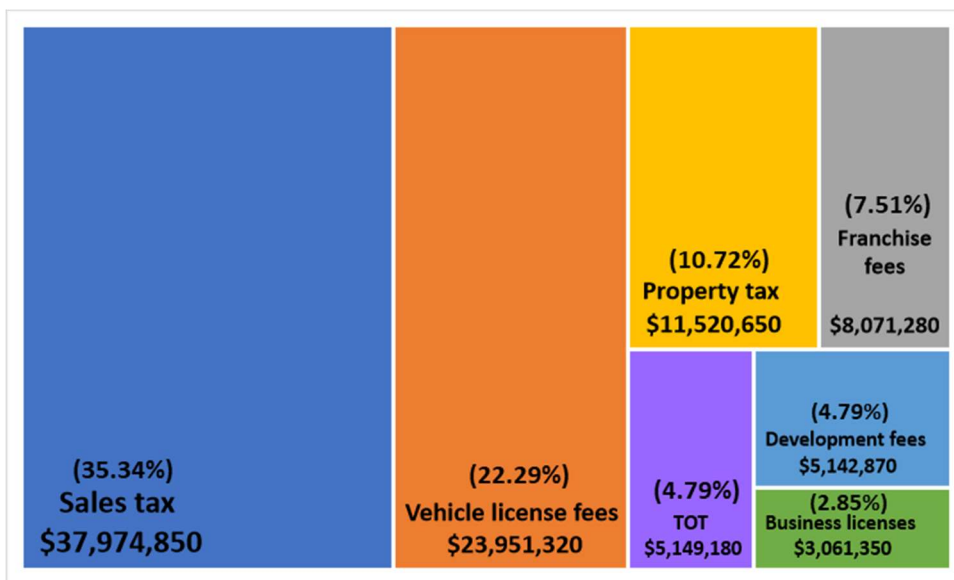
The Police Department budget increased \$1,995,990 or 4.25% reflecting the increase in the contract cost with the San Bernardino County Sheriff’s Department, along with two new Sergeants and one new Sheriff’s Service Specialist. The General Fund also includes \$500,000 for the estimated cost of the 2022 General Election. The Library Fund’s share of the operating budget growth is \$1,348,830, which includes a \$300,000 increase in the transfer out to the Library Capital Fund for the Second Story and Beyond Project. Additional overall growth in both the General Fund and the Library Fund is due to the funding of vacant positions that were previously frozen due to the COVID-19 Pandemic, along with several newly established positions. Details of these positions are included in the Personnel Costs and Staffing Levels section of this message.

Changes in Operating Budget



General Fund

The City’s General Fund is the **primary fund used by the City for operations**. This fund is used to record all revenues and expenditures that are not accounted for in other funds. The activities being paid for through the General Fund constitute the core administrative and operational tasks of the government entity. One way to think of it is, if government is an essential service, the General Fund pays for the essential activities of that government entity. For Rancho Cucamonga, the General Fund is comprised of seven major revenue sources, making up 88% of revenues, as anticipated for FY 2022/23 below:

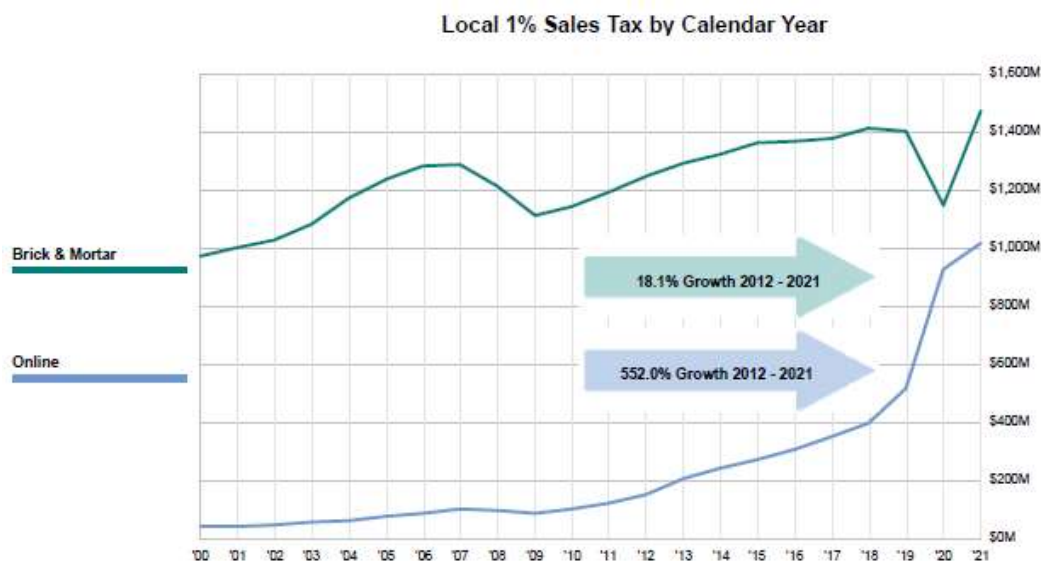


Sales Tax

Sales Tax remains the City’s primary revenue source at \$37.97 million, a \$6,007,700 or 18.79% increase over the prior year. Approximately 20% of the City’s sales tax comes from Victoria Gardens, and the outstanding success of this well-planned regional lifestyle center allowed for the expansion of many city services after its opening in 2004. Many in the region assume that Rancho Cucamonga must be the highest sales tax generating city in San Bernardino County, because of Victoria Gardens. In actuality, Rancho is a relatively modest sales tax city for its size, receiving less revenue than either of our large neighbors to the south or east, both of whom have numerous large e-commerce warehouses, as well as auto malls and shopping malls, which contribute to much higher sales tax levels. Looking statewide,

these neighboring cities generate sales tax per capital ranging from \$377 to \$625 and are in the top 100 rankings. In comparison, Rancho Cucamonga is a respectable, but average sales tax performer; we ranked 238th in sales tax per capita (\$222) out of 539 cities and counties for calendar year 2021 (up from 258th in calendar year 2020). While sales tax is robust, sales tax alone is insufficient to even cover the expenses of the Police Department contract at \$48 million. Rancho Cucamonga’s fiscal success is due to more its conservative expenditure practices than overall revenue.

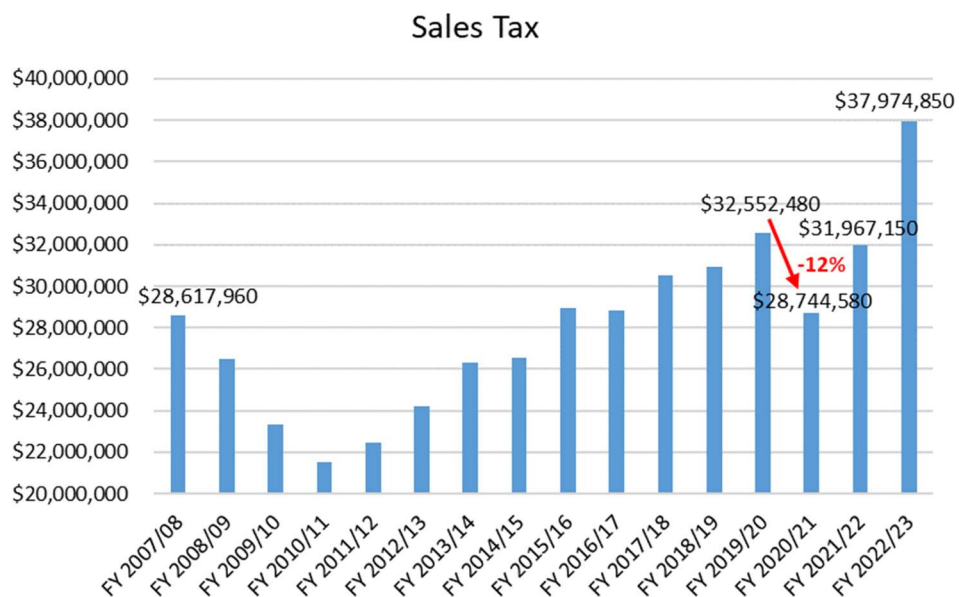
During calendar years 2019 and 2020, consumer spending patterns showed an accelerating trend toward the flattening of brick-and-mortar sales and the shift to more online shopping. While the City receives one cent for every dollar of taxable sales at a brick-and-mortar retailer, most online sales tax goes into the County pool which is distributed based on each city’s proportionate share of overall “point of sale” receipts, not to where the resident lives who had the goods delivered from that online transaction. This system disadvantages smaller communities and communities of residents who do more shopping online. While this trend is expected to continue in the long-term, the Q4 2021 sales tax data shows a surprising blip due to the COVID-19 recovery. Brick-and-mortar retailers did exceptionally well as many shoppers returned to physical stores, enjoying the opportunity to get out of their homes, rather than shopping online as the COVID crisis waned. The following chart shows on a statewide basis the shifting pattern of online sales tax growth historically and in recent years. Although brick-and-mortar stores show a bounce back in sales for 2021, it is just a matter of time before online sales exceed our brick-and-mortar.



While most online sales tax goes into the County pool, at least the City does receive a share of that pool. As was noted in the prior year’s budget message, in early 2021, one of the State’s largest online sellers shifted its ownership structure so that it is no longer considered an out-of-state seller. Because of this change, the sales tax it generates no longer goes into the County pool, but rather to the specific city where the warehouse fulfillment center is located and from which the goods were shipped. While this change resulted in a significant million dollar plus reduction in County pool revenue for Rancho Cucamonga, other contributors to the County pool were significant enough to flatten the loss for 4Q 2021.

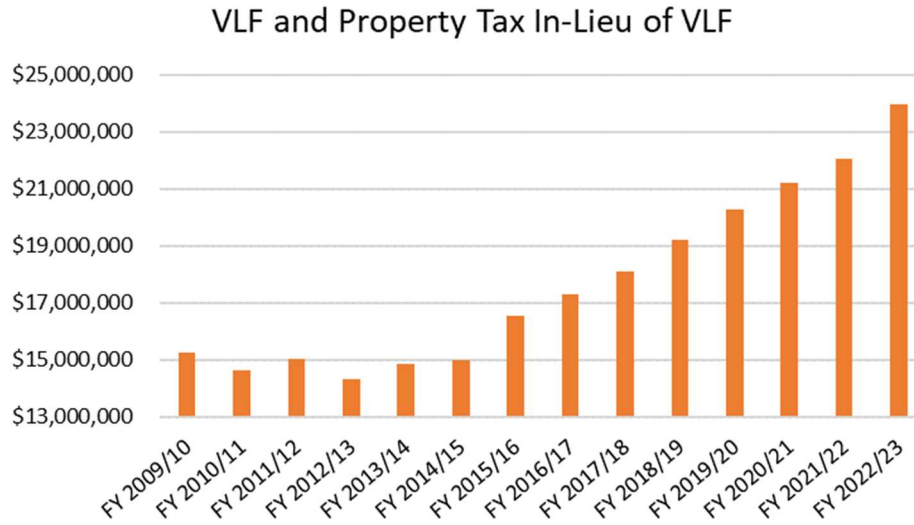
As we consider the bigger picture of these shifting sands of sales tax, there is clearly a need to work at on a statewide level to reform this system to provide greater clarity, certainty, and equity for the distribution of this critical revenue to our cities. The City Council and City management will continue to actively participate in State-level discussions and develop specific proposals to support future legislative action for an equitable distribution of e-commerce revenue to all cities in California. Staff will be working together with our partners at Cal Cities and in our legislative delegation on workable solutions.

While challenges continue with the e-commerce in-state fulfillment center sales tax front, there is good news to share in other areas based on 4Q 2021 receipts. Restaurants and Hotels experienced significant growth, and worth noting is that Casual Dining is growing. Building and Construction grew 15% for the quarter, primarily in building materials. Fuel and Service Stations were up 59% due to an ongoing increase in consumption and demand for fuel as well as record prices at the pump. General Consumer Goods grew 21%. Overall, calendar year 2021 could be considered a rebound year due to COVID as, statewide, the fourth quarter exhibited a 20% rebound in tax receipts compared to calendar year 2020. The future growth rate for statewide sales tax revenue, however, is expected to slow markedly once this initial surge wears off. Additional headwinds going into 2022 include surging inflation, a dramatic jump in the global price of crude oil due to reduced supply from domestic energy policies and trade embargos related to Russia's war in Ukraine, and corresponding monetary tightening by the Federal Reserve. This is expected to result in weakening consumer sentiment and continued, but decelerating, sales tax growth into 2023. Thus, the robust increase for FY 2022/23 noted in the chart below cannot be expected to recur for FY 2023/24 where growth is anticipated to be approximately 3.5% or less.



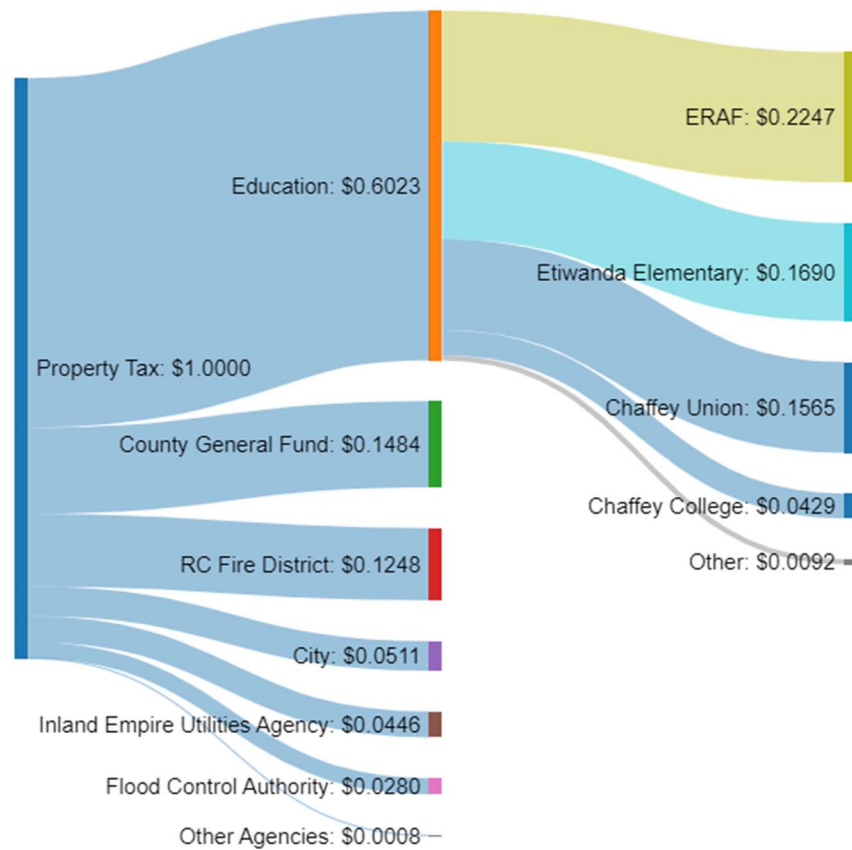
Vehicle License Fees

Vehicle License Fees and Property Tax In-Lieu of VLF is another significant revenue source for Rancho Cucamonga, estimated to be at \$23.9 million for FY 2022/23 which is \$1,902,590 or 8.6% more than in FY 2021/22. In a community like Rancho Cucamonga, where property tax valuation typically increases at a healthy amount from year to year, VLF and Property Tax in-Lieu of VLF are likely to remain a growing revenue source as noted below:



Property Tax

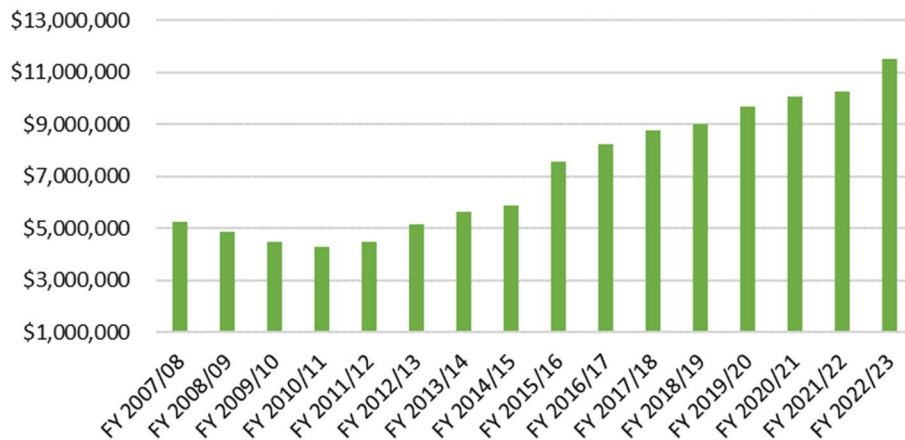
Property tax has always been a relatively modest revenue source for Rancho Cucamonga, owing to our post-Proposition 13 incorporation. While we are colloquially known as a low property tax city, that is a misnomer. Property Tax rates are the same as anywhere else; the difference is that most of the revenue goes to the State, School Districts and County. Only a modest \$0.05 goes to the City of Rancho Cucamonga as shown in the property tax dollar breakdown graphic below:



For FY 2022/23 property tax is estimated at \$11.5 million, which is a 12.2% increase from the prior fiscal year. Overall net taxable value of property for all land use categories increased 4.9% from FY 2020/21 to FY 2021/22, with values growing by more than \$1.4 billion dollars in the community. Industrial property values grew by 15.09%, and residential values climbed by 3.93%.

As the City matures and we move into implementation of our new General Plan, the City is taking a more nuanced approach to its revenue needs. A post-Proposition 13 agency, Rancho Cucamonga has never been able to rely solely on property taxes. Rather, it is the combination of property taxes, sales taxes, and other revenue sources (transient occupancy taxes, franchise fees, etc.) that together help fund critical City services. To that end, we continue to focus on growth in revenue per acre as an opportunity to maximize and diversify our revenue stream. We are now seeking to maximize our revenue value per acre and jobs per acre rather than simply focusing on property or even sales taxes. By continuing to be selective about waiting for the right types of development that create more value per acre relative to other uses, the City will help grow and stabilize the General Fund over the long-term, despite increasing population.

Property Taxes*

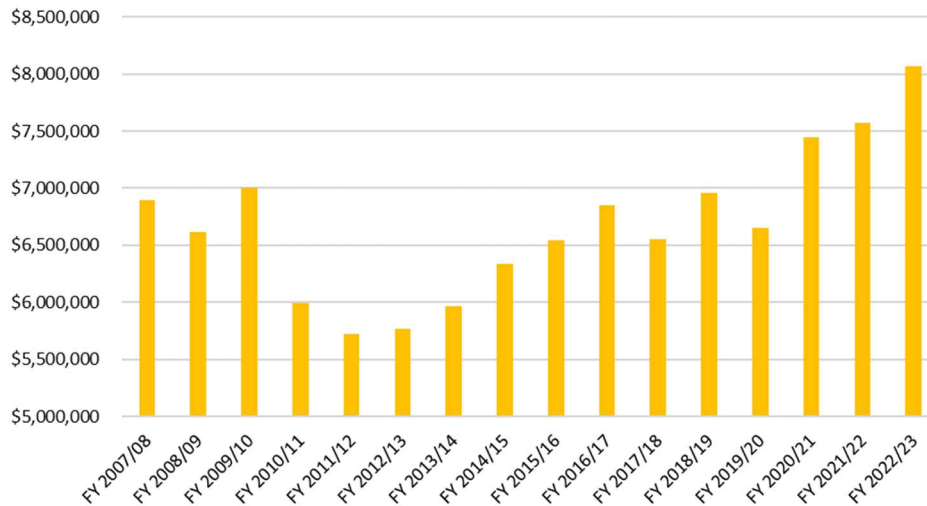


**includes Property Transfer Tax*

Franchise Fees

Franchise Fees are those fees paid by utility providers in the city of Rancho Cucamonga, including Southern California Edison, Southern California Gas and Burrtec, for the opportunity to operate exclusively in the city using the City right of ways. These fees may be regulated in some cases by the California Public Utility Commission and can be volatile from year to year given changes in rates, conservation and increasing efficiency and recycling standards. Franchise fees are estimated at \$8.07 million for FY 2022/23 which is a 6.6% increase over the prior fiscal year, driven by utility rate increases, as shown below:

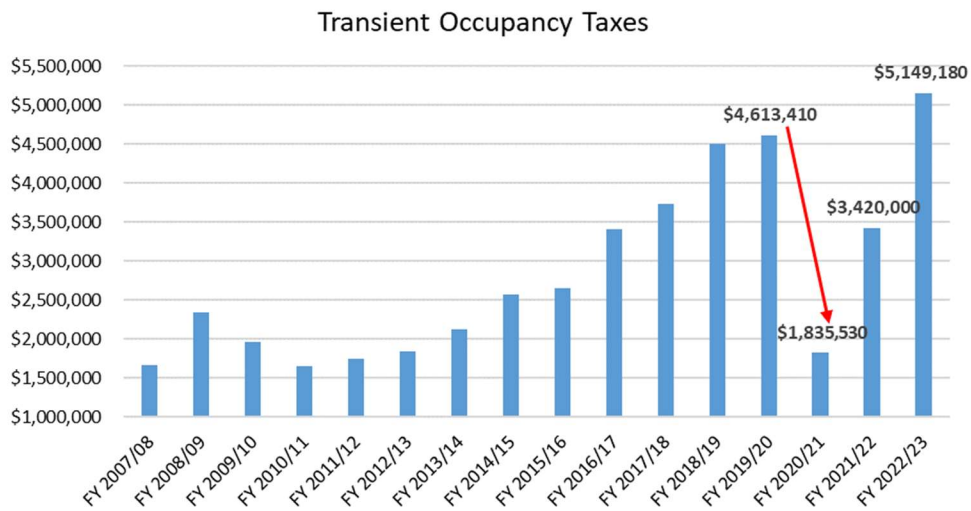
Franchise Fees



Transient Occupancy Tax

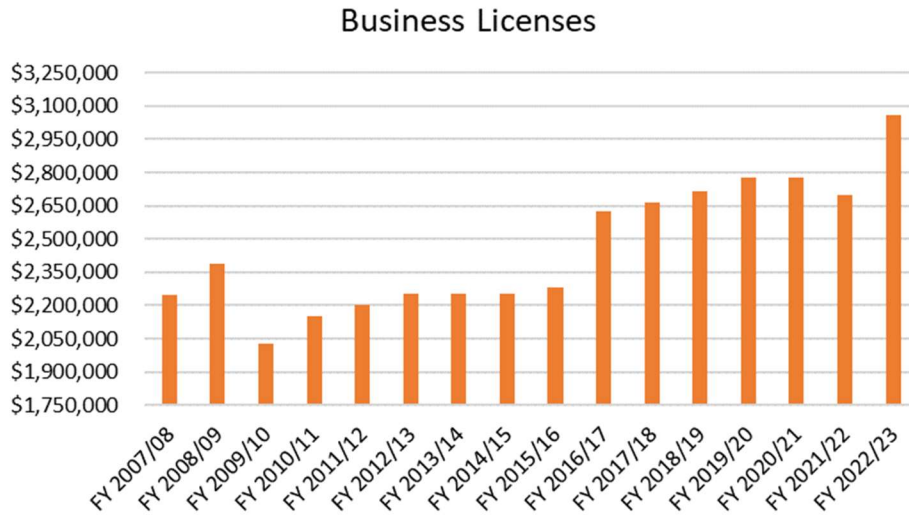
Transient Occupancy Tax (TOT) is a tax placed per night on the use of hotel rooms and short-term rentals (STRs) such as Airbnb where the occupant stays 30 days or fewer. TOT is a percentage of the hotel room rate, and it currently sits at 10% in Rancho Cucamonga, some 2% lower than our neighboring city, Ontario, or a little further south, Chino. Once a modest revenue source for the City, over the years with the growth in the number of hotels and rooms, along with increasing room rates, this has become a significant revenue source for the City.

While TOT revenue was adversely impacted by the COVID-19 Pandemic, the City's conservative revenue estimate for FY 2021/22 is anticipated to be exceeded by approximately \$1.1 million or 33.7%. Building on the improving hotel and STRs market, TOT revenues for FY 2022/23 are anticipated to be \$5.1 million or a 50.5% increase over the adopted revenue estimate for FY 2021/22. Revenues for FY 2022/23 include ten months of revenue from the recently completed Hampton Inn as well as six months of anticipated revenue from the Tapestry Hotel which is in the process of being built.



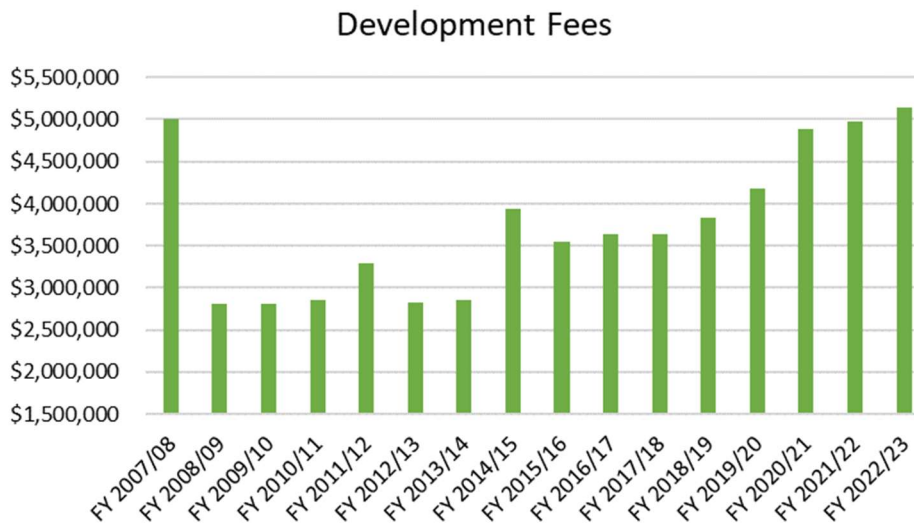
Business Licenses

Business Licenses and Development Fees are the final two revenue sources which make up the City's top seven General Fund revenues. Business license revenue is a nominal tax on the privilege of engaging in business in the city. This revenue is estimated to increase \$362,640 or 13.4% over the prior year due to the improving business climate combined with the addition of a half-time position that will focus on increasing the number of business inspections completed during the fiscal year. The increase from the prior year is also more pronounced due to the prior year's budget estimate being very conservative in light of the anticipated continued impacts of the COVID-19 Pandemic, which included waiver of penalties for late payments for a period of time.



Development Fees

Development Fees are estimated to increase slightly to approximately \$5.1 million next fiscal year, a nominal 3.2% increase from the prior year due to an anticipated uptick in mixed-use projects, large distribution centers, and development around the Cucamonga Station project. As a result, Development Fees have now returned to their pre-Great Recession levels.



Use of General Fund Reserves

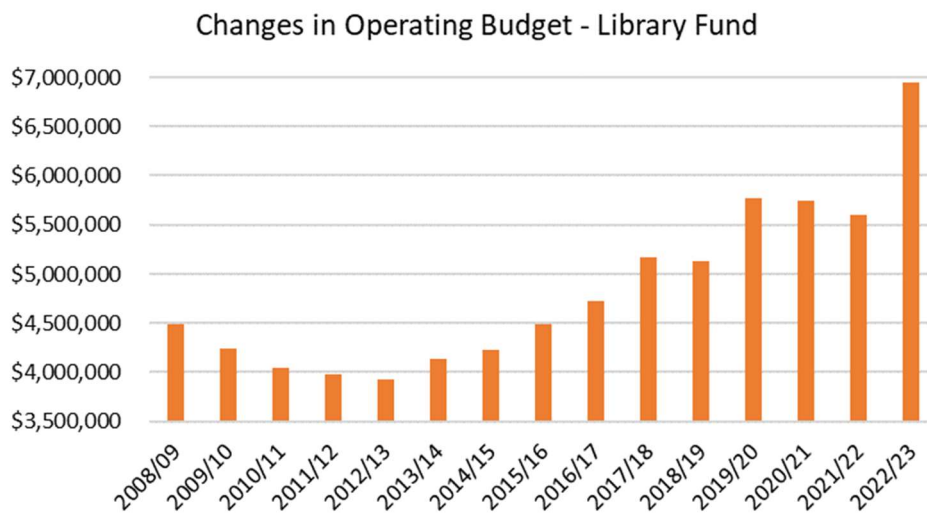
Prior to the COVID-19 pandemic, the last time the City of Rancho Cucamonga used reserves to balance its Operating Budget was during the Great Recession, Fiscal Year 2010/11, and that year we used \$908,130. In the FY 2020/21 budget, we anticipated the use of \$700,000 of reserves to cushion FY 2019/20's dramatic revenue loss. However, because of strong expenditure savings during the year, the budget was able to remain balanced with no use of reserves. In the years since the Great Recession, Rancho Cucamonga cultivated a regular habit of adding to its capital reserves, accumulating a total budgeted contribution to reserves of \$7.6 million dollars in eight years. For FY 2022/23, the budgeted contribution to reserves is \$1,369,340 resulting in a cumulative total contribution of \$8.9 million over 9 years. Moving forward, prudent budgeting dictates the City contribute no less than \$1 million per year to reserves and ideally in the near future, a contribution of \$2 million per year. In this manner, the City is able to maintain its reserves for infrastructure and facility maintenance and replacement.

Library

The Library Services Department's mission is to Ignite Curiosity, Transform Lives, Create Community. In Fiscal Year 2022/23, the Department will be focusing on the following priorities as former services are restored and expanded, and new services are introduced. Each of these priorities is discussed in detail in the Departmental Highlights section of this message.

- Enhancing current practices, programs, outreach, and resources to meet the growing gaps caused by economic disparity.
- Balancing in-person and virtual service needs.
- Connecting with former and attracting new library users.
- Reallocating programming and collection development resources.
- Revising the use of part-time personnel resources.

In addition to ensuring the return of traditional library services, supplemental offerings will be included to provide avenues of support for community members as they continue to recover from the various education, economic, mental, and social impacts of the COVID-19 pandemic.



Overall, the Library's operating budget for FY 2022/23 is \$6,953,610, an increase of \$1,348,830 or 24.1% over the prior fiscal year. The principal funding source for the Library's operating budget is property tax which makes up approximately 82% of the Library Fund's revenues. Property tax revenues are anticipated to grow about \$542,000 or 10.5% for FY 2022/23, which includes a share of the City's \$0.05 of each property tax dollar along with a statutory passthrough related to the prior Redevelopment Agency. Additional revenue growth is anticipated from the Friends of the Library as their operations

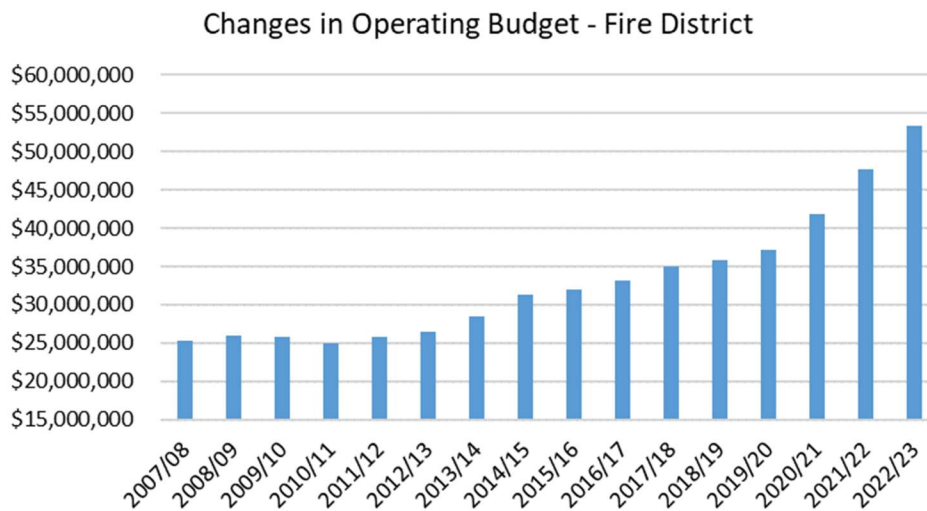
recover from the downturn of the pandemic as well as a one-time donation from the Library Foundation to help fund the Second Story and Beyond® project which is anticipated to officially open to the public in July 2023.

Several additional new services will begin in FY 2022/23 including Book a Librarian, 24/7 Library Services will expand when a new library materials kiosk is installed outside Fire Station 178, the recently launched Library of Things will also be enhanced during the year. Staffing changes are also incorporated into the upcoming budget. See details of these changes in the Personnel Costs and Staffing Levels section of this message as well as the Workgroup Detail.

Fire District

The Fire District’s mission is to serve the community through planning, promoting, and demonstrating a readiness to respond to and reduce threats to life and property through the efficient and effective delivery of emergency and non-emergency services and programs.

Similar to the Library, the Fire District’s main funding source for its operations is property tax revenue. As was noted previously, however, the Fire District receives a larger share of each property tax dollar (about 12.5 cents) than the City as it pre-dates the City’s incorporation by many years. This is combined with statutory passthroughs from the former Redevelopment Agency along with a share of residual receipts from the County’s Redevelopment Property Tax Trust Fund (RPTTF). Additionally, the Fire District’s operating budget includes two Community Facilities Districts (CFDs) which collect special assessments to fund designated station operations within the city. Although the District has kept the special assessments rates flat for several years now, the revenues continue to fund a part of the District’s overall operations. All combined, these property tax revenues represent about 85% of the District’s operating revenues.



The Fire District’s operating budget for FY 2022/23 is \$53,330,660, which represents a \$5.68 million or 11.9% increase over the prior year. As noted above, the budget incorporates the midyear hiring of staffing that will be needed when Fire Station 178 is opened in early FY 2023/24. Overall, the anticipated impact on the FY 2022/23 operating budget is \$2.48 million. Additionally, CFD 85-1 will be funding ADA improvements for Fire Station 174 in the amount of \$855,000. The Fire District’s operating budget also includes additional funds to partner with the City on two key initiatives – sharing the cost of a Mechanic position with Public Works to address future vehicle maintenance needs and repairs of both the District and City fleet and continuing to fund crossing guard services as a safety measure for our residents. Additional details regarding these budgeted items can be found in the Workgroup Detail.

Special Districts

*"What I thought was so permanent fades. In the blink of an eye, there's a new life in front in my face and I know in due time, every right thing will find its right place."
- "Everything Changes," Waitress the Musical*

There are thirty-four special assessment districts in the city, and these districts play a key role in the City's budget. Specifically, these districts help ensure that new development pays its own way and the residents in those districts pay for the infrastructure, landscaping, and other improvements in their immediate neighborhoods. Whether the improvement is new streets and storm drains, or parks and trails, most all new development after 1985 has been part of one or more special tax districts. These Mello-Roos taxes and Lighting and Landscaping Maintenance District assessments help pay to develop and maintain the infrastructure in the community surrounding the residential areas, so the burden for that infrastructure does not fall to existing taxpayers in the city. Without these districts, the General Fund would not be able to provide as vigorous and well-rounded police services and public works as it does.

Most of these districts were created prior to Proposition 218 (Prop 218) in 1996 and, therefore, currently have no index to adjust regularly for rising costs. Before Prop 218 that regular adjustment was a function of the City Council approving each year's budget and rates with the annual budget adoption to provide the services. After Prop 218 the City Council retained approval over the budget, but any change in rates required voter approval or a new voter approved measure that authorized increases. During the high growth years of 1990-2003 the continual addition of new residents in each district kept revenues growing at a steady pace. As the districts slowly built out, the improvements also began maturing and maintenance costs increased. Eventually, balancing budgets became ever more challenging, and over time, faced with the prospect of reduced services and maintenance, voters in most of the districts have been given a choice to adjust services downward to live within existing revenues or approve new assessment rates to maintain the improvements at their historical high levels of care and appearance.

Consistent with the long-standing City Council policy of fiscal equity, the General Fund provides certain minimum levels of funding (as required by law in some cases) to some of the districts. The City Council, acting as the governing body, has adjusted services and maintenance levels where and when needed when the funding streams remained insufficient to cover expenses because the voters of that area decided against any increases. This primarily has occurred on the west side of town, traditional Alta Loma, where the improvements are most mature, and maintenance is relatively higher as a result. With a lack of voter interest in a revenue measure and given the increasing demand on the General Fund to fund other services, such as public safety, the list of deferred and unfunded maintenance items continues to grow.

A partial list of deferred and unfunded maintenance projects includes:

- Shade shelter repairs at Old Town and Golden Oak Parks
- Restroom wood repair at Hermosa Park
- Concrete repairs at various parks
- Playground replacements at Bear Gulch, Church, Hermosa, Golden Oak, and Old Town Parks
- Central irrigation system replacements at all LMD 1 parks
- Field light fixture and pole replacements at Heritage, Beryl and Red Hill Parks
- Amphitheater repair and refurbishment at Red Hill Park
- Pathway Lighting at Hermosa Park

While some long-deferred but critical projects are included in the Special Districts budgets this year, after several years of accumulating replacement resources in these funds. These important projects include:

- Almond Trail Improvement Project – This project will improve the grading on the existing trail surface which has eroded and construct a concrete and cobble swales and install drought tolerant landscaping for improved drainage.
- Water Conservation Landscaping Renovations (\$1,586,450 in LMD 2 and \$700,000 in LMD 4R) – Work will continue in FY 2022/23 to remove turf and replace it with beautiful, water-wise landscaping and hardscape in the LMD 2 (Victoria) and LMD 4R (Terra Vista) neighborhoods. This is the second large-scale project since this initiative began, with subsequent phases planned over the next several years to reduce water and maintenance costs over time. Design work is also budgeted for future projects in LMD 1 (General City) LMD 6 (Caryn), at a cost of \$50,000 each.
- Paseo Lighting Retrofits (\$250,000 in LMD 2) – This is part of an ongoing project to replace deteriorating and non-functional paseo lighting in the Victoria planned community.
- Park Upgrades for LMD 2 (\$250,000) – Improvements are anticipated to include upgraded shade and seating to improve the longevity and versatility of the Ellena and Vintage Parks. These costs will be reimbursed by the State Recreational Infrastructure Revenue Enhancement (RIRE) Grant program. If additional grant funding is available, more parks within LMD 2 would receive similar improvements.
- Heritage Park Bridge Replacements (\$1,100,000 - *55% funded by the Fire District*) - This project will replace the main drive, pedestrian and equestrian bridges that span the Demens Creek Channel, to the equestrian arenas, with one multi-use bridge. The existing aged, wood bridges need to be replaced to continue to maintain access to the park and existing trails.
- Beryl Park East – The deteriorated tennis court lighting fixtures will be removed and replaced with new energy-efficient LED fixtures (\$69,000 in LMD 1), improving visibility during night play and reduce maintenance.
- Red Hill Park –Pathway Lighting (\$200,000 in PD 85) – This project will replace pathway lights with new bases, poles, and light fixtures, providing better illumination for nighttime walking.

A new approach will eventually be needed to ensure fiscal stability for the west side parks and landscape districts. In the meantime, the Public Works team will continue to work diligently to preserve and maintain these parks and green spaces to the highest level possible given current funding levels. City staff also continues to seek ways for new development that benefits from these parks to legally contribute to the appropriate west-side districts from new CFD's that are established in new development areas. For example, new contributions to the west-side districts from the new homeowners in the Empire Lakes CFD are improving fund balances in PD 85 and LMD 1 that can be used, over time, for some of the most critical infrastructure replacement.

For those districts in the City where the residents have entrusted their City Council with the ability to regularly adjust the rates, the City acts as a fiscal steward of that public trust, recommending rate increases only when absolutely necessary to balance budgets and keep pace with rising commodity, utility or contract labor cost increases. The major drivers of rates continue to be water costs which have increased on average 5% a year, and contract labor costs which increase as minimum wage increases.

Below is a chart for each of the districts which provide for on-going maintenance and services, and their assessment rate changes. These districts are organized by their overall type (e.g. *LMD for landscaping and parks, SLD for street lighting and traffic signals, PD-85 for Red Hill and Heritage Community Parks, BAD for Day Canyon Drainage area, CFD 2000-03B for Rancho Summit parks, and CFD 2018-01 for The Resort at Empire Lakes*). As previously noted, the assessment rates some districts cannot be increased, and are indicated below.

District	Fiscal Year 2022/23 Assessment	Change (%)	Maximum Assessment	Recommended Assessment
LMD 1	\$92.21	-	\$92.21	At maximum rate.
LMD 2	\$518.88	3.0%	\$562.85	Increased for operational costs and capital projects.
LMD 3B	\$282.24	-	\$352.80	
LMD 4-R	\$397.15	-	\$499.32	
LMD 5	\$56.65	-	\$113.29	
LMD 6-R	\$475.93	3.0%	\$475.93	Increased for operational costs.
LMD 7	\$307.05	-	\$307.05	At maximum rate.
LMD 8	\$151.45	-	\$151.45	At maximum rate.
LMD 9	\$311.92	-	\$664.01	
LMD 10	\$804.92	3.0%	\$1,021.79	Increased for operational costs and capital projects.
SLD 1	\$17.77	-	\$17.77	At maximum rate.
SLD 2	\$39.97	-	\$39.97	At maximum rate.
SLD 3	\$47.15	-	\$47.15	At maximum rate.
SLD 4	\$28.96	-	\$28.96	At maximum rate.
SLD 5	\$34.60	-	\$34.60	At maximum rate.
SLD 6	\$51.40	-	\$51.40	At maximum rate.
SLD 7	\$33.32	-	\$33.32	At maximum rate.
SLD 8	\$30.60	-	\$193.75	
BAD 91-2	\$72.17	-	\$92.17	
PD-85	\$31.00	-	\$31.00	At maximum rate.
CFD 2000-03B	\$1,560.43	2.0%	\$1,560.43	Increased for operational costs.
CFD 2018-01	\$369.00	3.0%	\$369.00	Increased for operational costs and future capital projects.

Street Lighting Districts – Recognizing a long-term financial problem, Finance began analyzing a Street Lighting CFD for future development, which on a go-forward basis, will replace the existing street lighting districts. The primary benefit for the new Street Lighting CFD will be that the rate can be adjusted annually as operating costs increase. While the new CFD does not solve the fiscal challenges of the original SLD’s, it will prevent the situation from worsening in the future. Additionally, the Street Lighting CFD will include rates for land uses which didn’t exist when the street lighting districts were created, for example mixed-use and accessory dwelling units.

The table below illustrates the Street Lighting CFD rates by tax zone to correspond to the eight existing SLDs:

Land Use Type: Single Family	SLD 1 \$17.77 per unit	CFD Zone 1 \$22.67 per unit
Land Use Type: Single Family	SLD 2 \$39.97 per unit	CFD Zone 2 \$75.17 per unit
Land Use Type: Single Family	SLD 3 \$47.15 per unit	CFD Zone 3 \$47.15 per unit
Land Use Type: Single Family	SLD 4 \$28.96 per unit	CFD Zone 4 \$28.96 per unit
Land Use Type: Single Family	SLD 5 \$34.60 per unit	CFD Zone 5 \$63.79 per unit
Land Use Type: Non-Residential	SLD 6 \$51.40 per acre	CFD Zone 6 \$51.40 per acre
Land Use Type: Single Family	SLD 7 \$33.32 per unit	CFD Zone 7 \$58.64 per unit
Land Use Type: Single Family	SLD 8 \$30.60 per unit	CFD Zone 8 \$37.79 per unit

Additionally, in light of robust industrial development trends in recent years, Finance began analyzing the financial impacts industrial development has on City's services. A fiscal impact analysis concluded a revenue shortfall of almost \$3.5 million between projected revenues from future industrial development and estimated expenditures. Resulting in approximately \$12,000 per acre which would be needed to eliminate this shortfall. To determine if this mitigation amount was financially feasible and wouldn’t hinder economic development, staff met with several industrial developers and brokers to discuss and evaluate market rents, property maintenance and development costs, existing and planned governmental taxes, and reasonable rates of return on investments. After these discussions, the staff determined it was financially feasible to set the rate at \$5,852 per acre for industrial development.

The Industrial CFD will begin to generate revenue in future years to better maintain street and roadway services and facilities, storm drain repair and maintenance, police safety calls and service, landscaping and beautifying industrial areas, and creating a capital reserve. Although the Industrial CFD rate per acre is less than the shortfall determined by the fiscal impact, the revenues will help offset the impacts of new industrial development in the City.

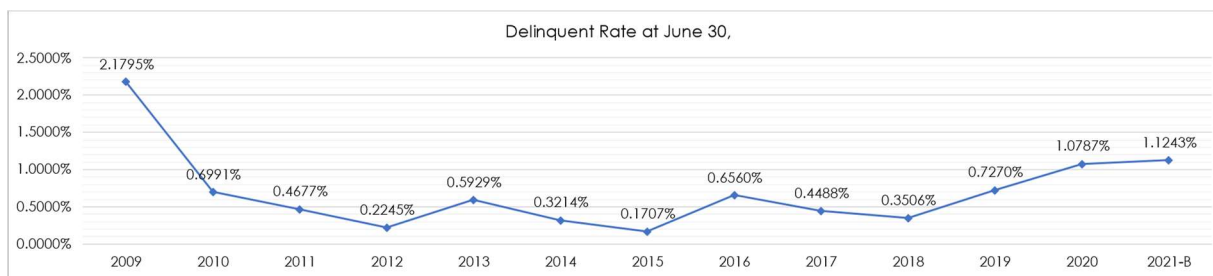
Lastly, although the City has not issued any bonded special districts in more than a decade, Finance continues to administer the debt service payments for existing districts. These existing Districts will levy special taxes for only the amount necessary to pay current and future debt service until the bonds issued by the Districts mature.

The table below summarizes the maturity date for each of the bond districts:

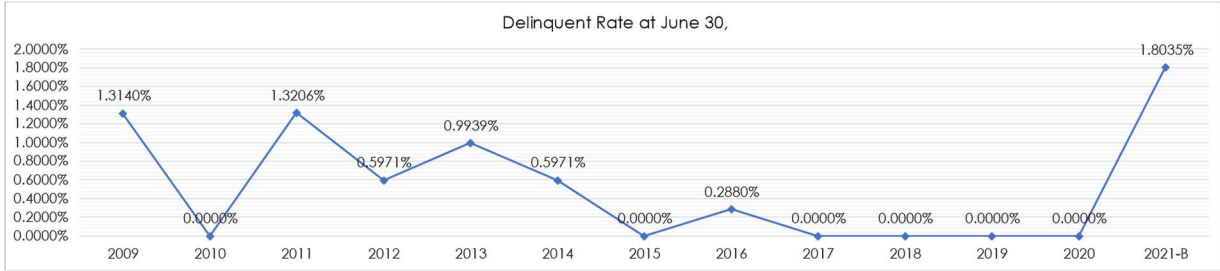
District	Levy Amount	Notes	Bond Maturity (Fiscal Year)
Masi AD93-1	-	Paid-off in September 2021-	-
CFD 2000-01	\$73,922	No change	2025/26
CFD 2000-02	\$517,806	No change	2025/26
CFD 2001-03	\$566,112	No change	2035/36
CFD 2001-01 Area 1 and 2	\$670,447	No change	2031/32
CFD 2001-01 Area 3	\$61,467	No change	2031/32
CFD 2003-01 Area 1	\$1,201,317	Increased 2% for debt service	2033/34
CFD 2003-01 Area 2	\$205,064	Increased 2% for debt service	2033/34
CFD 2004-01	\$2,350,660	No change	2036/37
CFD 2006-01	\$288,959	No change	2037/38
CFD 2006-02	\$183,158	No change	2037/38

Monitoring Payment of Annual Assessments. The City tracks delinquencies by district on a semi-annual basis after the County provides summary information on each of the two installment payments that are due from property owners. While we have seen some increased volatility, especially for the mid-year results, which are not indicative because of a variety of reasons, overall delinquency levels are historically mild. However, it is something that will be monitored closely. Some illustrations of this dynamic are noted in the charts below for a few of the districts.

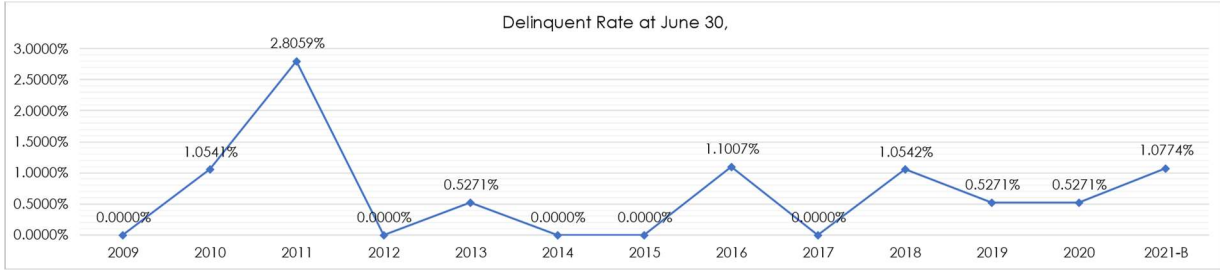
CFD 2004-01:



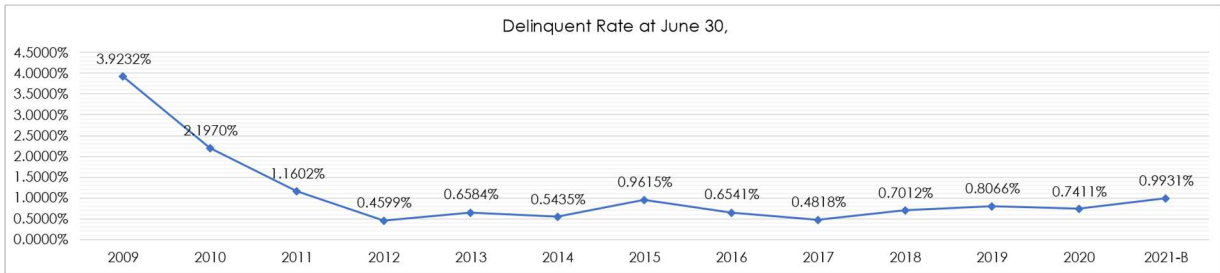
CFD 2006-01:



CFD2006-02:



LMD 6:



Summary

"If it's not right, don't do it. If it's not true, don't say it." - Marcus Aurelius

Having reached the end of this budget message, all of you who read these words have clearly exhibited a level of fortitude that would make Marcus Aurelius proud. That said, this writer takes his words above to heart and this budget message represents what is true, and right, because the residents of Rancho Cucamonga demand, and deserve, that level of discourse. This is important because although, as 2020 and 2021 both proved, conditions can change in an instant, the City budget represents a blueprint for a year and a road map of where we have come from and where we intend to try and go.

Two years ago, I noted in the Budget Message that although we did not know when, we did know winter was coming, and prudent fiscal management dictated saving resources for that winter. Those who fail to prepare for winter often never see another spring. Of course, at that time, neither I nor anyone else had an idea of the pandemic winter headed our way, but the preparation laid in 2018 and 2019 served us well during the trials of 2020. As we head into FY 2022/23 and finally appear to be generally leaving the worst of the impacts of the pandemic, and accompanying fiscal downturn, the future is anything but clear. There are many headwinds including pandemic uncertainties, business closures, federal deficit driven spending, wealth disparities and sales tax shifts. But there are also many tailwinds including very strong residential and industrial investment in the city, the Brightline high speed rail from Las Vegas to Cucamonga Station, a new 20-year General Plan, and the City's traditional assets including strong schools, Victoria Gardens Mall, and a desirable residential living environment.

Success in the future will continue to require Disciplined Innovation as was first noted in FY 2021/22. Attention to resources both human and fiscal. An emphasis on strategic innovation and an eye towards tactical system organization. Strong relationships both externally with key stakeholders and strong communication internally with our constituents that ensures we advance the quality of life for the community through inclusive decision making. That decision making has to be in support of a clear vision *to build on our success as a world class community, to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive.* In 2019, we focused on commUNITY. In 2020, we extended that focus by standing together as one Rancho Cucamonga, despite all that came our way. In 2021, we introduced the idea of innovation and discipline in key sectors to carry us thru the necessary restructuring following the seismic shifts in the economy post-COVID. FY 2022/23 only hardens our resolve to carry forward in a disciplined manner as we seek to prepare for the downturn that seems somewhat inevitable. With war, inflation, and looming deficits, the coming fiscal winter appears somewhat intimidating. But with a solid foundation, and the opportunity to prepare over the next 18-30 months, the City will carry our resolve into the future as we lay the cornerstones for an even brighter tomorrow focused on equity, sustainability, and opportunity for all. But first, we prepare for the inevitable winter we know will soon arrive.

Change is the law of life. And those who look only to the past or present are certain to miss the future. – John F. Kennedy

City Council Leadership

"Anyone can steer the ship, but it takes a leader to chart the course. Leaders who are good navigators are capable of taking their people just about anywhere." - John C. Maxwell

Development of the City of Rancho Cucamonga into the jewel of the Inland Empire did not happen by accident. It occurred by design and intentional efforts on the part of the City's top-level leadership – the City Council. Through the tireless efforts of past and present council members, Rancho Cucamonga has truly become a great city in which to live, work, and play. With a mindset on continuous improvement, the City Council holds an annual workshop to review and develop meaningful goals for the future that are in line with the City's mission, vision, and values.

Current Council Goals. In the Spring of 2021, the City Council updated the list of goals to be accomplished over the next three years. Being mindful of the multi-year efforts involved in accomplishing these goals, the City Council determined to not set any new goals in 2022 and, instead, directed staff to continue to work on completing the following priority projects:

- Central Park Dog Park: With groundbreaking occurring in May 2022, the City will build a dog park in Central Park.
 - Construction timeline: April 2022 to October 2022
 - Project cost: \$3,924,000 (*offset by grant funding*)
- Etiwanda Avenue Grade Separation: Build bridge overcrossing and roadway widening to improve safety and traffic circulation, reduce vehicle miles traveled, and reduce greenhouse gasses.
 - Construction timeline: December 2022 to December 2024
 - Project cost: \$75,150,000 (*offset by grant funding*)
- 8th Street Station 178 & 9/11 Memorial Park: Construct a new fire station and 9/11 Memorial Park, partially funded through donations.
 - Construction timeline: April 2022 to August 2023
 - Project cost: \$18,900,000
- Family Resource Center Remodel: HVAC, lighting, and aesthetic upgrades to enhance the building and modernize the facilities for users.
 - Construction timeline: July 2022 to December 2022
 - Project cost: \$775,000 (*offset by grant funding*)
- Paul A. Biane Library-Second Story and Beyond® Project: Build an interactive discovery space combined with traditional library services. This is anticipated to be a regional draw that will provide additional visitors to both the Victoria Gardens Shopping District and the Lewis Family Playhouse.
 - Construction timeline: November 2019 to July 2023
 - Project cost: \$8,900,000 (*offset by grant funding*)
- Advanced Traffic Management Systems (ATMS) Phase 2: Installation of ATMS, implementing traffic signal coordination timing to improve monitoring, retiming, and coordination of the system on portions of Milliken Avenue, 19th Street, Arrow Route, Rochester Avenue, and Day Creek Boulevard.
 - Construction timeline: April 2023 to September 2023
 - Project cost: \$7,802,000

- 8th Street Affordable Housing: Pilot project to evaluate the use of 3D printing and other emerging construction methods to provide owner-occupied housing with wrap-around services that meet the City's affordable housing needs.
 - Construction timeline: October 2023 to June 2027
 - Project cost: \$2,300,000 (*City's share*)
- Automated License Plate Reader (ALPR) Cameras: Adding ALPR cameras to the three intersections to have ALPR cameras in locations that will help deter criminal activity in the City and to detect suspect and stolen vehicles.
 - Construction timeline: September 2022 to March 2023
 - Project cost: \$328,100
- HART District: Create a hub for first-of-its-kind multi-modal transit and contemporary living with improved Metrolink access; more frequent Metrolink service; Bus Rapid Transit aka West Valley Connector; a transit connection, ideally through an underground transit tunnel, to both the Ontario International Airport and the area of Haven and Arrow; Automobile/ride share pickup/drop off spot; the 6th Street Bicycle Track; and high-speed rail connecting Las Vegas to the HART District.
 - Construction timeline: Ongoing
 - Project cost: To be determined

Mission Statement. The City Council mission statement establishes our organization's purpose and serves as a focal point for current and future endeavors. The Mission Statement succinctly sets out the organization's everyday work focus:

Ensure and advance the quality of life for the community through inclusive decision making.

Vision Statement. All World Class organizations also have a clearly defined vision. A vision statement defines the target outcomes for an organization with respect to those things it seeks to accomplish in the near future. For Rancho Cucamonga:

Our vision is to build on our success as a world class community, to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive.

Council Core Values. Goals, Mission and Vision statements do not exist in a vacuum. It is critical they are surrounded by core values. Core values that we hold individually are a set of fundamental beliefs, ideals or practices that inform how you conduct your life, both personally and professionally. Businesses can also have and maintain core values. These can help an organization determine how to allocate resources, make important decisions, and grow. Rancho Cucamonga's core values include:

- Providing and nurturing a high quality of life for all.
- Promoting and enhancing a safe and healthy community for all.
- Building and preserving a family-oriented atmosphere.
- Intentionally embracing and anticipating the future.
- Equitable prosperity for all.
- Working together cooperatively and respectfully with each other, staff, and all stakeholders.
- Continuous improvement.
- Actively seeking and respectfully considering all public input.

"All" is meant to be inclusive of residents, businesses, non-profits, schools, other government institutions – truly all Rancho Cucamonga stakeholders.

FY 2021/22 Awards Received

- American Heart Association's Mission: Lifeline EMS Silver Plus Award for the Rancho Cucamonga Fire District. *This is the American Heart Association's program that recognizes EMS Agencies for their quality of care for STEMI and Acute Coronary Syndrome (ACS) (heart attack) patients.*
- Award received from The Inland Empire Economic Partnership/Solar Consortium for our *Accelerated Approval of Solar Applications and Permit Issuance*
- Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2020
- Distinguished Budget Presentation Award for the Fiscal Year Beginning July 1, 2021
- National Procurement Institute 2021 Achievement of Excellence in Procurement Award Winner
- Ranked 5th nationally among similar size cities for the Center for Digital Government 2021 Digital Cities Survey
- CompTIA's Public Technology Institute 2021 Solutions Award winner among similar sized public agencies for our Data Breach Emergency Management Tabletop Exercise
- American Public Power Association's (APPA) Safety Award of Excellence for safe operating utility practices for 2021
- Inland Empire Economic Partnership (IEEP) 2021 "Turning Red Tape Into Red Carpet" Honorable Mention Awards:
- Arts Innovation – Los Amigos Neighborhood Traffic Safety and Community Art Project
- Real Estate Redevelopment and Reuse – Comar Rancho 2.0
- Innovation Use of Technology – 24/7 Library and Drone Inspection Project
- Solar Valley Award for our expedited solar permitting process at the 7th Annual UCR Solar Conference
- Chino Basin Water Conservation District IGVP Unique Users 2021 Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Rancho Cucamonga

California

For the Fiscal Year Beginning

July 1, 2020

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Rancho Cucamonga, California for its annual budget for the fiscal year beginning July 1, 2020. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and will be submitted to GFOA to determine its eligibility for another award.

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RANCHO
CUCAMONGA
CALIFORNIA

GENERAL INFORMATION

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

City Officials

City Council

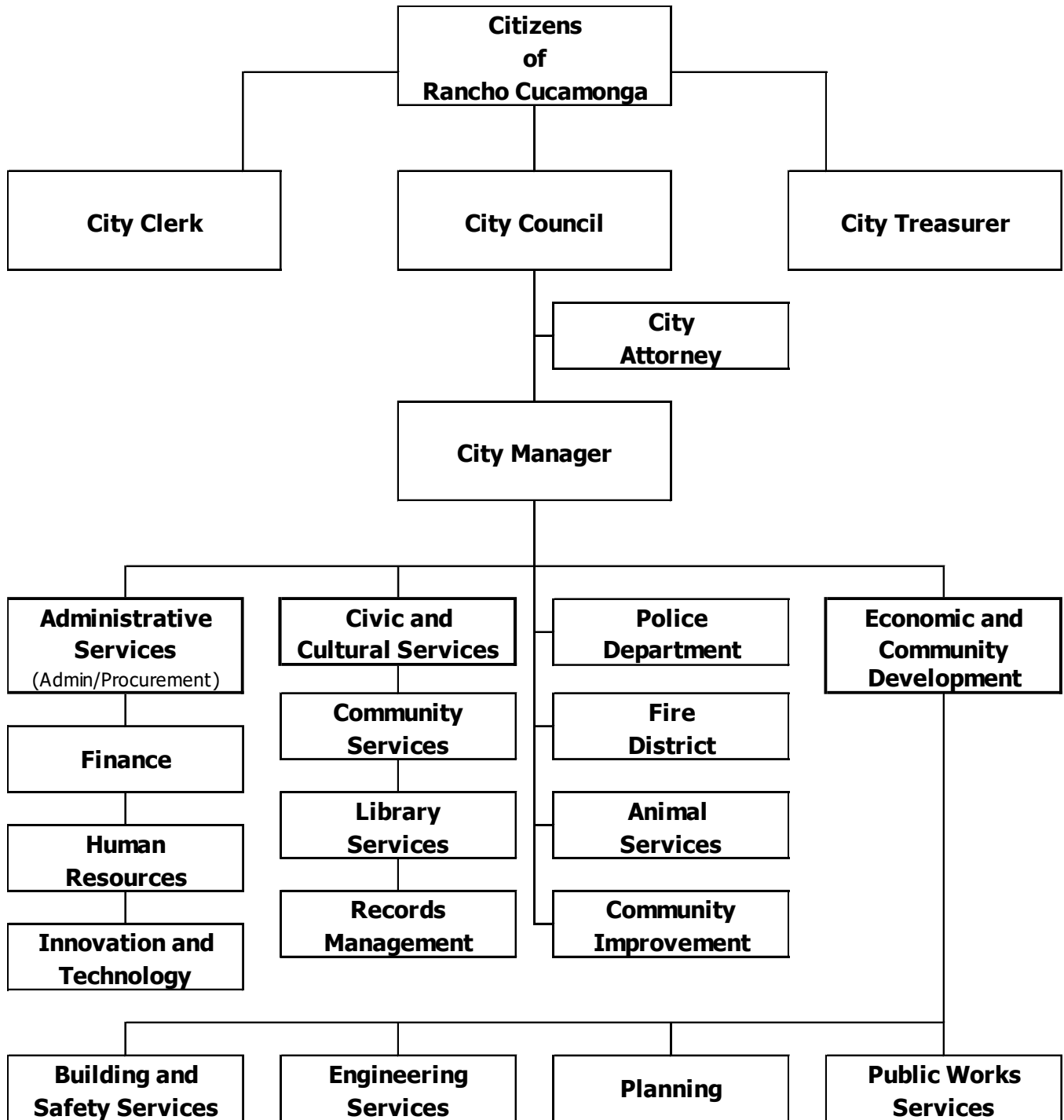
<u>Name</u>		<u>Term Expires</u>
L. Dennis Michael	Mayor	2022
Lynne Kennedy	Mayor Pro-Tem	2024
Ryan Hutchison	Council Member	2022
Kristine Scott	Council Member	2022
Vacant	Council Member	2024

Administration and Department Heads

City Manager	John R. Gillison
Assistant City Manager	Elisa C. Cox
Deputy City Manager/Administrative Services	Lori Sassoon
Deputy City Manager/Economic and Community Development	Matt Burris
City Attorney	Nicholas R. Ghirelli
City Clerk	Janice C. Reynolds
City Treasurer	Jim Harrington
Animal Services Director	Veronica Fincher
City Clerk Services Director	Linda Troyan
Community Services Director	Jennifer Hunt-Gracia
Engineering Services Director/City Engineer	Jason Welday
Finance Director	Tamara L. Oatman
Finance Director	Noah Daniels
Fire Chief	Mike McCliman
Human Resources Director	Robert Neiuber
Innovation and Technology Director	Shelly Munson
Library Director	Julie Sowles
Planning Director	Vacant
Police Chief	Ernie Perez
Public Works Services Director	Bill Wittkopf

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Organization Chart



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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Functional Units by Fund Type

Fiscal Year 2022/23 Adopted Budget \$351,969,170		
<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> General Fund \$107,459,870 </div> <ul style="list-style-type: none"> Governance Police Animal Care and Services Administrative Services Finance Human Resources Innovation and Technology Economic and Comm. Dev. Building and Safety Services Engineering Services Planning Public Works Services Community Services Community Improvement 	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Special Revenue Funds \$201,385,780 </div> <ul style="list-style-type: none"> Assessment Districts Admin AB2766 Air Quality Improvement Public Art Trust Fund Beautification Park Land Acquisition Drainage Fac/General Community/Rec Center Developmnt Drainage-Etiwanda/San Sevaine Etiwanda Drainage Park Improvement Park Development South Etiwanda Drainage Library Impact Fee Transportation Animal Center Impact Fee Lower Etiwanda Drainage Police Impact Fee Underground Utilities LMD #1 General City LMD #2 Victoria LMD #3B Medians LMD #4R Terra Vista LMD #5 Andover LMD #6R Caryn Community LMD #7 North Etiwanda LMD #8 South Etiwanda LMD #9 Lower Etiwanda LMD #10 Rancho Etiwanda LMD 1 Capital Replacement Fund General City Street Lights SLD #1 Arterial SLD #2 Residential SLD #3 Victoria SLD #4 Terra Vista SLD #5 Caryn Community SLD #6 Industrial Area SLD #7 North Etiwanda SLD #8 South Etiwanda State Gas Tax Measure I 1990-2010 Measure I 2010-2040 Road Maint & Rehab Acct SB 1 - Tcep Integrated Waste Management Proposition 1B State Funding State Asset Seizure Ca Asset Seizure 15% Citywide Infrastructure Imprv Community Development Blk Grnt Pedestrian Grant/Art 3 Ca Recyc/Litter Reduction Grnt Used Oil Recycling Program State Grants Fund Federal Grants Fund Library Fund Ca State Library Staff Innovation Fd (Ca St Lb) Library Capital Fund Cops Program Grant-State Homeland Security Grant-Police Emergency Mgmt Performance Grnt Housing Successor Agency EIFD AD 91-2 Redemption-Day Canyon PD 85 Capital Replacement Fund PD 85 Redemption Fund CFD 2000-03 Park Maintenance CFD 2017-01 No. Etiwanda CFD 2018-01 Empire Lakes Fire Fund Community Facilities Dist 85-1 Community Facilities Dist 88-1 	<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Capital Projects Funds \$0 </div> <ul style="list-style-type: none"> AD 82-1 6th St. Industrial AD 84-1 Day Creek/Mello CFD 2001-01 CFD 2003-01 Project Fund <div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Enterprise Funds \$20,619,180 </div> <ul style="list-style-type: none"> Sports Complex Municipal Utility Utility Public Benefit Fiber Optic Network <div style="border: 1px solid black; padding: 5px;"> Internal Service Funds \$8,076,340 </div> <ul style="list-style-type: none"> Equipment/Vehicle Replacement Computer Equip/Tech Replacement
<div style="border: 1px solid black; padding: 5px; margin-bottom: 5px;"> Other General Funds \$14,428,000 </div> <ul style="list-style-type: none"> Governance Comm Dev Technical Services Police Reimb St/County Parking Cit Law Enforcement Reserve Traffic Safety Administrative Services Benefits Contingency Capital Reserve Human Resources Capital Reserve Economic and Comm. Dev. Comm Dev Technical Services City Technology Fee Building and Safety Services Comm Dev Technical Services City Technology Fee Mobile Home Park Program SB1186 Cert Access Special Program Engineering Services Comm Dev Technical Services City Technology Fee Capital Reserve Planning Comm Dev Technical Services City Technology Fee Public Works Services CWWD Reimbursements Capital Reserve Community Services Capital Reserve 		

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

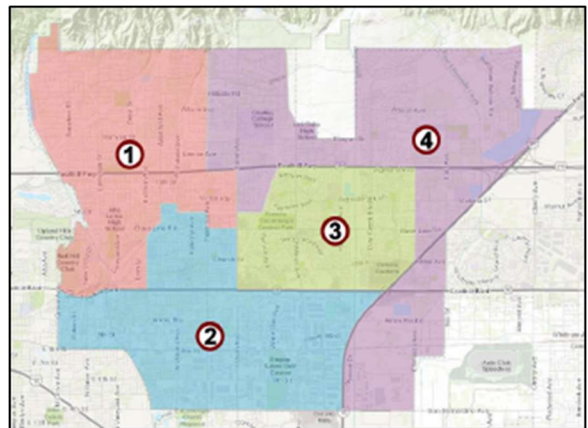
Snapshot of the City

General Information:

The City of Rancho Cucamonga currently has an estimated population of 175,131 and encompasses approximately 46.50 square miles. It is located between the cities of Upland to the west, Ontario to the south, Fontana to the east and is in the western section of San Bernardino County which is in the southern part of the State of California. The local economy includes a diverse business base of office, light manufacturing and distribution, and retail which emphasizes the City's efforts at attracting and retaining sales tax generating businesses to help provide a stable financial base.

Government:

The City of Rancho Cucamonga (the City) was incorporated in 1977 as a general law city under the provisions of the Government Code of the State of California, and it operates under the Council-Manager form of city government. The City officials elected at large include a Mayor, a City Clerk and a City Treasurer. Effective December 7, 2016, the four Council members are elected by geographic districts. Districts 1 and 4 held elections in November 2020. Districts 2 and 3 will hold elections in 2022. The Mayor and Council members are elected on a staggered basis for a term of four years. There is no limit on the number of terms an individual can serve as Mayor or as Council members. The Mayor and City Council appoint the City Manager and City Attorney.



Population by Calendar Year (per California State Department of Finance):

2010—178,904	2014—174,064	2018—179,412
2011—169,498	2015—175,251	2019—175,522
2012—171,058	2016—177,324	2020—175,131
2013—172,299	2017—176,671	2021—174,476

Number of Registered Voters (per San Bernardino County Registrar of Voters): **105,285**

Capital Asset Statistics (per June 30, 2021 Annual Comprehensive Financial Report):

Police:

Stations:	1
Patrol units:	63

Public Works:

Streets (miles):	537
Streetlights:	17,019
Traffic signals:	238

Fire:

Fire Stations:	7
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Parks and Recreation:

Parks:	30
Acreage:	346
Community centers:	6

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Population by Age – 2010 (Census), 2021 (est), and 2026 (est)

2010 Population by Age	
Total	165,549
0 - 4	6.2%
5 - 9	6.8%
10 - 14	7.7%
15 - 24	15.6%
25 - 34	14.4%
35 - 44	15.0%
45 - 54	15.7%
55 - 64	10.8%
65 - 74	4.7%
75 - 84	2.3%
85 +	0.9%

2021 Population by Age	
Total	176,870
0 - 4	5.7%
5 - 9	6.0%
10 - 14	6.2%
15 - 24	12.7%
25 - 34	17.1%
35 - 44	14.3%
45 - 54	12.9%
55 - 64	12.6%
65 - 74	8.3%
75 - 84	3.2%
85 +	1.1%

2026 Population by Age	
Total	182,354
0 - 4	5.8%
5 - 9	5.8%
10 - 14	6.0%
15 - 24	11.1%
25 - 34	16.3%
35 - 44	16.9%
45 - 54	12.1%
55 - 64	11.4%
65 - 74	9.1%
75 - 84	4.4%
85 +	1.2%

Source: Esri Community Profile (U.S. Census Bureau, Census 2010 Summary File 1. Esri forecasts for 2021 and 2026. Esri converted Census 2000 data into 2010 geography.)

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Educational Attainment – Current Year

2021 Population 25+ by Educational Attainment

Total	122,904
Less than 9th Grade	3.0%
9th - 12th Grade, No Diploma	5.0%
High School Graduate	16.7%
GED/Alternative Credential	2.4%
Some College, No Degree	25.4%
Associate Degree	10.3%
Bachelor's Degree	22.7%
Graduate/Professional Degree	14.6%

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Principal Employers – Current Year and Nine Years Ago*

Employer	2021			2012		
	Number of Employees ¹	Rank	Percent of Total Employment	Number of Employees ¹	Rank	Percent of Total Employment
Inland Empire Health Plan	2450	1	2.71%	n/a	n/a	n/a
Chaffey Community College	1335	2	1.48%	1674	1	2.38%
Etiwanda School District	1025	3	1.14%	1298	2	1.84%
Amphastar Pharmaceutical	880	4	0.97%	n/a	n/a	n/a
Alta Loma School District	660	5	0.73%	740	4	1.05%
Central School District	545	6	0.60%	500	6	0.71%
West Valley Detention Center	520	7	0.58%	n/a	n/a	n/a
City of Rancho Cucamonga	491	8	0.54%	839	3	1.19%
Walmart	375	9	0.42%	339	9	0.48%
Coca-Cola Bottling Co.	354	10	0.39%	n/a	n/a	n/a
Kindred Hospital Rancho	343	11	0.38%	n/a	n/a	n/a
Macy's	335	12	0.37%	500	5	0.71%
Bass Pro Shops	n/a	n/a	n/a	472	7	0.67%
Schlosser Forge Company	n/a	n/a	n/a	348	8	0.49%
Nong Shim	n/a	n/a	n/a	330	10	0.47%

Note: "Total Employment" as used above represents the total employment of all employers located within City limits.

¹ Includes full-time and part-time employees.

* Only the top ten employers for each year presented have data displayed. If a company did not rank in the top ten employers for both years presented, then one of the two years will state "n/a".

Source: June 30, 2020 Comprehensive Annual Financial Report

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Principal Sales Tax Remitters – Current Year and Nine Years Ago

2021		2012	
<u>Business Name</u>	<u>Business Category</u>	<u>Business Name</u>	<u>Business Category</u>
Bass Pro Shops Outdoor World	Sports Goods/Bike Stores	Ameron International	Contractors
Best Buy	Electronics/Appliance Stores	Apple	Electronics/Appliance Stores
Carbon 38	Women's Apparel	Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores
Cmc Steel California	Heavy Industrial	Best Buy	Electronics/Appliance Stores
Costco	Discount Department Stores	Chevron	Service Stations
Crossroads Equipment Lease & Fin	Trailers/Auto Parts	Circle K	Service Stations
Home Depot	Building Materials	Circle K 76	Service Stations
Huttig	Building Materials	Costco	Discount Department Stores
ICL Performance Products	Drugs/Chemicals	Day Creek Arco	Service Stations
Jerome's	Home Furnishings	Day Creek Shell	Service Stations
Living Spaces Furniture	Home Furnishings	Haven Mobil	Service Stations
Lowes	Building Materials	Home Depot	Building Materials
Macys	Department Stores	JC Penney	Department Stores
Monoprice	Fulfillment Centers	Living Spaces Furniture	Home Furnishings
Parallon Supply Chain Solutions	Medical/Biotech	Lowes	Building Materials
Ralphs	Grocery Stores	Macys	Department Stores
Schwarz Paper Company	Light Industrial/Printers	Monoprice	Fulfillment Centers
Scientific Games	Light Industrial/Printers	NIC Partners	Electrical Equipment
Shell	Service Stations	Novartis Animal Health	Medical/Biotech
Stater Bros	Grocery Stores	Sears	Department Stores
Target	Discount Department Stores	Sharp Electronics	Office Equipment
Tesla Motors	New Motor Vehicle Dealers	Shell	Service Stations
Total Wine & More	Convenience Stores/Liquor	Southwire	Energy/Utilities
Walmart	Discount Department Stores	Target	Discount Dept Stores
Walters Wholesale Electric	Plumbing/Electrical Supplies	Walmart	Discount Dept Stores

* Firms listed alphabetically

Source: June 30, 2021 Comprehensive Annual Financial Report

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Budget Guide

The purpose of the City of Rancho Cucamonga's budget is to serve as a "blueprint" for providing City services and as a working financial plan for the fiscal year. It also represents the official organization plan, by which, City policies, priorities, and programs are implemented. It provides the means to communicate to the residents, businesses, and employees how the City's financial sources are used to provide services to the community. The budget includes both the operating costs to manage the City and the capital improvement projects that the City plans to undertake during the fiscal year.

The budget is organized by fund, by department, and by account. A fund is defined as an autonomous accounting entity, established in accordance with legal and professional accounting standards, with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances. Funds are used to segregate the various financial activities of a governmental entity and to demonstrate compliance with specific regulations, restrictions, or limitations (i.e., demonstrating that restricted revenues are spent only for allowed purposes). A department (e.g., Public Works Services) is an organizational unit with divisions (e.g., City Facilities Maintenance). "Line" accounts provide the details of the type of expenditure that each department/division spends – e.g., salaries, benefits, supplies, and so forth.

The budget document can be broken down into the following sections:

Introduction: This section includes the City Manager's executive summary to the City Council and describes what is in the budget, including budget issues and policies that lead to the development of the budget. It also includes the City's GFOA Distinguished Budget Presentation Award.

General Information: This section includes a listing of City Officials; a City-wide Organization Chart; a Functional Units by Fund Type chart; various demographic and economic data for the City; a Budget Guide; and a description of the Budget Process.

Summaries of Financial Data: This section provides a variety of financial analyses such as multi-year revenue comparisons for the operating budget and the total budget; multi-year expenditure comparisons for the operating budget and the total budget; and the beginning and ending fund balances for each fund.

Departmental Budget Details: This section divides the document by department. It starts with the City Council. The reader will find a narrative of the department describing each division and each program within that department; current year budget highlights; multi-year comparisons of expenditures by funding source and category; multi-year summaries of budgeted full- and part-time staffing; performance statistics; and services to the community.

Capital Improvement Program: This section provides a summary of the capital improvement projects planned for the year including their descriptions, funding sources, and the estimated cost of each project.

Appendix: This section provides financial policies for the City, calculation of the City's legal debt margin, a summary of the City's debt service obligations, a glossary of budget terms, a list of acronyms, and a description of funds by fund type.

Budget Process

The City's budget process begins in January. The City Manager outlines the goals and directives for the development of the coming year's budget based on the results of the semi-annual Council goal setting workshops. Finance distributes the budget calendar, instructions, forms, and budget worksheets to the departments. Public Works Services coordinates the departmental building modification and vehicle replacement requests. Engineering coordinates the capital improvement project requests.

After the departments have input their budget requests, Finance compiles the data and calculates the total amount requested including estimated revenues and projected fund balances. The City Manager and Finance Director hold departmental budget meetings. Subsequently, the City Manager makes his recommendations and Finance prepares the proposed budget document. The City Manager submits the proposed budget to City Council. The Council conducts a budget study session; sets a public hearing; and adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, staff integrates the budgetary data into the City's accounting system. Month-end reports are distributed to the departments to monitor budget performance throughout the year.

Capital Improvement Projects Budget Process: The City maintains a rolling Five-Year Capital Improvement Program (CIP). In February each year, the Engineering Services Department solicits proposals from the other City departments for inclusion in the coming year's capital improvement projects budget. Around the same time, the Finance Department provides Engineering Services the estimated fund balances available for appropriation for CIP. These fund balances usually come from Special Revenue Funds and Capital Projects Funds. Both these fund types are earmarked for specific uses.

Engineering Services staff then works with each Department to prepare a digital Capital Improvement Project form, which provides detailed information about the proposed capital improvement project. Typically, a project costing \$5,000 or more (with some exceptions depending on the type of project) is categorized as a capital improvement project.

During the departmental budget meetings, the City Manager and staff conduct a "walkthrough" of the various proposed projects. After the City Manager's evaluation of what will be included in the proposed budget, the CIP is submitted to the Planning Commission to determine if the projects conform to the General Plan.

Budget amendments: Supplemental appropriations, when required during the fiscal year, require approval by the City Council. Although supplemental appropriations can occur throughout the fiscal year, a comprehensive update to budgeted figures occurs once per year as part of the Amended Budget process which is presented to the City Council in May each fiscal year. Budget changes within each department or between accounts are approved by the City Manager and/or the respective department head depending on the dollar threshold of the budget change.

Basis of budgeting: The City uses the modified accrual basis in budgeting governmental funds. This means that obligations of the City, including outstanding purchase orders, are budgeted as expenses and revenues are recognized when they are both measurable and available to fund current expenditures.

For proprietary funds, the budget is prepared on a full accrual basis. This means expenses are recognized when incurred and revenues are recognized when due the City. Depreciation expense is not included in budgeting for proprietary funds, but the full purchase price of equipment is included in the budget.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Budget Process

Basis of accounting: The City uses the modified accrual basis of accounting for governmental funds. Revenues are recorded when measurable and available to fund current expenditures. Expenditures are recorded when the services have been substantially performed or the goods have been received and the liabilities have been incurred. The City’s proprietary funds use the full accrual basis of accounting; revenues are recorded when earned and expenses are recorded when incurred.

Budgetary control is maintained at the department level within each fund. The City also maintains an encumbrance accounting system budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors. At fiscal year end, all operating budget appropriations lapse. Open encumbrances are reported as reservations of fund balances at fiscal year end.

Budgetary Data: Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles, except for the following funds for which no budget is proposed for FY 2022/23:

Special Revenue Funds:

AD 93-1 Masi Commerce Center	Etiwanda No. Equestrian Facilities
AB 2928 Traffic Congestion Relief	CFD 2018-01 Capital Reserve
Fire Technology Fee	Various Grant Funds
Various Drainage Funds	

Capital Projects Funds:

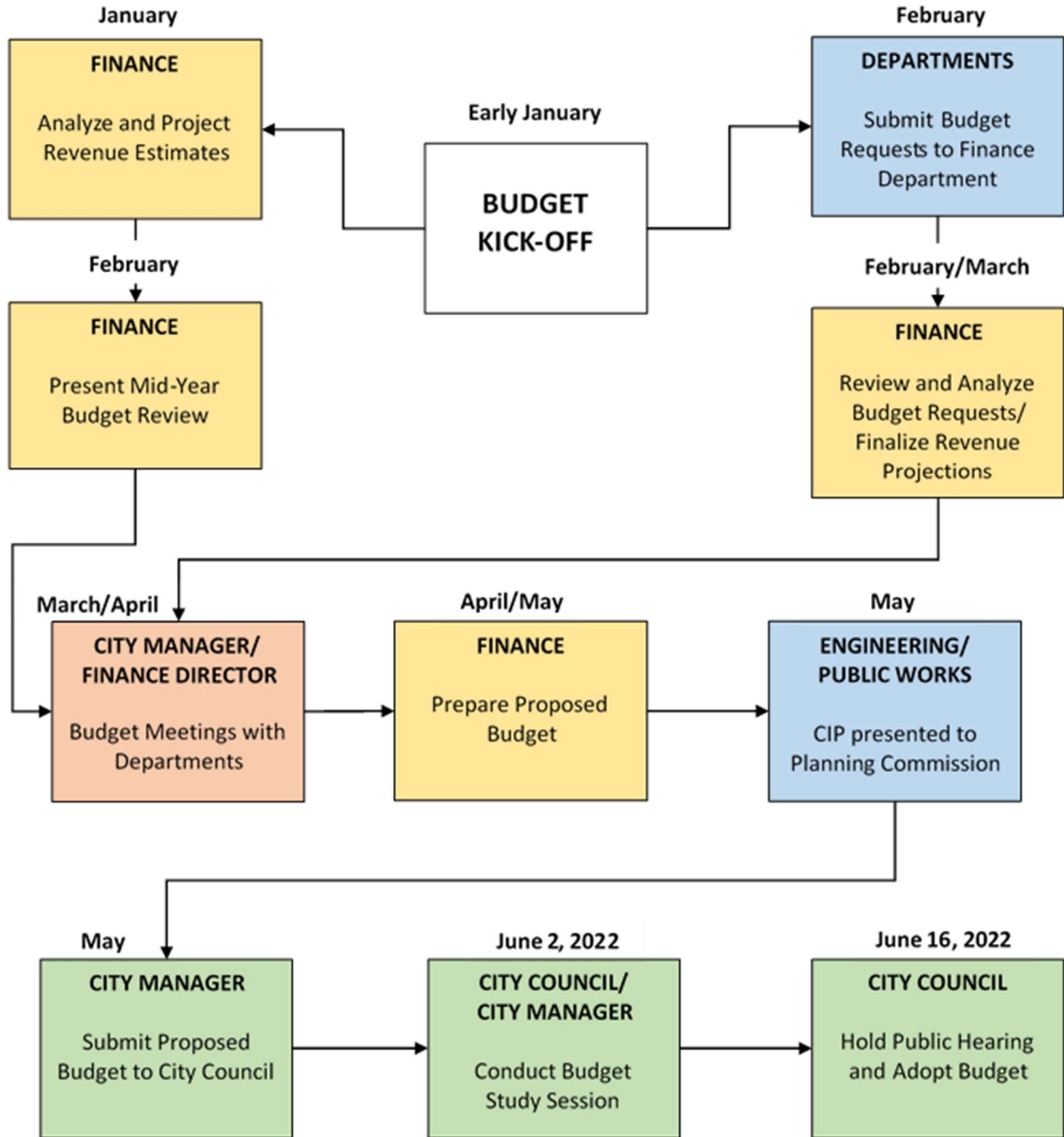
AD 82-1, AD 84-1	CFDs 2000-01, 2003-01, 2004-01, 2006-01, 2006-02
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Enterprise Funds:

RCMU Capital Replacement	RCMU Cap and Trade
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The following Flow Chart describes the City’s annual budget process.

Budget Process Flow Chart





RANCHO
CUCAMONGA
CALIFORNIA

SUMMARIES OF FINANCIAL DATA

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Financial Summary – Operating Budget

Description	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
Revenues By Category:			
Taxes	\$ 121,881,123	\$ 122,416,280	\$ 137,389,640
Licenses & Permits	5,640,647	4,582,420	5,010,090
Fines & Forfeitures	1,286,378	1,152,750	1,452,280
Use of Money & Property	2,915,405	1,891,230	1,955,800
Charges for Services	4,237,507	7,448,480	7,271,930
Intergovernmental	255,652	232,580	299,940
Other	5,680,180	6,505,660	7,383,070
Transfer In	6,288,590	3,898,110	5,379,970
Total Revenues	\$ 148,185,482	\$ 148,127,510	\$ 166,142,720
Expenditures By Department:			
Governance:			
City Council	\$ 115,581	\$ 137,600	\$ 128,250
City Clerk	2,036	1,980	2,010
City Treasurer	10,207	6,140	27,890
City Management	1,934,553	2,247,980	2,324,650
Total Governance	\$ 2,062,377	\$ 2,393,700	\$ 2,482,800
Public Safety:			
Fire District	\$ 44,083,128	\$ 47,644,950	\$ 53,330,660
Police	42,911,856	46,958,580	48,954,570
Animal Care Services	2,399,151	3,189,380	3,650,100
Community Improvement	632,401	849,820	874,930
Total Public Safety	\$ 90,026,536	\$ 98,642,730	\$ 106,810,260
Civic and Cultural Services:			
Records Management	\$ 560,600	\$ 519,850	\$ 1,108,730
Community Services	3,459,866	8,641,020	9,779,230
Library Services	4,961,522	5,604,780	6,953,610
Total Civic and Cultural Services	\$ 8,981,988	\$ 14,765,650	\$ 17,841,570
Administrative Services:			
Administration/General Government	\$ 8,430,463	\$ 7,330,180	\$ 9,894,550
Finance	1,778,366	1,977,290	2,280,410
Human Resources	833,689	895,190	1,073,880
Innovation and Technology	3,669,034	4,159,040	4,857,890
Total Administrative Services	\$ 14,711,552	\$ 14,361,700	\$ 18,106,730
Economic and Community Development:			
Administration	\$ 691,720	\$ 886,470	\$ 1,460,730
Building and Safety Services	1,718,897	1,911,330	2,422,190
Engineering Services	2,252,089	2,569,690	3,373,990
Planning	1,672,981	1,996,980	2,207,100
Public Works Services	9,219,777	10,881,890	13,038,770
Total Economic and Community Development	\$ 15,555,464	\$ 18,246,360	\$ 22,502,780
Total Expenditures	\$ 131,337,917	\$ 148,410,140	\$ 167,744,140
Excess of Revenues Over (Under) Expenditures	\$ 16,847,565	\$ (282,630)	\$ (1,601,420)

See Notes to Financial Summary

CITY OF RANCHO CUCAMONGA, CALIFORNIA
Fiscal Year 2022/23 Preliminary Budget

Financial Summary – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
Revenues By Category:			
Taxes	\$ 152,052,669	\$ 149,536,780	\$ 167,622,130
Licenses & Permits	5,727,921	4,674,740	5,102,320
Fines & Forfeitures	1,320,787	1,187,850	1,486,090
Use of Money & Property	3,448,832	5,866,910	5,807,940
Charges for Services	18,543,517	23,133,320	24,299,800
Intergovernmental	26,031,374	45,539,520	79,841,920
Development Fees	12,460,768	9,449,930	5,955,670
Other	9,454,712	7,983,210	8,696,680
Transfer In	18,831,889	10,735,290	12,690,250
Total Revenues	\$ 247,872,469	\$ 258,107,550	\$ 311,502,800
Expenditures By Department:			
Governance:			
City Council	\$ 115,581	\$ 137,600	\$ 128,250
City Clerk	2,036	1,980	2,010
City Treasurer	10,207	6,140	27,890
City Management	1,945,503	2,247,980	2,324,650
Total Governance	\$ 2,073,327	\$ 2,393,700	\$ 2,482,800
Public Safety:			
Police	\$ 47,582,961	\$ 48,527,460	\$ 50,379,860
Fire District	52,266,032	66,790,890	73,600,450
Animal Services	2,399,519	3,189,440	3,670,730
Community Improvement	632,402	849,820	874,930
Total Public Safety	\$ 102,880,914	\$ 119,357,610	\$ 128,525,970
Civic and Cultural Services:			
Records Management	\$ 560,600	\$ 519,850	\$ 1,108,730
Community Services	3,810,385	9,741,450	12,213,210
Library Services	5,341,512	6,868,180	10,883,910
Total Civic and Cultural Services	\$ 9,712,497	\$ 17,129,480	\$ 24,205,850
Administrative Services:			
Administration/General Government	\$ 23,311,165	\$ 19,750,530	\$ 25,277,680
Finance	4,661,061	8,033,830	5,683,650
Human Resources	833,689	895,190	1,073,880
Innovation and Technology	5,212,367	5,159,950	11,474,730
Total Administrative Services	\$ 34,018,282	\$ 33,839,500	\$ 43,509,940
Economic and Community Development:			
Administration	\$ 2,444,699	\$ 1,133,920	\$ 2,370,950
Building and Safety Services	1,750,796	1,949,420	2,487,870
Engineering Services	40,434,197	56,839,510	109,780,820
Planning	3,804,941	4,223,110	3,723,050
Public Works Services	25,561,243	31,108,200	34,881,920
Total Economic and Community Development	\$ 73,995,876	\$ 95,254,160	\$ 153,244,610
Total Expenditures	\$ 222,680,896	\$ 267,974,450	\$ 351,969,170
Excess of Revenues Over (Under) Expenditures	\$ 25,191,573	\$ (9,866,900)	\$ (40,466,370)

See Notes to Financial Summary

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Notes to Financial Summary

The accompanying Financial Summary reports provide a snapshot of the City of Rancho Cucamonga, California's operating budget as well as the budget for the organization as a whole. The City's operating budget is comprised of the General Fund (Fund 001), the Fire District Operational Funds (Funds 281, 282, and 283), and the Library Fund (Fund 290).

Financial Summary – Operating Budget:

2020/21 Actual: Overall, for the Operating Budget, revenues were higher than anticipated as the City navigated through the economic impacts of the COVID-19 pandemic. Revenues exceeded budget in the areas of sales tax, property tax, TOT, development fees, business licenses, and parking citations. While part of the positive variance was due to conservative budgeting associated with the pandemic, other items are noteworthy. This includes higher than anticipated sales tax receipts from the countywide use tax pool after a recent legislative change resulted in State taxation of additional internet purchases, and as more California consumers shifted to online shopping to reduce their exposure to possible illness during the health crisis. Towards the end of the fiscal year the City's local economy began to emerge from COVID-19 and experienced positive returns from most of the general consumer businesses. Additionally, building permit activity increased due to more small permits with home remodeling during the stay-at-home orders. Interest earnings on the City's and Fire District's Section 115 Trusts also resulted in positive budget variances. However, the net change in unrealized gain/loss on investments from the prior year to the current year offset these positive variances slightly. Offsetting these positive budget variances for revenues were negative budget variances for reimbursements from other funds, other revenue, and non-abated reimbursements. Positive variances on the expenditure side were due to less than anticipated expenditures for the City's public safety contract, other contract services, and labor costs. Another contributing factor to the overall positive variance in expenditures was the differences in budgetary accounting versus GAAP accounting methods. Certain transactions were budgeted to authorize the spending (e.g., debt service payments); however, in the final accounting, these transactions only affected the balance sheet not the statement of revenues and expenditures.

2021/22 Adopted and 2022/23 Preliminary: The City's goal is to adopt a balanced Operating Budget, which can include the use of available fund balance. For FY 2021/22, the General Fund adopted a balanced budget, and the Library Fund had a budgeted contribution to reserves in the amount of \$377,180. The CFD 85-1 Fund included the use of \$659,810 in reserves to fund operations as the District continues to keep assessment rates flat for the City's residents.

For FY 2022/23, the CFD 85-1 Fund budget includes the planned use of reserves in the amount of \$1,621,110 to fund operations as well as capital improvements to one of the District's fire stations. All other Fire District Operational Funds, the General Fund, and the Library Fund were balanced without the usage of reserves for the FY 2022/23 Preliminary Budget. Staffing previously cut because of the COVID-19 pandemic was restored in the FY 2022/23 Adopted Budget. Three new positions were also added for the Police Department. Additionally, the Fire District is funding the hiring of three Firefighters, three Engineers, and three Captains for half of the fiscal year in anticipation of the opening of a new fire station in FY 2023/24.

Notes to Financial Summary

Financial Summary – All Funds:

2020/21 Actual: Revenues increased overall by \$24,173,893 due to several factors in addition to those discussed above in the Operating Budget. Post-RDA property taxes increased due to a change in the allocation methodology for distributing residual tax increment from former Redevelopment Agencies by the County of San Bernardino. As a result of the change, the Fire District now receives a share of the residual receipts, which resulted in an increase of \$7,538,557. The City received \$5,665,791 of Federal grant funding related to the Coronavirus Aid, Relief, and Economic Security Act or the CARES Act during FY 2020/21. This included \$2,167,193 used to provide rent relief and to support City operations and \$3,498,598 used for eligible capital projects that meet the criterion for the CARES Act.

Development fees outside of the Operating Budget increased \$3,633,145 primarily in the Transportation Fund due to increased development activity. Transfers in increased \$5,518,083 due to the reimbursement of Public Safety Facility costs in the Law Enforcement Reserve Fund from positive operating results and grant reimbursements to the General Fund.

Expenditures increased \$26,218,727 overall. Public safety expenditures increased \$11,870,598 due to a \$3,886,895 increase in the City's contract with the San Bernardino County Sheriff's Department and a \$7,983,368 increase in Fire District expenditures primarily due to construction of the Public Safety Facility. Community Services expenditures decreased \$6,850,591 due to the prior year close out of the Department's two special funds into the General Fund through operating transfers totaling \$2.2 million, combined with reduced operations and staffing reductions in response to the pandemic. Administration/General Government increased \$9,231,982 primarily due to expenditures related to the Federal grants received in the amount of \$5,730,616. Engineering Services increased \$12,121,027 due to various capital projects along with a transfer between the RCMU operating fund and its Cap and Trade Fund.

2021/22 Adopted and 2022/23 Preliminary: The Operating Budget is incorporated into this schedule. In addition to the discussion noted above regarding the Operating Budget, many of the other City funds have capital outlay expenditures budgeted which are funded by resources accumulated over a period of time. This can result in overall expenditures exceeding revenues in any given year, depending on the level of capital improvement activity. The FY 2021/22 Adopted Budget included funding for the Etiwanda Grade Separation project in the amount of \$12,500,000. Funding for this project is \$62,350,000 for FY 2022/23. The Capital Improvement Program (CIP) section of this document details out the projects budgeted for FY 2022/23 and includes the funding sources. Some of the other larger items included in the CIP include: Cultural Center-Courtyard Redesign (\$3,120,000), Advance Traffic Management System-Phase 2 (\$7,260,500), Amethyst Avenue Fire Station 171 (\$11,550,000), Paul A. Biane Library-Second Story and Beyond Project (\$5,299,340), and Civic Center HVAC-Plant Replacement (\$2,300,000).

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Budget Summary

	General Fund	Fire District Operating Funds	Library Fund	Operating Budget* Subtotal
Estimated Spendable Fund Balances. July 1, 2022	\$ 31,164,549	\$ 45,879,814	\$ 9,526,842	\$ 86,571,205
Estimated Revenues:				
Taxes				
Property Tax**	\$ 35,263,500	\$ 45,217,590	\$ 5,709,600	\$ 86,190,690
Sales Tax	37,974,850	-	-	37,974,850
Transient Occupancy Tax	5,149,180	-	-	5,149,180
Admissions Tax	3,640	-	-	3,640
Franchise Fees	8,071,280	-	-	8,071,280
Subtotal-Taxes	86,462,450	45,217,590	5,709,600	137,389,640
Licenses & Permits	4,993,590	16,500	-	5,010,090
Fines & Forfeitures	1,304,280	148,000	-	1,452,280
Use of Money & Property	1,578,640	304,510	72,650	1,955,800
Charges for Services	7,142,230	1,800	127,900	7,271,930
Intergovernmental	276,940	-	23,000	299,940
Development Fees	-	-	-	-
Other	3,885,610	2,457,310	1,040,150	7,383,070
Transfer In	1,816,130	3,563,840	-	5,379,970
Total Estimated Revenues	\$ 107,459,870	\$ 51,709,550	\$ 6,973,300	\$ 166,142,720
Estimated Expenditures:				
Personnel Services	\$ 36,791,990	\$ 34,113,220	\$ 4,123,300	\$ 75,028,510
Operations & Maintenance	72,787,150	14,398,610	1,841,000	89,026,760
Capital Outlay	610,000	855,000	189,310	1,654,310
Debt Service	106,450	399,990	-	506,440
Cost Allocation	(6,942,050)	-	-	(6,942,050)
Transfer Out	4,106,330	3,563,840	800,000	8,470,170
Total Estimated Expenditures	\$ 107,459,870	\$ 53,330,660	\$ 6,953,610	\$ 167,744,140
Budgeted Increase (Decrease) in Spendable Fund Balances	\$ -	\$ (1,621,110)	\$ 19,690	\$ (1,601,420)
Estimated Spendable Fund Balances, June 30, 2023	\$ 31,164,549	\$ 44,258,704	\$ 9,546,532	\$ 84,969,785

* The Operating Budget is comprised of the General Fund (Fund 001), Fire District Operational Funds (Funds 281, 282, and 283), and Library Fund (Fund 290).

** Includes Property Tax In-Lieu of VLF in the amount of \$23,742,850 for the General Fund (Fund 001).

Other General Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
\$ 109,397,231	\$ 204,002,041	\$ 2,142,581	\$ 23,766,047	\$ 9,845,612	\$ 435,724,716
\$ -	\$ 28,467,330	\$ -	\$ -	\$ -	\$ 114,658,020
-	-	-	-	-	37,974,850
-	-	-	-	-	5,149,180
-	-	-	90,000	-	93,640
-	1,675,160	-	-	-	9,746,440
-	30,142,490	-	90,000	-	167,622,130
31,630	60,600	-	-	-	5,102,320
33,810	-	-	-	-	1,486,090
834,640	2,142,190	42,480	795,300	37,530	5,807,940
719,240	87,780	-	14,218,570	2,002,280	24,299,800
510,900	78,606,080	-	425,000	-	79,841,920
-	5,655,670	-	300,000	-	5,955,670
502,890	785,770	-	4,950	20,000	8,696,680
1,369,340	2,336,030	-	2,921,270	683,640	12,690,250
\$ 4,002,450	\$ 119,816,610	\$ 42,480	\$ 18,755,090	\$ 2,743,450	\$ 311,502,800
\$ 1,337,870	\$ 8,184,550	\$ -	\$ 2,244,460	\$ -	\$ 86,795,390
3,917,260	20,024,120	-	14,907,760	5,369,940	133,245,840
7,538,300	111,770,300	-	916,000	2,179,070	124,057,980
-	11,320	-	1,076,670	527,330	2,121,760
-	-	-	-	-	(6,942,050)
1,634,570	1,111,220	-	1,474,290	-	12,690,250
\$ 14,428,000	\$ 141,101,510	\$ -	\$ 20,619,180	\$ 8,076,340	\$ 351,969,170
\$ (10,425,550)	\$ (21,284,900)	\$ 42,480	\$ (1,864,090)	\$ (5,332,890)	\$ (40,466,370)
\$ 98,971,681	\$ 182,717,141	\$ 2,185,061	\$ 21,901,957	\$ 4,512,722	\$ 395,258,346

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Special Districts Summary

The City of Rancho Cucamonga has ten Landscape Maintenance Districts (LMDs), eight Street Lighting Maintenance Districts (SLDs), as well as several other Special Districts, including one Benefit Assessment District (AD), various Community Facilities Districts (CFDs), and one Park and Recreation District (PD). Five of these other Special Districts provide funding for the maintenance of specific public improvements within the City – AD 91-2, PD-85, CFD 2000-03, CFD 2017-01, and CFD 2018-01. Additionally, certain Special Districts have corresponding capital replacement funds, which account for funds set aside for large capital projects.

All of the Special Districts and the LMDs and SLDs are summarized below and in the following schedule. Some of the Districts receive funds from the General Fund and have long-term fiscal sustainability issues that will need to be addressed in future years. These funds are classified as either “General Benefit Contributions” or “General Benefit Equivalent Contributions.” A General Benefit Contribution quantifies the dollar value of a general benefit to parcels within a district as required by law to be funded from sources other than special assessments. A General Benefit Equivalent Contribution is not required by law, but is authorized by the City Council to support a district that is operating at a deficit, lacks the resources for necessary maintenance, or maintains insufficient operating reserves. Per City policy, the amount of the General Benefit Equivalent will not exceed 11% of the adjusted total budget. The following table identifies which districts receive a General Benefit Contribution or General Benefit Equivalent Contribution, and the amount budgeted for Fiscal Year 2022/23:

<u>General Benefit Contribution</u>	<u>General Benefit Equivalent Contribution</u>
LMD #2 Victoria - \$318,570	LMD #1 General City - \$64,290
	LMD #6R Caryn Community - \$40,120
	SLD #2 Residential - \$85,110
	SLD #5 Caryn Community - \$25,160
	SLD #7 North Etiwanda - \$39,240
	PD 85 Redemption Fund - \$177,330

When the LMDs were established, they were created in conjunction with new development coming into the City. They were intentionally designed to ensure that each District bore the costs of the maintenance of the infrastructure that provides a special benefit to the property owners. The assessments received for LMDs are utilized only for the maintenance and operations of parks and other landscaping within the boundaries of each District. Maintenance and operations include, but are not limited to, turf, ground cover, planter beds, shrubs, plants and trees, landscape lighting, irrigation systems, electrical energy for irrigation controllers, insect/disease control, graffiti removal, hardscapes, entry signs, sound walls, and all appurtenant facilities. The City utilizes current year assessment revenues, prior year carryovers, and (in some cases) contributions from the General Fund to meet each District’s annual expenses.

The SLDs provide street light coverage throughout the general city and planned communities. Each year the assessments received are earmarked for the maintenance and operations of streetlights, traffic signals, and appurtenant facilities. This maintenance and operations include the cost and supervision of street lighting maintenance, including repair, removal, or replacement of all or any part of any improvement providing for lighting within these Districts. During Fiscal Year 2021/22, SLDs 3, 6, and 8 fully repaid and SLD 4 partially repaid the interfund loans provided to purchase the streetlights throughout the districts. SLD 4 will continue to make regular debt service payments for Fiscal Year 2022/23 and beyond until the interfund loan is fully paid off. The purchase of the streetlights during Fiscal Year 2017/18 significantly reduced annual utility costs and created adequate financial resources to repay these interfund loans without adversely impacting any

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Special Districts Summary

future financial performance. However, SLDs 1, 2, 5, and 7 will suspend debt service for these interfund loans until the structural operating deficit that negatively impacts their financial condition is improved.

PD-85 was initially created to provide funds to finance the cost of construction, maintenance, operation, and debt service payments for Heritage Community Park and Red Hill Community Park. Heritage Community Park is a 40-acre facility located on the southwest corner of Hillside Road and Beryl Street. Red Hill Community Park is 42 acres and is located on the southwest corner of Base Line Road and Vineyard Avenue. The boundary of PD-85 includes all of the City of Rancho Cucamonga with the general exception of land east of the Deer Creek Channel and the Victoria, Caryn, and Terra Vista Planned Communities. The annual assessments levied and collected are dedicated to the ongoing maintenance and operations and periodic capital improvement expenditures for the parks.

AD 91-2 was formed for the protection of certain properties with the construction of a 27+ acre-foot desilting basin and a 1,460+ linear foot concrete drainage channel. Annual assessments provide funding for the annual maintenance of these basins.

CFD 2000-03 was formed to build public facilities in the Rancho Summit housing tracts within the City. Annual assessments from Special Tax B provide for the maintenance of these public facilities, which include parks and parkways. The special taxes have increased by 2.0% for Fiscal Year 2022/23 to keep up with rising costs for maintenance and operations.

CFD 2017-01 and CFD 2018-01 were both formed to provide for the maintenance and operations of public facilities for new developments. While the development for CFD 2018-01 at the previous Empire Lakes Golf Course is currently underway, the development for CFD 2017-01 located in North Etiwanda has had no development yet. These CFDs will provide for the maintenance and operations of the public facilities, including parkways, street improvements, and other critical infrastructure. Additionally, the CFDs will provide funding to the LMDs and SLDs, which overlap the boundaries of the CFDs, to account for each development's use and received benefits.

Lastly, it should be noted that rate increases are only recommended when necessary to maintain a structurally balanced budget for those Districts. Increases, when needed, provide financial stability and help to avoid the structural imbalances down the road that affect other Districts that have no mechanism for regular rate adjustments. Several factors, such as increasing costs of maintenance and essential utilities when out-paced by assessment revenues, lead to these imbalances.

Following is a summary of changes in fund balances for each of the Districts mentioned above. The summary includes prior years' actuals for revenues and expenditures, with a break out of support from the General Fund, along with budgeted revenues and expenditures for Fiscal Years 2021/22 and 2022/23, adjusted for interfund principal payments.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Landscape Maintenance Districts, Street Lighting Maintenance Districts, and Other Maintenance Districts – Changes in Fund Balance

Fund #	Fund Name	Fund Balance 6/30/2020	FY 2020/21		Fund Balance 6/30/2021	
			Actual Revenues	Support From General Fund		Actual Expenditures
LANDSCAPE MAINTENANCE DISTRICTS						
130	LMD #1 GENERAL CITY	\$ 1,464,825	\$ 1,301,038	\$ 33,917	\$ 1,432,584	\$ 1,367,197
131	LMD #2 VICTORIA	4,549,584	3,740,759	288,082	3,927,583	4,650,842
132	LMD #3A HYSSOP	32,455	(15)		32,439	0
133	LMD #3B MEDIANS	2,439,535	869,481		829,936	2,479,079
134	LMD #4R TERRA VISTA	7,325,300	2,795,308		2,577,912	7,542,695
135	LMD #5 ANDOVER	30,303	2,442		4,029	28,716
136	LMD #6R CARYN COMMUNITY	771,171	538,099	40,532	626,501	723,301
137	LMD #7 NORTH ETIWANDA	1,420,389	1,007,816		1,114,774	1,313,430
138	LMD #8 SOUTH ETIWANDA	79,002	34,031		46,825	66,207
139	LMD #9 LOWER ETIWANDA	1,444,383	948,065		691,339	1,701,109
140	LMD #10 RANCHO ETIWANDA	1,442,121	639,101		618,653	1,462,568
141	LMD #1 CAPITAL REPLACEMENT	357,509	90,844		650	447,703
STREET LIGHTING MAINTENANCE DISTRICTS						
151	SLD #1 ARTERIAL	\$ (2,907,313)	\$ 826,427		\$ 739,560	\$ (2,820,446)
152	SLD #2 RESIDENTIAL	(2,654,639)	363,870	251,284	423,729	(2,463,214)
153	SLD #3 VICTORIA	216,338	380,424		206,302	390,460
154	SLD #4 TERRA VISTA	(127,601)	165,482		124,450	(86,569)
155	SLD #5 CARYN COMMUNITY	(445,803)	44,475	35,942	51,359	(416,745)
156	SLD #6 INDUSTRIAL AREA	(12,278)	134,193		92,893	29,022
157	SLD #7 NORTH ETIWANDA	(822,204)	130,655	46,423	125,738	(770,864)
158	SLD #8 SOUTH ETIWANDA	1,866,689	69,470		74,107	1,862,052
OTHER MAINTENANCE DISTRICTS						
838	AD 91-2 REDEMPTION-DAY CANYON	\$ 66,526	\$ 33,731		\$ 21,384	\$ 78,873
847	PD 85 CAPITAL REPLACEMENT	436,943	123,424		54,050	506,317
848	PD 85 RED HILL AND HERITAGE PARKS	2,417,225	1,315,538	49,147	1,096,863	2,685,046
868	CFD 2000-03 PARK MAINTENANCE	431,886	531,114		454,274	508,727
875	CFD 2017-01 NORTH ETIWANDA	0	3,016		1,220	1,796
876	CFD 2018-01 EMPIRE LAKES	228,099	125,238		350,893	2,444
877	CFD 2018-01 CAPITAL RESERVE	0	75,468			75,468

(A) On August 16, 2017, the City Council authorized an advance of \$14,400,340 from the General Fund to the Street Lighting Maintenance Districts Funds to provide funding for the purchase and acquisition of Southern California Edison owned streetlights and the installation of LED lighting to streetlights, intersections, and bridges. The advance is payable in monthly installments and the final payment will occur in August 2037. Due to the outstanding advances to the General Fund, the fund balance for a majority of the Street Lighting Districts will be negative until the advances are repaid in August 2037. Each of these districts receives annual assessments to pay for annual operating expenses, including the debt service for the advances. These current resources are identified as Spendable Fund Balance and are detailed in the Fund Balance Summaries section of this document.

* In order to accurately present the estimated fund balance in accordance with the City's annual financial report, an adjustment is made to the budgeted expenditures for payment of interfund principal. Although the interfund principal payments represent an outflow of cash for budgeting purposes, they do not have an impact on fund balance as reported.

FY 2021/22				Estimated	FY 2022/23				Estimated
Estimated	Support From	Estimated	Interfund	Fund Balance	Budgeted	Support From	Budgeted	Interfund	Fund Balance
Revenues	General Fund	Expenditures	Principal*	6/30/2022	Revenues	General Fund	Expenditures	Principal*	6/30/2023
\$ 1,330,310	\$ 36,540	\$ 1,427,600		\$ 1,306,447	\$ 1,359,600	\$ 64,290	\$ 1,764,620		\$ 965,717
3,764,300	309,490	4,681,510		4,043,122	3,904,590	318,570	6,330,540		1,935,742
				0					0
907,950		958,780		2,428,249	917,460		1,153,460		2,192,249
2,849,090		3,051,200		7,340,585	2,878,040		3,477,670		6,740,955
2,760		6,440		25,036	2,750		9,420		18,366
599,820	50,220	654,990		718,351	566,390	40,120	679,620		645,241
1,009,510		1,224,930		1,098,010	1,019,250		1,345,500		771,760
34,870		45,440		55,637	35,210		47,720		43,127
690,400		622,410		1,769,099	697,990		691,600		1,775,489
657,900		841,120		1,279,348	664,130		784,140		1,159,338
102,360		134,280		415,783	105,650		166,760		354,673
\$ 842,400		\$ 916,930		\$ (2,894,976)	\$ 856,290		\$ 912,010		\$ (2,950,696)
531,030	343,530	531,030		(2,119,684)	412,250	85,110	497,360		(2,119,684)
385,630		1,572,560	1,307,100	510,630	390,380		255,630		645,380
166,680		655,770	510,010	(65,649)	168,480		156,920	9,860	(44,229)
44,200	33,460	64,660		(403,745)	44,640	25,160	56,800		(390,745)
136,960		592,890	478,690	51,782	138,630		118,810		71,602
131,950	43,220	175,170		(770,864)	133,450	39,240	172,690		(770,864)
88,780		331,550	248,010	1,867,292	90,370		90,070		1,867,592
\$ 27,320		\$ 20,820		\$ 85,373	\$ 27,370		\$ 24,110		\$ 88,633
132,440		63,850		574,907	134,220		700,920		8,207
1,319,690	98,000	1,740,270		2,362,466	1,337,630	177,330	1,331,530		2,545,896
553,750		569,690		492,787	570,650		526,910		536,527
3,020		1,220		3,596	3,020		1,220		5,396
216,730		217,210		1,964	257,650		258,820		794
98,670				174,138	102,160				276,298

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SUMMARIES OF FINANCIAL DATA

REVENUE SUMMARIES

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Revenue and Resource Estimates

Revenue projections in the Fiscal Year 2022/23 Preliminary Budget are estimated using historical information, expert analysis, data collected from the State Controller, the State Department of Finance, the League of California Cities, the San Bernardino County Auditor-Controller's Office, and numerous financial indicators. Utilizing historical revenue data, a general sense of the economic status of the local community, and other indicators noted above, the City's budget staff produce a financially conservative picture of the near future.

Concurrent with the near-term revenue projections, City budget staff, using the same data and historical data noted above, keep a running five-year forward projection that we use in conjunction with our near-term estimates to help guide the agency's medium and long-term planning for expenditures.

Major Revenues of Funds

Operating Budget. The City's Operating Budget, which is comprised of the General Fund, Fire District Operational Funds, and Library Fund, is primarily supported by seven key revenue sources. These key revenue sources include sales tax, vehicle license fees (VLF and property tax in-lieu of VLF), franchise fees, property tax, development fees, business licenses, and transient occupancy tax.

Sales tax. California sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in San Bernardino County is currently 7.75%, of which Rancho Cucamonga receives 1% from the California Department of Tax and Fee Administration (CDTFA) for transactions occurring within the City. The City is also allocated a share of the countywide use tax pool based on its proportionate share of the sales tax generated in the county. This portion of the City's sales tax revenue has recently been boosted by higher receipts from online shopping as a result of the Wayfair decision and implementation of the marketplace facilitator provision that required additional out of state companies to collect sales tax. The City also receives its share of the Proposition 172 half-cent public safety sales tax from the County of San Bernardino in addition to the amount distributed directly by the State and through the countywide pool.

The City works closely with its sales tax consultant, HdL Companies, in projecting sales tax revenue. Based on HDL's analysis of the trend in year-to-date tax receipts, macroeconomic conditions (done in collaboration with its partner Beacon Economics), and an examination of local business data, the consultant anticipates the City will receive sales tax revenue of \$37,974,850 for FY 2022/23, a \$6,007,700 or 18.79% increase over the FY 2021/22 budget. This significant increase is due to the City's sales tax base rebounding well during calendar year 2021 from the economic impacts of the COVID-19 pandemic. This was evidenced by significant growth noted in the fourth quarter of 2021 in Building and Construction (15%); Fuel and Service Stations (59%); and General Consumer Goods (21%). Continued, but decelerating, sales tax growth is anticipated into 2023. HdL will proactively update its revenue estimates during FY 2022/23 after it receives sales tax data from CDTFA for the second and third quarters of 2022. Management will review the information in conjunction with other economic and regulatory factors during the year and provide a quarterly update to the City Council for consideration of any budgetary action, if needed.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Revenue and Resource Estimates

Vehicle license fees (VLF and property tax in-lieu of VLF). The majority of this revenue source is property tax in-lieu of VLF and is a result of the VLF for property tax swap of 2004 which was part of the state-local budget agreement. Growth in this revenue source is based on the increase in the City's assessed valuation of the properties within the City. This was a change from the growth factor used for VLF which was the change in the City's population. The City works closely with its property tax consultant, HdL Coren & Cone, to project the growth in the City's assessed valuation.

SB89 of 2011 eliminated, effective July 1, 2011, Vehicle License Fee (VLF) revenue allocated under California Revenue and Taxation Code 11005 to cities. As a part of the Legislature's efforts to solve the state's chronic budget problems, the bill shifted all city VLF revenues to fund law enforcement grants that previously had been paid by a temporary state tax and – prior to that – by the state general fund. The City receives a small amount of VLF in Excess from the State which is allocated under Revenue and Taxation Code Section 11001.5(b). Half of these revenues go to counties and half go to cities apportioned on a population basis. Overall revenues for vehicle license fees (VLF and Property Tax in lieu of VLF) are projected to be \$23,951,320 which is a \$1,902,590 or 8.63% increase from the FY 2021/22 budget.

Franchise fees. The City receives franchise fees for gas, electric, refuse, and cable service providers within the City as "rent" for the use of the streets and rights of way within our municipality. Revenues are projected based on estimated population increases (based on the State Department of Finance's population estimates adjusted for the impact of the projected date of build-out in the City), anticipated rate changes, and known changes in activities communicated by the respective service providers. Franchise fees are projected to be \$8,071,280 which is a \$498,520 or 6.58% increase from FY 2021/22.

Property tax. Property tax is an ad valorem (value-based) tax imposed on real property such as land, buildings, and tangible personal property. Property tax revenue is collected by the County of San Bernardino and allocated according to State law among cities, counties, school districts, and special districts. Rancho Cucamonga property owners pay a basic tax equal to 1% of the assessed value on real property. The City's share of each property tax dollar is approximately \$0.0511, or 5.11 cents, (shared between the City General Fund and City Library Fund) and the Fire District's share of this property tax dollar is approximately \$0.1248, or 12.48 cents, for a total of \$0.1759, or 17.59 cents, for the City's operating budget. The City works with its property tax consultant in projecting property tax revenue, an estimate made with four factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. After considering these factors, the City's consultant has projected that Rancho Cucamonga's property tax revenue will increase 5.52% citywide.

Property tax revenues for the City General Fund (including post-RDA property tax revenue) have increased overall by \$1,250,510 or 12.18% from FY 2021/22. The Library's property tax has increased \$542,060 or 10.49% from FY 2021/22. This revenue source for the Library continues to include the statutory pass-through payment from the County of San Bernardino, formerly paid by the now dissolved Redevelopment Agency, which contributed \$323,100 to the overall revenue growth for the Library. The Fire District General Fund property tax revenue has increased by \$3,048,740 or 8.62% from FY 2021/22, primarily due to the four factors noted above. Additionally, it should be noted that due to growth in the City's assessed valuation, the resulting revenue growth provided the District with the ability to allocate more post-RDA property tax revenue to its Capital Fund. Property tax revenue for the Fire District's two Community Facilities Districts (CFDs) increased by \$54,720 or 0.81% from FY 2021/22. Although the

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Revenue and Resource Estimates

rates for the CFDs have remained consistent with the prior year, the number of parcels that the tax is applied to has increased due to new development in the City and previous annexations with finalized permits.

Development fees. Development fees are collected through the Community Development departments and are projected based upon known or anticipated development projects within the City. Depending on what phase a project is in for a given fiscal year, the corresponding Building and Safety, Engineering, or Planning Fees are adjusted accordingly. Based on input received from the Community Development departments, development fees are projected to increase by \$160,370 (excluding special services fees) or 3.22% from FY 2021/22.

Business licenses. The City taxes businesses for the privilege of conducting business within the City. The amount of the tax is determined based on either gross receipts or gross payroll for the business. Business Licenses revenues are projected to increase by \$362,640 or 13.44% from FY 2021/22 due to the improving business climate combined with the addition of a shared position that will focus on increasing the number of business inspections completed during the fiscal year.

Transient Occupancy Tax (TOT). TOT is a 10% tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing TOT revenues include business and leisure travel, room rate increases, and new hotel development. Although TOT revenues were hit hard by the impacts of the pandemic, FY 2022/23 revenues are anticipated to exceed the peak year of FY 2019/20 by more than \$500,000. TOT is projected to increase \$1,729,180 or 50.56% from FY 2021/22, partially due to projected revenues from two new hotels in the City – one for the full year and one for a partial year as it is currently under construction.

The revenues discussed above total \$130,241,660 and represent 87.76% of the City's Operating Budget and 46.80% of the City's overall budget.

Other Funds. Revenues for the other City funds are comprised of various taxes, assessments, charges for services, intergovernmental, and other sources. Special assessments or special taxes are collected for the City's various Landscape Maintenance Districts (LMDs), Street Lighting Districts (SLDs), and various other special districts on individual property tax bills. These property tax revenues total \$21,549,140 or 6.91% of the City's overall budget. The amounts of the special assessments and special taxes have been calculated in accordance with the governing regulations and are assessed on a per parcel or per dwelling unit basis. Certain special districts have a provision for an annual CPI increase, but most of the special districts do not have such a provision. All revenues collected are legally restricted for use in the respective special districts only.

Additional property tax revenues are reflected in the Fire Protection Capital Fund in the amount of \$12,627,790 or 4.05% of the City's overall budget. These property tax revenues represent the tax increment that was collected by the Redevelopment Agency in prior years and allocated toward Fire District capital expenditures. These revenues are now distributed directly to the Fire District and will be primarily used for the same capital expenditure purposes. The revenues are allocated between the Fire District General Fund and the Fire Protection Capital Fund. As noted above, a larger share of this revenue source was allocated to the Fire Protection Capital Fund for FY 2022/23 than in the prior year due to overall growth in the City's assessed valuation and resulting revenue growth. Beginning in FY 2021/22, due to a change in allocation methodology by the County, the Fire District is now receiving additional

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Revenue and Resource Estimates

ongoing funding from post-RDA property tax revenue in the form of residual receipts from the County of San Bernardino's Redevelopment Property Tax Trust Fund (RPTTF). Revenue from residual receipts is estimated to be \$7,772,310 for FY 2022/23 and is included in the property tax revenues noted above for the Fire Protection Capital Fund.

Charges for services are received for the City's Municipal Utility, in the amount of \$13,847,910, which provides electrical service to a portion of the City and represents 4.45% of the City's overall budget. All charges for services are set by fee resolutions which are approved by the City Council and comply with all State laws regarding fees and taxes including Proposition 26. Intergovernmental revenues include the various State Gas Tax revenues as well as grant income received. The State provides revenue estimates during the City's budget process and grant income is projected based on the amount applied for. Intergovernmental revenues represent \$79,841,920 or 25.63% of the City's overall budget. Included in intergovernmental revenues is \$62,352,350 which represents State SB1 funding through the Trade Corridor Enhancement Program (TCEP) for the City's Etiwanda Grade Separation Project

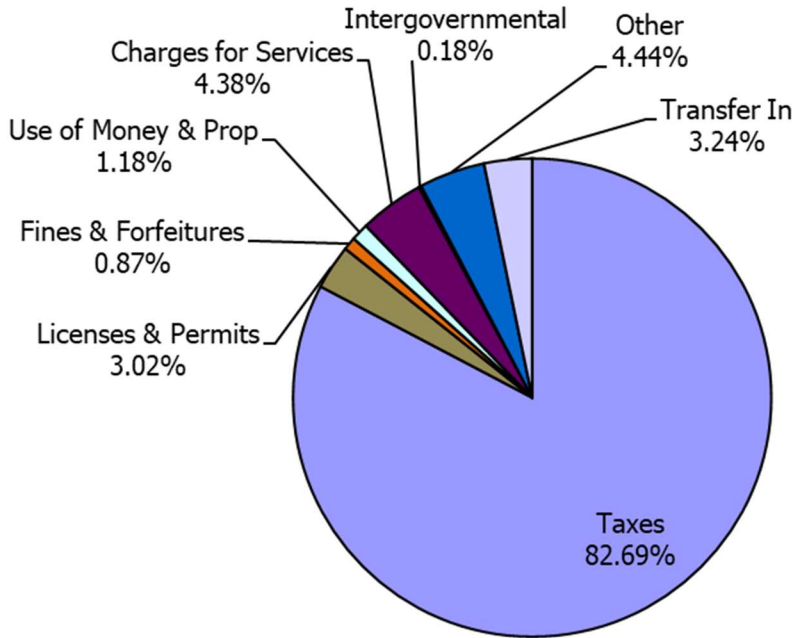
Other sources of revenue include interest earnings, reimbursements from other funds, and transfers in.

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Revenue Summary by Category – Operating Budget*



Taxes:	
Property Tax**	\$ 86,190,690
Sales Tax	37,974,850
Franchise Fees	8,071,280
Transient Occupancy Tax	5,149,180
Admissions Tax	3,640
Subtotal-Taxes	137,389,640
Licenses & Permits	5,010,090
Fines & Forfeitures	1,452,280
Use of Money & Property	1,955,800
Charges for Services	7,271,930
Intergovernmental	299,940
Other	7,383,070
Transfer In	5,379,970
 Total Operating Budget	 \$ 166,142,720

*Operating Budget is comprised of the General Fund (Fund 001), Fire District Operational Funds (Funds 281, 282, and 283), and Library Fund (Fund 290).

**Includes Property Tax In-Lieu of VLF in the amount of \$23,742,850 for the General Fund (Fund 001).

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Revenue Summary by Category – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
001 - GENERAL FUND			
TAXES	\$ 76,601,966	\$ 75,134,610	\$ 86,462,450
LICENSES & PERMITS	5,635,677	4,565,920	4,993,590
FINES & FORFEITURES	1,193,288	1,004,750	1,304,280
USE OF MONEY & PROPERTY	711,875	1,553,990	1,578,640
CHARGES FOR SERVICES	4,222,188	7,365,650	7,142,230
INTERGOVERNMENTAL	204,646	214,580	276,940
OTHER	2,924,144	3,598,000	3,885,610
TRANSFER IN	3,913,057	1,722,910	1,816,130
TOTAL 001 - GENERAL FUND	\$ 95,406,841	\$ 95,160,410	\$ 107,459,870
281 - FIRE FUND			
TAXES	\$ 33,471,934	\$ 35,375,470	\$ 38,424,210
LICENSES & PERMITS	4,970	16,500	16,500
FINES & FORFEITURES	93,090	148,000	148,000
USE OF MONEY & PROPERTY	2,204,317	235,030	283,560
CHARGES FOR SERVICES	2,088	1,800	1,800
INTERGOVERNMENTAL	25,000	0	0
OTHER	2,460,313	2,273,630	2,457,310
TRANSFER IN	214,903	0	0
TOTAL 281 - FIRE FUND	\$ 38,476,615	\$ 38,050,430	\$ 41,331,380
282 - COMMUNITY FACILITIES DIST 85-1			
TAXES	\$ 6,171,315	\$ 6,319,810	\$ 6,371,360
USE OF MONEY & PROPERTY	12,332	20,850	20,950
TRANSFER IN	0	0	1,240,940
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 6,183,647	\$ 6,340,660	\$ 7,633,250
283 - COMMUNITY FACILITIES DIST 88-1			
TAXES	\$ 421,668	\$ 418,850	\$ 422,020
USE OF MONEY & PROPERTY	(39)	0	0
CHARGES FOR SERVICES	560	0	0
TRANSFER IN	1,954,205	2,175,200	2,322,900
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,376,394	\$ 2,594,050	\$ 2,744,920
290 - LIBRARY FUND			
TAXES	\$ 5,214,240	\$ 5,167,540	\$ 5,709,600
USE OF MONEY & PROPERTY	(13,080)	81,360	72,650
CHARGES FOR SERVICES	12,671	81,030	127,900
INTERGOVERNMENTAL	26,006	18,000	23,000
OTHER	295,723	634,030	1,040,150
TRANSFER IN	206,425	0	0
TOTAL 290 - LIBRARY FUND	\$ 5,741,985	\$ 5,981,960	\$ 6,973,300
TOTAL OPERATING BUDGET	\$ 148,185,482	\$ 148,127,510	\$ 166,142,720

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Revenue Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
001 - GENERAL FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 5,261,855	\$ 5,345,030	\$ 5,765,510
4103 Property Taxes-PY Sec & Unsec	92,574	77,280	101,440
4104 Property Taxes-Penalties/Int.	57,838	50,080	63,380
4105 Property Taxes-Supplemental	145,022	129,830	158,900
4106 Property Taxes-Unitary	938,972	923,350	929,760
4107 Property Transfer Tax	1,317,735	1,154,480	1,317,740
4111 Property Tax In-Lieu of VLF	21,176,841	21,903,200	23,742,850
4113 Property Tax- Post RDA Res Blc	2,807,496	2,590,090	3,183,920
4120 Sales and Use Tax	33,920,186	31,231,780	37,080,980
4121 Prop 172-Half Cent Sales Tax	645,700	735,370	893,870
4125 Transient Occupancy Tax	2,726,555	3,420,000	5,149,180
4126 Admissions Tax	0	1,360	3,640
4130 Franchise Fee-Gas & Electric	2,533,238	2,600,620	2,730,650
4131 Franchise Fee-Resid. Refuse	1,327,327	1,279,860	1,394,380
4132 Franchise Fee-Comm. Refuse	2,109,032	2,070,460	2,322,190
4133 Franchise Fee-Cable	1,541,595	1,621,820	1,624,060
TOTAL TAXES	\$ 76,601,966	\$ 75,134,610	\$ 86,462,450
<u>LICENSES & PERMITS</u>			
4201 Business Licenses	\$ 2,884,537	\$ 2,670,440	\$ 2,949,080
4207 Building Permits	2,440,905	1,590,000	1,669,500
4208 Bldg Pmt-Strong Motion Fees	1,935	0	0
4209 Mobile Home Permit	4,448	4,410	3,830
4210 Bldg Permits-SB1473(90% to CA)	735	840	840
4215 Animal Licenses	253,778	270,000	255,000
4216 Parking Permits	1,760	1,630	1,920
4220 Other Licenses & Permits	448	330	1,150
4231 Business Licenses-P/Y	7,658	4,040	8,310
4232 Business Licenses-Penalties	37,723	24,230	103,960
4240 Short-Term Rental Permit	1,750	0	0
TOTAL LICENSES & PERMITS	\$ 5,635,677	\$ 4,565,920	\$ 4,993,590
<u>FINES & FORFEITURES</u>			
4301 Vehicle Code Fines	\$ 102,597	\$ 92,350	\$ 95,160
4302 Parking Citations	701,392	450,010	674,270
4306 Vehicle Release Fees	142,000	136,670	140,830
4307 Citation Proof of Corr Fees	3,737	4,310	3,260
4308 General Ordinance Fines	176,801	177,600	180,530
4309 False Alarm Fees	61,724	64,110	66,060
4313 Other Fines & Forfeitures	5,038	79,700	144,170
TOTAL FINES & FORFEITURES	\$ 1,193,289	\$ 1,004,750	\$ 1,304,280
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 281,731	\$ 205,330	\$ 175,180
4402 Unrealized Gain	(410,477)	0	0
4403 Restricted - Interest Earnings	705,685	0	0
4419 Other Rental/Lease Income	28,957	29,640	30,930

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Revenue Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
4431 Special Event Rental-ActiveNet	(400)	13,000	13,000
4439 Other Rental/Lease Inc.-ANet	83,062	1,280,030	1,280,030
4440 Sale of Fixed Assets	23,317	25,990	79,500
TOTAL USE OF MONEY & PROPERTY	\$ 711,875	\$ 1,553,990	\$ 1,578,640
<u>CHARGES FOR SERVICES</u>			
4501 Plan Check Fees	\$ 987,020	\$ 1,287,500	\$ 1,351,870
4508 Planning Fees	800,374	825,000	841,500
4509 Planning- Special Services Fee	178,687	500,000	220,000
4510 Engineering Fees	1,635,421	1,280,000	1,280,000
4511 Engineering - Special Services	21,120	0	0
4523 Web Sales Fees	7,540	87,080	87,080
4554 Park Maintenance Fees	36	0	0
4560 Fingerprint Fees	477	1,440	550
4564 Returned Item Charge	927	1,060	310
4570 Sale of Printed Material	9,492	8,960	8,550
4581 Ticket Sales	2,107	862,040	862,040
4588 Theatre Rental Ticket Sales	480	0	0
4591 Recreation Fees - ActiveNet	117,683	1,884,470	1,884,470
4592 Sale of Tax Items - ActiveNet	52	25,350	25,350
4596 Advertising Revenue -ActiveNet	0	3,750	3,750
4630 Animal Adoption Fees	68,878	130,000	130,000
4631 Animal Spay/Neuter Fees	6,767	16,000	6,000
4633 Animal Boarding Fees	6,408	7,000	7,000
4634 Animal Impound Fees	14,442	18,000	14,000
4635 Animal Vaccination Fees	108	0	0
4636 Owner Surrender Fees	8,070	15,000	10,000
4638 Microchipping Fee	5,130	7,500	6,000
4640 Vaccination Services	7,170	6,500	14,000
4680 Towing Services Agreement Fees	343,800	399,000	389,760
TOTAL CHARGES FOR SERVICES	\$ 4,222,189	\$ 7,365,650	\$ 7,142,230
<u>INTERGOVERNMENTAL</u>			
4701 Motor Vehicle In-Lieu Fees	\$ 128,734	\$ 145,530	\$ 208,470
4710 Homeowners Property Tax Relief	68,215	69,050	68,470
4745 Other Intergov'tl Reimbursmnt	7,697	0	0
TOTAL INTERGOVERNMENTAL	\$ 204,646	\$ 214,580	\$ 276,940
<u>OTHER</u>			
4901 Other Revenue	\$ 903,308	\$ 1,030,300	\$ 1,112,030
4903 Animal Center Contributions	15,598	65,000	25,000
4905 Contributions/Fundraising	2,100	26,000	116,000
4911 Reimbursement from Other Funds	666,896	996,410	1,108,210
4913 State Mandate Reimbursement	76,324	59,870	112,090
4914 Non-Abated Reimbursements	402,357	360,590	352,450
4917 RDASA Admin Allowance	327,990	250,000	250,000
4918 Housing SA Admin Allowance	200,000	200,000	200,000
4923 Misc. Other Financing Sources	289,124	0	0
4941 Other Revenue - ActiveNet	4,709	226,940	226,940

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Revenue Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
4945 Contrib/Fundraising -ActiveNet	23,943	258,890	258,890
4946 Processing Fee - ActiveNet	11,795	124,000	124,000
TOTAL OTHER	\$ 2,924,144	\$ 3,598,000	\$ 3,885,610
<u>TRANSFER IN</u>			
8006 Transfer In-Fund 006	\$ 90,510	\$ 90,510	\$ 122,300
8008 Transfer In-Fund 008	26,038	0	0
8132 Transfer In Fund 132	30,992	0	0
8188 Transfer In-Fund 188	218,390	218,390	218,390
8274 Transfer In-State Grants Fund	0	0	1,150
8275 Trsf In-Fd 275	2,220,675	0	0
8705 Transfer In-Municipal Utility	1,322,320	1,414,010	1,474,290
8800 Transfer In-AD 82-1R Redmption	2	0	0
8801 Transfer In-82-1R Reserve	45	0	0
8807 Transfer In-AD 84-2 Redemption	1	0	0
8808 Transfer In-AD 84-2 Spec Rsrv	45	0	0
8842 Transfer In-CFD 93-3	4,040	0	0
TOTAL TRANSFER IN	\$ 3,913,058	\$ 1,722,910	\$ 1,816,130
TOTAL 001 - GENERAL FUND	\$ 95,406,844	\$ 95,160,410	\$ 107,459,870
281 - FIRE FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 19,895,019	\$ 20,437,340	\$ 21,799,370
4103 Property Taxes-PY Sec & Unsec	350,044	300,880	383,560
4104 Property Taxes-Penalties/Int.	125,972	89,630	110,430
4105 Property Taxes-Supplemental	546,073	500,950	598,350
4106 Property Taxes-Unitary	764,790	758,030	755,790
4110 Homeowners Exemption	158,948	158,950	154,570
4112 Property Tax- Post RDA	11,631,088	13,129,690	14,622,140
TOTAL TAXES	\$ 33,471,934	\$ 35,375,470	\$ 38,424,210
<u>LICENSES & PERMITS</u>			
4211 Fire Permits	\$ 4,970	\$ 16,500	\$ 16,500
TOTAL LICENSES & PERMITS	\$ 4,970	\$ 16,500	\$ 16,500
<u>FINES & FORFEITURES</u>			
4309 False Alarm Fees	\$ 2,725	\$ 20,000	\$ 20,000
4313 Other Fines & Forfeitures	20,620	8,000	8,000
4316 Weed Abatement	69,745	120,000	120,000
TOTAL FINES & FORFEITURES	\$ 93,090	\$ 148,000	\$ 148,000
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 213,805	\$ 126,690	\$ 170,490
4402 Unrealized Gain	(173,525)	0	0
4403 Restricted - Interest Earnings	2,035,455	0	0
4419 Other Rental/Lease Income	123,108	108,340	113,070
4440 Sale of Fixed Assets	5,473	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Revenue Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
TOTAL USE OF MONEY & PROPERTY	\$ 2,204,316	\$ 235,030	\$ 283,560
<u>CHARGES FOR SERVICES</u>			
4501 Plan Check Fees	\$ 0	\$ 100	\$ 100
4548 D.U.I. Recovery	0	100	100
4549 Hazmat Recovery	0	100	100
4553 Fire Maintenance Fees	2,088	1,500	1,500
TOTAL CHARGES FOR SERVICES	\$ 2,088	\$ 1,800	\$ 1,800
<u>INTERGOVERNMENTAL</u>			
4760 Grant Income-State	\$ 25,000	\$ 0	\$ 0
TOTAL INTERGOVERNMENTAL	\$ 25,000	\$ 0	\$ 0
<u>OTHER</u>			
4901 Other Revenue	\$ 65,027	\$ 8,800	\$ 8,800
4911 Reimbursement from Other Funds	0	50,000	60,000
4914 Non-Abated Reimbursements	1,127,869	824,000	872,800
4916 Reimbursement from OPEB Trust	1,265,174	1,384,790	1,509,670
4941 Other Revenue - ActiveNet	2,243	6,040	6,040
TOTAL OTHER	\$ 2,460,313	\$ 2,273,630	\$ 2,457,310
<u>TRANSFER IN</u>			
8275 Trsf In-Fd 275	\$ 214,903	\$ 0	\$ 0
TOTAL TRANSFER IN	\$ 214,903	\$ 0	\$ 0
TOTAL 281 - FIRE FUND	\$ 38,476,614	\$ 38,050,430	\$ 41,331,380
282 - COMMUNITY FACILITIES DIST 85-1			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 6,137,634	\$ 6,282,130	\$ 6,313,910
4103 Property Taxes-PY Sec & Unsec	27,785	29,970	44,290
4104 Property Taxes-Penalties/Int.	5,896	7,710	13,160
TOTAL TAXES	\$ 6,171,315	\$ 6,319,810	\$ 6,371,360
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 33,073	\$ 20,850	\$ 20,950
4402 Unrealized Gain	(20,740)	0	0
TOTAL USE OF MONEY & PROPERTY	\$ 12,333	\$ 20,850	\$ 20,950
<u>TRANSFER IN</u>			
8281 Transfer In-Fire Fund	\$ 0	\$ 0	\$ 1,240,940
TOTAL TRANSFER IN	\$ 0	\$ 0	\$ 1,240,940
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 6,183,648	\$ 6,340,660	\$ 7,633,250
283 - COMMUNITY FACILITIES DIST 88-1			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 410,054	\$ 411,460	\$ 413,070
4103 Property Taxes-PY Sec & Unsec	8,091	5,680	7,240

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Revenue Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
4104 Property Taxes-Penalties/Int.	3,523	1,710	1,710
TOTAL TAXES	\$ 421,668	\$ 418,850	\$ 422,020
<u>USE OF MONEY & PROPERTY</u>			
4402 Unrealized Gain	\$ (39)	\$ 0	\$ 0
TOTAL USE OF MONEY & PROPERTY	\$ (39)	\$ 0	\$ 0
<u>CHARGES FOR SERVICES</u>			
4552 CFD Annexation Fees	\$ 560	\$ 0	\$ 0
TOTAL CHARGES FOR SERVICES	\$ 560	\$ 0	\$ 0
<u>TRANSFER IN</u>			
8281 Transfer In-Fire Fund	\$ 1,954,205	\$ 2,175,200	\$ 2,322,900
TOTAL TRANSFER IN	\$ 1,954,205	\$ 2,175,200	\$ 2,322,900
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,376,394	\$ 2,594,050	\$ 2,744,920
290 - LIBRARY FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 4,803,132	\$ 4,806,370	\$ 5,426,350
4102 Property Taxes-CY Unsecured	0	104,840	0
4103 Property Taxes-PY Sec & Unsec	50,818	42,420	55,680
4105 Property Taxes-Supplemental	79,609	73,570	87,230
4113 Property Tax- Post RDA Res Blc	280,680	140,340	140,340
TOTAL TAXES	\$ 5,214,239	\$ 5,167,540	\$ 5,709,600
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 89,401	\$ 76,360	\$ 72,650
4402 Unrealized Gain	(102,482)	0	0
4419 Other Rental/Lease Income	0	5,000	0
TOTAL USE OF MONEY & PROPERTY	\$ (13,081)	\$ 81,360	\$ 72,650
<u>CHARGES FOR SERVICES</u>			
4512 Library Card & Merchndse Sales	\$ 430	\$ 2,500	\$ 3,500
4565 Passport Processing Fees	4,951	60,000	80,000
4567 Passport Photo Fees	0	5,000	12,000
4570 Sale of Printed Material	2,587	10,000	12,000
4591 Recreation Fees - ActiveNet	13	150	0
4690 Contract Classes-Library	4,690	3,380	0
4691 Program Revenue-Library	0	0	20,400
TOTAL CHARGES FOR SERVICES	\$ 12,671	\$ 81,030	\$ 127,900
<u>INTERGOVERNMENTAL</u>			
4740 Grant Income-Other	\$ 26,006	\$ 18,000	\$ 23,000
TOTAL INTERGOVERNMENTAL	\$ 26,006	\$ 18,000	\$ 23,000
<u>OTHER</u>			
4901 Other Revenue	\$ 59,122	\$ 50,000	\$ 50,000
4907 Private Contributions Library	25,000	50,000	100,000

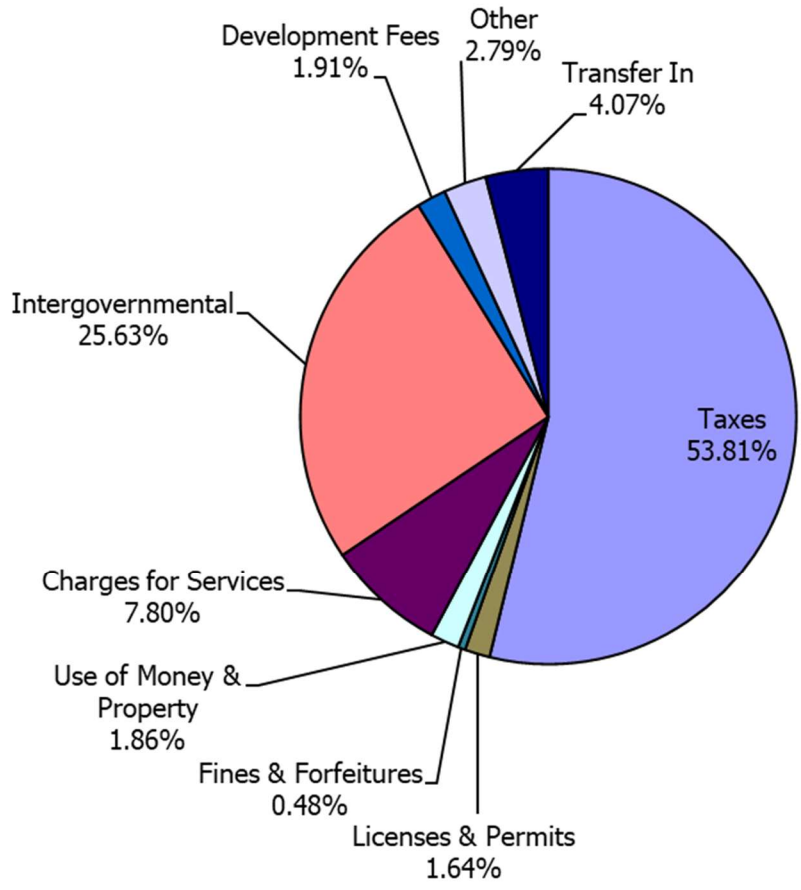
CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Revenue Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
4909 RC Library Foundation Support	206,125	523,000	875,000
4914 Non-Abated Reimbursements	5,082	7,500	10,000
4941 Other Revenue - ActiveNet	0	80	0
4946 Processing Fee - ActiveNet	394	3,450	5,150
TOTAL OTHER	\$ 295,723	\$ 634,030	\$ 1,040,150
<u>TRANSFER IN</u>			
8275 Trsf In-Fd 275	\$ 169,385	\$ 0	\$ 0
8302 Transfer In-Fund 302	37,040	0	0
TOTAL TRANSFER IN	\$ 206,425	\$ 0	\$ 0
TOTAL 290 - LIBRARY FUND	\$ 5,741,983	\$ 5,981,960	\$ 6,973,300
TOTAL OPERATING BUDGET	\$ 148,185,483	\$ 148,127,510	\$ 166,142,720

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Revenue Summary by Category – All Funds



Taxes	\$ 167,622,130
Licenses & Permits	5,102,320
Fines & Forfeitures	1,486,090
Use of Money & Property	5,807,940
Charges for Services	24,299,800
Intergovernmental	79,841,920
Development Fees	5,955,670
Other	8,696,680
Transfer In	<u>12,690,250</u>
Total All Funds Budget	<u>\$ 311,502,800</u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Revenue Summary by Category – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
TAXES	\$ 99,223,634	\$ 97,572,520	\$ 109,776,750
LICENSES & PERMITS	5,722,951	4,658,240	5,085,820
FINES & FORFEITURES	1,227,697	1,039,850	1,338,090
USE OF MONEY & PROPERTY	1,203,284	5,432,220	5,247,280
CHARGES FOR SERVICES	18,540,779	23,131,460	24,297,940
INTERGOVERNMENTAL	26,006,374	45,539,520	79,841,920
DEVELOPMENT FEES	12,460,768	9,449,930	5,955,670
OTHER	6,985,270	5,709,580	6,239,370
TRANSFER IN	16,497,973	8,560,090	9,126,410
TOTAL CITY OF RANCHO CUCAMONGA	\$ 187,868,730	\$ 201,093,410	\$ 246,909,250
RANCHO CUCAMONGA REDEVELOPMENT AGENCY			
TAXES	\$ 27,018,962	\$ 0	\$ 0
USE OF MONEY & PROPERTY	14,653	0	0
OTHER	162,367	0	0
TRANSFER IN	24,825,304	0	0
TOTAL R.C. REDEVELOPMENT AGENCY	\$ 52,021,286	\$ 0	\$ 0
R.C. FIRE PROTECTION DISTRICT			
TAXES	\$ 52,829,035	\$ 51,964,260	\$ 57,845,380
LICENSES & PERMITS	4,970	16,500	16,500
FINES & FORFEITURES	93,090	148,000	148,000
USE OF MONEY & PROPERTY	2,245,548	434,690	560,660
CHARGES FOR SERVICES	2,738	1,860	1,860
INTERGOVERNMENTAL	25,000	0	0
OTHER	2,469,442	2,273,630	2,457,310
TRANSFER IN	2,333,916	2,175,200	3,563,840
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 60,003,739	\$ 57,014,140	\$ 64,593,550
TOTAL ALL FUNDS BUDGET	\$ 299,893,755	\$ 258,107,550	\$ 311,502,800

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CITY OF RANCHO CUCAMONGA			
001 - GENERAL FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 5,261,855	\$ 5,345,030	\$ 5,765,510
4103 Property Taxes-PY Sec & Unsec	92,574	77,280	101,440
4104 Property Taxes-Penalties/Int.	57,838	50,080	63,380
4105 Property Taxes-Supplemental	145,022	129,830	158,900
4106 Property Taxes-Unitary	938,972	923,350	929,760
4107 Property Transfer Tax	1,317,735	1,154,480	1,317,740
4111 Property Tax In-Lieu of VLF	21,176,841	21,903,200	23,742,850
4113 Property Tax- Post RDA Res Blc	2,807,496	2,590,090	3,183,920
4120 Sales and Use Tax	33,920,186	31,231,780	37,080,980
4121 Prop 172-Half Cent Sales Tax	645,700	735,370	893,870
4125 Transient Occupancy Tax	2,726,555	3,420,000	5,149,180
4126 Admissions Tax	0	1,360	3,640
4130 Franchise Fee-Gas & Electric	2,533,238	2,600,620	2,730,650
4131 Franchise Fee-Resid. Refuse	1,327,327	1,279,860	1,394,380
4132 Franchise Fee-Comm. Refuse	2,109,032	2,070,460	2,322,190
4133 Franchise Fee-Cable	1,541,595	1,621,820	1,624,060
4201 Business Licenses	2,884,537	2,670,440	2,949,080
4207 Building Permits	2,440,905	1,590,000	1,669,500
4208 Bldg Pmt-Strong Motion Fees	1,935	0	0
4209 Mobile Home Permit	4,448	4,410	3,830
4210 Bldg Permits-SB1473(90% to CA)	735	840	840
4215 Animal Licenses	253,778	270,000	255,000
4216 Parking Permits	1,760	1,630	1,920
4220 Other Licenses & Permits	448	330	1,150
4231 Business Licenses-P/Y	7,658	4,040	8,310
4232 Business Licenses-Penalties	37,723	24,230	103,960
4240 Short-Term Rental Permit	1,750	0	0
4301 Vehicle Code Fines	102,597	92,350	95,160
4302 Parking Citations	701,392	450,010	674,270
4306 Vehicle Release Fees	142,000	136,670	140,830
4307 Citation Proof of Corr Fees	3,737	4,310	3,260
4308 General Ordinance Fines	176,801	177,600	180,530
4309 False Alarm Fees	61,724	64,110	66,060
4313 Other Fines & Forfeitures	5,038	79,700	144,170
4401 Interest Earnings	281,731	205,330	175,180
4402 Unrealized Gain	(410,477)	0	0
4403 Restricted - Interest Earnings	705,685	0	0
4419 Other Rental/Lease Income	28,957	29,640	30,930
4431 Special Event Rental-ActiveNet	(400)	13,000	13,000
4439 Other Rental/Lease Inc.-ANet	83,062	1,280,030	1,280,030
4440 Sale of Fixed Assets	23,317	25,990	79,500
4501 Plan Check Fees	987,020	1,287,500	1,351,870
4508 Planning Fees	800,374	825,000	841,500
4509 Planning- Special Services Fee	178,687	500,000	220,000
4510 Engineering Fees	1,635,421	1,280,000	1,280,000
4511 Engineering - Special Services	21,120	0	0
4523 Web Sales Fees	7,540	87,080	87,080

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4554 Park Maintenance Fees	36	0	0
4560 Fingerprint Fees	477	1,440	550
4564 Returned Item Charge	927	1,060	310
4570 Sale of Printed Material	9,492	8,960	8,550
4581 Ticket Sales	2,107	862,040	862,040
4588 Theatre Rental Ticket Sales	480	0	0
4591 Recreation Fees - ActiveNet	117,683	1,884,470	1,884,470
4592 Sale of Tax Items - ActiveNet	52	25,350	25,350
4596 Advertising Revenue -ActiveNet	0	3,750	3,750
4630 Animal Adoption Fees	68,878	130,000	130,000
4631 Animal Spay/Neuter Fees	6,767	16,000	6,000
4633 Animal Boarding Fees	6,408	7,000	7,000
4634 Animal Impound Fees	14,442	18,000	14,000
4635 Animal Vaccination Fees	108	0	0
4636 Owner Surrender Fees	8,070	15,000	10,000
4638 Microchipping Fee	5,130	7,500	6,000
4640 Vaccination Services	7,170	6,500	14,000
4680 Towing Services Agreement Fees	343,800	399,000	389,760
4701 Motor Vehicle In-Lieu Fees	128,734	145,530	208,470
4710 Homeowners Property Tax Relief	68,215	69,050	68,470
4745 Other Intergov'tl Reimbursemnt	7,697	0	0
4901 Other Revenue	903,308	1,030,300	1,112,030
4903 Animal Center Contributions	15,598	65,000	25,000
4905 Contributions/Fundraising	2,100	26,000	116,000
4911 Reimbursement from Other Funds	666,896	996,410	1,108,210
4913 State Mandate Reimbursement	76,324	59,870	112,090
4914 Non-Abated Reimbursements	402,357	360,590	352,450
4917 RDASA Admin Allowance	327,990	250,000	250,000
4918 Housing SA Admin Allowance	200,000	200,000	200,000
4923 Misc. Other Financing Sources	289,124	0	0
4941 Other Revenue - ActiveNet	4,709	226,940	226,940
4945 Contrib/Fundraising -ActiveNet	23,943	258,890	258,890
4946 Processing Fee - ActiveNet	11,795	124,000	124,000
8006 Transfer In-Fund 006	90,510	90,510	122,300
8008 Transfer In-Fund 008	26,038	0	0
8132 Transfer In Fund 132	30,992	0	0
8188 Transfer In-Fund 188	218,390	218,390	218,390
8274 Transfer In-State Grants Fund	0	0	1,150
8275 Trsf In-Fd 275	2,220,675	0	0
8705 Transfer In-Municipal Utility	1,322,320	1,414,010	1,474,290
8800 Transfer In-AD 82-1R Redmption	2	0	0
8801 Transfer In-82-1R Reserve	45	0	0
8807 Transfer In-AD 84-2 Redemption	1	0	0
8808 Transfer In-AD 84-2 Spec Rsrv	45	0	0
8842 Transfer In-CFD 93-3	4,040	0	0
TOTAL 001 - GENERAL FUND	\$ 95,406,844	\$ 95,160,410	\$ 107,459,870
003 - REIMB ST/COUNTY PARKING CIT			
4303 Parking Cit Surcharge-State	\$ 7,244	\$ 7,390	\$ 7,120

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4304 Parking Cit Surchrge-County	5,433	5,550	5,350
4305 Parking Cit Surcharge-Cnty Crt	21,732	22,160	21,340
4402 Unrealized Gain	(125)	0	0
4901 Other Revenue	70,939	74,550	62,120
TOTAL 003 - REIMB ST/COUNTY PARKING CIT	\$ 105,223	\$ 109,650	\$ 95,930
006 - CVWD REIMBURSEMENTS			
4402 Unrealized Gain	\$ (9,717)	\$ 0	\$ 0
4745 Other Intergov'tl Reimbursemnt	491,353	633,470	510,900
TOTAL 006 - CVWD REIMBURSEMENTS	\$ 481,636	\$ 633,470	\$ 510,900
008 - CNTY OF S. B. REIMBURSEMENTS			
4402 Unrealized Gain	\$ (209)	\$ 0	\$ 0
4745 Other Intergov'tl Reimbursemnt	(7,697)	0	0
TOTAL 008 - CNTY OF S. B. REIMBURSEMENTS	\$ (7,906)	\$ 0	\$ 0
016 - COMM DEV TECHNICAL SRVCS FUND			
4401 Interest Earnings	\$ 56,576	\$ 54,720	\$ 42,090
4402 Unrealized Gain	(58,249)	0	0
4518 General Plan Update Fee	339,869	333,110	357,610
4911 Reimbursement from Other Funds	116,240	0	0
8275 Trsf In-Fd 275	18,424	0	0
TOTAL 016 - COMM DEV TECHNICAL SRVCS FUND	\$ 472,860	\$ 387,830	\$ 399,700
017 - LAW ENFORCEMENT RESERVE			
4401 Interest Earnings	\$ 54,119	\$ 68,850	\$ 56,830
4402 Unrealized Gain	(91,318)	0	0
8001 Transfer In-General Fund	2,511,240	0	0
8275 Trsf In-Fd 275	205,343	0	0
8815 Transfer In-AD 88-2 Police	13,401	0	0
TOTAL 017 - LAW ENFORCEMENT RESERVE	\$ 2,692,785	\$ 68,850	\$ 56,830
018 - TRAFFIC SAFETY			
4402 Unrealized Gain	(384)	0	0
4911 Reimbursement from Other Funds	53,730	238,300	409,650
4914 Non-Abated Reimbursements	32,987	101,050	0
TOTAL 018 - TRAFFIC SAFETY	\$ 86,333	\$ 339,350	\$ 409,650
020 - CITY TECHNOLOGY FEE FUND			
4401 Interest Earnings	\$ 24,101	\$ 21,190	\$ 21,830
4402 Unrealized Gain	(24,051)	0	0
4517 Technology Fee-Permit	367,912	313,920	313,920
TOTAL 020 - CITY TECHNOLOGY FEE FUND	\$ 367,962	\$ 335,110	\$ 335,750
022 - MOBILE HOME PARK PROGRAM			
4218 Mobile Home Lot Fees-City	\$ 14,916	\$ 14,910	\$ 13,280
4219 Mobile Home Lot Fees-State	16,710	16,710	18,350
4401 Interest Earnings	2,332	2,200	1,970
4402 Unrealized Gain	(2,486)	0	0

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4901 Other Revenue	1,120	1,120	1,120
TOTAL 022 - MOBILE HOME PARK PROGRAM	\$ 32,592	\$ 34,940	\$ 34,720
023 - SB1186 CERT ACCESS SPEC PROG			
4401 Interest Earnings	\$ 2,004	\$ 1,730	\$ 1,890
4402 Unrealized Gain	(1,949)	0	0
4650 SB1186 Cert Access Spec Prog	43,021	40,390	47,710
TOTAL 023 - SB1186 CERT ACCESS SPEC PROG	\$ 43,076	\$ 42,120	\$ 49,600
025 - CAPITAL RESERVE			
4401 Interest Earnings	\$ 842,259	\$ 784,100	\$ 674,370
4402 Unrealized Gain	(644,311)	0	0
4901 Other Revenue	99,470	0	0
4911 Reimbursement from Other Funds	53,800	10,000	30,000
8001 Transfer In-General Fund	725,000	1,220,460	1,369,340
8275 Trsf In-Fd 275	249,704	0	0
8854 Transfer In From 854	321,352	0	0
TOTAL 025 - CAPITAL RESERVE	\$ 1,647,274	\$ 2,014,560	\$ 2,073,710
073 - BENEFITS CONTINGENCY			
4401 Interest Earnings	\$ 40,989	\$ 39,130	\$ 35,660
4402 Unrealized Gain	(32,705)	0	0
TOTAL 073 - BENEFITS CONTINGENCY	\$ 8,284	\$ 39,130	\$ 35,660
100 - ASSESSMENT DISTRICTS ADMIN			
4401 Interest Earnings	\$ 6,385	\$ 8,220	\$ 6,180
4402 Unrealized Gain	(9,319)	0	0
4901 Other Revenue	1,009,520	960,180	698,370
TOTAL 100 - ASSESSMENT DISTRICTS ADMIN	\$ 1,006,586	\$ 968,400	\$ 704,550
101 - AD 93-1 MASI COMMERCE CENTER			
4401 Interest Earnings	\$ 153	\$ 180	\$ 0
4402 Unrealized Gain	(125)	0	0
TOTAL 101 - AD 93-1 MASI COMMERCE CENTER	\$ 28	\$ 180	\$ 0
105 - AB2766 AIR QUALITY IMPROVEMENT			
4401 Interest Earnings	\$ 6,402	\$ 7,570	\$ 5,200
4402 Unrealized Gain	(8,711)	0	0
4740 Grant Income-Other	534,769	232,440	231,560
TOTAL 105 - AB2766 AIR QUALITY IMPROVEMENT	\$ 532,460	\$ 240,010	\$ 236,760
106 - MSRC AIR POLLUTION REDUCT GRNT			
4740 Grant Income-Other	\$ 30,000	\$ 0	\$ 0
TOTAL 106 - MSRC AIR POLLUTION REDUCT GRNT	\$ 30,000	\$ 0	\$ 0
109 - PUBLIC ART TRUST FUND			
4401 Interest Earnings	\$ 6,816	\$ 4,680	\$ 6,050
4402 Unrealized Gain	(3,807)	0	0
4809 In Lieu Fees	443,950	100,000	100,000

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TOTAL 109 - PUBLIC ART TRUST FUND	\$ 446,959	\$ 104,680	\$ 106,050
110 - BEAUTIFICATION			
4401 Interest Earnings	\$ 7,024	\$ 7,060	\$ 5,910
4402 Unrealized Gain	(8,000)	0	0
TOTAL 110 - BEAUTIFICATION	\$ (976)	\$ 7,060	\$ 5,910
111 - PARK LAND ACQUISITION			
4401 Interest Earnings	\$ 65,279	\$ 54,420	\$ 62,320
4402 Unrealized Gain	(59,296)	0	0
4818 Park Land Acq Impact Fee	1,429,190	1,000,000	1,000,000
TOTAL 111 - PARK LAND ACQUISITION	\$ 1,435,173	\$ 1,054,420	\$ 1,062,320
112 - DRAINAGE FAC/GENERAL			
4401 Interest Earnings	\$ 27,075	\$ 33,050	\$ 10,200
4402 Unrealized Gain	(42,190)	0	0
4806 Storm Drain Fees	441,124	500,000	100,000
TOTAL 112 - DRAINAGE FAC/GENERAL	\$ 426,009	\$ 533,050	\$ 110,200
113 - COMMUNITY/REC CENTER DEVELOPMNT			
4401 Interest Earnings	\$ 22,751	\$ 19,430	\$ 23,860
4402 Unrealized Gain	(21,473)	0	0
4822 Community/Rec Ctr Impact Fee	533,387	520,000	520,000
TOTAL 113 - COMMUNITY/REC CENTER DEVELOPMNT	\$ 534,665	\$ 539,430	\$ 543,860
114 - DRAINAGE-ETIWANDA/SAN SEVAINE			
4401 Interest Earnings	\$ 3,259	\$ 3,090	\$ 2,950
4402 Unrealized Gain	(3,508)	0	0
4807 Secondary Regional Fee	9,048	0	0
TOTAL 114 - DRAINAGE-ETIWANDA/SAN SEVAINE	\$ 8,799	\$ 3,090	\$ 2,950
115 - HENDERSON/WARDMAN DRAINAGE			
4402 Unrealized Gain	\$ (12,794)	\$ 0	\$ 0
TOTAL 115 - HENDERSON/WARDMAN DRAINAGE	\$ (12,794)	\$ 0	\$ 0
116 - ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 24,841	\$ 23,880	\$ 19,340
4402 Unrealized Gain	(26,973)	0	0
4807 Secondary Regional Fee	10,788	0	0
TOTAL 116 - ETIWANDA DRAINAGE	\$ 8,656	\$ 23,880	\$ 19,340
118 - UPPER ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 7,306	\$ 7,030	\$ 6,020
4402 Unrealized Gain	(7,863)	0	0
TOTAL 118 - UPPER ETIWANDA DRAINAGE	\$ (557)	\$ 7,030	\$ 6,020
119 - PARK IMPROVEMENT			
4401 Interest Earnings	\$ 33,937	\$ 28,700	\$ 25,260
4402 Unrealized Gain	(32,013)	0	0

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4819 Park Improvement Impact Fee	860,217	800,000	300,000
TOTAL 119 - PARK IMPROVEMENT	\$ 862,141	\$ 828,700	\$ 325,260
120 - PARK DEVELOPMENT			
4401 Interest Earnings	\$ 98,645	\$ 92,700	\$ 75,020
4402 Unrealized Gain	(105,109)	0	0
8275 Trsf In-Fd 275	82,440	0	0
TOTAL 120 - PARK DEVELOPMENT	\$ 75,976	\$ 92,700	\$ 75,020
122 - SOUTH ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 13,394	\$ 12,840	\$ 11,010
4402 Unrealized Gain	(14,402)	0	0
TOTAL 122 - SOUTH ETIWANDA DRAINAGE	\$ (1,008)	\$ 12,840	\$ 11,010
123 - LIBRARY IMPACT FEE			
4401 Interest Earnings	\$ 12,054	\$ 10,630	\$ 11,990
4402 Unrealized Gain	(11,887)	0	0
4814 Library Impact Fee	206,369	215,540	215,540
TOTAL 123 - LIBRARY IMPACT FEE	\$ 206,536	\$ 226,170	\$ 227,530
124 - TRANSPORTATION			
4401 Interest Earnings	\$ 514,940	\$ 453,220	\$ 442,020
4402 Unrealized Gain	(502,428)	0	0
4745 Other Intergov'tl Reimbursemnt	38,727	0	0
4820 Regional Transportation Fee	3,303,688	2,500,000	1,400,000
4821 Local Transportation Fee	4,870,725	3,300,000	1,850,000
4901 Other Revenue	255,836	0	0
8198 Transfer In-Fund 198	17,000	0	0
TOTAL 124 - TRANSPORTATION	\$ 8,498,488	\$ 6,253,220	\$ 3,692,020
125 - ANIMAL CENTER IMPACT FEE			
4401 Interest Earnings	\$ 2,358	\$ 2,100	\$ 2,290
4402 Unrealized Gain	(2,296)	0	0
4815 Animal Center Impact Fee	44,177	45,130	45,130
TOTAL 125 - ANIMAL CENTER IMPACT FEE	\$ 44,239	\$ 47,230	\$ 47,420
126 - LOWER ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 8,698	\$ 8,150	\$ 7,770
4402 Unrealized Gain	(9,145)	0	0
TOTAL 126 - LOWER ETIWANDA DRAINAGE	\$ (447)	\$ 8,150	\$ 7,770
127 - POLICE IMPACT FEE			
4401 Interest Earnings	\$ 8,973	\$ 7,980	\$ 7,650
4402 Unrealized Gain	(8,835)	0	0
4816 Police Impact Fee	135,096	157,260	125,000
TOTAL 127 - POLICE IMPACT FEE	\$ 135,234	\$ 165,240	\$ 132,650
128 - ETIWANDA NO. EQUESTRIAN FACIL.			
4401 Interest Earnings	\$ 8,681	\$ 8,320	\$ 7,140

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4402 Unrealized Gain	(9,352)	0	0
TOTAL 128 - ETIWANDA NO. EQUESTRIAN FACIL.	\$ (671)	\$ 8,320	\$ 7,140
129 - UNDERGROUND UTILITIES			
4401 Interest Earnings	\$ 142,354	\$ 131,020	\$ 124,350
4402 Unrealized Gain	(148,824)	0	0
4813 Underground Utilities Fee	146,397	90,000	0
4901 Other Revenue	251,674	0	0
TOTAL 129 - UNDERGROUND UTILITIES	\$ 391,601	\$ 221,020	\$ 124,350
130 - LMD #1 GENERAL CITY			
4101 Property Taxes-CY Sec/Unsec	\$ 1,238,873	\$ 1,238,160	\$ 1,256,110
4103 Property Taxes-PY Sec & Unsec	9,417	9,410	9,410
4104 Property Taxes-Penalties/Int.	2,819	2,810	2,810
4401 Interest Earnings	16,566	15,180	12,290
4402 Unrealized Gain	(19,676)	0	0
4419 Other Rental/Lease Income	29,975	28,270	28,270
4554 Park Maintenance Fees	2,093	3,050	3,050
4555 Sports Field User Grp Rentals	0	110	110
4556 Sports Lighting Fees	8,233	9,730	9,730
4901 Other Revenue	10,000	100	100
8001 Transfer In-General Fund	33,917	36,610	64,290
8275 Trsf In-Fd 275	28	0	0
8876 Transfer In - CFD Empire Lakes	2,710	26,440	37,720
TOTAL 130 - LMD #1 GENERAL CITY	\$ 1,334,955	\$ 1,369,870	\$ 1,423,890
131 - LMD #2 VICTORIA			
4101 Property Taxes-CY Sec/Unsec	\$ 3,705,794	\$ 3,697,410	\$ 3,846,420
4103 Property Taxes-PY Sec & Unsec	27,102	21,810	21,810
4104 Property Taxes-Penalties/Int.	5,726	5,600	5,600
4401 Interest Earnings	56,952	47,960	29,800
4402 Unrealized Gain	(63,751)	0	0
4554 Park Maintenance Fees	191	960	960
8001 Transfer In-General Fund	288,082	303,270	318,570
8275 Trsf In-Fd 275	8,744	0	0
TOTAL 131 - LMD #2 VICTORIA	\$ 4,028,840	\$ 4,077,010	\$ 4,223,160
132 - LMD #3A HYSSOP			
4103 Property Taxes-PY Sec & Unsec	207	0	0
4104 Property Taxes-Penalties/Int.	39	0	0
4402 Unrealized Gain	(261)	0	0
TOTAL 132 - LMD #3A HYSSOP	\$ (15)	\$ 0	\$ 0
133 - LMD #3B MEDIANS			
4101 Property Taxes-CY Sec/Unsec	\$ 808,739	\$ 815,820	\$ 825,220
4103 Property Taxes-PY Sec & Unsec	7,172	8,230	8,230
4104 Property Taxes-Penalties/Int.	1,186	1,380	1,380
4216 Parking Permits	55,348	60,000	60,000
4401 Interest Earnings	28,696	26,700	22,530

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4402 Unrealized Gain	(32,180)	0	0
4901 Other Revenue	0	100	100
8275 Trsf In-Fd 275	520	0	0
TOTAL 133 - LMD #3B MEDIANS	\$ 869,481	\$ 912,230	\$ 917,460
134 - LMD #4R TERRA VISTA			
4101 Property Taxes-CY Sec/Unsec	\$ 2,788,823	\$ 2,772,040	\$ 2,800,040
4103 Property Taxes-PY Sec & Unsec	7,557	8,600	8,600
4104 Property Taxes-Penalties/Int.	1,570	2,150	2,150
4401 Interest Earnings	89,962	79,250	66,650
4402 Unrealized Gain	(97,797)	0	0
4554 Park Maintenance Fees	61	490	490
4555 Sports Field User Grp Rentals	0	110	110
8275 Trsf In-Fd 275	5,132	0	0
TOTAL 134 - LMD #4R TERRA VISTA	\$ 2,795,308	\$ 2,862,640	\$ 2,878,040
135 - LMD #5 ANDOVER			
4101 Property Taxes-CY Sec/Unsec	\$ 2,493	\$ 2,500	\$ 2,500
4401 Interest Earnings	308	340	250
4402 Unrealized Gain	(358)	0	0
TOTAL 135 - LMD #5 ANDOVER	\$ 2,443	\$ 2,840	\$ 2,750
136 - LMD #6R CARYN COMMUNITY			
4101 Property Taxes-CY Sec/Unsec	\$ 535,545	\$ 548,870	\$ 554,410
4103 Property Taxes-PY Sec & Unsec	2,927	3,970	3,970
4104 Property Taxes-Penalties/Int.	542	1,340	1,340
4401 Interest Earnings	9,725	8,690	6,670
4402 Unrealized Gain	(10,640)	0	0
8001 Transfer In-General Fund	40,532	40,090	40,120
TOTAL 136 - LMD #6R CARYN COMMUNITY	\$ 578,631	\$ 602,960	\$ 606,510
137 - LMD #7 NORTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 938,030	\$ 939,910	\$ 950,630
4103 Property Taxes-PY Sec & Unsec	9,876	9,190	9,190
4104 Property Taxes-Penalties/Int.	2,576	2,350	2,350
4401 Interest Earnings	16,023	14,600	9,790
4402 Unrealized Gain	(18,980)	0	0
4419 Other Rental/Lease Income	59,124	42,860	42,860
4554 Park Maintenance Fees	520	1,250	1,250
4556 Sports Lighting Fees	270	3,180	3,180
8275 Trsf In-Fd 275	376	0	0
TOTAL 137 - LMD #7 NORTH ETIWANDA	\$ 1,007,815	\$ 1,013,340	\$ 1,019,250
138 - LMD #8 SOUTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 33,958	\$ 33,920	\$ 34,270
4103 Property Taxes-PY Sec & Unsec	152	250	250
4104 Property Taxes-Penalties/Int.	17	120	120
4401 Interest Earnings	891	810	570
4402 Unrealized Gain	(987)	0	0

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TOTAL 138 - LMD #8 SOUTH ETIWANDA	\$ 34,031	\$ 35,100	\$ 35,210
139 - LMD #9 LOWER ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 943,054	\$ 671,200	\$ 677,980
4103 Property Taxes-PY Sec & Unsec	4,370	1,080	1,080
4104 Property Taxes-Penalties/Int.	1,138	300	300
4401 Interest Earnings	18,572	16,060	15,570
4402 Unrealized Gain	(20,269)	0	0
4554 Park Maintenance Fees	(85)	2,950	2,950
4555 Sports Field User Grp Rentals	0	110	110
8275 Trsf In-Fd 275	1,284	0	0
TOTAL 139 - LMD #9 LOWER ETIWANDA	\$ 948,064	\$ 691,700	\$ 697,990
140 - LMD #10 RANCHO ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 594,077	\$ 608,110	\$ 614,250
4103 Property Taxes-PY Sec & Unsec	6,830	3,840	3,840
4104 Property Taxes-Penalties/Int.	2,779	1,710	1,710
4401 Interest Earnings	16,965	15,280	12,820
4402 Unrealized Gain	(19,148)	0	0
4419 Other Rental/Lease Income	31,294	27,220	27,220
4554 Park Maintenance Fees	333	180	180
4555 Sports Field User Grp Rentals	0	40	40
4556 Sports Lighting Fees	5,008	3,970	3,970
4901 Other Revenue	0	100	100
8275 Trsf In-Fd 275	963	0	0
TOTAL 140 - LMD #10 RANCHO ETIWANDA	\$ 639,101	\$ 660,450	\$ 664,130
141 - LMD 1 CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 5,042	\$ 4,380	\$ 4,330
4402 Unrealized Gain	(5,008)	0	0
8130 Transfer In-Fund 130	90,000	90,000	90,000
8876 Transfer In - CFD Empire Lakes	810	7,940	11,320
TOTAL 141 - LMD 1 CAPITAL REPLACEMENT FUND	\$ 90,844	\$ 102,320	\$ 105,650
150 - GENERAL CITY STREET LIGHTS			
4402 Unrealized Gain	(157)	0	0
4923 Misc. Other Financing Sources	38,412	0	0
8151 Transfer In-Fund 151	63,791	113,200	113,200
8152 Transfer In-Fund 152	62,476	110,860	110,860
8153 Transfer In-Fund 153	24,774	43,960	43,960
8154 Transfer In-Fund 154	11,498	20,410	20,410
8155 Transfer In-Fund 155	5,465	9,690	9,690
8156 Transfer In-Fund 156	8,554	15,170	15,170
8157 Transfer In-Fund 157	17,312	30,720	30,720
8158 Transfer In-Fund 158	6,100	10,820	10,820
TOTAL 150 - GENERAL CITY STREET LIGHTS	\$ 238,225	\$ 354,830	\$ 354,830
151 - SLD #1 ARTERIAL			
4101 Property Taxes-CY Sec/Unsec	\$ 817,217	\$ 822,180	\$ 832,650

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4103 Property Taxes-PY Sec & Unsec	5,107	5,400	5,400
4104 Property Taxes-Penalties/Int.	1,200	1,490	1,490
4401 Interest Earnings	8,823	7,200	5,430
4402 Unrealized Gain	(9,767)	0	0
4901 Other Revenue	3,168	0	0
8876 Transfer In - CFD Empire Lakes	680	7,940	11,320
TOTAL 151 - SLD #1 ARTERIAL	\$ 826,428	\$ 844,210	\$ 856,290
152 - SLD #2 RESIDENTIAL			
4101 Property Taxes-CY Sec/Unsec	\$ 373,250	\$ 373,680	\$ 381,850
4103 Property Taxes-PY Sec & Unsec	2,416	3,060	3,060
4104 Property Taxes-Penalties/Int.	671	940	940
4402 Unrealized Gain	(14,367)	0	0
8001 Transfer In-General Fund	251,284	63,610	85,110
8876 Transfer In - CFD Empire Lakes	1,900	18,510	26,400
TOTAL 152 - SLD #2 RESIDENTIAL	\$ 615,154	\$ 459,800	\$ 497,360
153 - SLD #3 VICTORIA			
4101 Property Taxes-CY Sec/Unsec	\$ 378,810	\$ 377,600	\$ 381,410
4103 Property Taxes-PY Sec & Unsec	2,317	2,160	2,160
4104 Property Taxes-Penalties/Int.	517	570	570
4401 Interest Earnings	20,181	18,440	6,240
4402 Unrealized Gain	(21,401)	0	0
TOTAL 153 - SLD #3 VICTORIA	\$ 380,424	\$ 398,770	\$ 390,380
154 - SLD #4 TERRA VISTA			
4101 Property Taxes-CY Sec/Unsec	\$ 165,609	\$ 164,740	\$ 166,400
4103 Property Taxes-PY Sec & Unsec	534	580	580
4104 Property Taxes-Penalties/Int.	111	150	150
4401 Interest Earnings	6,736	6,350	1,350
4402 Unrealized Gain	(7,509)	0	0
TOTAL 154 - SLD #4 TERRA VISTA	\$ 165,481	\$ 171,820	\$ 168,480
155 - SLD #5 CARYN COMMUNITY			
4101 Property Taxes-CY Sec/Unsec	\$ 43,696	\$ 43,710	\$ 44,150
4103 Property Taxes-PY Sec & Unsec	576	360	360
4104 Property Taxes-Penalties/Int.	204	130	130
8001 Transfer In-General Fund	35,942	28,920	25,160
TOTAL 155 - SLD #5 CARYN COMMUNITY	\$ 80,418	\$ 73,120	\$ 69,800
156 - SLD #6 INDUSTRIAL AREA			
4101 Property Taxes-CY Sec/Unsec	\$ 133,113	\$ 134,580	\$ 136,150
4103 Property Taxes-PY Sec & Unsec	1,388	1,380	1,380
4104 Property Taxes-Penalties/Int.	231	230	230
4401 Interest Earnings	5,952	5,500	870
4402 Unrealized Gain	(6,491)	0	0
TOTAL 156 - SLD #6 INDUSTRIAL AREA	\$ 134,193	\$ 141,690	\$ 138,630
157 - SLD #7 NORTH ETIWANDA			

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4101 Property Taxes-CY Sec/Unsec	\$ 128,756	\$ 128,820	\$ 130,250
4103 Property Taxes-PY Sec & Unsec	1,446	1,260	1,260
4104 Property Taxes-Penalties/Int.	432	350	350
4401 Interest Earnings	2,597	2,070	1,590
4402 Unrealized Gain	(2,576)	0	0
8001 Transfer In-General Fund	46,423	29,400	39,240
TOTAL 157 - SLD #7 NORTH ETIWANDA	\$ 177,078	\$ 161,900	\$ 172,690
158 - SLD #8 SOUTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 70,705	\$ 70,490	\$ 71,200
4103 Property Taxes-PY Sec & Unsec	587	470	470
4104 Property Taxes-Penalties/Int.	232	140	140
4401 Interest Earnings	25,473	24,320	18,560
4402 Unrealized Gain	(27,527)	0	0
TOTAL 158 - SLD #8 SOUTH ETIWANDA	\$ 69,470	\$ 95,420	\$ 90,370
174 - STATE GAS TAX			
4401 Interest Earnings	\$ 140,302	\$ 122,970	\$ 115,150
4402 Unrealized Gain	(142,620)	0	0
4720 Gas Tax 2105-Prop 111	894,224	1,032,740	1,129,920
4721 State Gas Tax-2106	552,052	622,650	685,930
4722 State Gas Tax-2107	1,210,037	1,314,240	1,543,650
4723 State Gas Tax-2107.5	10,000	10,000	10,000
4725 Gas Tax R&T7360	1,171,035	1,584,910	1,724,860
4745 Other Intergov'tl Reimbursemnt	3,418	0	0
8275 Trsf In-Fd 275	1,050	0	0
TOTAL 174 - STATE GAS TAX	\$ 3,839,498	\$ 4,687,510	\$ 5,209,510
176 - MEASURE I 1990-2010			
4401 Interest Earnings	\$ 771	\$ 1,420	\$ 770
4402 Unrealized Gain	(2,523)	0	0
TOTAL 176 - MEASURE I 1990-2010	\$ (1,752)	\$ 1,420	\$ 770
177 - MEASURE I 2010-2040			
4401 Interest Earnings	\$ 40,797	\$ 36,920	\$ 46,720
4402 Unrealized Gain	(47,439)	0	0
4715 Measure I Local St Allotment	3,884,722	3,570,290	3,710,670
4901 Other Revenue	111,865	0	0
TOTAL 177 - MEASURE I 2010-2040	\$ 3,989,945	\$ 3,607,210	\$ 3,757,390
178 - SB 140			
4402 Unrealized Gain	\$ (441)	\$ 0	\$ 0
TOTAL 178 - SB 140	\$ (441)	\$ 0	\$ 0
179 - ROAD MAINT & REHAB ACCT			
4401 Interest Earnings	\$ 56,959	\$ 49,900	\$ 69,780
4402 Unrealized Gain	(60,749)	0	0
4726 Road Maint & Rehab Acct Rev	3,253,922	3,506,560	3,992,050
4901 Other Revenue	17,075	0	0

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TOTAL 179 - ROAD MAINT & REHAB ACCT	<u>\$ 3,267,207</u>	<u>\$ 3,556,460</u>	<u>\$ 4,061,830</u>
181 - SB 1 - TCEP			
4760 Grant Income-State	4,627,947	12,500,650	62,352,350
TOTAL 181 - SB 1 - TCEP	<u>\$ 4,627,947</u>	<u>\$ 12,500,650</u>	<u>\$ 62,352,350</u>
182 - AB 2928 TRAFFIC CONGEST RELIEF			
4402 Unrealized Gain	\$ (3,689)	\$ 0	\$ 0
TOTAL 182 - AB 2928 TRAFFIC CONGEST RELIEF	<u>\$ (3,689)</u>	<u>\$ 0</u>	<u>\$ 0</u>
188 - INTEGRATED WASTE MANAGEMENT			
4134 Integrated Waste Mgmt Fee	1,718,179	1,675,160	1,675,160
4220 Other Licenses & Permits	300	700	600
4401 Interest Earnings	47,613	42,660	40,550
4402 Unrealized Gain	(50,105)	0	0
4590 Administrative Fee-C&D Program	49,900	40,000	40,000
4901 Other Revenue	16,145	75,000	75,000
8274 Transfer In-State Grants Fund	0	0	5,000
TOTAL 188 - INTEGRATED WASTE MANAGEMENT	<u>\$ 1,782,032</u>	<u>\$ 1,833,520</u>	<u>\$ 1,836,310</u>
194 - PROPOSITION 1B STATE FUNDING			
4401 Interest Earnings	\$ 3,093	\$ 2,990	\$ 2,560
4402 Unrealized Gain	(3,337)	0	0
TOTAL 194 - PROPOSITION 1B STATE FUNDING	<u>\$ (244)</u>	<u>\$ 2,990</u>	<u>\$ 2,560</u>
195 - STATE ASSET SEIZURE			
4401 Interest Earnings	\$ 931	\$ 880	\$ 700
4402 Unrealized Gain	(898)	0	0
4901 Other Revenue	20,259	0	0
TOTAL 195 - STATE ASSET SEIZURE	<u>\$ 20,292</u>	<u>\$ 880</u>	<u>\$ 700</u>
196 - CA ASSET SEIZURE 15%			
4401 Interest Earnings	\$ 26	\$ 30	\$ 50
4402 Unrealized Gain	(68)	0	0
4901 Other Revenue	3,575	0	0
8195 Transfer In-Fund 195	0	2,680	2,680
TOTAL 196 - CA ASSET SEIZURE 15%	<u>\$ 3,533</u>	<u>\$ 2,710</u>	<u>\$ 2,730</u>
198 - CITYWIDE INFRASTRUCTURE IMPRV			
4401 Interest Earnings	\$ 325,948	\$ 298,890	\$ 268,110
4402 Unrealized Gain	(328,007)	0	0
4745 Other Intergov'tl Reimbursemnt	141,520	900,000	0
4823 Traffic Mitigation Fee	0	2,000	0
4901 Other Revenue	23,348	0	0
TOTAL 198 - CITYWIDE INFRASTRUCTURE IMPRV	<u>\$ 162,809</u>	<u>\$ 1,200,890</u>	<u>\$ 268,110</u>
204 - COMMUNITY DEVELOPMENT BLK GRNT			
4402 Unrealized Gain	\$ (601)	\$ 0	\$ 0
4741 Program Income	180,160	150,000	150,000

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4750 Grant Income-Federal	1,474,651	1,688,390	982,350
8001 Transfer In-General Fund	9,800	0	0
TOTAL 204 - COMMUNITY DEVELOPMENT BLK GRNT	\$ 1,664,010	\$ 1,838,390	\$ 1,132,350
209 - FEDERAL SAFETEA-LU			
4401 Interest Earnings	\$ 3,286	\$ 2,140	\$ 4,810
4402 Unrealized Gain	(3,738)	0	0
4745 Other Intergov'tl Reimbursemnt	299,139	0	0
TOTAL 209 - FEDERAL SAFETEA-LU	\$ 298,687	\$ 2,140	\$ 4,810
211 - PROP 1B - SLPP			
4401 Interest Earnings	\$ 36	\$ 30	\$ 230
4402 Unrealized Gain	(118)	0	0
4745 Other Intergov'tl Reimbursemnt	39,834	0	0
TOTAL 211 - PROP 1B - SLPP	\$ 39,752	\$ 30	\$ 230
214 - PEDESTRIAN GRANT/ART 3			
4740 Grant Income-Other	\$ 43,575	\$ 398,550	\$ 403,000
TOTAL 214 - PEDESTRIAN GRANT/ART 3	\$ 43,575	\$ 398,550	\$ 403,000
218 - PUBLIC RESRCE GRNTS/HEALTHY RC			
4402 Unrealized Gain	\$ (52)	\$ 0	\$ 0
8001 Transfer In-General Fund	16,563	0	0
TOTAL 218 - PUBLIC RESRCE GRNTS/HEALTHY RC	\$ 16,511	\$ 0	\$ 0
225 - CA RECYC/LITTER REDUCTION GRNT			
4402 Unrealized Gain	\$ (825)	\$ 0	\$ 0
4740 Grant Income-Other	43,239	43,240	43,480
TOTAL 225 - CA RECYC/LITTER REDUCTION GRNT	\$ 42,414	\$ 43,240	\$ 43,480
227 - USED OIL RECYCLING PROGRAM			
4401 Interest Earnings	\$ 457	\$ 440	\$ 160
4402 Unrealized Gain	(546)	0	0
4740 Grant Income-Other	19,133	19,100	23,330
TOTAL 227 - USED OIL RECYCLING PROGRAM	\$ 19,044	\$ 19,540	\$ 23,490
239 - FEDERAL GRANT FUNDS-DREIER			
4402 Unrealized Gain	\$ (166)	\$ 0	\$ 0
TOTAL 239 - FEDERAL GRANT FUNDS-DREIER	\$ (166)	\$ 0	\$ 0
272 - FREEDOM COURTYARD RSRC GRANTS			
4401 Interest Earnings	\$ 0	\$ 0	\$ 10
TOTAL 272 - FREEDOM COURTYARD RSRC GRANTS	\$ 0	\$ 0	\$ 10
274 - STATE GRANTS FUND			
4760 Grant Income-State	223,240	2,686,760	102,360
TOTAL 274 - STATE GRANTS FUND	\$ 223,240	\$ 2,686,760	\$ 102,360
275 - FEDERAL GRANTS FUND			

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4401 Interest Earnings	\$ 0	\$ 15,620	\$ 0
4750 Grant Income-Federal	5,730,616	13,417,770	1,000,000
TOTAL 275 - FEDERAL GRANTS FUND	\$ 5,730,616	\$ 13,433,390	\$ 1,000,000
290 - LIBRARY FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 4,803,132	\$ 4,806,370	\$ 5,426,350
4102 Property Taxes-CY Unsecured	0	104,840	0
4103 Property Taxes-PY Sec & Unsec	50,818	42,420	55,680
4105 Property Taxes-Supplemental	79,609	73,570	87,230
4113 Property Tax- Post RDA Res Blc	280,680	140,340	140,340
4401 Interest Earnings	89,401	76,360	72,650
4402 Unrealized Gain	(102,482)	0	0
4419 Other Rental/Lease Income	0	5,000	0
4512 Library Card & Merchndse Sales	430	2,500	3,500
4565 Passport Processing Fees	4,951	60,000	80,000
4567 Passport Photo Fees	0	5,000	12,000
4570 Sale of Printed Material	2,587	10,000	12,000
4591 Recreation Fees - ActiveNet	13	150	0
4690 Contract Classes-Library	4,690	3,380	0
4691 Program Revenue-Library	0	0	20,400
4740 Grant Income-Other	26,006	18,000	23,000
4901 Other Revenue	59,122	50,000	50,000
4907 Private Contributions Library	25,000	50,000	100,000
4909 RC Library Foundation Support	206,125	523,000	875,000
4914 Non-Abated Reimbursements	5,082	7,500	10,000
4941 Other Revenue - ActiveNet	0	80	0
4946 Processing Fee - ActiveNet	394	3,450	5,150
8275 Trsf In-Fd 275	169,385	0	0
8302 Transfer In-Fund 302	37,040	0	0
TOTAL 290 - LIBRARY FUND	\$ 5,741,983	\$ 5,981,960	\$ 6,973,300
291 - CA STATE LIBRARY			
4402 Unrealized Gain	\$ (1,437)	\$ 0	\$ 0
4740 Grant Income-Other	52,294	20,000	20,000
TOTAL 291 - CA STATE LIBRARY	\$ 50,857	\$ 20,000	\$ 20,000
292 - STAFF INNOVATION FD (CA ST LB)			
4401 Interest Earnings	\$ 3,166	\$ 3,020	\$ 2,570
4402 Unrealized Gain	(3,394)	0	0
TOTAL 292 - STAFF INNOVATION FD (CA ST LB)	\$ (228)	\$ 3,020	\$ 2,570
302 - LIBRARY SERVICES & TECH. ACT			
4402 Unrealized Gain	\$ (314)	\$ 0	\$ 0
TOTAL 302 - LIBRARY SERVICES & TECH. ACT	\$ (314)	\$ 0	\$ 0
310 - PUBLIC LIBRARY BOND ACT-2000			
4402 Unrealized Gain	\$ (400)	\$ 0	\$ 0
TOTAL 310 - PUBLIC LIBRARY BOND ACT-2000	\$ (400)	\$ 0	\$ 0

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329 - LIBRARY CAPITAL FUND			
4401 Interest Earnings	\$ 20,399	\$ 16,840	\$ 6,890
4402 Unrealized Gain	(21,806)	0	0
8290 Transfer In-Library Fund	1,100,000	500,000	800,000
TOTAL 329 - LIBRARY CAPITAL FUND	\$ 1,098,593	\$ 516,840	\$ 806,890
340 - DRUG ABATEMENT ACT			
4401 Interest Earnings	\$ 358	\$ 0	\$ 0
4402 Unrealized Gain	(358)	0	0
354 - COPS PROGRAM GRANT-STATE			
4402 Unrealized Gain	\$ (12,245)	\$ 0	\$ 0
4740 Grant Income-Other	421,177	437,390	435,250
TOTAL 354 - COPS PROGRAM GRANT-STATE	\$ 408,932	\$ 437,390	\$ 435,250
356 - JUSTICE ASSIST GRNT (JAG) ARRA			
4401 Interest Earnings	\$ 0	\$ 0	\$ 10
TOTAL 356 - JUSTICE ASSIST GRNT (JAG) ARRA	\$ 0	\$ 0	\$ 10
361 - JUSTICE ASSISTANCE GRANT(JAG)			
4750 Grant Income-Federal	0	18,060	0
TOTAL 361 - JUSTICE ASSISTANCE GRANT(JAG)	\$ 0	\$ 18,060	\$ 0
380 - HOMELAND SECURITY GRANT-FIRE			
4740 Grant Income-Other	\$ 26,780	\$ 0	\$ 0
TOTAL 380 - HOMELAND SECURITY GRANT-FIRE	\$ 26,780	\$ 0	\$ 0
381 - HOMELAND SECURITY GRANT-POLICE			
4740 Grant Income-Other	\$ 33,165	\$ 68,000	\$ 37,300
TOTAL 381 - HOMELAND SECURITY GRANT-POLICE	\$ 33,165	\$ 68,000	\$ 37,300
383 - EMERGENCY MGMT PERFORMNCE GRNT			
4740 Grant Income-Other	\$ 26,725	\$ 26,730	\$ 28,020
TOTAL 383 - EMERGENCY MGMT PERFORMNCE GRNT	\$ 26,725	\$ 26,730	\$ 28,020
396 - HOUSING SUCCESSOR AGENCY			
4401 Interest Earnings	\$ 25,317	\$ 22,820	\$ 17,550
4402 Unrealized Gain	(28,512)	0	0
4901 Other Revenue	111,727	12,000	12,000
TOTAL 396 - HOUSING SUCCESSOR AGENCY	\$ 108,532	\$ 34,820	\$ 29,550
600 - AD 82-1 6TH ST INDUSTRIAL			
4401 Interest Earnings	\$ 146	\$ 170	\$ 140
4402 Unrealized Gain	(166)	0	0
TOTAL 600 - AD 82-1 6TH ST INDUSTRIAL	\$ (20)	\$ 170	\$ 140
602 - AD 84-1 DAY CREEK/MELLO			
4401 Interest Earnings	\$ 14,404	\$ 13,790	\$ 11,830
4402 Unrealized Gain	(15,476)	0	0

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TOTAL 602 - AD 84-1 DAY CREEK/MELLO	\$ (1,072)	\$ 13,790	\$ 11,830
612 - CFD 2001-01			
4401 Interest Earnings	\$ 38,247	\$ 35,360	\$ 30,360
4402 Unrealized Gain	(39,754)	0	0
TOTAL 612 - CFD 2001-01	\$ (1,507)	\$ 35,360	\$ 30,360
614 - CFD 2003-01 PROJECT FUND			
4401 Interest Earnings	\$ 18	\$ 20	\$ 0
4402 Unrealized Gain	(2,055)	0	0
TOTAL 614 - CFD 2003-01 PROJECT FUND	\$ (2,037)	\$ 20	\$ 0
615 - CFD 2003-01 CULTURAL CENTER			
4401 Interest Earnings	\$ 20	\$ 30	\$ 0
TOTAL 615 - CFD 2003-01 CULTURAL CENTER	\$ 20	\$ 30	\$ 0
617 - CFD 2004-01 RANCHO ETIWANDA ES			
4401 Interest Earnings	\$ 41	\$ 70	\$ 60
4402 Unrealized Gain	(42)	0	0
TOTAL 617 - CFD 2004-01 RANCHO ETIWANDA ES	\$ (1)	\$ 70	\$ 60
680 - CFD 2006-01 VINTNER'S GROVE			
4401 Interest Earnings	\$ 0	\$ 30	\$ 20
TOTAL 680 - CFD 2006-01 VINTNER'S GROVE	\$ 0	\$ 30	\$ 20
681 - CFD 2006-02 AMADOR ON ROUTE 66			
4401 Interest Earnings	\$ 73	\$ 60	\$ 70
4402 Unrealized Gain	(68)	0	0
TOTAL 681 - CFD 2006-02 AMADOR ON ROUTE 66	\$ 5	\$ 60	\$ 70
700 - SPORTS COMPLEX			
4126 Admissions Tax	\$ 32,500	\$ 90,000	\$ 90,000
4402 Unrealized Gain	(895)	0	0
4419 Other Rental/Lease Income	19,309	0	0
4426 Stadium Lease-Minimum Rent	75,000	120,000	125,000
4439 Other Rental/Lease Inc.-ANet	69,120	133,090	133,090
4554 Park Maintenance Fees	(814)	4,410	4,410
4556 Sports Lighting Fees	715	0	0
4562 Maintenance Fees	0	6,250	6,250
4580 Stadium Security Reimbursement	0	34,150	0
4583 Baseball Security Reimb.	18,280	30,320	60,000
4745 Other Intergov'tl Reimbursemnt	3,439	0	0
4901 Other Revenue	55,040	0	0
8001 Transfer In-General Fund	1,177,251	2,005,520	1,987,170
8275 Trsf In-Fd 275	19,995	0	0
TOTAL 700 - SPORTS COMPLEX	\$ 1,468,940	\$ 2,423,740	\$ 2,405,920
705 - MUNICIPAL UTILITY			
4401 Interest Earnings	\$ 177,678	\$ 170,010	\$ 138,430

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4402 Unrealized Gain	(204,335)	0	0
4601 Monthly Srvc Fee-Electric Util	730,637	700,000	818,850
4602 Commodity Fee-Electric Util.	9,961,790	11,500,000	12,051,000
4603 New Srvc Activation Fee-Util.	22,920	15,000	20,000
4604 Dist Line Ext Fee-Elec Utility	554,351	500,000	250,000
4605 Wholesale Energy Sales & Cntrt	703,755	600,000	600,000
4608 Standby Demand Fee	91,320	91,320	94,060
4610 Late Fee-Electric Utility	0	14,000	14,000
4620 Low Income Disc (Contra Rev)	(98)	0	0
4650 SB1186 Cert Access Spec Prog	5,568	0	0
4802 Developer Participation	18,880	220,000	300,000
4901 Other Revenue	(35,001)	0	0
4915 Bad Debt Recovery	238	0	0
4935 Contributed Capital	469,809	0	0
TOTAL 705 - MUNICIPAL UTILITY	\$ 12,497,512	\$ 13,810,330	\$ 14,286,340
706 - UTILITY PUBLIC BENEFIT FUND			
4401 Interest Earnings	\$ 3,719	\$ 4,040	\$ 1,970
4402 Unrealized Gain	(6,611)	0	0
4601 Monthly Srvc Fee-Electric Util	19,483	0	0
4609 Public Benefit Fund-Elec Util	251,030	300,000	300,000
TOTAL 706 - UTILITY PUBLIC BENEFIT FUND	\$ 267,621	\$ 304,040	\$ 301,970
708 - RCMU CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 71,488	\$ 66,000	\$ 74,450
4402 Unrealized Gain	(82,423)	0	0
TOTAL 708 - RCMU CAPITAL REPLACEMENT FUND	\$ (10,935)	\$ 66,000	\$ 74,450
709 - RCMU CAP AND TRADE FUND			
4401 Interest Earnings	\$ 41,147	\$ 0	\$ 31,600
4402 Unrealized Gain	(12,405)	0	0
4735 ARB-Cap and Trade Revenue	322,525	425,000	425,000
8705 Transfer In-Municipal Utility	2,523,940	0	0
TOTAL 709 - RCMU CAP AND TRADE FUND	\$ 2,875,207	\$ 425,000	\$ 456,600
711 - FIBER OPTIC NETWORK			
4401 Interest Earnings	\$ (6,924)	\$ (8,000)	\$ (9,240)
4419 Other Rental/Lease Income	13,700	75,000	100,000
4446 Fiber License Revenue	84,925	75,000	200,000
4802 Developer Participation	7,732	0	0
4911 Reimbursement from Other Funds	4,950	4,950	4,950
4935 Contributed Capital	954,184	0	0
8025 Transfer In-Capital Rsrv Fund	934,831	937,300	934,100
TOTAL 711 - FIBER OPTIC NETWORK	\$ 1,993,398	\$ 1,084,250	\$ 1,229,810
712 - EQUIP/VEHICLE REPLACEMENT			
4401 Interest Earnings	\$ 14,797	\$ 17,010	\$ 11,530
4402 Unrealized Gain	(19,660)	0	0
4540 Intragovernmental User Fees	530,000	530,000	1,245,230

CITY OF RANCHO CUCAMONGA, CALIFORNIA
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Revenue Detail – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
4903 Animal Center Contributions	0	0	20,000
4923 Misc. Other Financing Sources	110	0	0
8006 Transfer In-Fund 006	300,000	300,000	156,300
TOTAL 712 - EQUIP/VEHICLE REPLACEMENT	\$ 825,247	\$ 847,010	\$ 1,433,060
714 - COMP EQUIP/TECH REPLCMENT FUND			
4401 Interest Earnings	\$ 24,881	\$ 28,390	\$ 26,000
4402 Unrealized Gain	(34,966)	0	0
4540 Intragovernmental User Fees	584,190	584,190	757,050
8025 Transfer In-Capital Rsrv Fund	421,864	421,870	421,870
8275 Trsf In-Fd 275	350,479	0	0
8288 Transfer In-Fund 288	113,346	105,470	105,470
TOTAL 714 - COMP EQUIP/TECH REPLCMENT FUND	\$ 1,459,794	\$ 1,139,920	\$ 1,310,390
838 - AD 91-2 REDEMPTION-DAY CANYON			
4101 Property Taxes-CY Sec/Unsec	\$ 33,411	\$ 26,200	\$ 26,200
4103 Property Taxes-PY Sec & Unsec	324	310	310
4104 Property Taxes-Penalties/Int.	87	130	130
4401 Interest Earnings	812	710	730
4402 Unrealized Gain	(902)	0	0
TOTAL 838 - AD 91-2 REDEMPTION-DAY CANYON	\$ 33,732	\$ 27,350	\$ 27,370
847 - PD 85 CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 5,489	\$ 4,920	\$ 2,330
4402 Unrealized Gain	(6,016)	0	0
8848 Transfer In-Fund 848	116,800	116,800	116,800
8850 Transfer In-PD 85 Reserve Fund	6,202	0	0
8876 Transfer In - CFD Empire Lakes	950	10,580	15,090
TOTAL 847 - PD 85 CAPITAL REPLACEMENT FUND	\$ 123,425	\$ 132,300	\$ 134,220
848 - PD 85 REDEMPTION FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 1,149,393	\$ 1,148,530	\$ 1,163,280
4103 Property Taxes-PY Sec & Unsec	10,470	10,110	10,110
4104 Property Taxes-Penalties/Int.	3,508	3,450	3,450
4401 Interest Earnings	31,586	27,070	0
4402 Unrealized Gain	(33,504)	0	0
4419 Other Rental/Lease Income	130,854	124,010	124,010
4554 Park Maintenance Fees	2,380	4,210	4,210
4555 Sports Field User Grp Rentals	0	110	110
4556 Sports Lighting Fees	12,567	17,270	17,270
4901 Other Revenue	0	100	100
8001 Transfer In-General Fund	49,147	99,990	177,330
8275 Trsf In-Fd 275	7,064	0	0
8876 Transfer In - CFD Empire Lakes	1,220	11,900	15,090
TOTAL 848 - PD 85 REDEMPTION FUND	\$ 1,364,685	\$ 1,446,750	\$ 1,514,960
868 - CFD 2000-03 PARK MAINTENANCE			
4101 Property Taxes-CY Sec/Unsec	\$ 529,556	\$ 545,240	\$ 561,750
4103 Property Taxes-PY Sec & Unsec	2,082	3,810	3,810

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Revenue Detail – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
4104 Property Taxes-Penalties/Int.	291	1,130	1,130
4401 Interest Earnings	4,712	3,940	3,960
4402 Unrealized Gain	(6,239)	0	0
4554 Park Maintenance Fees	520	0	0
8275 Trsf In-Fd 275	191	0	0
TOTAL 868 - CFD 2000-03 PARK MAINTENANCE	\$ 531,113	\$ 554,120	\$ 570,650
875 - CFD 2017-01 NO. ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 3,016	\$ 3,020	\$ 3,020
TOTAL 875 - CFD 2017-01 NO. ETIWANDA	\$ 3,016	\$ 3,020	\$ 3,020
876 - CFD 2018-01 EMPIRE LAKES			
4101 Property Taxes-CY Sec/Unsec	\$ 112,093	\$ 216,730	\$ 257,650
4402 Unrealized Gain	(2,040)	0	0
4901 Other Revenue	15,185	0	0
TOTAL 876 - CFD 2018-01 EMPIRE LAKES	\$ 125,238	\$ 216,730	\$ 257,650
877 - CFD 2018-01 CAPITAL RESERVE			
4401 Interest Earnings	\$ 1,206	\$ 910	\$ 2,200
4402 Unrealized Gain	(338)	0	0
8876 Transfer In - CFD Empire Lakes	74,600	97,050	99,960
TOTAL 877 - CFD 2018-01 CAPITAL RESERVE	\$ 75,468	\$ 97,960	\$ 102,160
TOTAL CITY OF RANCHO CUCAMONGA	\$ 187,868,723	\$ 201,093,410	\$ 246,909,250
<u>RANCHO CUCAMONGA REDEVELOPMENT AGENCY</u>			
506 - TAX ALLOCATION BONDS-SPECIAL			
4401 Interest Earnings	\$ 114	\$ 0	\$ 0
8677 Transfer In-RD Oblig Retirement	24,825,304	0	0
TOTAL 506 - TAX ALLOCATION BONDS-SPECIAL	\$ 24,825,418	\$ 0	\$ 0
642 - REGIONAL SHOPPING CENTER			
4401 Interest Earnings	\$ 14,539	\$ 0	\$ 0
TOTAL 642 - REGIONAL SHOPPING CENTER	\$ 14,539	\$ 0	\$ 0
677 - RD OBLIGATION RETIREMENT FUND			
4112 Property Tax- Post RDA	\$ 27,018,962	\$ 0	\$ 0
4901 Other Revenue	162,367	0	0
TOTAL 677 - RD OBLIGATION RETIREMENT FUND	\$ 27,181,329	\$ 0	\$ 0
TOTAL R.C. REDEVELOPMENT AGENCY	\$ 52,021,286	\$ 0	\$ 0
<u>R.C. FIRE PROTECTION DISTRICT</u>			
281 - FIRE FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 19,895,019	\$ 20,437,340	\$ 21,799,370
4103 Property Taxes-PY Sec & Unsec	350,044	300,880	383,560
4104 Property Taxes-Penalties/Int.	125,972	89,630	110,430
4105 Property Taxes-Supplemental	546,073	500,950	598,350

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Revenue Detail – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
4106 Property Taxes-Unitary	764,790	758,030	755,790
4110 Homeowners Exemption	158,948	158,950	154,570
4112 Property Tax- Post RDA	11,631,088	13,129,690	14,622,140
4211 Fire Permits	4,970	16,500	16,500
4309 False Alarm Fees	2,725	20,000	20,000
4313 Other Fines & Forfeitures	20,620	8,000	8,000
4316 Weed Abatement	69,745	120,000	120,000
4401 Interest Earnings	213,805	126,690	170,490
4402 Unrealized Gain	(173,525)	0	0
4403 Restricted - Interest Earnings	2,035,455	0	0
4419 Other Rental/Lease Income	123,108	108,340	113,070
4440 Sale of Fixed Assets	5,473	0	0
4501 Plan Check Fees	0	100	100
4548 D.U.I. Recovery	0	100	100
4549 Hazmat Recovery	0	100	100
4553 Fire Maintenance Fees	2,088	1,500	1,500
4760 Grant Income-State	25,000	0	0
4901 Other Revenue	65,027	8,800	8,800
4911 Reimbursement from Other Funds	0	50,000	60,000
4914 Non-Abated Reimbursements	1,127,869	824,000	872,800
4916 Reimbursement from OPEB Trust	1,265,174	1,384,790	1,509,670
4941 Other Revenue - ActiveNet	2,243	6,040	6,040
8275 Trsf In-Fd 275	214,903	0	0
TOTAL 281 - FIRE FUND	\$ 38,476,614	\$ 38,050,430	\$ 41,331,380
282 - COMMUNITY FACILITIES DIST 85-1			
4101 Property Taxes-CY Sec/Unsec	\$ 6,137,634	\$ 6,282,130	\$ 6,313,910
4103 Property Taxes-PY Sec & Unsec	27,785	29,970	44,290
4104 Property Taxes-Penalties/Int.	5,896	7,710	13,160
4401 Interest Earnings	33,073	20,850	20,950
4402 Unrealized Gain	(20,740)	0	0
8281 Transfer In-Fire Fund	0	0	1,240,940
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 6,183,648	\$ 6,340,660	\$ 7,633,250
283 - COMMUNITY FACILITIES DIST 88-1			
4101 Property Taxes-CY Sec/Unsec	\$ 410,054	\$ 411,460	\$ 413,070
4103 Property Taxes-PY Sec & Unsec	8,091	5,680	7,240
4104 Property Taxes-Penalties/Int.	3,523	1,710	1,710
4402 Unrealized Gain	(39)	0	0
4552 CFD Annexation Fees	560	0	0
8281 Transfer In-Fire Fund	1,954,205	2,175,200	2,322,900
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,376,394	\$ 2,594,050	\$ 2,744,920
285 - FIRE TECHNOLOGY FEE FUND			
4401 Interest Earnings	\$ 184	\$ 150	\$ 160
4402 Unrealized Gain	(141)	0	0
4517 Technology Fee-Permit	90	60	60
TOTAL 285 - FIRE TECHNOLOGY FEE FUND	\$ 133	\$ 210	\$ 220

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Revenue Detail – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
288 - FIRE PROTECTION CAPITAL FUND			
4112 Property Tax- Post RDA	\$ 5,225,561	\$ 3,527,580	\$ 4,855,480
4113 Property Tax- Post RDA Res Blc	7,538,556	6,322,550	7,772,310
4401 Interest Earnings	251,255	178,660	255,990
4402 Unrealized Gain	(222,361)	0	0
4923 Misc. Other Financing Sources	9,129	0	0
8275 Trsf In-Fd 275	164,808	0	0
TOTAL 288 - FIRE PROTECTION CAPITAL FUND	<u>\$ 12,966,948</u>	<u>\$ 10,028,790</u>	<u>\$ 12,883,780</u>
TOTAL R.C. FIRE PROTECTION DISTRICT	<u>\$ 60,003,737</u>	<u>\$ 57,014,140</u>	<u>\$ 64,593,550</u>
TOTAL ALL FUNDS	<u>\$ 299,893,746</u>	<u>\$ 258,107,550</u>	<u>\$ 311,502,800</u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
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Revenues by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
<u>CITY OF RANCHO CUCAMONGA</u>			
GENERAL FUND			
001 - GENERAL FUND	\$ 95,406,841	\$ 95,160,410	\$ 107,459,870
TOTAL GENERAL FUND	\$ 95,406,841	\$ 95,160,410	\$ 107,459,870
OTHER GENERAL FUNDS			
003 - REIMB ST/COUNTY PARKING CIT	\$ 105,224	\$ 109,650	\$ 95,930
006 - CVWD REIMBURSEMENTS	481,636	633,470	510,900
008 - CNTY OF S. B. REIMBURSEMENTS	(7,906)	0	0
016 - COMM DEV TECHNICAL SRVCS FUND	472,861	387,830	399,700
017 - LAW ENFORCEMENT RESERVE	2,692,785	68,850	56,830
018 - TRAFFIC SAFETY	86,332	339,350	409,650
020 - CITY TECHNOLOGY FEE FUND	367,962	335,110	335,750
022 - MOBILE HOME PARK PROGRAM	32,592	34,940	34,720
023 - SB1186 CERT ACCESS SPEC PROG	43,076	42,120	49,600
025 - CAPITAL RESERVE	1,647,273	2,014,560	2,073,710
073 - BENEFITS CONTINGENCY	8,285	39,130	35,660
TOTAL OTHER GENERAL FUNDS	\$ 5,930,120	\$ 4,005,010	\$ 4,002,450
SPECIAL REVENUE			
100 - ASSESSMENT DISTRICTS ADMIN	\$ 1,006,586	\$ 968,400	\$ 704,550
101 - AD 93-1 MASI COMMERCE CENTER	28	180	0
105 - AB2766 AIR QUALITY IMPROVEMENT	532,460	240,010	236,760
106 - MSRC AIR POLLUTION REDUCT GRNT	30,000	0	0
109 - PUBLIC ART TRUST FUND	446,959	104,680	106,050
110 - BEAUTIFICATION	(975)	7,060	5,910
111 - PARK LAND ACQUISITION	1,435,173	1,054,420	1,062,320
112 - DRAINAGE FAC/GENERAL	426,009	533,050	110,200
113 - COMMUNITY/REC CENTER DEVELPMNT	534,665	539,430	543,860
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	8,799	3,090	2,950
115 - HENDERSON/WARDMAN DRAINAGE	(12,794)	0	0
116 - ETIWANDA DRAINAGE	8,656	23,880	19,340
118 - UPPER ETIWANDA DRAINAGE	(556)	7,030	6,020
119 - PARK IMPROVEMENT	862,141	828,700	325,260
120 - PARK DEVELOPMENT	75,976	92,700	75,020
122 - SOUTH ETIWANDA DRAINAGE	(1,007)	12,840	11,010
123 - LIBRARY IMPACT FEE	206,536	226,170	227,530
124 - TRANSPORTATION	8,498,488	6,253,220	3,692,020
125 - ANIMAL CENTER IMPACT FEE	44,239	47,230	47,420
126 - LOWER ETIWANDA DRAINAGE	(447)	8,150	7,770
127 - POLICE IMPACT FEE	135,234	165,240	132,650
128 - ETIWANDA NO. EQUESTRIAN FACIL.	(671)	8,320	7,140
129 - UNDERGROUND UTILITIES	391,601	221,020	124,350
130 - LMD #1 GENERAL CITY	1,334,955	1,369,870	1,423,890
131 - LMD #2 VICTORIA	4,028,841	4,077,010	4,223,160
132 - LMD #3A HYSSOP	(15)	0	0
133 - LMD #3B MEDIANS	869,481	912,230	917,460
134 - LMD #4R TERRA VISTA	2,795,308	2,862,640	2,878,040
135 - LMD #5 ANDOVER	2,442	2,840	2,750
136 - LMD #6R CARYN COMMUNITY	578,631	602,960	606,510

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Revenues by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
137 - LMD #7 NORTH ETIWANDA	1,007,816	1,013,340	1,019,250
138 - LMD #8 SOUTH ETIWANDA	34,031	35,100	35,210
139 - LMD #9 LOWER ETIWANDA	948,065	691,700	697,990
140 - LMD #10 RANCHO ETIWANDA	639,101	660,450	664,130
141 - LMD 1 CAPITAL REPLACEMENT FUND	90,844	102,320	105,650
150 - GENERAL CITY STREET LIGHTS	238,225	354,830	354,830
151 - SLD #1 ARTERIAL	826,427	844,210	856,290
152 - SLD #2 RESIDENTIAL	615,154	459,800	497,360
153 - SLD #3 VICTORIA	380,424	398,770	390,380
154 - SLD #4 TERRA VISTA	165,482	171,820	168,480
155 - SLD #5 CARYN COMMUNITY	80,417	73,120	69,800
156 - SLD #6 INDUSTRIAL AREA	134,193	141,690	138,630
157 - SLD #7 NORTH ETIWANDA	177,078	161,900	172,690
158 - SLD #8 SOUTH ETIWANDA	69,470	95,420	90,370
174 - STATE GAS TAX	3,839,498	4,687,510	5,209,510
176 - MEASURE I 1990-2010	(1,753)	1,420	770
177 - MEASURE I 2010-2040	3,989,945	3,607,210	3,757,390
178 - SB 140	(441)	0	0
179 - ROAD MAINT & REHAB ACCT	3,267,208	3,556,460	4,061,830
181 - SB 1 - TCEP	4,627,947	12,500,650	62,352,350
182 - AB 2928 TRAFFIC CONGEST RELIEF	(3,689)	0	0
188 - INTEGRATED WASTE MANAGEMENT	1,782,033	1,833,520	1,836,310
194 - PROPOSITION 1B STATE FUNDING	(244)	2,990	2,560
195 - STATE ASSET SEIZURE	20,292	880	700
196 - CA ASSET SEIZURE 15%	3,534	2,710	2,730
198 - CITYWIDE INFRASTRUCTURE IMPRV	162,809	1,200,890	268,110
204 - COMMUNITY DEVELOPMENT BLK GRNT	1,664,010	1,838,390	1,132,350
209 - FEDERAL SAFETEA-LU	298,687	2,140	4,810
211 - PROP 1B - SLPP	39,752	30	230
214 - PEDESTRIAN GRANT/ART 3	43,575	398,550	403,000
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	16,511	0	0
225 - CA RECYC/LITTER REDUCTION GRNT	42,414	43,240	43,480
227 - USED OIL RECYCLING PROGRAM	19,044	19,540	23,490
239 - FEDERAL GRANT FUNDS-DREIER	(166)	0	0
272 - FREEDOM COURTYARD RSRC GRANTS	0	0	10
274 - STATE GRANTS FUND	223,240	2,686,760	102,360
275 - FEDERAL GRANTS FUND	5,730,616	13,433,390	1,000,000
290 - LIBRARY FUND	5,741,985	5,981,960	6,973,300
291 - CA STATE LIBRARY	50,856	20,000	20,000
292 - STAFF INNOVATION FD (CA ST LB)	(228)	3,020	2,570
302 - LIBRARY SERVICES & TECH. ACT	(314)	0	0
310 - PUBLIC LIBRARY BOND ACT-2000	(400)	0	0
329 - LIBRARY CAPITAL FUND	1,098,594	516,840	806,890
354 - COPS PROGRAM GRANT-STATE	408,932	437,390	435,250
356 - JUSTICE ASSIST GRNT (JAG) ARRA	0	0	10
361 - JUSTICE ASSISTANCE GRANT(JAG)	0	18,060	0
380 - HOMELAND SECURITY GRANT-FIRE	26,780	0	0
381 - HOMELAND SECURITY GRANT-POLICE	33,165	68,000	37,300
383 - EMERGENCY MGMT PERFORMNCE GRNT	26,725	26,730	28,020
396 - HOUSING SUCCESSOR AGENCY	108,532	34,820	29,550
838 - AD 91-2 REDEMPTION-DAY CANYON	33,731	27,350	27,370

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Revenues by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
847 - PD 85 CAPITAL REPLACEMENT FUND	123,424	132,300	134,220
848 - PD 85 REDEMPTION FUND	1,364,684	1,446,750	1,514,960
868 - CFD 2000-03 PARK MAINTENANCE	531,114	554,120	570,650
875 - CFD 2017-01 NO. ETIWANDA	3,016	3,020	3,020
876 - CFD 2018-01 EMPIRE LAKES	125,238	216,730	257,650
877 - CFD 2018-01 CAPITAL RESERVE	75,468	97,960	102,160
TOTAL SPECIAL REVENUE	\$ 65,159,594	\$ 81,778,170	\$ 113,905,910
CAPITAL PROJECTS			
600 - AD 82-1 6TH ST INDUSTRIAL	\$ (20)	\$ 170	\$ 140
602 - AD 84-1 DAY CREEK/MELLO	(1,072)	13,790	11,830
612 - CFD 2001-01	(1,507)	35,360	30,360
614 - CFD 2003-01 PROJECT FUND	(2,037)	20	0
615 - CFD 2003-01 CULTURAL CENTER	20	30	0
617 - CFD 2004-01 RANCHO ETIWANDA ES	0	70	60
680 - CFD 2006-01 VINTNER'S GROVE	0	30	20
681 - CFD 2006-02 AMADOR ON ROUTE 66	5	60	70
TOTAL CAPITAL PROJECTS	\$ (4,611)	\$ 49,530	\$ 42,480
ENTERPRISE FUNDS			
700 - SPORTS COMPLEX	\$ 1,468,941	\$ 2,423,740	\$ 2,405,920
705 - MUNICIPAL UTILITY	12,497,512	13,810,330	14,286,340
706 - UTILITY PUBLIC BENEFIT FUND	267,621	304,040	301,970
708 - RCMU CAPITAL REPLACEMENT FUND	(10,936)	66,000	74,450
709 - RCMU CAP AND TRADE FUND	2,875,206	425,000	456,600
711 - FIBER OPTIC NETWORK	1,993,397	1,084,250	1,229,810
TOTAL ENTERPRISE FUNDS	\$ 19,091,741	\$ 18,113,360	\$ 18,755,090
INTERNAL SERVICE FUNDS			
712 - EQUIP/VEHICLE REPLACEMENT	\$ 825,248	\$ 847,010	\$ 1,433,060
714 - COMP EQUIP/TECH REPLCMENT FUND	1,459,794	1,139,920	1,310,390
TOTAL INTERNAL SERVICE FUNDS	\$ 2,285,042	\$ 1,986,930	\$ 2,743,450
TOTAL CITY OF RANCHO CUCAMONGA	\$ 187,868,727	\$ 201,093,410	\$ 246,909,250
RANCHO CUCAMONGA REDEVELOPMENT AGENCY			
DEBT SERVICE			
506 - TAX ALLOCATION BONDS-SPECIAL	\$ 24,825,419	\$ 0	\$ 0
TOTAL DEBT SERVICE	\$ 24,825,419	\$ 0	\$ 0
CAPITAL PROJECTS			
642 - REGIONAL SHOPPING CENTER	\$ 14,539	\$ 0	\$ 0
677 - RD OBLIGATION RETIREMENT FUND	27,181,329	0	0
TOTAL CAPITAL PROJECTS	\$ 27,195,868	\$ 0	\$ 0
TOTAL R.C. REDEVELOPMENT AGENCY	\$ 52,021,287	\$ 0	\$ 0

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Revenues by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
<u>R.C. FIRE PROTECTION DISTRICT</u>			
SPECIAL REVENUE			
281 - FIRE FUND	\$ 38,476,615	\$ 38,050,430	\$ 41,331,380
282 - COMMUNITY FACILITIES DIST 85-1	6,183,647	6,340,660	7,633,250
283 - COMMUNITY FACILITIES DIST 88-1	2,376,394	2,594,050	2,744,920
285 - FIRE TECHNOLOGY FEE FUND	134	210	220
288 - FIRE PROTECTION CAPITAL FUND	12,966,949	10,028,790	12,883,780
TOTAL SPECIAL REVENUE	\$ 60,003,739	\$ 57,014,140	\$ 64,593,550
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 60,003,739	\$ 57,014,140	\$ 64,593,550
TOTAL ALL FUNDS	\$ 299,893,753	\$ 258,107,550	\$ 311,502,800



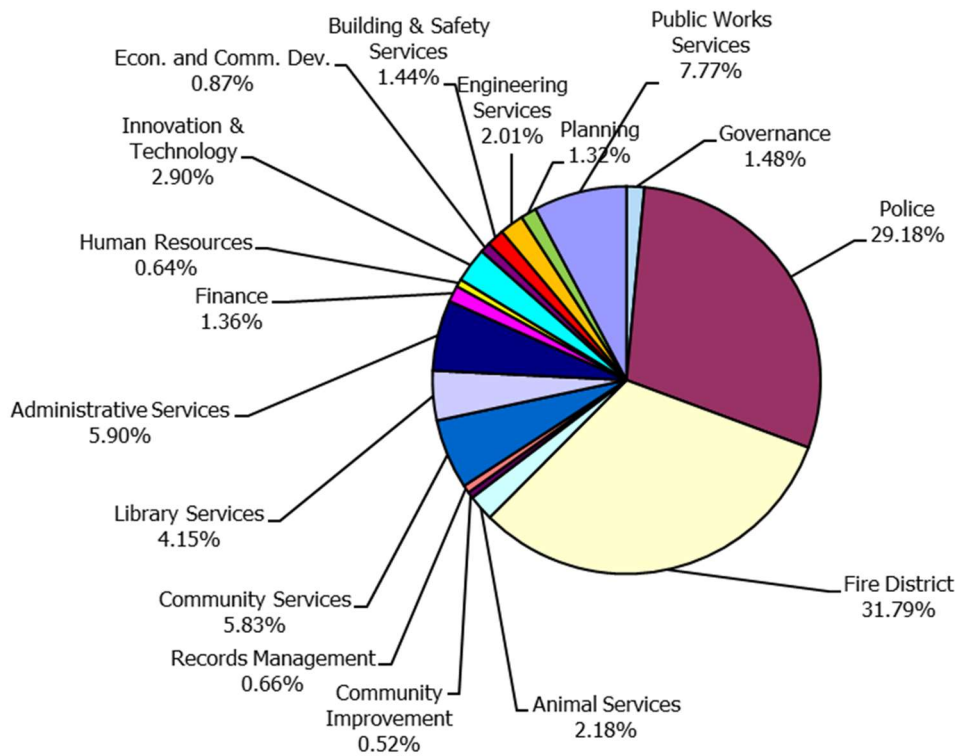
RANCHO
CUCAMONGA
CALIFORNIA

SUMMARIES OF FINANCIAL DATA EXPENDITURE SUMMARIES

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Expenditure Summary by Department – Operating Budget*



Governance	\$ 2,482,800
Police	48,954,570
Fire District	53,330,660
Animal Services	3,650,100
Community Improvement	874,930
Records Management	1,108,730
Community Services	9,779,230
Library Services	6,953,610
Administrative Services	9,894,550
Finance	2,280,410
Human Resources	1,073,880
Innovation & Technology	4,857,890
Econ. and Comm. Dev.	1,460,730
Building & Safety Services	2,422,190
Engineering Services	3,373,990
Planning	2,207,100
Public Works Services	13,038,770
Total Operating Budget	\$ 167,744,140

*Operating Budget is comprised of the General Fund (Fund 001), Fire District Operational Funds (Funds 281, 282, and 283), and Library Fund (Fund 290).

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditure Summary by Category – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
<u>001 -GENERAL FUND</u>			
PERSONNEL SERVICES	\$ 27,032,698	\$ 31,632,370	\$ 36,791,990
OPERATIONS & MAINTENANCE	56,305,122	65,847,440	72,787,150
CAPITAL OUTLAY	226,984	310,000	610,000
DEBT SERVICE	8,195	106,450	106,450
COST ALLOCATION	(6,464,910)	(6,563,720)	(6,942,050)
TRANSFER OUT	5,185,181	3,827,870	4,106,330
TOTAL GENERAL FUND	\$ 82,293,270	\$ 95,160,410	\$ 107,459,870
<u>281 -FIRE FUND</u>			
PERSONNEL SERVICES	\$ 20,897,322	\$ 23,444,660	\$ 24,103,940
OPERATIONS & MAINTENANCE	12,239,569	12,030,580	13,263,610
DEBT SERVICE	47,559	399,990	399,990
TRANSFER OUT	1,954,205	2,175,200	3,563,840
TOTAL FIRE FUND	\$ 35,138,655	\$ 38,050,430	\$ 41,331,380
<u>282 -COMMUNITY FACILITIES DIST 85-1</u>			
PERSONNEL SERVICES	\$ 5,803,890	\$ 6,225,520	\$ 7,536,140
OPERATIONS & MAINTENANCE	753,501	774,950	863,220
CAPITAL OUTLAY	0	0	855,000
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 6,557,391	\$ 7,000,470	\$ 9,254,360
<u>283 -COMMUNITY FACILITIES DIST 88-1</u>			
PERSONNEL SERVICES	\$ 2,155,810	\$ 2,358,010	\$ 2,473,140
OPERATIONS & MAINTENANCE	231,271	236,040	271,780
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,387,081	\$ 2,594,050	\$ 2,744,920
<u>290 -LIBRARY FUND</u>			
PERSONNEL SERVICES	\$ 2,440,729	\$ 3,466,470	\$ 4,123,300
OPERATIONS & MAINTENANCE	1,140,211	1,588,310	1,841,000
CAPITAL OUTLAY	280,582	50,000	189,310
DEBT SERVICE	0	0	0
TRANSFER OUT	1,100,000	500,000	800,000
TOTAL LIBRARY FUND	\$ 4,961,522	\$ 5,604,780	\$ 6,953,610
TOTAL OPERATING BUDGET	\$ 131,337,919	\$ 148,410,140	\$ 167,744,140

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditure Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
<u>001-GENERAL FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 16,700,199	\$ 18,330,580	\$ 21,431,420
5005 - Overtime Salaries	243,397	347,380	350,730
5010 - Part Time Salaries	683,527	3,166,930	3,514,470
Fringe Benefits	9,318,620	9,656,050	11,323,080
5060 - Tuition Reimbursement	29,438	29,000	46,000
5061 - Employee Development	48,581	86,540	106,540
5065 - Coffee Fund	1,677	5,000	5,000
5070 - Executive Reimbursement	14,449	18,000	18,000
5093 - Other Funds-Salary Reimbursmnt	(7,189)	(7,110)	(3,250)
TOTAL PERSONNEL SERVICES	\$ 27,032,699	\$ 31,632,370	\$ 36,791,990
<u>OPERATIONS & MAINTENANCE</u>			
5100 - Travel and Meetings	\$ 48,547	\$ 411,930	\$ 479,050
5102 - Training	125,514	261,900	336,580
5105 - Mileage	1,175	10,130	5,630
5150 - Office Supplies & Equipment	125,694	219,420	219,920
5151 - Postage	76,775	98,470	98,470
5152 - Computer Software	144	7,880	5,880
5160 - Membership Dues	160,296	188,410	196,310
5161 - Publications & Subscriptions	16,387	18,210	20,030
5165 - Licenses, Permits & Fees	111,799	60,730	171,460
5200 - Operations & Maintenance	978,707	1,852,580	2,085,190
5201 - O & M/Volunteer Program	11,000	20,000	17,000
5204 - O & M/Facilities	335,440	448,880	478,480
5207 - O & M/Capital Supplies	2,117	15,000	17,000
5210 - O & M/Crime Prevention	1,451	29,000	29,000
5215 - O & M/Computer Equipment	33,257	24,020	23,440
5217 - Technical Investigative Costs	108,993	166,130	199,910
5220 - Cellular Technology	144,259	155,900	156,380
5250 - Vehicle Operations & Maint.	313,056	584,600	471,610
5251 - Depreciation - Vehicles	443,260	483,260	249,050
5252 - Emergency Equipment & Veh Rntl	25,527	37,000	37,500
5253 - Vehicle Collision Repair	0	100,000	100,000
5255 - Gasoline	494,132	534,910	757,890
5256 - Diesel Fuel	20,322	12,470	19,220
5257 - CNG Fuel	13,499	16,570	21,530
5260 - O&M/Animal Care	72,690	117,630	117,630
5262 - O&M/Community & Info Programs	908	2,000	2,000
5263 - O&M/Field Services	5,448	5,580	5,580
5264 - O&M/Veterinarian Services	80,359	139,000	139,000
5265 - O&M/Kitten Nursery	4,534	10,000	10,000
5280 - Equip Operations & Maint	20,210	32,690	6,500

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditure Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
5281 - Depreciation - Equipment	86,740	94,850	996,180
5283 - Depreciation-Computer Equip	584,190	640,190	757,050
5285 - Safety Gear & Equipment	41,864	50,000	50,000
5300 - Contract Services	46,508,649	52,819,390	56,160,670
5303 - Contract Serv/Reimbursable	207,347	501,440	222,290
5304 - Contract Serv/Facilities	1,534,070	1,788,670	2,179,150
5310 - Tree Maintenance	330,163	425,000	417,650
5312 - Legal Services	614,030	610,430	596,880
5320 - Hazardous Waste Removal	8,673	24,310	17,920
5350 - Contract Vehicle Maint/Repair	0	0	129,100
5360 - Contract Serv/Animal Care	18,037	43,660	29,660
5362 - Contract Serv/Comm & Info Prgm	0	1,030	1,030
5363 - Contract Serv/Field Services	10,102	15,500	15,500
5364 - Contract Serv/Vet Services	53,133	66,400	77,900
5365 - Cont Srv-Spay/Neuter Program	13,517	47,500	47,500
5380 - Contract Equip. Maint/Repair	0	0	30,300
5400 - Telephone Utilities	138,910	134,750	135,550
5401 - Gas Utilities	164,146	149,590	226,140
5402 - Water Utilities	469,460	500,920	511,400
5403 - Electric Utilities	931,039	1,030,220	1,101,440
5405 - Internet Services	89,582	100,000	100,000
5410 - Property Insurance	388,505	466,210	461,090
5510 - Property Tax Admin. Fee	87,164	98,080	95,510
5723 - Misc Contributions to Fire	0	50,000	60,000
5725 - Other Expenditures	162,367	125,000	1,890,000
5901 - Bad Debt Expense-Other	47,162	0	0
5999 - Prior Period Adjustment	40,775	0	0
TOTAL OPERATIONS & MAINTENANCE	\$ 56,305,125	\$ 65,847,440	\$ 72,787,150
<u>CAPITAL OUTLAY</u>			
5603 - Capital Outlay-Equipment	\$ 0	\$ 10,000	\$ 10,000
5650 - Capital Project	226,984	300,000	600,000
TOTAL CAPITAL OUTLAY	\$ 226,984	\$ 310,000	\$ 610,000
<u>DEBT SERVICE</u>			
5700 - Interest Expense	\$ 8,195	\$ 7,210	\$ 6,220
5701 - Principal Repayments	98,245	99,240	100,230
5704 - Long Term Debt Repymt Contra	(98,245)	0	0
TOTAL DEBT SERVICE	\$ 8,195	\$ 106,450	\$ 106,450
<u>COST ALLOCATION</u>			
5990 - Cost Allocation Plan Offset	\$ (6,464,910)	\$ (6,563,720)	\$ (6,942,050)
TOTAL COST ALLOCATION	\$ (6,464,910)	\$ (6,563,720)	\$ (6,942,050)

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditure Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
<u>TRANSFER OUT</u>			
9017 - Transfer Out-Fund 017	\$ 2,511,240	\$ 0	\$ 0
9025 - Transfer Out-Capital Reserve	725,000	1,220,460	1,369,340
9130 - Transfer Out-LMD1	33,917	36,610	64,290
9131 - Transfer Out-LMD2	288,082	303,270	318,570
9136 - Transfer Out-LMD6R	40,532	40,090	40,120
9152 - Transfer Out-SLD2	251,284	63,610	85,110
9155 - Transfer Out-SLD5	35,942	28,920	25,160
9157 - Transfer Out-SLD7	46,423	29,400	39,240
9204 - Transfer Out-Fund 204	9,800	0	0
9218 - Transfer Out-Fund 218	16,563	0	0
9700 - Transfer Out-Sports Complex	1,177,251	2,005,520	1,987,170
9848 - Transfer Out-Fund 848	49,147	99,990	177,330
TOTAL TRANSFER OUT	\$ 5,185,181	\$ 3,827,870	\$ 4,106,330
TOTAL GENERAL FUND	\$ 82,293,274	\$ 95,160,410	\$ 107,459,870
<u>281-FIRE FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 14,878,257	\$ 15,652,970	\$ 16,488,240
5005 - Overtime Salaries	3,140,083	4,413,540	4,702,610
5010 - Part Time Salaries	145,488	83,640	92,160
Fringe Benefits	10,716,251	11,894,770	12,858,230
5060 - Tuition Reimbursement	3,669	10,000	0
5082 - Reimb Personnel from CFD 85-1	(5,803,890)	(6,225,520)	(7,536,140)
5083 - Reimb Personnel from CFD 88-1	(2,155,810)	(2,358,010)	(2,473,140)
5093 - Other Funds-Salary Reimbursmnt	(26,725)	(26,730)	(28,020)
TOTAL PERSONNEL SERVICES	\$ 20,897,323	\$ 23,444,660	\$ 24,103,940
<u>OPERATIONS & MAINTENANCE</u>			
5100 - Travel and Meetings	\$ 3,926	\$ 29,800	\$ 37,400
5102 - Training	45,225	155,780	191,070
5150 - Office Supplies & Equipment	22,155	32,000	32,000
5151 - Postage	11	300	300
5155 - Public Relations/Educ Material	21,436	25,750	25,750
5160 - Membership Dues	7,232	10,060	10,080
5161 - Publications & Subscriptions	3,341	7,870	11,720
5165 - Licenses, Permits & Fees	8,819	9,640	10,870
5200 - Operations & Maintenance	329,317	385,440	420,460
5204 - O & M/Facilities	57,298	70,000	70,500
5220 - Cellular Technology	60,007	67,620	67,620
5240 - Operation of Acquired Property	2,675	2,800	2,800
5250 - Vehicle Operations & Maint.	202,345	216,740	226,860
5252 - Emergency Equipment & Veh Rntl	0	1,500	1,500

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditure Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
5255 - Gasoline	34,742	41,830	46,810
5256 - Diesel Fuel	133,678	136,400	193,620
5258 - Propane	1,888	15,000	15,000
5280 - Equip Operations & Maint	25,204	38,680	44,680
5285 - Safety Gear & Equipment	114,541	98,740	118,740
5290 - Specialized Tools & Equipment	33,640	51,180	55,160
5291 - Equipment Supplies & Repairs	46,407	49,900	74,200
5300 - Contract Services	1,290,493	1,517,180	1,644,910
5304 - Contract Serv/Facilities	318,095	353,930	412,630
5312 - Legal Services	149,068	129,130	75,000
5320 - Hazardous Waste Removal	160	2,500	2,500
5321 - Fire Incident Costs	392	4,500	10,000
5400 - Telephone Utilities	14,502	16,680	19,160
5401 - Gas Utilities	11,133	13,740	21,860
5402 - Water Utilities	22,236	27,410	29,480
5403 - Electric Utilities	87,506	109,020	116,650
5410 - Property Insurance	135,288	329,350	395,220
5411 - Other Insurance	5,415	15,220	47,800
5416 - General Liability Insurance	406,874	344,980	598,740
5500 - Assessment Administration	97,570	97,570	70,350
5501 - Admin./General Overhead	3,118,370	3,221,590	3,353,760
5510 - Property Tax Admin. Fee	149,492	172,120	163,810
5720 - Misc Contributions to City	363,820	610,630	927,600
5725 - Other Expenditures	4,721,000	3,618,000	3,717,000
5901 - Bad Debt Expense-Other	194,269	0	0
TOTAL OPERATIONS & MAINTENANCE	\$ 12,239,570	\$ 12,030,580	\$ 13,263,610
<u>DEBT SERVICE</u>			
5700 - Interest Expense	\$ 47,559	\$ 31,370	\$ 14,430
5701 - Principal Repayments	352,426	368,620	385,560
5704 - Long Term Debt Repymt Contra	(352,426)	0	0
TOTAL DEBT SERVICE	\$ 47,559	\$ 399,990	\$ 399,990
<u>TRANSFER OUT</u>			
9282 - Transfer Out-CFD 85-1	\$ 0	\$ 0	\$ 1,240,940
9283 - Transfer Out-CFD 88-1	1,954,205	2,175,200	2,322,900
TOTAL TRANSFER OUT	\$ 1,954,205	\$ 2,175,200	\$ 3,563,840
TOTAL FIRE FUND	\$ 35,138,657	\$ 38,050,430	\$ 41,331,380
<u>282-COMMUNITY FACILITIES DIST 85-1</u>			
<u>PERSONNEL SERVICES</u>			
5081 - Reimb Personnel to Fire Fund	\$ 5,803,890	\$ 6,225,520	\$ 7,536,140

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Expenditure Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
TOTAL PERSONNEL SERVICES	\$ 5,803,890	\$ 6,225,520	\$ 7,536,140
<u>OPERATIONS & MAINTENANCE</u>			
5165 - Licenses, Permits & Fees	\$ 3,049	\$ 3,180	\$ 3,690
5200 - Operations & Maintenance	8,254	10,000	10,000
5300 - Contract Services	363,136	374,450	418,020
5400 - Telephone Utilities	4,570	4,750	5,070
5401 - Gas Utilities	8,359	9,170	15,460
5402 - Water Utilities	12,189	13,890	13,890
5403 - Electric Utilities	61,865	67,430	68,020
5501 - Admin./General Overhead	292,080	292,080	329,070
TOTAL OPERATIONS & MAINTENANCE	\$ 753,502	\$ 774,950	\$ 863,220
<u>CAPITAL OUTLAY</u>			
5650 - Capital Project	\$ 0	\$ 0	\$ 855,000
TOTAL CAPITAL OUTLAY	\$ 0	\$ 0	\$ 855,000
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 6,557,392	\$ 7,000,470	\$ 9,254,360
<u>283-COMMUNITY FACILITIES DIST 88-1</u>			
<u>PERSONNEL SERVICES</u>			
5081 - Reimb Personnel to Fire Fund	\$ 2,155,810	\$ 2,358,010	\$ 2,473,140
TOTAL PERSONNEL SERVICES	\$ 2,155,810	\$ 2,358,010	\$ 2,473,140
<u>OPERATIONS & MAINTENANCE</u>			
5165 - Licenses, Permits & Fees	\$ 1,462	\$ 1,520	\$ 1,660
5200 - Operations & Maintenance	3,729	4,000	4,000
5300 - Contract Services	90,315	93,200	103,950
5400 - Telephone Utilities	1,859	1,950	2,180
5401 - Gas Utilities	2,293	2,170	4,380
5402 - Water Utilities	3,746	5,240	5,240
5403 - Electric Utilities	17,107	17,200	20,260
5501 - Admin./General Overhead	110,760	110,760	130,110
TOTAL OPERATIONS & MAINTENANCE	\$ 231,271	\$ 236,040	\$ 271,780
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,387,081	\$ 2,594,050	\$ 2,744,920
<u>290-LIBRARY FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 1,431,281	\$ 1,750,090	\$ 1,941,930
5010 - Part Time Salaries	222,024	666,650	936,400
TOTAL PERSONNEL SERVICES	\$ 1,653,305	\$ 2,416,740	\$ 2,878,330
<u>OPERATIONS & MAINTENANCE</u>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

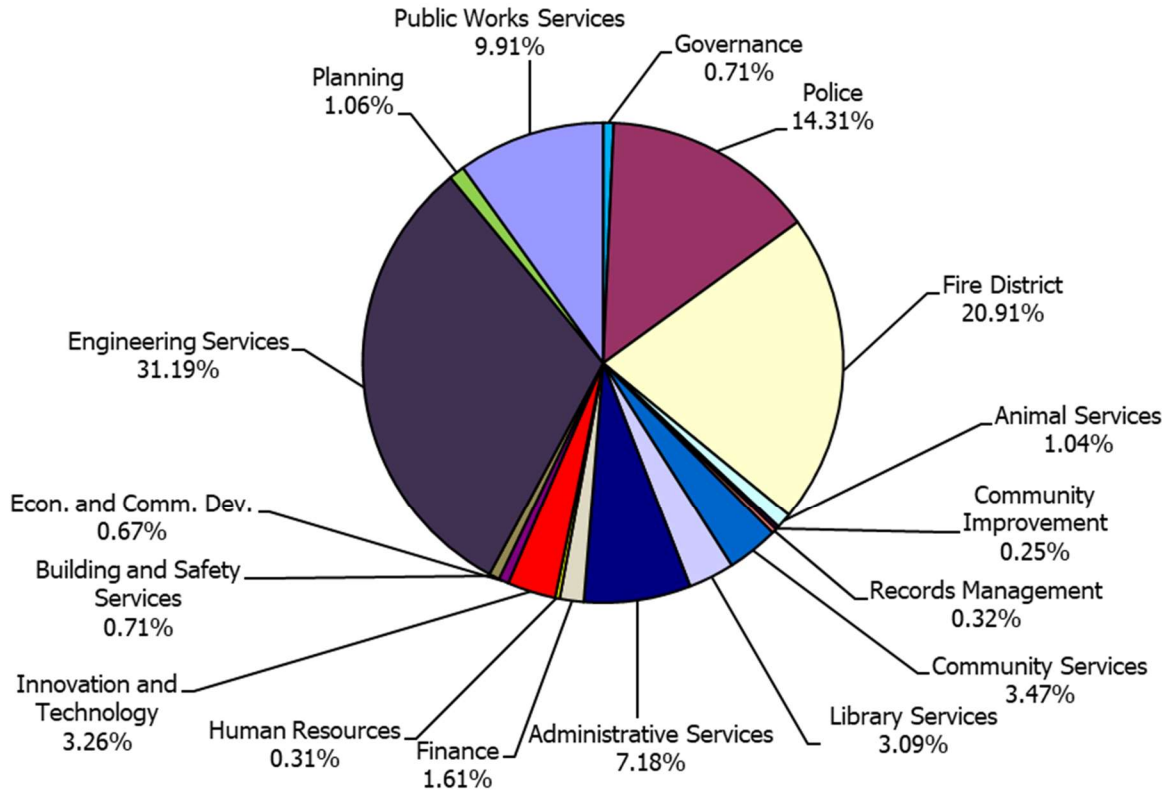
Expenditure Detail – Operating Budget

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
Fringe Benefits	787,425	1,049,730	1,244,970
5100 - Travel and Meetings	\$ 6,275	\$ 25,370	\$ 26,720
5102 - Training	0	3,000	6,900
5105 - Mileage	149	750	550
5150 - Office Supplies & Equipment	11,113	15,000	18,000
5152 - Computer Software	0	4,530	3,600
5160 - Membership Dues	4,691	6,250	6,170
5200 - Operations & Maintenance	655,530	732,720	767,470
5207 - O & M/Capital Supplies	43,387	40,000	44,000
5215 - O & M/Computer Equipment	2,574	23,220	3,000
5220 - Cellular Technology	421	0	0
5300 - Contract Services	190,725	353,080	356,720
5400 - Telephone Utilities	1,321	2,650	1,200
5402 - Water Utilities	5,510	6,010	6,010
5403 - Electric Utilities	68,386	68,250	85,000
5405 - Internet Services	33,529	57,480	54,000
5501 - Admin./General Overhead	116,600	116,600	128,260
5725 - Other Expenditures	0	133,400	333,400
TOTAL OPERATIONS & MAINTENANCE	\$ 1,927,636	\$ 2,638,040	\$ 3,085,970
<u>CAPITAL OUTLAY</u>			
5603 - Capital Outlay-Equipment	\$ 250,160	\$ 45,000	\$ 189,310
5604 - Capital Outlay-Vehicles	30,373	0	0
5606 - Capital Outlay-Furn/Fixtures	50	5,000	0
TOTAL CAPITAL OUTLAY	\$ 280,583	\$ 50,000	\$ 189,310
<u>TRANSFER OUT</u>			
9329 - Transfer Out-Library Cap Fund	\$ 1,100,000	\$ 500,000	\$ 800,000
TOTAL TRANSFER OUT	\$ 1,100,000	\$ 500,000	\$ 800,000
TOTAL LIBRARY FUND	\$ 4,961,524	\$ 5,604,780	\$ 6,953,610
TOTAL OPERATING BUDGET	\$ 131,337,928	\$ 148,410,140	\$ 167,744,140

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Expenditure Summary by Department – All Funds



Governance	\$	2,482,800
Police		50,379,860
Fire District		73,600,450
Animal Services		3,670,730
Community Improvement		874,930
Records Management		1,108,730
Community Services		12,213,210
Library Services		10,883,910
Administrative Services		25,277,680
Finance		5,683,650
Human Resources		1,073,880
Innovation and Technology		11,474,730
Econ. and Comm. Dev.		2,370,950
Building and Safety Services		2,487,870
Engineering Services		109,780,820
Planning		3,723,050
Public Works Services		34,881,920
Total All Funds Budget	\$	351,969,170

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditure Summary by Category – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
<u>CITY OF RANCHO CUCAMONGA</u>			
PERSONNEL SERVICES	\$ 40,339,183	\$ 46,800,620	\$ 52,682,170
OPERATIONS & MAINTENANCE	92,128,103	98,780,610	116,591,450
CAPITAL OUTLAY	27,419,261	49,475,220	105,322,460
DEBT SERVICE	627,481	4,262,940	1,721,770
COST ALLOCATION	(6,464,910)	(6,563,720)	(6,942,050)
TRANSFER OUT	16,419,251	8,454,620	9,020,940
TOTAL CITY OF RANCHO CUCAMONGA	\$ 170,468,369	\$ 201,210,290	\$ 278,396,740
<u>R.C. FIRE PROTECTION DISTRICT</u>			
PERSONNEL SERVICES	\$ 28,857,022	\$ 32,028,190	\$ 34,113,220
OPERATIONS & MAINTENANCE	13,914,807	13,812,310	16,654,390
CAPITAL OUTLAY	7,325,587	18,243,000	18,735,520
DEBT SERVICE	47,559	399,990	399,990
TRANSFER OUT	2,067,551	2,280,670	3,669,310
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 52,212,526	\$ 66,764,160	\$ 73,572,430
TOTAL ALL FUNDS	\$ 222,680,895	\$ 267,974,450	\$ 351,969,170

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditure Detail – All Funds

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
001-GENERAL FUND			
5000 - Regular Salaries	\$ 16,700,199	\$ 18,330,580	\$ 21,431,420
5005 - Overtime Salaries	243,397	347,380	350,730
5010 - Part Time Salaries	683,527	3,166,930	3,514,470
Fringe Benefits	9,318,620	9,656,050	11,323,080
5060 - Tuition Reimbursement	29,438	29,000	46,000
5061 - Employee Development	48,581	86,540	106,540
5065 - Coffee Fund	1,677	5,000	5,000
5070 - Executive Reimbursement	14,449	18,000	18,000
5093 - Other Funds-Salary Reimbursmnt	(7,189)	(7,110)	(3,250)
5100 - Travel and Meetings	48,547	411,930	479,050
5102 - Training	125,514	261,900	336,580
5105 - Mileage	1,175	10,130	5,630
5150 - Office Supplies & Equipment	125,694	219,420	219,920
5151 - Postage	76,775	98,470	98,470
5152 - Computer Software	144	7,880	5,880
5160 - Membership Dues	160,296	188,410	196,310
5161 - Publications & Subscriptions	16,387	18,210	20,030
5165 - Licenses, Permits & Fees	111,799	60,730	171,460
5200 - Operations & Maintenance	978,707	1,852,580	2,085,190
5201 - O & M/Volunteer Program	11,000	20,000	17,000
5204 - O & M/Facilities	335,440	448,880	478,480
5207 - O & M/Capital Supplies	2,117	15,000	17,000
5210 - O & M/Crime Prevention	1,451	29,000	29,000
5215 - O & M/Computer Equipment	33,257	24,020	23,440
5217 - Technical Investigative Costs	108,993	166,130	199,910
5220 - Cellular Technology	144,259	155,900	156,380
5250 - Vehicle Operations & Maint.	313,056	584,600	471,610
5251 - Depreciation - Vehicles	443,260	483,260	249,050
5252 - Emergency Equipment & Veh Rntl	25,527	37,000	37,500
5253 - Vehicle Collision Repair	0	100,000	100,000
5255 - Gasoline	494,132	534,910	757,890
5256 - Diesel Fuel	20,322	12,470	19,220
5257 - CNG Fuel	13,499	16,570	21,530
5260 - O&M/Animal Care	72,690	117,630	117,630
5262 - O&M/Community & Info Programs	908	2,000	2,000
5263 - O&M/Field Services	5,448	5,580	5,580
5264 - O&M/Veterinarian Services	80,359	139,000	139,000
5265 - O&M/Kitten Nursery	4,534	10,000	10,000
5280 - Equip Operations & Maint	20,210	32,690	6,500
5281 - Depreciation - Equipment	86,740	94,850	996,180
5283 - Depreciation-Computer Equip	584,190	640,190	757,050
5285 - Safety Gear & Equipment	41,864	50,000	50,000
5300 - Contract Services	46,508,649	52,819,390	56,160,670
5303 - Contract Serv/Reimbursable	207,347	501,440	222,290

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5304 - Contract Serv/Facilities	1,534,070	1,788,670	2,179,150
5310 - Tree Maintenance	330,163	425,000	417,650
5312 - Legal Services	614,030	610,430	596,880
5320 - Hazardous Waste Removal	8,673	24,310	17,920
5350 - Contract Vehicle Maint/Repair	0	0	129,100
5360 - Contract Serv/Animal Care	18,037	43,660	29,660
5362 - Contract Serv/Comm & Info Prgm	0	1,030	1,030
5363 - Contract Serv/Field Services	10,102	15,500	15,500
5364 - Contract Serv/Vet Services	53,133	66,400	77,900
5365 - Cont Srv-Spay/Neuter Program	13,517	47,500	47,500
5380 - Contract Equip. Maint/Repair	0	0	30,300
5400 - Telephone Utilities	138,910	134,750	135,550
5401 - Gas Utilities	164,146	149,590	226,140
5402 - Water Utilities	469,460	500,920	511,400
5403 - Electric Utilities	931,039	1,030,220	1,101,440
5405 - Internet Services	89,582	100,000	100,000
5410 - Property Insurance	388,505	466,210	461,090
5510 - Property Tax Admin. Fee	87,164	98,080	95,510
5603 - Capital Outlay-Equipment	0	10,000	10,000
5650 - Capital Project	226,984	300,000	600,000
5700 - Interest Expense	8,195	7,210	6,220
5701 - Principal Repayments	98,245	99,240	100,230
5704 - Long Term Debt Repymt Contra	(98,245)	0	0
5723 - Misc Contributions to Fire	0	50,000	60,000
5725 - Other Expenditures	162,367	125,000	1,890,000
5901 - Bad Debt Expense-Other	47,162	0	0
5990 - Cost Allocation Plan Offset	(6,464,910)	(6,563,720)	(6,942,050)
5999 - Prior Period Adjustment	40,775	0	0
9017 - Transfer Out-Fund 017	2,511,240	0	0
9025 - Transfer Out-Capital Reserve	725,000	1,220,460	1,369,340
9130 - Transfer Out-LMD1	33,917	36,610	64,290
9131 - Transfer Out-LMD2	288,082	303,270	318,570
9136 - Transfer Out-LMD6R	40,532	40,090	40,120
9152 - Transfer Out-SLD2	251,284	63,610	85,110
9155 - Transfer Out-SLD5	35,942	28,920	25,160
9157 - Transfer Out-SLD7	46,423	29,400	39,240
9204 - Transfer Out-Fund 204	9,800	0	0
9218 - Transfer Out-Fund 218	16,563	0	0
9700 - Transfer Out-Sports Complex	1,177,251	2,005,520	1,987,170
9848 - Transfer Out-Fund 848	49,147	99,990	177,330
TAL GENERAL FUND	\$ 82,293,274	\$ 95,160,410	\$ 107,459,870
<u>EIMB ST/COUNTY PARKING CIT</u>			
5200 - Operations & Maintenance	\$ 105,348	\$ 109,650	\$ 95,930
TAL REIMB ST/COUNTY PARKING CIT	\$ 105,348	\$ 109,650	\$ 95,930

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<u>006-CVWD REIMBURSEMENTS</u>			
5000 - Regular Salaries	\$ 66,168	\$ 65,470	\$ 140,300
5005 - Overtime Salaries	80	0	0
Fringe Benefits	35,115	32,610	70,050
5200 - Operations & Maintenance	62,070	82,900	82,900
5250 - Vehicle Operations & Maint.	20,765	22,180	0
5252 - Emergency Equipment & Veh Rntl	999	1,000	1,000
5255 - Gasoline	5,330	5,390	6,470
5256 - Diesel Fuel	2,457	2,530	3,490
5257 - CNG Fuel	2,460	2,530	3,240
5280 - Equip Operations & Maint	0	500	0
5350 - Contract Vehicle Maint/Repair	0	0	22,180
5380 - Contract Equip. Maint/Repair	0	0	10,000
9001 - Transfer Out-General Fund	90,510	90,510	122,300
9712 - T/O Equipment/Vehicle Replacem	300,000	300,000	156,300
TOTAL CVWD REIMBURSEMENTS	\$ 585,954	\$ 605,620	\$ 618,230
<u>008-CNTY OF S. B. REIMBURSEMENTS</u>			
9001 - Transfer Out-General Fund	\$ 26,038	\$ 0	\$ 0
TOTAL CNTY OF S. B. REIMBURSEMENTS	\$ 26,038	\$ 0	\$ 0
<u>016-COMM DEV TECHNICAL SRVCS FUND</u>			
5102 - Training	\$ 0	\$ 500	\$ 500
5200 - Operations & Maintenance	0	3,000	5,500
5300 - Contract Services	1,564,680	53,000	703,000
5603 - Capital Outlay-Equipment	39,546	0	0
TOTAL COMM DEV TECHNICAL SRVCS FUND	\$ 1,604,226	\$ 56,500	\$ 709,000
<u>017-LAW ENFORCEMENT RESERVE</u>			
5200 - Operations & Maintenance	\$ 0	\$ 1,300	\$ 0
5207 - O & M/Capital Supplies	53,845	30,000	30,000
5300 - Contract Services	77,050	88,000	65,000
5501 - Admin./General Overhead	13,350	13,350	6,260
5603 - Capital Outlay-Equipment	375,547	401,250	293,300
5605 - Capital Outlay-Computer Equip	410,686	0	0
5650 - Capital Project	3,267,779	0	0
TOTAL LAW ENFORCEMENT RESERVE	\$ 4,198,257	\$ 533,900	\$ 394,560
<u>018-TRAFFIC SAFETY</u>			
5300 - Contract Services	\$ 74,057	\$ 335,100	\$ 405,000
5501 - Admin./General Overhead	4,250	4,250	4,650
TOTAL TRAFFIC SAFETY	\$ 78,307	\$ 339,350	\$ 409,650
<u>020-CITY TECHNOLOGY FEE FUND</u>			

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5501 - Admin./General Overhead	\$ 145,910	\$ 145,910	\$ 152,710
TOTAL CITY TECHNOLOGY FEE FUND	\$ 145,910	\$ 145,910	\$ 152,710
<u>022-MOBILE HOME PARK PROGRAM</u>			
5200 - Operations & Maintenance	\$ 16,710	\$ 16,710	\$ 16,710
5300 - Contract Services	0	5,000	5,000
5501 - Admin./General Overhead	3,500	3,500	8,780
5720 - Misc Contributions to City	7,110	7,110	3,250
TOTAL MOBILE HOME PARK PROGRAM	\$ 27,320	\$ 32,320	\$ 33,740
<u>023-SB1186 CERT ACCESS SPEC PROG</u>			
5102 - Training	\$ 88	\$ 700	\$ 12,500
5160 - Membership Dues	0	80	80
5200 - Operations & Maintenance	3,100	3,600	12,500
5501 - Admin./General Overhead	1,390	1,390	6,860
TOTAL SB1186 CERT ACCESS SPEC PROG	\$ 4,578	\$ 5,770	\$ 31,940
<u>025-CAPITAL RESERVE</u>			
5200 - Operations & Maintenance	\$ 24,937	\$ 0	\$ 0
5207 - O & M/Capital Supplies	18,674	150,400	150,000
5300 - Contract Services	138,479	351,000	351,000
5320 - Hazardous Waste Removal	11,391	20,000	21,000
5411 - Other Insurance	37,113	31,260	91,630
5416 - General Liability Insurance	671,899	680,930	1,068,020
5417 - General Liability Claims	571,618	500,000	500,000
5501 - Admin./General Overhead	28,460	28,460	60,160
5600 - Capital Outlay-Land	1,851,415	0	0
5602 - Capital Outlay-Bldg & Imprvmnt	137,723	1,482,400	480,000
5603 - Capital Outlay-Equipment	300,572	0	0
5650 - Capital Project	205,175	2,555,000	6,765,000
9711 - Transfer Out-Fund 711	934,831	937,300	934,100
9714 - Transfer Out - Comptr Eq Rplc	421,864	421,870	421,870
TOTAL CAPITAL RESERVE	\$ 5,354,151	\$ 7,158,620	\$ 10,842,780
<u>073-BENEFITS CONTINGENCY</u>			
5000 - Regular Salaries	\$ 971,323	\$ 906,480	\$ 1,111,400
Fringe Benefits	0	0	16,120
5501 - Admin./General Overhead	11,350	11,350	11,940
TOTAL BENEFITS CONTINGENCY	\$ 982,673	\$ 917,830	\$ 1,139,460
<u>100-ASSESSMENT DISTRICTS ADMIN</u>			
5000 - Regular Salaries	\$ 160,055	\$ 181,920	\$ 181,630
5010 - Part Time Salaries	5,237	0	0
Fringe Benefits	85,089	90,340	90,210

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5100 - Travel and Meetings	535	6,280	7,000
5102 - Training	0	1,000	1,000
5105 - Mileage	0	300	300
5150 - Office Supplies & Equipment	29	500	1,500
5200 - Operations & Maintenance	8,973	25,830	15,750
5300 - Contract Services	101,365	313,260	136,780
5501 - Admin./General Overhead	444,710	444,710	358,780
TOTAL ASSESSMENT DISTRICTS ADMIN	\$ 805,993	\$ 1,064,140	\$ 792,950
<u>101-AD 93-1 MASI COMMERCE CENTER</u>			
5501 - Admin./General Overhead	\$ 180	\$ 180	\$ 0
TOTAL AD 93-1 MASI COMMERCE CENTER	\$ 180	\$ 180	\$ 0
<u>105-AB2766 AIR QUALITY IMPROVEMENT</u>			
5200 - Operations & Maintenance	\$ 8,469	\$ 13,650	\$ 11,840
5300 - Contract Services	1,550	1,610	1,640
5501 - Admin./General Overhead	5,520	5,520	1,640
5604 - Capital Outlay-Vehicles	73,671	105,000	80,000
5650 - Capital Project	657,273	208,740	217,000
TOTAL AB2766 AIR QUALITY IMPROVEMENT	\$ 746,483	\$ 334,520	\$ 312,120
<u>106-MSRC AIR POLLUTION REDUCT GRNT</u>			
5604 - Capital Outlay-Vehicles	\$ 30,000	\$ 0	\$ 0
TOTAL MSRC AIR POLLUTION REDUCT GRNT	\$ 30,000	\$ 0	\$ 0
<u>109-PUBLIC ART TRUST FUND</u>			
5200 - Operations & Maintenance	\$ 2,803	\$ 45,000	\$ 48,000
5501 - Admin./General Overhead	40	40	510
TOTAL PUBLIC ART TRUST FUND	\$ 2,843	\$ 45,040	\$ 48,510
<u>110-BEAUTIFICATION</u>			
5501 - Admin./General Overhead	\$ 790	\$ 790	\$ 400
5650 - Capital Project	30,675	15,000	0
TOTAL BEAUTIFICATION	\$ 31,465	\$ 15,790	\$ 400
<u>111-PARK LAND ACQUISITION</u>			
5300 - Contract Services	\$ 12,974	\$ 0	\$ 0
5501 - Admin./General Overhead	2,480	2,480	2,850
TOTAL PARK LAND ACQUISITION	\$ 15,454	\$ 2,480	\$ 2,850
<u>112-DRAINAGE FAC/GENERAL</u>			
5000 - Regular Salaries	\$ 26,814	\$ 30,510	\$ 32,520
Fringe Benefits	14,350	15,260	16,260

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5501 - Admin./General Overhead	8,200	8,200	7,920
5650 - Capital Project	3,513,841	275,000	100,000
TOTAL DRAINAGE FAC/GENERAL	\$ 3,563,205	\$ 328,970	\$ 156,700
<u>113-COMMUNITY/REC CENTER DEVELPMNT</u>			
5300 - Contract Services	\$ 4,274	\$ 0	\$ 0
5501 - Admin./General Overhead	910	910	690
5650 - Capital Project	963	0	0
TOTAL COMMUNITY/REC CENTER DEVELPMNT	\$ 6,147	\$ 910	\$ 690
<u>114-DRAINAGE-ETIWANDA/SAN SEVAINE</u>			
5501 - Admin./General Overhead	\$ 250	\$ 250	\$ 130
TOTAL DRAINAGE-ETIWANDA/SAN SEVAINE	\$ 250	\$ 250	\$ 130
<u>115-HENDERSON/WARDMAN DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 360	\$ 360	\$ 0
TOTAL HENDERSON/WARDMAN DRAINAGE	\$ 360	\$ 360	\$ 0
<u>116-ETIWANDA DRAINAGE</u>			
5000 - Regular Salaries	\$ 17,408	\$ 19,420	\$ 0
Fringe Benefits	9,316	9,710	0
5501 - Admin./General Overhead	3,880	3,880	3,310
5650 - Capital Project	0	100,000	100,000
TOTAL ETIWANDA DRAINAGE	\$ 30,604	\$ 133,010	\$ 103,310
<u>118-UPPER ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 450	\$ 450	\$ 0
TOTAL UPPER ETIWANDA DRAINAGE	\$ 450	\$ 450	\$ 0
<u>119-PARK IMPROVEMENT</u>			
5300 - Contract Services	\$ 6,267	\$ 0	\$ 300,000
5501 - Admin./General Overhead	750	750	1,840
5603 - Capital Outlay-Equipment	0	0	700,000
5607 - Cap Outlay-Imprv Oth Than Bldg	0	0	910,020
TOTAL PARK IMPROVEMENT	\$ 7,017	\$ 750	\$ 1,911,860
<u>120-PARK DEVELOPMENT</u>			
5000 - Regular Salaries	\$ 40,220	\$ 82,170	\$ 0
Fringe Benefits	21,524	41,090	0
5100 - Travel and Meetings	0	1,800	0
5102 - Training	0	500	500
5150 - Office Supplies & Equipment	0	200	200
5160 - Membership Dues	150	150	0

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5200 - Operations & Maintenance	0	1,000	5,000
5300 - Contract Services	35,985	50,000	50,000
5501 - Admin./General Overhead	18,690	18,690	12,880
5607 - Cap Outlay-Imprv Oth Than Bldg	162,851	0	0
5650 - Capital Project	42,482	900,690	450,000
TOTAL PARK DEVELOPMENT	\$ 321,902	\$ 1,096,290	\$ 518,580
<u>122-SOUTH ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 800	\$ 800	\$ 460
TOTAL SOUTH ETIWANDA DRAINAGE	\$ 800	\$ 800	\$ 460
<u>123-LIBRARY IMPACT FEE</u>			
5300 - Contract Services	\$ 1,423	\$ 0	\$ 0
5501 - Admin./General Overhead	260	260	1,150
5650 - Capital Project	963	0	0
TOTAL LIBRARY IMPACT FEE	\$ 2,646	\$ 260	\$ 1,150
<u>124-TRANSPORTATION</u>			
5000 - Regular Salaries	\$ 321,428	\$ 378,160	\$ 267,350
5005 - Overtime Salaries	3,355	0	0
Fringe Benefits	171,832	188,890	133,680
5300 - Contract Services	20,651	0	0
5501 - Admin./General Overhead	74,310	74,310	73,730
5650 - Capital Project	2,456,717	8,997,350	8,315,500
TOTAL TRANSPORTATION	\$ 3,048,293	\$ 9,638,710	\$ 8,790,260
<u>125-ANIMAL CENTER IMPACT FEE</u>			
5300 - Contract Services	\$ 308	\$ 0	\$ 0
5501 - Admin./General Overhead	60	60	630
5602 - Capital Outlay-Bldg & Imprvmnt	0	0	20,000
TOTAL ANIMAL CENTER IMPACT FEE	\$ 368	\$ 60	\$ 20,630
<u>126-LOWER ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 480	\$ 480	\$ 290
TOTAL LOWER ETIWANDA DRAINAGE	\$ 480	\$ 480	\$ 290
<u>127-POLICE IMPACT FEE</u>			
5300 - Contract Services	\$ 410	\$ 0	\$ 0
5501 - Admin./General Overhead	200	200	1,280
5602 - Capital Outlay-Bldg & Imprvmnt	0	170,000	170,000
5650 - Capital Project	963	0	0
TOTAL POLICE IMPACT FEE	\$ 1,573	\$ 170,200	\$ 171,280

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<u>128-ETIWANDA NO. EQUESTRIAN FACIL.</u>			
5501 - Admin./General Overhead	\$ 540	\$ 540	\$ 0
TOTAL ETIWANDA NO. EQUESTRIAN FACIL.	\$ 540	\$ 540	\$ 0
<u>129-UNDERGROUND UTILITIES</u>			
5005 - Overtime Salaries	\$ 519	\$ 0	\$ 0
5300 - Contract Services	4,650	0	0
5501 - Admin./General Overhead	8,330	8,330	4,980
5650 - Capital Project	2,793	0	0
TOTAL UNDERGROUND UTILITIES	\$ 16,292	\$ 8,330	\$ 4,980
<u>130-LMD #1 GENERAL CITY</u>			
5000 - Regular Salaries	\$ 17,565	\$ 18,050	\$ 18,720
5010 - Part Time Salaries	0	14,350	11,940
Fringe Benefits	9,389	12,840	12,890
5200 - Operations & Maintenance	52,612	67,070	73,750
5204 - O & M/Facilities	2,208	2,300	2,300
5250 - Vehicle Operations & Maint.	877	2,000	0
5252 - Emergency Equipment & Veh Rntl	269	5,800	5,800
5280 - Equip Operations & Maint	1,021	2,000	3,000
5300 - Contract Services	489,963	615,960	578,810
5304 - Contract Serv/Facilities	9,677	7,410	7,410
5310 - Tree Maintenance	166,770	52,500	145,780
5350 - Contract Vehicle Maint/Repair	0	0	2,000
5400 - Telephone Utilities	1,588	1,890	1,890
5402 - Water Utilities	343,411	380,530	380,530
5403 - Electric Utilities	35,229	37,450	42,100
5500 - Assessment Administration	62,850	62,850	43,290
5501 - Admin./General Overhead	56,690	56,690	71,750
5607 - Cap Outlay-Imprv Oth Than Bldg	5,760	0	0
5650 - Capital Project	86,046	50,000	272,000
5720 - Misc Contributions to City	660	660	660
9141 - Transfer Out-Fund 141	90,000	90,000	90,000
TOTAL LMD #1 GENERAL CITY	\$ 1,432,585	\$ 1,480,350	\$ 1,764,620
<u>131-LMD #2 VICTORIA</u>			
5000 - Regular Salaries	\$ 539,180	\$ 582,690	\$ 603,190
5005 - Overtime Salaries	952	1,090	1,090
5010 - Part Time Salaries	36,123	70,550	62,900
Fringe Benefits	296,187	310,010	320,130
5200 - Operations & Maintenance	62,675	83,300	90,300
5250 - Vehicle Operations & Maint.	4,932	5,000	0
5252 - Emergency Equipment & Veh Rntl	0	200	200
5300 - Contract Services	1,316,545	1,301,810	1,368,240
5310 - Tree Maintenance	261,028	163,340	263,320

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5350 - Contract Vehicle Maint/Repair	0	0	5,000
5402 - Water Utilities	819,823	952,430	952,430
5403 - Electric Utilities	45,218	47,700	51,160
5500 - Assessment Administration	35,080	35,080	24,760
5501 - Admin./General Overhead	324,160	324,160	364,420
5504 - Interfund Allocation	86,230	83,160	83,160
5603 - Capital Outlay-Equipment	0	2,230	28,790
5607 - Cap Outlay-Imprv Oth Than Bldg	61,739	25,000	25,000
5650 - Capital Project	37,711	1,000,000	2,086,450
TOTAL LMD #2 VICTORIA	\$ 3,927,583	\$ 4,987,750	\$ 6,330,540
<u>132-LMD #3A HYSSOP</u>			
5300 - Contract Services	\$ 430	\$ 0	\$ 0
5402 - Water Utilities	209	0	0
5403 - Electric Utilities	19	0	0
5500 - Assessment Administration	50	0	0
5501 - Admin./General Overhead	740	0	0
9001 - Transfer Out-General Fund	30,992	0	0
TOTAL LMD #3A HYSSOP	\$ 32,440	\$ 0	\$ 0
<u>133-LMD #3B MEDIANS</u>			
5000 - Regular Salaries	\$ 78,699	\$ 79,820	\$ 98,810
5010 - Part Time Salaries	9,431	14,860	880
Fringe Benefits	43,806	43,770	49,460
5152 - Computer Software	495	500	500
5200 - Operations & Maintenance	14,099	17,050	20,050
5204 - O & M/Facilities	1,472	11,500	11,500
5300 - Contract Services	292,494	380,710	415,440
5304 - Contract Serv/Facilities	156,473	181,320	189,730
5310 - Tree Maintenance	18,592	26,210	32,430
5402 - Water Utilities	129,569	133,120	134,440
5403 - Electric Utilities	34,495	37,730	38,030
5500 - Assessment Administration	6,240	6,240	4,460
5501 - Admin./General Overhead	44,070	44,070	52,730
5603 - Capital Outlay-Equipment	0	0	105,000
TOTAL LMD #3B MEDIANS	\$ 829,935	\$ 976,900	\$ 1,153,460
<u>134-LMD #4R TERRA VISTA</u>			
5000 - Regular Salaries	\$ 600,761	\$ 683,480	\$ 700,970
5005 - Overtime Salaries	628	1,050	1,050
5010 - Part Time Salaries	20,317	33,610	29,420
Fringe Benefits	324,964	350,130	358,900
5200 - Operations & Maintenance	68,111	80,810	87,620
5250 - Vehicle Operations & Maint.	5,492	6,000	0
5252 - Emergency Equipment & Veh Rntl	0	1,700	1,700

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5280 - Equip Operations & Maint	2,755	5,750	5,750
5300 - Contract Services	552,170	654,270	661,440
5310 - Tree Maintenance	74,320	74,970	87,900
5350 - Contract Vehicle Maint/Repair	0	0	6,000
5402 - Water Utilities	453,896	477,240	477,240
5403 - Electric Utilities	19,527	19,820	22,990
5500 - Assessment Administration	20,980	20,980	14,440
5501 - Admin./General Overhead	257,850	257,850	295,250
5603 - Capital Outlay-Equipment	0	0	27,000
5607 - Cap Outlay-Imprv Oth Than Bldg	175,648	0	0
5650 - Capital Project	495	700,000	700,000
TOTAL LMD #4R TERRA VISTA	\$ 2,577,914	\$ 3,367,660	\$ 3,477,670
<u>135-LMD #5 ANDOVER</u>			
5000 - Regular Salaries	\$ 908	\$ 1,990	\$ 1,990
Fringe Benefits	486	1,000	1,000
5200 - Operations & Maintenance	41	1,300	1,300
5250 - Vehicle Operations & Maint.	0	70	0
5300 - Contract Services	476	1,820	1,490
5402 - Water Utilities	864	900	930
5403 - Electric Utilities	163	200	200
5500 - Assessment Administration	240	240	170
5501 - Admin./General Overhead	850	850	2,340
TOTAL LMD #5 ANDOVER	\$ 4,028	\$ 8,370	\$ 9,420
<u>136-LMD #6R CARYN COMMUNITY</u>			
5000 - Regular Salaries	\$ 12,302	\$ 12,490	\$ 12,800
5010 - Part Time Salaries	0	1,970	1,460
Fringe Benefits	6,584	6,780	6,840
5200 - Operations & Maintenance	5,135	7,500	9,400
5252 - Emergency Equipment & Veh Rntl	0	200	200
5300 - Contract Services	331,852	296,460	305,220
5310 - Tree Maintenance	67,980	50,000	66,900
5402 - Water Utilities	151,404	193,120	165,600
5403 - Electric Utilities	3,775	4,120	4,700
5500 - Assessment Administration	6,680	6,680	4,570
5501 - Admin./General Overhead	40,790	40,790	51,030
5603 - Capital Outlay-Equipment	0	1,120	900
5650 - Capital Project	0	50,000	50,000
TOTAL LMD #6R CARYN COMMUNITY	\$ 626,502	\$ 671,230	\$ 679,620
<u>137-LMD #7 NORTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 133,077	\$ 136,830	\$ 136,510
5010 - Part Time Salaries	2,365	23,670	24,170
Fringe Benefits	71,566	74,580	75,180

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5200 - Operations & Maintenance	22,417	38,130	49,470
5204 - O & M/Facilities	1,236	5,000	5,000
5252 - Emergency Equipment & Veh Rntl	0	9,200	6,200
5300 - Contract Services	398,717	454,520	474,290
5304 - Contract Serv/Facilities	2,105	2,750	2,750
5310 - Tree Maintenance	52,851	25,090	67,920
5402 - Water Utilities	294,875	343,150	343,150
5403 - Electric Utilities	13,825	16,170	16,770
5500 - Assessment Administration	16,130	16,130	11,070
5501 - Admin./General Overhead	104,930	104,930	125,140
5603 - Capital Outlay-Equipment	0	3,350	7,200
5607 - Cap Outlay-Imprv Oth Than Bldg	0	100,000	0
5720 - Misc Contributions to City	680	680	680
TOTAL LMD #7 NORTH ETIWANDA	\$ 1,114,774	\$ 1,354,180	\$ 1,345,500
<u>138-LMD #8 SOUTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 3,539	\$ 3,640	\$ 3,770
Fringe Benefits	1,894	1,820	1,890
5200 - Operations & Maintenance	183	1,500	1,500
5300 - Contract Services	9,884	10,620	10,620
5310 - Tree Maintenance	11,490	3,720	5,730
5402 - Water Utilities	8,992	9,950	9,950
5403 - Electric Utilities	474	610	630
5500 - Assessment Administration	1,060	1,060	730
5501 - Admin./General Overhead	9,310	9,310	12,900
TOTAL LMD #8 SOUTH ETIWANDA	\$ 46,826	\$ 42,230	\$ 47,720
<u>139-LMD #9 LOWER ETIWANDA</u>			
5000 - Regular Salaries	\$ 209,662	\$ 214,050	\$ 214,420
5010 - Part Time Salaries	6,379	18,670	22,430
Fringe Benefits	112,555	111,800	113,820
5200 - Operations & Maintenance	17,214	17,800	17,800
5252 - Emergency Equipment & Veh Rntl	0	1,200	1,200
5300 - Contract Services	173,293	107,440	126,510
5310 - Tree Maintenance	35,948	33,930	39,770
5402 - Water Utilities	65,285	67,090	75,190
5403 - Electric Utilities	3,674	4,240	4,240
5500 - Assessment Administration	7,700	7,700	5,240
5501 - Admin./General Overhead	59,630	59,630	70,610
5603 - Capital Outlay-Equipment	0	460	370
TOTAL LMD #9 LOWER ETIWANDA	\$ 691,340	\$ 644,010	\$ 691,600
<u>140-LMD #10 RANCHO ETIWANDA</u>			
5000 - Regular Salaries	\$ 148,668	\$ 156,650	\$ 157,960
5005 - Overtime Salaries	0	1,050	1,050

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5010 - Part Time Salaries	8,546	28,280	36,110
Fringe Benefits	81,447	85,710	89,660
5200 - Operations & Maintenance	10,251	16,270	20,270
5204 - O & M/Facilities	1,205	1,500	26,500
5252 - Emergency Equipment & Veh Rntl	0	3,300	3,300
5280 - Equip Operations & Maint	0	500	1,000
5300 - Contract Services	91,343	151,320	171,810
5304 - Contract Serv/Facilities	2,737	3,770	3,770
5310 - Tree Maintenance	11,378	11,800	23,410
5402 - Water Utilities	120,854	131,150	136,660
5403 - Electric Utilities	12,094	12,470	14,560
5500 - Assessment Administration	4,120	4,120	2,820
5501 - Admin./General Overhead	82,110	82,110	93,180
5603 - Capital Outlay-Equipment	0	1,790	1,430
5607 - Cap Outlay-Imprv Oth Than Bldg	43,250	150,000	0
5720 - Misc Contributions to City	650	650	650
TOTAL LMD #10 RANCHO ETIWANDA	\$ 618,653	\$ 842,440	\$ 784,140
<u>141-LMD 1 CAPITAL REPLACEMENT FUND</u>			
5200 - Operations & Maintenance	\$ 0	\$ 10,000	\$ 10,000
5300 - Contract Services	0	30,000	30,000
5501 - Admin./General Overhead	650	650	630
5603 - Capital Outlay-Equipment	0	8,920	7,130
5607 - Cap Outlay-Imprv Oth Than Bldg	0	90,000	69,000
5650 - Capital Project	0	50,000	50,000
TOTAL LMD 1 CAPITAL REPLACEMENT FUND	\$ 650	\$ 189,570	\$ 166,760
<u>150-GENERAL CITY STREET LIGHTS</u>			
5200 - Operations & Maintenance	\$ 3,936	\$ 100,000	\$ 100,000
5300 - Contract Services	229,616	250,000	250,000
5501 - Admin./General Overhead	4,830	4,830	0
TOTAL GENERAL CITY STREET LIGHTS	\$ 238,382	\$ 354,830	\$ 350,000
<u>151-SLD #1 ARTERIAL</u>			
5000 - Regular Salaries	\$ 7,015	\$ 15,360	\$ 15,990
Fringe Benefits	3,754	7,680	8,000
5102 - Training	0	180	220
5160 - Membership Dues	50	50	80
5200 - Operations & Maintenance	3,673	7,990	45,520
5220 - Cellular Technology	0	2,000	2,000
5280 - Equip Operations & Maint	0	500	500
5300 - Contract Services	0	47,750	47,750
5380 - Contract Equip. Maint/Repair	0	0	4,280
5400 - Telephone Utilities	1,174	1,500	1,500
5403 - Electric Utilities	412,861	406,000	497,600

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5500 - Assessment Administration	152,990	152,990	106,710
5501 - Admin./General Overhead	58,940	58,940	68,660
5700 - Interest Expense	35,311	0	0
5701 - Principal Repayments	212,121	0	0
5704 - Long Term Debt Repymt Contra	(212,121)	0	0
9150 - Transfer Out-Fund 150	63,791	113,200	113,200
TOTAL SLD #1 ARTERIAL	\$ 739,559	\$ 814,140	\$ 912,010
<u>152-SLD #2 RESIDENTIAL</u>			
5102 - Training	\$ 0	\$ 0	\$ 220
5160 - Membership Dues	0	0	80
5200 - Operations & Maintenance	0	0	410
5300 - Contract Services	610	20,940	20,950
5380 - Contract Equip. Maint/Repair	0	0	50
5403 - Electric Utilities	284,656	288,000	336,000
5500 - Assessment Administration	38,080	38,080	26,350
5501 - Admin./General Overhead	1,920	1,920	2,440
5700 - Interest Expense	35,988	0	0
5701 - Principal Repayments	216,188	0	0
5704 - Long Term Debt Repymt Contra	(216,188)	0	0
9150 - Transfer Out-Fund 150	62,476	110,860	110,860
TOTAL SLD #2 RESIDENTIAL	\$ 423,730	\$ 459,800	\$ 497,360
<u>153-SLD #3 VICTORIA</u>			
5000 - Regular Salaries	\$ 12,990	\$ 21,570	\$ 22,660
Fringe Benefits	6,952	10,790	11,330
5102 - Training	0	180	220
5160 - Membership Dues	50	50	80
5200 - Operations & Maintenance	5,006	9,940	200
5300 - Contract Services	0	8,050	8,050
5380 - Contract Equip. Maint/Repair	0	0	30
5403 - Electric Utilities	101,478	112,000	133,100
5500 - Assessment Administration	34,240	34,240	24,820
5501 - Admin./General Overhead	7,300	7,300	11,180
5700 - Interest Expense	13,512	1,110	0
5701 - Principal Repayments	81,169	1,307,100	0
5704 - Long Term Debt Repymt Contra	(81,169)	0	0
9150 - Transfer Out-Fund 150	24,774	43,960	43,960
TOTAL SLD #3 VICTORIA	\$ 206,302	\$ 1,556,290	\$ 255,630
<u>154-SLD #4 TERRA VISTA</u>			
5000 - Regular Salaries	\$ 12,991	\$ 21,570	\$ 22,660
Fringe Benefits	6,952	10,790	11,330
5102 - Training	0	190	220
5160 - Membership Dues	50	50	80

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5200 - Operations & Maintenance	4,940	4,940	1,070
5280 - Equip Operations & Maint	0	2,290	0
5300 - Contract Services	0	3,730	3,730
5380 - Contract Equip. Maint/Repair	0	0	110
5403 - Electric Utilities	54,762	51,000	63,000
5500 - Assessment Administration	20,950	20,950	14,420
5501 - Admin./General Overhead	5,490	5,490	8,570
5700 - Interest Expense	6,818	1,980	1,460
5701 - Principal Repayments	40,955	510,010	9,860
5704 - Long Term Debt Repymt Contra	(40,955)	0	0
9150 - Transfer Out-Fund 150	11,498	20,410	20,410
TOTAL SLD #4 TERRA VISTA	\$ 124,451	\$ 653,400	\$ 156,920
<u>155-SLD #5 CARYN COMMUNITY</u>			
5000 - Regular Salaries	\$ 2,338	\$ 4,840	\$ 5,030
Fringe Benefits	1,251	2,420	2,520
5102 - Training	0	180	0
5160 - Membership Dues	50	50	0
5200 - Operations & Maintenance	5,416	8,990	0
5300 - Contract Services	0	1,770	1,770
5403 - Electric Utilities	25,595	24,000	30,100
5500 - Assessment Administration	6,670	6,670	4,570
5501 - Admin./General Overhead	1,510	1,510	3,120
5700 - Interest Expense	3,062	0	0
5701 - Principal Repayments	18,393	0	0
5704 - Long Term Debt Repymt Contra	(18,393)	0	0
9150 - Transfer Out-Fund 150	5,465	9,690	9,690
TOTAL SLD #5 CARYN COMMUNITY	\$ 51,357	\$ 60,120	\$ 56,800
<u>156-SLD #6 INDUSTRIAL AREA</u>			
5000 - Regular Salaries	\$ 12,991	\$ 21,570	\$ 22,660
Fringe Benefits	6,952	10,790	11,330
5102 - Training	0	180	0
5160 - Membership Dues	50	50	0
5200 - Operations & Maintenance	0	6,940	0
5280 - Equip Operations & Maint	0	2,290	0
5300 - Contract Services	0	2,780	2,780
5403 - Electric Utilities	48,277	45,000	53,600
5500 - Assessment Administration	5,610	5,610	4,030
5501 - Admin./General Overhead	5,510	5,510	9,240
5700 - Interest Expense	4,948	390	0
5701 - Principal Repayments	29,727	480,470	0
5704 - Long Term Debt Repymt Contra	(29,727)	0	0
9150 - Transfer Out-Fund 150	8,554	15,170	15,170

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TOTAL SLD #6 INDUSTRIAL AREA	\$ 92,892	\$ 596,750	\$ 118,810
<u>157-SLD #7 NORTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 7,016	\$ 15,360	\$ 15,990
Fringe Benefits	3,754	7,680	8,000
5102 - Training	0	180	0
5160 - Membership Dues	20	50	0
5200 - Operations & Maintenance	0	4,940	0
5300 - Contract Services	0	5,630	5,630
5403 - Electric Utilities	63,706	72,000	92,000
5500 - Assessment Administration	20,370	20,370	13,980
5501 - Admin./General Overhead	3,820	3,820	6,370
5700 - Interest Expense	9,740	0	0
5701 - Principal Repayments	58,512	0	0
5704 - Long Term Debt Repymt Contra	(58,512)	0	0
9150 - Transfer Out-Fund 150	17,312	30,720	30,720
TOTAL SLD #7 NORTH ETIWANDA	\$ 125,738	\$ 160,750	\$ 172,690
<u>158-SLD #8 SOUTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 12,211	\$ 19,960	\$ 20,990
Fringe Benefits	6,535	9,980	10,500
5102 - Training	0	180	220
5160 - Membership Dues	0	40	80
5200 - Operations & Maintenance	4,936	4,940	410
5300 - Contract Services	0	1,980	1,980
5380 - Contract Equip. Maint/Repair	0	0	50
5403 - Electric Utilities	27,741	26,000	31,800
5500 - Assessment Administration	8,290	8,290	5,700
5501 - Admin./General Overhead	5,730	5,730	7,520
5700 - Interest Expense	2,564	210	0
5701 - Principal Repayments	15,417	248,010	0
5704 - Long Term Debt Repymt Contra	(15,417)	0	0
9150 - Transfer Out-Fund 150	6,100	10,820	10,820
TOTAL SLD #8 SOUTH ETIWANDA	\$ 74,107	\$ 336,140	\$ 90,070
<u>174-STATE GAS TAX</u>			
5000 - Regular Salaries	\$ 1,069,550	\$ 1,141,770	\$ 1,242,300
5005 - Overtime Salaries	8,002	12,000	12,000
5010 - Part Time Salaries	13,858	19,620	29,120
Fringe Benefits	568,359	572,090	626,030
5102 - Training	0	2,780	2,780
5200 - Operations & Maintenance	0	620	620
5250 - Vehicle Operations & Maint.	0	6,110	0
5280 - Equip Operations & Maint	0	1,200	0
5300 - Contract Services	121,291	285,170	635,170

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5350 - Contract Vehicle Maint/Repair	0	0	6,110
5380 - Contract Equip. Maint/Repair	0	0	1,200
5403 - Electric Utilities	85,455	95,000	95,000
5501 - Admin./General Overhead	242,890	242,890	256,350
5650 - Capital Project	540,716	4,677,960	4,850,000
TOTAL STATE GAS TAX	\$ 2,650,121	\$ 7,057,210	\$ 7,756,680
<u>176-MEASURE I 1990-2010</u>			
5501 - Admin./General Overhead	\$ 440	\$ 440	\$ 230
5650 - Capital Project	162,491	101,250	0
TOTAL MEASURE I 1990-2010	\$ 162,931	\$ 101,690	\$ 230
<u>177-MEASURE I 2010-2040</u>			
5000 - Regular Salaries	\$ 269,732	\$ 274,230	\$ 281,500
5005 - Overtime Salaries	14,243	14,300	14,300
Fringe Benefits	143,733	136,760	140,410
5300 - Contract Services	1,052,524	1,161,160	1,193,190
5501 - Admin./General Overhead	51,510	51,510	56,300
5650 - Capital Project	1,949,456	1,358,750	2,250,000
TOTAL MEASURE I 2010-2040	\$ 3,481,198	\$ 2,996,710	\$ 3,935,700
<u>179-ROAD MAINT & REHAB ACCT</u>			
5501 - Admin./General Overhead	\$ 910	\$ 910	\$ 4,350
5650 - Capital Project	2,925,056	4,482,000	1,600,000
TOTAL ROAD MAINT & REHAB ACCT	\$ 2,925,966	\$ 4,482,910	\$ 1,604,350
<u>181-SB 1 - TCEP</u>			
5501 - Admin./General Overhead	\$ 650	\$ 650	\$ 2,350
5650 - Capital Project	4,627,297	12,500,000	62,350,000
TOTAL SB 1 - TCEP	\$ 4,627,947	\$ 12,500,650	\$ 62,352,350
<u>188-INTEGRATED WASTE MANAGEMENT</u>			
5000 - Regular Salaries	\$ 669,763	\$ 681,720	\$ 684,240
5005 - Overtime Salaries	31,555	50,000	65,000
Fringe Benefits	353,433	337,190	340,360
5100 - Travel and Meetings	0	1,500	3,000
5102 - Training	340	500	1,000
5105 - Mileage	0	100	300
5150 - Office Supplies & Equipment	587	1,000	1,000
5160 - Membership Dues	600	890	980
5200 - Operations & Maintenance	4,902	25,500	25,500
5204 - O & M/Facilities	0	500	530
5300 - Contract Services	86,244	148,300	103,100
5304 - Contract Serv/Facilities	3,441	3,610	3,800

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5501 - Admin./General Overhead	124,890	124,890	107,360
9001 - Transfer Out-General Fund	218,390	218,390	218,390
TOTAL INTEGRATED WASTE MANAGEMENT	\$ 1,494,145	\$ 1,594,090	\$ 1,554,560
<u>194-PROPOSITION 1B STATE FUNDING</u>			
5501 - Admin./General Overhead	\$ 200	\$ 200	\$ 110
TOTAL PROPOSITION 1B STATE FUNDING	\$ 200	\$ 200	\$ 110
<u>195-STATE ASSET SEIZURE</u>			
5207 - O & M/Capital Supplies	\$ 13,139	\$ 0	\$ 1,100
5300 - Contract Services	2,973	0	0
5501 - Admin./General Overhead	470	470	370
5605 - Capital Outlay-Computer Equip	0	15,000	0
9196 - Transfer Out-Fund 196	0	2,680	2,680
TOTAL STATE ASSET SEIZURE	\$ 16,582	\$ 18,150	\$ 4,150
<u>196-CA ASSET SEIZURE 15%</u>			
5300 - Contract Services	\$ 0	\$ 2,980	\$ 2,980
5501 - Admin./General Overhead	70	70	40
TOTAL CA ASSET SEIZURE 15%	\$ 70	\$ 3,050	\$ 3,020
<u>198-CITYWIDE INFRASTRUCTURE IMPRV</u>			
5000 - Regular Salaries	\$ 130	\$ 14,720	\$ 7,120
Fringe Benefits	69	7,340	3,540
5200 - Operations & Maintenance	14	0	0
5300 - Contract Services	9,308	0	0
5501 - Admin./General Overhead	21,740	21,740	14,880
5650 - Capital Project	313,436	120,000	1,421,000
9124 - Transfer Out-Transportation	17,000	0	0
TOTAL CITYWIDE INFRASTRUCTURE IMPRV	\$ 361,697	\$ 163,800	\$ 1,446,540
<u>204-COMMUNITY DEVELOPMENT BLK GRNT</u>			
5000 - Regular Salaries	\$ 164,944	\$ 180,720	\$ 109,100
5005 - Overtime Salaries	7,547	0	0
5010 - Part Time Salaries	11,363	0	0
Fringe Benefits	88,624	90,010	54,240
5501 - Admin./General Overhead	35,290	35,290	42,530
5650 - Capital Project	1,209,228	1,532,370	926,480
5720 - Misc Contributions to City	11,066	0	0
TOTAL COMMUNITY DEVELOPMENT BLK GRNT	\$ 1,528,062	\$ 1,838,390	\$ 1,132,350
<u>214-PEDESTRIAN GRANT/ART 3</u>			
5650 - Capital Project	\$ 51,073	\$ 398,550	\$ 403,000

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TOTAL PEDESTRIAN GRANT/ART 3	\$ 51,073	\$ 398,550	\$ 403,000
<u>218-PUBLIC RESRCE GRNTS/HEALTHY RC</u>			
5200 - Operations & Maintenance	\$ 5,641	\$ 0	\$ 0
5501 - Admin./General Overhead	10	0	0
5725 - Other Expenditures	5,300	0	0
TOTAL PUBLIC RESRCE GRNTS/HEALTHY RC	\$ 10,951	\$ 0	\$ 0
<u>225-CA RECYC/LITTER REDUCTION GRNT</u>			
5005 - Overtime Salaries	\$ 0	\$ 4,600	\$ 4,600
Fringe Benefits	0	70	70
5100 - Travel and Meetings	0	2,000	2,000
5102 - Training	600	1,350	1,400
5200 - Operations & Maintenance	41,134	37,660	35,000
5300 - Contract Services	12,900	13,000	14,000
5501 - Admin./General Overhead	1,010	1,010	0
TOTAL CA RECYC/LITTER REDUCTION GRNT	\$ 55,644	\$ 59,690	\$ 57,070
<u>227-USED OIL RECYCLING PROGRAM</u>			
5005 - Overtime Salaries	\$ 25,566	\$ 25,000	\$ 18,000
Fringe Benefits	0	370	270
5100 - Travel and Meetings	0	150	150
5200 - Operations & Maintenance	23,331	24,000	7,000
5501 - Admin./General Overhead	680	680	1,030
TOTAL USED OIL RECYCLING PROGRAM	\$ 49,577	\$ 50,200	\$ 26,450
<u>274-STATE GRANTS FUND</u>			
5200 - Operations & Maintenance	\$ 0	\$ 0	\$ 53,710
5300 - Contract Services	0	0	42,500
5650 - Capital Project	223,240	2,686,760	0
9001 - Transfer Out-General Fund	0	0	1,150
9188 - Transfer Out-Integrated Waste	0	0	5,000
TOTAL STATE GRANTS FUND	\$ 223,240	\$ 2,686,760	\$ 102,360
<u>275-FEDERAL GRANTS FUND</u>			
5200 - Operations & Maintenance	\$ 2,009,112	\$ 0	\$ 0
5650 - Capital Project	0	0	1,000,000
9001 - Transfer Out-General Fund	2,220,675	0	0
9016 - Transfer Out-CD Tech Svcs Fund	18,424	0	0
9017 - Transfer Out-Fund 017	205,343	0	0
9025 - Transfer Out-Capital Reserve	249,704	0	0
9120 - Transfer Out-Fund 120	82,440	0	0
9130 - Transfer Out-LMD1	28	0	0
9131 - Transfer Out-LMD2	8,744	0	0

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9133 - Transfer Out-Fund 133	520	0	0
9134 - Transfer Out-Fund 134	5,132	0	0
9137 - Transfer Out-Fund 137	376	0	0
9139 - Transfer Out-Fund 139	1,284	0	0
9140 - Transfer Out-Fund 140	963	0	0
9174 - Transfer Out-Fund 174	1,050	0	0
9281 - Transfer Out-Fire Fund	214,903	0	0
9288 - Transfer Out-Fire Capital Fund	164,808	0	0
9290 - Transfer Out-Library Fund	169,385	0	0
9700 - Transfer Out-Sports Complex	19,995	0	0
9714 - Transfer Out - Comptr Eq Rplc	350,479	0	0
9848 - Transfer Out-Fund 848	7,064	0	0
9868 - Transfer Out-Fund 868	191	0	0
TOTAL FEDERAL GRANTS FUND	\$ 5,730,620	\$ 0	\$ 1,000,000
<u>290-LIBRARY FUND</u>			
5000 - Regular Salaries	\$ 1,431,281	\$ 1,750,090	\$ 1,941,930
5010 - Part Time Salaries	222,024	666,650	936,400
Fringe Benefits	787,425	1,049,730	1,244,970
5100 - Travel and Meetings	6,275	25,370	26,720
5102 - Training	0	3,000	6,900
5105 - Mileage	149	750	550
5150 - Office Supplies & Equipment	11,113	15,000	18,000
5152 - Computer Software	0	4,530	3,600
5160 - Membership Dues	4,691	6,250	6,170
5200 - Operations & Maintenance	655,530	732,720	767,470
5207 - O & M/Capital Supplies	43,387	40,000	44,000
5215 - O & M/Computer Equipment	2,574	23,220	3,000
5220 - Cellular Technology	421	0	0
5300 - Contract Services	190,725	353,080	356,720
5400 - Telephone Utilities	1,321	2,650	1,200
5402 - Water Utilities	5,510	6,010	6,010
5403 - Electric Utilities	68,386	68,250	85,000
5405 - Internet Services	33,529	57,480	54,000
5501 - Admin./General Overhead	116,600	116,600	128,260
5603 - Capital Outlay-Equipment	250,160	45,000	189,310
5604 - Capital Outlay-Vehicles	30,373	0	0
5606 - Capital Outlay-Furn/Fixtures	50	5,000	0
5725 - Other Expenditures	0	133,400	333,400
9329 - Transfer Out-Library Cap Fund	1,100,000	500,000	800,000
TOTAL LIBRARY FUND	\$ 4,961,524	\$ 5,604,780	\$ 6,953,610
<u>291-CA STATE LIBRARY</u>			
5200 - Operations & Maintenance	\$ 1,000	\$ 20,000	\$ 20,000
5300 - Contract Services	42,144	9,150	0
5501 - Admin./General Overhead	530	530	610

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TOTAL CA STATE LIBRARY	\$ 43,674	\$ 29,680	\$ 20,610
<u>292-STAFF INNOVATION FD (CA ST LB)</u>			
5100 - Travel and Meetings	\$ 0	\$ 7,500	\$ 8,500
5501 - Admin./General Overhead	250	250	200
TOTAL STAFF INNOVATION FD (CA ST LB)	\$ 250	\$ 7,750	\$ 8,700
<u>302-LIBRARY SERVICES & TECH. ACT</u>			
5501 - Admin./General Overhead	\$ 20	\$ 0	\$ 0
9290 - Transfer Out-Library Fund	37,040	0	0
TOTAL LIBRARY SERVICES & TECH. ACT	\$ 37,060	\$ 0	\$ 0
<u>329-LIBRARY CAPITAL FUND</u>			
5501 - Admin./General Overhead	\$ 710	\$ 710	\$ 500
5650 - Capital Project	295,649	1,225,000	3,899,340
TOTAL LIBRARY CAPITAL FUND	\$ 296,359	\$ 1,225,710	\$ 3,899,840
<u>354-COPS PROGRAM GRANT-STATE</u>			
5100 - Travel and Meetings	\$ 3,896	\$ 5,000	\$ 5,000
5207 - O & M/Capital Supplies	5,217	0	0
5300 - Contract Services	225,169	300,000	300,000
5501 - Admin./General Overhead	3,520	3,520	4,400
TOTAL COPS PROGRAM GRANT-STATE	\$ 237,802	\$ 308,520	\$ 309,400
<u>361-JUSTICE ASSISTANCE GRANT(JAG)</u>			
5207 - O & M/Capital Supplies	\$ 0	\$ 2,010	\$ 0
5215 - O & M/Computer Equipment	0	230	0
5605 - Capital Outlay-Computer Equip	0	15,820	0
TOTAL JUSTICE ASSISTANCE GRANT(JAG)	\$ 0	\$ 18,060	\$ 0
<u>380-HOMELAND SECURITY GRANT-FIRE</u>			
5207 - O & M/Capital Supplies	\$ 26,780	\$ 0	\$ 0
TOTAL HOMELAND SECURITY GRANT-FIRE	\$ 26,780	\$ 0	\$ 0
<u>381-HOMELAND SECURITY GRANT-POLICE</u>			
5207 - O & M/Capital Supplies	\$ 12,607	\$ 0	\$ 0
5603 - Capital Outlay-Equipment	20,558	56,000	37,300
5605 - Capital Outlay-Computer Equip	0	12,000	0
TOTAL HOMELAND SECURITY GRANT-POLICE	\$ 33,165	\$ 68,000	\$ 37,300
<u>383-EMERGENCY MGMT PERFORMNCE GRNT</u>			
5723 - Misc Contributions to Fire	\$ 26,725	\$ 26,730	\$ 28,020

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TOTAL EMERGENCY MGMT PERFORMNCE GRNT	\$ 26,725	\$ 26,730	\$ 28,020
<u>396-HOUSING SUCCESSOR AGENCY</u>			
5245 - Subsidies To Low/Mod Housing	\$ 38,440	\$ 37,200	\$ 33,600
5300 - Contract Services	249,996	150,000	150,000
5720 - Misc Contributions to City	200,000	200,000	200,000
5725 - Other Expenditures	114,922	0	0
TOTAL HOUSING SUCCESSOR AGENCY	\$ 603,358	\$ 387,200	\$ 383,600
<u>399-EIFD</u>			
5100 - Travel and Meetings	\$ 0	\$ 0	\$ 1,000
5150 - Office Supplies & Equipment	0	0	250
5200 - Operations & Maintenance	0	0	100
5312 - Legal Services	0	0	50,000
TOTAL EIFD	\$ 0	\$ 0	\$ 51,350
<u>600-AD 82-1 6TH ST INDUSTRIAL</u>			
5501 - Admin./General Overhead	\$ 10	\$ 10	\$ 0
TOTAL AD 82-1 6TH ST INDUSTRIAL	\$ 10	\$ 10	\$ 0
<u>602-AD 84-1 DAY CREEK/MELLO</u>			
5501 - Admin./General Overhead	\$ 890	\$ 890	\$ 0
TOTAL AD 84-1 DAY CREEK/MELLO	\$ 890	\$ 890	\$ 0
<u>612-CFD 2001-01</u>			
5501 - Admin./General Overhead	\$ 2,020	\$ 2,020	\$ 0
TOTAL CFD 2001-01	\$ 2,020	\$ 2,020	\$ 0
<u>614-CFD 2003-01 PROJECT FUND</u>			
5501 - Admin./General Overhead	\$ 60	\$ 60	\$ 0
TOTAL CFD 2003-01 PROJECT FUND	\$ 60	\$ 60	\$ 0
<u>700-SPORTS COMPLEX</u>			
5000 - Regular Salaries	\$ 605,645	\$ 792,490	\$ 735,150
5005 - Overtime Salaries	12,009	37,220	37,220
5010 - Part Time Salaries	48,559	255,030	232,960
Fringe Benefits	330,845	464,340	436,830
5080 - Pension Expense	337,694	0	0
5165 - Licenses, Permits & Fees	0	250	250
5200 - Operations & Maintenance	53,197	110,700	126,600
5204 - O & M/Facilities	21,927	49,400	51,620
5250 - Vehicle Operations & Maint.	0	1,500	1,500
5252 - Emergency Equipment & Veh Rntl	7,205	4,500	4,500

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5280 - Equip Operations & Maint	7,385	16,000	17,600
5299 - Depreciation Expense	560,030	0	0
5300 - Contract Services	27,807	104,680	115,760
5304 - Contract Serv/Facilities	93,857	178,420	181,460
5310 - Tree Maintenance	0	0	35,980
5400 - Telephone Utilities	1,166	1,230	1,230
5401 - Gas Utilities	7,004	7,200	14,250
5402 - Water Utilities	91,796	88,210	100,440
5403 - Electric Utilities	57,805	150,000	150,000
5501 - Admin./General Overhead	20,000	20,000	20,000
5700 - Interest Expense	17,907	16,660	15,390
5701 - Principal Repayments	124,653	125,910	127,180
5704 - Long Term Debt Repymt Contra	(124,653)	0	0
TOTAL SPORTS COMPLEX	\$ 2,301,838	\$ 2,423,740	\$ 2,405,920
<u>705-MUNICIPAL UTILITY</u>			
5000 - Regular Salaries	\$ 355,688	\$ 352,890	\$ 356,740
5010 - Part Time Salaries	40,537	50,360	51,810
Fringe Benefits	192,954	182,060	185,510
5080 - Pension Expense	99,681	0	0
5100 - Travel and Meetings	143	5,250	5,250
5102 - Training	995	42,000	42,000
5150 - Office Supplies & Equipment	2,147	2,500	2,500
5152 - Computer Software	27,300	14,000	14,000
5160 - Membership Dues	17,227	20,140	20,140
5161 - Publications & Subscriptions	2,125	1,930	1,930
5209 - O & M/Electric Utility	6,987,864	8,631,870	11,681,870
5215 - O & M/Computer Equipment	4,344	6,000	4,000
5216 - Solar Net Metering	28,867	1,000	1,000
5220 - Cellular Technology	84,338	86,300	86,300
5299 - Depreciation Expense	1,252,718	0	0
5309 - Contract Srvc/Electric Utility	523,766	932,390	937,390
5312 - Legal Services	180,613	230,000	230,000
5400 - Telephone Utilities	578	540	540
5501 - Admin./General Overhead	200,950	200,950	210,690
5603 - Capital Outlay-Equipment	211,859	400,000	215,000
5650 - Capital Project	1,063,733	316,000	691,000
5699 - Capital Proj Contra Acct (FS)	(1,259,211)	0	0
5720 - Misc Contributions to City	5,000	5,000	5,000
5899 - Clearing Acct-Electric Utility	(754)	0	0
5900 - Bad Debt Expense-Electric Util	33,886	0	0
9001 - Transfer Out-General Fund	1,322,320	1,414,010	1,474,290
9709 - Transfer Out-Cap and Trade Fun	2,523,940	0	0
TOTAL MUNICIPAL UTILITY	\$ 13,903,608	\$ 12,895,190	\$ 16,216,960
<u>706-UTILITY PUBLIC BENEFIT FUND</u>			

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5100 - Travel and Meetings	535	6,280	7,000
5102 - Training	0	1,000	1,000
5105 - Mileage	0	300	300
5150 - Office Supplies & Equipment	29	500	1,500
5200 - Operations & Maintenance	8,973	25,830	15,750
5300 - Contract Services	101,365	313,260	136,780
5501 - Admin./General Overhead	444,710	444,710	358,780
TOTAL ASSESSMENT DISTRICTS ADMIN	\$ 805,993	\$ 1,064,140	\$ 792,950
<u>101-AD 93-1 MASI COMMERCE CENTER</u>			
5501 - Admin./General Overhead	\$ 180	\$ 180	\$ 0
TOTAL AD 93-1 MASI COMMERCE CENTER	\$ 180	\$ 180	\$ 0
<u>105-AB2766 AIR QUALITY IMPROVEMENT</u>			
5200 - Operations & Maintenance	\$ 8,469	\$ 13,650	\$ 11,840
5300 - Contract Services	1,550	1,610	1,640
5501 - Admin./General Overhead	5,520	5,520	1,640
5604 - Capital Outlay-Vehicles	73,671	105,000	80,000
5650 - Capital Project	657,273	208,740	217,000
TOTAL AB2766 AIR QUALITY IMPROVEMENT	\$ 746,483	\$ 334,520	\$ 312,120
<u>106-MSRC AIR POLLUTION REDUCT GRNT</u>			
5604 - Capital Outlay-Vehicles	\$ 30,000	\$ 0	\$ 0
TOTAL MSRC AIR POLLUTION REDUCT GRNT	\$ 30,000	\$ 0	\$ 0
<u>109-PUBLIC ART TRUST FUND</u>			
5200 - Operations & Maintenance	\$ 2,803	\$ 45,000	\$ 48,000
5501 - Admin./General Overhead	40	40	510
TOTAL PUBLIC ART TRUST FUND	\$ 2,843	\$ 45,040	\$ 48,510
<u>110-BEAUTIFICATION</u>			
5501 - Admin./General Overhead	\$ 790	\$ 790	\$ 400
5650 - Capital Project	30,675	15,000	0
TOTAL BEAUTIFICATION	\$ 31,465	\$ 15,790	\$ 400
<u>111-PARK LAND ACQUISITION</u>			
5300 - Contract Services	\$ 12,974	\$ 0	\$ 0
5501 - Admin./General Overhead	2,480	2,480	2,850
TOTAL PARK LAND ACQUISITION	\$ 15,454	\$ 2,480	\$ 2,850
<u>112-DRAINAGE FAC/GENERAL</u>			
5000 - Regular Salaries	\$ 26,814	\$ 30,510	\$ 32,520
Fringe Benefits	14,350	15,260	16,260

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<u>714-COMP EQUIP/TECH REPLCMENT FUND</u>			
5152 - Computer Software	\$ 0	\$ 0	\$ 175,000
5200 - Operations & Maintenance	(1,250)	5,000	0
5215 - O & M/Computer Equipment	22,251	125,000	175,000
5299 - Depreciation Expense	828,701	0	0
5300 - Contract Services	587,104	140,530	4,600,000
5501 - Admin./General Overhead	13,040	13,040	19,510
5603 - Capital Outlay-Equipment	0	0	60,000
5605 - Capital Outlay-Computer Equip	498,570	190,000	1,060,000
5699 - Capital Proj Contra Acct (FS)	(452,512)	0	0
5700 - Interest Expense	47,428	0	19,990
5703 - Capital Lease Payment	470,310	527,340	507,340
5704 - Long Term Debt Repymt Contra	(470,310)	0	0
TOTAL COMP EQUIP/TECH REPLCMENT FUND	\$ 1,543,332	\$ 1,000,910	\$ 6,616,840
<u>838-AD 91-2 REDEMPTION-DAY CANYON</u>			
5000 - Regular Salaries	\$ 11,005	\$ 14,450	\$ 13,360
Fringe Benefits	5,889	7,230	6,680
5500 - Assessment Administration	1,900	1,900	1,300
5501 - Admin./General Overhead	2,590	2,590	2,770
TOTAL AD 91-2 REDEMPTION-DAY CANYON	\$ 21,384	\$ 26,170	\$ 24,110
<u>847-PD 85 CAPITAL REPLACEMENT FUND</u>			
5200 - Operations & Maintenance	\$ 0	\$ 15,000	\$ 15,000
5252 - Emergency Equipment & Veh Rntl	0	2,000	2,000
5300 - Contract Services	0	23,000	23,000
5501 - Admin./General Overhead	720	720	1,050
5607 - Cap Outlay-Imprv Oth Than Bldg	53,330	0	200,000
5650 - Capital Project	0	500,000	459,870
TOTAL PD 85 CAPITAL REPLACEMENT FUND	\$ 54,050	\$ 540,720	\$ 700,920
<u>848-PD 85 REDEMPTION FUND</u>			
5000 - Regular Salaries	\$ 94,518	\$ 157,770	\$ 156,730
5005 - Overtime Salaries	186	3,680	3,680
Fringe Benefits	50,275	78,640	78,430
5200 - Operations & Maintenance	23,593	53,000	57,120
5204 - O & M/Facilities	2,313	2,500	3,000
5252 - Emergency Equipment & Veh Rntl	0	6,500	6,500
5280 - Equip Operations & Maint	895	1,000	3,000
5300 - Contract Services	239,506	279,860	368,470
5304 - Contract Serv/Facilities	22,530	13,000	14,260
5310 - Tree Maintenance	26,102	26,210	24,240
5400 - Telephone Utilities	3,666	3,940	3,940
5402 - Water Utilities	167,347	186,280	193,210
5403 - Electric Utilities	87,648	136,650	136,860

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5500 - Assessment Administration	144,590	144,590	99,190
5501 - Admin./General Overhead	54,060	54,060	63,140
5607 - Cap Outlay-Imprv Oth Than Bldg	0	580,000	0
5650 - Capital Project	59,874	0	0
5720 - Misc Contributions to City	2,960	2,960	2,960
9847 - Transfer Out-Fund 847	116,800	116,800	116,800
TOTAL PD 85 REDEMPTION FUND	\$ 1,096,863	\$ 1,847,440	\$ 1,331,530
<u>868-CFD 2000-03 PARK MAINTENANCE</u>			
5000 - Regular Salaries	\$ 120,744	\$ 133,490	\$ 134,670
5010 - Part Time Salaries	10,172	12,390	7,280
Fringe Benefits	65,953	69,910	69,470
5200 - Operations & Maintenance	19,155	25,000	27,500
5300 - Contract Services	65,345	77,240	78,520
5310 - Tree Maintenance	1,574	5,000	5,520
5402 - Water Utilities	97,900	120,020	120,020
5403 - Electric Utilities	2,882	3,120	3,120
5500 - Assessment Administration	1,890	1,890	1,290
5501 - Admin./General Overhead	68,660	68,660	79,520
TOTAL CFD 2000-03 PARK MAINTENANCE	\$ 454,275	\$ 516,720	\$ 526,910
<u>875-CFD 2017-01 NO. ETIWANDA</u>			
5500 - Assessment Administration	\$ 1,200	\$ 1,200	\$ 1,200
5501 - Admin./General Overhead	20	20	20
TOTAL CFD 2017-01 NO. ETIWANDA	\$ 1,220	\$ 1,220	\$ 1,220
<u>876-CFD 2018-01 EMPIRE LAKES</u>			
5102 - Training	\$ 0	\$ 0	\$ 220
5160 - Membership Dues	0	0	80
5200 - Operations & Maintenance	0	10,000	11,070
5300 - Contract Services	50,250	18,390	19,060
5380 - Contract Equip. Maint/Repair	0	0	110
5403 - Electric Utilities	5,528	6,000	6,500
5500 - Assessment Administration	1,200	1,960	1,850
5501 - Admin./General Overhead	0	0	3,030
5603 - Capital Outlay-Equipment	211,045	0	0
9130 - Transfer Out-LMD1	2,710	26,440	37,720
9141 - Transfer Out-Fund 141	810	7,940	11,320
9151 - Transfer Out-Fund 151	680	7,940	11,320
9152 - Transfer Out-SLD2	1,900	18,510	26,400
9847 - Transfer Out-Fund 847	950	10,580	15,090
9848 - Transfer Out-Fund 848	1,220	11,900	15,090
9877 - Transfers Out - CFD Emp Lak	74,600	97,050	99,960
TOTAL CFD 2018-01 EMPIRE LAKES	\$ 350,893	\$ 216,710	\$ 258,820

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TOTAL CITY OF RANCHO CUCAMONGA	\$ 170,468,376	\$ 201,210,290	\$ 278,396,740
<u>R.C. FIRE PROTECTION DISTRICT</u>			
<u>281-FIRE FUND</u>			
5000 - Regular Salaries	\$ 14,878,257	\$ 15,652,970	\$ 16,488,240
5005 - Overtime Salaries	3,140,083	4,413,540	4,702,610
5010 - Part Time Salaries	145,488	83,640	92,160
Fringe Benefits	10,716,251	11,894,770	12,858,230
5060 - Tuition Reimbursement	3,669	10,000	0
5082 - Reimb Personnel from CFD 85-1	(5,803,890)	(6,225,520)	(7,536,140)
5083 - Reimb Personnel from CFD 88-1	(2,155,810)	(2,358,010)	(2,473,140)
5093 - Other Funds-Salary Reimbursmnt	(26,725)	(26,730)	(28,020)
5100 - Travel and Meetings	3,926	29,800	37,400
5102 - Training	45,225	155,780	191,070
5150 - Office Supplies & Equipment	22,155	32,000	32,000
5151 - Postage	11	300	300
5155 - Public Relations/Educ Material	21,436	25,750	25,750
5160 - Membership Dues	7,232	10,060	10,080
5161 - Publications & Subscriptions	3,341	7,870	11,720
5165 - Licenses, Permits & Fees	8,819	9,640	10,870
5200 - Operations & Maintenance	329,317	385,440	420,460
5204 - O & M/Facilities	57,298	70,000	70,500
5220 - Cellular Technology	60,007	67,620	67,620
5240 - Operation of Acquired Property	2,675	2,800	2,800
5250 - Vehicle Operations & Maint.	202,345	216,740	226,860
5252 - Emergency Equipment & Veh Rntl	0	1,500	1,500
5255 - Gasoline	34,742	41,830	46,810
5256 - Diesel Fuel	133,678	136,400	193,620
5258 - Propane	1,888	15,000	15,000
5280 - Equip Operations & Maint	25,204	38,680	44,680
5285 - Safety Gear & Equipment	114,541	98,740	118,740
5290 - Specialized Tools & Equipment	33,640	51,180	55,160
5291 - Equipment Supplies & Repairs	46,407	49,900	74,200
5300 - Contract Services	1,290,493	1,517,180	1,644,910
5304 - Contract Serv/Facilities	318,095	353,930	412,630
5312 - Legal Services	149,068	129,130	75,000
5320 - Hazardous Waste Removal	160	2,500	2,500
5321 - Fire Incident Costs	392	4,500	10,000
5400 - Telephone Utilities	14,502	16,680	19,160
5401 - Gas Utilities	11,133	13,740	21,860
5402 - Water Utilities	22,236	27,410	29,480
5403 - Electric Utilities	87,506	109,020	116,650
5410 - Property Insurance	135,288	329,350	395,220
5411 - Other Insurance	5,415	15,220	47,800
5416 - General Liability Insurance	406,874	344,980	598,740
5500 - Assessment Administration	97,570	97,570	70,350
5501 - Admin./General Overhead	3,118,370	3,221,590	3,353,760

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5510 - Property Tax Admin. Fee	149,492	172,120	163,810
5700 - Interest Expense	47,559	31,370	14,430
5701 - Principal Repayments	352,426	368,620	385,560
5704 - Long Term Debt Repymt Contra	(352,426)	0	0
5720 - Misc Contributions to City	363,820	610,630	927,600
5725 - Other Expenditures	4,721,000	3,618,000	3,717,000
5901 - Bad Debt Expense-Other	194,269	0	0
9282 - Transfer Out-CFD 85-1	0	0	1,240,940
9283 - Transfer Out-CFD 88-1	1,954,205	2,175,200	2,322,900
TOTAL FIRE FUND	\$ 35,138,657	\$ 38,050,430	\$ 41,331,380
<u>282-COMMUNITY FACILITIES DIST 85-1</u>			
5081 - Reimb Personnel to Fire Fund	\$ 5,803,890	\$ 6,225,520	\$ 7,536,140
5165 - Licenses, Permits & Fees	3,049	3,180	3,690
5200 - Operations & Maintenance	8,254	10,000	10,000
5300 - Contract Services	363,136	374,450	418,020
5400 - Telephone Utilities	4,570	4,750	5,070
5401 - Gas Utilities	8,359	9,170	15,460
5402 - Water Utilities	12,189	13,890	13,890
5403 - Electric Utilities	61,865	67,430	68,020
5501 - Admin./General Overhead	292,080	292,080	329,070
5650 - Capital Project	0	0	855,000
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 6,557,392	\$ 7,000,470	\$ 9,254,360
<u>283-COMMUNITY FACILITIES DIST 88-1</u>			
5081 - Reimb Personnel to Fire Fund	\$ 2,155,810	\$ 2,358,010	\$ 2,473,140
5165 - Licenses, Permits & Fees	1,462	1,520	1,660
5200 - Operations & Maintenance	3,729	4,000	4,000
5300 - Contract Services	90,315	93,200	103,950
5400 - Telephone Utilities	1,859	1,950	2,180
5401 - Gas Utilities	2,293	2,170	4,380
5402 - Water Utilities	3,746	5,240	5,240
5403 - Electric Utilities	17,107	17,200	20,260
5501 - Admin./General Overhead	110,760	110,760	130,110
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,387,081	\$ 2,594,050	\$ 2,744,920
<u>285-FIRE TECHNOLOGY FEE FUND</u>			
5501 - Admin./General Overhead	\$ 210	\$ 210	\$ 0
TOTAL FIRE TECHNOLOGY FEE FUND	\$ 210	\$ 210	\$ 0
<u>288-FIRE PROTECTION CAPITAL FUND</u>			
5152 - Computer Software	\$ 0	\$ 0	\$ 246,000
5200 - Operations & Maintenance	87,566	165,000	189,600
5207 - O & M/Capital Supplies	167,976	258,350	1,407,000

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	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
5215 - O & M/Computer Equipment	37,085	7,280	34,310
5250 - Vehicle Operations & Maint.	47,678	50,000	50,000
5280 - Equip Operations & Maint	2,006	3,000	3,000
5290 - Specialized Tools & Equipment	1,800	175,200	3,000
5300 - Contract Services	178,205	60,000	260,000
5321 - Fire Incident Costs	0	0	5,000
5501 - Admin./General Overhead	51,700	51,700	57,870
5600 - Capital Outlay-Land	717,168	0	0
5602 - Capital Outlay-Bldg & Imprvmt	0	300,000	200,000
5603 - Capital Outlay-Equipment	94,984	43,000	0
5604 - Capital Outlay-Vehicles	55,200	2,260,000	2,610,000
5605 - Capital Outlay-Computer Equip	137,977	240,000	695,000
5606 - Capital Outlay-Furn/Fixtures	165,742	0	0
5650 - Capital Project	6,154,516	15,400,000	14,375,520
5720 - Misc Contributions to City	116,240	0	0
9714 - Transfer Out - Comptr Eq Rplc	113,346	105,470	105,470
TOTAL FIRE PROTECTION CAPITAL FUND	\$ 8,129,189	\$ 19,119,000	\$ 20,241,770
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 52,212,529	\$ 66,764,160	\$ 73,572,430
TOTAL ALL FUNDS	\$ 222,680,905	\$ 267,974,450	\$ 351,969,170

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Expenditures by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
GENERAL FUND			
<u>DIVISION</u>			
001 - NON-DEPARTMENTAL GENERAL	\$ 6,756,657	\$ 5,715,190	\$ 6,163,480
002 - NON-DEPARTMENTAL PERSONNEL	398,179	148,200	2,100,090
101 - CITY COUNCIL	115,581	137,600	128,250
102 - CITY MANAGEMENT	919,090	1,079,110	1,139,230
103 - CITY CLERK	2,036	1,980	2,010
104 - ANIMAL CARE AND SERVICES	2,399,151	3,189,380	3,650,100
106 - RECORDS MANAGEMENT	560,600	519,850	1,108,730
107 - HEALTHY RC PROGRAM	569,580	620,230	641,680
108 - COMMUNITY AFFAIRS	445,883	548,640	543,740
201 - ADMIN SRVCS-ADMINISTRATION	188,069	190,750	224,340
204 - BUSINESS LICENSING	344,596	378,360	429,650
205 - CITY FACILITIES	828,886	1,009,270	1,143,940
206 - FINANCE	1,433,771	1,598,930	1,850,760
209 - INNOVATION & TECHNOLOGY SRVCS	3,441,007	3,917,550	4,608,440
210 - HUMAN RESOURCES	561,478	596,590	760,470
211 - PROCUREMENT	258,672	266,770	262,700
212 - RISK MANAGEMENT	272,211	298,600	313,410
213 - TREASURY MANAGEMENT	10,207	6,140	27,890
217 - CITY TELECOMMUNICATIONS	228,027	241,490	249,450
301 - BUSINESS DEVELOPMENT	691,720	886,470	1,460,730
302 - BUILDING AND SAFETY	1,718,897	1,911,330	2,422,190
303 - ENGINEERING - ADMINISTRATION	329,763	372,640	535,670
305 - ENGINEERING - DEVELOPMENT MGT	915,257	1,023,390	1,354,720
306 - ENGINEERING - NPDES	246,984	246,430	338,830
307 - ENGINEERING - PROJECT MGT	584,663	686,180	840,300
308 - ENGINEERING - TRAFFIC MGT	175,423	241,050	304,470
311 - FIRE FACILITIES MAINTENANCE	310,090	372,330	401,390
312 - CITY FACILITIES MAINTENANCE	3,096,678	3,747,020	4,559,120
314 - PLANNING	1,663,697	1,976,590	2,185,510
315 - PLANNING COMMISSION	9,284	20,390	21,590
317 - VEHICLE AND EQUIP. MAINT.	1,013,706	1,181,990	2,290,360
318 - STREET MAINTENANCE	2,181,790	2,563,580	2,902,980
319 - PARK MAINTENANCE	2,617,513	3,016,970	2,884,920
322 - COMMUNITY IMPROVEMENT	632,402	849,820	874,930
401 - COMMUNITY SRVCS-ADMINISTRATION	1,056,461	1,811,190	2,191,950
402 - CSD-CENTRAL PARK OPERATIONS	526,282	1,401,760	1,453,340
403 - CSD-LIONS CENTER	332,271	891,170	637,640
404 - CSD-RC FAMILY RESOURCE CENTER	158,146	177,830	155,560
405 - CSD-RC SPORTS CENTER	296,406	673,810	611,250
406 - CSD-SPECIAL EVENTS	158,245	277,710	506,850
407 - CSD-VICTORIA GARDENS CULT CTR	597,325	2,412,180	3,167,720
408 - CSD-CONTRACT CLASSES	201,851	601,020	610,630
409 - CSD-PARK SERVICES	132,877	394,350	444,290
701 - POLICE-ADMINISTRATION	42,911,856	46,958,580	48,954,570

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditures by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
TOTAL GENERAL FUND	\$ 82,293,268	\$ 95,160,410	\$ 107,459,870
OTHER GENERAL FUNDS			
003 - REIMB ST/COUNTY PARKING CIT	\$ 105,348	\$ 109,650	\$ 95,930
006 - CVWD REIMBURSEMENTS	585,953	605,620	618,230
008 - CNTY OF S. B. REIMBURSEMENTS	26,038	0	0
016 - COMM DEV TECHNICAL SRVCS FUND	1,604,226	56,500	709,000
017 - LAW ENFORCEMENT RESERVE	4,198,257	533,900	394,560
018 - TRAFFIC SAFETY	78,307	339,350	409,650
020 - CITY TECHNOLOGY FEE FUND	145,910	145,910	152,710
022 - MOBILE HOME PARK PROGRAM	27,320	32,320	33,740
023 - SB1186 CERT ACCESS SPEC PROG	4,578	5,770	31,940
025 - CAPITAL RESERVE	5,354,153	7,158,620	10,842,780
073 - BENEFITS CONTINGENCY	982,673	917,830	1,139,460
TOTAL OTHER GENERAL FUNDS	\$ 13,112,763	\$ 9,905,470	\$ 14,428,000
SPECIAL REVENUE			
100 - ASSESSMENT DISTRICTS ADMIN	\$ 805,994	\$ 1,064,140	\$ 792,950
101 - AD 93-1 MASI COMMERCE CENTER	180	180	0
105 - AB2766 AIR QUALITY IMPROVEMENT	746,484	334,520	312,120
106 - MSRC AIR POLLUTION REDUCT GRNT	30,000	0	0
109 - PUBLIC ART TRUST FUND	2,843	45,040	48,510
110 - BEAUTIFICATION	31,465	15,790	400
111 - PARK LAND ACQUISITION	15,454	2,480	2,850
112 - DRAINAGE FAC/GENERAL	3,563,206	328,970	156,700
113 - COMMUNITY/REC CENTER DEVELPMNT	6,147	910	690
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	250	250	130
115 - HENDERSON/WARDMAN DRAINAGE	360	360	0
116 - ETIWANDA DRAINAGE	30,604	133,010	103,310
118 - UPPER ETIWANDA DRAINAGE	450	450	0
119 - PARK IMPROVEMENT	7,017	750	1,911,860
120 - PARK DEVELOPMENT	321,903	1,096,290	518,580
122 - SOUTH ETIWANDA DRAINAGE	800	800	460
123 - LIBRARY IMPACT FEE	2,646	260	1,150
124 - TRANSPORTATION	3,048,294	9,638,710	8,790,260
125 - ANIMAL CENTER IMPACT FEE	368	60	20,630
126 - LOWER ETIWANDA DRAINAGE	480	480	290
127 - POLICE IMPACT FEE	1,573	170,200	171,280
128 - ETIWANDA NO. EQUESTRIAN FACIL.	540	540	0
129 - UNDERGROUND UTILITIES	16,292	8,330	4,980
130 - LMD #1 GENERAL CITY	1,432,584	1,480,350	1,764,620
131 - LMD #2 VICTORIA	3,927,583	4,987,750	6,330,540
132 - LMD #3A HYSSOP	32,439	0	0
133 - LMD #3B MEDIANS	829,936	976,900	1,153,460
134 - LMD #4R TERRA VISTA	2,577,912	3,367,660	3,477,670
135 - LMD #5 ANDOVER	4,029	8,370	9,420
136 - LMD #6R CARYN COMMUNITY	626,501	671,230	679,620
137 - LMD #7 NORTH ETIWANDA	1,114,774	1,354,180	1,345,500
138 - LMD #8 SOUTH ETIWANDA	46,825	42,230	47,720
139 - LMD #9 LOWER ETIWANDA	691,339	644,010	691,600
140 - LMD #10 RANCHO ETIWANDA	618,653	842,440	784,140

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditures by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
141 - LMD 1 CAPITAL REPLACEMENT FUND	650	189,570	166,760
150 - GENERAL CITY STREET LIGHTS	238,382	354,830	350,000
151 - SLD #1 ARTERIAL	739,560	814,140	912,010
152 - SLD #2 RESIDENTIAL	423,729	459,800	497,360
153 - SLD #3 VICTORIA	206,302	1,556,290	255,630
154 - SLD #4 TERRA VISTA	124,450	653,400	156,920
155 - SLD #5 CARYN COMMUNITY	51,359	60,120	56,800
156 - SLD #6 INDUSTRIAL AREA	92,893	596,750	118,810
157 - SLD #7 NORTH ETIWANDA	125,738	160,750	172,690
158 - SLD #8 SOUTH ETIWANDA	74,107	336,140	90,070
174 - STATE GAS TAX	2,650,120	7,057,210	7,756,680
176 - MEASURE I 1990-2010	162,931	101,690	230
177 - MEASURE I 2010-2040	3,481,198	2,996,710	3,935,700
179 - ROAD MAINT & REHAB ACCT	2,925,966	4,482,910	1,604,350
181 - SB 1 - TCEP	4,627,947	12,500,650	62,352,350
188 - INTEGRATED WASTE MANAGEMENT	1,494,145	1,594,090	1,554,560
194 - PROPOSITION 1B STATE FUNDING	200	200	110
195 - STATE ASSET SEIZURE	16,582	18,150	4,150
196 - CA ASSET SEIZURE 15%	70	3,050	3,020
198 - CITYWIDE INFRASTRUCTURE IMPRV	361,698	163,800	1,446,540
204 - COMMUNITY DEVELOPMENT BLK GRNT	1,528,062	1,838,390	1,132,350
214 - PEDESTRIAN GRANT/ART 3	51,073	398,550	403,000
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	10,950	0	0
225 - CA RECYC/LITTER REDUCTION GRNT	55,644	59,690	57,070
227 - USED OIL RECYCLING PROGRAM	49,577	50,200	26,450
274 - STATE GRANTS FUND	223,240	2,686,760	102,360
275 - FEDERAL GRANTS FUND	5,730,616	0	1,000,000
290 - LIBRARY FUND	4,961,523	5,604,780	6,953,610
291 - CA STATE LIBRARY	43,674	29,680	20,610
292 - STAFF INNOVATION FD (CA ST LB)	250	7,750	8,700
302 - LIBRARY SERVICES & TECH. ACT	37,060	0	0
329 - LIBRARY CAPITAL FUND	296,359	1,225,710	3,899,840
354 - COPS PROGRAM GRANT-STATE	237,802	308,520	309,400
361 - JUSTICE ASSISTANCE GRANT(JAG)	0	18,060	0
380 - HOMELAND SECURITY GRANT-FIRE	26,780	0	0
381 - HOMELAND SECURITY GRANT-POLICE	33,165	68,000	37,300
383 - EMERGENCY MGMT PERFORMNCE GRNT	26,725	26,730	28,020
396 - HOUSING SUCCESSOR AGENCY	603,358	387,200	383,600
399 - EIFD	0	0	51,350
838 - AD 91-2 REDEMPTION-DAY CANYON	21,384	26,170	24,110
847 - PD 85 CAPITAL REPLACEMENT FUND	54,050	540,720	700,920
848 - PD 85 REDEMPTION FUND	1,096,863	1,847,440	1,331,530
868 - CFD 2000-03 PARK MAINTENANCE	454,274	516,720	526,910
875 - CFD 2017-01 NO. ETIWANDA	1,220	1,220	1,220
876 - CFD 2018-01 EMPIRE LAKES	350,893	216,710	258,820
TOTAL SPECIAL REVENUE	\$ 54,228,494	\$ 77,176,890	\$ 127,813,350
CAPITAL PROJECTS			
600 - AD 82-1 6TH ST INDUSTRIAL	\$ 10	\$ 10	\$ 0
602 - AD 84-1 DAY CREEK/MELLO	890	890	0
612 - CFD 2001-01	2,020	2,020	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Expenditures by Fund

	2020/21 Actual	2021/22 Adopted Budget	2022/23 Preliminary Budget
614 - CFD 2003-01 PROJECT FUND	60	60	0
TOTAL CAPITAL PROJECTS	\$ 2,980	\$ 2,980	\$ 0
ENTERPRISE FUNDS			
700 - SPORTS COMPLEX	\$ 2,301,838	\$ 2,423,740	\$ 2,405,920
705 - MUNICIPAL UTILITY	13,903,608	12,895,190	16,216,960
706 - UTILITY PUBLIC BENEFIT FUND	500,489	451,260	451,340
708 - RCMU CAPITAL REPLACEMENT FUND	4,130	4,130	0
709 - RCMU CAP AND TRADE FUND	150,250	250	0
711 - FIBER OPTIC NETWORK	1,037,953	1,383,160	1,544,960
TOTAL ENTERPRISE FUNDS	\$ 17,898,268	\$ 17,157,730	\$ 20,619,180
INTERNAL SERVICE FUNDS			
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,389,263	\$ 805,900	\$ 1,459,500
714 - COMP EQUIP/TECH REPLCMENT FUND	1,543,333	1,000,910	6,616,840
TOTAL INTERNAL SERVICE FUNDS	\$ 2,932,596	\$ 1,806,810	\$ 8,076,340
TOTAL CITY OF RANCHO CUCAMONGA	\$ 170,468,369	\$ 201,210,290	\$ 278,396,740
<u>R.C. FIRE PROTECTION DISTRICT</u>			
SPECIAL REVENUE			
281 - FIRE FUND	\$ 35,138,655	\$ 38,050,430	\$ 41,331,380
282 - COMMUNITY FACILITIES DIST 85-1	6,557,391	7,000,470	9,254,360
283 - COMMUNITY FACILITIES DIST 88-1	2,387,081	2,594,050	2,744,920
285 - FIRE TECHNOLOGY FEE FUND	210	210	0
288 - FIRE PROTECTION CAPITAL FUND	8,129,189	19,119,000	20,241,770
TOTAL SPECIAL REVENUE	\$ 52,212,526	\$ 66,764,160	\$ 73,572,430
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 52,212,526	\$ 66,764,160	\$ 73,572,430
TOTAL ALL FUNDS	\$ 222,680,895	\$ 267,974,450	\$ 351,969,170

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CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Funded Position by Department - Summary

DEPARTMENT	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
GOVERNANCE			
City Council	5.00	5.00	5.00
City Clerk	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00
City Management	17.00	17.25	17.25
TOTAL GOVERNANCE	24.00	24.25	24.25
PUBLIC SAFETY			
Fire District	121.00	122.00	131.00
Animal Services	19.00	19.00	23.00
Community Improvement	5.00	5.00	5.50
TOTAL PUBLIC SAFETY	145.00	146.00	159.50
CIVIC AND CULTURAL SERVICES			
Records Management	5.00	5.00	6.00
Community Services	29.00	31.00	37.00
Library Services	26.00	26.00	29.00
TOTAL CIVIC AND CULTURAL SERVICES	60.00	62.00	72.00
ADMINISTRATIVE SERVICES			
Administration/Procurement	1.00	1.00	4.00
Finance	23.00	23.00	24.50
Human Resources	8.00	8.00	9.00
Innovation and Technology	24.00	25.00	25.00
TOTAL ADMINISTRATIVE SERVICES	56.00	57.00	62.50
ECONOMIC AND COMMUNITY DEVELOPMENT			
Administration	3.00	3.00	6.00
Building and Safety Services	15.00	16.25	20.25
Engineering Services	35.00	36.50	38.50
Planning	11.00	11.00	13.00
Public Works Services	122.00	122.00	130.00
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	186.00	188.75	207.75
TOTAL FULL TIME POSITIONS	471.00	478.00	526.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
GOVERNANCE			
Elected Officials			
Mayor	1.00	1.00	1.00
Councilmember	4.00	4.00	4.00
City Clerk	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00
Total Elected Officials	7.00	7.00	7.00
City Management			
Administrative Assistant	1.00	1.00	1.00
Assistant City Manager*	-	0.50	1.00
Assistant to the City Manager*	-	-	1.00
City Manager	1.00	1.00	1.00
Community Affairs Coordinator	2.00	2.00	2.00
Community Affairs Officer	1.00	1.00	1.00
Community Affairs Senior Coordinator	1.00	1.00	1.00
Community Affairs Technician	1.00	1.00	1.00
Community Programs Coordinator	1.00	1.00	1.00
DCM/Civic & Cultural Services**	1.00	0.50	-
Executive Assistant II (1)	1.00	1.00	1.00
Management Aide*	2.00	1.00	1.00
Management Analyst I* (2)	1.00	2.25	2.25
Management Analyst II	1.00	1.00	1.00
Management Analyst III	1.00	1.00	1.00
Principal Management Analyst**	1.00	1.00	-
Senior Executive Assistant	1.00	1.00	1.00
Total City Management	17.00	17.25	17.25
TOTAL GOVERNANCE	24.00	24.25	24.25

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

<u>DEPARTMENT AND POSITION TITLE</u>	<u>ADOPTED</u>		<u>Preliminary</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
PUBLIC SAFETY			
Fire District			
Administrative Assistant	3.00	3.00	3.00
Business Manager	1.00	1.00	1.00
Captain Specialist	3.00	3.00	3.00
Community Affairs Senior Coordinator	1.00	1.00	1.00
Emergency Management Coordinator	1.00	1.00	1.00
EMS Administrator	1.00	1.00	1.00
EMS Quality Improvement Nurse	-	1.00	1.00
Executive Assistant I**	1.00	1.00	-
Executive Assistant II	1.00	1.00	1.00
Field Training Officer	1.00	1.00	1.00
Fire Battalion Chief	4.00	4.00	4.00
Fire Captain* (17)	27.00	27.00	30.00
Fire Chief	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00
Fire Engineer* (17)	27.00	27.00	30.00
Fire Equipment Apprentice Mechanic**	1.00	1.00	-
Fire Equipment Lead Mechanic	1.00	1.00	1.00
Fire Equipment Mechanic*	2.00	2.00	3.00
Fire Marshall	1.00	1.00	1.00
Fire Prevention Specialist I	2.00	2.00	2.00
Fire Prevention Specialist II	2.00	2.00	2.00
Fire Prevention Supervisor	2.00	2.00	2.00
Fire Shop Supervisor	1.00	1.00	1.00
Firefighter* (17)	33.00	33.00	36.00
Management Aide*	-	-	1.00
Management Analyst I	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Total Fire District	121.00	122.00	131.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
Animal Services			
Administrative Assistant*	2.00	1.00	2.00
Animal Behavior Specialist	1.00	1.00	1.00
Animal Care Supervisor	2.00	2.00	2.00
Animal Caretaker*	-	-	1.00
Animal Center Manager	1.00	1.00	1.00
Animal Rescue Specialist	1.00	1.00	1.00
Animal Services Director	1.00	1.00	1.00
Animal Services Dispatcher	1.00	1.00	1.00
Animal Services Officer*	3.00	3.00	4.00
Community Programs Specialist	1.00	-	-
Customer Care Assistant	-	1.00	1.00
Deputy Director of Animal Services*	-	-	1.00
Management Aide	-	1.00	1.00
Senior Animal Care Supervisor*	-	-	1.00
Senior Animal Services Officer**	1.00	1.00	-
Senior Veterinary Technician	1.00	1.00	1.00
Veterinarian	1.00	1.00	1.00
Veterinary Assistant	1.00	1.00	1.00
Veterinary Technician	2.00	2.00	2.00
Total Animal Services	19.00	19.00	23.00
Community Improvement			
Community Improvement Manager	1.00	1.00	1.00
Community Improvement Officer I* (3)	1.00	1.00	1.50
Community Improvement Officer II	2.00	2.00	2.00
Senior Community Improvement Officer	1.00	1.00	1.00
Total Community Improvement	5.00	5.00	5.50
TOTAL PUBLIC SAFETY	145.00	146.00	159.50

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
CIVIC AND CULTURAL SERVICES			
Records Management			
Administrative Assistant	1.00	1.00	1.00
City Clerk Records Management Analyst	1.00	1.00	1.00
City Clerk Services Director	1.00	1.00	1.00
Deputy Director of City Clerk Services	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Management Analyst I*	-	-	1.00
Total Records Management	5.00	5.00	6.00
Community Services			
Administrative Assistant	1.00	1.00	1.00
Box Office Coordinator	1.00	1.00	1.00
Community Services Coordinator*	10.00	10.00	11.00
Community Services Director	1.00	1.00	1.00
Community Services Manager	-	-	-
Community Services Superintendent*	1.00	2.00	3.00
Community Services Supervisor*	4.00	4.00	6.00
Community Services Technician	1.00	1.00	1.00
Community Theater Producer	-	-	-
Cultural Center Manager	-	-	-
Deputy Community Services Director	1.00	1.00	1.00
Event & Rental Services Coordinator	1.00	1.00	1.00
Executive Assistant II (1)	1.00	1.00	1.00
Front of House Coordinator	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Management Analyst II** (4)	2.00	1.00	-
Management Analyst III	-	1.00	1.00
Park Ranger	-	1.00	1.00
Patron and Events Supervisor	1.00	1.00	1.00
Procurement Technician *	-	-	1.00
Theater Productions Supervisor	1.00	1.00	1.00
Theatre Production Coordinator*	-	-	1.00
Theatre Technician III*	-	-	1.00
Total Community Services	29.00	31.00	37.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

<u>DEPARTMENT AND POSITION TITLE</u>	<u>ADOPTED</u>		<u>Preliminary</u>
	<u>2020/21</u>	<u>2021/22</u>	<u>2022/23</u>
Library Services			
Deputy Director of Library Services	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Librarian I (5)	7.00	7.00	7.00
Librarian II	4.00	4.00	4.00
Library Assistant I*	-	-	2.00
Library Assistant II	2.00	2.00	2.00
Library Clerk	3.00	3.00	3.00
Library Director	1.00	1.00	1.00
Library Services Manager	1.00	1.00	1.00
Library Technician*	4.00	4.00	5.00
Senior Librarian	2.00	2.00	2.00
Total Library Services	26.00	26.00	29.00
TOTAL CIVIC AND CULTURAL SERVICES	60.00	62.00	72.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

<u>DEPARTMENT AND POSITION TITLE</u>	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
ADMINISTRATIVE SERVICES			
Administration/Procurement			
DCM/Administrative Services	1.00	1.00	1.00
Executive Assistant I	-	-	-
Procurement Manager (6)	-	-	1.00
Procurement Technician (6)	-	-	2.00
Total Admin/Procurement	1.00	1.00	4.00
Finance			
Account Clerk	4.00	4.00	4.00
Account Technician	2.00	2.00	2.00
Accounts Payable Supervisor	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00
Business License Clerk	1.00	-	-
Business License Program Supervisor	1.00	1.00	1.00
Business License Technician	1.00	1.00	1.00
Community Improvement Officer I* (3)	-	-	0.50
Customer Services Representative	2.00	2.00	2.00
Deputy Director of Finance (7)	-	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Finance Director*	1.00	1.00	2.00
Finance Manager	1.00	-	-
Management Aide	1.00	1.00	1.00
Management Analyst II	-	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00
Principal Accountant	1.00	1.00	1.00
Revenue Manager	1.00	-	-
Senior Accountant	2.00	2.00	2.00
Senior Business License Clerk	-	1.00	1.00
Special Districts Analyst	1.00	1.00	1.00
Total Finance	23.00	23.00	24.50

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
Human Resources			
Administrative Assistant*	-	-	1.00
Deputy Human Resources Director	1.00	1.00	1.00
Human Resources Business Partner*	-	2.00	3.00
Human Resources Director	1.00	1.00	1.00
Human Resources Technician**	3.00	2.00	1.00
Management Analyst I** (8)	1.00	1.00	0.50
Risk Management Analyst	1.00	-	-
Senior Human Resources Business Partner* (8)	-	-	0.50
Senior Risk Management Analyst	1.00	1.00	1.00
Total Human Resources	8.00	8.00	9.00
Innovation and Technology			
Administrative Assistant	2.00	2.00	2.00
Chief Information Security Officer*	-	-	1.00
Deputy Director of Innovation and Technology	1.00	1.00	1.00
GIS Analyst	2.00	2.00	2.00
GIS Specialist (9)	2.00	2.00	2.00
GIS Supervisor	1.00	1.00	1.00
Information Technology Analyst I (10)	3.00	3.00	3.00
Information Technology Analyst II* (11)	3.00	3.00	4.00
Information Technology Operations Supervisor*	-	-	1.00
Information Technology Specialist II	2.00	2.00	2.00
Information Technology Technician	-	1.00	1.00
Innovation and Technology Director	1.00	1.00	1.00
Management Analyst I*	-	-	1.00
Procurement Manager (6)	1.00	1.00	-
Procurement Technician (6)	2.00	2.00	-
Senior GIS Analyst (12)	1.00	1.00	1.00
Senior Information Technology Analyst	2.00	2.00	2.00
Senior Information Technology Specialist**	1.00	1.00	-
Total Innovation and Technology	24.00	25.00	25.00
TOTAL ADMINISTRATIVE SERVICES	56.00	57.00	62.50

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
ECONOMIC AND COMMUNITY DEVELOPMENT			
Administration			
DCM/Economic & Community Development	1.00	1.00	1.00
Deputy Director of Economic Development*	-	-	1.00
Economic Development Manager*	-	-	1.00
Management Aide	1.00	1.00	1.00
Management Analyst I*	-	-	1.00
Management Analyst II	1.00	1.00	1.00
Total Administration	3.00	3.00	6.00
Building and Safety Services			
Administrative Assistant*	1.00	1.00	2.00
Building and Safety Director*	-	1.00	1.00
Building Inspection Supervisor	1.00	1.00	1.00
Building Inspector	4.00	4.00	4.00
Building Safety Manager	1.00	-	-
Community Development Technician II* (13)	-	1.00	3.00
Deputy Director of Building and Safety*	-	-	1.00
Executive Assistant II	1.00	1.00	1.00
Management Analyst I (3)	-	0.25	0.25
Plans Examiner I	1.00	1.00	1.00
Plans Examiner II	1.00	1.00	1.00
Public Service Technician I	1.00	1.00	1.00
Public Service Technician II	1.00	1.00	1.00
Public Service Technician III	1.00	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00
Senior Plans Examiner	1.00	1.00	1.00
Total Building and Safety Services	15.00	16.25	20.25

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
Engineering Services			
Administrative Assistant	1.00	1.00	1.00
Assistant Engineer	5.00	6.00	6.00
Associate Engineer	6.00	6.00	6.00
Customer Services Specialist III*	-	-	2.00
Deputy Director of Engineering	-	1.00	1.00
Deputy Director of Engineering/Assistant City Engineer**	1.00	-	-
Deputy Director of Engineering/Utilities & Environ. Svcs.**	1.00	-	-
Deputy Director of Engineering/Utility Manager*	-	1.00	1.00
Engineering Services Director/City Engineer	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
Environmental Programs Coordinator	1.00	1.00	1.00
Environmental Programs Inspector	2.00	2.00	2.00
Environmental Programs Manager	1.00	1.00	1.00
Executive Assistant I*	-	-	1.00
Management Aide	2.00	2.00	2.00
Management Analyst I* (3)	2.00	2.50	2.50
Principal Engineer	1.00	1.00	1.00
Public Services Technician III**	2.00	2.00	-
Public Works Inspector I	1.00	1.00	1.00
Public Works Inspector II	1.00	1.00	1.00
Senior Civil Engineer (14)	1.00	1.00	1.00
Supervising Public Works Inspector	1.00	1.00	1.00
Traffic Engineer (15)	1.00	1.00	1.00
Utilities Operations Supervisor	1.00	1.00	1.00
Utility Marker*	-	-	1.00
Total Engineering Services	35.00	36.50	38.50
Planning			
Administrative Assistant	-	-	-
Assistant Planner	2.00	2.00	2.00
Associate Planner	2.00	2.00	2.00
Deputy Director of Planning*	-	-	1.00
Executive Assistant II	1.00	1.00	1.00
Management Analyst II (4)	1.00	1.00	2.00
Planning and Economic Development Director*	-	-	1.00
Planning Director**	1.00	1.00	-
Planning Technician	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00
Total Planning	11.00	11.00	13.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
Public Works Services			
Administrative Assistant	1.00	1.00	1.00
Assistant Engineer**	1.00	1.00	-
Associate Engineer*	-	-	1.00
Deputy Director of Public Works	1.00	1.00	1.00
Electrician	2.00	2.00	2.00
Equipment Operator	5.00	5.00	5.00
Executive Assistant I	1.00	1.00	1.00
Facilities Superintendent	1.00	1.00	1.00
Fleet Supervisor	1.00	1.00	1.00
Inventory Specialist Equipment/Materials	1.00	1.00	1.00
Lead Maintenance Worker*	15.00	15.00	16.00
Lead Mechanic	1.00	1.00	1.00
Maintenance Coordinator*	9.00	10.00	11.00
Maintenance Supervisor**	10.00	10.00	9.00
Maintenance Worker* (16)	50.00	50.00	55.00
Management Analyst I	2.00	2.00	2.00
Management Analyst III	1.00	1.00	1.00
Mechanic*	2.00	2.00	3.00
Parks/Landscape Maintenance Superintendent	1.00	1.00	1.00
Public Works Safety Coordinator	1.00	1.00	1.00
Public Works Services Director	1.00	1.00	1.00
Senior Maintenance Worker	11.00	11.00	11.00
Signal & Lighting Coordinator	1.00	-	-
Signal & Lighting Technician	2.00	2.00	2.00
Streets/Storm Drain Maintenance Superintendent	1.00	1.00	1.00
Supervising Traffic Systems Specialist*	-	-	1.00
Total Public Works Services	122.00	122.00	130.00
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	186.00	188.75	207.75
TOTAL FULL TIME POSITIONS	471.00	478.00	526.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED		Preliminary
	2020/21	2021/22	2022/23
PART TIME EMPLOYEES FTEs (FULL TIME EQUIVALENTS)			
GOVERNANCE			
City Management	-	-	0.46
TOTAL CITY MANAGEMENT	-	-	0.46
PUBLIC SAFETY			
Fire District	3.51	2.76	2.76
Animal Services	14.90	14.52	14.39
Community Improvement	-	0.46	0.46
TOTAL PUBLIC SAFETY	18.41	17.74	17.61
CIVIC AND CULTURAL SERVICES			
Records Management	-	-	0.40
Community Services	63.00	64.16	63.87
Library Services	28.60	18.87	23.60
TOTAL CIVIC AND CULTURAL SERVICES	91.60	83.03	87.87
ADMINISTRATIVE SERVICES			
Procurement	-	-	0.60
Innovation and Technology	0.70	0.77	0.24
Human Resources	-	-	-
Finance	0.30	0.33	-
TOTAL ADMINISTRATIVE SERVICES	1.00	1.10	0.84
ECONOMIC AND COMMUNITY DEVELOPMENT			
Building and Safety Services	0.50	0.46	-
Engineering Services	0.80	0.72	0.72
Planning	-	-	0.35
Public Works Services	13.20	31.78	28.16
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	14.50	32.96	29.23
TOTAL PART TIME POSITIONS	125.51	134.83	136.01

Changes in staffing levels for Fiscal Year 2022/23 Preliminary Budget

*Position(s) funded for FY 2022/23

**Position(s) defunded for FY 2022/23

- (1) Position underfilled by Executive Assistant I
- (2) One position split between Building and Safety Services (25%), Community Improvement (25%), and Engineering Services (25%)
- (3) One position split between Community Improvement (50%) and Finance (50%)
- (4) Position transferred from Community Services to Planning
- (5) One position underfilled by Library Technician
- (6) Procurement Division transferred from Innovation and Technology to Administration
- (7) Position funded approximately two-thirds of fiscal year.
- (8) Position funded half fiscal year
- (9) One position underfilled by Information Technology Technician
- (10) One position underfilled by Information Technology Specialist II
- (11) Two positions underfilled by Information Technology Analyst I
- (12) Position underfilled by GIS Analyst
- (13) Three positions underfilled by Community Development Technician I
- (14) Position underfilled by Associate Engineer
- (15) Position underfilled by Senior Civil Engineer
- (16) One position overfilled by Senior Maintenance Worker
- (17) Nine positions funded for second half of fiscal year; three Fire Captain and three Fire Engineer positions underfilled by Firefighter positions



SUMMARIES OF FINANCIAL DATA

FUND BALANCE SUMMARIES

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Spendable Fund Balances

As indicated in the Glossary of Budget Terms, fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The first two components listed above are not included in the Spendable Fund Balances report on the following pages due to the nature of their restrictions, with the exception of Special Revenue and Capital Projects Funds. These two fund types have restricted funding sources; however, the budgets presented represent qualifying expenditures that are in line with the restrictions. Therefore, the respective fund balances are presented. The last three components are incorporated into the report for all fund types.

For the City's Operating Budget, following are the main components of the committed fund balance included in the fund balance roll forward:

Fund 001 – General Fund:

Changes in Economic Circumstances	\$19,006,176
Working Capital	\$ 5,372,993

Funds 281-283 – Fire District Operating Funds:

Working Capital	\$26,665,330
Changes in Economic Circumstances	\$ 8,623,493
Employee Leave Payouts	\$ 4,620,852

All other fund balances in the City's Operating Budget are either committed or assigned. The Operating Budget has no unassigned fund balances. For descriptions of the City's committed fund balance categories, please refer to the City's Financial Policies included in the Appendix to this budget document.

The City adopts a balanced Operating Budget each year. As indicated in the Glossary of Budget Terms, a balanced budget is a budget in which the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus available fund balance. In the Other Funds, increases or decreases are dependent upon general fluctuations in recurring revenues, such as gas tax; the receipt of new grant funding; or the usage of funding received in prior years for capital expenditures.

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2022	Budget				Estimated Spendable Fund Balance June 30, 2023
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
CITY OF RANCHO CUCAMONGA						
GENERAL FUND						
001 - GENERAL FUND	\$ 31,164,549	\$ 105,643,740	\$ 1,816,130	\$ 4,106,330	\$ 103,353,540	\$ 31,164,549
TOTAL GENERAL FUND	\$ 31,164,549	\$ 105,643,740	\$ 1,816,130	\$ 4,106,330	\$ 103,353,540	\$ 31,164,549
OTHER GENERAL FUNDS						
003 - REIMB ST/COUNTY PARKING CIT	\$ 4,132	\$ 95,930	\$ -	\$ -	\$ 95,930	\$ 4,132
006 - CVWD REIMBURSEMENTS	719,865	510,900	-	278,600	339,630	612,535
016 - COMM DEV TECHNICAL SRVCS FUND	3,679,904	399,700	-	-	709,000	3,370,604
017 - LAW ENFORCEMENT RESERVE	5,435,237	56,830	-	-	394,560	5,097,507
018 - TRAFFIC SAFETY	48,316	409,650	-	-	409,650	48,316
020 - CITY TECHNOLOGY FEE FUND	2,251,241	335,750	-	-	152,710	2,434,281
022 - MOBILE HOME PARK PROGRAM	201,657	34,720	-	-	33,740	202,637
023 - SB1186 CERT ACCESS SPEC PROG	212,825	49,600	-	-	31,940	230,485
025 - CAPITAL RESERVE	93,653,349	704,370	1,369,340	1,355,970	9,486,810	84,884,279
073 - BENEFITS CONTINGENCY	3,190,703	35,660	-	-	1,139,460	2,086,903
TOTAL OTHER GENERAL FUNDS	\$ 109,397,231	\$ 2,633,110	\$ 1,369,340	\$ 1,634,570	\$ 12,793,430	\$ 98,971,681
SPECIAL REVENUE						
100 - ASSESSMENT DISTRICTS ADMIN	\$ 735,072	\$ 704,550	\$ -	\$ -	\$ 792,950	\$ 646,672
101 - AD 93-1 MASI COMMERCE CENTER	1,131	-	-	-	-	1,131
105 - AB2766 AIR QUALITY IMPROVEMENT	473,317	236,760	-	-	312,120	397,957
109 - PUBLIC ART TRUST FUND	590,735	106,050	-	-	48,510	648,275
110 - BEAUTIFICATION	602,072	5,910	-	-	400	607,582
111 - PARK LAND ACQUISITION	6,544,016	1,062,320	-	-	2,850	7,603,486
112 - DRAINAGE FAC/GENERAL	833,636	110,200	-	-	156,700	787,136
113 - COMMUNITY/REC CENTER DEVELPMNT	2,536,842	543,860	-	-	690	3,080,012
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	339,409	2,950	-	-	130	342,229
115 - HENDERSON/WARDMAN DRAINAGE	977,036	-	-	-	-	977,036
116 - ETIWANDA DRAINAGE	1,953,385	19,340	-	-	103,310	1,869,415
118 - UPPER ETIWANDA DRAINAGE	613,209	6,020	-	-	-	619,229
119 - PARK IMPROVEMENT	3,855,570	325,260	-	-	1,911,860	2,268,970
120 - PARK DEVELOPMENT	7,295,656	75,020	-	-	518,580	6,852,096
122 - SOUTH ETIWANDA DRAINAGE	1,122,225	11,010	-	-	460	1,132,775
123 - LIBRARY IMPACT FEE	1,274,495	227,530	-	-	1,150	1,500,875
124 - TRANSPORTATION	45,030,445	3,692,020	-	-	8,790,260	39,932,205
125 - ANIMAL CENTER IMPACT FEE	255,217	47,420	-	-	20,630	282,007
126 - LOWER ETIWANDA DRAINAGE	713,128	7,770	-	-	290	720,608
127 - POLICE IMPACT FEE	901,062	132,650	-	-	171,280	862,432
128 - ETIWANDA NO. EQUESTRIAN FACIL.	727,526	7,140	-	-	-	734,666
129 - UNDERGROUND UTILITIES	11,750,975	124,350	-	-	4,980	11,870,345
130 - LMD #1 GENERAL CITY	1,306,447	1,321,880	102,010	90,000	1,674,620	965,717
131 - LMD #2 VICTORIA	4,043,122	3,904,590	318,570	-	6,330,540	1,935,742
133 - LMD #3B MEDIANS	2,428,249	917,460	-	-	1,153,460	2,192,249
134 - LMD #4R TERRA VISTA	7,340,585	2,878,040	-	-	3,477,670	6,740,955
135 - LMD #5 ANDOVER	25,036	2,750	-	-	9,420	18,366
136 - LMD #6R CARYN COMMUNITY	668,130	566,390	40,120	-	679,620	595,020
137 - LMD #7 NORTH ETIWANDA	1,098,010	1,019,250	-	-	1,345,500	771,760
138 - LMD #8 SOUTH ETIWANDA	55,637	35,210	-	-	47,720	43,127
139 - LMD #9 LOWER ETIWANDA	1,769,099	697,990	-	-	691,600	1,775,489
140 - LMD #10 RANCHO ETIWANDA	1,279,348	664,130	-	-	784,140	1,159,338
141 - LMD 1 CAPITAL REPLACEMENT FUND	415,783	4,330	101,320	-	166,760	354,673
150 - GENERAL CITY STREET LIGHTS	0	-	354,830	-	350,000	4,830
151 - SLD #1 ARTERIAL	520,857	844,970	11,320	113,200	798,810	465,137
152 - SLD #2 RESIDENTIAL	1,018,033	385,850	111,510	110,860	386,500	1,018,033
153 - SLD #3 VICTORIA	510,625	390,380	-	43,960	211,670	645,375
154 - SLD #4 TERRA VISTA	83,861	168,480	-	20,410	136,510	95,421
155 - SLD #5 CARYN COMMUNITY	(107,551)	44,640	25,160	9,690	47,110	(94,551)
156 - SLD #6 INDUSTRIAL AREA	51,779	138,630	-	15,170	103,640	71,599
157 - SLD #7 NORTH ETIWANDA	171,380	133,450	39,240	30,720	141,970	171,380
158 - SLD #8 SOUTH ETIWANDA	1,867,291	90,370	-	10,820	79,250	1,867,591

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2022	Budget			Estimated Spendable Fund Balance June 30, 2023	
		Revenues	Operating Transfers In	Operating Transfers Out		Expenditures
174 - STATE GAS TAX	9,105,183	5,209,510	-	-	7,756,680	6,558,013
176 - MEASURE I 1990-2010	68,185	770	-	-	230	68,725
177 - MEASURE I 2010-2040	4,870,283	3,757,390	-	-	3,935,700	4,691,973
179 - ROAD MAINT & REHAB ACCT	4,453,841	4,061,830	-	-	1,604,350	6,911,321
181 - SB 1 - TCEP	-	62,352,350	-	-	62,352,350	-
182 - AB 2928 TRAFFIC CONGEST RELIEF	292,690	-	-	-	-	292,690
188 - INTEGRATED WASTE MANAGEMENT	4,616,762	1,831,310	5,000	218,390	1,336,170	4,898,512
194 - PROPOSITION 1B STATE FUNDING	260,263	2,560	-	-	110	262,713
195 - STATE ASSET SEIZURE	56,746	700	-	2,680	1,470	53,296
196 - CA ASSET SEIZURE 15%	3,549	50	2,680	-	3,020	3,259
198 - CITYWIDE INFRASTRUCTURE IMPRV	26,015,430	268,110	-	-	1,446,540	24,837,000
204 - COMMUNITY DEVELOPMENT BLK GRNT	776,727	1,132,350	-	-	1,132,350	776,727
209 - FEDERAL SAFETEA-LU	488,906	4,810	-	-	-	493,716
211 - PROP 1B - SLPP	43,202	230	-	-	-	43,432
214 - PEDESTRIAN GRANT/ART 3	(9,237)	403,000	-	-	403,000	(9,237)
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	-	-	-	-	-	-
225 - CA RECYC/LITTER REDUCTION GRNT	41,392	43,480	-	-	57,070	27,802
227 - USED OIL RECYCLING PROGRAM	17,858	23,490	-	-	26,450	14,898
234 - SAFE ROUTES TO SCHOOL PROGRAM	-	-	-	-	-	-
272 - FREEDOM COURTYARD RSRC GRANTS	59	10	-	-	-	69
274 - STATE GRANTS FUND	-	102,360	-	6,150	96,210	-
275 - FEDERAL GRANTS FUND	-	1,000,000	-	-	1,000,000	-
290 - LIBRARY FUND	9,526,842	6,973,300	-	800,000	6,153,610	9,546,532
291 - CA STATE LIBRARY	106,360	20,000	-	-	20,610	105,750
292 - STAFF INNOVATION FD (CA ST LB)	265,777	2,570	-	-	8,700	259,647
302 - LIBRARY SERVICES & TECH. ACT	-	-	-	-	-	-
329 - LIBRARY CAPITAL FUND	4,130,556	6,890	800,000	-	3,899,840	1,037,606
354 - COPS PROGRAM GRANT-STATE	961,571	435,250	-	-	309,400	1,087,421
356 - JUSTICE ASSIST GRNT (JAG) ARRA	43	10	-	-	-	53
361 - JUSTICE ASSISTANCE GRANT(JAG)	-	-	-	-	-	-
381 - HOMELAND SECURITY GRANT-POLICE	-	37,300	-	-	37,300	-
383 - EMERGENCY MGMT PERFORMNCE GRNT	-	28,020	-	-	28,020	-
396 - HOUSING SUCCESSOR AGENCY	2,317,264	29,550	-	-	383,600	1,963,214
399 - EIFD	(246,830)	-	-	-	51,350	(298,180)
838 - AD 91-2 REDEMPTION-DAY CANYON	85,373	27,370	-	-	24,110	88,633
847 - PD 85 CAPITAL REPLACEMENT FUND	574,908	2,330	131,890	-	700,920	8,208
848 - PD 85 REDEMPTION FUND	2,362,466	1,322,540	192,420	116,800	1,214,730	2,545,896
868 - CFD 2000-03 PARK MAINTENANCE	492,787	570,650	-	-	526,910	536,527
875 - CFD 2017-01 NO. ETIWANDA	3,596	3,020	-	-	1,220	5,396
876 - CFD 2018-01 EMPIRE LAKES	1,963	257,650	-	216,900	41,920	793
877 - CFD 2018-01 CAPITAL RESERVE	174,138	2,200	99,960	-	-	276,298
TOTAL SPECIAL REVENUE	\$ 185,530,532	\$ 111,569,880	\$ 2,336,030	\$ 1,805,750	\$ 126,007,600	\$ 171,623,092

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2022	Budget				Estimated Spendable Fund Balance June 30, 2023
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
CAPITAL PROJECTS						
600 - AD 82-1 6TH ST INDUSTRIAL	\$ 14,110	\$ 140	\$ -	\$ -	\$ -	\$ 14,250
602 - AD 84-1 DAY CREEK/MELLO	1,205,608	11,830	-	-	-	1,217,438
612 - CFD 2001-01	671,314	30,360	-	-	-	701,674
614 - CFD 2003-01 PROJECT FUND	180,640	-	-	-	-	180,640
615 - CFD 2003-01 CULTURAL CENTER	12,212	-	-	-	-	12,212
617 - CFD 2004-01 RANCHO ETIWANDA ES	50,317	60	-	-	-	50,377
680 - CFD 2006-01 VINTNER'S GROVE	1,868	20	-	-	-	1,888
681 - CFD 2006-02 AMADOR ON ROUTE 66	6,512	70	-	-	-	6,582
TOTAL CAPITAL PROJECTS	\$ 2,142,581	\$ 42,480	\$ -	\$ -	\$ -	\$ 2,185,061
ENTERPRISE FUNDS						
700 - SPORTS COMPLEX	\$ -	\$ 418,750	\$ 1,987,170	\$ -	\$ 2,405,920	\$ -
705 - MUNICIPAL UTILITY	12,335,711	14,286,340	-	1,474,290	14,742,670	10,405,091
706 - UTILITY PUBLIC BENEFIT FUND	293,123	301,970	-	-	451,340	143,753
708 - RCMU CAPITAL REPLACEMENT FUND	7,619,123	74,450	-	-	-	7,693,573
709 - RCMU CAP AND TRADE FUND	3,385,722	456,600	-	-	-	3,842,322
711 - FIBER OPTIC NETWORK	132,369	295,710	934,100	-	1,544,960	(182,781)
TOTAL ENTERPRISE FUNDS	\$ 23,766,047	\$ 15,833,820	\$ 2,921,270	\$ 1,474,290	\$ 19,144,890	\$ 21,901,957
INTERNAL SERVICE FUNDS						
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,815,788	\$ 1,276,760	\$ 156,300	\$ -	\$ 1,459,500	\$ 1,789,348
714 - COMP EQUIP/TECH REPLCMENT FUND	8,029,823	783,050	527,340	-	6,616,840	2,723,373
TOTAL INTERNAL SERVICE FUNDS	\$ 9,845,612	\$ 2,059,810	\$ 683,640	\$ -	\$ 8,076,340	\$ 4,512,722
TOTAL CITY OF RANCHO CUCAMONGA	\$ 361,846,552	\$ 237,782,840	\$ 9,126,410	\$ 9,020,940	\$ 269,375,800	\$ 330,359,062
R.C. FIRE PROTECTION DISTRICT						
SPECIAL REVENUE						
281 - FIRE FUND	\$ 42,388,873	\$ 41,331,380	\$ -	\$ 3,563,840	\$ 37,767,540	\$ 42,388,873
282 - COMMUNITY FACILITIES DIST 85-1	3,490,941	6,392,310	1,240,940	-	9,254,360	1,869,831
283 - COMMUNITY FACILITIES DIST 88-1	-	422,020	2,322,900	-	2,744,920	-
285 - FIRE TECHNOLOGY FEE FUND	25,169	220	-	-	-	25,389
288 - FIRE PROTECTION CAPITAL FUND	27,973,181	12,883,780	-	105,470	20,136,300	20,615,191
TOTAL SPECIAL REVENUE	\$ 73,878,164	\$ 61,029,710	\$ 3,563,840	\$ 3,669,310	\$ 69,903,120	\$ 64,899,284
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 73,878,164	\$ 61,029,710	\$ 3,563,840	\$ 3,669,310	\$ 69,903,120	\$ 64,899,284
TOTAL ALL FUNDS	\$ 435,724,716	\$ 298,812,550	\$ 12,690,250	\$ 12,690,250	\$ 339,278,920	\$ 395,258,346

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Summary of Changes in Spendable Fund Balances - Greater Than \$500,000 and 10%

	Estimated Spendable Fund Balance July 1, 2022	Estimated Spendable Fund Balance June 30, 2023	\$ Change	% Change	Reason for Changes >\$500,000 and 10%
CITY OF RANCHO CUCAMONGA					
GENERAL FUND					
001 - GENERAL FUND	\$ 31,164,549	\$ 31,164,549	\$ -	0.00%	
TOTAL GENERAL FUND	\$ 31,164,549	\$ 31,164,549	\$ -	0.00%	
OTHER GENERAL FUNDS					
003 - REIMB ST/COUNTY PARKING CIT	\$ 4,132	\$ 4,132	\$ -	0.00%	
006 - CVWD REIMBURSEMENTS	719,865	612,535	(107,330)	-14.91%	
016 - COMM DEV TECHNICAL SRVCS FUND	3,679,904	3,370,604	(309,300)	-8.41%	
017 - LAW ENFORCEMENT RESERVE	5,435,237	5,097,507	(337,730)	-6.21%	
018 - TRAFFIC SAFETY	48,316	48,316	-	0.00%	
020 - CITY TECHNOLOGY FEE FUND	2,251,241	2,434,281	183,040	8.13%	
022 - MOBILE HOME PARK PROGRAM	201,657	202,637	980	0.49%	
023 - SB1186 CERT ACCESS SPEC PROG	212,825	230,485	17,660	8.30%	
025 - CAPITAL RESERVE	93,653,349	84,884,279	(8,769,070)	-9.36%	Use of funds accumulated over a period of time for capital projects
073 - BENEFITS CONTINGENCY	3,190,703	2,086,903	(1,103,800)	-34.59%	Use of funds accumulated over a period of time for employee leave payouts
TOTAL OTHER GENERAL FUNDS	\$ 109,397,231	\$ 98,971,681	\$ (10,425,550)	-9.53%	
SPECIAL REVENUE					
100 - ASSESSMENT DISTRICTS ADMIN	\$ 735,072	\$ 646,672	\$ (88,400)	-12.03%	
101 - AD 93-1 MASI COMMERCE CENTER	1,131	1,131	-	0.00%	
105 - AB2766 AIR QUALITY IMPROVEMENT	473,317	397,957	(75,360)	-15.92%	
109 - PUBLIC ART TRUST FUND	590,735	648,275	57,540	9.74%	
110 - BEAUTIFICATION	602,072	607,582	5,510	0.92%	
111 - PARK LAND ACQUISITION	6,544,016	7,603,486	1,059,470	16.19%	Results of operations, for use in future period
112 - DRAINAGE FAC/GENERAL	833,636	787,136	(46,500)	-5.58%	
113 - COMMUNITY/REC CENTER DEVELPMNT	2,536,842	3,080,012	543,170	21.41%	Results of operations, for use in future period
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	339,409	342,229	2,820	0.83%	
115 - HENDERSON/WARDMAN DRAINAGE	977,036	977,036	-	0.00%	
116 - ETIWANDA DRAINAGE	1,953,385	1,869,415	(83,970)	-4.30%	
118 - UPPER ETIWANDA DRAINAGE	613,209	619,229	6,020	0.98%	
119 - PARK IMPROVEMENT	3,855,570	2,268,970	(1,586,600)	-41.15%	Use of funds accumulated over a period of time for capital projects
120 - PARK DEVELOPMENT	7,295,656	6,852,096	(443,560)	-6.08%	
122 - SOUTH ETIWANDA DRAINAGE	1,122,225	1,132,775	10,550	0.94%	
123 - LIBRARY IMPACT FEE	1,274,495	1,500,875	226,380	17.76%	
124 - TRANSPORTATION	45,030,445	39,932,205	(5,098,240)	-11.32%	Use of funds accumulated over a period of time for capital projects
125 - ANIMAL CENTER IMPACT FEE	255,217	282,007	26,790	10.50%	
126 - LOWER ETIWANDA DRAINAGE	713,128	720,608	7,480	1.05%	
127 - POLICE IMPACT FEE	901,062	862,432	(38,630)	-4.29%	
128 - ETIWANDA NO. EQUESTRIAN FACIL.	727,526	734,666	7,140	0.98%	
129 - UNDERGROUND UTILITIES	11,750,975	11,870,345	119,370	1.02%	
130 - LMD #1 GENERAL CITY	1,306,447	965,717	(340,730)	-26.08%	
131 - LMD #2 VICTORIA	4,043,122	1,935,742	(2,107,380)	-52.12%	Use of funds accumulated over a period of time for capital projects
133 - LMD #3B MEDIANS	2,428,249	2,192,249	(236,000)	-9.72%	
134 - LMD #4R TERRA VISTA	7,340,585	6,740,955	(599,630)	-8.17%	
135 - LMD #5 ANDOVER	25,036	18,366	(6,670)	-26.64%	
136 - LMD #6R CARYN COMMUNITY	668,130	595,020	(73,110)	-10.94%	
137 - LMD #7 NORTH ETIWANDA	1,098,010	771,760	(326,250)	-29.71%	
138 - LMD #8 SOUTH ETIWANDA	55,637	43,127	(12,510)	-22.49%	
139 - LMD #9 LOWER ETIWANDA	1,769,099	1,775,489	6,390	0.36%	
140 - LMD #10 RANCHO ETIWANDA	1,279,348	1,159,338	(120,010)	-9.38%	
141 - LMD 1 CAPITAL REPLACEMENT FUND	415,783	354,673	(61,110)	-14.70%	
150 - GENERAL CITY STREET LIGHTS	0	4,830	4,830	n/a	
151 - SLD #1 ARTERIAL	520,857	465,137	(55,720)	-10.70%	
152 - SLD #2 RESIDENTIAL	1,018,033	1,018,033	-	0.00%	
153 - SLD #3 VICTORIA	510,625	645,375	134,750	26.39%	
154 - SLD #4 TERRA VISTA	83,861	95,421	11,560	13.78%	
155 - SLD #5 CARYN COMMUNITY	(107,551)	(94,551)	13,000	-12.09%	
156 - SLD #6 INDUSTRIAL AREA	51,779	71,599	19,820	38.28%	
157 - SLD #7 NORTH ETIWANDA	171,380	171,380	-	0.00%	
158 - SLD #8 SOUTH ETIWANDA	1,867,291	1,867,591	300	0.02%	

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Summary of Changes in Spendable Fund Balances - Greater Than \$500,000 and 10%

	Estimated Spendable Fund Balance July 1, 2022	Estimated Spendable Fund Balance June 30, 2023	\$ Change	% Change	Reason for Changes >\$500,000 and 10%
174 - STATE GAS TAX	9,105,183	6,558,013	(2,547,170)	-27.97%	Use of funds accumulated over a period of time for capital projects
176 - MEASURE I 1990-2010	68,185	68,725	540	0.79%	
177 - MEASURE I 2010-2040	4,870,283	4,691,973	(178,310)	-3.66%	
179 - ROAD MAINT & REHAB ACCT	4,453,841	6,911,321	2,457,480	55.18%	Results of operations, for use in future period
181 - SB 1 - TCEP	-	-	-	0.00%	
182 - AB 2928 TRAFFIC CONGEST RELIEF	292,690	292,690	-	0.00%	
188 - INTEGRATED WASTE MANAGEMENT	4,616,762	4,898,512	281,750	6.10%	
194 - PROPOSITION 1B STATE FUNDING	260,263	262,713	2,450	0.94%	
195 - STATE ASSET SEIZURE	56,746	53,296	(3,450)	-6.08%	
196 - CA ASSET SEIZURE 15%	3,549	3,259	(290)	-8.17%	
198 - CITYWIDE INFRASTRUCTURE IMPRV	26,015,430	24,837,000	(1,178,430)	-4.53%	Use of funds accumulated over a period of time for capital projects
204 - COMMUNITY DEVELOPMENT BLK GRNT	776,727	776,727	-	0.00%	
209 - FEDERAL SAFETEA-LU	488,906	493,716	4,810	0.98%	
211 - PROP 1B - SLP	43,202	43,432	230	0.53%	
214 - PEDESTRIAN GRANT/ART 3	(9,237)	(9,237)	-	0.00%	
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	-	-	-	0.00%	
225 - CA RECYC/LITTER REDUCTION GRNT	41,392	27,802	(13,590)	-32.83%	
227 - USED OIL RECYCLING PROGRAM	17,858	14,898	(2,960)	-16.58%	
234 - SAFE ROUTES TO SCHOOL PROGRAM	-	-	-	0.00%	
272 - FREEDOM COURTYARD RSRC GRANTS	59	69	10	16.90%	
274 - STATE GRANTS FUND	-	-	-	0.00%	
275 - FEDERAL GRANTS FUND	-	-	-	0.00%	
290 - LIBRARY FUND	9,526,842	9,546,532	19,690	0.21%	
291 - CA STATE LIBRARY	106,360	105,750	(610)	-0.57%	
292 - STAFF INNOVATION FD (CA ST LB)	265,777	259,647	(6,130)	-2.31%	
302 - LIBRARY SERVICES & TECH. ACT	-	-	-	0.00%	
329 - LIBRARY CAPITAL FUND	4,130,556	1,037,606	(3,092,950)	-74.88%	Use of funds accumulated over a period of time for capital project
354 - COPS PROGRAM GRANT-STATE	961,571	1,087,421	125,850	13.09%	
356 - JUSTICE ASSIST GRNT (JAG) ARRA	43	53	10	23.23%	
361 - JUSTICE ASSISTANCE GRANT (JAG)	-	-	-	0.00%	
381 - HOMELAND SECURITY GRANT-POLICE	-	-	-	0.00%	
383 - EMERGENCY MGMT PERFORMNCE GRNT	-	-	-	0.00%	
396 - HOUSING SUCCESSOR AGENCY	2,317,264	1,963,214	(354,050)	-15.28%	
399 - EIFD	(246,830)	(298,180)	(51,350)	20.80%	
838 - AD 91-2 REDEMPTION-DAY CANYON	85,373	88,633	3,260	3.82%	
847 - PD 85 CAPITAL REPLACEMENT FUND	574,908	8,208	(566,700)	-98.57%	Use of funds accumulated over a period of time for capital project
848 - PD 85 REDEMPTION FUND	2,362,466	2,545,896	183,430	7.76%	
868 - CFD 2000-03 PARK MAINTENANCE	492,787	536,527	43,740	8.88%	
875 - CFD 2017-01 NO. ETIWANDA	3,596	5,396	1,800	50.06%	
876 - CFD 2018-01 EMPIRE LAKES	1,963	793	(1,170)	-59.59%	
877 - CFD 2018-01 CAPITAL RESERVE	174,138	276,298	102,160	58.67%	
TOTAL SPECIAL REVENUE	\$ 185,530,532	\$ 171,623,092	\$ (13,907,440)	-7.50%	
CAPITAL PROJECTS					
600 - AD 82-1 6TH ST INDUSTRIAL	\$ 14,110	\$ 14,250	\$ 140	0.99%	
602 - AD 84-1 DAY CREEK/MELLO	1,205,608	1,217,438	11,830	0.98%	
612 - CFD 2001-01	671,314	701,674	30,360	4.52%	
614 - CFD 2003-01 PROJECT FUND	180,640	180,640	-	0.00%	
615 - CFD 2003-01 CULTURAL CENTER	12,212	12,212	-	0.00%	
617 - CFD 2004-01 RANCHO ETIWANDA ES	50,317	50,377	60	0.12%	
680 - CFD 2006-01 VINTNER'S GROVE	1,868	1,888	20	1.07%	
681 - CFD 2006-02 AMADOR ON ROUTE 66	6,512	6,582	70	1.08%	
TOTAL CAPITAL PROJECTS	\$ 2,142,581	\$ 2,185,061	\$ 42,480	1.98%	
ENTERPRISE FUNDS					
700 - SPORTS COMPLEX	\$ -	\$ -	\$ -	0.00%	
705 - MUNICIPAL UTILITY	12,335,711	10,405,091	(1,930,620)	-15.65%	Use of funds accumulated over a period of time for capital projects
706 - UTILITY PUBLIC BENEFIT FUND	293,123	143,753	(149,370)	-50.96%	
708 - RCMU CAPITAL REPLACEMENT FUND	7,619,123	7,693,573	74,450	0.98%	
709 - RCMU CAP AND TRADE FUND	3,385,722	3,842,322	456,600	13.49%	
711 - FIBER OPTIC NETWORK	132,369	(182,781)	(315,150)	-238.09%	
TOTAL ENTERPRISE FUNDS	\$ 23,766,047	\$ 21,901,957	\$ (1,864,090)	-7.84%	

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Summary of Changes in Spendable Fund Balances - Greater Than \$500,000 and 10%

	Estimated Spendable Fund Balance July 1, 2022	Estimated Spendable Fund Balance June 30, 2023	\$ Change	% Change	Reason for Changes >\$500,000 and 10%
INTERNAL SERVICE FUNDS					
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,815,788	\$ 1,789,348	\$ (26,440)	-1.46%	
714 - COMP EQUIP/TECH REPLCMENT FUND	8,029,823	2,723,373	(5,306,450)	-66.08%	Use of funds accumulated over a period of time for ERP software system replacement
TOTAL INTERNAL SERVICE FUNDS	\$ 9,845,612	\$ 4,512,722	\$ (5,332,890)	-54.17%	
TOTAL CITY OF RANCHO CUCAMONGA	\$ 361,846,552	\$ 330,359,062	\$ (31,487,490)	-8.70%	
R.C. FIRE PROTECTION DISTRICT					
SPECIAL REVENUE					
281 - FIRE FUND	\$ 42,388,873	\$ 42,388,873	\$ -	0.00%	
282 - COMMUNITY FACILITIES DIST 85-1	3,490,941	1,869,831	(1,621,110)	-46.44%	Use of funds accumulated over a period of time for capital projects
283 - COMMUNITY FACILITIES DIST 88-1	-	-	-	0.00%	
285 - FIRE TECHNOLOGY FEE FUND	25,169	25,389	220	0.87%	
288 - FIRE PROTECTION CAPITAL FUND	27,973,181	20,615,191	(7,357,990)	-26.30%	Use of funds accumulated over a period of time for capital projects
TOTAL SPECIAL REVENUE	\$ 73,878,164	\$ 64,899,284	\$ (8,978,880)	-12.15%	
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 73,878,164	\$ 64,899,284	\$ (8,978,880)	-12.15%	
TOTAL ALL FUNDS	\$ 435,724,716	\$ 395,258,346	\$ (40,466,370)	-9.29%	

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RANCHO
CUCAMONGA
CALIFORNIA

DEPARTMENTAL BUDGET DETAILS

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

City Council – Department Budget Summary

Overview of Department

As a body of elected officials, the separately elected Mayor and four-member City Council establish local laws, set policy, approve programs, adopt the annual budget, and appropriate funds. As elected representatives of the citizens, the City Council is responsible to all of the people and, as such, devotes its energies to making decisions which are in the best interest of the public welfare. The City Council is elected by geographic districts with the Mayor being elected at large. They each serve staggered four-year terms. The City Council also serves as the Board of Directors for the Rancho Cucamonga Fire Protection District (a subsidiary district of the City).

The City Council meets the first and third Wednesday of the month at City Hall to discuss and vote on pertinent issues facing the City and its residents. In addition, the City Council is responsible for appointing the City Manager, City Attorney, and members of boards and commissions.

Mission Statement

The Mission of the City Council of Rancho Cucamonga is to:

- Ensure and advance the quality of life for the community through inclusive decision making.

Core Values

As the City Council carries out its mission and works towards its vision, it will be guided by these Core Values:

- Providing and nurturing a high quality of life for all
- Promoting and enhancing a safe and healthy community for all
- Building and preserving a family-oriented atmosphere
- Intentionally embracing and anticipating the future
- Equitable prosperity for all
- Working together cooperatively and respectfully with each other, staff, and all stakeholders
- Continuous improvement
- Actively seeking and respectfully considering all public input
"All" is meant to be inclusive of residents, businesses, non-profits, schools, other government institutions – truly all Rancho Cucamonga stakeholders.

Vision Statement

- The City Council's vision is to build on our success as a world class community, to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive.

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

City Council – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 153,463	\$ 153,460	\$ 153,460
Operations and Maintenance	3,678	25,700	29,300
Capital Outlay	-	-	-
Cost Allocation	(41,560)	(41,560)	(54,510)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	115,581	137,600	128,250
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	153,463	153,460	153,460
Operations and Maintenance	3,678	25,700	29,300
Capital Outlay	-	-	-
Cost Allocation	(41,560)	(41,560)	(54,510)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 115,581	\$ 137,600	\$ 128,250
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	5.00	5.00	5.00
Total Staffing	5.00	5.00	5.00

City Clerk – Department Budget Summary

Overview of Department

The statutes of the State of California prescribe the essential functions and duties of the City Clerk, and the Government Code, Election Code, and City Municipal Code provide precise and specific responsibilities and procedures to follow. The City Clerk is an elected position and works with the City Clerk Services Director, responsible for the day-to-day operations of the office.

FY 2022/23 Budget Highlights

- Maintain an accurate record of City Council proceedings and official City documents.
- Administer the Oath of Office



CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

City Clerk – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,926	\$ 2,870	\$ 2,870
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	(890)	(890)	(860)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,036</u>	<u>1,980</u>	<u>2,010</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
All Funds			
Personnel Services	2,926	2,870	2,870
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	(890)	(890)	(860)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 2,036</u>	<u>\$ 1,980</u>	<u>\$ 2,010</u>
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>

City Treasurer – Department Budget Summary

Overview of Department

The City Treasurer is an elected official charged with the responsibility for the custody and investment of all City funds. The Treasurer is the City’s official “signature” for all financial transactions made. The Deputy City Manager/Administrative Services has been appointed as Deputy City Treasurer and has the authority to assign Finance Department staff to handle treasury functions needing daily attention.

FY 2022/23 Budget Highlights

- Maintain funds in secure and liquid investments
- Structure maturities to meet City cash flow needs throughout the year
- Work in conjunction with the City’s third-party investment advisor to further diversify the City’s portfolio and make progress towards achieving the City’s established benchmark
- Present the City’s investment policy to the City Council for annual approval
- Maintain CMTA Investment Policy Certification which certifies the City’s investment policy complies with the current State statutes governing the investment practices of local government entities located within the State of California



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

City Treasurer – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,926	\$ 2,870	\$ 2,870
Operations and Maintenance	12,931	8,920	36,870
Capital Outlay	-	-	-
Cost Allocation	(5,650)	(5,650)	(11,850)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	10,207	6,140	27,890
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	2,926	2,870	2,870
Operations and Maintenance	12,931	8,920	36,870
Capital Outlay	-	-	-
Cost Allocation	(5,650)	(5,650)	(11,850)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 10,207	\$ 6,140	\$ 27,890
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	1.00	1.00	1.00
Total Staffing	1.00	1.00	1.00

City Management – Department Budget Summary

Overview of Department

The City Manager is appointed by the City Council to oversee the enforcement of municipal laws, direct daily operations of the City, make recommendations to the City Council, prepare and administer the municipal budget, appoint and supervise all City department heads and employees, and supervise the operation of all City departments. The City Manager’s Office oversees a variety of interdepartmental activities and programs and provides direct support for the City Council. One such effort is the nationally recognized Healthy RC initiative, which encourages a healthy and environmentally sustainable lifestyle for those who live, work, and play in Rancho Cucamonga. Another is the management of the City’s award-winning Community Affairs Network (CAN) including publication of various newsletters, department/program e-newsletters, media relations, community outreach and engagement, social media platforms, and other public information efforts.

The City Manager's Office also manages the Legislative Advocacy Program to ensure that Rancho Cucamonga's interests are heard at the local, state, and federal levels. These efforts are governed by our Legislative Platform, which promotes the principle of local control and protection of local revenue.



FY 2022/23 Budget Highlights

- Lead efforts and collaborate with community partners to prevent and address homelessness
- Establish Rancho Cucamonga as the cultural hub of the Inland Empire by enhancing the public realm and creatively connecting communities through innovative arts and cultural amenities and programming.
- Build on creating a world-class community that is safe, equitable, and resilient by reducing contributions to climate change and encouraging the community to join in this future.
- Provide support to City departments through the cultivation of meaningful and equitable community engagement, strategic communications, and integration of comprehensive and inclusive health and sustainability approaches to strategic decisions and the equitable distribution of resources and services
- Safeguard and elevate City interests, advance its strategic goals, and ensure an equitable quality of life for all who live, learn, work, and play in Rancho Cucamonga
- Cultivate an inclusive organization dedicated to equitable practices
- Assess the community’s needs to tailor policy, systems, and built environment changes and provide an equitable quality of life for all.
- Cultivate meaningful and equitable community engagement by providing resources and support that encourages transparent communication, builds trust, and supports Team RC in connecting with our community.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

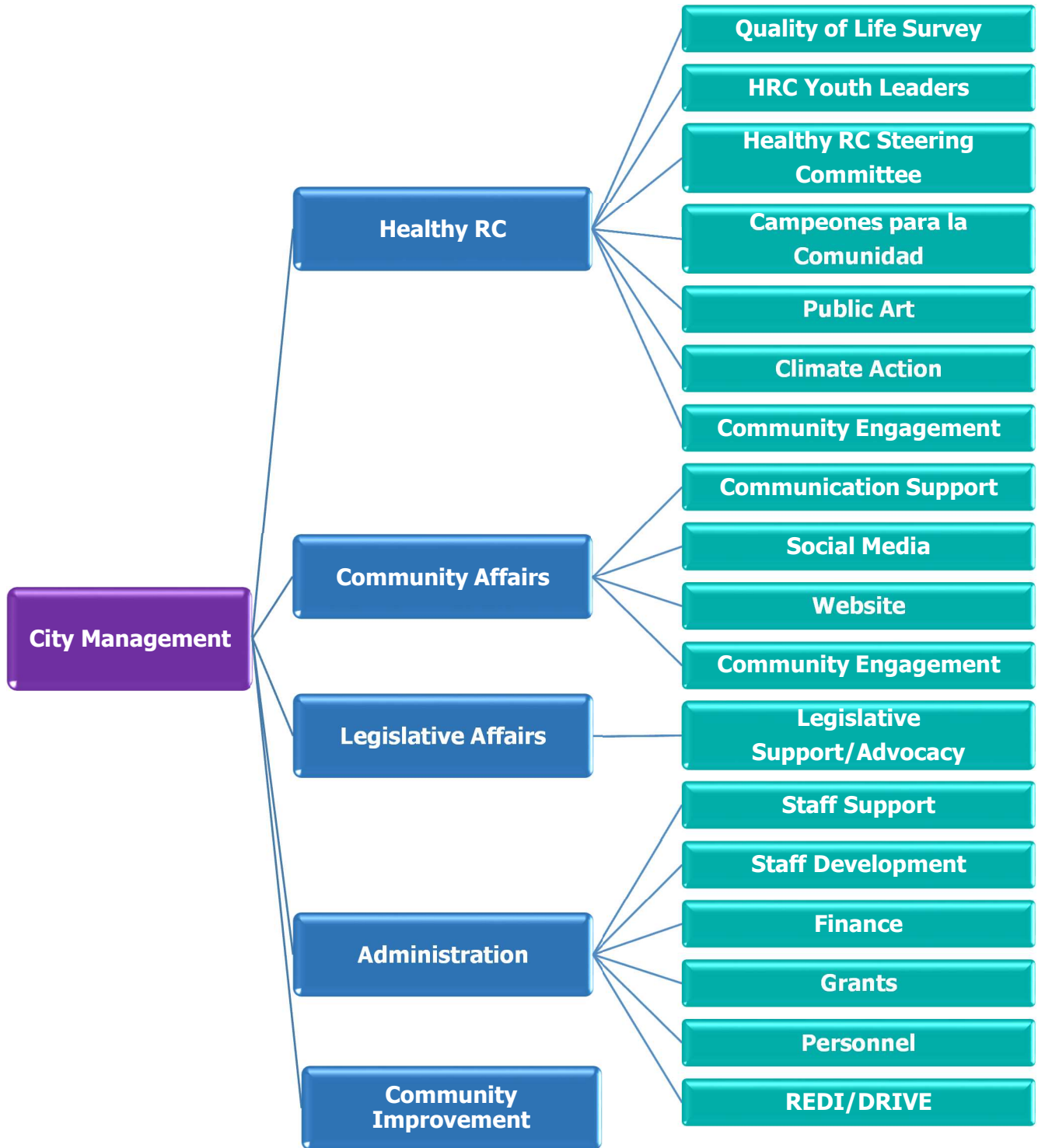
Fiscal Year 2022/23 Preliminary Budget

City Management – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,367,684	\$ 2,527,160	\$ 2,745,390
Operations and Maintenance	138,259	292,210	294,600
Capital Outlay	-	-	-
Cost Allocation	(571,390)	(571,390)	(715,340)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,934,553	2,247,980	2,324,650
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	10,951	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	10,951	-	-
All Funds			
Personnel Services	2,367,684	2,527,160	2,745,390
Operations and Maintenance	149,210	292,210	294,600
Capital Outlay	-	-	-
Cost Allocation	(571,390)	(571,390)	(715,340)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 1,945,504	\$ 2,247,980	\$ 2,324,650
Staffing Summary (Budgeted)			
Full Time	17.00	17.25	17.25
Part Time	-	-	0.46
Total Staffing	17.00	17.25	17.71



City Management – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Police (Contract) – Department Budget Summary

Overview of Department

The San Bernardino County Sheriff's Department has been a proud partner with the City of Rancho Cucamonga since its incorporation in 1977. Throughout the course of this partnership, the city continues to be one of the safest cities in California. This is a continued effort by the dedicated men and women of the Police Department. Services provided by the Department include the following:

Patrol. This division provides basic emergency response services to the citizens of Rancho Cucamonga, which includes the use of two K9 units to assist with tracking suspects or missing persons.

Traffic Safety. This division investigates traffic collisions, provides proactive enforcement to reduce collisions, and performs dedicated DUI enforcement. The traffic division also presents the DUI education program "Every 15 Minutes" to local high schools.

Investigations. This division works in conjunction with patrol and performs felony case follow-up, also tracks sex registrants and emerging crime trends.

Victoria Gardens. The Department's satellite station is located at the Victoria Gardens Regional Mall. Personnel assigned to the mall conduct retail theft investigations and work proactively with the various retail establishments to prevent crime.

Crime Prevention. This division works to educate the public on various crime trends, and coordinates programs and events such as Neighborhood Watch, Rancho Cucamonga Police Department Open House, Citizen Advisory Group, and National Night Out.

Specialized Units. Included in this division are the Multiple Enforcement Team (MET), Solution-Oriented Policing (SOP) Team, and School Resource Officers (SROs). The SOP team works to address quality of life issues and provides active shooter training to the community and local public safety agencies.

FY 2022/23 Budget Highlights

- Continue to implement the Crime Free Multi-Housing Program to enhance awareness, prevent crime, and improve safety for all residents.
- Continue interaction with the transient population to limit quality of life crimes, such as loitering, panhandling, and trespassing.
- Continue to host events to educate the public on human trafficking, teen self-defense, and internet safety through the Crime Prevention Unit.
- Add additional ALPR cameras to the intersections of 4th Street/Interstate 15 Freeway (on both sides of the freeway), Haven Avenue/Foothill Boulevard, Baseline Avenue/Milliken Boulevard, and Baseline Avenue /Archibald Avenue.
- Continue with the PSVN program and add 23 cameras at the Rancho Cucamonga Municipal Utilities and Public Works locations.
- Provide additional security surveillance by adding two cameras at City Hall, covering the police station and the council chambers.
- Projects: Create a Real-Time Crime Center at the main station on Civic Center Drive to provide real-time information and assistance with crimes in progress to the detectives and deputies, begin the station's lobby improvement project for enhanced efficiency, and upgrade Mobile Command vehicle and ATV.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

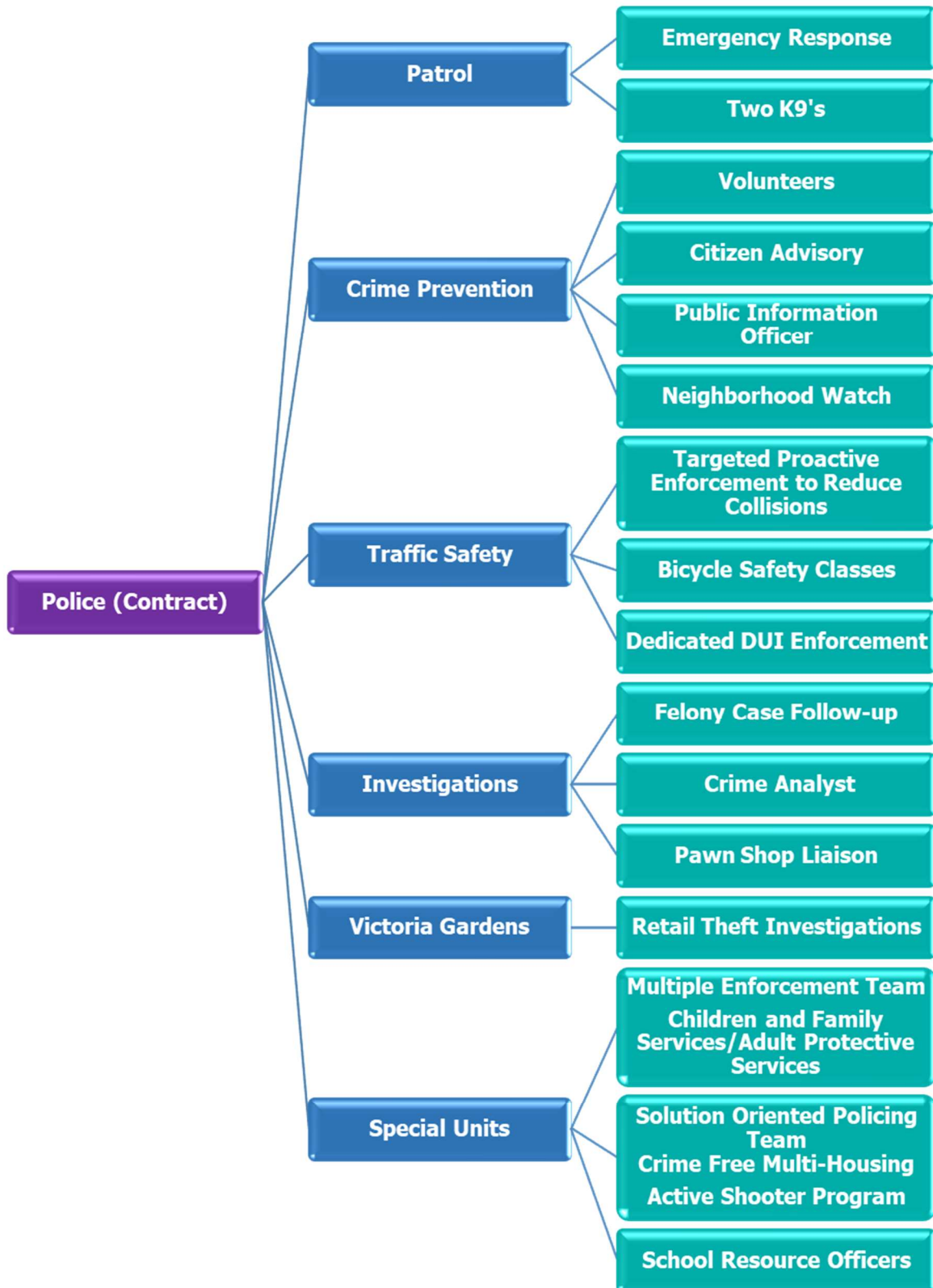
Police (Contract) – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	42,911,856	46,958,580	48,954,570
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	42,911,856	46,958,580	48,954,570
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	595,572	896,130	922,010
Capital Outlay	4,075,532	670,070	500,600
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	2,680	2,680
Subtotal	4,671,104	1,568,880	1,425,290
All Funds			
Personnel Services	-	-	-
Operations and Maintenance	43,507,428	47,854,710	49,876,580
Capital Outlay	4,075,532	670,070	500,600
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	2,680	2,680
Total Cost	\$ 47,582,960	\$ 48,527,460	\$ 50,379,860
Staffing Summary (Budgeted)			
Safety Personnel	141.00	141.00	143.00
Non-Safety Personnel	41.00	42.00	43.00
Total Staffing	182.00	183.00	186.00

Police (Contract) – Performance Measures



Police (Contract) – Services to the Community



Fire District – Department Budget Summary

Overview of Department

The Fire District is a subsidiary district of the City and has its own statutory funding with the City Council serving as the Fire District Board of Directors. Our mission is to serve the community through planning, promoting and demonstrating a readiness to respond to, and reduce, threats to life and property through the delivery of emergency and non-emergency services and programs in an efficient and effective manner.



The foundation for the Fire District’s traditional and innovative services is focused on three premier services: Community Risk Reduction, Emergency Response and Emergency Management. The Prevention Bureau reduces risk and eliminates hazards through fire prevention, inspection, wildland fire threat reduction and public education/community outreach. Additionally, firefighters deliver an efficient and effective emergency response through structural and wildland fire suppression, emergency medical services, hazardous materials response, technical rescue and tactical response. The Emergency Management program reduces vulnerability to hazards, increases community disaster resiliency and provides timely economic recovery utilizing comprehensive mitigation, preparedness and response programs.

The Fire District provides emergency and non-emergency services through progressive leadership, personnel management, professional development through high level training, advanced planning, financial administration and logistical support which includes apparatus and facilities maintenance, communications and information technology.

Our emergency response and incident mitigation capabilities remain cutting edge through innovative, passionate and fiscally responsible program management, which further enhances the quality of life for those we serve. The Fire District’s goal is to deliver these services in an effective, efficient and professional manner while maintaining financial stability.

The Fire District provides emergency and non-emergency services through progressive leadership, personnel management, professional development through high level training, advanced planning, financial administration and logistical support which includes apparatus and facilities maintenance, communications and information technology.

FY 2022/23 Budget Highlights

- Conduct a Master Plan and Standards of Cover (SOC) assessment to evaluate current and future planning needs for emergency and non-emergency services.
- Rebuild Fire Station 171 and complete ADA improvements to Fire Station 173 and 174 in order meet the needs of an increasingly diverse workforce.
- Deploy an electric fire engine, one of the first in North America, in support of the City’s environmental sustainability efforts.
- Deploy a Type VI fire engine provided by Cal OES through the state Mutual Aid System.
- Hire nine firefighters to staff Fire Station 178 in early FY 23-24.
- Replace one Tiller Truck and one Type 1 engine.
- Continued partnership with the City on projects, including: crossing guard services; replacement of the Heritage Park bridge to support the wildland staging area; a new mechanic position and coordination of vehicle maintenance and repair needs of District and City fleets; technology replacement and upgrade projects; and Urban Forest Management Plan.
- Continue to fund proposed operations and capital projects while holding assessment levels for both Community Facilities Districts (CFDs).
- For the tenth consecutive year, Fire Prevention permit and inspection fees will be suspended.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

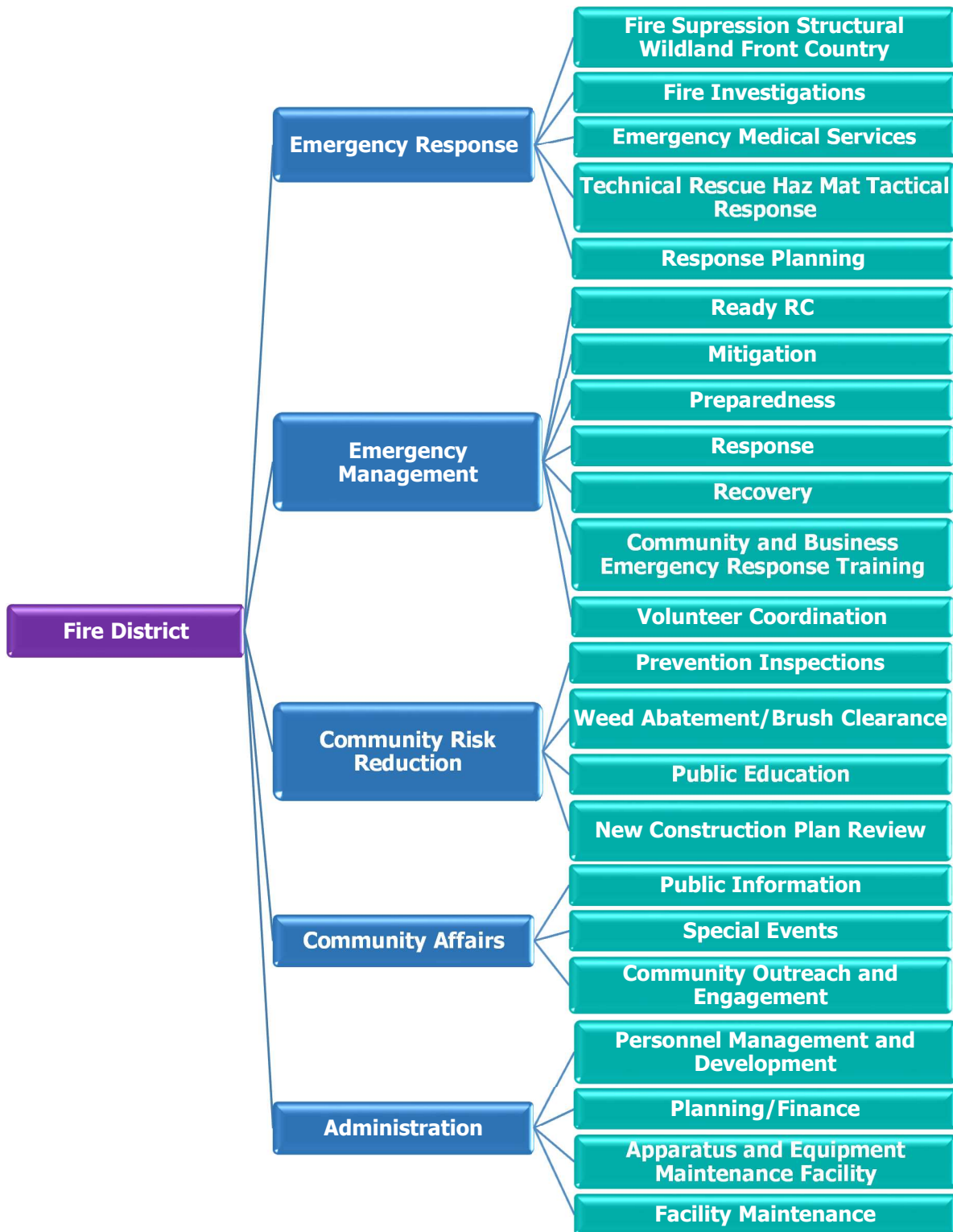
Fire District – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 28,857,022	\$ 32,028,190	\$ 34,113,220
Operations and Maintenance	13,224,342	13,041,570	14,398,610
Capital Outlay	-	-	855,000
Cost Allocation	-	-	-
Debt Service	47,559	399,990	399,990
Transfer Out	1,954,205	2,175,200	3,563,840
Subtotal	44,083,128	47,644,950	53,330,660
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	743,971	797,470	2,283,800
Capital Outlay	7,325,587	18,243,000	17,880,520
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	113,346	105,470	105,470
Subtotal	8,182,904	19,145,940	20,269,790
All Funds			
Personnel Services	28,857,022	32,028,190	34,113,220
Operations and Maintenance	13,968,313	13,839,040	16,682,410
Capital Outlay	7,325,587	18,243,000	18,735,520
Cost Allocation	-	-	-
Debt Service	47,559	399,990	399,990
Transfer Out	2,067,551	2,280,670	3,669,310
Total Cost	\$ 52,266,032	\$ 66,790,890	\$ 73,600,450
Staffing Summary (Budgeted)			
Full Time	121.00	122.00	131.00
Part Time	3.51	2.76	2.76
Total Staffing	124.51	124.76	133.76

Fire District – Performance Measures



Fire District – Services to the Community



Animal Services – Department Budget Summary

Overview of Department

The City of Rancho Cucamonga has an innovative Animal Services Department whose mission is *Creating PAWSitive impact by enriching the lives of animals and people*. The Animal Services Department cares for nearly 5,000 homeless pets annually and responds to approximately 6,000 calls for service related to stray animals, rescues, and animal welfare.

The Department oversees the following program areas:

Animal Care: General animal care, adoptions, reuniting lost pets with owners and promoting responsible pet ownership.

Community and Information Programs: Volunteer programs, foster care, the RC aCATemy (formerly the neonatal kitten nursery), fundraising, community outreach, social media and community information/education.

Field Services: Animal pickup, rescues, investigations, rabies control, animal licensing, enforcement of animal regulations, co-exiting with wildlife and community education.

Veterinary Services: Veterinary treatment for animals housed at the Center, contracts for outside veterinary services for emergency, after hour, and specialized care; learning opportunities for Veterinary and Veterinary Assistant students, and vouchers for low cost spay and neuter clinics.



FY 2022/23 Budget Highlights

- Community:
 - Updating humane education material and promoting available pet resources.
 - The Animal Care Foundation will continue to enhance its safety net and diversion programs such as vouchers for veterinary care, pet food, and dog grooming.
- Programs:
 - Offering services such as adoptions, microchips, spay and neuter vouchers, and surrender of owned pets by appointment.
 - Open the RC aCATemy; cat program designed to provide one-on-one care for cats and kittens with behavior and medical concerns.
 - Outsource animal licensing to increase compliance rates.
- Personnel:
 - Fund a Deputy Director and three full time frozen positions (Animal Caretaker, Customer Care Assistant, Animal Services Officer II).
 - Begin the design phase to reconfigure current office space and add a meeting space.
 - Develop a wellness program and resources familiar with first responder concerns, crisis counseling, and grief support.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

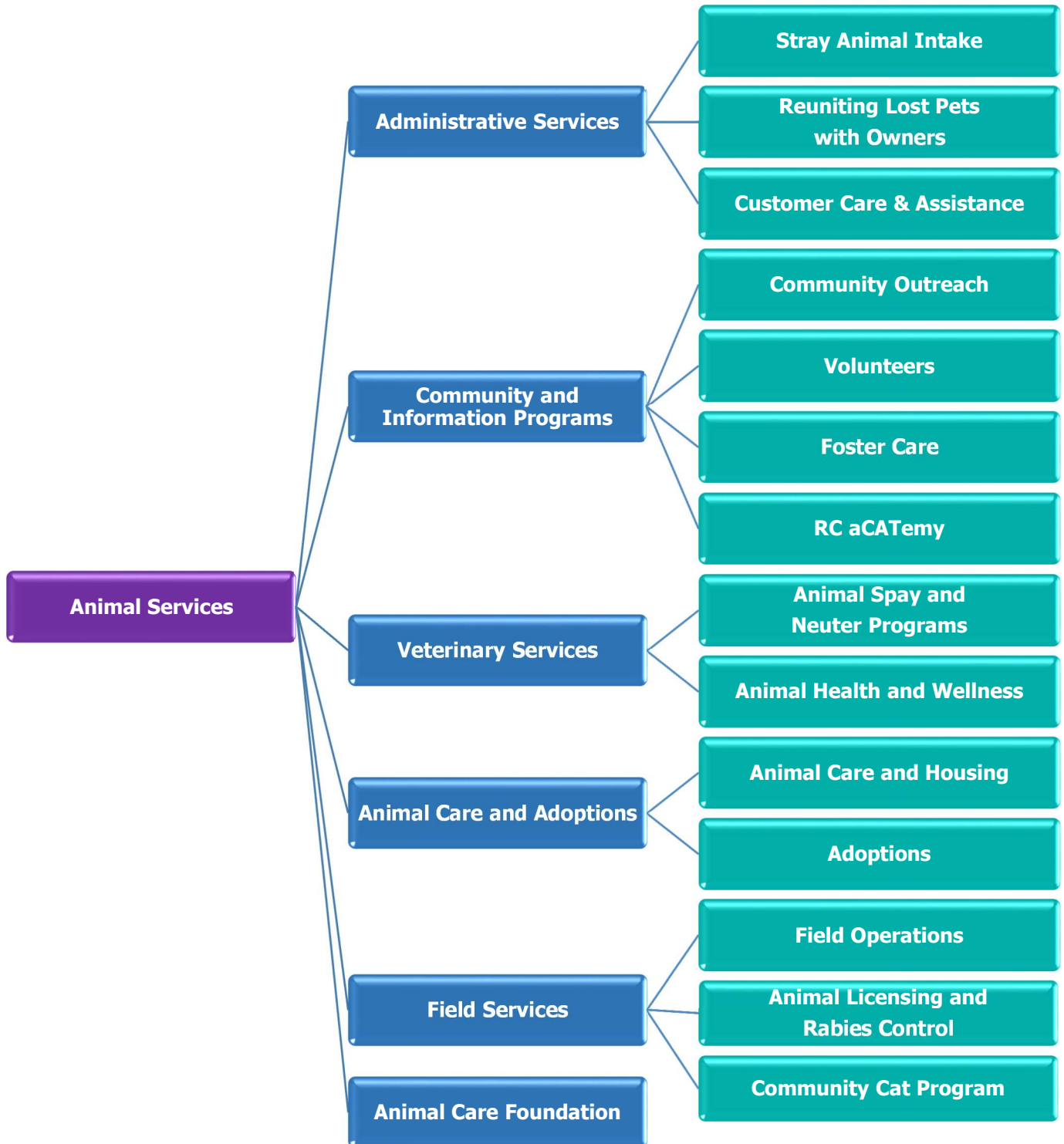
Animal Services – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,116,196	\$ 2,711,380	\$ 3,174,030
Operations and Maintenance	282,955	468,000	466,070
Capital Outlay	-	10,000	10,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,399,151</u>	<u>3,189,380</u>	<u>3,650,100</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	368	60	630
Capital Outlay	-	-	20,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>368</u>	<u>60</u>	<u>20,630</u>
All Funds			
Personnel Services	2,116,196	2,711,380	3,174,030
Operations and Maintenance	283,323	468,060	466,700
Capital Outlay	-	10,000	30,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 2,399,519</u>	<u>\$ 3,189,440</u>	<u>\$ 3,670,730</u>
Staffing Summary (Budgeted)			
Full Time	19.00	19.00	23.00
Part Time	14.90	14.52	14.39
Total Staffing	<u>33.90</u>	<u>33.52</u>	<u>37.39</u>

Animal Services – Performance Measures



Animal Services – Services to the Community



Community Improvement – Department Budget Summary

Overview of Department

The Community Improvement Division focuses on solutions in response to nuisance conditions and other violations of the Municipal Code, providing for a safer and more beautiful community, providing equitable enforcement of the Municipal Code, and seeking cost recovery when appropriate.

FY 2022/23 Budget Highlights

- Recruit and develop a new shared Community Improvement Officer I position with Business Licensing Division.
- Support healthy neighborhoods in both residential and commercial areas of the city.
- Invest in training for all staff to empower officers to make extra effort to build stronger relationships with other departments and the community.
- Focus on Community Clean-ups by organizing and providing services to neighbors in the most need.
- Dedicate services to combating community blight collaboratively through the critical case team focusing on abandoned and neglected properties throughout the city.



CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

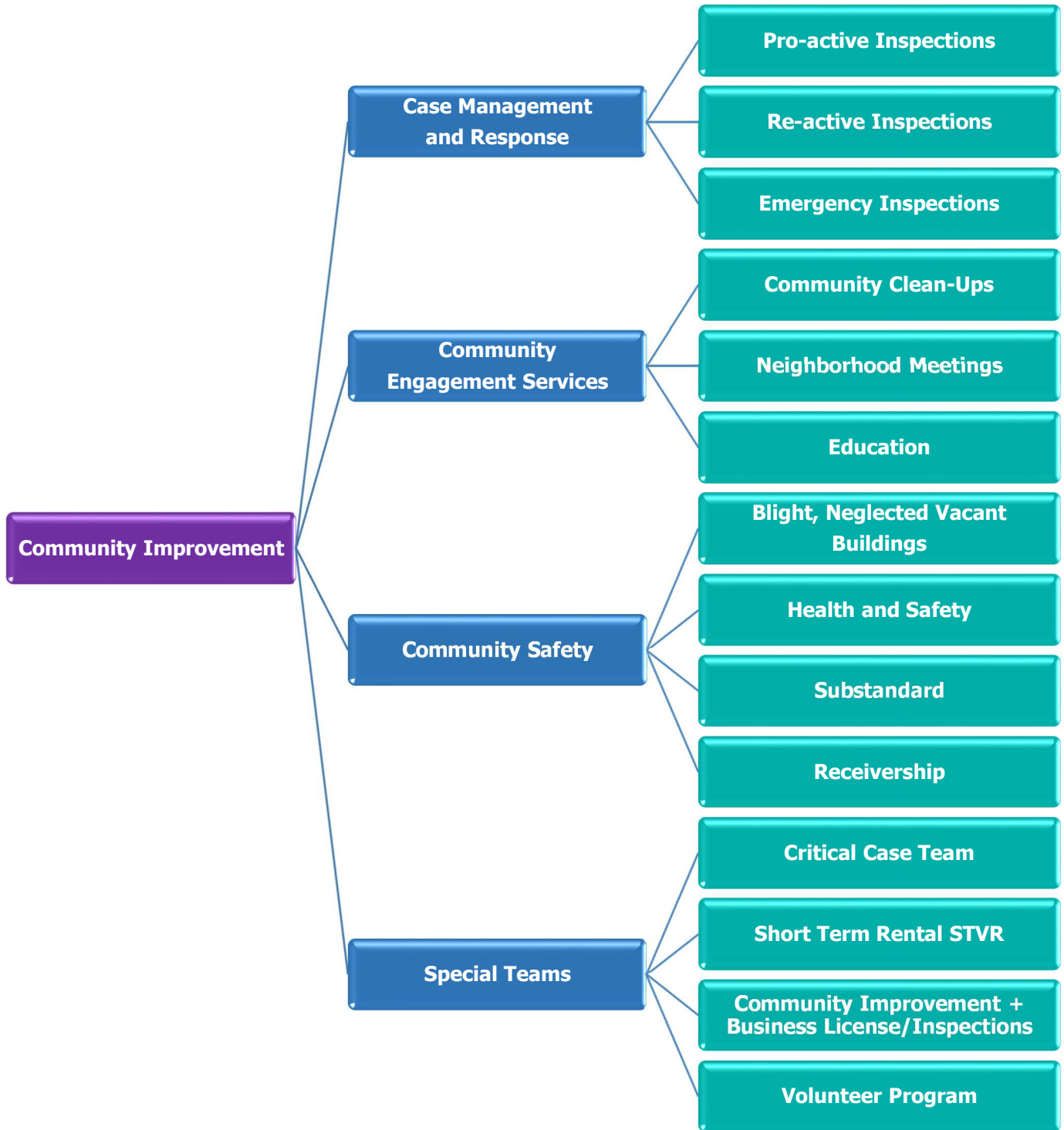
Community Improvement – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 496,349	\$ 649,770	\$ 674,380
Operations and Maintenance	136,052	200,050	200,550
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>632,401</u>	<u>849,820</u>	<u>874,930</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
All Funds			
Personnel Services	496,349	649,770	674,380
Operations and Maintenance	136,052	200,050	200,550
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 632,401</u>	<u>\$ 849,820</u>	<u>\$ 874,930</u>
Staffing Summary (Budgeted)			
Full Time	5.00	5.00	5.50
Part Time	-	0.46	0.46
Total Staffing	<u>5.00</u>	<u>5.46</u>	<u>5.96</u>

Community Improvement – Performance Measures



Community Improvement – Services to the Community



Records Management – Department Budget Summary

Overview of Department

The City Clerk/Records Management Department promotes community involvement and awareness and supports the City Council, staff, and the citizens of Rancho Cucamonga by coordinating the Legislative Process, administering City Elections, and managing City Records with integrity, accuracy, impartiality, and professionalism.

The Department is responsible for a vast array of administrative services that provide support for all City Departments, including:

- Agenda & Legislative Management
- Boards, Committees & Commissions Recruitment
- Public Records Requests
- Contracts & Agreements
- Bid Openings
- Legal Public Noticing
- Process Citation Appeals: Community Improvement, Animal Services and Fire
- City Hall Educational Tours
- City Election Administration
- Campaign/Economic Interest Filings
- Conflict of Interest Code
- Records Management including records imaging storage, destruction, and retention
- Municipal Code Codification

FY 2022/23 Budget Highlights

- Assess and increase the capacity, utilization, and training of the City’s Electronic Document Management System (Laserfiche) by departments for retaining current and permanent records, ensuring preservation and accessibility of records by staff and the public.
- Implement an electronic contract signature and attestation system and protocols for City Council approved contracts to continue to provide high-quality services while decreasing expenditures and reliance on inefficient manual paper-driven processes.
- Plan and administer, in coordination with San Bernardino County Registrar of Voters, election services for the City including voter outreach, ballot measures, candidate nomination and orientation, and as well as handling campaign filing obligations per the Fair Political Practices Commission. The general municipal election is scheduled on November 8, 2022 for two (2) Council Member seats voted by District 2 and 3 and for Mayor (elected at large).
- Conduct Bi-Annual Review and Update of the City and Fire District’s Conflict of Interest Codes.
- Serve as Secretary to the newly created Rancho Cucamonga EIFD Public Financing Authority Board, duties include agenda preparation, meeting administration, and official record keeping of legislative actions.
- Begin transfer of official City Records to the new Records Facility at Fire Station 8 and implement a bar coding system for managing city-wide record storage and retrieval.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

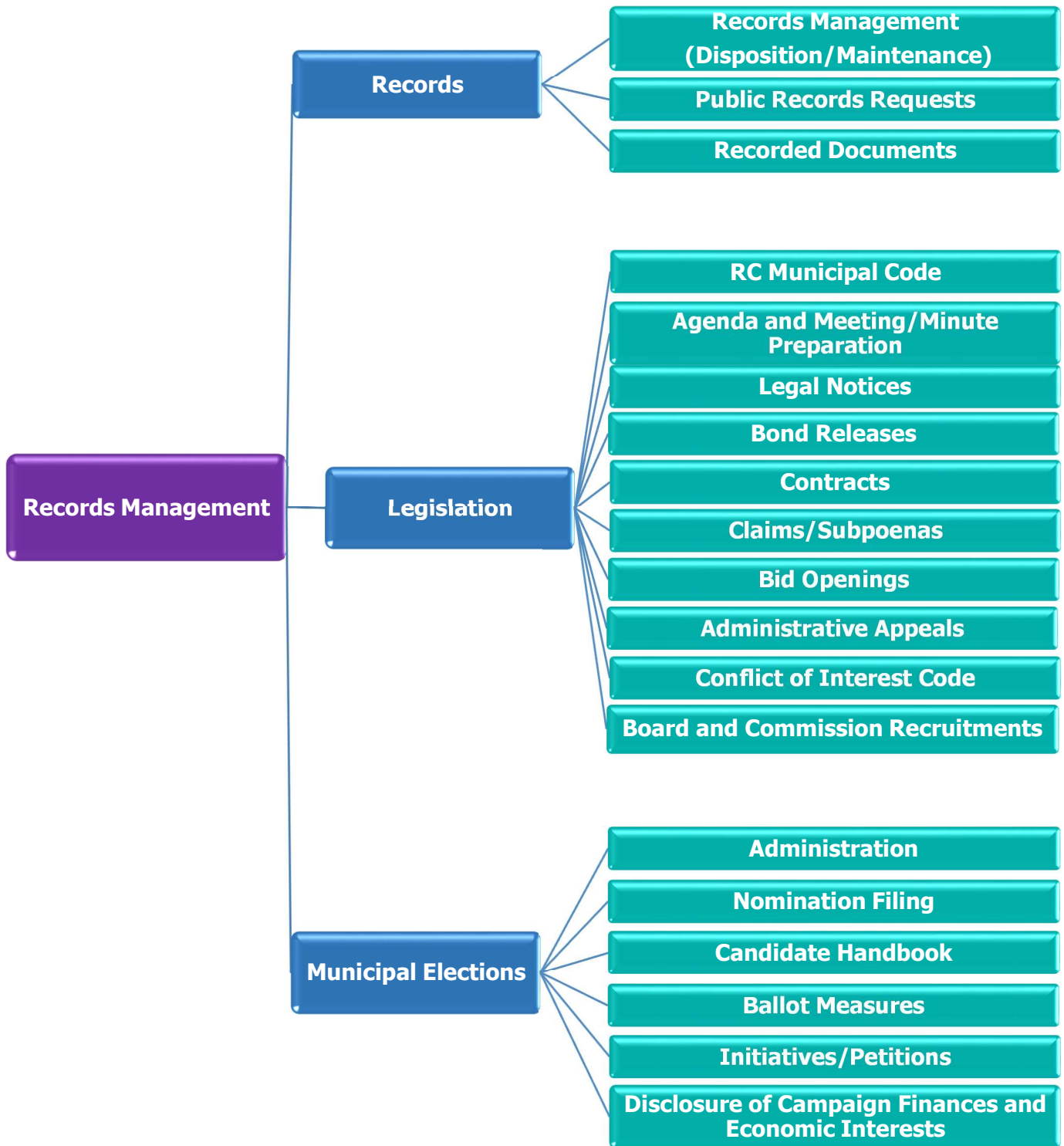
Records Management – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 659,566	\$ 654,310	\$ 756,470
Operations and Maintenance	122,084	86,590	611,000
Capital Outlay	-	-	-
Cost Allocation	(221,050)	(221,050)	(258,740)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	560,600	519,850	1,108,730
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	659,566	654,310	756,470
Operations and Maintenance	122,084	86,590	611,000
Capital Outlay	-	-	-
Cost Allocation	(221,050)	(221,050)	(258,740)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 560,600	\$ 519,850	\$ 1,108,730
Staffing Summary (Budgeted)			
Full Time	5.00	5.00	6.00
Part Time	-	-	0.40
Total Staffing	5.00	5.00	6.40

Records Management – Performance Measures



Records Management – Services to the Community



Community Services – Department Budget Summary

Overview of Department

Within the Community Services Department we have undergone a complete redesign making improvements to better accomplish our mission to engage the community by providing opportunities to play, celebrate, grow, and be entertained through premiere programs, outstanding services, and positive environments creating life-long memories. The Department coordinates programs and services through seven divisions: Administration, Youth and Adult Sports, Youth and Family Programs, Special Events, Cultural Arts/Playhouse Operations, Senior Services, and Human Services. In Fiscal Year 2022/23 the Department will be focusing on the following priorities as former services are restored with improvements and new services are introduced.



FY 2022/23 Budget Highlights

- The Department will resume programs and services, while increasing the variety and offerings for all ages with focused efforts towards service area gaps currently unmet within the community.
- Annual performances will resume at Lewis Family Playhouse for the 2022/23 season and the Department will evaluate best business opportunity/outcomes of the rental spaces of the Cultural Center to meet the Action Plan Outcomes developed by consultant AMS.
- The department will utilize community survey results to fulfill items of high importance to our residents such as, additional community special events, cultural arts, entertainment, health and wellness programs, and adult based activities.
- Pros Consulting will continue to work alongside staff to finalize a cost recovery model and performance goals to be included in the department operational guide.
- CSD will work alongside a consultant to develop a Citywide Parks and Recreation Facilities Master Plan that reflects community input and goals for the next 10 years.
- Capital improvement projects include Beryl Park Inclusive Playground, VGCC Courtyard redesign, and Quakes Scoreboard replacement.
- Previously frozen F/T positions will be filled for Cultural Center Manager, Community Theater Producer, three (3) Theatre Technician III positions, an Administrative Assistant, and Management Analyst II.
- Develop a competitive salary schedule for part-time wages to better recruit and retain staff to meet the Department’s service delivery needs.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

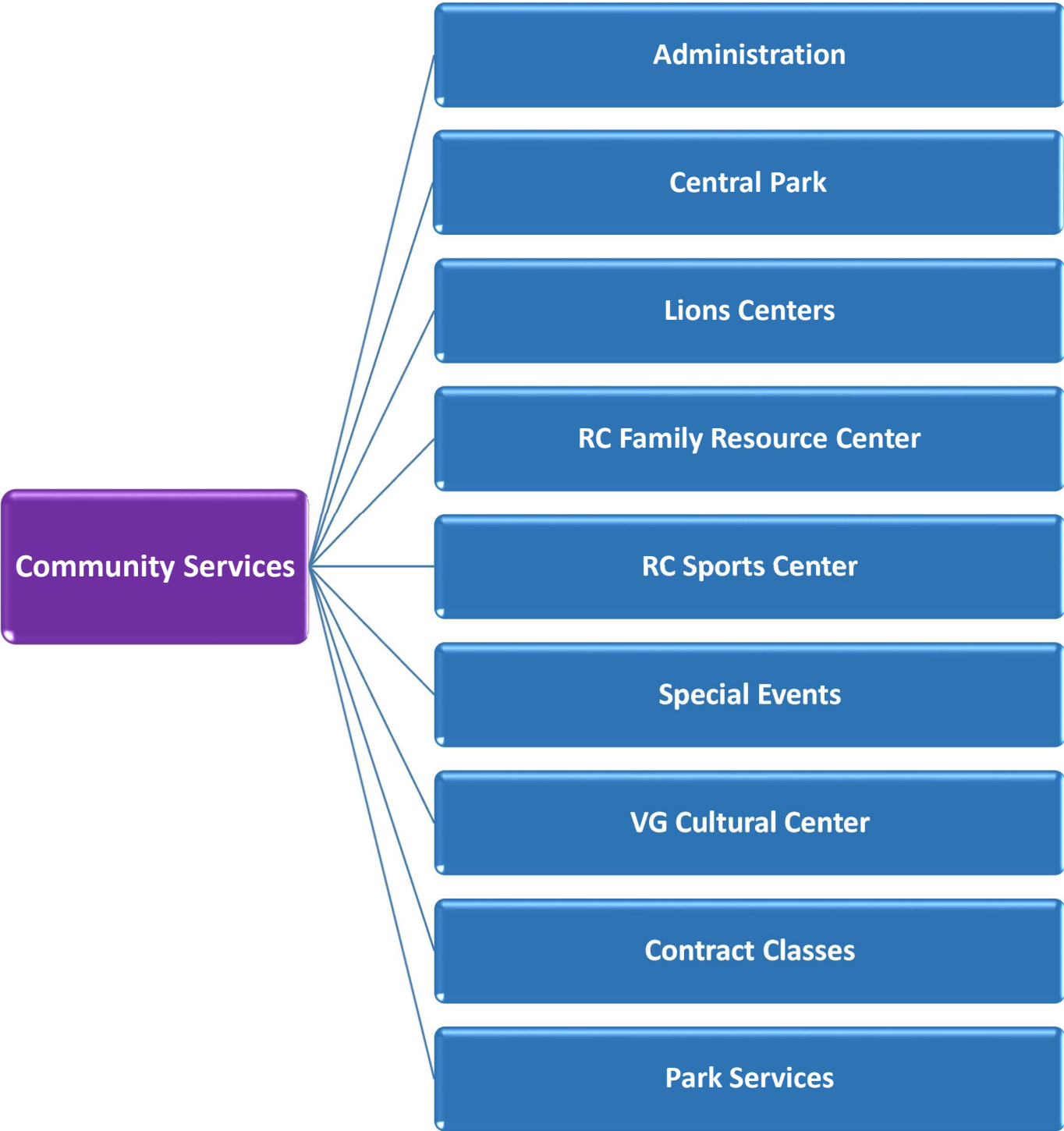
Community Services – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 3,249,074	\$ 5,883,070	\$ 6,941,200
Operations and Maintenance	210,792	2,757,950	2,838,030
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>3,459,866</u>	<u>8,641,020</u>	<u>9,779,230</u>
Other Funds			
Personnel Services	61,743	123,260	-
Operations and Maintenance	82,480	76,480	373,960
Capital Outlay	206,296	900,690	2,060,020
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>350,519</u>	<u>1,100,430</u>	<u>2,433,980</u>
All Funds			
Personnel Services	3,310,817	6,006,330	6,941,200
Operations and Maintenance	293,272	2,834,430	3,211,990
Capital Outlay	206,296	900,690	2,060,020
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 3,810,385</u>	<u>\$ 9,741,450</u>	<u>\$ 12,213,210</u>
Staffing Summary (Budgeted)			
Full Time	29.00	31.00	37.00
Part Time	63.00	64.16	63.87
Total Staffing	<u>92.00</u>	<u>95.16</u>	<u>100.87</u>

Community Services – Performance Measures



Community Services – Services to the Community



Library Services – Department Budget Summary

Overview of Department

The Library Services Department’s mission is to:

- Ignite Curiosity
- Transform Lives
- Create Community

The Department supports and encourages education and the love of reading in a welcoming atmosphere with a knowledgeable, service-oriented staff.

Programs and services being offered include:

- In-person browsing
- Public computers and printers
- Study rooms
- Virtual storytimes and bookclubs
- Library of Things and Seed Library
- LINK+ (Interlibrary Loan Services)
- Zip Books
- Curbside Pickup Services
- Delivery of materials for homebound residents
- California Parks Pass Program
- Robust digital collections including books, audiobooks, streaming videos, and magazines
- Virtual Library providing free 24/7 access to research databases, online homework tutoring, language learning software, resources for small businesses and job seekers



FY 2022/23 Budget Highlights

Restore in-person programs and information services for all ages, including weekly and special event programs, performing and cultural arts programs, and Reading Enrichment Center

- Return of adult and family literacy services
- Career Online High School
- Book a Librarian Services
- Expand physical and digital collections including the Library of Things
- Enhanced interactive activities highlighting Science, Technology, Engineering and Mathematics (STEM), art and early learning development
- Support families experiencing early literacy learning gaps
- Provide and promote resources for small business and job seekers
- Final stages of the Second Story and Beyond® capital project including tenant improvements and museum exhibits installation. Launch of new services anticipated June 2023



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

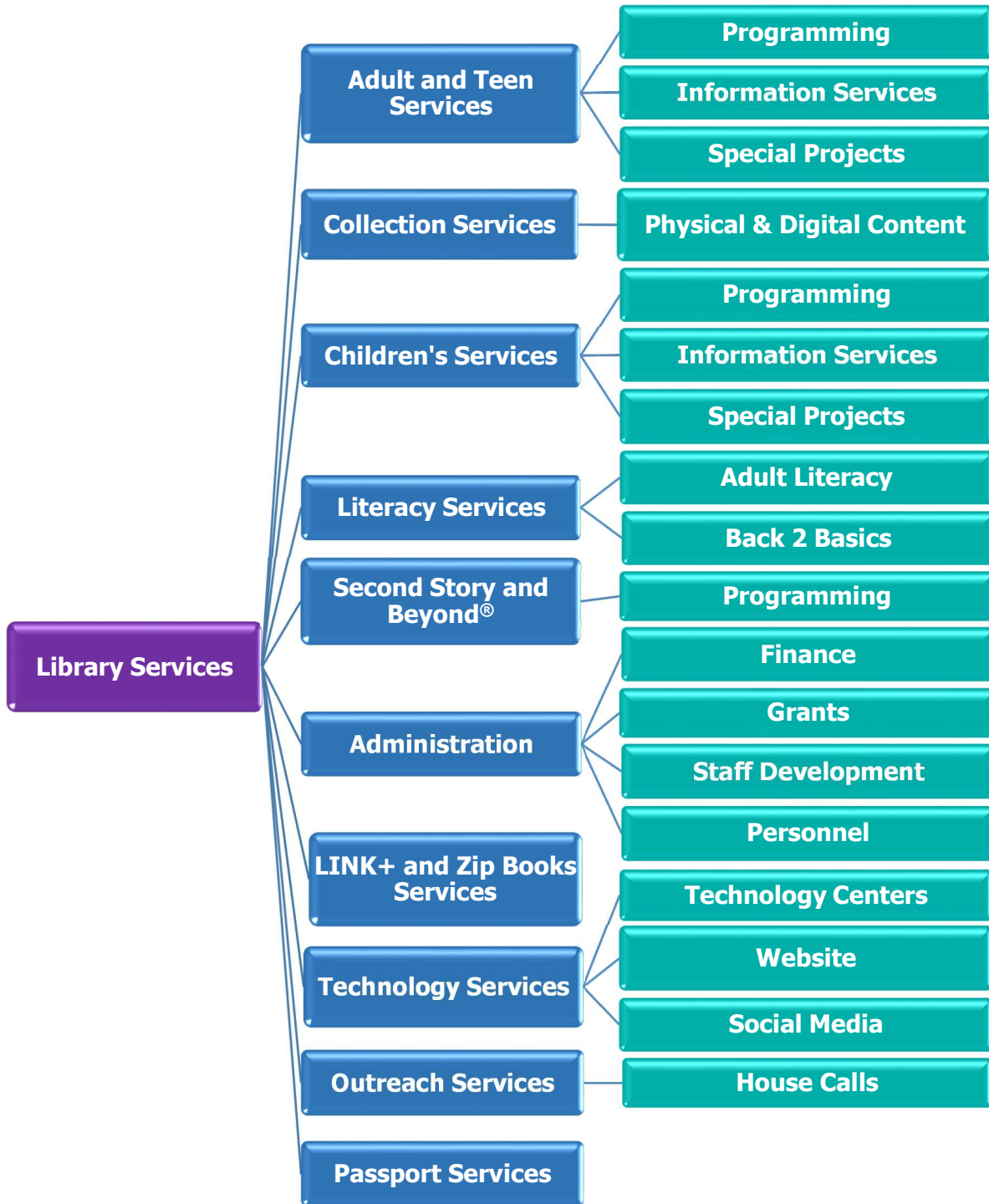
Library Services – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,440,729	\$ 3,466,470	\$ 4,123,300
Operations and Maintenance	1,140,211	1,588,310	1,841,000
Capital Outlay	280,582	50,000	189,310
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	1,100,000	500,000	800,000
Subtotal	<u>4,961,522</u>	<u>5,604,780</u>	<u>6,953,610</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	46,338	38,400	30,960
Capital Outlay	296,612	1,225,000	3,899,340
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	37,040	-	-
Subtotal	<u>379,990</u>	<u>1,263,400</u>	<u>3,930,300</u>
All Funds			
Personnel Services	2,440,729	3,466,470	4,123,300
Operations and Maintenance	1,186,549	1,626,710	1,871,960
Capital Outlay	577,194	1,275,000	4,088,650
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	1,137,040	500,000	800,000
Total Cost	<u>\$ 5,341,512</u>	<u>\$ 6,868,180</u>	<u>\$ 10,883,910</u>
Staffing Summary (Budgeted)			
Full Time	26.00	26.00	29.00
Part Time	28.60	18.87	23.60
Total Staffing	<u>54.60</u>	<u>44.87</u>	<u>52.60</u>

Library Services – Performance Measures



Library Services – Services to the Community



Administrative Services – Department Budget Summary

Overview of Department

The Administrative Services Group’s mission is to support the functions of the City’s line departments. While line departments typically provide service primarily to the public, the Administrative Services Group’s departments and divisions, while providing some direct public services, primarily provide extensive services and support to internal staff of the various City departments.

The Administrative Services Group includes the Finance, Human Resources, and Innovation and Technology Departments, as well as Administration and Procurement, under the oversight of the Deputy City Manager/Administrative Services.

FY 2022/23 Budget Highlights

- Facilitate and support several key technology projects that will modernize work practices in Administrative Services and throughout the various City departments
 - Finance enterprise application replacement
 - Wireless network upgrade
 - Transition to Professional Development Plans for all employees
- Provide administrative support for the Community Parks and Landscape Citizens’ Oversight Committee
- Reviewing and refining procurement practices to match current marketplace dynamics, while preserving transparency and accountability



CITY OF RANCHO CUCAMONGA, CALIFORNIA

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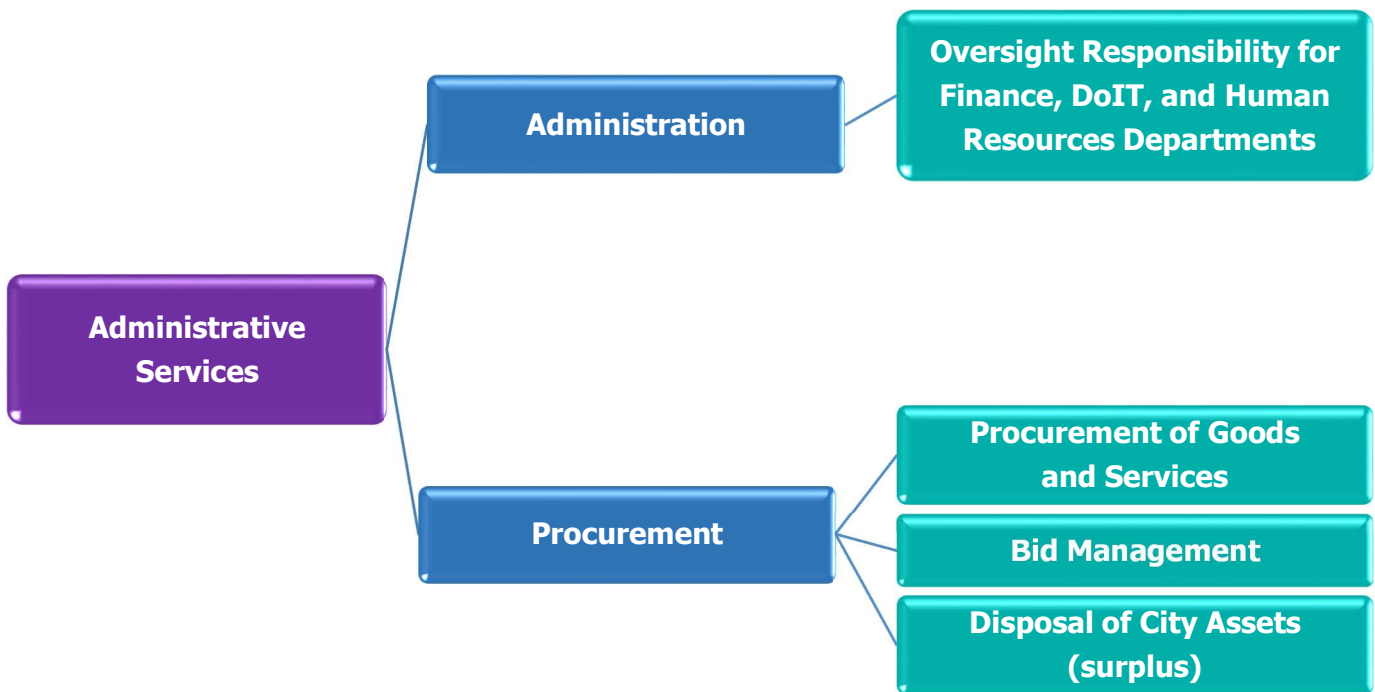
Administrative Services – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 1,123,483	\$ 857,940	\$ 921,520
Operations and Maintenance	3,667,744	4,092,060	6,375,720
Capital Outlay	-	-	-
Cost Allocation	(1,554,140)	(1,554,140)	(1,615,470)
Debt Service	8,195	106,450	106,450
Transfer Out	5,185,181	3,827,870	4,106,330
Subtotal	<u>8,430,463</u>	<u>7,330,180</u>	<u>9,894,550</u>
Other Funds			
Personnel Services	1,168,191	1,122,270	1,338,940
Operations and Maintenance	4,992,087	2,396,550	3,081,000
Capital Outlay	3,642,223	7,542,360	9,601,070
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	5,078,200	1,359,170	1,362,120
Subtotal	<u>14,880,701</u>	<u>12,420,350</u>	<u>15,383,130</u>
All Funds			
Personnel Services	2,291,674	1,980,210	2,260,460
Operations and Maintenance	8,659,831	6,488,610	9,456,720
Capital Outlay	3,642,223	7,542,360	9,601,070
Cost Allocation	(1,554,140)	(1,554,140)	(1,615,470)
Debt Service	8,195	106,450	106,450
Transfer Out	10,263,381	5,187,040	5,468,450
Total Cost	<u>\$ 23,311,164</u>	<u>\$ 19,750,530</u>	<u>\$ 25,277,680</u>
Staffing Summary (Budgeted)			
Full Time	1.00	1.00	4.00
Part Time	-	-	0.60
Total Staffing	<u>1.00</u>	<u>1.00</u>	<u>4.60</u>

Administrative Services – Performance Measures



Administrative Services – Services to the Community



Finance – Department Budget Summary

Overview of Department

The overall mission of the Finance Department is to provide excellent service to both our internal and external customers with the highest degree of reliability and timeliness, while maintaining appropriate financial control of City resources.



The Finance Department is responsible for managing the financial operations of the City of Rancho Cucamonga and the Rancho Cucamonga Fire Protection District in accordance with generally accepted accounting principles, as well as applicable laws, regulations and City policies.

The Department consists of five divisions to accomplish its mission:

- **Accounting and Financial Reporting:** Comprised of the following sections: Accounts Payable, Accounts Receivable, Debt Management, Fixed Assets, General Ledger, and Payroll. In addition, this Division is responsible for preparing the City’s annual financial report.
- **Budget Management:** Responsible for coordinating the City’s annual budget and monitoring each department’s compliance with the annual budget.
- **Business Licensing:** Responsible for the issuance and annual renewal of Business Licenses to all persons transacting and carrying on business within the City. This section also ensures compliance with the City’s Transient Occupancy Tax (TOT) and Admissions Tax Ordinances which requires monthly reporting and remittances by the City’s various hotels and businesses.
- **Revenue Management:** The Revenue Management Division works with the City Treasurer and the Deputy City Treasurer, and it is responsible for daily cash management and investment of funds for the City of Rancho Cucamonga and the Rancho Cucamonga Fire Protection District. Other responsibilities of the Division include coordinating and managing business licensing, revenue collection, and cashiering functions for the City.
- **Special Districts:** Responsible for placing special assessments for City parcels on the county tax rolls, tracking and paying debt service on the City’s special obligations payable from the special assessments, and assisting with special district formations.

FY 2022/23 Budget Highlights

- In conjunction with DoIT, implement a new Enterprise Resource Planning (ERP) software system to replace the existing financial system to improve business processes and operational effectiveness by implementing industry best practices and automation of manual processes
- Streamline current services in the Revenue Management and Special Districts Divisions by implementing available technologies through our bank (Remote Deposit) and current software providers
- Implement various process improvements in the Business Licensing Division to reduce customer wait time and provide more readily available information for frequently asked questions
- In conjunction with the Community Improvement Division, hire a new Community Improvement Officer that is shared between the Business Licensing and Community Improvement Divisions to assist with compliance work for both divisions

CITY OF RANCHO CUCAMONGA, CALIFORNIA

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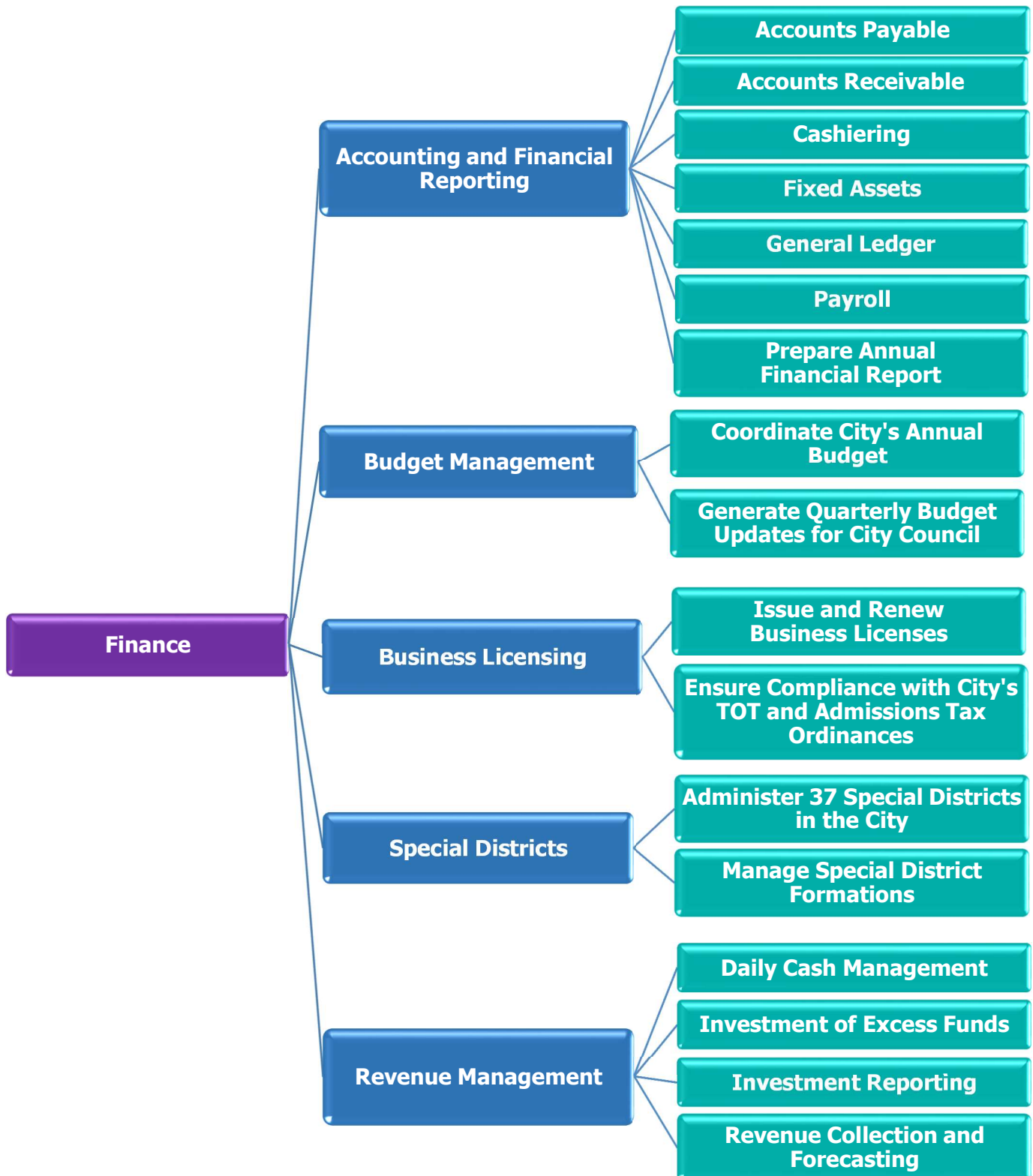
Finance – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,439,882	\$ 2,619,860	\$ 2,933,980
Operations and Maintenance	46,534	65,480	74,050
Capital Outlay	-	-	-
Cost Allocation	(708,050)	(708,050)	(727,620)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>1,778,366</u>	<u>1,977,290</u>	<u>2,280,410</u>
Other Funds			
Personnel Services	354,083	452,620	460,830
Operations and Maintenance	2,216,697	2,699,810	2,576,260
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	111,944	2,549,280	11,320
Transfer Out	199,970	354,830	354,830
Subtotal	<u>2,882,694</u>	<u>6,056,540</u>	<u>3,403,240</u>
All Funds			
Personnel Services	2,793,965	3,072,480	3,394,810
Operations and Maintenance	2,263,231	2,765,290	2,650,310
Capital Outlay	-	-	-
Cost Allocation	(708,050)	(708,050)	(727,620)
Debt Service	111,944	2,549,280	11,320
Transfer Out	199,970	354,830	354,830
Total Cost	<u>\$ 4,661,060</u>	<u>\$ 8,033,830</u>	<u>\$ 5,683,650</u>
Staffing Summary (Budgeted)			
Full Time	23.00	23.00	24.50
Part Time	0.30	0.33	-
Total Staffing	<u>23.30</u>	<u>23.33</u>	<u>24.50</u>

Finance – Performance Measures



Finance – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Human Resources – Department Budget Summary

Overview of Department

The Human Resources Department oversees the City's Human Resources and Risk Management functions. The mission of the Human Resources Department is to recruit, develop, and retain a diverse, engaged, well-qualified and professional workforce that reflects the world-class standards of the community we serve, and to lead City Departments in positive employee relations, talent acquisition, succession planning, and employee engagement.

The Human Resources Team provides a wide range of services to City staff in the areas of Total Compensation, Employee and Labor Relations, Training and Organizational Development, Talent Acquisition, Risk Management, Safety, Workers Compensation, and Employee Wellness.



FY 2022/23 Budget Highlights

- Focus on workplace safety initiatives to ensure our employee's safety and business continuity for the community.
- Focus on programs and services that enhance the "Employee Experience" including the Baby on Board program, Take your Co-Worker to Work program, Annual Staff Development Day, RC Cares program, Remote Work policy, Dress For Your Work Day policy, HR2U, Annual New Employee Mixer, and Doggy Day Fair.
- Provide ongoing small group learning experiences including Brené Brown's Rising Strong™ and Daring Greatly™ programs focused on communication, self-confidence and resiliency.
- Support and continue to participate in the City's REDI initiative. Foster a diverse, respectful, inclusive, valued, and equitable workforce.
- Resume employee wellness programs including "Know Your Numbers" campaign, Flu Shots, Biggest Loser Challenge, Annual Employee Health Fair, Peloton, Healthy Newsletters, and Lunch Lunch and Learn sessions.
- Continue utilization of TeleHealth services, an employee assistance program, which allows employees' access to mental health professionals using videoconferencing.
- Transition from a backward-looking performance evaluation system to a future focused professional development plan and ongoing coaching.
- Foster and facilitate employee development, organizational development and succession planning through innovative and cooperative programs.
- Continue to utilize NEOGOV's LEARN platform to assign and track staff certifications and training, and attendance of professional conferences.
- Continue transformational efforts towards a Business Partner business model.
- Use drivers of retention to focus on talent management.
- Continued communications with employees on COVID-19 and the important role they play on stopping the spread.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

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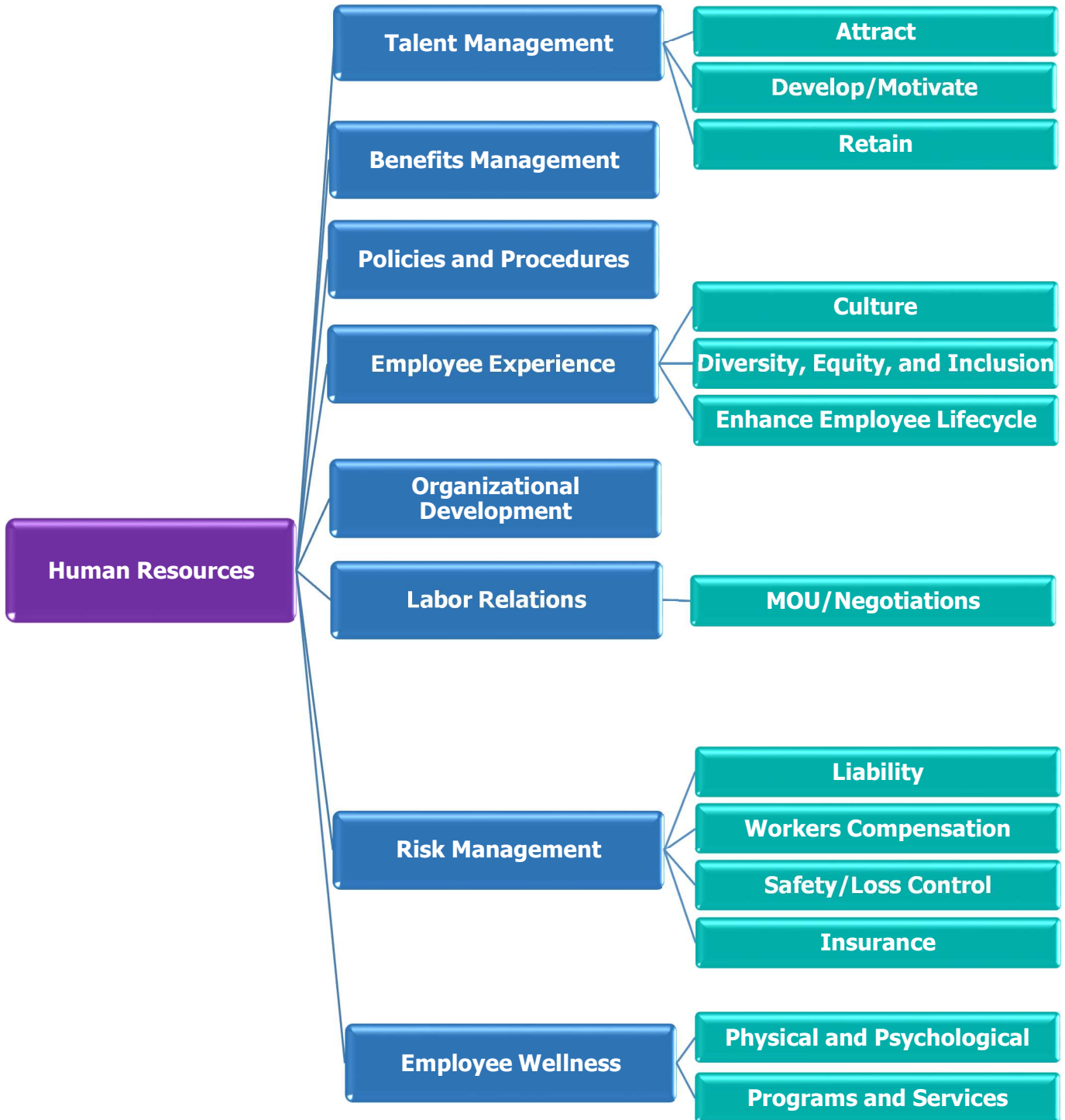
Human Resources – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 1,088,726	\$ 1,080,330	\$ 1,200,680
Operations and Maintenance	194,083	322,810	329,650
Capital Outlay	-	-	-
Cost Allocation	(449,120)	(507,950)	(456,450)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>833,689</u>	<u>895,190</u>	<u>1,073,880</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
All Funds			
Personnel Services	1,088,726	1,080,330	1,200,680
Operations and Maintenance	194,083	322,810	329,650
Capital Outlay	-	-	-
Cost Allocation	(449,120)	(507,950)	(456,450)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 833,689</u>	<u>\$ 895,190</u>	<u>\$ 1,073,880</u>
Staffing Summary (Budgeted)			
Full Time	8.00	8.00	9.00
Part Time	-	-	-
Total Staffing	<u>8.00</u>	<u>8.00</u>	<u>9.00</u>

Human Resources – Performance Measures



Human Resources – Services to the Community



Innovation and Technology – Department Budget Summary

Overview of Department

The Department of Innovation and Technology facilitates the impactful use of technology across all City departments, allowing for increased efficiency, improved transparency, and overall enhanced service to the community. In 2021, Rancho Cucamonga was once again ranked among the top ten cities nationwide in our population category by Government Technology's Digital Cities Survey for our use, management, and imaginative application of technology to solve complex challenges and ensure the seamless operation of governance. The Department is comprised of five divisions including Systems and Network, Enterprise Applications, Geographic Information Services (GIS), Operations, and Cybersecurity.



The Department's technology strategy covers four key areas:

1. Maintaining and securing current technology, including infrastructure, hardware, and applications.
2. Managing user experience with technology through training and continued quality improvement on existing platforms.
3. Continued planning for the evolution of technology lines and services.
4. Facilitating the innovative application of technology in business practices and service delivery to the community.

FY 2022/23 Budget Highlights

- Develop our workforce by providing opportunities for professional growth and building leadership skills to positively influence the future success of DoIT
- Implementation of a 3-tiered backup system built on a combination of on-premises and cloud architecture to provide resiliency and improved disaster recovery
- In conjunction with Finance and HR, implement a new Enterprise Resource Planning (ERP) software system to replace the existing financial system to improve business processes and operational effectiveness by implementing industry best practices and automation of manual processes
- Continued addition of cybersecurity measures including implementation of a modern firewall, deployment of an enterprise digital password management solution, and an update of Information Technology policies to include the cybersecurity best practices, as well as applicable laws and regulations
- Implementation of VMware NSX software security that will reduce the ability for malware to spread in our virtual server environment in the event one server is infected by limiting east/west network traffic among servers. This software also has an intrusion prevention feature that monitors communication and blocks it from well-known attack signatures.
- Upgrade of our citywide wireless infrastructure that has reached its end-of-life. The upgrade to Wi-Fi 6 will provide for increase speed and support of newer devices while enhancing security for the internal and public wireless network.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

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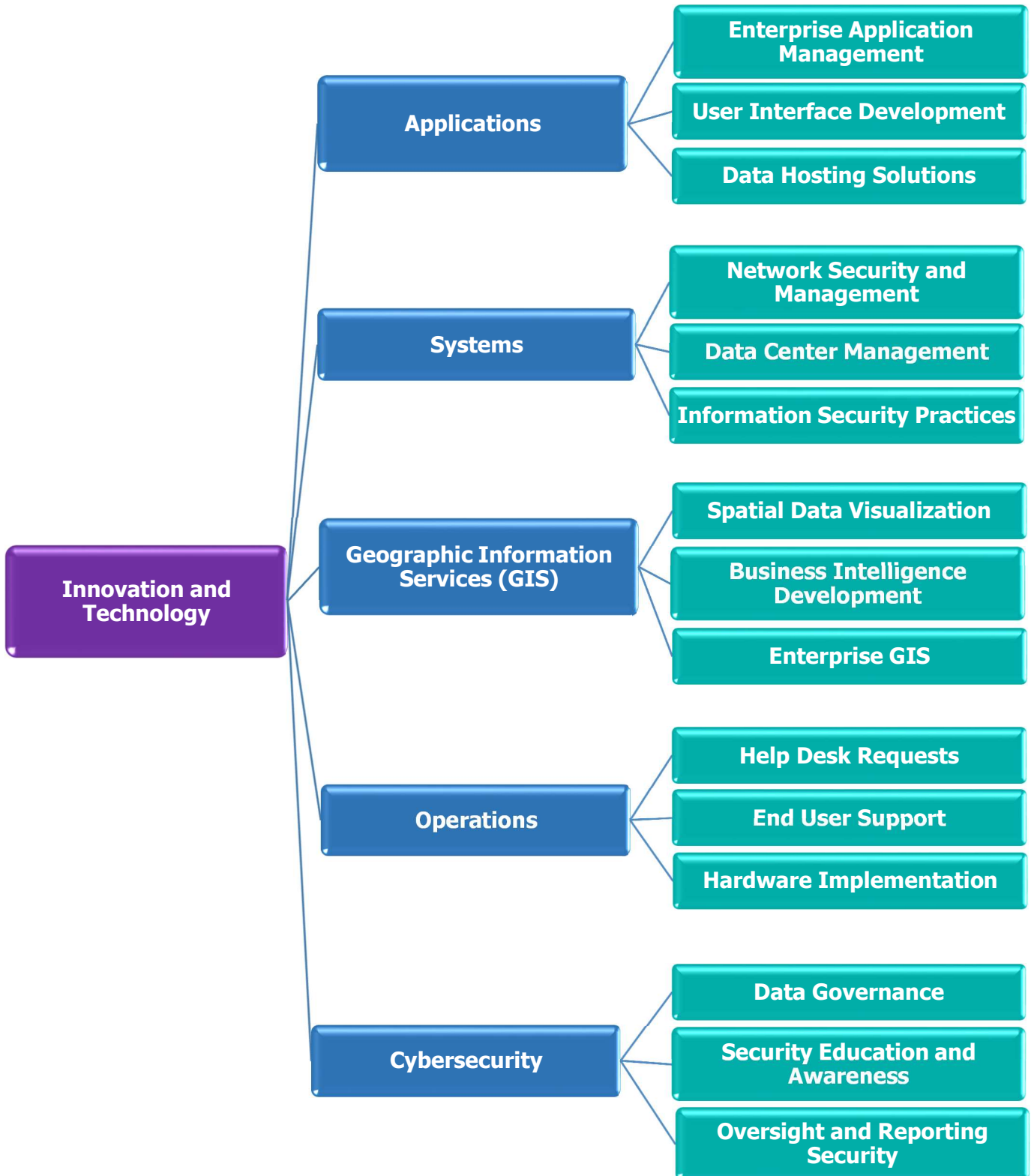
Innovation and Technology – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,895,673	\$ 2,960,680	\$ 3,387,980
Operations and Maintenance	2,670,681	3,135,660	3,513,490
Capital Outlay	-	-	-
Cost Allocation	(1,897,320)	(1,937,300)	(2,043,580)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>3,669,034</u>	<u>4,159,040</u>	<u>4,857,890</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	1,449,846	283,570	4,969,510
Capital Outlay	46,058	190,000	1,120,000
Cost Allocation	-	-	-
Debt Service	47,428	527,340	527,330
Transfer Out	-	-	-
Subtotal	<u>1,543,332</u>	<u>1,000,910</u>	<u>6,616,840</u>
All Funds			
Personnel Services	2,895,673	2,960,680	3,387,980
Operations and Maintenance	4,120,527	3,419,230	8,483,000
Capital Outlay	46,058	190,000	1,120,000
Cost Allocation	(1,897,320)	(1,937,300)	(2,043,580)
Debt Service	47,428	527,340	527,330
Transfer Out	-	-	-
Total Cost	<u>\$ 5,212,366</u>	<u>\$ 5,159,950</u>	<u>\$ 11,474,730</u>
Staffing Summary (Budgeted)			
Full Time	24.00	25.00	25.00
Part Time	0.70	0.77	0.24
Total Staffing	<u>24.70</u>	<u>25.77</u>	<u>25.24</u>

Innovation and Technology – Performance Measures



Innovation and Technology – Services to the Community



Economic and Community Development – Department Budget Summary

Overview of Department

The Economic and Community Development Group encompasses the activities of the Building and Safety, Engineering, Planning (including Economic Development), and Public Works Departments. The Department coordinates the activities, work products, and processes of these areas with the City Manager’s Office and other City departments. In addition, the Group coordinates implementation of the City’s Economic and Community Development goals and objectives and capital projects planning programs.

FY 2022/23 Budget Highlights

- Continue to provide support to the business community through the City’s Economic Development liaisons and to partner with other agencies to provide business services such as workforce development, small business consultation, and education
- Revise and implement the Economic Development Strategic Plan
- Provide professional consulting services and deliver advice, assistance, and guidance relative to business-related issues through partnership with the Inland Empire Small Business Development Center (SBDC)
- Deliver services of Building and Safety, Engineering, Planning, and Public Works under a common philosophy of innovation and excellent customer service
- Provide effective coordination and monitoring of all Economic and Community Development programs and budgets that cross-over department lines
- Coordinate, administer, and monitor Community Development Block Grant (CDBG) funds that promote decent, affordable housing and create jobs through the expansion and retention of businesses

CITY OF RANCHO CUCAMONGA, CALIFORNIA

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Economic and Community Development – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 393,944	\$ 427,090	\$ 946,640
Operations and Maintenance	297,776	459,380	514,090
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	691,720	886,470	1,460,730
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	1,713,433	247,450	910,220
Capital Outlay	39,546	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,752,979	247,450	910,220
All Funds			
Personnel Services	393,944	427,090	946,640
Operations and Maintenance	2,011,209	706,830	1,424,310
Capital Outlay	39,546	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 2,444,699	\$ 1,133,920	\$ 2,370,950
Staffing Summary (Budgeted)			
Full Time	3.00	3.00	6.00
Part Time	-	-	-
Total Staffing	3.00	3.00	6.00

Economic and Community Development – Performance Measures

***Please see Performance Measures for
Economic and Community Development
In each of the following department section:***

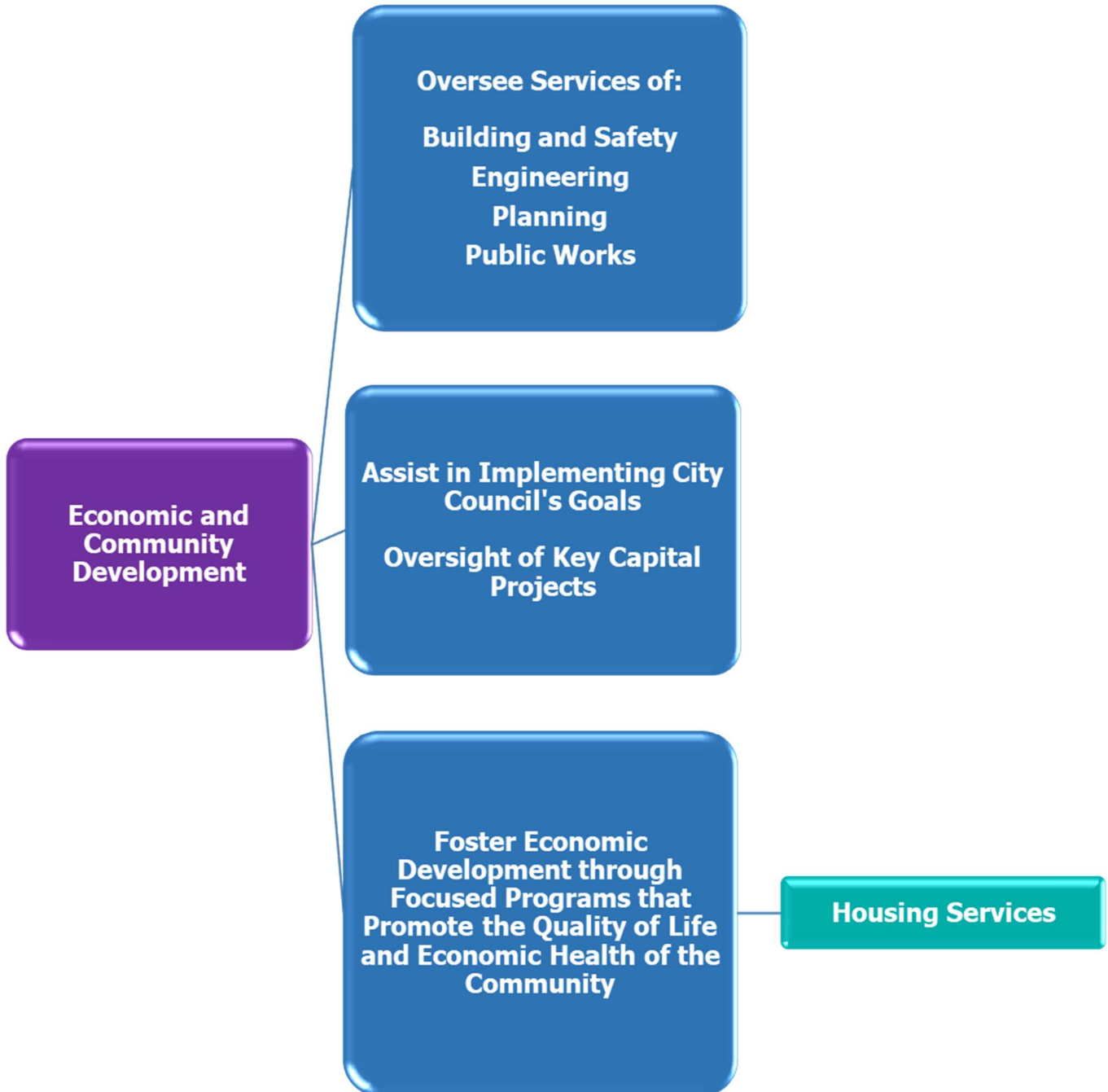
Building and Safety Services

Engineering Services

Planning

Public Works Services

Economic and Community Development – Services to the Community



Building and Safety Services – Department Budget Summary

Overview of Department

The Building and Safety Services Department, in partnership with the community:

- Supports the community’s construction projects through plan check, permit and inspection services to meet the requirements of building and construction codes, State mandated regulations and municipal codes;
- Works with other City departments to develop regulations and conditions for construction projects through the entitlement process;
- Coordinates and assists other City departments in managing building and structural capital improvement projects and enforcing accessibility regulations for City facilities;
- Works closely with the Police Department in illegal business activity bringing uses and structures within safe standards; and
- Provide emergency response and damage assessment during and after disaster events.



Building and Safety Services enforces nationally recognized standards and construction codes as well as mandates from the State regulatory agencies, in matters pertinent to building construction, site development, and the permit process. In addition, Building and Safety Services also enforces compliance to codes as it relates to energy, accessibility laws, places of assembly, and housing requirements. Field inspections and safety assessments are performed by building/fire inspectors. In-house plan review staff manage and review all building and fire plans utilizing assistance of contract experts when necessary. The Department also assists the Community Improvement Division in evaluation and enforcement of substandard construction or property use.

FY 2022/23 Budget Highlights

- Further develop online services and communication with the public.
- Continue to integrate Building and Safety, Planning, and Engineering to create a seamless flow of information and process in Community Development.
- Re-align Public Service Technician staff within Community Development to better meet needs of the large and small projects, improving processing times, and streamlining issuance of permits.
- Community outreach programs producing informative videos regarding inspections, permits, code requirements, and various City information topics.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

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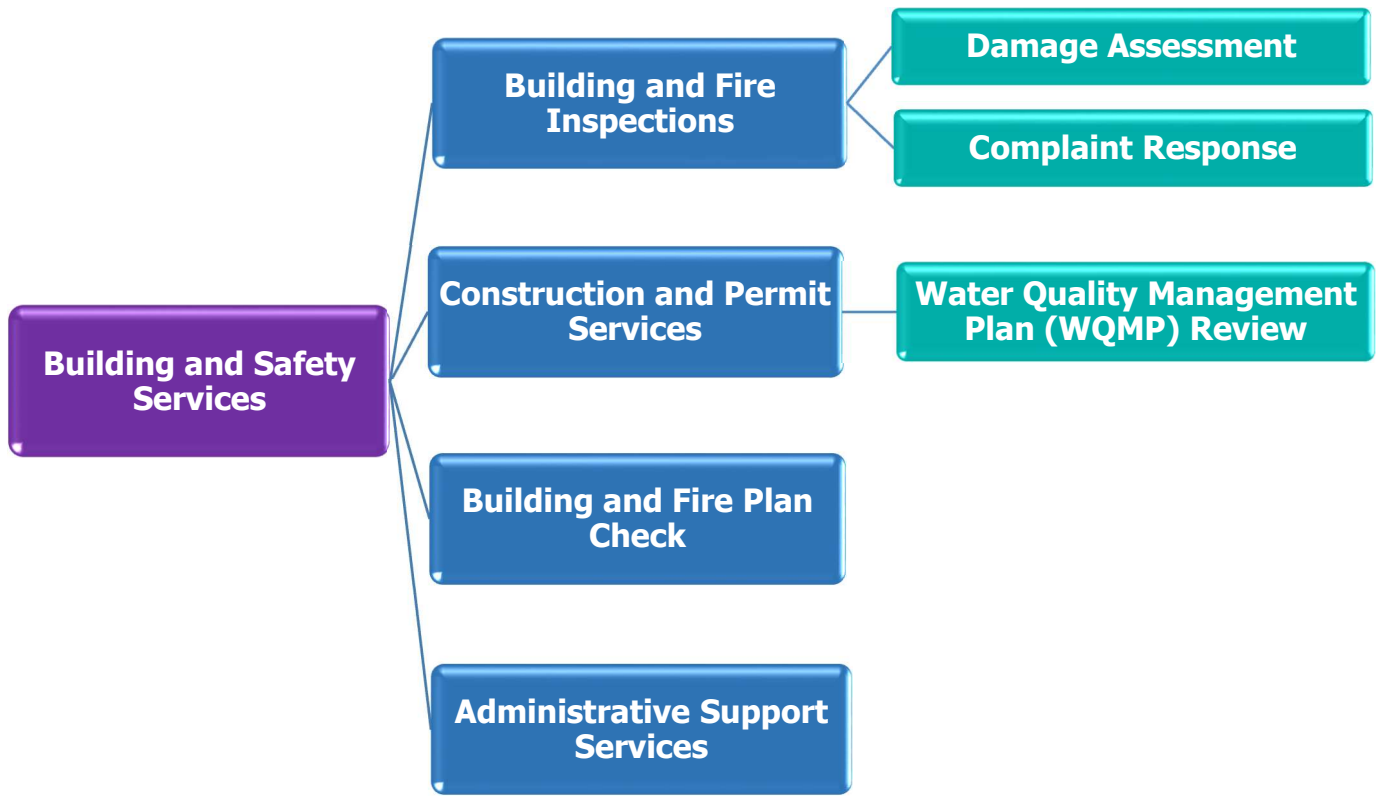
Building and Safety Services – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 1,639,828	\$ 1,811,640	\$ 2,320,180
Operations and Maintenance	79,069	99,690	102,010
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,718,897	1,911,330	2,422,190
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	31,898	38,090	65,680
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	31,898	38,090	65,680
All Funds			
Personnel Services	1,639,828	1,811,640	2,320,180
Operations and Maintenance	110,967	137,780	167,690
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 1,750,795	\$ 1,949,420	\$ 2,487,870
Staffing Summary (Budgeted)			
Full Time	15.00	16.25	20.25
Part Time	0.50	0.46	-
Total Staffing	15.50	16.71	20.25

Building and Safety Services – Performance Measures



Building and Safety Services – Services to the Community



Engineering Services – Department Budget Summary

Overview of Department

The Engineering Services Department in partnership with departments citywide strives to build a City where the infrastructure supports a community that is a great place to live, work, and play through strategic design, well planned maintenance, and fiscal and environmental sustainability. The department provides a number of services in support of building a world-class community. Among these are planning and implementation of capital improvements, development related services, traffic and transportation management, environmental programs, and utility services such as electric power, high-speed municipal broadband, and streetlight management. The department seeks to continue providing excellent service in these areas in service to the community.

FY 2022/23 Budget Highlights

Fiscal Year 2022/23 will prove to be another exciting year for the City's Engineering Services Department. We continue to move forward on a number of major projects and activities that will help to pave the way for the future of our community. Major construction projects such as the Etiwanda Grade Separation and the Advanced Traffic Management System (ATMS) projects seek to address community concerns about traffic capacity, Utility projects such as the Etiwanda Line Extension and the Resort development will provide the opportunity to service new residents and businesses with electricity and municipal broadband internet. Also, planning projects such as the reduction in organic waste, ADA Transition Plan, and Healthy RC Active Transportation Plan will help guide current and future infrastructure needs to better serve the needs of residents and businesses in our City. Some of the key projects and activities planned for this fiscal year include:

- Design continues for the Etiwanda Grade Separation project with construction expected to begin in December 2022.
- We are continuing to facilitate the development of large industrial projects on vacant parcels in our southeast industrial area as well as beginning to work with developers to implement the vision set out in our new General Plan.
- Continuation of the ATMS program with Phase 2, which will incorporate five additional corridors into our traffic management system.
- Completion of the ADA Transition Plan Update
- Completion of our Local Road Safety Plan to identify opportunities for street safety improvements and for continued eligibility for federal HSIP grant funding.
- Preparation of the Healthy RC Active Transportation Infrastructure Assessment and Improvement Plan that will identify and prioritize pedestrian and bicycle infrastructure improvements and lay the foundation for future grant applications.
- Continued coordination with SBCTA to complete the design of the 6th Street Cycle Track with anticipated construction in Spring of 2023.
- Development of plans to reduce organic waste and increase edible food recovery in compliance with SB1383.
- Strategic expansion of the Rancho Municipal Broadband program to serve a larger number of businesses and residents in the City.
- Continue to provide reliable, green, and cost-effective power to more than 2,500 residential and business customers including new developments forthcoming at the Resort and the Southeast industrial area of the City.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

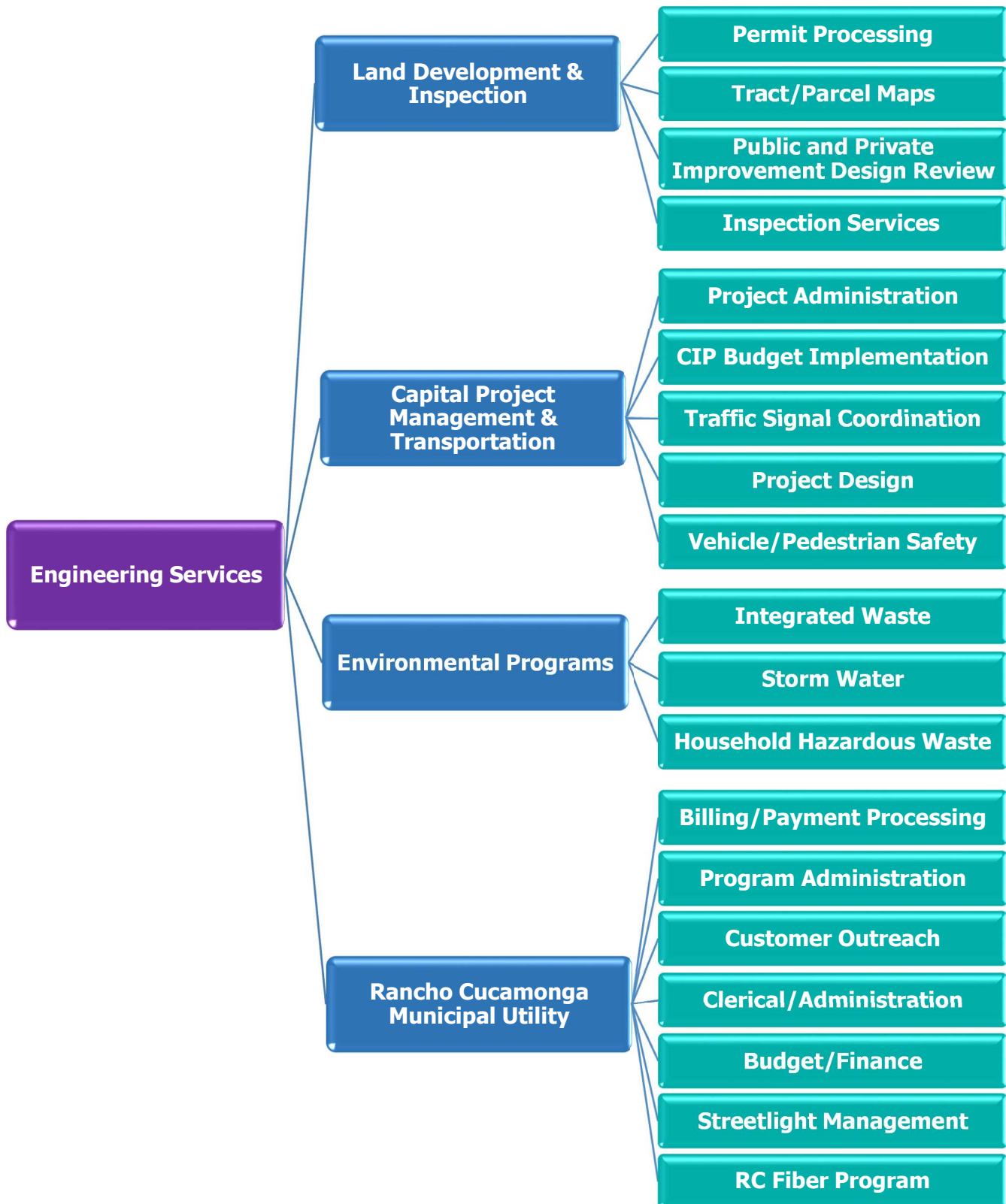
Engineering Services – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 2,082,212	\$ 2,426,700	\$ 2,773,190
Operations and Maintenance	169,877	142,990	600,800
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,252,089</u>	<u>2,569,690</u>	<u>3,373,990</u>
Other Funds			
Personnel Services	4,633,292	4,726,690	4,720,970
Operations and Maintenance	12,363,856	13,231,570	16,753,580
Capital Outlay	16,661,303	33,741,860	82,305,500
Cost Allocation	-	-	-
Debt Service	442,007	937,300	934,100
Transfer Out	4,081,650	1,632,400	1,692,680
Subtotal	<u>38,182,108</u>	<u>54,269,820</u>	<u>106,406,830</u>
All Funds			
Personnel Services	6,715,504	7,153,390	7,494,160
Operations and Maintenance	12,533,733	13,374,560	17,354,380
Capital Outlay	16,661,303	33,741,860	82,305,500
Cost Allocation	-	-	-
Debt Service	442,007	937,300	934,100
Transfer Out	4,081,650	1,632,400	1,692,680
Total Cost	<u>\$ 40,434,197</u>	<u>\$ 56,839,510</u>	<u>\$ 109,780,820</u>
Staffing Summary (Budgeted)			
Full Time	35.00	36.50	38.50
Part Time	0.80	0.72	0.72
Total Staffing	<u>35.80</u>	<u>37.22</u>	<u>39.22</u>

Engineering Services – Performance Measures



Engineering Services – Services to the Community



Planning – Department Budget Summary

Overview of Department

The Planning Department’s primary responsibilities are developing and implementing comprehensive plans that reflect the goals and policies of the City; ensuring the long-term success of the community through effective management of the City’s growth; conducting detailed analysis of all development proposals to verify consistency with the City’s Goals and Policies; and working with other City Department’s to build and maintain a high quality, balanced, and sustainable community for the Rancho Cucamonga residents, businesses, and visitors.

FY 2022/23 Budget Highlights

- Phase 2 Development Code Updates to make refinements to the new Code.
- Develop focused plans for specific areas of the City, such as Civic Center and Epicenter area
- Partner with Public Works on an Urban Forest Master Plan
- Partner with CSD on a Parks Master Plan
- Continue evaluating regulations from the state regarding housing and other land use issues and evaluate if development standards need to be updated to reflect these changes.
- Develop a plan to address housing growth that meets our desire for high-quality development for the City.
- Implement a new customer service system for Community Development services to provide an excellent customer service experience.
- Invest in staff through training and innovation to reduce attrition and develop the Planning team to address development challenges as an infill city.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Planning – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 1,378,285	\$ 1,380,800	\$ 1,862,370
Operations and Maintenance	294,696	616,180	344,730
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>1,672,981</u>	<u>1,996,980</u>	<u>2,207,100</u>
Other Funds			
Personnel Services	272,478	270,730	163,340
Operations and Maintenance	650,254	423,030	426,130
Capital Outlay	1,209,228	1,532,370	926,480
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,131,960</u>	<u>2,226,130</u>	<u>1,515,950</u>
All Funds			
Personnel Services	1,650,763	1,651,530	2,025,710
Operations and Maintenance	944,950	1,039,210	770,860
Capital Outlay	1,209,228	1,532,370	926,480
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 3,804,941</u>	<u>\$ 4,223,110</u>	<u>\$ 3,723,050</u>
Staffing Summary (Budgeted)			
Full Time	11.00	11.00	13.00
Part Time	-	-	0.35
Total Staffing	<u>11.00</u>	<u>11.00</u>	<u>13.35</u>

Planning – Performance Measures



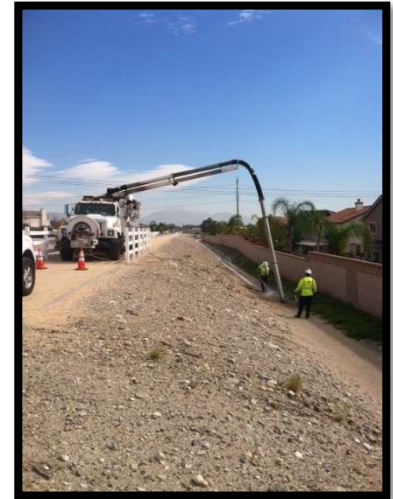
Planning – Services to the Community



Public Works Services – Department Budget Summary

Overview of Department

The Public Works Services Department’s mission is to provide efficient stewardship of the City’s public works infrastructure. The Department has 4 sections: *Facilities*: Serving 15 City facilities and 8 Fire District facilities; *Parks and Landscape*: Maintains 31 parks, Adult Sports Park and baseball stadium, 125 street front miles of landscape, and a comprehensive inventory of trees, paseos and trails; *Street/Fleet/Storm Drain*: Maintains 534 roadway miles, including 4,004 catch basins and 226 signalized intersections, and provides fleet maintenance for 181 vehicles and over 140 pieces of on and off-road equipment.; and *Administration/Project Management*: Manage departmental support services, contracts, safety and risk management, budget, and capital maintenance projects.



FY 2022/23 Budget Highlights

- **Urban Forest Management Plan (UFMP)** – The UFMP will provide staff with a long-term plan to mitigate future state mandates, drought, urban heat effects, and wildfires while creating a roadmap for the City’s urban forest over the next 50 years. The UFMP will assist City staff with incorporating urban forest management best practices, including setting Greenhouse Gas (GHG) emission reduction goals, wildfire prevention, a long-term City tree canopy cover goal, and incorporate urban forest management best practices.
- **Water Conservation Projects** – Multiple water conservation projects will be completed during the fiscal year, including drought tolerant landscape renovations in Landscape Maintenance Districts 2 and 4R and conceptual design work for drought tolerant landscape in Landscape Maintenance Districts 1 and 6R.
- **Family Resource Center Remodel** – The Resource Center will be updated with a new energy efficient HVAC System, interior and exterior paint, new flooring, and an enhanced interior courtyard.
- **Other Projects**
 - Traffic signal equipment replacements, including the replacement of 30+ year old cabinets at Milliken Ave. and Jersey Blvd. and Hermosa Ave. and Arrow Route.
 - Civic Center HVAC Plant Replacement – Design work is underway, and construction will begin in FY 2022/23. The new plant will increase energy efficiency and reduce operational costs.
 - Sidewalk Repair – Additional funds have been allocated to address a backlog of resident requests for sidewalk repairs throughout the City.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

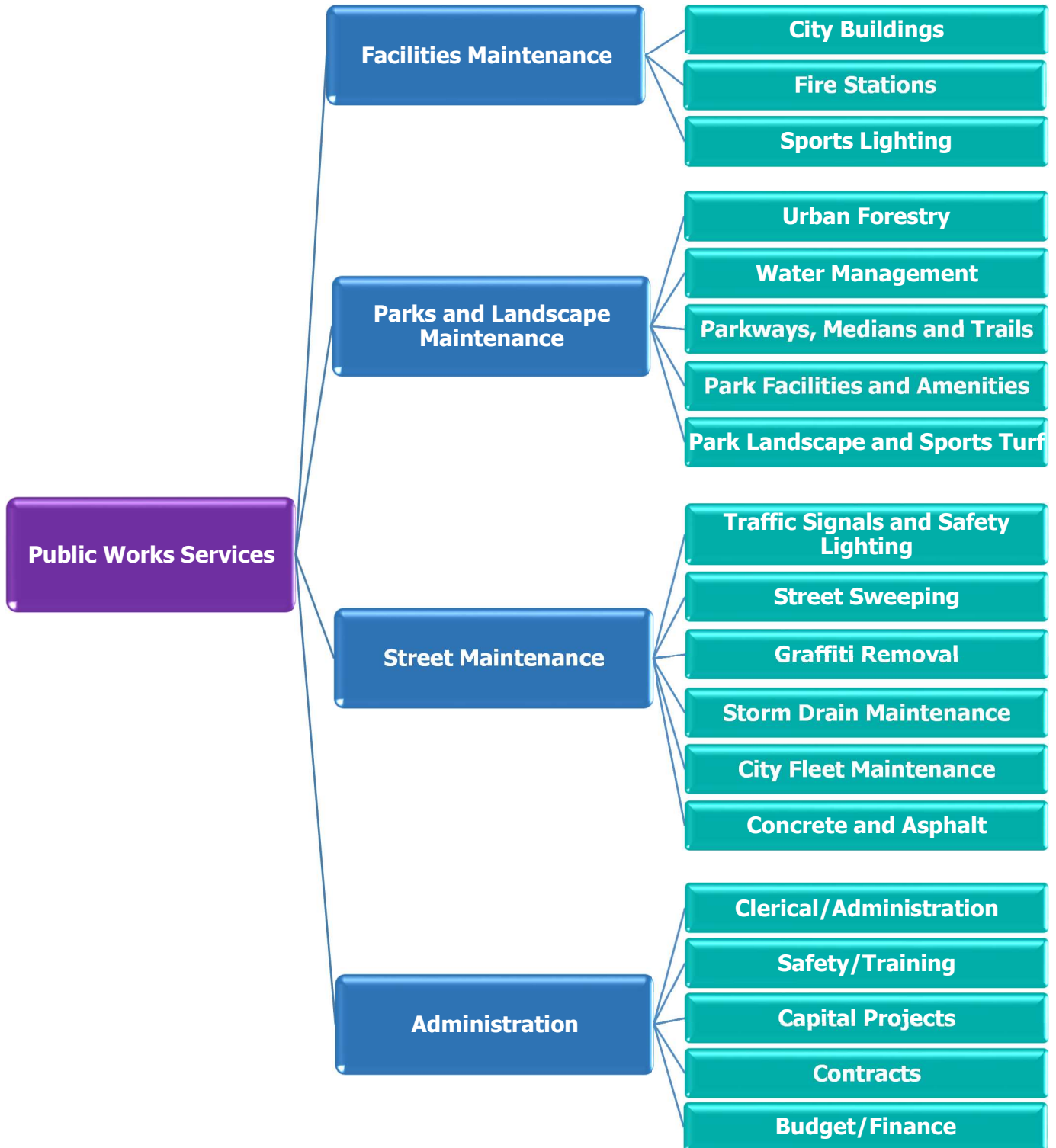
Public Works Services – Department Budget Summary

Funds Summary	Actuals 2020/21	Adopted Budget 2021/22	Preliminary Budget 2022/23
Operating Budget			
Personnel Services	\$ 4,942,480	\$ 5,482,440	\$ 5,994,780
Operations and Maintenance	5,066,053	6,115,190	7,501,620
Capital Outlay	226,984	300,000	600,000
Cost Allocation	(1,015,740)	(1,015,740)	(1,057,630)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>9,219,777</u>	<u>10,881,890</u>	<u>13,038,770</u>
Other Funds			
Personnel Services	4,375,969	5,006,210	5,082,800
Operations and Maintenance	10,475,483	10,986,990	11,825,340
Capital Outlay	734,896	3,312,870	4,090,140
Cost Allocation	-	-	-
Debt Service	17,907	142,570	142,570
Transfer Out	737,210	777,670	702,300
Subtotal	<u>16,341,465</u>	<u>20,226,310</u>	<u>21,843,150</u>
All Funds			
Personnel Services	9,318,449	10,488,650	11,077,580
Operations and Maintenance	15,541,536	17,102,180	19,326,960
Capital Outlay	961,880	3,612,870	4,690,140
Cost Allocation	(1,015,740)	(1,015,740)	(1,057,630)
Debt Service	17,907	142,570	142,570
Transfer Out	737,210	777,670	702,300
Total Cost	<u>\$ 25,561,242</u>	<u>\$ 31,108,200</u>	<u>\$ 34,881,920</u>
Staffing Summary (Budgeted)			
Full Time	122.00	122.00	130.00
Part Time	13.20	31.78	28.16
Total Staffing	<u>135.20</u>	<u>153.78</u>	<u>158.16</u>

Public Works Services – Performance Measures



Public Works Services – Services to the Community



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CAPITAL IMPROVEMENT PROGRAM

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Capital Improvement Program – Summary by Department

The City’s Capital Improvement Program (CIP) for Fiscal Year 2022/23 will provide needed infrastructure improvements city-wide. The CIP summarizes the projects planned for the upcoming fiscal year by Department.

Following is the total budgeted by Department for Fiscal Year 2022/23:

Animal Services	\$ 20,000
Community Services	5,480,020
Engineering Services	82,341,000
Fire District	14,650,520
Library Services	5,299,340
Police	463,300
Public Works Services	<u>8,462,950</u>
Total Capital Improvement Program	<u>\$116,807,130</u>

Some of the more significant capital improvement projects for each Department are discussed below.

Animal Services projects include:

- The Animal Center Office Reconfigure project will reconfigure the Animal Center offices to add more work spaces.

Community Services projects include:

- The Beryl Park East Inclusive Playground project will provide for the replacement of the existing playgrounds with themed, inclusive playground equipment. The City anticipates receiving reimbursable grant funds of approximately \$286,750.
- The Cultural Center-Courtyard Redesign project is intended to take a primarily passive, outdoor space with little shade or seating areas and redesign it to encourage greater pedestrian access and use. Amenities will include shade and lighting as well as a permanent outdoor stage to facilitate outdoor events, concerts, library programming and rentals as well as improvements to spectator comfort.
- The Quakes Scoreboard replacement will replace a failing scoreboard that has reached the end of its useful life and requires replacement.

Engineering Services projects include:

- The Advance Traffic Management System-Phase 2 project will install Closed Circuit Television (CCTV) cameras, video detection system (VDS), fiber optic cable and conduit, communication networking equipment, upgrade and integrate over 50 traffic signals into the Traffic Management Center (TMC) located at city hall, and implement traffic signal coordination timing. A Network Monitoring System will be purchased to help troubleshoot and maintain the traffic fiber network. Additional licenses will be purchased to add 39 CCTV cameras to the new IT/PD Video Monitoring System. Overall, this project will improve monitoring, retiming, and coordination of the City’s traffic signal system.
- The Day Creek Channel bike Trail project from Jack Benny Drive to Base Line Road will provide an ADA accessible paved pathway for pedestrians and bicyclists to enhance quality of life.

Capital Improvement Program – Summary by Department

- The Etiwanda Avenue East Side Widening project will involve street widening on the east side of Etiwanda Avenue including curb and gutter, sidewalk, streetlight, and utility relocation, as well as pavement rehabilitation. The project is intended to enhance pedestrian and vehicular safety.
- The Etiwanda Avenue Grade Separation project from Whittram Avenue to Napa Street will provide an elevated four lane roadway crossing intended to improve safety and traffic circulation.
- The Heritage Park Bridge Replacements project will replace the main drive, pedestrian and equestrian bridges that span the Demens Creek Channel, to the equestrian arenas, with one multi-use bridge at Heritage Community Park.
- The Local Overlay Pavement Rehabilitation project is intended to restore the existing road surface at various locations to a substantially new condition, extending pavement life, use and rideability.

Fire District projects include:

- The Amethyst Avenue Fire Station 171 project will construct a replacement two-story fire station. Fire Station 171 is the oldest and smallest fire station in the City. The replacement station will continue to house an all-risk apparatus and crew that will work on a 24/7/365 day cycle.
- The Fire District Town Center Station 178 project will result in a new two-story station that will be centrally located in an area of the city planned for high-density residential and large-scale office building developments. It will house an all-risk apparatus and crew that will work on a 24/7/365-day cycle.

Library Services projects include:

- The Paul A. Biane Library Second Story and Beyond Project will build out the second floor of the Paul A. Biane Library at Victoria Gardens. Second Story is envisioned as a interactive discovery space combined with traditional library services to create a new type of learning experience that will appeal to children and users of all ages.

Police Department projects include:

- The Automated License Plate Reader (ALPR) Cameras project will install ALPR cameras at three intersections throughout the City to help deter criminal activity in the City and to detect suspect and stolen vehicles.
- The Police Station Operational and COVID-Related Lobby Improvements will reconfigure the lobby and front office area in the Police Department's Civic Center Station. The improvements are intended to improve efficiency, customer service, security, and circulation in these areas.

Public Works Services projects include:

- The Citywide Concrete Repair project is intended to repair sections of concrete sidewalks, curbs and gutters, and drive approaches damaged by tree roots, etc. in the public right of way. The project location is the Victoria Area, East of Haven to Deer Creek Area, South of the 210 Freeway and various locations.
- The Civic Center HVAC Plant Replacement project will replace three 150-ton chillers and related pumps that have exceeded their expected service life.
- The LMD 2-Paseo Lighting Retrofits project will replace existing paseo lighting with new energy efficient LED lighting.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2022/23 Preliminary Budget

Capital Improvement Program – Summary by Department

- The LMD 2 Water Conservation/Landscape Renovation project is a continuation of previous year's turf removals and replacement with drought tolerant landscaping to reduce water usage.
- The LMD 4R Water Conservation/Landscape Renovation project is a continuation of previous year's turf removals and replacement with drought tolerant landscaping to reduce water usage.

Note: Funds for these projects come from a variety of sources including development impact fees, State gas taxes, grant funds, and special assessments. These funds are non-General Fund revenues and typically are restricted in how they can be spent. The amounts budgeted will fluctuate annually. In addition to CIP project costs, future operational costs are identified in the CIP and will be included in the operational budget in future years, as appropriate.

Details of the cost and funding source(s) for each project budgeted for Fiscal Year 2022/23 are included in the following pages.

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Capital Improvement Program – Detail by Department

<u>Department / Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
Animal Services		
Animal Center Office Reconfigure	Animal Center Impact Fee	\$ 20,000
	Animal Services Total:	<u>20,000</u>
Community Services		
Beryl Park East Inclusive Playground	Park Improvement	\$ 286,750
	Park Improvement (Grant Opportunity)	<u>623,270</u>
		910,020
Citywide Parks & Recs Master Plan	Park Improvement	300,000
Cultural Center-Courtyard Redesign	Capital Reserve	3,120,000
Etiwanda Creek Park Phase II	Park Development	450,000
Quakes Scoreboard Replacement	Park Improvement	700,000
	Community Services Total:	<u>5,480,020</u>
Engineering Services		
6th Street at BNSF Spur Crossing West of Etiwanda	Transportation	150,000
	Municipal Utility	<u>25,000</u>
		175,000
6th Street Cycle Track	Citywide Infrastructure Imprv	286,000
Active Transportation/SRTS Program	State Gas Tax	150,000
ADA Ramps at Various Locations	Measure I 2010-2040	355,000
ADA Transition Plan Improvement Program	Capital Reserve	150,000
Advance Traffic Management System-Phase 2	Transportation	7,260,500
Almond Street Extension Street Improvements	Citywide Infrastructure Imprv	100,000
Almond Trail Improvement Project	LMD #1 General City	272,000
Amethyst Fire Station 171 Fiber Extension	Fiber Optic Network	10,000
Arbor Substation Exterior Design and Storage Improvements	Municipal Utility	300,000
Banyan Street Pavement Rehabilitation	Road Maint & Rehab Acct	700,000
	Measure I 2010-2040	<u>550,000</u>
		1,250,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Capital Improvement Program – Detail by Department

<u>Department / Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
Base Line Road Pavement Rehabilitation Project	Road Maint & Rehab Acct	900,000
Day Creek Channel Bike Trail	Pedestrian Grant/Art 3 AB2766 Air Quality Grant Mgmt	403,000 <u>217,000</u> 620,000
Etiwanda Avenue - East Side Widening	Transportation	605,000
Etiwanda Avenue Grade Separation	SB 1 - TCEP	62,350,000
Foothill Blvd: Grove Ave to San Bernardino Rd	Citywide Infrastructure Imprv	240,000
Local Overlay at Various Locations	State Gas Tax Measure I 2010-2040	2,800,000 <u>600,000</u> 3,400,000
Local Slurry Seal Pavement Rehabilitation at Various Locations	State Gas Tax	505,000
General Plan Implementation	Capital Reserve	150,000
Heritage Park Bridge Replacements	Fire Protection Capital Fund PD 85 Capital Replacement Fund	600,000 <u>500,000</u> 1,100,000
Hermosa Avenue from Foothill Blvd to Church Street	State Gas Tax	562,500
Hermosa Avenue from Wilson to North City Limit	State Gas Tax	550,000
Hermosa Avenue Street Widening/Arte Parking	Citywide Infrastructure Imprv	370,000
Highland Avenue Pavement Rehabilitation Project	State Gas Tax	40,000
Lemon Avenue Pavement Rehabilitation Project	Measure I 2010-2040	645,000
Milliken Avenue Pavement Rehabilitation Project.	State Gas Tax	35,000
RCMU EV Semi Truck and Car Charging Station	Municipal Utility	50,000
	Engineering Services Total:	<u>82,431,000</u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Capital Improvement Program – Detail by Department

<u>Department / Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
Fire District		
Amethyst Avenue Fire Station 171	Fire Protection Capital Fund	11,550,000
Morgan Ranch Improvements	Fire Protection Capital Fund	300,000
	Capital Reserve	<u>20,000</u>
		320,000
Station 173 ADA Improvements	Fire Protection Capital Fund	855,000
Station 173 Urban Park	Fire Protection Capital Fund	125,000
Station 174 ADA Improvements	Fire Protection Capital Fund	855,000
Town Center Station 178	Fire Protection Capital Fund	945,520
	Fire District Total:	<u>14,650,520</u>
Library Services		
Paul A. Biane Library-Second Story and Beyond Project	Library Capital Fund	1,899,340
	Library Capital Fund (County Grant)	2,000,000
	Federal Grants Fund	1,000,000
	Capital Reserve	<u>400,000</u>
		5,299,340
	Library Services Total:	<u>5,299,340</u>
Police		
ALPR Cameras	Law Enforcement Reserve	293,300
Police Station Operational and COVID-Related Lobby Improvements	Police Impact Fee	170,000
	Police Total:	<u>463,300</u>
Public Works Services		
Beryl Park East-Tennis Court LED Light Replacement	LMD 1 Capital Replacement Fund	69,000
Citywide Concrete Repair	General Fund	600,000
	Citywide Infrastructure Imprv	425,000
	Measure I 2010-2040	<u>100,000</u>
		1,125,000
Citywide HVAC & Lighting Controls	Capital Reserve	150,000
Civic Center HVAC-Plant Replacement	Capital Reserve	2,300,000
Civic Center Waterproofing	Capital Reserve	150,000
Council Chamber- Carpet & Seating Replacement Facilities	Capital Reserve	30,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2022/23 Preliminary Budget

Capital Improvement Program – Detail by Department

<u>Department / Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
Family Resource Center Remodel- Facilities	Capital Reserve	775,000
Fleet Shop-Rental Space	Capital Reserve	300,000
LMD 1-Drought Tolerant Landscaping-Project Scoping Phase	LMD 1 Capital Replacement Fund	50,000
LMD 2 Park Upgrades RIRE Grant	LMD #2 Victoria	250,000
LMD 2 Paseo Lighting Retrofits	LMD #2 Victoria	250,000
LMD 2-Water Conservation/Landscape Renovation	LMD #2 Victoria	1,586,450
LMD 4R-Water Conservation/Landscape Renovation	LMD #4R Terra Vista	700,000
LMD 6-Drought Tolerant Landscaping-Project Scoping Phase	LMD #6R Caryn Community	50,000
Red Hill Park-Solar Pathway Lighting	PD 85 Capital Replacement Fund	200,000
Traffic Signal Battery Backup System Replacement	Equip/Vehicle Replacement State Gas Tax	150,000 <u>127,500</u> 277,500
Traffic Signal Modification	State Gas Tax	200,000
	Public Works Services Total:	<u>8,462,950</u>
	Total Capital Improvement Projects:	<u>\$ 116,807,130</u>

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APPENDIX

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Financial Policies

BUDGETING POLICY

- The City will adopt an annual budget for the fiscal year beginning July 1 no later than June 30 of the same year.
- The adopted budget will be balanced with current year operating expenditures fully funded by current year revenues and available fund balance.
- Fund balance reserves of the Operating Budget will be used only for non-recurring expenditures such as capital projects and not for on-going operations, with the exception of the Reserve for Changes in Economic Circumstances. The usage of that specific reserve is governed by the City’s Fund Balance Policy.
- The City Manager is authorized to implement programs as approved in the adopted budget.
- The City Manager may transfer appropriations between divisions, projects and programs within the same department and fund in order to implement the adopted budget.
- Quarterly budget reports will be presented to the City Council to provide information on the status of the City’s financial condition.

CAPITAL IMPROVEMENT POLICY

- Capital projects involve the purchase or construction of major fixed assets such as land, building or permanent improvements including additions, replacements and major alterations having a life expectancy of more than one year and costing \$5,000 or more.
- Capital projects are funded by a variety of sources including Special Funds (such as developer impact fees and grants), Enterprise Funds, and Special Districts. These funds are non-General Fund revenues and typically are restricted in how they can be spent. Prior to its inclusion in the annual budget, a determination must be made that the project is an appropriate use of the funds and that there is sufficient fund balance.
- The City will identify the estimated costs and potential funding sources for each capital project prior to its submittal to the City County for approval.
- The City will coordinate the development of the Five-Year Capital Improvement Program (CIP) with the development of the annual Operating Budget.

REVENUE POLICY

Recurring revenue growth (inflation) will be used to pay for recurring expenditures. Recurring expenditure increases should not be approved which exceed recurring revenue growth, unless the current economic climate has triggered the use of the Changes in Economic Circumstances Reserve. Any new or expanded programs will be required to identify new funding sources and/or offsetting reductions in expenditures. In addition:

- The City shall use a conservative approach in projecting revenues.
- One-time revenues may be used for one-time expenditures.
- The City shall update its user fees and charges periodically to recover costs of providing that service for which a fee is charged.

Financial Policies

PURCHASING POLICY

Purchasing Limits:	Less than \$5,000	No bid necessary, may use P-Card
	\$5,001 to \$20,000	Purchase order required for vendor of choice; comparative shopping is strongly advised
	\$20,001 up to \$50,000	Request for Quote (RFQ) required with three (3) viable bids
	More than \$50,000	Formal bid
	Public Works Bids:	
	Up to \$45,000	Force account
	Up to \$175,000	Informal bids
	\$175,000 and over	Formal advertisement
Contract Signing Limits:	\$50,000 or less	City Manager will have full discretion on designating below his/her authority. Staff signature authority limits will be updated and reviewed on an annual basis.
	\$75,000 or less	Assistant City Manager and Deputy City Managers
	\$100,000 or less	City Manager
	Public Works Contracts:	
		\$175,000 or less
	\$175,001 or more	City Council

Financial Policies

FUND BALANCE/RESERVE POLICY

Adequate fund balance, or reserve, levels are a necessary component of the City’s overall financial management strategy. It is the responsibility of the City Council to maintain a sufficient level of reserve funds to provide for the orderly provision of services to the citizens of the City of Rancho Cucamonga. The City Council has the authority to decide the circumstances under which the reserves can be used. The City Manager and the Finance Director may, from time to time, make recommendations as to the level of reserve funds necessary for prudent fiscal management. Reserve levels shall be reviewed at least annually during the budget process to ensure that they are consistent with the conditions faced by the City.

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City/Fire District is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balance

The City Council (which also acts as the Board of Directors for the Rancho Cucamonga Fire Protection District), as the City’s highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council/Fire Board removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council/Fire Board action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

▪ Changes in Economic Circumstances

The City’s General Fund balance committed for changes in economic circumstances is established at a goal of a nine-month reserve, or 75% of the City General Fund operating budget for the upcoming fiscal year. The Fire District’s fund balance committed for changes in economic circumstances is established at a goal of a nine-month reserve, or 75% of the Fire District’s operating budget for the upcoming fiscal year. The specific uses of this commitment are 1) the declaration of a state or federal state of emergency or a local emergency as defined in Rancho Cucamonga Municipal Code Section 2.36.020; or 2) a change in economic circumstances in a given fiscal year that results in revenues to the City/Fire District being insufficient to cover expenditures for one or more fiscal years.

Financial Policies

The City Council/Fire Board may, by the affirming vote of four members, change the amount of this commitment and/or the specific uses of these monies.

▪ City Facilities' Capital Repair

The City's General Fund balance committed for City facilities' capital repair is established at a minimum goal of 50% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for governmental activities, excluding assets owned by the Rancho Cucamonga Fire Protection District.

▪ Fire District Facilities Capital Repair

The Fire District's fund balance committed for the Fire District facilities capital repair is hereby committed to a minimum goal of 50% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for public safety-fire activities.

▪ Working Capital

The City's General Fund balance committed for Working Capital is established at a goal of a minimum of 5% of the City's General Fund operating budget for the upcoming fiscal year. The Fire District's fund balance committed for Working Capital is established at a goal of a minimum of 50% of the District's operating budget for the upcoming fiscal year.

▪ Self-Insurance

The City's General Fund balance and the Fire District's fund balance committed for payment of Worker's Compensation, General Liability, and Employment Practices Liability claims is established at a minimum goal of eight times the City's and the District's total yearly SIRs for all types of insurance coverage.

▪ PASIS Worker's Compensation Tail Claims

The Fire District's fund balance committed for payment of outstanding Worker's Compensation claims remaining after the District's withdrawal from PASIS is established at a goal equal to the most recent fiscal year end Claims Cost Detail Report from the District's third-party administrator plus 15%.

▪ Employee Leave Payouts

The City's General Fund balance and the Fire District's fund balance committed for employee leave payouts as valued in accordance with the City's labor contracts as of the last day of the fiscal year.

▪ Vehicle and Equipment Replacement

The Fire District's fund balance committed for the replacement of fire safety vehicles and equipment as determined based on the District's replacement criteria is established at a minimum goal of 50% of District vehicle and equipment replacement value.

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▪ Law Enforcement

The City’s General Fund balance committed for public safety purposes, including operations, equipment, capital outlay, capital facilities, personnel, and booking fees. The funding goal for this reserve is the equivalent of 100% of the most recently approved Schedule A from the San Bernardino County Sheriff’s Department.

▪ Economic Development Strategic Reserve

The City’s General Fund balance committed for the acquisition and development of key properties to promote economic development that will benefit the City as a whole and, potentially, generate ongoing revenues to the City whenever feasible through negotiated agreements with third parties (including but not limited to land leases or public-private partnerships). Establishment of this reserve is a City Council goal, established in the spring of 2021. The funding goal for this reserve is the equivalent of the current value of a 10-acre mixed-use site on Foothill Boulevard as of January 1 of each year.

▪ Seasonal Weather Emergency Reserve

The City’s General Fund balance committed for unanticipated costs incurred due to damage resulting from severe weather emergencies such as wind, flood, fire, extreme heat, extreme cold, and other forces of nature. The reserve will provide funding for these costs without impacting the City’s operating budget and will be appropriated by the City Council on an as needed basis when extreme seasonal weather emergencies occur.

Assigned Fund Balance

Amounts that are constrained by the City/Fire District’s *intent* to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager and/or Finance Director for the purpose of reporting these amounts in the annual financial statements. The following are a few non-exclusive examples of assigned fund balance.

▪ Economic and Community Development Special Services

The City’s General Fund balance assigned for contracts, special services, or projects associated with Economic and Community Development (ECD) special projects or ECD initiatives/Council goals (such as economic strategy and Development Code contract services) as well as a one-year value of staffing costs for Planning, Building and Safety, and Engineering (not including capital and project management).

▪ Habitat Mitigation and Sphere of Influence Issues

This reserve provides for ancillary costs related to annexation of the sphere area, including mitigation issues and legal challenges. Another area covered by this reserve is the creation of a multi-species habitat conservation plan as well as acquisition of habitat conservation land.

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▪ Community Services Programs-Recreation

The City’s General Fund balance assigned for non-recurring costs to support community services programs, including a wide variety of classes, special events, and recreational activities sponsored by the Community Services Department. The initial funding of this reserve resulted from the combining of the Department’s recreational and community activities that were accounted for in a separate Special Fund into the General Fund effective with the Fiscal Year 2020/21 Budget. The fund balance remaining in the Recreation Services Fund as of June 30, 2020 was closed out to the City’s General Fund.

▪ Community Services Programs-Cultural Arts

The City’s General Fund balance assigned for non-recurring costs to support community services programs, including a wide variety of classes, theatrical performances, and cultural activities sponsored by the Community Services Department. The initial funding of this reserve resulted from the combining of the Department’s cultural and theatrical activities that were accounted for in a separate Special Fund into the General Fund effective with the Fiscal Year 2020/21 Budget. The fund balance remaining in the Victoria Gardens Cultural Center Fund as of June 30, 2020 was closed out to the City’s General Fund.

Unassigned Fund Balance

These are residual positive net resources of the General Fund and Fire District funds in excess of what can properly be classified in one of the other four categories.

Fund Balance Classification

The accounting policies of the City/Fire District consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City/Fire District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the City/Fire District against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

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INVESTMENT POLICY

1.0 INTRODUCTION

This Statement of Investment Policy ("Policy") provides guidelines for the prudent investment of the City of Rancho Cucamonga's ("City") idle cash and outlines the policies essential to ensuring the safety and financial strength of the City's investment portfolio. This Policy is based on the principles of prudent money management and conforms to all federal, state, and local laws governing the investment of public funds. The goal of this Policy is to enhance the economic status of the City by protecting its pooled cash and to invest public funds to:

1. Meet the daily cash flow needs of the City;
2. Comply with all laws of the State of California regarding investment of public funds; and
3. Achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default.

2.0 SCOPE

This Policy applies to the investment activities of all funds of the City. These funds are accounted for in the City's Annual Comprehensive Financial Report (ACFR) and include: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Proprietary Funds, as well as Agency Funds and a Private-Purpose Trust Fund.

Bond proceeds shall be invested in accordance with the requirements and restrictions outlined in bond documents as approved by the City Council. If the bond documents are silent as to the permitted investments, the bond proceeds will be invested in the securities permitted by this Policy. Notwithstanding the other provisions of this Policy, the percentage limitations listed elsewhere in this Policy do not apply to bond proceeds.

3.0 DELEGATION OF AUTHORITY

The City Council, as permitted under California Government Code §53607, delegates the responsibility to manage the City's investment portfolio to the City Treasurer for a period of one-year, unless revoked. Subject to review, the City Council may renew the delegation of authority each year. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials, and their procedures, in the absence of the City Treasurer. Pursuant to Government Code §1190, the City Treasurer appoints the Deputy City Manager/Administrative Services to act as Deputy Treasurer with responsibility to manage the City's investment portfolio on a daily basis. The City Treasurer/Deputy Treasurer will maintain on file a written authorization designating those individuals to whom daily investment activities, such as carrying out the City Treasurer's/Deputy Treasurer's investment instructions, confirming treasury transactions, and other routine activities, have been delegated.

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As authorized by the City Council, the City may also utilize the services of an independent investment advisor to assist with the investment program under the supervision of the City Treasurer/Deputy Treasurer. The investment advisor shall follow this Policy and such other written instructions as are provided by the City. The investment advisor shall never take possession of the City’s funds or assets.

4.0 PRUDENCE

All persons authorized to make investment decisions on behalf of the City are trustees and therefore fiduciaries subject to the prudent investor standard, as described in Government Code section 53600.3 which states:

When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

The City Treasurer/Deputy Treasurer and authorized persons acting in accordance with this Policy and the “prudent investor” standard and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments, whenever possible.

5.0 OBJECTIVE

The objective of the investment portfolio is to meet the short- and long-term cash flow demands of the City. To achieve this objective, the portfolio will be structured to provide safety of principal and liquidity, while then providing a reasonable return on investments.

The authority governing investments for municipal governments is set forth in Government Code Sections 53600 et seq. City strategy has been to limit investments more stringently than required under state law. The primary objectives of investment activities, in order of priority are:

1. Safety - Safety and risk associated with an investment refers to the potential loss of principal, interest, or combination thereof. The City only invests in those instruments that are considered safe. Each investment transaction shall be undertaken in a manner that seeks to ensure, whenever possible, that all capital losses are avoided, whether from securities default, broker/dealer default, or erosion of market value. The City shall seek to preserve principal by mitigating two types of risk: credit risk and market risk.
 - Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in only very safe securities and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the City’s cash flow.
 - Market risk, defined as the risk of market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by structuring the portfolio to align with the City’s anticipated cash flow needs. It is explicitly recognized, however, that in a

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diversified portfolio, occasional measured losses may occur and must be considered within the context of overall investment return and liquidity needs.

2. Liquidity - Liquidity is an important investment quality especially when the need for unexpected funds occasionally occurs. The City’s investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated.
3. Yield - The City’s investment portfolio shall be designed with the objective of attaining a reasonable market rate of return throughout budgetary and economic cycles, commensurate with the City’s investment risk constraints as long as it does not diminish the objectives of Safety and Liquidity.

6.0 ETHICS AND CONFLICTS OF INTEREST

The City Treasurer/Deputy Treasurer and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any material financial interest in financial institutions that conduct business with the City, and they shall further disclose any personal financial/investment positions that could be affected by the performance of the City’s operations and functions or by the management of the City’s investment program. The Treasurer/Deputy Treasurer and investment employees are required to file annual disclosure statements as required by the Fair Political Practices Commission (FPPC).

7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The City Treasurer/Deputy Treasurer shall only execute investment transactions with those direct issuers authorized by this Policy (LAIF, LGIPs, money market funds, and banks). All other investment transactions will be conducted through the City’s investment advisor who will maintain their own list of approved issuers, brokers/dealers, and financial institutions with which to conduct transactions on the City’s behalf.

8.0 AUTHORIZED AND SUITABLE INVESTMENTS

The City is further governed by California Government Code Sections 53600 et. seq. to invest in specific types of securities. The City has further limited the types of securities in which it may invest. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence. Percentage holding limits listed in this Policy apply at the time the security is purchased. Credit ratings, where shown, specify the minimum credit rating category required at purchase. In the event a security held by the City is subject to a credit rating change that brings it below the minimum credit ratings specified in this Policy, the City Treasurer/Deputy Treasurer should notify the City Council of the change in the next monthly investment report. The course of action to be followed will then be decided on a case-by-case basis, considering such factors as the reason for the change, prognosis for recovery or further rate drops, and the market price of the security. Any security not listed in Section 8.0 is not a valid investment for the City. The concise list of approved securities is as follows:

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- **United States Treasury Securities:** United States Treasury Bills, Bonds, and Notes or those instruments for which the full faith and credit of the United States are pledged for payment of principal and interest.

There is no limit on the percentage of the portfolio that can be invested in this category.

- **United States Federal Agencies:** Obligations issued by Federal Agencies or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.

There is no limit on the percentage of the portfolio that can be invested in this category.

- **Supranational Securities:** United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank. The maximum remaining maturity for supranational obligations must be five years or less, and they must be eligible for purchase and sale within the United States. These investments must be rated in a rating category of "AA" or better by a NRSRO.

There is a 30% limit on the percentage of the portfolio that can be invested in this category.

The maximum remaining maturity of any investment in this category shall not exceed five-years.

- **Municipals Notes or Bonds:** Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

Purchases are limited to securities rated in a rating category of "A" (long-term) or "A-1" (short-term) or their equivalents or better by a Nationally Recognized Statistical Rating Organization ("NRSRO"). (The minimum rating shall apply to any issuer, irrespective of any credit enhancement).

There is a 30% limit on the percentage of the portfolio that can be invested in this category.

- **Negotiable Certificates of Deposit:** Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases are limited to securities rated in a rating category of "A" (long-term) or "A-1" (short-term) or their equivalents or better by an NRSRO.

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There is a 30% limit on the percentage of the portfolio that can be invested in this category.

- **Asset-Backed Securities:** A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. Securities shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO.

There is a 20% limit on the percentage of the portfolio that can be invested in this category. The maximum remaining maturity of any investment in this category shall not exceed five-years.

- **Medium-Term Notes:** Medium-Term Notes are defined as all corporate and depository institution debt securities. They must be issued by corporations organized and operating within the United States. Notes eligible for investment shall be rated in a rating category of "A" or its equivalent or better by an NRSRO.

There is a 30% limit on the percentage of the portfolio that can be invested in this category.

The maximum remaining maturity of any investment in this category shall not exceed five-years.

- **Bankers' Acceptances:** Bankers' acceptances, otherwise known as bills of exchange or time drafts, that are drawn on and accepted by a commercial bank. Purchases are limited to issuers that have short-term debt rated in a rating category of "A-1" or its equivalent or higher by an NRSRO.

There is a 40% limit on the percentage of the portfolio that can be invested in this category. The maximum maturity shall not exceed 180 days.

- **Commercial Paper:** Must be of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by an NRSRO.

The entity that issues the commercial paper shall meet all the following conditions: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or higher by an NRSRO.

There is a 40% limit on the percentage of the portfolio that can be invested in this category.

(The limit is 25% for agencies that have less than \$100 million of investment assets).

The maximum maturity shall not exceed 270 days.

- **Repurchase Agreements (Repos):** An executed Master Repurchase Agreement is required between the City and the broker dealer or financial Institution. The market value of securities that underlies a repurchase agreement shall be valued at 102 percent or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Collateral is restricted to U.S. Treasury and Federal Agency securities.

There is a 20% limit on the percentage of the portfolio that can be invested in this category.

The maximum maturity of any investment in this category shall not exceed one year.

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- **State of California Local Agency Investment Fund (LAIF):** The Local Agency Investment Fund (LAIF) is a State of California managed investment pool established by the State Treasurer for the benefit of local agencies.

There is no limit on the percentage of the portfolio that can be invested in this category. The maximum investment in LAIF accounts is dependent upon limits established under the Local Agency Investment Fund guidelines and not Government Code.

- **Joint Powers Authority (JPA) Investment Pool:** Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in Government Code. Whenever the City has any funds invested in a LGIP, the City Treasurer/Deputy Treasurer shall maintain on file a copy of the LGIP's current information statement and periodically review the LGIP's investments.

There is no limit on the percentage of the portfolio that can be invested in this category.

- **Money Market Funds ("MMF"):** Government Money Market Funds meeting either of the following criteria: (A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs, or (B) Retained an investment advisor with not less than five years' experience and registered or exempt from registration with the SEC, with assets under management in excess of five hundred million dollars (\$500,000,000). Whenever the City has any funds invested in an MMF, the City Treasurer/Deputy Treasurer shall maintain on file a copy of the MMF's current information statement. A maximum of 20% of the City's portfolio may be invested in this category.

There is a 20% limit on the percentage of the portfolio that can be invested in this category.

- **Bank Deposits:** FDIC insured or collateralized demand deposit accounts, savings accounts, market rate accounts, certificates of deposits and other types of bank deposits in financial institutions located in California. The amount on deposit in any financial institution shall not exceed the shareholder's equity. To be eligible to receive City deposits, the financial institution must have received a minimum overall satisfactory rating, under the Community Redevelopment Act, for meeting the credit needs of California Communities in its most recent evaluation. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et seq. The City Treasurer/Deputy Treasurer, at his/her discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance. The City shall have a signed agreement with any depository accepting City funds per Government Code Section 53649. There is no limit on the percentage of the portfolio that may be invested in this category.

There is no limit on the percentage of the portfolio that can be invested in this category. However, a maximum of 10 percent of the portfolio may be invested in time deposits.

9.0 PROHIBITED INVESTMENTS

Any security type or structure not specifically approved by this policy is hereby specifically prohibited. Security types which are thereby prohibited include, but are not limited to, inverse floaters, derivatives, range notes, interest only strips that are derived from a pool of mortgages, or in any investment that could result in zero interest accrual if held to maturity.

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10.0 REVIEW OF INVESTMENT PORTFOLIO

The securities held by the City must be in compliance with Section 8.0 "Authorized and Suitable Investments" at the time of purchase. If, subsequent to the date of purchase, a security is determined to be no longer in compliance with Section 8.0, the City Treasurer/Deputy Treasurer shall report the non-compliant security to the City Council and shall include a disclosure in the monthly Investment Report if the security is held at the date the report is prepared.

The City's external, independent auditors perform an annual review of the City's Investment Policy, investment process, and related internal controls. The annual review process is performed as part of the City's annual external financial audit.

11.0 INVESTMENT POOLS

The Local Agency Investment Fund (LAIF) is a voluntary investment alternative for California's local governments and special districts authorized by the California Government Code. LAIF is a State of California managed investment pool established by the State Treasurer for the benefit of local agencies.

The City's participation in LAIF was approved by the City Council with other authorized investments in July 1987. It is a permitted investment with the knowledge that the fund may invest in some vehicles allowed by statute but not otherwise authorized under the City's authorized investments. All securities in LAIF are purchased under the authority of Government Code Sections 16430 and 16480. All investments are purchased at market value, and market valuation is conducted monthly.

The City may also invest in shares of beneficial interest issued by a joint powers authority ("JPA") organized pursuant to Section 6509.7 of the California Government Code that invests in the securities and obligations specified in the code and which shall retain an investment advisor that meets the following criteria:

1. Be registered or exempt from registration with the Securities and Exchange Commission;
2. Have assets under management in excess of five hundred million dollars (\$500,000,000), and
3. Have not less than five (5) years of experience investing in the securities and obligations authorized herein.

12.0 COLLATERALIZATION

All bank deposits must be FDIC insured or collateralized in accordance with Government Code Section 53630 et seq.

13.0 SAFEKEEPING AND CUSTODY

To protect against potential losses by the collapse of individual securities dealers, all trades will be transacted on a delivery-versus-payment (DVP) basis. This means that the securities shall be delivered to the City's designated custodian upon receipt of the payment by the City. The securities shall be held in safekeeping by a third-party custodian, acting as agent for the City under the terms of a custody agreement executed by the bank and City. The third-party custodian shall be required to issue a monthly safekeeping report to the City that lists the specific investment, rate, maturity and other pertinent information.

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The only exception to the foregoing shall be depository accounts and security purchases made with investment pools and certificates of deposit since the purchased securities are not deliverable. Evidence of these investments will be held in the City's vault. No outside broker/dealer or advisor may have access to City funds, accounts or investments, and any transfer of funds to or through an outside broker/dealer must be approved by the City Treasurer/Deputy Treasurer.

The City strives to maintain the level of investment of all funds as near 100% as possible, through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the City Treasurer/Deputy Treasurer.

14.0 DIVERSIFICATION

It is the policy of the City to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific issuer, security type, and maturities. Diversification strategies shall be determined and revised periodically. The purpose of diversifying is to reduce overall portfolio risks while attaining an average market rate of return; therefore, it needs to be conceptualized in terms of maturity, instrument types and issuer. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type; excluding U.S. Treasuries, federal agencies, supranationals, and pooled investments such as LAIF, money market funds, or local government investment pools.

15.0 MAXIMUM MATURITIES

To the extent possible, the City will attempt to match security maturities to anticipated cash flow requirements. Where this Policy does not list a specific maturity limit, the maximum maturity of individual investments shall not exceed a maturity of five years from the trade date unless the City Council has granted authority to make that investment either specifically or as a part of an investment program approved by the City Council no less than three months prior to the investment.

16.0 INTERNAL CONTROL

The City Treasurer/Deputy Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The procedures should include references to individuals authorized to execute transactions or transfers, safekeeping agreements, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgement by management. The City Treasurer/Deputy Treasurer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures set forth in this Policy. Also, see Section 9.0 of this Policy.

17.0 PERFORMANCE

The investment performance of the City's operating portfolio shall be evaluated and compared to an appropriate benchmark in order to assess the success of the investment program relative to the City's Safety, Liquidity, and Yield objectives. This review will be conducted annually with the City Treasurer,

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City Manager, Deputy City Manager/Administrative Services, and Finance Director, and, if necessary, consideration will be given to making adjustments to future investment strategies as market conditions permit.

18.0 REPORTING

The City Treasurer shall prepare and submit a monthly investment report to the City Council and City Manager, which shall include all securities, excluding those held by and invested through trustees. The report shall include the following:

- A monthly report of transactions.
- The type of investment, name of the issuer, date of purchase, date of maturity, par and dollar amount invested in all securities.
- The weighted average maturity of the investments.
- Any funds, investments, or programs including loans that are under the management of contracted parties.
- A description of the compliance with this Policy.
- A statement of the City’s ability to meet its pooled expenditure requirements for the next six months or provide an explanation as to why sufficient money shall or may not be available.
- The investment portfolio report shall include current market value information for all investments. A monthly market value will be obtained for each security owned by the City. For purposes of reporting, the market value of each security may be obtained from the City’s custodian bank or other pricing source(s) utilized by the City’s investment advisor.

The City Treasurer shall be responsible for reviewing and modifying investment guidelines as conditions warrant and is required to submit same for re-approval to the City Council on an annual basis with or without changes. However, the City Treasurer may, at any time, further restrict the items approved for purchase as deemed appropriate.

The basic premise underlying the City’s investment philosophy is, and will continue to be, to ensure that money is always safe and available when needed.

19.0 INVESTMENT POLICY ADOPTION

The City’s Investment Policy shall be reviewed and approved annually by the City Council. Any modifications made to the Investment Policy must be approved by the City Council.

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DEBT MANAGEMENT POLICY

I. PURPOSE

The purpose of this policy is to establish guidelines for the following objectives:

- A. Minimize debt service and issuance costs
- B. Provide a scheduling component (planning)
- C. Maintain access to cost-effective borrowing
- D. Achieve the highest practical credit rating
- E. Full and timely repayment of debt
- F. Balance use of pay-as-you-go and debt financing
- G. Maintain full and complete financial disclosure and reporting
- H. Ensure compliance with applicable State and Federal laws

II. SCOPE

This policy applies to debt issued by the City of Rancho Cucamonga and its related entities, as well as debt issued by the City of Rancho Cucamonga on behalf of other parties.

III. GENERAL POLICIES

A. Designated Managers of City Debt

1. The Finance Department under the direction of the Finance Director issues and oversees the ongoing administration of all the General Fund and special fund debt programs. These include General Obligation Bonds, lease purchase obligations, tax allocation bonds, revenue obligations, Mello-Roos and special assessment obligations. Other programs are added from time to time as new debt instruments are developed.

B. Method of Sale. The City may utilize any methods of sale identified below.

1. There are two methods of issuing debt obligations, a competitive sale and a negotiated sale. In a competitive sale, underwriters submit sealed bids and the underwriter or underwriting syndicate with the lowest True Interest Cost (TIC) is awarded the sale. In a negotiated sale, the underwriter or underwriting syndicate is selected through a Request for Proposal (RFP) process. The interest rate and underwriter's fee are negotiated prior to the sale, based on market conditions.
2. When determining whether to use a competitive or negotiated sale, the following criteria should be used by the Finance Director to evaluate issuer and financial characteristics:
 - a. Market familiarity: The City can generally sell most issues through a competitive sale since investors and underwriters are familiar with its credit quality. The Finance Director should consider whether a successful sale will require extensive pre-marketing

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to investors. A negotiated sale may be appropriate if extensive pre-marketing to investors is advantageous.

- b. Credit strength: The higher the credit quality of the City, the less likely the need for a negotiated sale due to the demand for high quality municipal bonds. A competitive bidding may be appropriate with the credit rating above "A".
 - c. Policy goals: If the City chooses a negotiated sale for a policy reason, the City should then clearly specify the rationale and criteria for the selection of the underwriters to avoid the appearance of favoritism. Generally, the City should make a policy decision to proceed with a negotiated sale when the composition and distribution of bonds for a particular financing would be advantageous.
 - d. Type of Debt Instrument: Familiar debt instruments would be better suited to competitive sales. New types of instruments may require an education process that is more conducive to a negotiated sale. Thus, as the market becomes more familiar with the City's debt instruments, the need to educate the market diminishes.
 - e. Issue Size: If the bond amount is too small or too large, then the City should consider a negotiated sale. A small bond sale may not attract market attention without significant sales effort while a large sale may be difficult for the market to absorb without the pre-sale activity offered by the negotiated sale process.
 - f. Market Conditions: When the market has interest rate stability, flexibility in the timing of the sale is not critical. However, the timing of the sale is critical when there is a volatile market. If this is the case, then a negotiated sale could be more appropriate.
 - g. Story Bonds: When bonds are unique or have a "story" associated with them, then the pre-marketing process is essential and suitable for a negotiated sale due to the additional explanation.
3. A variation of a negotiated sale, a private placement or direct placement, allows the City to sell bonds directly to a limited number of investors. Private placements are not subject to the same laws and regulations that apply to registered offerings.

IV. DEBT CAPACITY

A. Debt Affordability

- 1. The determination of how much indebtedness the City should incur will be based on the long-term financial plan. This plan should evaluate the long-term borrowing needs of the City and the impact of planned debt issuances on the long-term affordability of all outstanding debt.
- 2. The long-term financial plan should integrate with the City's Capital Improvement Program and include all presently known City financings to be repaid from the General Fund and relevant special funds.

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- 3. The affordability of the incurrence of debt will be determined by calculating various debt ratios (itemized below) that would result after issuance of the debt and analyzing the trends over time.

B. Ceilings for Debt Affordability

- 1. Debt Ratios. Direct debt includes all debt that is repaid from the General Fund or from any tax revenues deposited into special funds not supporting revenue bonds, such as General Obligation bonds and city-wide parcel tax bonds. "General Revenues" consist primarily of the General Fund, as well as the revenues to the special funds supporting direct debt.

<u>Ratio</u>	<u>Ceiling</u>
Total Direct Debt Service as % of General Fund Revenues	10%

- a. The debt ceiling may be exceeded if there is a guaranteed new revenue source for the debt payments. Generally, this is common for Public Enterprise Revenue Bonds.
- 2. Rapidity of Debt Repayment. To prevent backloading debt service payments and provide additional debt capacity through relatively rapid retirement of outstanding debt, debt issuances will be structured to reach a target of 50% of debt being repaid within 15 years.
 - a. Back loading of debt service will be considered acceptable when one or more events occur that make debt service payments in early years impracticable or prohibitive. The Finance Director may make findings for any of the following:
 - 1. Natural disasters, extraordinary, or unanticipated external factors.
 - 2. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present period.
 - 3. Such structuring is beneficial to the City's aggregate overall debt payment schedule.
 - 4. Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

C. Monitor Impact on City Taxpayer of All Fees and Taxes

- 1. In addition to the analysis of the City's debt affordability, the Finance Director will review the impact of debt issuance on City taxpayers. This analysis will incorporate the City's tax levy, other jurisdictions' tax levies, additional taxes for voter-approved debt, and assessments and fees used by the City or related agencies to service revenue bonds.

Financial Policies

V. REFINANCING OUTSTANDING DEBT

A. Types of Refundings (as applicable by Federal and state law):

1. Current Refunding: A refunding of bonds within 90 days of the bond's first optional redemption or call date.
2. Advance Refunding: A refunding that occurs more than 90 days in advance of the first optional redemption or call date of the refunded bonds.

B. Monitor Potential Savings

1. Potential savings available by refinancing outstanding debt of the City should be evaluated on a present value basis by using either a percent of maximum call option value or percentage of the refunded paramount. All costs and benefits of the refinancing should be considered.

C. Target Savings Amounts

1. A present value analysis must be prepared by the Finance Department or the City's general financial advisors to identify the economic effect of any proposed refunding. To proceed with a refinancing, either of two methodologies may be used to analyze the targeted savings:
 - a. The net present value savings as a percentage of the refunded par amount with a minimum average savings of 3% for any one refunding transaction.
 - i. For an advance refunding, the threshold goal will be 5% net present value savings.

D. Other Considerations:

1. A refunding may be executed for other than economic purposes, such as to restructure debt, to change the type of debt instrument, or to retire a bond issue and indenture for more desirable covenants. The Finance Director may recommend this type of refunding.

VI. DEBT USES AND LIMITATIONS

A. Legal Restrictions

1. The City must adhere to Section 18 of article XVI of the California Constitution.
2. Exceptions to the terms of Section 18 of article XVI of the California Constitution include:
 - a. Obligations of Special District Funds which are not legally enforceable against the City's General Fund or its tax revenues. The City has developed separate guidelines that serve as minimum requirements for the issuance of Mello-Roos Obligations.
 - b. Obligations imposed by law, such as tort damages or state and federal mandates that may exceed current revenues.
 - c. Certain property or equipment leases and service contracts.

Financial Policies

B. Long-Term Fixed-Rate Debt

1. Debt should be used to finance essential capital assets such as facilities, real property, and certain equipment where it is appropriate to spread the cost of the asset over more than one budget year. Projects that are not appropriate for spreading costs over future years will not be debt financed.
2. Under no circumstances will long-term debt be used to fund City operations or maintenance.
3. The uses of long-term debt include:
 - a. Equipment Financing: Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have the greatest impact on debt capacity and budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. All equipment with a useful life of less than five (5) years shall be funded on a pay-as-you-go basis.
 - b. Lease Financing of Real Property: Lease financing for facilities and real property is appropriate if the City desires to finance them from existing revenue sources, and not through voter-approved bonds secured by an increase in property taxes. Such financings will be structured in accordance with the above Other Lease Obligations paragraph.
 - c. Identified Repayment Source: The City will, when feasible, issue debt with a defined revenue source to preserve the use of General Fund-supported debt for projects with no stream of user-fee revenues. Examples of revenue sources include voter-approved taxes, user fees, and other appropriate revenues.
 - d. Use of General Obligation Bonds: Voter-approved General Obligation Bonds provide the lowest cost of borrowing to finance the acquisition or improvement of real property and provide a new and dedicated revenue source in the form of additional ad valorem taxes to pay debt service. In recognition of the difficulty in achieving the required two-thirds voter-approval to issue General Obligation Bonds, such bonds will be generally limited to facilities that provide wide public benefit and that have generated broad public support.
 - e. Use of Revenue Bonds: To preserve General Fund debt capacity and budget flexibility, revenue bonds will be preferred to General Fund-supported debt when a distinct and identifiable revenue stream can be identified to support the issuance of bonds.

C. Variable Rate and Short-Term Debt

1. Generally, the City will not issue variable interest rate debt instruments. The Finance Director may decide to issue variable-rate debt when a synthetic fixed rate through a swap agreement is determined to be a viable and cost-effective alternative, subject to the provisions of the Derivatives section below.

Financial Policies

- 2. Uses of short-term debt:
 - a. Tax and Revenue Anticipation Notes: Borrowing for cash flow purposes using tax and revenue anticipation notes is often desirable to manage the timing mismatch between revenues and expenditures over the course of a fiscal year.
 - b. Bond Anticipation Financing: In certain circumstances, it may be appropriate for the City to issue short-term obligations to finance a capital project, with this obligation refunded with a more conventional long-term financing.
 - c. Commercial Paper: Commercial Paper (CP) is a short-term obligation with maturities ranging from 1 to 270 days. It is often used as interim financing until a project is completed to take advantage of lower interest rates. Once a project is completed, the Finance Director may recommend refunding CP with a long-term financing obligation, if appropriate.

VII. STRUCTURE OF CITY DEBT INSTRUMENTS

- A. General Obligation Bonds:
 - 1. The final maturity of General Obligation bonds will be limited to the shorter of the average useful life of the asset financed or 30 years.
 - 2. Principal will be amortized in equal annual amounts or faster to meet the rapidity of debt repayment goals. The bonds should be callable in no later than 10 years.
- B. Other Lease-Purchase Obligations:
 - 1. The final maturity of equipment obligations will be limited to the average useful life of the equipment to be financed.
 - 2. The final maturity of real property obligations will be determined by the size of the financing, 10 to 15 years for small issues, 20 to 25 years for large issues and 30 years for exceptional projects or those with a direct revenue component, such as a special tax.
 - 3. Principal will generally be amortized to result in level annual lease payments; however, more rapid principal amortization may occur where permissible to meet debt repayment goals.
 - 4. The obligations should be callable in no later than 10 years.
- C. Revenue Obligations:
 - 1. The final maturity of bonds or other debt obligations secured by enterprise or other special revenues will be determined by the expected useful life of the financed project and the revenues available to repay the debt.
 - 2. Principal amortization will be appropriate for the project cash flows, based on the useful life of the project and other revenue bonds outstanding. The obligations should be callable in no later than 10 years.

Financial Policies

D. Special Tax Obligations (excluding Mello-Roos Special Taxes):

1. The final maturity of special tax obligations will be limited to 30 years.
2. Principal will be amortized as quickly as feasible, with a preference for equal annual principal payments.
3. The obligation should have optional redemption provisions that set out terms in the bond documents which give the City the right to call all or a portion of an outstanding issue of bonds, prior to their stated dates of maturity at a specified price.
 - a. The City should include these terms in the event a property owner intends to make a prepayment of special taxes to reduce their overall tax burden.
4. The obligations should be callable in no later than 10 years.

E. Mello-Roos and Special Assessment Obligations:

1. These obligations, although repaid through special taxes levied on a specific group of taxpayers, constitute overlapping indebtedness of the City, and have an impact on the overall level of debt affordability.
2. The City has developed separate guidelines for the issuance of Mello-Roos and Special Assessment Obligations.

F. Capitalized Interest:

1. Capitalized interest increases the amount of debt to be issued and, therefore, will be avoided unless deemed beneficial from a credit standpoint, as in the case of lease-purchase obligations.
2. Interest on General Obligation Bonds will not be capitalized.
3. Interest on lease-purchase obligations will be capitalized for a maximum of 18 months following a conservatively based estimate of project completion to provide a cushion for project slippage.

G. Payment Dates:

1. It is preferable that new debt service payments occur in September and March to align with past debt issuances.

VIII. INVESTMENT OF BOND PROCEEDS

1. All investments of bond proceeds shall adhere to the City's Investment Policy, approved periodically by the City Council.

Financial Policies

IX. CONDUIT DEBT

1. Conduit financing are securities issued by the City to finance a project of a non-governmental third party, such as a non-profit organization or other private entity.
2. The City may sponsor conduit financings for those activities that may have a public purpose and are consistent with the City's overall service and policy objectives.
3. The City will not in any way pledge the City's credit in any form.
4. No City funds shall be pledged to support the conduit debt and no appropriation will be made in the event of a default of conduit debt.

X. DERIVATIVES

A. Use of Derivatives

1. The City may use derivative instruments to mitigate interest rate risk as specified in Section 5922(a) of the Government Code of the State of California. The Finance Director will recommend the use of these instruments only in a manner consistent with the Government Code and when the following findings can be made:
 - a. The instrument reduces exposure to changes in interest rates in the context of a financing or the overall asset/liability management of the City; or
 - b. The instrument achieves a lower net cost of borrowing with respect to the City's debt.
2. As required by the Government Code, the City Council must determine that the instrument will reduce the amount or duration of payment, result in a lower cost of borrowing, or enhance the relationship between risk and return.
3. Derivative instruments will not be used for speculative purposes.

B. Methods of Procurement

1. The Finance Director will solicit and procure derivative instruments by competitive bid whenever feasible.
2. A negotiated transaction should only be used if the Finance Director determines that due to the size or complexity that a competitive bid is impractical and a negotiated transaction. Such findings will be based on advice from an independent financial advisor and with the assistance of the City Attorney.
 - a. The independent financial advisor should make findings on the terms and conditions of the derivative instrument and the fair market value of such agreement.

C. Aspects of Risk Exposure

1. Before entering into a derivative instrument, the Finance Director should evaluate the risk inherent to the transaction. The risks to be evaluated should include:

Financial Policies

- a. Amortization Risk: The mismatch of the expiration of the underlying obligation and the derivative instrument.
- b. Basis Risk: The mismatch between the actual variable rate debt service and variable rate index used to determine the derivative instrument.
- c. Credit Risk: The occurrence of an event modifying the credit rating of the counterparty.
- d. Counterparty Risk: The failure of the counterparty to make its required payments.
- e. Rollover Risk: The potential need to find a replacement counterparty as part of the overall plan of finance if the derivative instrument does not extend to the final maturity of the underlying variable rate bonds.
- f. Tax Events Risk: The risk created by potential changes to Federal and State income tax codes on the interest rates to be paid by the City on its variable rate bonds.
- g. Termination Risk: The possibility that, upon a default by the counterparty, the City may be required to make a large payment to the counterparty if the derivative instrument is terminated prior to its scheduled maturity pursuant to its terms.

D. Counterparty

- 1. A counterparty, or the entity who takes the other side of the derivative instrument, exists for every derivative agreement. The risk that the counterparty will default on its obligation must be mitigated. Therefore, a counterparty should meet the following standards:
 - a. At least two of the counterparty's credit ratings are rated at least "Aa3" or "AA-", or equivalent, by any two of the nationally recognized rating agencies (i.e. Moody's, Standard and Poor's, or Fitch); or
 - b. The payment obligations of the counterparty are unconditionally guaranteed by an entity with such a credit rating.
- 2. A counterparty should be collateralized at levels and with securities acceptable to the Finance Director if the payment obligations are not unconditionally guaranteed.

E. Termination

- 1. Prior to making any termination payment due to the default of a counterparty, the Finance Director will evaluate whether it is financially advantageous for the City to obtain a replacement counterparty to avoid making such termination payment.

F. Legality

- 1. The City Attorney must receive an opinion reasonably acceptable to the market from a nationally recognized law firm that any derivative instrument that the City enters, is a legal, valid and binding obligation of the City.

Financial Policies

XI. CONTINUING DISCLOSURE AND ADMINISTRATION

A. Continuing Disclosure

1. The City will comply with Rule 15(c)2-12 of the Securities and Exchange Commission by filing an annual report that provides certain financial information and operating data relevant to investors in City obligations.
 - a. The City will covenant to provide its annual disclosure report no later than 270 days following the end of the fiscal year to the Electronic Municipal Market Access (EMMA) site maintained by the Municipal Securities Rulemaking Board (MSRB).
 - b. The City will issue a material event notice in accordance with the provisions of Rule 15(c)2-12 of the Securities and Exchange Commission. Prior to the issuance of any material event, the Finance Director may convene a meeting of the Mayor, City Manager, City Attorney and policymakers or outside professionals as appropriate, to discuss the materiality of any event and the process for equal, timely and appropriate disclosure to the marketplace.

B. Arbitrage Rebate Compliance

1. The City will comply with all of its tax certificates for tax-exempt financings by monitoring the arbitrage earned on bond proceeds and by rebating all positive arbitrage, pursuant to Internal Revenue Code Section 148. The Finance Director may choose to hire an arbitrage consultant to prepare the calculations required by the Internal Revenue Service. Contractor payments shall be made from either the General Fund or from the special fund for which the calculation was made.

C. Ratings

1. The City will secure underlying ratings on all newly issued obligations from at least one national rating agency, if deemed beneficial for the financing.
 - a. Some forms of debts, such as equipment leases and private placements, will not require ratings.
2. The Finance Director shall meet with a rating agency, either in person or via conference call as deemed appropriate by the financing team, that rates City debt issues.
3. The Finance Director shall ensure prompt delivery to rating agencies of the Annual Comprehensive Financial Report (ACFR) and adopted budgets when requested.
4. Certificates of Substantial Completion on projects financed with long term obligations shall be delivered to the rating agencies and Bond Insurer, as relevant.
5. Any changes in ratings will be promptly noticed to the City Manager and the City Council.

Financial Policies

XII. FINANCIAL CONSULTANTS

A. General

1. The Finance Director will be responsible for recommending the financial consultants and professionals based on prior experience, recommendations, or a Request for Proposals (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate given the circumstances.

B. Independent Financial Advisors

1. The City will utilize an independent financial advisory team to assist in the structuring of its debt offerings, to conduct its competitive bond sales, and to assist with a negotiated bond sale to ensure that interest rates are appropriate.

C. Bond Counsel Services

1. The City will select bond counsel teams for its current bond programs.
2. As-needed bond counsel teams will be selected for those issuances that do not fall into any other categories of City debt obligations.

D. Underwriters

1. The City will select the underwriting firm to provide the City with market knowledge, assist with credit analysis and preparation, premarketing of bonds, pricing and sale of bonds, and trading of bonds, as applicable.

E. Trustee

1. The Finance Director shall have the discretion to select a commercial banking firm as trustee, either through a request for qualifications process or by relying on existing banking relationships.

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Legal Debt Margin

Pursuant to State of California Government Code Section 43605, the City’s legal bonded indebtedness shall not exceed 15% of the assessed value of all real and personal property in the City. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981/82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). Although the statutory debt limit has not been amended by the State since this change, the percentages presented in the computation below have been proportionately modified to 3.75% (25% of 15%) for the purposes of this calculation in order to be consistent with the computational effect of the debt limit at the time of the State’s establishment of the limit.

The City’s debt limit for Fiscal Year 2020/21 is \$1,084,361,716 while the City’s debt subject to the limitation is \$0. As a result, the City has not exceeded its legal debt limit.

Assessed value	\$ 28,916,312,421
Debt limit (3.75% of assessed value)	1,084,361,716
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u>\$ 1,084,361,716</u>

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Debt Service Obligations

The following schedule summarizes the City’s debt service obligations:

	2019 Lease Revenue Bonds, Series A	2019 Lease Revenue Bonds, Series B	Capital Lease-Dell Blade Servers
Issue Date:	2019	2019	2019
Description:	Finance the acquisition, design, construction and equipment of an expansion to the City's existing fiber optic network.	Finance the acquisition, design, construction and equipment of an expansion to the City's existing fiber optic network.	Finance acquisition of hardware equipment and software for the replacement of the City's data center infrastructure
Interest Rates:	3.000 - 5.000%	2.850 - 3.125%	4.715%
Fund:	Fiber Optic Enterprise Fund	Fiber Optic Enterprise Fund	Internal Service Fund
Bond Rating:	S&P: "AA"	S&P: "AA"	Not Rated

Debt Service Requirements to Maturity:

Year Ending June 30	2019 Lease Revenue Bonds, Series A		2019 Lease Revenue Bonds, Series B		Capital Lease-Dell Blade Servers	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$ -	\$ 449,456	\$ 440,000	\$ 47,838	\$ 488,349	\$ 38,980
2023	-	449,456	450,000	34,638	507,340	19,990
2024	-	449,456	465,000	21,138	-	-
2025	250,000	449,456	230,000	7,188	-	-
2026	495,000	439,456	-	-	-	-
2027-2031	2,880,000	1,800,031	-	-	-	-
2032-2036	3,635,000	1,047,781	-	-	-	-
2037-2039	2,615,000	195,838	-	-	-	-
	\$ 9,875,000	\$ 5,280,930	\$ 1,585,000	\$ 110,802	\$ 995,689	\$ 58,970

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Glossary of Budget Terms

Accrual Basis of Accounting:	Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.
Ad Valorem Tax "According to its value":	A state or local government tax based on the value of real property as determined by the county tax assessor.
Adopted Budget:	The official budget as approved by the City Council at the start of each fiscal year.
Amended Budget:	The adopted budget as amended by the City Council through the course of a fiscal year.
Appropriations:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.
Arbitrage:	The interest earned on the investment of the bond proceeds at a rate above the interest rate paid on the debt.
Assessed Valuation:	A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.
Audit:	An examination of systems, procedures, programs, and financial data. The end product of an audit is a report issued by an independent auditor describing how well a local government's financial statements describe its financial condition and the results of its operations.
Balanced Budget:	The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus available fund balance.
Bond:	A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.
Budget:	A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).
Capital Budget:	A budget which focuses on capital projects to implement the Capital Improvement Program

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Glossary of Budget Terms

Capital Expenditure:	An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than \$5,000.
Capital Improvement Program:	A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.
Capital Improvement Project:	The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.
Capital Projects Funds:	Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.
Debt Service Funds:	Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.
Department:	A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
Derivative:	A financial instrument created from or whose value depends upon (is derived from) the value of one or more separate assets or indices of asset values.
Division:	An organizational subgroup of a department.
Encumbrance:	The commitment of appropriated funds to purchase goods, which have not yet been received, or services that have yet to be rendered.
Enterprise Funds:	Use to account for self-supporting operations such as the Municipal Utility.
Expenditures:	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.

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Expenses:	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
Fiscal Year:	A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and adopts a budget for the coming year. The City of Rancho Cucamonga's fiscal year is from July 1 to June 30.
Fixed Assets:	Equipment costing \$5,000 or more, including tax, with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.
Full-Time Equivalent (FTE):	The conversion of part-time employee hour to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance:	The equity (assets minus liabilities) of governmental fund and fiduciary fund types.
Generally Accepted Accounting Principles (GAAP):	Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Funds:	Typically, are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.
Interfund Transfers:	Defined as "flows of assets" (such as good or services) without equivalent flows of assets in return and without requirement for repayments.

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Internal Service Funds:	Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.
Modified Accrual Basis:	The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.
Object Code:	The classification of expenditures in terms of what is bought and paid for grouped into categories.
Overlapping Debt:	The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, that must be borne by property owners within the unit.
Performance Measures:	The regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs.
Personnel Expenses:	Compensation paid to or on behalf of City employees for salaries and wages, overtime and benefits.
Proprietary Funds:	Account for records of operations similar to those found in a business, such as internal service funds and enterprise funds.
Revenue:	Moneys that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.
Special Revenue Funds:	Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.

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Glossary of Budget Terms

Underfill:	Filling an authorized position with a related classification that has a lower salary range. Reasons to consider an underfill include, but are not limited to: the department's internal promotional program would be enhanced; there are no qualified candidates to fill said vacant position; or a critical departmental reason exists.
User Charges:	Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, etc.
Working Capital:	The cash available for day-to-day operations of an organization.

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List of Acronyms

ADA	Americans with Disabilities Act	HVAC	Heating, Ventilating, and Air Conditioning
AQMD	Air Quality Management District	IAQ	Indoor Air Quality
ARPA	American Rescue Plan Act	IESBDC	Inland Empire Small Business Development Center
BERT	Business Emergency Response Training	IPM	Integrated Pest Management
BYB2RC	Bring Your Business 2 Rancho Cucamonga	JPA	Joint Powers Authority
CAL-ID RAN	California Identification System Remote Access Network	KIDS	Kids Interactive Discovery Space
CaIPERS	California Public Employees' Retirement System	LAIF	Local Agency Investment Fund
C.A.N.I.N.E.	Campus Awareness, Narcotic Intervention, Narcotic Education	LED	Light-Emitting Diode
CDBG	Community Development Block Grant	LGIP	Local Government Investment Pool
CDTFA	California Department of Tax and Fee Administration	LMD	Landscape Maintenance District
CERT	Community Emergency Response Training	MMF	Money Market Funds
CFD	Community Facilities District	NSRO	Nationally Recognized Statistical Rating Organization
CIP	Capital Improvement Program	PASIS	Public Agencies Self Insurance System
CNG	Compressed Natural Gas	PCI	Pavement Condition Index
CONFIRE	Consolidated Fire Agencies, Joint Power Authority	PD	Park District
CPI	Consumer Price Index	PEPRA	Public Employees' Pension Reform Act
CPR	Cardiopulmonary Resuscitation	PERS	Public Employees Retirement System
CSD	Community Services Department	PLHA	Permanent Local Housing Allocation
CVWD	Cucamonga Valley Water District	PSVN	Public Safety Video Network
DVP	Delivery-Versus-Payment	RCLS	Rancho Cucamonga Library Services
EIR	Environmental Impact Review	RCMU	Rancho Cucamonga Municipal Utility
ESRI	"Environmental Systems Research Institute	REGIS	Rancho Enterprise Geographic Information Systems
FLSA	Fair Labor Standards Act	ROPS	Recognized Obligation Payment Schedule
FPPC	Fair Political Practices Commission	SBCERA	San Bernardino County Employee Retirement Association
FTE	Full Time Equivalent	SBCTA	San Bernardino County Transportation Authority
FY	Fiscal Year	SBOE	California State Board of Equalization
GFOA	Government Finance Officers Association	SCE	Southern California Edison
GIS	Geographic Information Systems	SIR	Self-Insured Retention
GOTMD	Greater Ontario Tourism Marketing District	SLD	Street Lighting District
HCD	CA Dept. of Housing and Community Development	TOD	Transit Oriented Development
HdL	Hinderliter de Llamas	TOT	Transient Occupancy Tax
HHW	Household Hazardous Waste	VLF	Vehicle License Fees
HR	Human Resources		

CITY OF RANCHO CUCAMONGA, CALIFORNIA

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Description of Funds by Fund Type

Fund #

Fund Description

GENERAL FUND

001 **General Fund** - The general operating fund of the City which accounts for all general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds. General Fund expenditures include operations traditionally associated with activities which are not required to be accounted for or paid by another fund.

OTHER GENERAL FUNDS

003 **Reimb St/County Parking Cit** - Established for the tracking of revenues and expenditures related to State and San Bernardino County surcharges on parking citations.

006 **CVWD Reimbursements** - Established as a clearing account for expenses and reimbursements associated with City performed street repairs within the City on behalf of Cucamonga Valley Water District.

008 **County of S.B. Reimbursements** - Established as a clearing account for expenses and reimbursements associated with City performed storm drain facility maintenance on behalf of the San Bernardino County Flood Control District.

016 **Comm Dev Technical Services** - Established to account for the City's General Plan Update Fee as well as funds that have been set aside for Economic and Community Development Special Services.

017 **Law Enforcement Reserve** - Established to account for the funding and use of the City's General Fund balance committed for public safety purposes.

018 **Traffic Safety** - Established to account for vehicle code fines collected to fund the City's contracted crossing guard services.

019 **Info Technology-Development** - Established to account for fees collected to fund the internal cost of providing information technology services for the Community Development Departments.

020 **City Technology Fee** - Established to account for fees collected to fund a future replacement of the City's land management system.

022 **Mobile Home Park Program** - Established to account for revenues and expenditures associated with the City's mobile home park inspection program.

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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
023	SB1186 Cert Access Special Program - Established to account for the \$1.00 State mandated fee imposed on any applicant for a business license, equivalent or renewal, including the payment to the State of 30% of the fee collected as well as expenditures to fund increased certified access specialist (CASp) services for the public and to facilitate compliance with construction-related accessibility requirements.
025	Capital Reserve - Established to account for key reserves of the General Fund including City infrastructure, City facilities capital repairs, and self-insurance.
030	Community Benefit Project Fund – Established to account for Community Benefit payments collected from developers in order to address certain industrial projects’ expected impacts on affordable housing demand, future greenhouse gas emissions, fire protection services, environmental justice and related impacts typically associated with large warehouse development.
073	Benefits Contingency - Established to account for the accumulation of resources for the future payment of employee leave benefits paid to employees upon separation from the City.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues derived from specific sources which are required by law or administrative regulation to be accounted for in a separated fund. Funds included are:

100	Assessment Districts Admin - Established to account for revenues and expenditures associated with the management of all City assessment districts.
101	AD 93-1 Masi Commerce Center - Established to acquire the necessary infrastructure from the developer after the completion and acceptance of the approved improvements. Financing was provided by the sale of bonds pursuant to the provisions of the Improvement Act of 1915.
105	AB2766 Air Quality Improvement - Established to account for the revenue and disbursement of funds received as a result of Assembly Bill 2766 which imposed an additional registration fee on motor vehicles. These revenues are to be used to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies (Vehicle Code Section 9250.17 and Health and Safety Code Chapter 7, Part 5 of Division 26, commencing with Section 44220).
106	MSRC Air Pollution Reduction Grant - Established to account for the revenue and disbursement of funds received from the Mobile Source Air Pollution Reduction Committee (MSRC). These revenues are to be used to fund projects that reduce air pollution from motor vehicles.

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<u>Fund #</u>	<u>Fund Description</u>
109	Public Art Trust Fund - Established to account for the receipts of public art in-lieu fees restricted for the selection, purchase, placement, and maintenance of art installed by the City or on City property.
110	Beautification - Established to account for fees collected to provide proper landscaping and irrigation systems after parkway and median improvements are made.
111	Park Land Acquisition - Established to account for the park land acquisition development fees charged upon issuance of a building permit for development of future park sites. This fee replaces the revenue previously collected in Fund 120.
112	Drainage Fac/General - Established to account for fees charged developers for purposes of defraying the actual or estimated costs of constructing planned drainage facilities.
113	Community/Rec Center Developmnt - Established to account for community and recreation center impact fees charged to developers. This fee replaces the revenue previously collected in Fund 120.
114	Drainage-Etiwanda/San Sevaine - Established to account for development impact fees collected in the Etiwanda/San Sevaine Drainage area for the construction of regional and mainline flood control projects.
115	Henderson/Wardman Drainage - The Henderson/Wardman Drainage fund is a developer impact fee supported fund for the construction of storm drain improvements in the Henderson/Wardman drainage area.
116	Etiwanda Drainage - Established to account for development impact fees collected in the Etiwanda area North of Base Line Road for the construction of Master Plan Storm Drain projects.
118	Upper Etiwanda Drainage - Established to account for development impact fees collected in the Etiwanda/San Sevaine Drainage area for the construction of secondary mainline flood control projects.
119	Park Improvement - Established to account for park improvement impact fees charged to developers. This fee replaces the revenue previously collected in Fund 120.
120	Park Development - Established to account for the residential park development fees charged upon issuance of a building permit for development of future park or recreational sites.
122	South Etiwanda Drainage - Established to account for Development Impact fees collected in the Etiwanda area south of Foothill Blvd for the construction of the Master Plan Storm Drain.
123	Library Impact Fee - Established to account for library impact fees charged to developers.

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<u>Fund #</u>	<u>Fund Description</u>
124	Transportation - Established to account for fees charged for the construction and expansion of City streets and highways which provide additional capacity and safety.
125	Animal Center Impact Fee - Established to account for animal center impact fees charged to developers.
126	Lower Etiwanda Drainage - Established to account for development impact fees collected in the Etiwanda area south between Foothill Blvd. and Base Line Road for the construction of master plan storm drain projects.
127	Police Impact Fee - Established to account for police impact fees charged to developers.
128	Etiwanda No. Equestrian Facility - Established to account for in lieu fees collected for the Etiwanda North Specific Plan for the future construction of an equestrian facility.
129	Underground Utilities - Established to account for fees collected from developers for future undergrounding of overhead utilities.
130	LMD #1 General City - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
131	LMD #2 Victoria - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
132	LMD #3A Hyssop - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
133	LMD #3B Medians - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
134	LMD #4R Terra Vista - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
135	LMD #5 Tot Lot - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
136	LMD #6R Caryn Community - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.

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<u>Fund #</u>	<u>Fund Description</u>
137	LMD #7 North Etiwanda - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
138	LMD #8 South Etiwanda - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
139	LMD #9 Lower Etiwanda - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
140	LMD #10 Rancho Etiwanda - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
141	LMD #1 Capital Replacement - Established to account for resources designated for capital repairs and replacement for LMD #1.
150	General City Streetlights - Established to account for installation and maintenance of City-owned street lights.
151	SLD #1 Arterial - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
152	SLD #2 Residential - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
153	SLD #3 Victoria - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
154	SLD #4 Terra Vista - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
155	SLD #5 Caryn Community - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
156	SLD #6 Industrial Area - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.

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<u>Fund #</u>	<u>Fund Description</u>
157	SLD #7 North Etiwanda - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
158	SLD #8 South Etiwanda - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
174	State Gas Tax - Established to account for the revenue and disbursement of funds used for road construction and maintenance of the City network system. The City's share of State gasoline taxes provides the financing.
176	Measure I 1990-2010 - Established to account for the revenue and disbursement of county/local gasoline tax funds for the construction and maintenance of eligible street projects.
177	Measure I 2010-2040 - Established to account for the revenue and disbursement of county/local gasoline tax funds for the construction and maintenance of eligible street projects.
178	SB 140 Fund - Established to account for the receipt and disbursement of state matching funds that are restricted for the construction of eligible street construction projects.
179	Road Maintenance and Rehab Acct - Established to account for the revenue and disbursement of funds used for road maintenance, rehabilitation, and critical safety projects of the City network system. The City's share of Road Maintenance and Rehabilitation Account funding provides the financing.
181	SB 1 - TCEP - Established to account for the receipts and disbursements of SB 1 Trade Corridor Enhancement Program (TCEP) funds which provide for the design and construction of the Etiwanda Grade Separation Project.
182	AB 2928 Traffic Congest Relief - Established fund to account for the revenue and disbursement of funds received as a result of Assembly Bill 2928. The purpose of the Traffic Congestion Program was to provide funding for transportation projects that would relieve congestion, connect transportation systems, and provide for better goods movement.
186	Foothill Blvd Maintenance - Established to account for funding provided by Cal Trans as part of their relinquishment of Foothill Boulevard to the City of Rancho Cucamonga. This limited funding source will be utilized to repair and maintain portions of Foothill Boulevard.
188	Integrated Waste Management - Established to account for AB939 recycling fee revenues from the City's refuse haulers and can only be used for the City's Household Hazardous Waste Disposal program. Assembly Bill 939 is a law that was passed by the

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<u>Fund #</u>	<u>Fund Description</u>
	State of California that mandates that all cities divert a specified percentage of their solid waste from their landfills in accordance with established deadlines.
190	Prop 42-Traffic Congestion Mit - Established to account for gasoline sales tax revenue received from the State of California for transportation purposes, including city and county street and road repairs and maintenance. Proposition 42, a legislative constitutional amendment, permanently dedicated revenues from this sales tax on gasoline to transportation infrastructure needs.
194	Proposition 1B State Funding - Proposition 1B (Prop 1B) provides state funding to cities and counties to fund the maintenance and improvement of local transportation facilities. The funding is allocated based on population.
195	State Asset Seizure - Established to account for the funds received from the State for the equitable transfer of forfeited property and cash in which the City directly participates in the law enforcement efforts leading to the seizure and forfeiture of the property.
196	CA Asset Seizure 15% - Established to account for 15% of State Asset Seizure (Fund 195) designated for the sole purpose of funding programs designed to combat drug abuse and divert gang activity pursuant to the provisions of Health & Safety Code Section 11489(b)(2)(A)(i).
197	Federal Asset Seizure - Established to account for the funds received from the Federal government for the equitable transfer of forfeited property and cash in which the City directly participates in the law enforcement efforts leading to the seizure and forfeiture of the property.
198	Citywide Infrastructure Imprv - This fund was established to account for reimbursement revenue received from various local, State and Federal agencies and utilities for capital improvement projects completed in the City. The accumulated funds will be used for future capital improvement projects as authorized by the City Council.
204	Community Development Blk Grant - Established to account for grants received from the Department of Housing and Urban Development. These revenues must be expended to accomplish one of the following objectives: elimination of slum or blight; or benefit to low- and moderate-income persons by providing loans and grants to owner-occupants and rental property owners to rehabilitate residential properties.
209	Federal SAFETEA-LU - Established to account for the Safe, Accountable, Efficient Transportation Equity Act: A Legacy for Users (SAFETEA-LU) Federal funding for surface transportation projects.
211	Prop 1B - SLPP - Established to account for the State-Local Partnership Program utilizing Proposition 1B bond proceeds to fund eligible transportation projects. Funds are allocated through formula and competitive sub-programs.

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<u>Fund #</u>	<u>Fund Description</u>
214	Pedestrian Grant/Art 3 - Established to account for the revenue and disbursement of funds received for the construction of facilities provided for the exclusive use of pedestrians and bicycles.
215	Energy Efficiency and Conservation Block Grant (EECBG) Fund - Established to account for the receipts and disbursements of Federal grant monies received through the U.S. Department of Energy under the EECBG program. The receipts are restricted for funding projects that reduce energy consumption and promote energy efficiency.
218	Public Resrce Grnts/Healthy RC - The City had received and will continue to receive from various funding sources for the Healthy Cities concept, which was adopted by the Council in March 2008, as a means of integrating health concerns into a holistic approach to improving the overall quality of life in the community.
225	CA Recycle/Litter Reduction Grant - Established to account for a grant from the State Department of Conservation. This grant will fund a program that will emphasize the collection and recycling of beverage containers at large venues, public areas, residential communities or schools.
226	Used Oil Recycling Grant - The California Integrated Waste Management allocates funding to governmental agencies on a population basis. The fund was established to administer the used oil collection programs. The fund must be used specifically for oil recycling collection and educational programs.
227	Used Oil Recycling Program - The California Integrated Waste Management allocates funding to governmental agencies on a population basis. The fund was established to administer the used oil collection programs. The fund must be used specifically for oil recycling collection and educational programs.
234	Safe Routes To School Program - The Safe Routes to School Program fund is a grant fund for monies provided by the State of California. The state funds are administered through Caltrans as part of the California Department of Health Services' "Safe Routes to School Program" and are available for transportation projects that increase the safety of pedestrians and bicyclists.
235	Prop 84 Park Bond Act - Prop 84 provides state funding, on a competitive basis, to local governments for the creation of new parks and recreation opportunities. The Statewide Park Program legislation requires projects to meet six eligibility requirements. The fund was established to account for the financial activities associated with the design and construction of the neighborhood park in southwest Rancho Cucamonga.
255	Victoria Gardens Cultural Center - Established to account for the various activities that the Community Services Department facilitates at the Victoria Gardens Cultural Center.

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<u>Fund #</u>	<u>Fund Description</u>
258	Senior Outreach Grant - Established to account for funds passed through the San Bernardino County Department of Aging and Adult Services from the California Department of Aging to provide free recreation classes and programs for senior citizens in the City of Rancho Cucamonga. These recreation activities focused on physical, social, psychological, educational, and recreational needs of older persons. The City provided an in-kind match of \$1,200 in the form of marketing, staff oversight, and supplies.
272	VG Cultural Freedom Courtyard RSRC Grant - Established to account for revenues and expenditures to support the operation and construction of the Freedom Courtyard.
274	State Grants - Established to account for the revenues and expenditures of State grants which are not required to have segregated funds.
275	Federal Grants Fund - Established to account for the revenues and expenditures of Federal grants which are not required to have segregated funds. For Fiscal Year 2021/22, the Federal Grants Fund accounts for funds from the American Rescue Plan Act.
281	Fire Fund - Established to account for the revenue and disbursement of funds received by the Rancho Cucamonga Fire Protection District in the course of that agency's fire protection services. The source of revenue is primarily from property taxes.
282	Community Facilities Dist 85-1 - Established to account for the costs associated with providing fire facilities and services. Financing is provided by special assessments levied against the benefiting property owners.
283	Community Facilities Dist 88-1 - Established to account for the costs associated with providing fire facilities and services. Financing is provided by special assessments levied against the benefiting property owners.
285	Fire Technology Fee Fund - Established to set aside funds for technology equipment replacement.
288	Fire Protection Capital Fund - Established to account for capital maintenance and repairs as well as purchases of fixed assets for the Fire District separate from the Fire District's Fire Fund which accounts for general maintenance and repairs.
290	Library Fund - Established to account for services provided by the City of Rancho Cucamonga Library. Funding for this service is made possible through a transfer of San Bernardino County library tax revenues to the City of Rancho Cucamonga for library purposes.
291	CA State Library - This "Family Place" training grant from the California State Library provided funding for two Library staff to attend a one-week training that will enable them to develop special programs at the Biane Library and the Family Resource Center. This grant has no matching requirements.

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<u>Fund #</u>	<u>Fund Description</u>
292	Staff Innovation Fd (CA St Lb) - Established to account for the grant money awarded by California State Library. The purpose of the grant is to provide training for innovative writing skills for future grant writers.
299	Library Development Fund - Established to account for activities taking place in the newly developed second floor of the Biane Library, which is currently under construction. The second floor will serve as a dramatic programming space for the entire community, with a wide variety of programming geared toward science, art and early literacy.
301	The Big Read Library Grant - Established to account for the grant money receiving from the National Endowment for the Arts. The purpose of the grant is to emphasize a city-wide media campaign through guest lectures, group discussions, film showings, and a community theater performance of a designated book.
302	Library Services & Tech. Act - Established to account for grant revenues and expenditures associated with funding provided by the federal Library Services and Technology Act, which is administered in California by the State Librarian.
329	Library Capital Fund - Established as the capital fund for the construction of the Biane Library second floor tenant improvement project.
340	Drug Abatement Act - Established to account for funds from the injunction to abate and prevent the continuance or reoccurrence of public nuisance as defined under the Drug Abatement Act in the California Health and Safety Code sections 11570 through 11587.
354	COPS Program Grant-State - Established to account for a grant awarded as the result of the approval of State Assembly Bill 3229. The grant is a one-year award with no matching fund requirements.
361	Justice Assistance Grant (JAG) - Established to account for the revenues and expenditures associated with Federal JAG grants.
370	OTS-"Drink, Drive, Lose" Grant - This grant was awarded by the State of California Office of Traffic Safety to provide supplementary funding for overtime costs incurred during sobriety checkpoints. The overall goal of the project is to reduce the number of victims killed and injured as a result of alcohol-involved crashes.
373	COPS Secure Our Schools Grant Fund – Established to account for the grant money use in partnership with public schools to improve school safety.
374	Cops Hiring Program Grant - This is a multi-year grant awarded by U.S. Department of Justice to provide partial supplementary funding to hire a new sworn officer. The grant must be used to enhance community policing activities.

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<u>Fund #</u>	<u>Fund Description</u>
380	Homeland Security Grant- Fire - This grant from the State Homeland Security Grant Program is administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMDs) response equipment and supplies in conjunction with an appropriate level of training cost funding for national security. There are no matching funds required for this grant.
381	Homeland Security Grant- Police - The grant from the State Homeland Security Grant Program administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMD's) response equipment and supplies in conjunction with an appropriate level of training costs funding for national security. There are no matching funds required for this grant.
383	Emergency Management Performance Grant - This grant from FEMA is used to fund a volunteer coordinator for the City's Community Emergency Response Team (CERT) program.
396	Housing Successor Agency - Established to account for assets of the former Redevelopment Agency's Low- and Moderate-Income Housing Fund. The source of revenue in the fund is primarily from interest received from the notes and loans receivable.
399	Enhanced Infrastructure Financing District (EIFD) - Established to account for the receipt and use of incremental property tax revenue to finance public facilities, maintenance and operations of those public facilities, and administration of the EIFD within a designated district boundary.
838	AD 91-2 Redemption-Day Canyon - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.
847	PD 85 Capital Replacement Fund - Established to account for resources designated for capital repairs and replacement for PD 85.
848	PD 85 Redemption Fund - Established to account for assessments received under the Refunding Act of 1984 for 1915 Improvement Act Bonds and Landscape/Lighting Act of 1972. Assessments received are restricted for payment of principal, interest and penalties thereon, upon presentation of proper coupons.
868	CFD 2000-03 Park Maintenance - This fund is used for the maintenance of parks and parkways located within the Community Facilities District No. 2000-03. The District is located south of Summit Avenue on the east and west sides of Wardman Bullock Road.

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875	CFD 2017-01 No. Etiwanda - This fund accounts for special taxes related to the North Etiwanda Community Facilities District No. 2017-01 which provides for the maintenance of landscaped areas, parkways, medians, park and recreation improvements, and other public infrastructure and improvements through the boundary of the North Etiwanda CFD.
876	CFD 2018-01 Empire Lakes - This fund accounts for the special taxes related to the Empire Lakes Community Facilities District No. 2018-01 which provides for the maintenance of landscaped areas, parkways, medians, park and recreation improvements, and other public infrastructure and improvements through the boundary of the Empire Lakes CFD.
877	CFD 2018-01 Capital Reserve - This fund accounts for the capital reserves of the Empire Lakes Community Facilities District No. 2018-01 to be used for the future replacement and construction of public infrastructure and improvements through the boundary of the Empire Lakes CFD.

CAPITAL PROJECTS

Capital Projects Funds are used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

600	AD 82-1 6th Street Industrial - Established to account for revenues and expenditures used in the construction of streets, storm drainage, and utility improvements within the AD 82-1 project area.
602	AD 84-1 Day Creek/Mello - Established to account for the receipt and disbursement of funds used in the construction and installation of public capital drainage facilities, together with appurtenant work and incidental expenses, to serve and provide drainage protection to property located within Assessment District No. 84-1 (Day Creek Drainage System). Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
612	CFD 2001-01 - This CFD was established to fund the necessary infrastructure (streets, storm drains, sewer, water, landscaping, and traffic signals) integral to the proposed mall located at Foothill Blvd. and the I-15 Freeway. The improvements are located south of Base Line Rd., primarily north of Foothill Blvd., primarily east of Day Creek Channel, and west of Etiwanda Ave. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
614	CFD 2003-01 Project Fund - Established to account for the funds to construct integral to development of the Victoria Gardens Mall along Church Street, East of Interstate 15, South on Arrow Route, and Day Creek Boulevard.

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<u>Fund #</u>	<u>Fund Description</u>
615	CFD 2003-01 Cultural Center - Established to account for the portion of the costs associated with the development of the City's Cultural Arts Center that is being funded by Community Facilities District (CFD) 2003-01. Financing for the CFD will be provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
617	CFD 2004-01 Rancho Etiwanda Es - Established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to the proposed public financing district. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
680	CFD 2006-01 Vintner's Grove - Established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to a proposed public financing district.
681	CFD 2006-02 Amador On Route 66 - Established to account for monies deposited by developers for initial consulting and administrative costs and expenses related to a proposed public financing district.

ENTERPRISE FUNDS

Enterprise Funds are used primarily to account for "business-like" activities that are primarily financed through user charges

700	Sports Complex - Established to account for personnel and operating costs directly associated with the operation of the baseball facility, which is the home of the Rancho Cucamonga Quakes.
705	Municipal Utility - Established to account for the costs of labor and materials used in the operation, maintenance, construction and consumption of electric services to certain major commercial/industrial developments within the City.
706	Utility Public Benefit Fund - Established to account for 2.85% of electric retail revenues to fund qualifying energy efficiency and renewable energy programs, research and demonstration projects and services to low-income electricity customers.
708	RCMU Capital Replacement Fund - Established to account for the capital replacement of RCMU infrastructure and improvements in future years.
709	RCMU Cap and Trade Fund - Established to account for the proceeds of quarterly State-run auctions that sell Greenhouse Gas (GHG) credits to businesses in need of GHG credits. The funds are restricted to use for GHG reducing programs.
711	Fiber Optic Network Fund - Established to account for costs associated with the City's existing utility, information technology and traffic fiber conduits, and leases for fiber access.

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Fund #

Fund Description

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

- 712** **Equip/Vehicle Replacement** - Established to account for the accumulation of user charges to various City departments and the costs associated with replacing the City's vehicles and equipment.

- 714** **Comp Equip/Tech Replcement Fund** - Established to account for the accumulation of resources and the costs associated with replacing and maintaining the City's computer equipment and technology.