

CITY OF RANCHO CUCAMONGA

**AB 1600 DEVELOPMENT IMPACT FEE
REPORT FOR THE FISCAL YEAR
ENDED JUNE 30, 2021**

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LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

On June 4, 1980, the City Council approved the collection of fees for park and recreational expansion in the City of Rancho Cucamonga to mitigate the impacts of future development (formerly RCMC 3.24). In the following years, the City Council approved additional development impact fees for Transportation (RCMC Chapter 3.28), Drainage Systems (RCMC Chapters 13.08 and 13.09), Community and Recreation Center (RCMC Chapter 3.52), Library (RCMC Chapter 3.56), Animal Center (RCMC Chapter 3.60), Police (RCMC Chapter 3.64), and Park In-Lieu/Park Impact (RCMC Chapter 3.68). Nexus procedures were developed to establish the relationship between the proposed development and its impact on the City. Pursuant to the Municipal Code, impact fees have been periodically updated since considering the initial Development Impact Fee Resolutions by the City Council.

A. California Government Code Sections 66006(b) and 66001(d)

California Government Code Section 66006(b) defines the specific reporting requirements for local agencies that impose AB 1600 DIFs on new development. Annually, for each separate fund established for the collection and expenditure of DIFs, the local agency shall make available to the public the information shown below for the most recent fiscal year.

1. A brief description of the type of fee in the fund
2. The amount of the fee
3. The beginning and ending balance of the account or fund
4. The amount of the fees collected and interest earned
5. An identification of each public improvement on which fees were expended and the amount of expenditures on each improvement
6. Identification of an approximate date by which the construction of the public improvement will commence if sufficient funds have been collected
7. A description of each interfund transfer or loan made from the account or fund
8. The amount of refunds made due to made from surplus fees

Additionally, per California Government Code Section 66001(d), every fifth year with respect to that portion of the account remaining unexpended, whether committed or uncommitted:

1. Identify the purpose to which the fee is to be put
2. Demonstrate a reasonable relationship between the fee and purpose for which it is charged
3. Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements
4. Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund

C. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a capital improvement plan indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. The City's Fiscal Year 2021/2022 Capital Improvement Program can be found on the City's website (www.cityofrc.us).

DESCRIPTION OF DEVELOPMENT IMPACT FEES

Fund 111 – Park Land Acquisition:

This fee intends to provide funding for the development and acquisition of parks. Due to the provisions of the Quimby Act applying only to land acquisition and only in residential subdivisions, separate park impact fees for park Land acquisition in non-subdivision projects and park improvements are necessary. The park fees are calculated for a single service area encompassing the entire City.

Impact fees for this fund are calculated in accordance with Resolution No. 14-128 using the per capita costs and average population per dwelling unit. The impact fee per dwelling unit varies depending on the development type.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 1,072,996	\$ 190,389	\$ 1,537,674	\$ 1,029,923	\$ 1,429,190
Interest	(1,840) ¹	4,104	64,214	101,591	5,983
Total Revenues	<u>1,071,156</u>	<u>194,493</u>	<u>1,601,888</u>	<u>1,131,514</u>	<u>1,435,173</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>290</u>	<u>7,454</u>	<u>15,454</u>
Revenues Over (Under) Expenditures	<u>1,071,156</u>	<u>194,493</u>	<u>1,601,598</u>	<u>1,124,059</u>	<u>1,419,719</u>
Fund Balance, Beginning of year	<u>84,549</u>	<u>1,155,706</u>	<u>1,350,199</u>	<u>2,951,797</u>	<u>4,075,856</u>
Fund Balance, End of year	<u>\$ 1,155,706</u>	<u>\$ 1,350,199</u>	<u>\$ 2,951,797</u>	<u>\$ 4,075,856</u>	<u>\$ 5,495,576</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 1,072,996	\$ 190,389	\$ 1,537,674	\$ 1,029,923	\$ 1,429,190
Prior Fiscal Year (2-yr Old Funds)	80,227	1,072,996	190,389	1,537,674	1,029,923
Prior Fiscal Year (3-yr Old Funds)	3,221	80,227	1,072,996	190,389	1,537,674
Prior Fiscal Year (4-yr Old Funds)	-	3,221	80,227	1,072,996	190,389
Prior Fiscal Year (5-yr Old Funds)	-	-	2,931	75,704	1,072,996
In Excess of Five Prior Fiscal Years	-	-	-	-	60,250
Accumulated Interest Earned	<u>(739)</u>	<u>3,365</u>	<u>67,578</u>	<u>169,169</u>	<u>175,153</u>
Total Revenue Available	<u>\$ 1,155,706</u>	<u>\$ 1,350,199</u>	<u>\$ 2,951,797</u>	<u>\$ 4,075,856</u>	<u>\$ 5,495,576</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 112 – Drainage Facilities:

The City of Rancho Cucamonga is affected by surface and storm waters. The continual subdivision and development of property within the City has demanded existing facilities that handle surface and storm waters. To provide an equitable manner for the apportionment of the cost of the development of such facilities, the City Council determined that a drainage plan must be adopted and a drainage fee established to provide funds to be used for the construction of the facilities described in the drainage plan.

Impact fees for this fund are calculated in accordance with Resolution No. 02-061 at a rate based on the net acreage of the development as it relates to the benefit and impact area with the specific public improvements to be financed.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 488,542	\$ 1,091,047	\$ 753,875	\$ 602,499	\$ 441,124
Interest	5,457	7,201	116,243	106,439	(15,115) ¹
Total Revenues	<u>493,999</u>	<u>1,098,248</u>	<u>870,119</u>	<u>708,938</u>	<u>426,009</u>
Expenditures					
Total Expenditures	<u>139,188</u>	<u>341,565</u>	<u>364,842</u>	<u>41,758</u>	<u>3,563,206</u>
Revenues Over (Under) Expenditures	<u>354,811</u>	<u>756,683</u>	<u>505,277</u>	<u>667,181</u>	<u>(3,137,197)</u>
Fund Balance, Beginning of year	<u>1,951,452</u>	<u>2,306,262</u>	<u>3,062,945</u>	<u>3,568,222</u>	<u>4,235,403</u>
Fund Balance, End of year	<u>\$ 2,306,262</u>	<u>\$ 3,062,945</u>	<u>\$ 3,568,222</u>	<u>\$ 4,235,403</u>	<u>\$ 1,098,206</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 488,542	\$ 1,091,047	\$ 753,875	\$ 602,499	\$ 441,124
Prior Fiscal Year (2-yr Old Funds)	246,926	488,542	1,091,047	753,875	367,666 ²
Prior Fiscal Year (3-yr Old Funds)	723,724	246,926	488,542	1,091,047	-
Prior Fiscal Year (4-yr Old Funds)	638,194	723,724	246,926	488,542	-
Prior Fiscal Year (5-yr Old Funds)	134,230	430,858	723,724	246,926	-
In Excess of Five Prior Fiscal Years	-	-	66,017	747,983	-
Accumulated Interest Earned	<u>74,647</u>	<u>81,848</u>	<u>198,091</u>	<u>304,530</u>	<u>289,416</u>
Total Revenue Available	<u>\$ 2,306,262</u>	<u>\$ 3,062,945</u>	<u>\$ 3,568,222</u>	<u>\$ 4,235,403</u>	<u>\$ 1,098,206</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
 2. Five-Year Revenue test met in accordance with Government Code 66001 (d).

Fund 113 – Community and Recreation Centers:

This fee relates to the City's existing community and recreation centers and the Victoria Gardens Cultural Center. The impact fees may be used for, but shall not limited to, land acquisition and site improvements, building construction/expansion, interior building improvements, furniture, fixtures and exercise equipment, sports and play equipment, special needs equipment, technical centers, and aquatic facilities.

Impact fees for this fund are calculated in accordance with Resolution No. 14-128 using the per capita costs for replacement costs and the existing population. The City's community and recreation centers serve the entire City, so the Community and Recreation Center Impact Fees are calculated for a single service area encompassing the whole City.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 422,182	\$ 65,645	\$ 543,520	\$ 362,663	\$ 533,387
Interest	(779) ¹	1,650	23,858	37,494	1,278
Total Revenues	<u>421,403</u>	<u>67,295</u>	<u>567,378</u>	<u>400,157</u>	<u>534,665</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>110</u>	<u>14,147</u>	<u>6,147</u>
Revenues Over (Under) Expenditures	<u>421,403</u>	<u>67,295</u>	<u>567,268</u>	<u>386,011</u>	<u>528,518</u>
Fund Balance, Beginning of year	<u>28,218</u>	<u>449,621</u>	<u>516,915</u>	<u>1,084,183</u>	<u>1,470,194</u>
Fund Balance, End of year	<u>\$ 449,621</u>	<u>\$ 516,915</u>	<u>\$ 1,084,183</u>	<u>\$ 1,470,194</u>	<u>\$ 1,998,712</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 422,182	\$ 65,645	\$ 543,520	\$ 362,663	\$ 533,387
Prior Fiscal Year (2-yr Old Funds)	27,871	422,182	65,645	543,520	362,663
Prior Fiscal Year (3-yr Old Funds)	-	27,871	422,182	65,645	543,520
Prior Fiscal Year (4-yr Old Funds)	-	-	27,761	422,182	65,645
Prior Fiscal Year (5-yr Old Funds)	-	-	-	13,614	429,649 ²
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Accumulated Interest Earned	<u>(432)</u>	<u>1,218</u>	<u>25,076</u>	<u>62,570</u>	<u>63,848</u>
Total Revenue Available	<u>\$ 449,620</u>	<u>\$ 516,915</u>	<u>\$ 1,084,183</u>	<u>\$ 1,470,194</u>	<u>\$ 1,998,712</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Five-Year Revenue test met in accordance with Government Code 66001 (d).

Fund 114 – Drainage-Etiwanda/San Sevaine:

To implement the goals and objectives of the Public Health and Safety Element of the City of Rancho Cucamonga's General Plan and mitigate the drainage impacts in the Etiwanda/San Sevaine Local Drainage Area caused by new development, certain public drainage improvements must be or have to be constructed. The City Council determined that a development impact fee is needed to finance these public improvements and assess such fee for a development's share of the construction costs of these improvements.

Impact fees for this fund are calculated in accordance with Resolution No. 90-111 at a rate based on the net acreage of the development as it relates to the benefit and impact area with the specific public improvements to be financed.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 113,935	\$ 93,756	\$ 16,848	\$ 14,430	\$ 9,048
Interest	1,438	1,903	13,017	6,569	(249) ¹
Total Revenues	<u>115,373</u>	<u>95,659</u>	<u>29,865</u>	<u>20,999</u>	<u>8,799</u>
Expenditures					
	148,014	400	176,927	14,691	250
Total Expenditures	<u>148,014</u>	<u>400</u>	<u>176,927</u>	<u>14,691</u>	<u>250</u>
Revenues Over (Under) Expenditures	<u>(32,641)</u>	<u>95,259</u>	<u>(147,062)</u>	<u>6,308</u>	<u>8,549</u>
Fund Balance, Beginning of year	<u>347,706</u>	<u>315,065</u>	<u>410,324</u>	<u>263,262</u>	<u>269,570</u>
Fund Balance, End of year	<u>\$ 315,065</u>	<u>\$ 410,324</u>	<u>\$ 263,262</u>	<u>\$ 269,570</u>	<u>\$ 278,119</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 113,935	\$ 93,756	\$ 16,848	\$ 14,430	\$ 9,048
Prior Fiscal Year (2-yr Old Funds)	163,475	113,935	93,756	16,848	14,430
Prior Fiscal Year (3-yr Old Funds)	-	163,075	100,083	93,756	16,848
Prior Fiscal Year (4-yr Old Funds)	-	-	-	85,392	93,756
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	85,142 ²
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Accumulated Interest Earned	<u>37,655</u>	<u>39,558</u>	<u>52,575</u>	<u>59,144</u>	<u>58,895</u>
Total Revenue Available	<u>\$ 315,065</u>	<u>\$ 410,324</u>	<u>\$ 263,262</u>	<u>\$ 269,570</u>	<u>\$ 278,119</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
 2. Five-Year Revenue test met in accordance with Government Code 66001 (d).

Fund 115 – Drainage-Henderson/Wardman:

To implement the goals and objectives of the Public Health and Safety Element of the City of Rancho Cucamonga's General Plan and mitigate the drainage impacts in the Henderson/Wardman Local Drainage Area caused by new development, certain public drainage improvements must be or have to be constructed. The City Council determined that a development impact fee is needed to finance these public improvements and assess such fee for a development's share of the construction costs of these improvements.

Impact fees for this fund are calculated in accordance with Resolution No. 90-111 at a rate based on the net acreage of the development as it relates to the benefit and impact area with the specific public improvements to be financed.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	(8,526) ¹	(10,735) ¹	16,643	7,075	(12,794) ¹
Total Revenues	<u>(8,526)</u>	<u>(10,735)</u>	<u>16,643</u>	<u>7,075</u>	<u>(12,794)</u>
Expenditures					
	300	-	250	260	360
Total Expenditures	<u>300</u>	<u>-</u>	<u>250</u>	<u>260</u>	<u>360</u>
Revenues Over (Under) Expenditures	<u>(8,826)</u>	<u>(10,735)</u>	<u>16,393</u>	<u>6,815</u>	<u>(13,154)</u>
Fund Balance, Beginning of year	<u>986,903</u>	<u>978,077</u>	<u>967,342</u>	<u>983,735</u>	<u>990,550</u>
Fund Balance, End of year	<u>\$ 978,077</u>	<u>\$ 967,342</u>	<u>\$ 983,735</u>	<u>\$ 990,550</u>	<u>\$ 977,396</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	62,464	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	62,464	-	-	-
In Excess of Five Prior Fiscal Years	<u>924,139</u>	<u>924,139</u>	<u>986,353</u>	<u>986,093</u>	<u>985,733</u>
Accumulated Interest Earned	<u>(8,526)</u>	<u>(19,261)</u>	<u>(2,617)</u>	<u>4,457</u>	<u>(8,336)</u>
Total Revenue Available	<u>\$ 978,077</u>	<u>\$ 967,342</u>	<u>\$ 983,735</u>	<u>\$ 990,550</u>	<u>\$ 977,396</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 116 – Etiwanda Drainage:

To implement the goals and objectives of the Public Health and Safety Element of the City of Rancho Cucamonga's General Plan and mitigate the drainage impacts in the Etiwanda Local Drainage Area caused by new development, certain public drainage improvements must be or have to be constructed. The City Council determined that a development impact fee is needed to finance these public improvements and assess such fee for a development's share of the construction costs of these improvements.

Impact fees for this fund are calculated in accordance with Resolution No. 90-111 at a rate based on the net acreage of the development as it relates to the benefit and impact area with the specific public improvements to be financed.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 135,501	\$ 109,582	\$ 19,224	\$ -	\$ 10,788
Interest	7,305	10,455	70,194	55,284	(2,132) ¹
Total Revenues	<u>142,806</u>	<u>120,037</u>	<u>89,418</u>	<u>55,284</u>	<u>8,656</u>
Expenditures					
Total Expenditures	<u>285,985</u>	<u>102,653</u>	<u>90,639</u>	<u>25,859</u>	<u>30,604</u>
Revenues Over (Under) Expenditures	<u>(143,179)</u>	<u>17,384</u>	<u>(1,220)</u>	<u>29,425</u>	<u>(21,948)</u>
Fund Balance, Beginning of year	<u>2,187,513</u>	<u>2,044,334</u>	<u>2,061,718</u>	<u>2,060,498</u>	<u>2,089,923</u>
Fund Balance, End of year	<u>\$ 2,044,334</u>	<u>\$ 2,061,718</u>	<u>\$ 2,060,498</u>	<u>\$ 2,089,923</u>	<u>\$ 2,067,975</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 135,501	\$ 109,582	\$ 19,224	\$ -	\$ 10,788
Prior Fiscal Year (2-yr Old Funds)	206,878	135,501	109,582	19,224	-
Prior Fiscal Year (3-yr Old Funds)	208,288	206,878	135,501	109,582	19,224
Prior Fiscal Year (4-yr Old Funds)	295,702	208,288	206,878	135,501	109,582
Prior Fiscal Year (5-yr Old Funds)	355,723	295,702	208,288	206,878	135,501
In Excess of Five Prior Fiscal Years	<u>734,324</u>	<u>987,394</u>	<u>1,192,457</u>	<u>1,374,886</u>	<u>1,551,160</u>
Accumulated Interest Earned	<u>107,919</u>	<u>118,374</u>	<u>188,568</u>	<u>243,852</u>	<u>241,720</u>
Total Revenue Available	<u>\$ 2,044,334</u>	<u>\$ 2,061,718</u>	<u>\$ 2,060,498</u>	<u>\$ 2,089,923</u>	<u>\$ 2,067,975</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 118 – Etiwanda Drainage/Upper Etiwanda:

To implement the goals and objectives of the Public Health and Safety Element of the City of Rancho Cucamonga's General Plan and mitigate the drainage impacts in the Etiwanda Drainage/Upper Etiwanda Local Drainage Area caused by new development, certain public drainage improvements must be or have to be constructed. The City Council determined that a development impact fee is needed to finance these public improvements and assess such fee for a development's share of the construction costs of these improvements.

Impact fees for this fund are calculated in accordance with Resolution No. 90-111 at a rate based on per net acreage of the development as it relates to the benefit and impact area with the specific public improvements to be financed.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	1,901	2,767	19,685	16,061	(556) ¹
Total Revenues	<u>1,901</u>	<u>2,767</u>	<u>19,685</u>	<u>16,061</u>	<u>(556)</u>
Expenditures					
	160	380	380	390	450
Total Expenditures	<u>160</u>	<u>380</u>	<u>380</u>	<u>390</u>	<u>450</u>
Revenues Over (Under) Expenditures	<u>1,741</u>	<u>2,387</u>	<u>19,305</u>	<u>15,671</u>	<u>(1,006)</u>
Fund Balance, Beginning of year	<u>569,850</u>	<u>571,591</u>	<u>573,978</u>	<u>593,283</u>	<u>608,955</u>
Fund Balance, End of year	<u>\$ 571,591</u>	<u>\$ 573,978</u>	<u>\$ 593,283</u>	<u>\$ 608,955</u>	<u>\$ 607,949</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	19,790	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	19,790	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	19,790	-	-
In Excess of Five Prior Fiscal Years	<u>520,864</u>	<u>520,484</u>	<u>520,104</u>	<u>539,504</u>	<u>539,054</u>
Accumulated Interest Earned	<u>30,938</u>	<u>33,705</u>	<u>53,390</u>	<u>69,451</u>	<u>68,895</u>
Total Revenue Available	<u>\$ 571,591</u>	<u>\$ 573,978</u>	<u>\$ 593,283</u>	<u>\$ 608,955</u>	<u>\$ 607,949</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 119 – Park Improvement:

This impact fee intends to provide funding for park improvements.

Impact fees for this fund are calculated in accordance with Resolution No. 14-128 using the per capita costs and average population per dwelling unit. The impact fee per dwelling unit varies depending on the development type.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 618,821	\$ 96,238	\$ 796,949	\$ 528,838	\$ 860,217
Interest	(1,135) ¹	2,448	34,963	55,010	1,924
Total Revenues	<u>617,686</u>	<u>98,686</u>	<u>831,912</u>	<u>583,848</u>	<u>862,141</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,422</u>	<u>7,017</u>
Revenues Over (Under) Expenditures	<u>617,686</u>	<u>98,686</u>	<u>831,912</u>	<u>580,425</u>	<u>855,125</u>
Fund Balance, Beginning of year	<u>41,376</u>	<u>659,062</u>	<u>757,748</u>	<u>1,589,660</u>	<u>2,170,085</u>
Fund Balance, End of year	<u>\$ 659,062</u>	<u>\$ 757,748</u>	<u>\$ 1,589,660</u>	<u>\$ 2,170,085</u>	<u>\$ 3,025,210</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 618,821	\$ 96,238	\$ 796,949	\$ 528,838	\$ 860,217
Prior Fiscal Year (2-yr Old Funds)	40,855	618,821	96,238	796,949	528,838
Prior Fiscal Year (3-yr Old Funds)	-	40,855	618,821	96,238	796,949
Prior Fiscal Year (4-yr Old Funds)	-	-	40,855	618,821	96,238
Prior Fiscal Year (5-yr Old Funds)	-	-	-	37,433	618,821
In Excess of Five Prior Fiscal Years	-	-	-	-	30,416
Accumulated Interest Earned	<u>(614)</u>	<u>1,834</u>	<u>36,797</u>	<u>91,807</u>	<u>93,732</u>
Total Revenue Available	<u>\$ 659,062</u>	<u>\$ 757,748</u>	<u>\$ 1,589,660</u>	<u>\$ 2,170,085</u>	<u>\$ 3,025,210</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 120 – Park Development:

This fee intends to provide for the acquisition, development, and initial equipment of new parks or the expansion of land or services on existing parks in accordance with the park, parkway, and open space element of the Rancho Cucamonga General Plan.

Following the adoption of Ordinance No. 865, the Park Land Acquisition, Park Improvement, and the Community and Recreation Center Impact fees replaced the fees collected under the Park Development Fee.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ -	\$ -	\$ 97,438	\$ -	\$ -
Interest	42,009	101,292	272,746	215,675	(6,464) ¹
Other Revenues	-	-	-	-	82,440
Total Revenues	<u>42,009</u>	<u>101,292</u>	<u>370,184</u>	<u>215,675</u>	<u>75,976</u>
Expenditures					
Total Expenditures	<u>867,331</u>	<u>4,374,328</u>	<u>205,812</u>	<u>385,583</u>	<u>321,903</u>
Revenues Over (Under) Expenditures					
Revenues Over (Under) Expenditures	<u>(825,321)</u>	<u>(4,273,036)</u>	<u>164,373</u>	<u>(169,908)</u>	<u>(245,926)</u>
Fund Balance, Beginning of year	<u>13,298,885</u>	<u>12,473,563</u>	<u>8,200,527</u>	<u>8,364,900</u>	<u>8,194,992</u>
Fund Balance, End of year	<u>\$ 12,473,563</u>	<u>\$ 8,200,527</u>	<u>\$ 8,364,900</u>	<u>\$ 8,194,992</u>	<u>\$ 7,949,065</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ 97,438	\$ -	-
Prior Fiscal Year (2-yr Old Funds)	-	-	-	97,438	-
Prior Fiscal Year (3-yr Old Funds)	2,456,180	-	-	-	97,438
Prior Fiscal Year (4-yr Old Funds)	1,056,064	2,456,180	-	-	-
Prior Fiscal Year (5-yr Old Funds)	1,024,625	1,056,064	2,456,180	-	-
In Excess of Five Prior Fiscal Years	<u>7,269,225</u>	<u>3,919,522</u>	<u>4,769,775</u>	<u>6,840,372</u>	<u>6,600,910</u>
Accumulated Interest Earned	<u>667,468</u>	<u>768,760</u>	<u>1,041,507</u>	<u>1,257,181</u>	<u>1,250,717</u>
Total Revenue Available	<u>\$ 12,473,563</u>	<u>\$ 8,200,527</u>	<u>\$ 8,364,900</u>	<u>\$ 8,194,992</u>	<u>\$ 7,949,065</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 122 – South Etiwanda Drainage:

To implement the goals and objectives of the Public Health and Safety Element of the City of Rancho Cucamonga's General Plan and mitigate the drainage impacts in the South Etiwanda Local Drainage Area caused by new development, certain public drainage improvements must be or have to be constructed. The City Council determined that a development impact fee is needed to finance these public improvements and assess such fee for a development's share of the construction costs of these improvements.

Impact fees for this fund are calculated in accordance with Resolution No. 90-111 at a rate based on the net acreage of the development as it relates to the benefit and impact area with the specific public improvements to be financed.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ -	\$ 217,965	\$ 188,100	\$ -	\$ -
Interest	2,141	2,951	31,664	29,800	(1,007) ¹
Total Revenues	<u>2,141</u>	<u>220,916</u>	<u>219,764</u>	<u>29,800</u>	<u>(1,007)</u>
Expenditures					
	250	180	160	240	800
Total Expenditures	<u>250</u>	<u>180</u>	<u>160</u>	<u>240</u>	<u>800</u>
Revenues Over (Under) Expenditures	<u>1,891</u>	<u>220,736</u>	<u>219,604</u>	<u>29,560</u>	<u>(1,807)</u>
Fund Balance, Beginning of year	<u>642,591</u>	<u>644,483</u>	<u>865,218</u>	<u>1,084,823</u>	<u>1,114,382</u>
Fund Balance, End of year	<u>\$ 644,483</u>	<u>\$ 865,218</u>	<u>\$ 1,084,823</u>	<u>\$ 1,114,382</u>	<u>\$ 1,112,575</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ 217,965	\$ 188,100	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	217,965	188,100	-
Prior Fiscal Year (3-yr Old Funds)	321,585	-	-	217,965	188,100
Prior Fiscal Year (4-yr Old Funds)	-	321,585	-	-	217,965
Prior Fiscal Year (5-yr Old Funds)	-	-	321,585	-	-
In Excess of Five Prior Fiscal Years	<u>297,873</u>	<u>297,693</u>	<u>297,533</u>	<u>618,878</u>	<u>618,078</u>
Accumulated Interest Earned	<u>25,024</u>	<u>27,975</u>	<u>59,639</u>	<u>89,439</u>	<u>88,432</u>
Total Revenue Available	<u>\$ 644,483</u>	<u>\$ 865,218</u>	<u>\$ 1,084,823</u>	<u>\$ 1,114,382</u>	<u>\$ 1,112,575</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 123 – Library:

The City has two existing libraries, the Archibald Library and the Paul A. Biane Library, part of the Victoria Gardens Cultural Center. The Paul A. Biane Library includes space for future expansion, and the City will assess the need for the Joint Use Facility at The Resort. To provide funds for library facilities and materials needed to serve future development, the City Council determined that a development impact fee is necessary for land acquisition and site improvements; building construction or expansion; interior building improvements; furniture, fixtures, and equipment; library materials; theatre facilities; special needs equipment and facilities; technical centers; and special activities facilities.

Impact fees for this fund are calculated in accordance with Resolution No. 14-128 using the per capita costs for library facilities and materials and the average population per dwelling unit. The impact fee per dwelling unit varies depending on the development type.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 183,164	\$ 43,401	\$ 196,042	\$ 152,220	\$ 206,369
Interest	590	1,688	18,277	21,863	167
Total Revenues	<u>183,754</u>	<u>45,089</u>	<u>214,319</u>	<u>174,083</u>	<u>206,536</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,439</u>	<u>2,646</u>
Revenues Over (Under) Expenditures	183,754	45,089	214,319	161,644	203,890
Fund Balance, Beginning of year	<u>240,160</u>	<u>423,914</u>	<u>469,003</u>	<u>683,321</u>	<u>844,966</u>
Fund Balance, End of year	<u>\$ 423,914</u>	<u>\$ 469,003</u>	<u>\$ 683,321</u>	<u>\$ 844,966</u>	<u>\$ 1,048,855</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 183,164	\$ 43,401	\$ 196,042	\$ 152,220	\$ 206,369
Prior Fiscal Year (2-yr Old Funds)	130,105	183,164	43,401	196,042	152,220
Prior Fiscal Year (3-yr Old Funds)	106,649	130,105	183,164	43,401	196,042
Prior Fiscal Year (4-yr Old Funds)	-	106,649	130,105	183,164	43,401
Prior Fiscal Year (5-yr Old Funds)	-	-	106,649	130,105	183,164
In Excess of Five Prior Fiscal Years	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,211</u>	<u>221,670</u>
Accumulated Interest Earned	<u>3,996</u>	<u>5,684</u>	<u>23,960</u>	<u>45,823</u>	<u>45,990</u>
Total Revenue Available	<u>\$ 423,914</u>	<u>\$ 469,003</u>	<u>\$ 683,321</u>	<u>\$ 844,966</u>	<u>\$ 1,048,855</u>

Fund 124 – Transportation:

Certain thoroughfares and bridges must be improved or constructed to mitigate the traffic impacts caused by new development and meet the circulation element's goals and objectives. The City Council has determined that a development impact fee is needed to finance these public improvements and pay for the development's fair share of the costs of these improvements.

Impact fees are calculated based on the equivalent dwelling unit based on the land use type adopted in Resolution No. 20-005. The impact fee per equivalent dwelling unit varies depending on the development type.

**Statement of Revenues, Expenditures and Changes in Fund Balance
Last Five Fiscal Years, Ended June 30,**

Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 4,264,267	\$ 8,051,072	\$ 9,320,720	\$ 5,664,811	\$ 8,174,413
Interest	68,379	108,944	1,008,520	928,355	12,512
Other Revenues	(334,094) ¹	-	341,728	296,647	311,562
Total Revenues	<u>3,998,553</u>	<u>8,160,017</u>	<u>10,670,968</u>	<u>6,889,813</u>	<u>8,498,488</u>
Expenditures					
Total Expenditures	2,488,199	6,496,493	3,810,209	1,361,925	3,048,294
	2,488,199	6,496,493	3,810,209	1,361,925	3,048,294
Revenues Over (Under) Expenditures					
Revenues Over (Under) Expenditures	1,510,354	1,663,524	6,860,760	5,527,888	5,450,194
Fund Balance, Beginning of year	<u>21,279,585</u>	<u>22,789,939</u>	<u>24,453,463</u>	<u>31,314,223</u>	<u>36,842,111</u>
Fund Balance, End of year	<u>\$ 22,789,939</u>	<u>\$ 24,453,463</u>	<u>\$ 31,314,223</u>	<u>\$ 36,842,111</u>	<u>\$ 42,292,305</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 4,264,267	\$ 8,051,072	\$ 9,320,720	\$ 5,664,811	\$ 8,174,413
Prior Fiscal Year (2-yr Old Funds)	3,017,054	4,264,267	8,051,072	9,320,720	5,664,811
Prior Fiscal Year (3-yr Old Funds)	7,609,390	3,017,054	4,264,267	8,051,072	9,320,720
Prior Fiscal Year (4-yr Old Funds)	2,687,970	7,609,390	3,017,054	4,264,267	8,051,072
Prior Fiscal Year (5-yr Old Funds)	1,154,495	341,725	4,482,634	3,017,054	4,264,267
In Excess of Five Prior Fiscal Years	2,995,753	-	-	3,417,357	3,697,680
Accumulated Interest Earned	1,061,011	1,169,955	2,178,475	3,106,830	3,119,342
Total Revenue Available	<u>\$ 22,789,939</u>	<u>\$ 24,453,463</u>	<u>\$ 31,314,223</u>	<u>\$ 36,842,111</u>	<u>\$ 42,292,305</u>

Notes: 1. Negative Other Revenue negative amount due to accounting adjustments

Fund 125 – Animal Center:

The City's existing Animal Center is at capacity, and additional space will be needed for the growing demand imposed by future development. To meet that demand, the City Council has determined that a development impact fee is necessary for land acquisition and site improvements; building construction and expansion; interior building improvements; furniture, fixtures, and equipment; special needs equipment and facilities; veterinarian equipment and facilities; transportation facilities; kennel facilities; transportation facilities; and outdoor dog runs and play areas.

Impact fees for this fund are calculated in accordance with Resolution No. 14-128 using the per capita costs for existing facilities and the average population per dwelling unit. The impact fee per dwelling unit varies depending on the development type.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 34,364	\$ 9,534	\$ 32,014	\$ 28,365	\$ 44,177
Interest	140	348	3,692	4,169	62
Total Revenues	<u>34,505</u>	<u>9,882</u>	<u>35,706</u>	<u>32,534</u>	<u>44,239</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>168</u>	<u>368</u>
Revenues Over (Under) Expenditures	34,505	9,882	35,706	32,366	43,871
Fund Balance, Beginning of year	<u>51,757</u>	<u>86,262</u>	<u>96,144</u>	<u>131,850</u>	<u>164,216</u>
Fund Balance, End of year	<u>\$ 86,262</u>	<u>\$ 96,144</u>	<u>\$ 131,850</u>	<u>\$ 164,216</u>	<u>\$ 208,087</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 34,364	\$ 9,534	\$ 32,014	\$ 28,365	\$ 44,177
Prior Fiscal Year (2-yr Old Funds)	28,066	34,364	9,534	32,014	28,365
Prior Fiscal Year (3-yr Old Funds)	22,974	28,066	34,364	9,534	32,014
Prior Fiscal Year (4-yr Old Funds)	-	22,974	28,066	34,364	9,534
Prior Fiscal Year (5-yr Old Funds)	-	-	22,974	50,872	34,364
In Excess of Five Prior Fiscal Years	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,504</u>
Accumulated Interest Earned	<u>858</u>	<u>1,206</u>	<u>4,898</u>	<u>9,067</u>	<u>9,129</u>
Total Revenue Available	<u>\$ 86,262</u>	<u>\$ 96,144</u>	<u>\$ 131,850</u>	<u>\$ 164,216</u>	<u>\$ 208,087</u>

Fund 126 – Lower Etiwanda Drainage:

To implement the goals and objectives of the Public Health and Safety Element of the City of Rancho Cucamonga's General Plan and mitigate the drainage impacts in the Lower Etiwanda Local Drainage Area caused by new development, certain public drainage improvements must be or have to be constructed. The City Council determined that a development impact fee is needed to finance these public improvements and assess such fee for a development's share of the construction costs of these improvements.

Impact fees for this fund are calculated in accordance with Resolution No. 06-032 at a rate based on the net acreage of the development as it relates to the benefit and impact area with the specific public improvements to be financed.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ -	\$ -	\$ -	\$ 59,568	\$ -
Interest	2,028	2,943	20,890	17,636	(447) ¹
Total Revenues	<u>2,028</u>	<u>2,943</u>	<u>20,890</u>	<u>77,205</u>	<u>(447)</u>
Expenditures					
	170	390	390	400	480
Total Expenditures	<u>170</u>	<u>390</u>	<u>390</u>	<u>400</u>	<u>480</u>
Revenues Over (Under) Expenditures	<u>1,858</u>	<u>2,553</u>	<u>20,500</u>	<u>76,805</u>	<u>(927)</u>
Fund Balance, Beginning of year	<u>605,439</u>	<u>607,297</u>	<u>609,850</u>	<u>630,351</u>	<u>707,155</u>
Fund Balance, End of year	<u>\$ 607,297</u>	<u>\$ 609,850</u>	<u>\$ 630,351</u>	<u>\$ 707,155</u>	<u>\$ 706,228</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ 59,568	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	59,568
Prior Fiscal Year (3-yr Old Funds)	63,754	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	47,800	63,754	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	47,800	63,754	-	-
In Excess of Five Prior Fiscal Years	<u>464,976</u>	<u>464,586</u>	<u>511,996</u>	<u>575,350</u>	<u>574,870</u>
Accumulated Interest Earned	<u>30,767</u>	<u>33,711</u>	<u>54,601</u>	<u>72,238</u>	<u>71,790</u>
Total Revenue Available	<u>\$ 607,297</u>	<u>\$ 609,850</u>	<u>\$ 630,351</u>	<u>\$ 707,155</u>	<u>\$ 706,228</u>

Notes: 1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment

Fund 127 – Police:

The City's existing police facility is at capacity, and additional space is needed to serve the growing demand imposed by future development. The impact fee for police facilities is based on the relationship between the Police Department calls for service per year generated by existing development and the department's facilities' replacement cost. The funds will provide land acquisition and improvements; building construction; furniture, fixtures, equipment; technical centers, and transportation facilities for the City's Police Department.

Impact fees for this fund are calculated in accordance with Resolution No. 14-128 using the average cost per call for service and the calls per unit. The impact fee per dwelling unit varies depending on the development type.

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2017	2018	2019	2020	2021
Revenues					
Fees	\$ 120,240	\$ 113,023	\$ 152,816	\$ 117,280	\$ 135,096
Interest	339	613	14,038	16,333	138
Total Revenues	<u>120,579</u>	<u>113,637</u>	<u>166,854</u>	<u>133,614</u>	<u>135,234</u>
Expenditures					
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,890</u>	<u>1,573</u>
Revenues Over (Under) Expenditures	<u>120,579</u>	<u>113,637</u>	<u>166,854</u>	<u>121,723</u>	<u>133,661</u>
Fund Balance, Beginning of year	<u>112,338</u>	<u>232,917</u>	<u>346,553</u>	<u>513,407</u>	<u>635,130</u>
Fund Balance, End of year	<u>\$ 232,917</u>	<u>\$ 346,553</u>	<u>\$ 513,407</u>	<u>\$ 635,130</u>	<u>\$ 768,792</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 120,240	\$ 113,023	\$ 152,816	\$ 117,280	\$ 135,096
Prior Fiscal Year (2-yr Old Funds)	63,034	120,240	113,023	152,816	117,280
Prior Fiscal Year (3-yr Old Funds)	47,769	63,034	120,240	113,023	152,816
Prior Fiscal Year (4-yr Old Funds)	-	47,769	63,034	120,240	113,023
Prior Fiscal Year (5-yr Old Funds)	-	-	47,769	63,034	120,240
In Excess of Five Prior Fiscal Years	-	-	-	35,879	97,340
Accumulated Interest Earned	<u>1,874</u>	<u>2,487</u>	<u>16,525</u>	<u>32,859</u>	<u>32,997</u>
Total Revenue Available	<u>\$ 232,917</u>	<u>\$ 346,553</u>	<u>\$ 513,407</u>	<u>\$ 635,130</u>	<u>\$ 768,792</u>

CURRENT FEE SCHEDULE

Fees effective as of June 30, 2021:

Park Land Acquisition Impact Fee (per dwelling unit) (ENR)

Residential, Single Family (Detached)	\$3,773
Residential, Multi Family (Attached)	\$2,576
Residential, Mobile Home Park	\$2,018
Assisted Living Facility	\$1,254

Park Improvement Impact Fee (All Residential Development (per dwelling unit) (ENR)

Residential, Single Family (Detached)	\$3,646
Residential, Multi Family (Attached)	\$2,489
Residential, Mobile Home Park	\$1,950
Assisted Living Facility	\$1,212

General City Drainage Fee (per net acre) \$21,389

Etiwanda/San Sevaive Drainage Area Fee (per net acre)

Total Fee = (1) Regional Mainline + (1) Secondary Regional + (1) Master Plan

Regional Mainline Fee

Upper Etiwanda	\$7,800
San Sevaive	\$2,500
Lower Etiwanda	\$0

Secondary Regional Fee

Henderson/Wardman	\$6,400
Hawker-Crawford	\$4,700
Victoria Basin	\$400
Upper Etiwanda Interceptor	\$2,000

Master Plan Fee

Upper Etiwanda	\$8,900
San Sevaive	\$2,900
Lower Etiwanda	\$16,500
Middle Etiwanda	\$32,199

Library Impact Fee (per dwelling unit)

Residential, Single Family (Detached)	\$708
Residential, Multi Family (Attached)	\$484
Residential, Mobile Home Park	\$379
Assisted Living Facility	\$235

Animal Center Impact Fee (per dwelling unit)

Residential, Single Family (Detached)	\$134
Residential, Multi Family (Attached)	\$92
Residential, Mobile Home Park	\$72
Assisted Living Facility	\$45

Fees effective as of June 30, 2021 (Continued):

Police Impact Fee

Residential, Single Family (Detached) (per dwelling unit)	\$299
Residential, Multi Family (Attached) (per dwelling unit)	\$236
Residential, Mobile Home Park	\$144
Assisted Living Facilities (per dwelling unit)	\$109
Commercial/Retail KSF (per 1000 sf)	\$941
Office KSF (per 1000 sf)	\$295
Industrial KSF (per 1000 sf)	\$43
Hotel/Motel (per room)	\$145

Community and Recreation Center Impact Fee (per dwelling unit) (ENR)

Residential, Single Family (Detached)	\$1,973
Residential, Multi Family (Attached)	\$1,347
Residential, Mobile Home Park	\$1,055
Assisted Living Facility	\$656

Transportation Development Fees

Single Family Dwelling Unit (per unit)	\$12,708
Multi-Family Dwelling Unit (per unit)	\$7,625
Apartment or Condominium (per unit)	\$7,625
Senior Housing-Attached (Apartments or Condos) (per bedroom)	\$2,542
Nursing/Congregate Care (per bedroom)	\$2,542
Commercial (per 1,000 sf)	\$19,062
Industrial (per 1,000 sf)	\$7,625
Warehouse (per 1,000 sf)	\$6,354
Office/Business Park (per 1,000 sf)	\$15,250
Hotel/Motel (per room)	\$10,166
Self-Storage (per storage unit)	\$254
Day Care (per student)	\$3,177
Service Station (per gas pump)	\$63,540

Development Impact Fee Project Identification

Impact Fee/Fund	Current Projects	Project Phase	Construction		Estimated Project Cost(1)	Development Impact Fees		
			Estimated Construction Start Date	Estimated Date of Completion		Budget To Date(1)	Funding To Date(1)	Estimated % of Project Funded with Fees(2)
Parkland Acquisition Impact Fee								
111	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
Drainage – Henderson/Wardman Impact Fee								
115	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
Etiwanda Drainage Impact Fee								
116	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
Etiwanda Drainage/Upper Etiwanda Impact Fee								
118	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
Park Improvement Impact Fee								
119	Central Park - Amphitheatre	In Review	TBD	TBD	11,000,000	11,000,000	1,500,000	13.64%
	Central Park - Dog Park	In Progress	21/22	22/23	3,737,450	3,737,450	625,690	16.74%
	Central Park - Trailhead and Gardens	In Review	22/23	22/23	6,014,030	6,014,030	14,030	0.23%
	Citywide Parks and Recreation Facility Master plan	In Review	21/22	22/23	279,000	279,000	279,000	100.00%
	Etiwanda Creek Park Phase II	In Review	23/24	TBD	5,330,210	5,330,210	5,330,210	100.00%
	Pacific Electric Trail Improvements	In Review	23/24	TBD	360,000	72,000	72,000	20.00%
Park Development Impact Fee								
120	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
South Etiwanda Drainage Impact Fee								
122	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
Library Impact Fee								
123	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							

Development Impact Fee Project Identification

Impact Fee/Fund	Current Projects	Project Phase	Construction		Estimated Project Cost(1)	Development Impact Fees		
			Estimated Construction Start Date	Estimated Date of Completion		Budget To Date(1)	Funding To Date(1)	Estimated % of Project Funded with Fees(2)
Transportation Impact Fee								
124	Upgrade Left Turn Phases at Multiple Locations	In Progress	21/22	21/22	343,150	343,150	108,350	31.58%
	East Ave at Highland Avenue - Traffic Control Devices	In Review	21/22	21/22	582,000	582,000	582,000	100.00%
	Fiber Optic Interconnect	In Review	22/23	TBD	675,000	675,000	675,000	100.00%
	6th St at BNSF Spur Crossing West of Etiwanda	Planned	22/23	22/23	3,000,000	3,000,000	1,474,360	49.15%
	Advance Traffic Management System Phase 2	Planned	22/23	22/23	7,802,020	7,802,020	6,382,000	81.80%
	Etiwanda Avenue - East Side Widening	In Progress	21/22	21/22	850,000	845,000	845,000	99.41%
Animal Center Impact Fee								
125	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
Lower Etiwanda Drainage Impact Fee								
126	DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.							
Police Impact Fee								
127	Police Station Operational & COVID Lobby Improvements	Planned	TBD	TBD	170,000	170,000	170,000	100.00%

(1) Estimated Project Cost and Budget to Date amounts are from the 2021/22 -Capital Improvement Program. Funding to Date amounts are as of June 30, 2026. Budget to Date and Funding to Date include amounts only. For information on additional funding sources please see the Capital Improvement Program at www.CityofRC.us.

(2) Estimated funding with DIFs may include funding that is anticipated to occur in future years and will be budgeted accordingly in future years' Capital Improvement Programs.