

City of Rancho Cucamonga



Rancho Cucamonga Fire Protection District



Fiscal Year 2023/24 Preliminary Budget

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CITY OF RANCHO CUCAMONGA, CALIFORNIA
Fiscal Year 2023/24 Preliminary Budget

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RANCHO
CUCAMONGA
CALIFORNIA

INTRODUCTION

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MEMORANDUM

City Manager's Office

Date: June 6, 2023
To: Mayor and Members of the City Council
By: John R. Gillison, City Manager
Subject: Fiscal Year 2023/24 Preliminary Budget

PRELUDE

"I wish it need not have happened in my time," said Frodo. "So do I," said Gandalf, "and so do all who live to see such times. But that is not for them to decide. All we have to decide is what to do with the time that is given us." - J.R.R. Tolkien, The Fellowship of the Ring

It is interesting times we now live in. There is little serious debate about climate change, although it very much remains unresolved how fast things are changing and whether they are reversible. Artificial Intelligence has gone from a science fiction concept in 2001 A Space Odyssey to an everyday term as we can call up ChatGPT with but a few keystrokes. Russia is engaged in a war in Eastern Europe and China has clearly become the 3rd major global superpower in a very active way around the globe. Closer to home, inflation at the time of writing is still running in 5% range despite Federal Reserve efforts at a "soft landing" that would bring it back down to the 2-3% range. Interest rates are rising, home sales are dropping, new home construction is moribund, and the campaigning for the 2024 election cycle has already begun. In our region, the Inland Empire of Southern California, warehouse construction and uses remain red hot, more families and people are leaving the expensive coastal regions to move into the area, and no one is quite sure if we are on the verge of a new recession, already in a recession, or the much-dreaded recession is a mirage of pessimistic expectations which aren't grounded in the reality of our economic indicators. So, all we can do, in these interesting times, is decide what we do with the time that is given us. Rancho Cucamonga was incorporated in 1978, nearly 45 years ago, and as we approach 50 years old, the City's first chapter, or story (of growth, creating an identity, charting a course) is coming to a close. But as the first story closes, the second story begins. In 2021 the City of Rancho Cucamonga adopted a new General Plan, Victoria Gardens is now over 15 years old, Empire Lakes has transitioned to The Resort, Brightline West is coming to Cucamonga Station, and our second story will be what we make of it, in these interesting days, with the time we have ahead of us.

"Faithless is he that says farewell when the road darkens."
— J.R.R. Tolkien, The Fellowship of the Ring

City Council Strategic Goals are the lodestone that guide the efforts of the City of Rancho Cucamonga all year long. A goal is an object or an aim that we wish to achieve through action. While simple in concept, there are many different variations of goals. For example, there are daily goals, weekly goals, monthly goals, quarterly goals, and yearly goals. The reason we set goals is to provide direction and purpose in life. By setting goals, we ensure a certain level of motivation and desire on a regular basis, and we have a benchmark against which to measure our efforts over an extended time.

The goals which the City Council sets are often one year but, in many cases, may be multiyear goals. These goals implement the City Council Mission, Vision and Core Values. To accomplish these goals City staff muster everyone's collective efforts in a focused workplan which simultaneously carries out the ministerial duties of the City while aligning mid- and long-term efforts to accomplish the City Council goals. These goals are known as SMART goals. They are strategic, measurable, achievable, realistic, and timely. The City Council goals come about through suggestions from the public throughout the year, from various strategic plans the City has developed (Climate Action, Public Art, Economic Development, Active Transportation...) and from discussions during the various City Council teambuilding workshops throughout the year. City staff report quarterly on the progress towards accomplishing the goals and once a year the City Council updates the goals.

For Calendar Year 2023 the City Council Goals are:

- By the end of June 2023, the City Manager will present a partnership for consideration to the City Council to design and build affordable for-sale homes.
- By the end of September 2023, the City Manager will provide recommendations to the City Council for the top two or three economic development initiatives from the Economic Development Strategic Plan, to pursue in 2024 and 2025.
- By the end of November 2023, the City Manager will present to the City Council findings of a review of all the current and proposed police facilities in the city with recommendations for incrementally improving the City's physical policing infrastructure.
- By December 2023, the City Manager will present funding options to the City Council for the additional costs to build the bridge and widen the roadway to improve safety and traffic circulation, reduce vehicle miles traveled, and reduce emissions on Etiwanda Avenue.

Staff have been actively engaged in the Surplus Land process for Goal #1, particularly with respect to the 8th Street and Baker Avenue site purchased for this reason. A joint Planning Commission and City Council workshop is planned related to Goal #2 this summer. Preliminary conversations have begun with an architect related to a cost for Goal #3, and City Staff continue to pursue multiple efforts to obtain additional State and Federal funding for the Etiwanda Grade Separation (Goal #4).

FY 2022/23 Budget Recap

"It's a dangerous business, Frodo, going out your door. You step onto the road, and if you don't keep your feet, there's no knowing where you might be swept off to."

— J.R.R. Tolkien, The Lord of the Rings

Last fiscal year, the City was still dealing with the impacts, and recovery, from the COVID-19 pandemic. As we write this message, both World Health Organization and the Centers for Disease Control have officially ended the pandemic. Last year, remote work, employee vacancies/retirements and hiring, consumer confidence and sales/travel, and economic development were all challenges that were very much up in the air at the time. As we look back a year later some things have cleared. Many businesses have adopted remote or hybrid work and few have full gone back in the office. Employee vacancies/retirements/turnover/hiring is a medium-term challenge both the public and private sector are grappling with. Consumer confidence has largely returned although inflation continues to eat away at it as reflected in the retail sales and travel numbers which are a mixed bag. Economic Development continues to move to the forefront of most local agencies' priorities (see City Council Goals above). The long discussed (since 2021) and much dreaded economic recession still remains hazy in its outline and unclear as to when and to what extent, or even if, it will impact the Inland Empire. Nonetheless, recognizing it is dangerous business to head out your door onto the open road, the City continues its

multi-year effort to focus on restructuring its business lines to improve profitability, restructuring its service delivery to improve efficiency, and capitalizing on the movement of people into the Inland Empire so that we will be better positioned to weather the storm.

FY 2023/23 Budget Challenges

"Do you wish me a good morning, or mean that it is a good morning whether I want it or not; or that you feel good this morning; or that it is a morning to be good on?"

— J.R.R. Tolkien, The Hobbit

In FY 2023-24 the clearest economic issue facing the City is one that has as many different meanings as "Good Morning" in the quote above. Given the long period of slow growth following the Great Recession in 2009-10, every economist of any stripe has been expecting a downturn eventually. That chorus was building in 2019, and then the artificial shutdown of COVID-19 happened. Much like turbulence on a plane, with little warning, we dropped quick enough to make our stomachs rise to our throat, and then equally as quick, caught steadier air again and began to climb. At least in the Inland Empire, by most measures, employment, economic growth, and travel has returned to or exceeded pre-pandemic levels. Which leaves us back where we started on this fine morning. Where is the much-heralded recession?

For impatient readers I will provide a short answer. While it is likely the national economy will bounce a bit harder on the landing than the Federal Reserve and most economists would like, and California with its highly dependent income tax structure will certainly endure more than little bumps and bruises, for now at least it appears the Inland Empire's regional economy (and by extension Rancho Cucamonga) will largely remain unaffected to a great degree due to our heavy presence in warehousing and distribution which are the engine of e-commerce. That will not always be the case, however, and we would do well to heed this early warning. There is no such thing as one single sector of the economy which is so perfectly resilient that it does not experience ups and downs; logistics is not immune to slow or declining growth.

State

Certainly at the State level, California is headed for, or is already in, a recession. What was an estimated \$22 billion budget deficit in January 2023 is now a \$31.5 billion deficit and likely to keep growing. In fact, a recent Legislative Analyst's Office report estimates it is highly unlikely the State can afford the Governor's current May Revision spending levels (less than a 15% chance) and that if revenues are not more than \$30 billion over estimates, there is the likely prospect for multiple budget deficits over the next five years. Further, the State is overly optimistic in relying on the use of one-time reserves to balance the FY 2023-24 budget which will compound future deficit reduction measures. As is usual, California's budget overly relies on state income taxes for the lion's share of revenue. In what was a quite predictable turn of events, high inflation, turmoil in the banking sector, a turbulent national economy roiled over rising interest rates and the federal debt limit, as well as high taxes have taken their toll and last year's record surplus is now a deficit. With income taxes (due to the extreme winter weather) postponed for most Californians until October, the deficit could continue to worsen.

In true California fashion, the solution (at least as proposed by Governor Newsom) so far seems to be a bit of sleight of hand, modest cuts, use of reserves, and hoping for a better tomorrow to come soon. Among the changes include:

- Proposition 98 funding for schools was modestly adjusted downward
- Funding for arts, music and instructional materials was cut, and community college funding was reduced

- Department of Corrections and Rehabilitation (prison system) will have its funding reduced and more prisons will be closed
- No funding to help ailing public transit systems
- \$200 million in unallocated Middle Class Tax Refunds, \$149.4 million in unused funds to help consumers with past-due utility bills during COVID and \$280 million of unspent CalWORKS aid funds are all being clawed back
- Newsom’s budget maintains the \$3.9 billion in “trigger cuts” that would be implemented in various programs if revenue dips even further, primarily in climate and transportation (\$3.1 billion), housing (\$600 million), parks (\$106 million) and workforce training (\$55 million)
- The budget shifts more general fund spending — \$7.5 billion, up from \$4.3 billion — to other sources, moving \$1.1 billion in climate spending and another \$1.1 billion for student housing projects to bonds, and \$635 million for zero-emission vehicles to a Greenhouse Gas Reduction Fund
- It doubles the \$1.2 billion in borrowing from special funds and increases the revenue expected from a January proposal reintroducing the Managed Care Organization Tax on health insurance plans. The governor’s staff said consumers shouldn’t see pass-through costs from that tax in their premiums.
- Lastly, the State will spend half of its reserves to fund social safety net programs and slow down other payments, while making a major reduction of \$6 billion in climate efforts including EV charging and other comparable programs.

Those that fail to learn from history are doomed to repeat it, is a well-known saying that Winston Churchill used. History tells those of us in local government that when the State has persistent multi-year budget challenges, it looks to pass costs down to local government while simultaneously removing locally raised revenue. It certainly seems this history is looking to reprise a well-known prior turn of events. If this is not enough, among other larger context challenges that the City must take into account with our local budget, but which we cannot control, are increasing interest rates and high inflation.



As the above chart shows, although inflation has dropped over the last 8 months, from a high of 9.1 to a low of 4.9, it still remains stubbornly above the 2-3% normal range. Further, it is clear that as it drops the rate of decrease continues to slow incrementally as well, suggesting that the last 1.9 – 2.5% could be the hardest yet to come.

Inflation is not just an academic discussion, however. It has real effects locally. A key part of inflation is core inflation. Core inflation is defined as the change in the cost of goods and services, excluding the food and energy sectors as those measures are much more volatile. Core inflation is measured using the consumer prices index or CPI which reflects the change in prices that consumers pay for goods and services. The current rise in inflation has been substantially driven by core inflation and that effects workers take home pay. As take-home pay fails to keep pace with the rising cost of inflation, it creates upward pressure on salaries. This cycle of upward pressure has been particularly strong due to a shortage of employees, especially those with key skill sets in middle management, in both the public and private sector. Rancho Cucamonga, like other local governments, is far from immune to this trend and like other employers, has been struggling to hold on to employees.

Along with inflation, rising interest rates also have a huge impact on the local economy. In the United States, the federal funds rate is the interest rate at which depository institutions such as banks and credit unions lend reserve balances to one another overnight, on an uncollateralized basis. They do this when certain institutions have surplus balances that other institutions need to maintain their reserve balances. The rate at which they loan this money, is effectively the base interest rate from which other interest rates (savings accounts, money market accounts, credit cards, home loans, auto loans, construction loans) are then tiered upward. As the chart below indicates, just a year ago, this base interest rate was at or near zero. To control the rise in core inflation, the Federal Reserve has been increasing this rate at modest to moderate amounts on a progressive basis over the last year as the chart below indicates.

FOMC Meeting Date	Rate Change (bps)	Federal Funds Rate
May 3, 2023	+25	5.00% to 5.25%
March 2, 2023	+25	4.75% to 5.00%
Feb 1, 2023	+25	4.50% to 4.75%
Dec 14, 2022	+50	4.25% to 4.50%
Nov 2, 2022	+75	3.75% to 4.00%
Sept 21, 2022	+75	3.00% to 3.25%
July 27, 2022	+75	2.25% to 2.50%
June 16, 2022	+75	1.50% to 1.75%
May 5, 2022	+50	0.75% to 1.00%
March 17, 2022	+25	0.25% to 0.50%

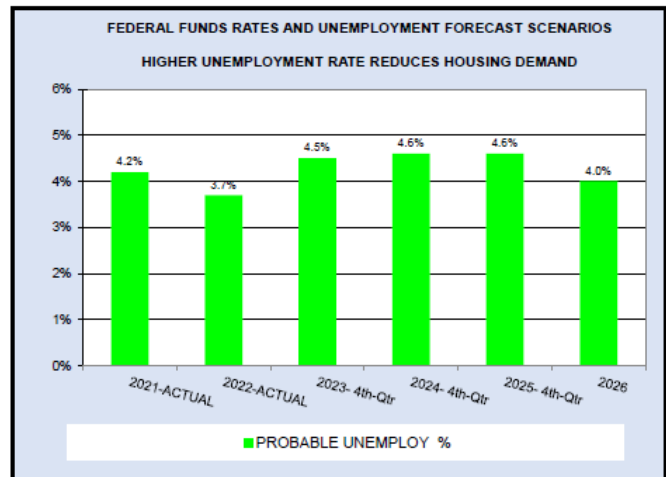
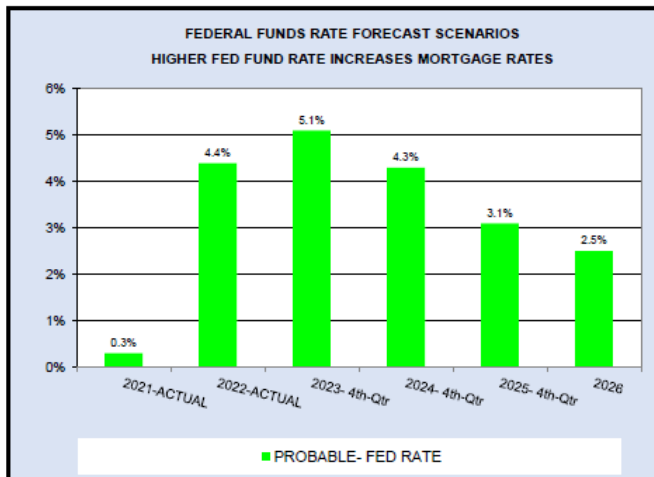
With the federal funds rate now over 5%, this rise has had a significant impact on the economy. As inflation begins to moderate, the cost of borrowing money has increased. Remember, however, that inflation is driving prices up simultaneously also. So now, automobiles cost 10-20% more to replace than a year ago, AND the loan to finance that replacement has an interest rate 3x as a year ago. Housing prices have skyrocketed due to inflation, and rising interest rates have dampened consumer activity (who wants to give up their 2.5% home loan for a 6% home loan?) which creates further upward pressure on costs. Construction loans from banks, a key method of building new businesses, offices, industrial locations, and single and multi-family residences, have also skyrocketed. Not only are these loans carrying 3x more interest than they were, banks are unwilling to finance as much of the construction (loan to value) and in many cases the combination of increasing interest rates and decreasing loan to value have effectively dried up construction finance. Decreasing construction growth creates further upward pressure on prices. This reinforces the idea that the last 2-3% drop in inflation may well be the hardest and take the longest.

Remember readers, inflation and interest rates are federal challenges and they will only compound California State budget deficits. So, we face dual challenges at the local level, neither of which we have much control or influence over. Lest one think this writer is overly pessimistic, the State of the Region Report for the Inland Empire 2023 also predicts that a recession will start in either the last quarter of 2023 or the first quarter of 2024. This determination was based on several leading indicators including decreasing household spending due to weakening consumer sentiment, increasing business inventories as consumers cut back spending, an inverted yield curve (short term interest rates are higher than long term interest rates), the rising Federal Funds rate, all time low housing starts and the extremely low unemployment rate which typically bottoms out right before an economic contraction.

Region

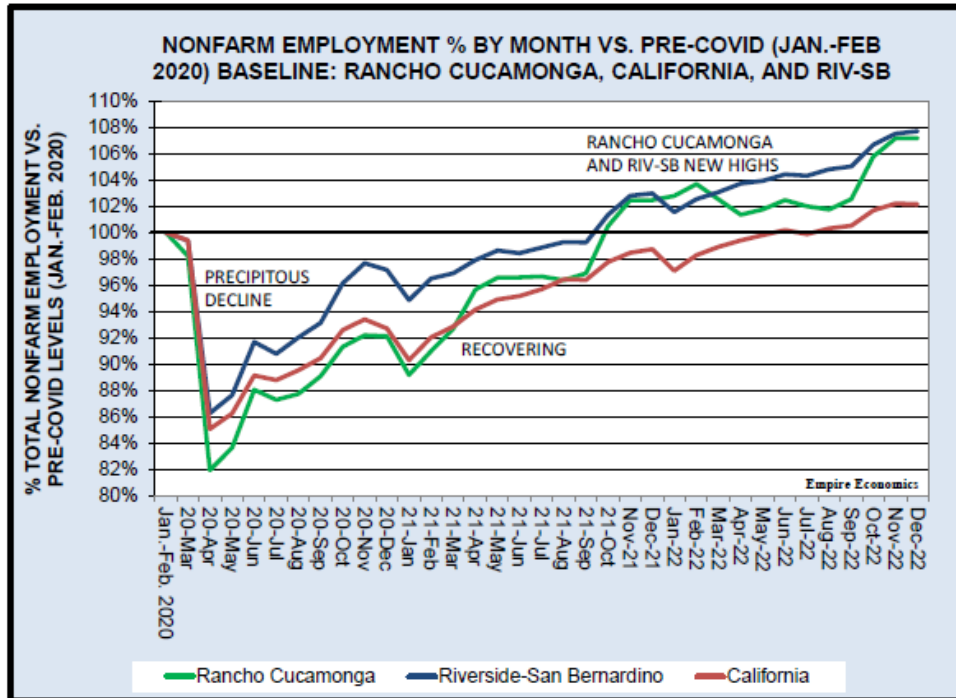
Locally (meaning in the Inland Empire region – a 2 county area the size of South Carolina), the California Department of Finance estimates that Rancho Cucamonga’s housing grew from 60,797 units to 61,158 a 0.6% growth from January 2022 to January 2023, while our population went from 174,090 to 173,545 a 0.3% decrease. These changes are consistent generally with the larger region around the city.

Looking forward, based on a variety of economic forecasts, the City expects the following:

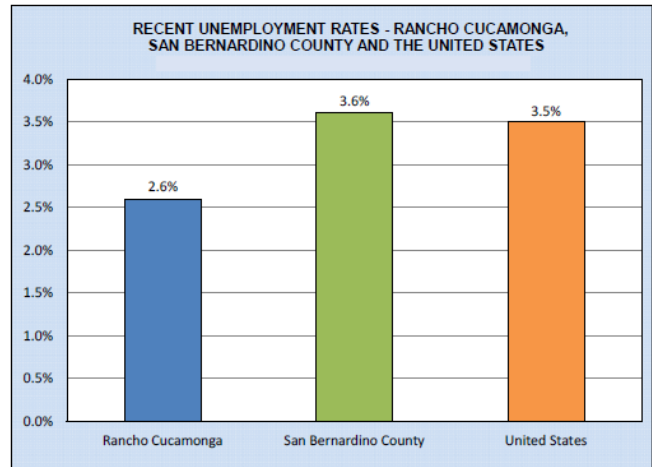
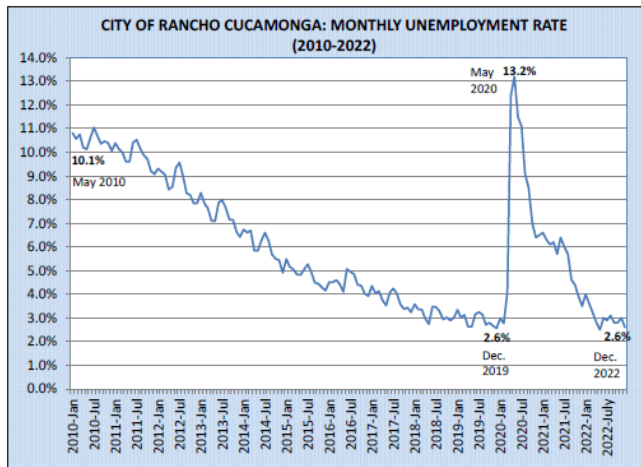


As interest rate hikes end, likely near the end of 2023, we will see a slow decline in rates over the ensuing 24 months. As the increased rates become endemic, unemployment will rise from the current range of mid 3% to just under 5%, the traditional measure of full employment. With the rise in unemployment, inflation will temper, and the economy should resume a more even keel going forward.

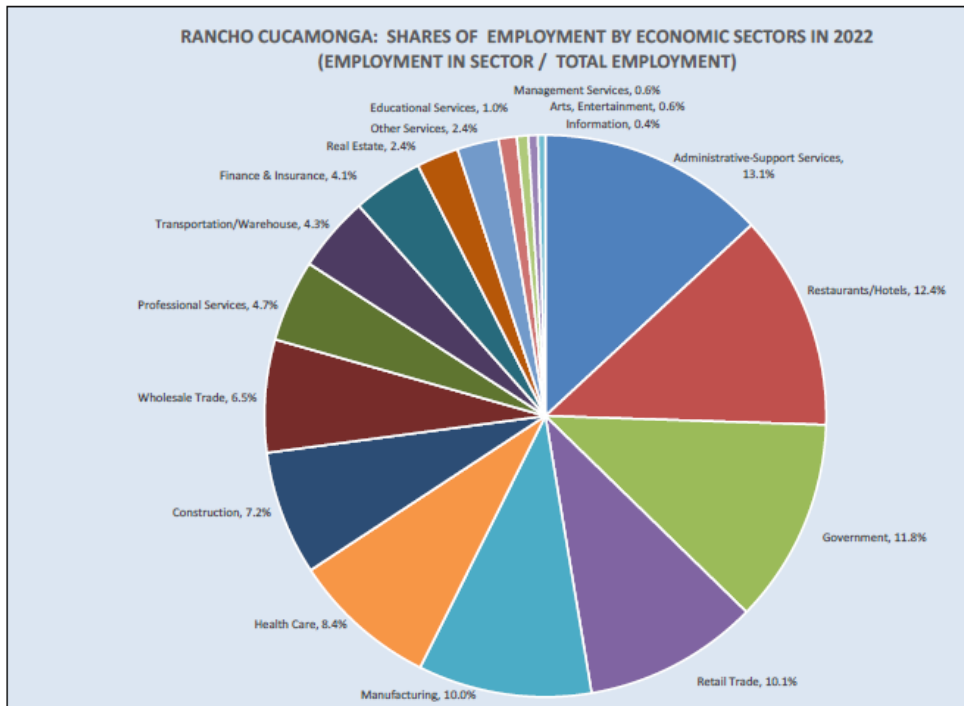
Unemployment in Rancho Cucamonga is now about 7% above pre-COVID levels, generally mirroring the recovery in the Riverside and San Bernardino County areas, which are among the leading growth areas in California.



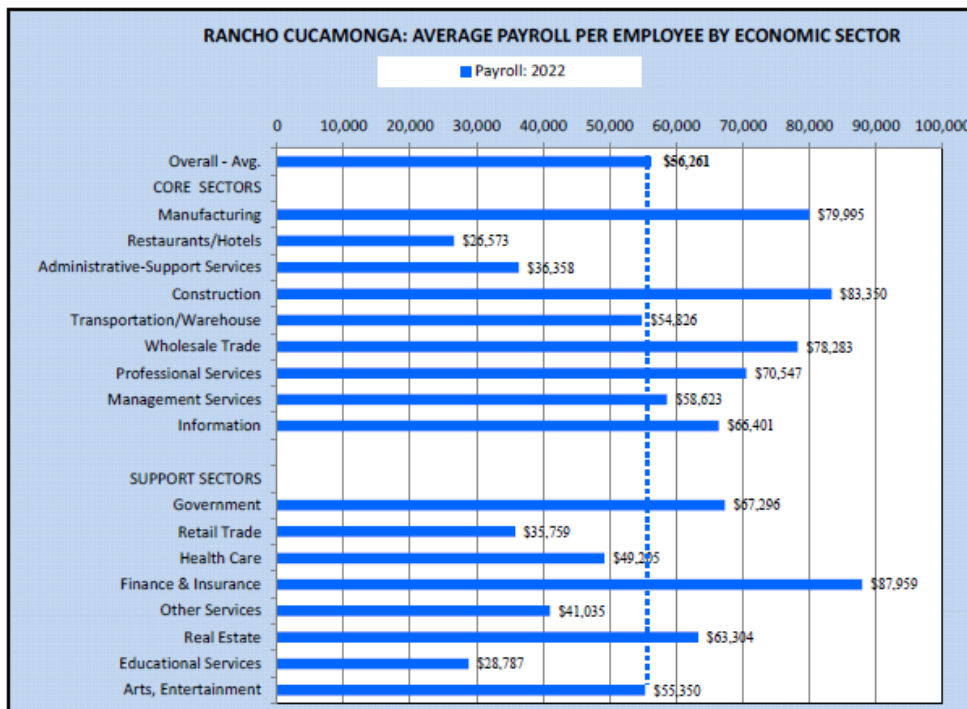
Unemployment in Rancho Cucamonga is extremely low, just a tick over 2.5%, equaling pre-COVID lows.



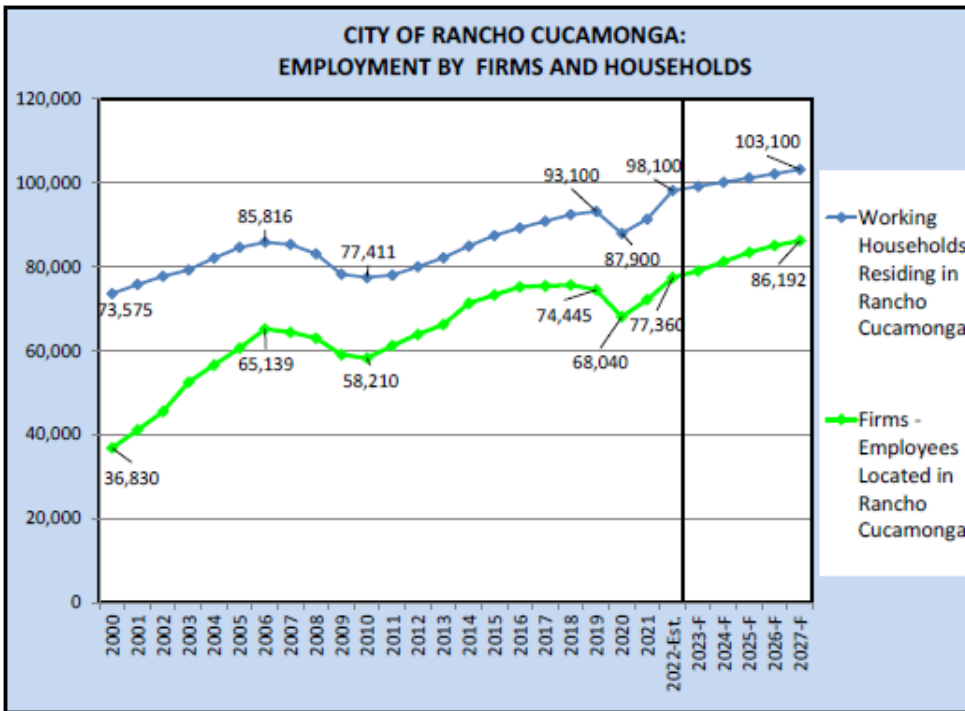
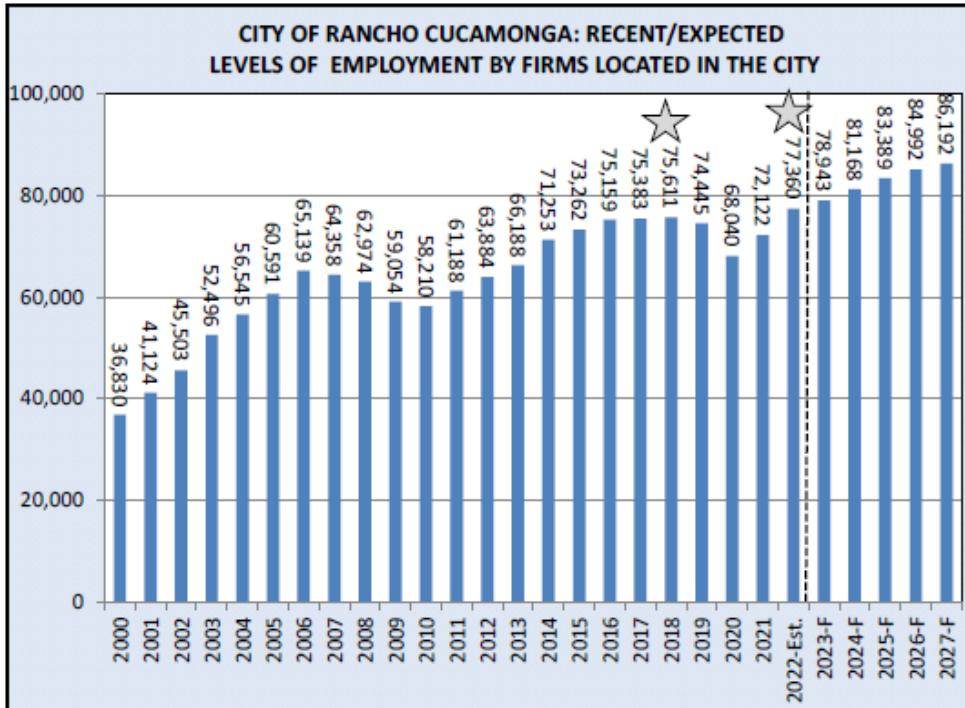
A reflection of a well-diversified economy, 51% of the City’s employment is spread among administrative support, restaurant/hotel, government, retail trade and manufacturing.



Unfortunately, many of the City's employment sectors reflect lower-paying and lower-skilled professions, which represent a mismatch with the higher education and higher-paying professions of many residents. Until these two comparisons are better balanced, many of the City's residents will continue to have to commute to Los Angeles and Orange Counties.

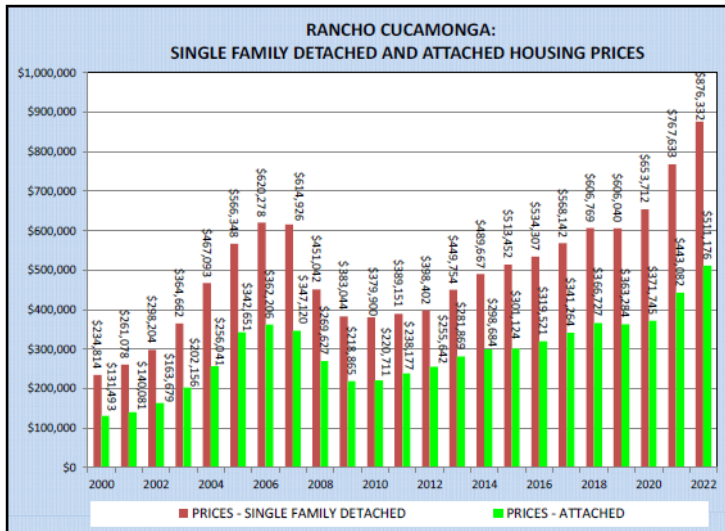


Employment is expected to rise over the next four years in Rancho Cucamonga, although one challenge will be diversifying employment growth away from purely warehousing/distribution jobs otherwise the risk of future employment losses due to automation will increase.



Housing

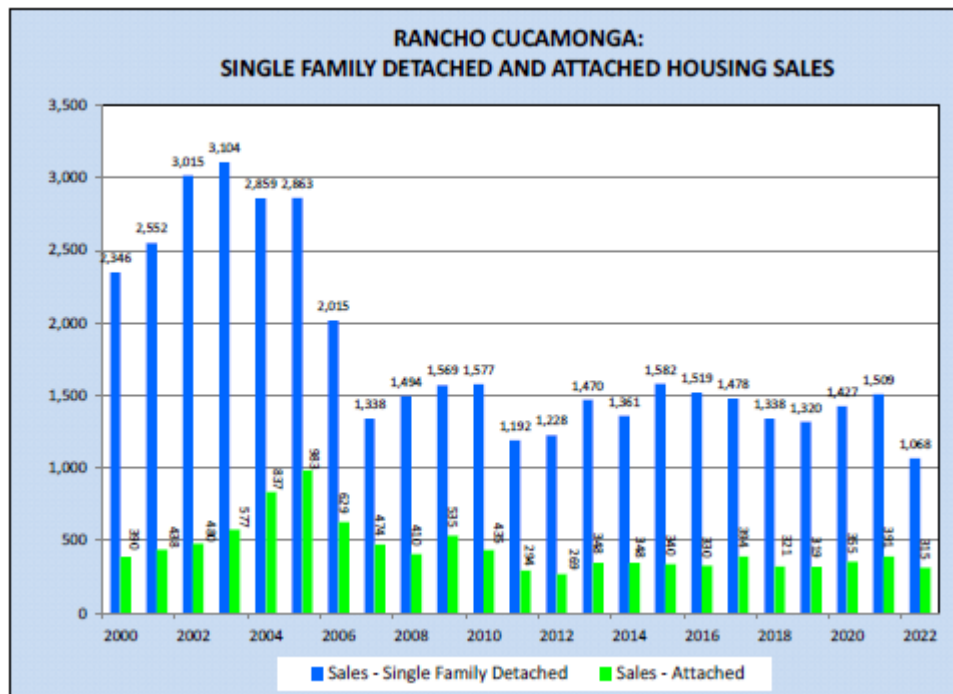
Anyone living in California the last 6+ years has certainly heard there is a housing crisis/shortage. This concern takes two forms, lack of services and resources for those experiencing homelessness or the near homeless and a lack of new housing production contributing to further price escalation for existing homes and exacerbating affordability issues for those in the middle to lower income sectors of the economy. Rancho Cucamonga has not been immune from this trend, particularly as a nicer suburban community with strong schools, high levels of public safety, and lots of amenities for families. Not only have prices increased, but overall sales have decreased.



TOTAL PRICE INCREASE BY TIME PERIOD BY TYPE

	SINGLE FAMILY DETACHED	ATTACHED
2000-2006:	164%	175%
2006-2010:	-39%	-39%
2010-2020:	72%	68%
2020-2022:	34%	38%

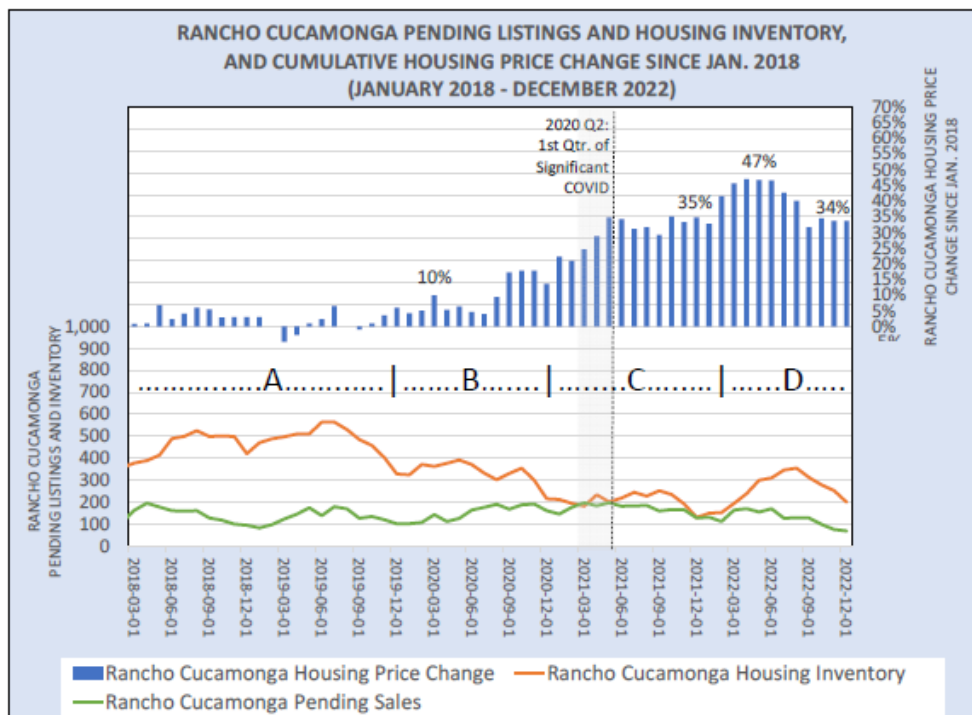
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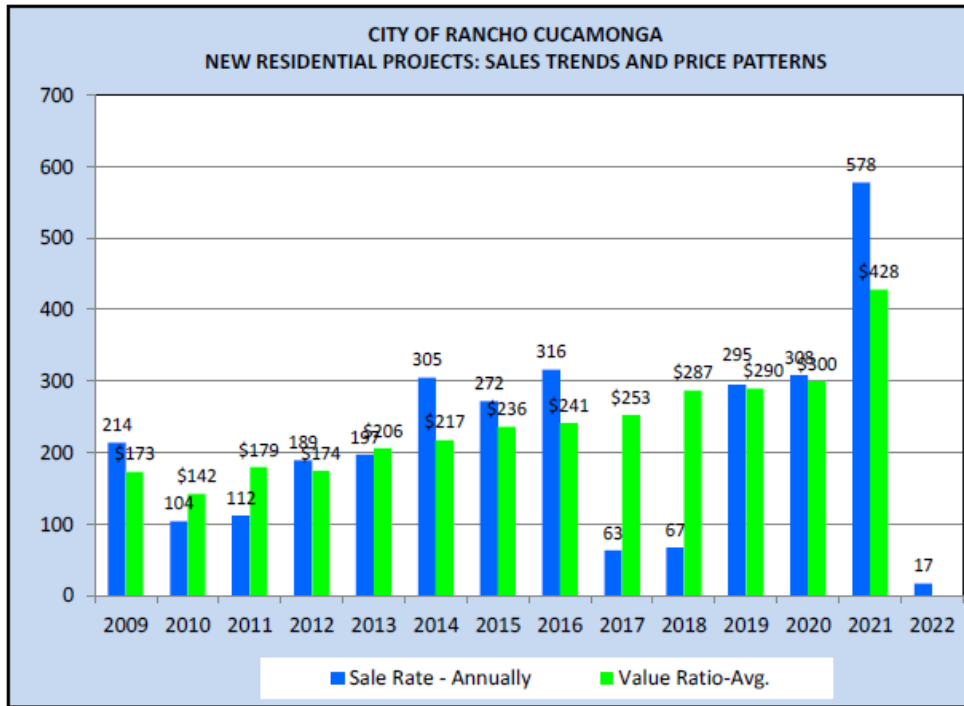
The City has been diligently working to increase supply, but critically, as noted earlier, construction loan interest rates and terms are working against many new projects. Despite this, in the first year following the City’s new General Plan, adopted in late 2021, the City met its goal of approving over 1,400 entitled units:

TABLE 2: RHNA UNITS ALLOCATED AND ENTITLED BY INCOME LEVEL				
Income Level	Percent of Area Median Income (AMI)	Total RHNA Units Allocated for Current Planning Period	Units Allocated Per Year	Units Entitled in 2022
Very Low	Up to 50%	3,245	406	16
Low	51-80%	1,920	240	0
Moderate	81-120%	2,038	255	0
Above Moderate	>120%	3,322	415	1,463
TOTAL		10,525	1,316	1,479

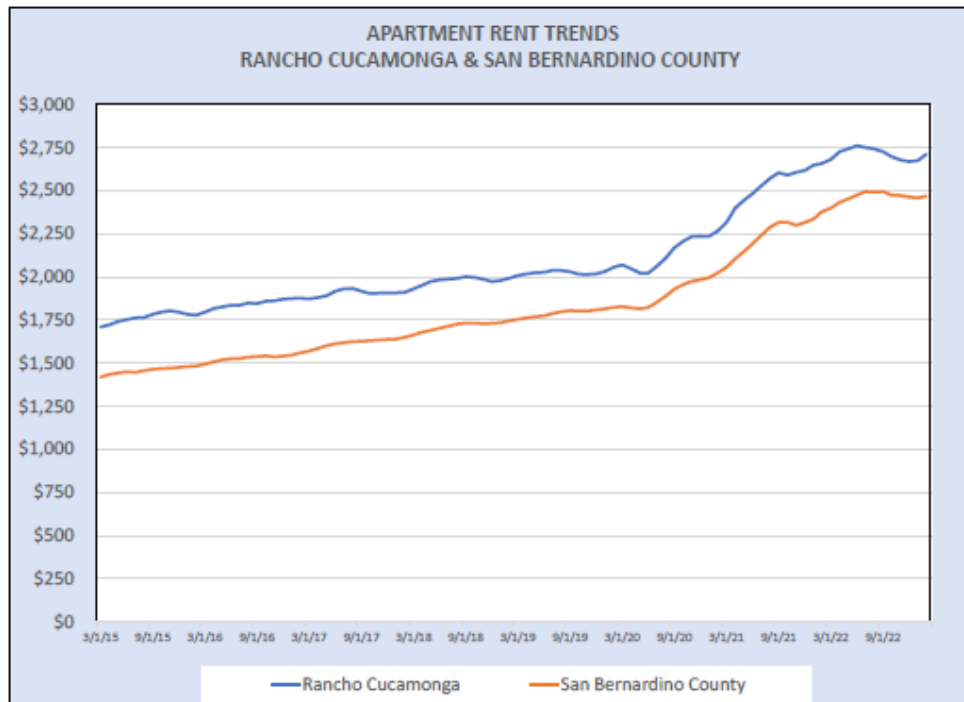
Offsetting this, however, is mortgage interest rates, a secondary driver of housing demand along with increased employment.



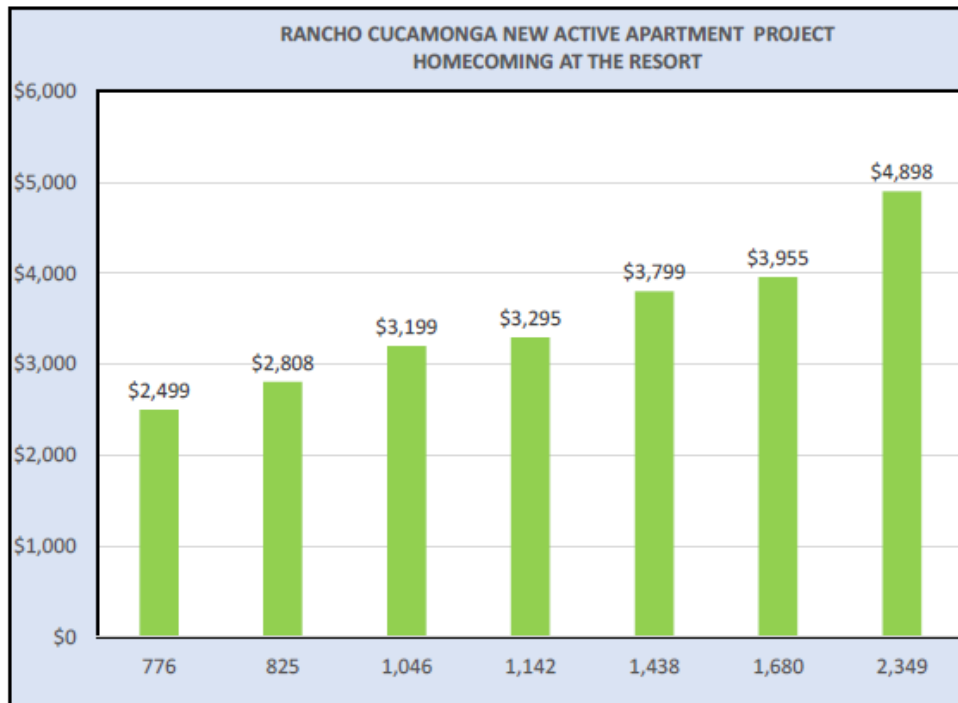
For-sale single-family homes in Rancho Cucamonga remain a valuable commodity; one in short supply because fewer and fewer developers are interested in building them. Multifamily projects generate yearly income from monthly rents; however, single-family homes only generate one time revenue.



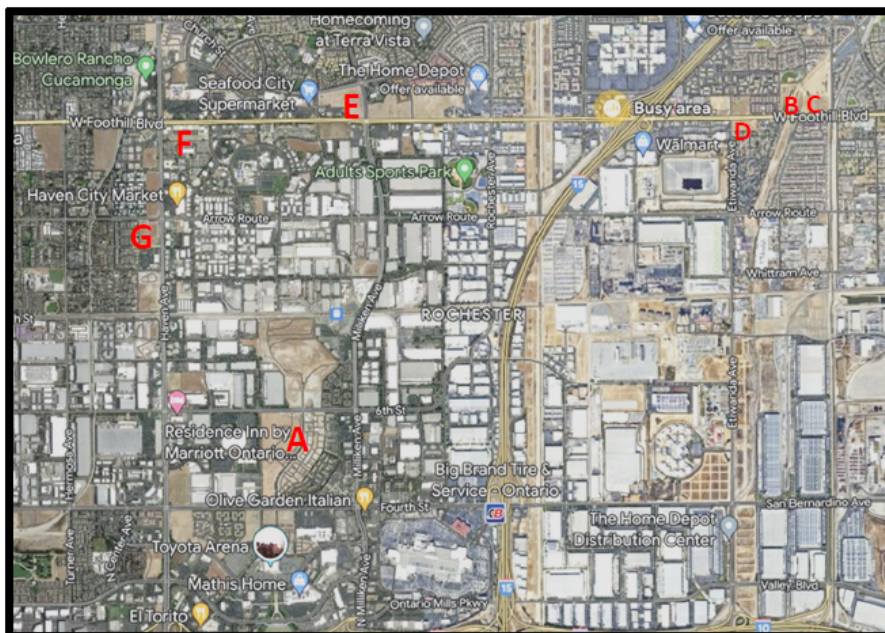
The City has limited ability to change this trend as we can neither force nor prohibit the private sector from building whichever product (for-sale or for-rent) it desires. A good example of why multifamily remains a more desirable product for developers is shown clearly in the chart below.



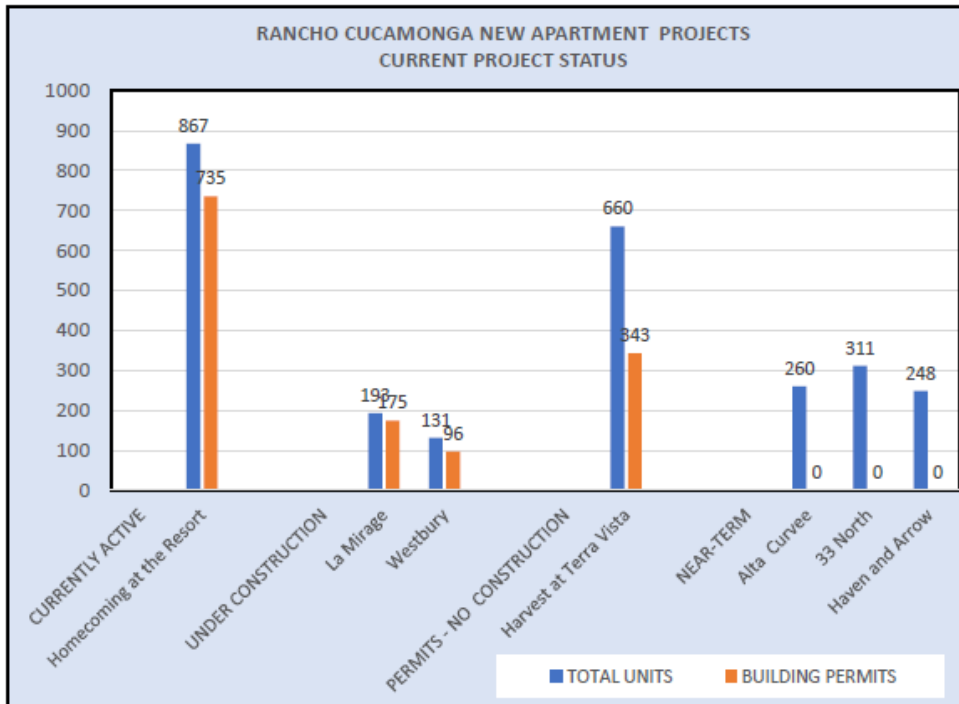
One of the largest and most recent examples of rent appreciation, and why this sector remains a strong investment, is Homecoming at The Resort in the former Empire Lakes area between 4th and 6th Street. The chart below illustrates the rents and square footages for units at this complex, which range between \$2.08 to \$3.22 per square foot:



Multi-family apartment complexes continue to come on-line. Currently under construction are the southeast corner of Etiwanda and Foothill as well as the northwest corner of East and Foothill. Expected to pull permits shortly are the northwest corner of Milliken and Foothill and the southwest corner of Haven and Arrow.



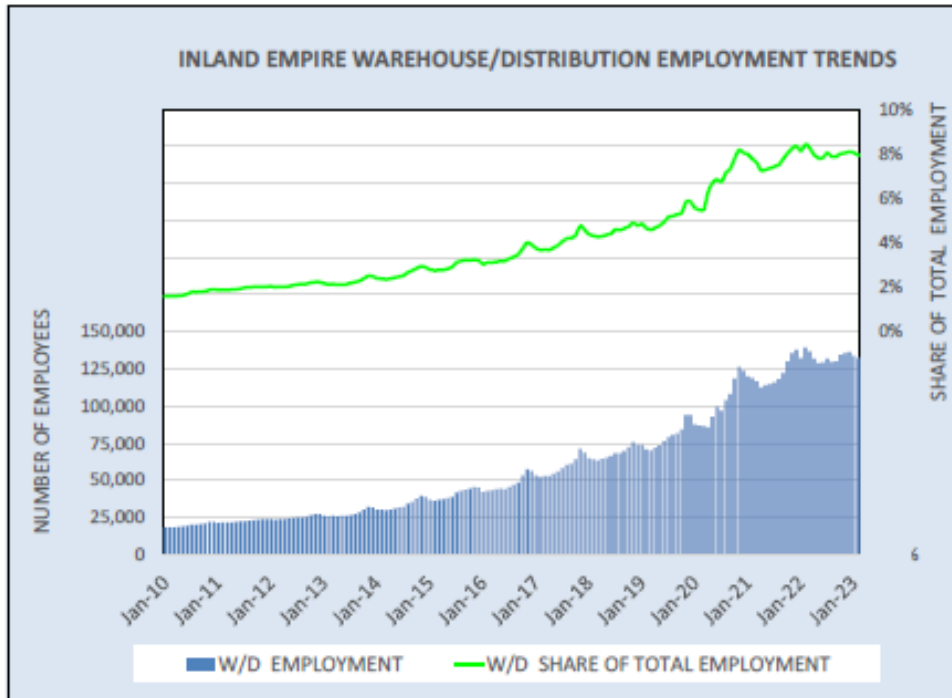
PROJECT	MAP CODE	LOCATION
CURRENTLY ACTIVE		
Homecoming at the Resort	A	The Resort
UNDER CONSTRUCTION		
La Mirage	B	NWC of Foothill and East
Westbury	C	West Side of East Avenue North of Foothill
PERMITS - NO CONSTRUCTION		
Harvest at Terra Vista	E	NWC of Foothill Blvd and Milliken Ave
NEAR-TERM		
Alta Curves	D	SEC of Foothill Blvd and Etiwanda Ave
33 North (previously the Watt site)	F	SEC of Foothill and Haven Avenues
Haven and Arrow	G	SWC Haven and Arrow



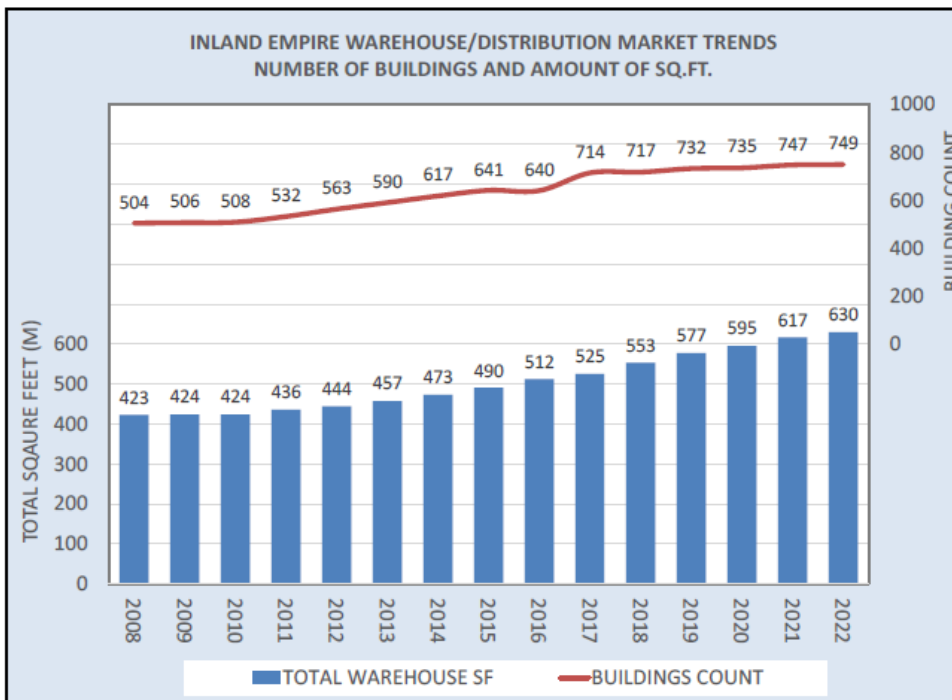
As noted earlier, employment is expected to rise over the next 4 years in Rancho Cucamonga, although one challenge will be diversifying employment growth away from purely warehousing/distribution jobs. This is a challenge for the region as a whole. Specifically, the problem is not warehouses and distribution centers as some critics have made it out to be. Were that the case, then legislation focused on the location of those warehouses and distribution centers, how they are designed, and if they are future ready for electric trucks, would be a potentially appropriate solution. No, the real challenge for the regional economy is a lack of diversification. The Inland Empire has a strategic location in southern California, relatively close to the ports with large, flat, and up until recently, relatively inexpensive parcels. Additionally, the area is serviced by the 10 freeway, 60 freeway, and 15 freeway along with extensive railroad lines. These facts, coupled with relatively affordable housing and a less educated and comparatively large supply of inexpensive labor have resulted in a warehouse and distribution boom. Market conditions for warehouse and distribution space remain strong. Rents are at an all-time high and vacancy is at an all-time low.

During the COVID pandemic, this economic sector showed considerable strength, and helped the local region weather the storm comparatively untouched. Demand for continued growth in the warehouse and distribution sector remains strong and will continue for the foreseeable future. The challenge, however, is that warehousing and distribution employs relatively few employees per acre, is highly susceptible to automation for many of the jobs, has moderate pay levels and relatively few employees in this sector can afford housing locally, even in the comparatively inexpensive Inland Empire. Further, because of the nature of the work, the jobs are fairly transitory in many cases which makes the industry ripe for additional further and future automation.

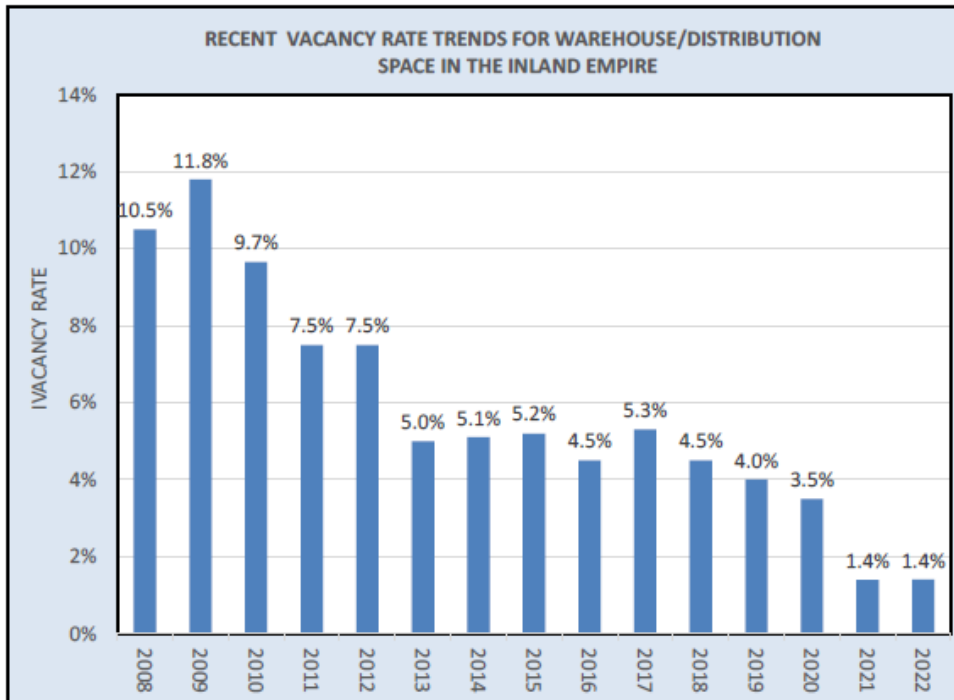
It is important to understand this trend, which right now is the dominant economic development narrative in the Inland Empire, shows no immediate signs of weakening. As the chart below shows, warehouse/distribution space has been rising steadily the last seven years but accelerated rapidly during COVID-19. It appears poised to continue that growth for another half dozen years, and with it, the demand for warehouse and distribution workers.



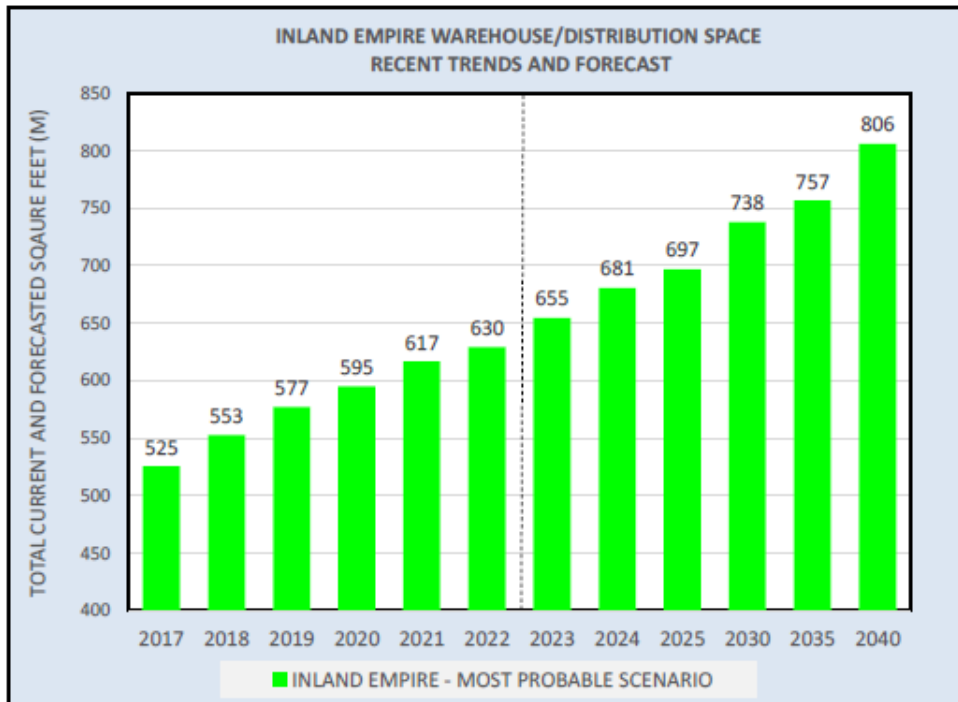
What is important to understand is that despite fewer workers per square foot compared to most businesses, warehouse and distribution facilities are trending toward larger and larger sizes, increasing the demand for employees even if there are fewer employees per square foot.



Further, vacancy rates are at an all-time low for this sector.

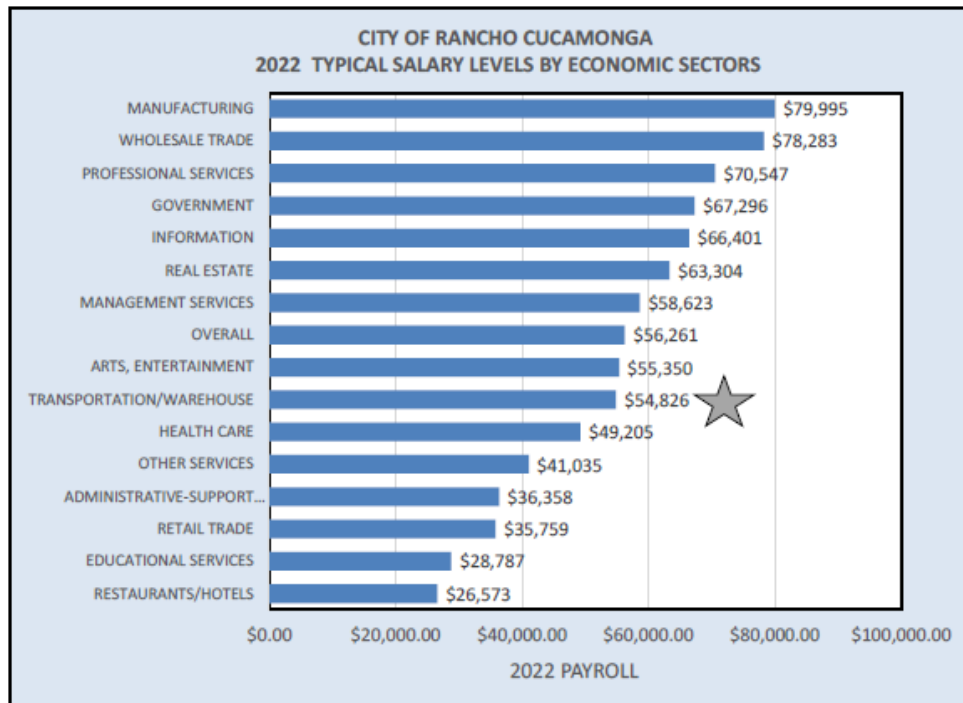


This will lead to further unprecedented demand for warehouse and distribution workers in the short to medium term future.



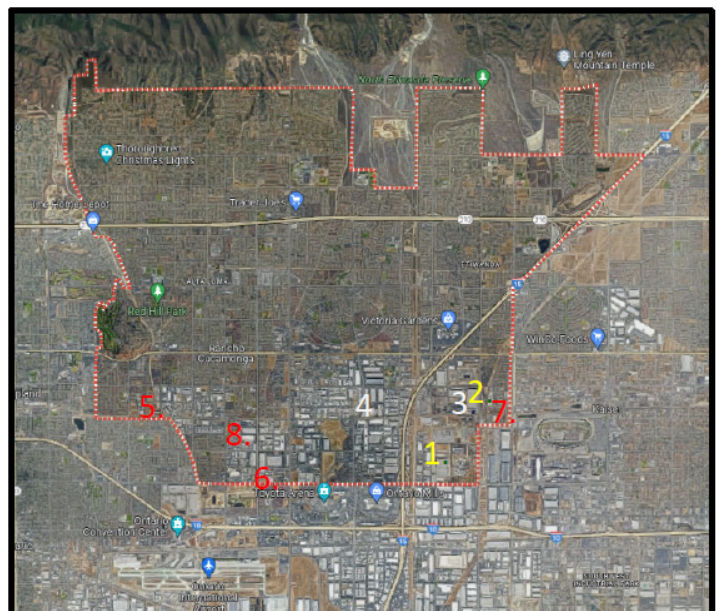
Over reliance in any one area of the economy is never healthy. Over time we know that businesses come and go and the economy changes. Southern California in particular, which was heavily reliant on the defense industry in the 1950s-1970s, learned a harsh lesson as facilities closed, workers lost jobs, and sites had to be re-purposed. Extremely large (over 250,000 square foot) warehouse and distribution facilities are unique, purpose build facilities which will be extremely challenging to repurpose if the day comes when they are no longer needed in the same way as today.

Taking a look at the jobs created, we can see that the salaries of warehouse and distribution workers skew toward the lower end of the scale, making it challenging for them to find housing locally, whether in Rancho Cucamonga or other locations. This pressure means they are likely commuting longer distances to their job, creating pressure on freeways, and increasing vehicle miles traveled.

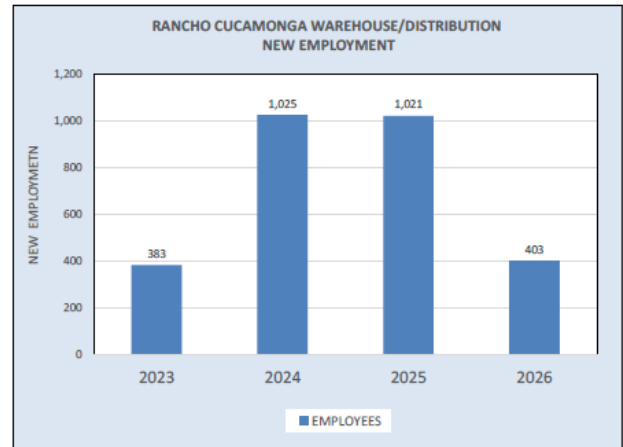
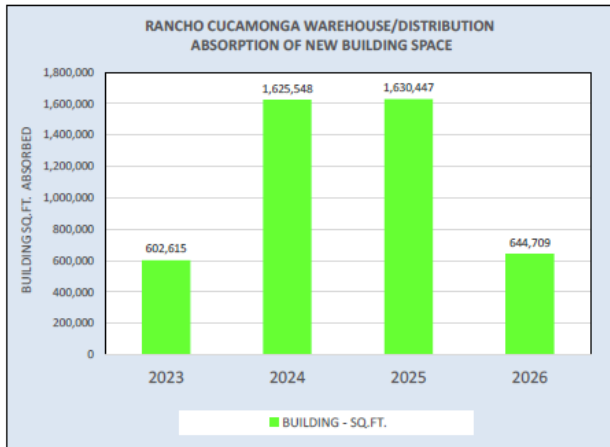


Rancho Cucamonga has eight locations currently under some stage of entitlement or construction for new warehouse and distribution facilities over 75,000 sf.

- PROJECTS UNDER CONSTRUCTION - ESTIMATED 2023-2024 (YELLOW ON MAP)**
- 12434 4TH STREET: WAREHOUSE/DISTRIBUTION COMPLEX COMPRISED OF TWO BUILDINGS WITH 2,200,000 SQUARE FEET
 - EAST SIDE OF PECAN SOUTH OF ARROW: 104,269 SQUARE FEET OF INDUSTRIAL/WAREHOUSE BUILDING
- PROJECTS UNDER PLAN REVIEW - ESTIMATED 2024-2025 (WHITE ON MAP)**
- N/O NAPA ST E/O ETIWANDA: TWO WAREHOUSE/DISTRIBUTION BUILDINGS TOTALING 651,000 SQUARE FEET, PROJECT INVOLVES GPA, ZMA, PREZONE, ANNEXATION
 - NWC OF JERSEY BLVD. AND MILLIKEN AVE. : 143,014 SQUARE-FOOT INDUSTRIAL/WAREHOUSE
- PROJECTS ENTITLEMENTS UNDER REVIEW - ESTIMATED 2025-2026 (RED ON MAP)**
- SWC 9TH STREET AND VINEYARD AVENUE: WAREHOUSE/DISTRIBUTION COMPLEX COMPRISED OF 3 BUILDINGS ON VACANT LAND FOR 1,037,467 SQUARE FEET.
 - NEC HERMOSA AND 4TH: TWO WAREHOUSE/DISTRIBUTION BUILDINGS TOTALING 91,369 SQUARE-FEET WITHIN THE NEO-INDUSTRIAL (NI) DISTRICT
 - 13045 WHITTRAM: NEW SPEC INDUSTRIAL -86,000 SQUARE FEET OF INDUSTRIAL/WAREHOUSE WITH 3,000 FEET OF OFFICE
 - 9910 6TH STREET: TWO INDUSTRIAL/WAREHOUSE BUILDINGS TOTALING 74,387 SF



The projects will hit the market for occupancy, with resulting employment gains, over the next three years most likely.



As space becomes increasingly more scarce, projects are likely to become more vertical, following a similar pattern that has occurred in other areas with large amounts of warehousing and distribution. Further, newer facilities (built since 2010) are better prepared for automation and will increasingly move towards higher and higher levels of automation, further reducing their jobs density per square foot.

The following chart indicates some of the pros and cons of continued warehouse and distribution facility growth, particularly in Rancho Cucamonga.

PROS

- LABOR MARKET IS FULLY RECOVERED WITH 316,000 JOBS BEING CREATED WHICH EXCEEDS THE JOBS LOST DUE TO THE PANDEMIC, INCLUDING SIGNIFICANT LOSSES IN THE W/D SECTOR.
- FROM FEB'20 TO OCT'22 THE INLAND EMPIRE'S WORK FORCE ROSE BY +3.6% VS. CALIFORNIA DECLINED BY -1.3%
- FROM Q1 2021 TO Q1 2022 WAGE GROWTH IN THE INLAND EMPIRE HAS BEEN +4.6% VS. +1.0% FOR CALIFORNIA.
- WAGE GROWTH IN SAN BERNARDINO COUNTY WAS +5.2%
- WAGE GROWTH IN RIVERSIDE COUNTY WAS +3.9%
- INLAND EMPIRE WAREHOUSE SPACE HAS THE LOWEST VACANCY LEVELS OF 1.4%
- ASKING RENTS IN RECENT YEARS ROSE SIGNIFICANTLY
- W/D SPACE IN THE INLAND EMPIRE IS MORE EXPENSIVE THAN SIMILAR SPACE IN ORANGE COUNTY AND SAN DIEGO COUNTY

CONS

- FUTURE W/D EMPLOYMENT GROWTH RISK - DUE TO AUTOMATION
 - PER THE INSTITUTE OF SPATIAL ECONOMICS, 75% OF JOBS IN THE LOGISTICS INDUSTRY ARE AT RISK
 - UCLA ANDERSON EXPECTS LIMITED EMPLOYMENT GROWTH IN WAREHOUSES/TRANSPORTATION GOING FORWARD
- POLLUTION - IS A CONCERN FOR THE INLAND EMPIRE
- RESIDENTS IN CLOSE PROXIMITY TO W/D HAVE HIGHER HEALTH RISKS

Distance from Warehouse	Asthma	Heart Issues	Low Birth Weight	Poverty Rate
0.5 mile	55.5%	9.2%	5.4%	46.7%
1 mile	55.0	9.1	5.4	45.2
2 miles	52.3	8.8	5.3	42.1
District average	47.6	8.5	5.1	38.2

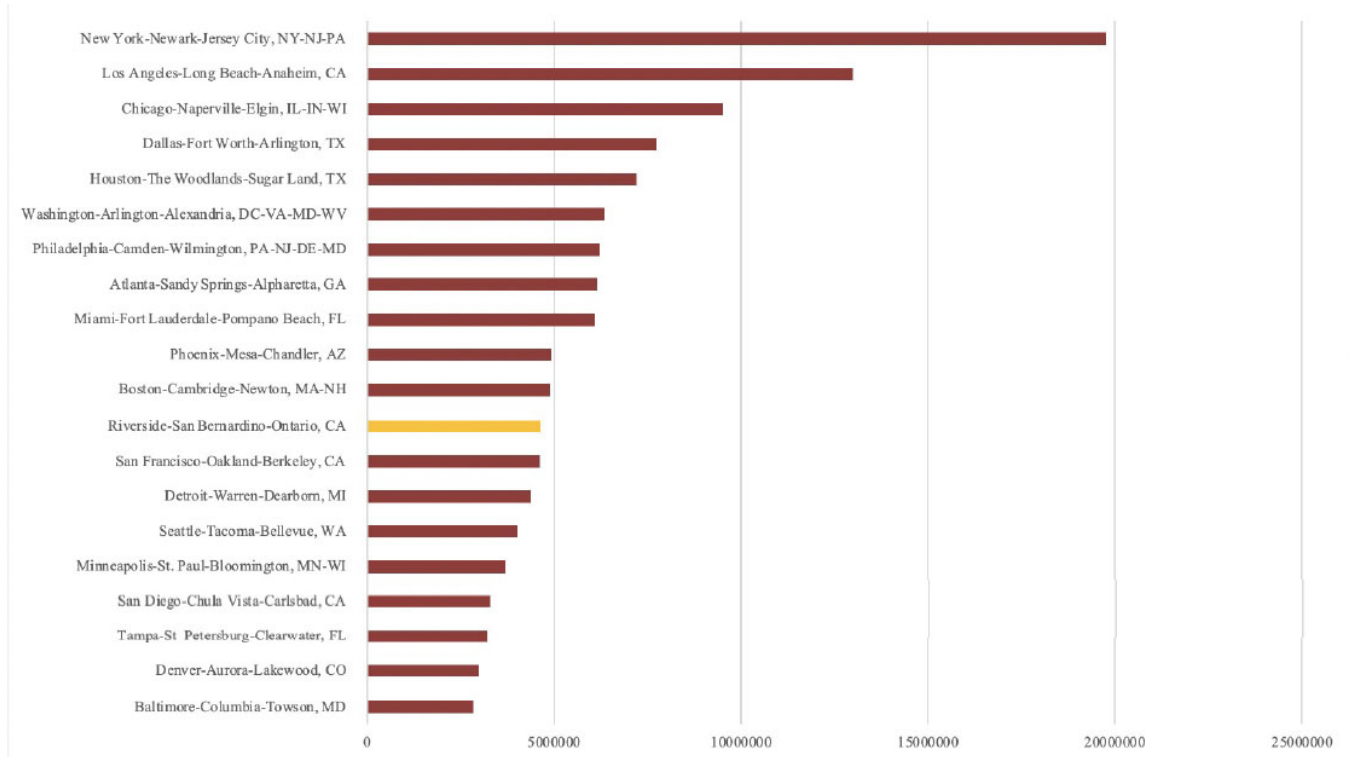
Source: South Coast Air Quality Management District
 Note: Data encompass Los Angeles, Orange, Riverside and San Bernardino counties

- TRAFFIC – IT IS ESTIMATED THAT CITY OF RANCHO CUCAMONGA HAS 32,000 TRUCKS A DAY.
- NOISE – THERE IS SIGNIFICANT NOISE

Automation is a particular concern. Various calculations on the susceptibility of Inland Empire jobs to automation have identified that we are at the highest risk in California and fourth in the nation with the potential to have up to 63% of the jobs automated in the next 20 years. This worry is not overblown as the rise of new artificial intelligence software like ChatGPT and others makes plain. Automation tends to most impact lesser skilled workers (McKinsey) which comprise a larger share of workers in the Inland Empire than at the national level. Further, the cost of robotic technology is growing cheaper by almost 50% (Stanford) and the cost of AI systems has dropped by half just in the last six years.

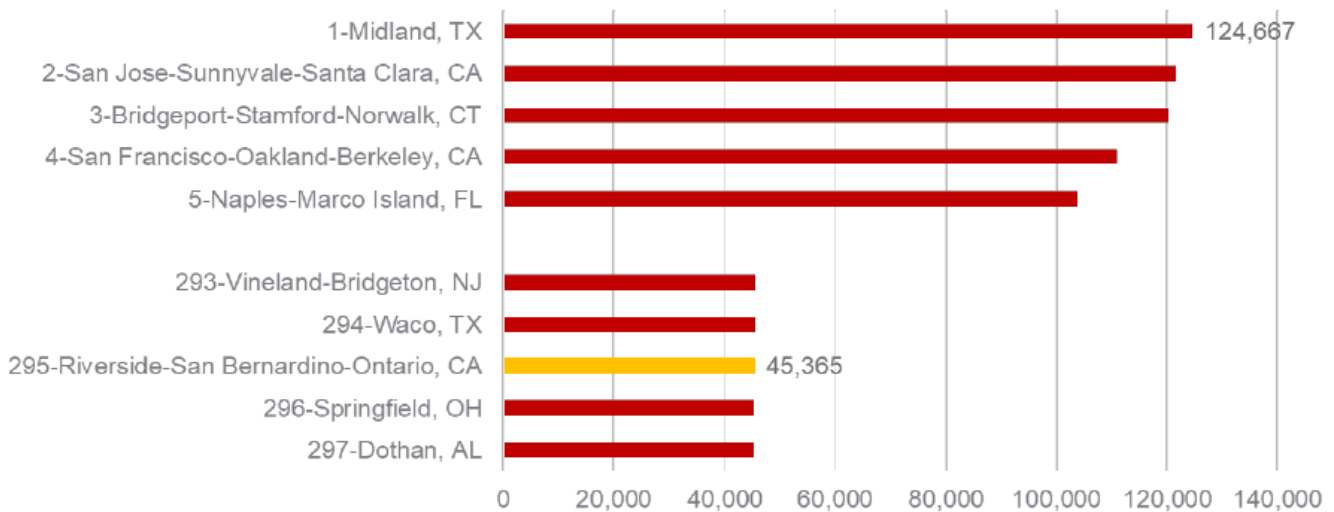
As one of the top 20 Metropolitan Statistical Areas in the nation (#12) the Inland Empire has enormous potential.

Population of Top 20 MSAs, U.S., 2021



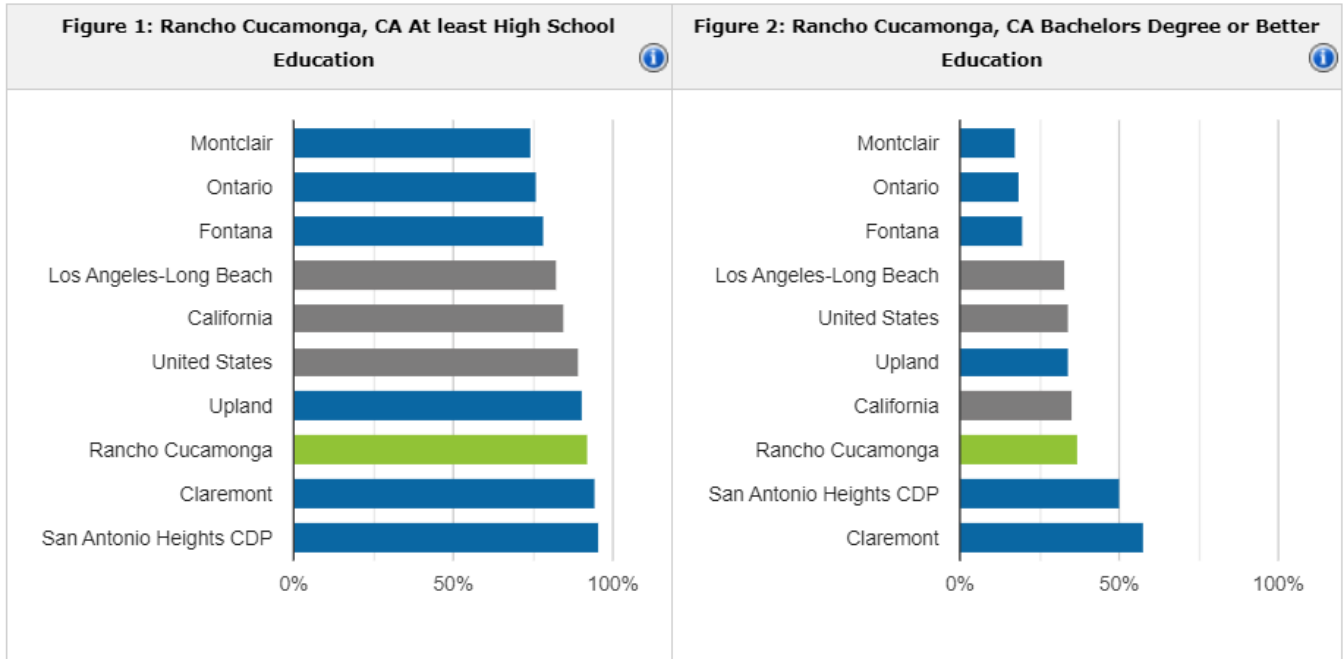
Yet, our income per capita is 295 out of 384 MSA's nationwide.

Income Per Capita

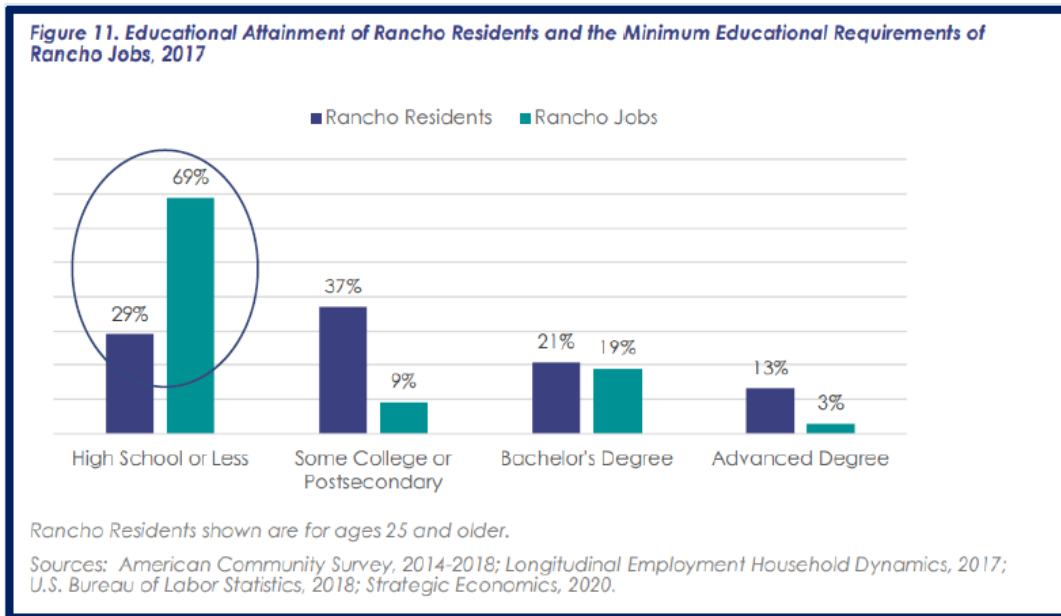


A recent headline outlining a Walmart fulfillment center in Chino recently announcing layoffs of 953 employees as it reduced work shifts as part of general cutbacks throughout its business line of services, illustrates the challenge. As the tides of the economy rise and fall, as large retailers come and go (Sears, Robinsons May, Circuit City) while e-commerce retailers like Amazon construct newer and larger more automated facilities, in some cases 4 million square feet, leading them to shut down and consolidate older and less efficient facilities, the Inland Empire's current economy is like a ship without an anchor, pulled hither and yon by the tides of e-commerce.

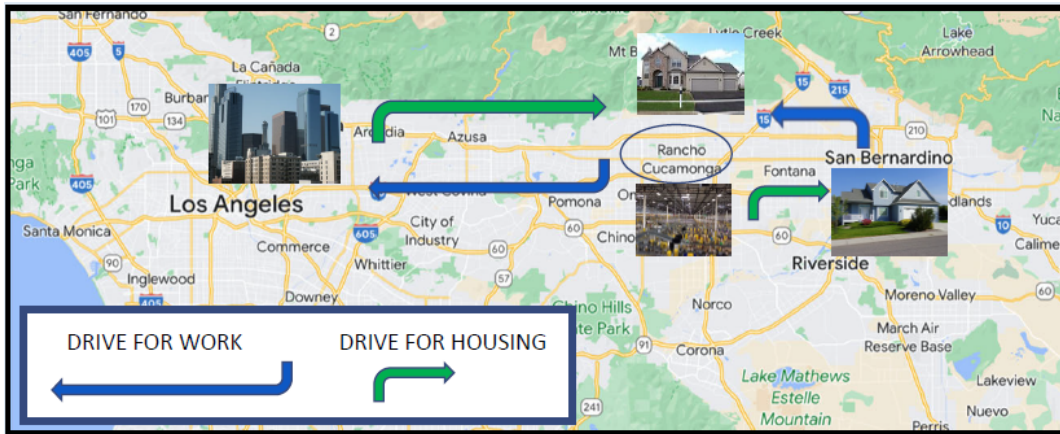
What we need in our region is to attract industries to our area that add more value than simply moving product from the ports to the rest of the nation. This would reduce the amount of our labor force that needed to commute and improve opportunity for our residents to live and work in closer proximity to one another. The key to this change is to focus on policies and practices that raise the education levels of the Inland Empire population. Rancho Cucamonga’s level of 37% with a bachelor’s degree or higher, significantly more than our large neighboring communities.



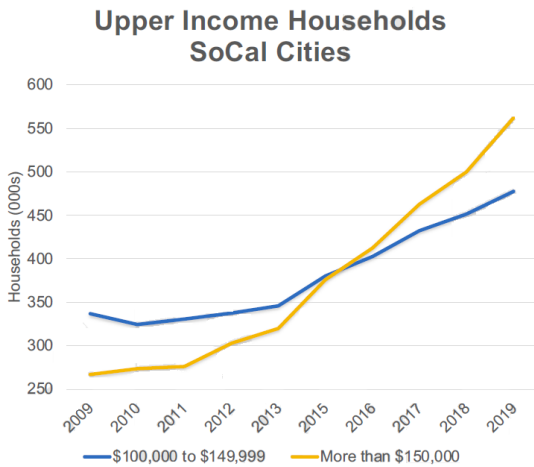
This trend impacts Rancho Cucamonga in particular due to the high number of residents with advanced degrees, and the mismatch between our local jobs and the skills of our residents.



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.



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:



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

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

The Inland Empire as a whole should focus on at least 50% of its residents achieving a bachelor’s degree or higher. Further, we should carefully consider how much of our remaining area we want to continue to be built up with warehouse and distribution centers or there may not be much remaining space left for firms that add higher value. In Rancho Cucamonga, as an example, the City has long envisioned the

Haven Avenue Corridor as an office use corridor with retail and residential nodes. Similarly, the City has focused efforts to attract, retain and expand businesses that manufacture food and medical products. A well-educated workforce and a well-diversified economy will help the Inland Empire as it seeks to move its income per capita up to a level equivalent to its population and popularity as a metropolitan statistical area.

So, in short, we may be wishing for a good morning, but it appears the events to come are likely to happen whether we desire them or not. While the Inland Empire may be somewhat insulated from some of the immediate effects of a federal and state downturn, long-term we need to change our trajectory, or it may not continue to be such a good morning. We need to improve our education, highlight the quality of our workforce, diversify into new and growing sectors, and provide greater housing opportunities for our workforce.

Public Safety

"Never laugh at live dragons." - J.R.R. Tolkien

As previously mentioned, the suburban areas surrounding the Los Angeles and Orange Metropolitan Statistical Areas have, post-COVID, seen a reversal of the prior patterns where new populations moved toward the coastal areas. Now, due to rising costs of living and decreasing public safety, more of the population has been moving out towards the inland areas seeking a better standard of living. Part of that outward and inward migration is a greater emphasis on public safety. Suburban areas have typically been a haven for families, with higher-achieving school districts and lower rates of crime and homelessness. Unlike some urban inner-city areas, many suburban areas recognize the dragon is only sleeping with one eye shut, and is otherwise very much alive and likely to wake up at any moment.

The City of Rancho Cucamonga has been a contract agency with the San Bernardino County Sheriff Department since incorporation. We are the largest contract serviced by the County Sheriff at over 200+ personnel and the relationship has proven over the years to be mutually beneficial. Our substantial and growing local department provides surge capacity that is beneficial to other contracts and the larger department as a whole. At the same time, we benefit from the dedicated and world class resources maintained by the Sheriff Department, including helicopter patrol (40 King), Crime Lab, Communications, Homicide, Crimes Against Children, HOPE Team (homelessness), Specialized Enforcement Division, and membership on regional units that focus on narcotics and human trafficking, without the cost that would otherwise come with staffing those units.

Nevertheless, as police and sheriff departments nationwide have discovered, staffing is becoming ever more challenging. Post-COVID, years of shrinking investment in front-line first responders by many large agencies have decreased interest in this career choice. Confronted with increasing daily violence, decreased tools for de-escalation, lack of diversity and equity in staffing, and spiraling litigation, police departments are finding it harder to fill positions both in safety positions and non-safety positions. As a result, the costs of public safety are rising, and the City's forward looking decision decades ago, to invest in the Sheriff Department, now appears wiser than ever. FY 2023/24's budget will include a Sheriff contract worth \$49.6 million dollars, or nearly 44% of the total General Fund budget. Because of the size of that one contract, it is important to highlight some of the upcoming changes that have significant impact:

Pros

- + The Schedule A (yearly list of approved positions and equipment) is now billed at an all Tier 2 level of employees (equivalent of PEPRA) even though it is actually a blend of both. This financially benefits the City.
- + Body Worn Cameras are being implemented and there will be no costs for contract agencies, in the first year, a savings of \$218,000 for Rancho Cucamonga.

- + A Zoom Deputy program able to take remote reports quicker and more cost-effective for certain types of incidents is being well used, with 1,141 calls for service and 624 Disposition Reports drawn in a 12-week trial period, even with only 50% of the unit staffed.
- + A COAST Team is being added, which is a proven best practice consisting of a specialized unit designed to address homeless services and is made up of personnel from the Sheriff's Department, Department of Behavioral Health (DBH), and County Fire. The initial concept consists of one deputy, one DBH social worker, and one firefighter with a crisis response dog. This unit will join the HOPE team.
- + Countywide Cost Allocation Plan (COWCAP) went down by nearly \$600,000 even with a larger contract.
- + Vehicle insurance decreased by over \$500,000 due to new methodology

Cons

- Law Enforcement Liability coverage increased \$1M
- General Liability coverage increased \$261,000
- Workers Compensation coverage increased \$450,000
- Cost of Sworn personnel increased 4% with an additional 1% POST incentive; much of this was to help with retention of Captains including additional equity, additional top step, additional Admin Duty pay and a bump in the annual uniform allowance
- Supplies are now broken out each quarter per station with billings based on actual use instead of an estimated amount

"A man that flies from his fear may find that he has only taken a short cut to meet it."
— J.R.R. Tolkien

Staffing, staffing, staffing

Organizations, both public and private, are competing against one another in a pitched battle right now. The prize – employees. We are both desperate to hire new employees and scared to lose existing employees. Finding stable, hardworking employees has suddenly become the mythical fountain of youth that everyone is searching for. One of the most notable sectors of the economy which still has not regained all the employees lost during the pandemic is the government sector. This war for talent is often difficult for decision makers and the community to understand. The following trends, however, illuminate several of the reasons for a shortage of employees in government:

- Despite pensions, benefits, and competitive salaries there is decreased interest in government jobs
- Higher skilled workers are in ever increasing demand particularly for job areas that exist in both the public and private sectors, including engineers, planners, IT workers, finance, and human resource professionals.
- There is an overall shortage of talent in certain markets. Skilled blue-collar workers in the electrical field is one such example.
- Many governments work a traditional schedule entirely in the office and more workers than ever are seeking work hour flexibility and a hybrid schedule
- Retirement rates post pandemic are significantly higher than originally forecast, including an increasing prevalence of people retiring at earlier ages than previously and there are not enough people entering or in the job market to replace these retirees

Culture is the strongest magnet to attract and retain talent. More than ever employees and prospective employees care about where they work, the work environment, who their teammates are, flexible options, how they are treated, and the purpose for which they labor.

Rancho Cucamonga is not immune to these trends. Our 12-month turnover and percentage of vacant positions remain higher than desired at a combined level of 12.75% (includes retirements, voluntary and involuntary turnover). Comparable with other public and private employers there are a variety of reasons for the turnover including the final phases of an increased wave of retirements that began in 2018 and will continue through 2025, greater opportunities for economic mobility through promotions at other employers than has been typical in the last 20 years, rising competition for higher skill middle management employees particularly those with unique skills in critical areas and decreased tolerance among employees for longer work hours, longer commutes and inflexible schedules or working conditions.

To ensure Rancho Cucamonga remains a premium employer the City has been on the cutting edge of human resource policy changes in the public sector including:

- A dress your workday policy eliminating every day formal work attire restrictions
- Bring your baby to work that allows parents with newborns to bring their babies into the workplace if certain conditions are met
- Bring your dog to work that allows pet owners with dogs to bring their fur babies into the workplace if certain conditions are met
- Hybrid work policies that allow remote work and flexible schedules for certain positions and under certain conditions where feasible
- Increased outreach to non-traditional groups for a variety of public sector jobs to include diversity, equity, and representation
- Greater focus on hiring for “humble, hungry and smart” coupled with enhanced professional development opportunities that allow more employees to “grow into the next position” than ever before
- Elimination of traditional evaluations and merit increases which are replaced by placing everyone on a standardized yearly time frame, automatic increases for positive performance, and an interactive professional development plan that is jointly developed between employees and their supervisors with a focus on coaching rather than management.

In Rancho Cucamonga we believe the best approach is to face one’s fears head on and we are embracing the opportunity improve those things that make us a desirable employer for many.

Rancho Cucamonga Hospitality Outlook – Positive

"There is nothing like looking, if you want to find something. You certainly usually find something, if you look, but it is not always quite the something you were after."

— J.R.R. Tolkien, The Hobbit

The hospitality sector remains strong for Rancho Cucamonga. Hospitality traditionally includes both hotels and restaurants. With respect to hotels, as of March 2023, occupancy was 83.4% up 7% year to date; Average Daily Rate (ADR) was \$162.39 also up over 7% year to date; and Revenue Per Average Room (RevPAR) was \$135.37 up over 15% year to date. This is the strongest performance of any group of hotels in the region and it helps explain the strong interest in new additional hotel locations in the city. Occupancy for the year is expected to be in the low to mid 80% range, which is the traditional threshold for additional hotel construction. ADR should hold steady on the \$160 - \$170 range, while RevPAR should edge up close to \$140. Rancho Cucamonga has substantially higher occupancy, room rate and revenue per stay than our closest competitor, Ontario.

Several years ago, the City was actively engaged in trying to convince hotel developers that they should



look at luxury and full service hotels in the city, not the business class and limited service they traditionally favored. Now the conversation has shifted, significantly, and every hotel developer active in the area is proposing nothing but luxury and full-service hotels. In fact, the first true luxury boutique hotel, a Hilton Tapestry brand at Base Line and Day Creek, is under construction in Rancho Cucamonga and looking to open in Q4 of 2023 or Q1 of 2024. 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.

The Greater Ontario Convention and Visitors Bureau recently rebranded as GoCal. This change reflects a key metamorphosis in the area. The Inland Empire (Riverside and San Bernardino County) is the fastest growing region in California. Much of that change is concentrated in the West End of the Inland Empire (Fontana, Ontario, Rancho Cucamonga, Jurupa Valley, Eastvale, Norco, Corona) around the 15-freeway corridor. Many people are unaware of the shopping, dining, hospitality and entertainment options in the area, even long-time residents, as the change in the last 15 years has been quite dramatic. Seeking to expand its area of influence, encompass more experiences, while reaffirming both what the area was, is and is becoming, the GOCVB is now GoCal. This change emphasizes the "Go" part of the name and the area's growing focus on tourism. It also proudly plays off its location in Southern California, eliminating any confusion with Ontario, Canada. GoCal plays up the connectivity, accessibility, and diversity of the area.



The goal of GoCal is to deliver economic impact for the region.

Deliver Economic Impact For Our Destination



INITIATIVES

- Increase bookings and room nights from city-wide conventions and events
- Increase qualified leads and room nights for self-contained meetings
- Diversify lead types
- Grow Greater Ontario as a destination for leisure visitors
- Increase visitor length of stay
- Support Ontario Convention Center expansion
- Support Ontario International Airport in lift and marketing efforts



GOALS

- Total leads: 350 annually
- Total booked group room nights: \$70K annually
- Convention Center occupancy: 72% annually
- Return on investment: \$23:1
- New Market Development

Maintain Trust and Respect With Stakeholders



INITIATIVES

- Define and communicate roles for the region
- Expand and develop GOCAL as a regional destination organization
- Educate local residents and the business community about the visitor economy
- Educate and provide relevant information to enhance hotel performance
- Develop relationships and engage with restaurants and attractions



GOALS

- Stakeholder satisfaction on the survey is 90%
- Renew 10-year TMD
- Quarterly Meetings

Curate a Portfolio of Experiences



INITIATIVES

- Continue to leverage and expand California welcome centers
- Support partners in leveraging existing events to drive visitation
- Create a new signature event to encourage overnight stays
- Pursue strategic partnerships to drive event development
- Develop and expand the California Sports Hall of Fame Museum and special events
- Support the development of regional and local transportation networks



GOALS

- Quarterly average unique web visits – increase by 15% annually
- Increase visitor traffic at CWC by 12% annually
- Increase in domestic and international airline passengers
- Create an additional signature event
- Increase I AM attendance by 10% annually

With that rebranding comes an expanded focus on northern Riverside County and Eastern Los Angeles County and more extensive marketing of the regions many amenities. GoCal is the premier tourism organization representing Ontario and Rancho Cucamonga in the Inland Empire. The rebranding aims to generate economic benefits and employment opportunities, targeting a return of \$23 for every \$1 invested in tourism. Stakeholder surveys showed overwhelmingly positive responses to Greater Ontario as a destination and the Convention & Visitors Bureau as an organization. It is expected that this rebranding and expanded focus will further increase tourism and drive future hospitality expansion.

In addition to GoCal, the area should soon become the location of Brightline West. Brightline is the only private provider of modern, eco-friendly, intercity passenger rail service in America. Recognized by Fast Company as one of the Most Innovative Companies in travel, Brightline offers a guest-first experience designed to reinvent train travel and take cars off the road by connecting city pairs and congested corridors that are too close to fly and too long to drive. Brightline is operating its first passenger train in South Florida - Brightline Florida - and is developing its second system, Brightline West.

For over two decades, tens of thousands of motorists from Southern California have sat in their cars in a slow moving 10-20 mile traffic backup on I-15 on their way to or from a Las Vegas weekend. While air travel is one alternative, the cost is not inexpensive and post-9/11 it has become less and less convenient and reliable. First envisioned in 2005, work began on planning a high-speed rail from Las Vegas to Southern California. It took decades to assemble land, acquire right of way, approve project labor agreements, and complete the environmental permitting but now that process is complete. Brightline West will build on Florida's award-winning service by connecting Las Vegas and Southern California with the first true high-speed passenger rail system in the nation. This 218-mile, all-electric high-speed rail service will include a flagship station in Las Vegas, with additional stations in Apple Valley, Hesperia, and Rancho Cucamonga. At speeds of 186+ miles per hour, trains will take passengers from Las Vegas to Rancho Cucamonga in just 2 hours and 10 minutes, twice as fast as the normal drive time. The Rancho Cucamonga Station will connect to Southern California's regional Metrolink service, allowing for seamless connectivity into downtown Los Angeles and beyond.

Brightline projects it will raise the requisite capital to begin construction prior to the end of CY 2023 with an ambitious construction timeline that ends with initial operations prior to the 2028 Summer Olympics in Los Angeles. The funding will include private equity and debt along with \$3.75 billion in grant funding

for high-speed rail projects from the Bipartisan Infrastructure Act. Brightline has proven its concept works in Florida, thus giving it momentum none of its predecessors, Desert Xpress or Xpress West, ever had. Further, by extending the line into Rancho Cucamonga, it is connected to airports at both ends as well as Metrolink to both Los Angeles and San Bernardino. This enhanced connectivity is an added benefit none of its predecessors had.

Brightline is a joint public-private partnership between the States of California and Nevada as well as Brightline West. It is estimated the new line will create 35,000 construction jobs and 10,000 permanent jobs once it is operational. The line could bring over \$10 billion in economic impact and serve up to 7 million passengers the first year of operation. Further, the environmental benefits are potentially enormous with up to 3 million cars diverted from I-15 and a reduction of 400,000 tons of carbon dioxide emissions per year.

Clearly, with this kind of potential, one can see why Brightline, in addition to GoCal will spur further hotel stays and why the City is looking at how it can capitalize on these hotel stays by out of town guests. In many communities, these out-of-town guests pay a nominal room tax on their daily stay which funds general purpose revenue that cities and their local residents can use to address homelessness prevention, property crime reduction, roadway repair, enhanced parks and open spaces, improved senior services and school partnerships focused on youth programs.

In addition to hotels, the other traditional part of the hospitality sector, restaurants, are seeing a resurgence. King's Fish House in Victoria Gardens recently finished an extensive remodel and expansion making it a flagship store for the chain. With the pandemic over, Lonestar Grille, Kalaveras, Mama Por Dios, and Texas De Brazil are seeing solid sales, International Food Village just east of Victoria Gardens is fully tenanted and sold out on weekends, Haven City Market has added several new restaurants and is now fully occupied, and the City has a new Pancho Villa's, Cava, Bushfire, Sweetgreens, and Shake Shack all of which either have opened already in 2023 or will open soon in 2023. Several local breweries are expanding, additional coffee shops are under construction or in negotiations and the City is seeing extensive interest in additional drive thru locations. Rancho Cucamonga is also working on several restaurant/sports activity locations including several with a focus on dogs and trending sports. All of this bodes well for the City as a vibrant hotel market requires an equally vibrant and diverse nearby restaurant scene to attract additional stays. It also shows how sometimes what you find is slightly different than what you thought at first glance.

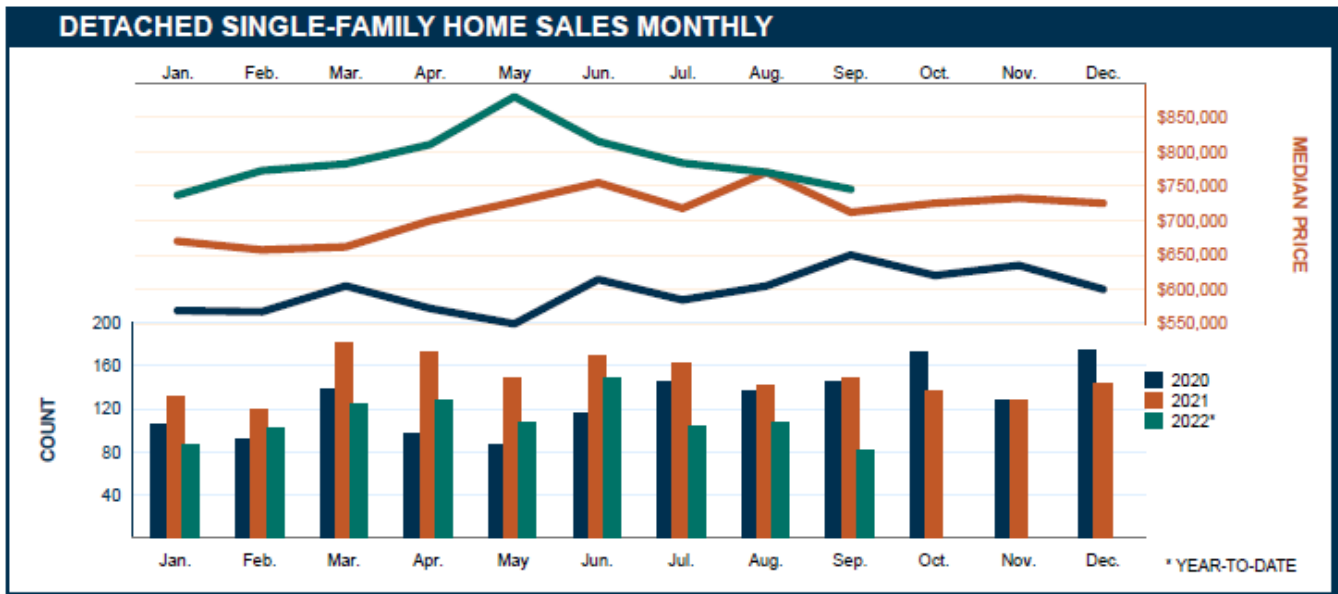


Local Property Tax

*"All that is gold does not glitter,
Not all those who wander are lost."*
— J.R.R. Tolkien,

Certainly, few areas are as close to “dragons gold” 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. The lagging nature of this indicator is slowly becoming clearer as inflation and high interest rates have an impact on the real estate market. We see property tax growth beginning to slow as fewer properties are coming on the market and overall transactions are down. Although not our most important revenue source, as a post Proposition 13 agency, property tax nevertheless remains significant for Rancho Cucamonga, and in particular the Rancho Cucamonga Fire Protection District. We will need to keep a close eye on this revenue stream as long as higher interest rates persist.

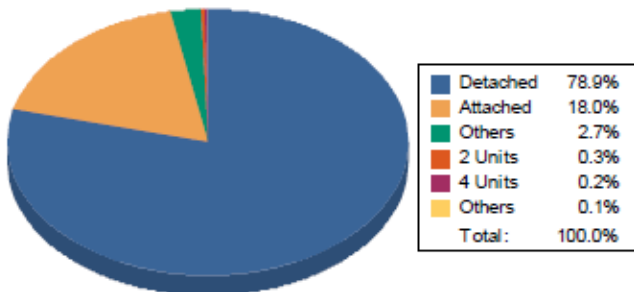
The City of Rancho Cucamonga experienced a net taxable value increase of 8.6% for the 2022/23 tax roll, as compared to the countywide increase of 9.4%. This amounted to about \$1 billion in assessed valuation growth. The Proposition 13 adjustment of 2% accounted for \$231 million, about 25% of the growth in the city. Residential property is roughly 70% of all property tax value in the city (90% of all parcels) and experienced a \$1.6 billion growth in assessed valuation. The current median price for detached single-family residential increased last calendar year to over \$850,000 in May 2022 although due to rising interest rates it has subsequently declined to around \$750,000 which is where it was in the prior year.



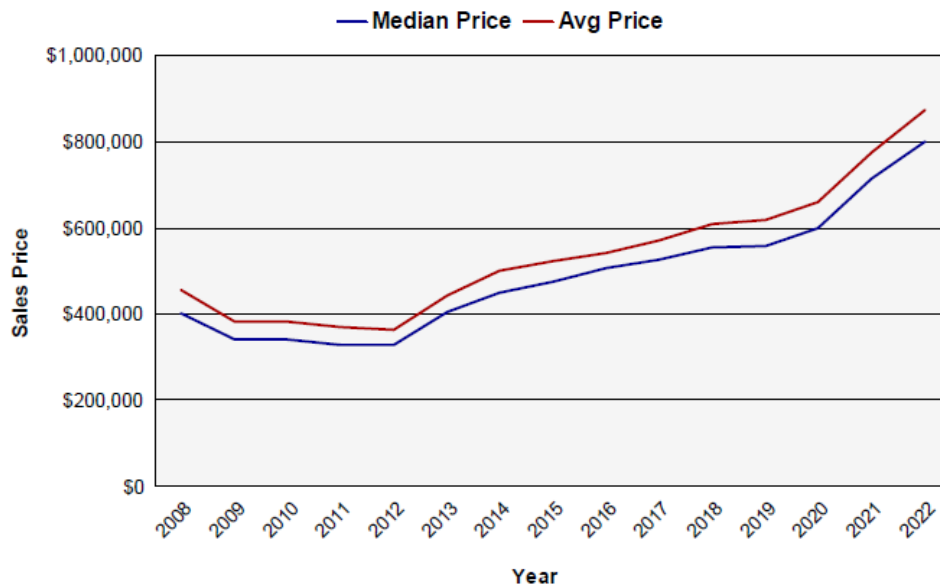
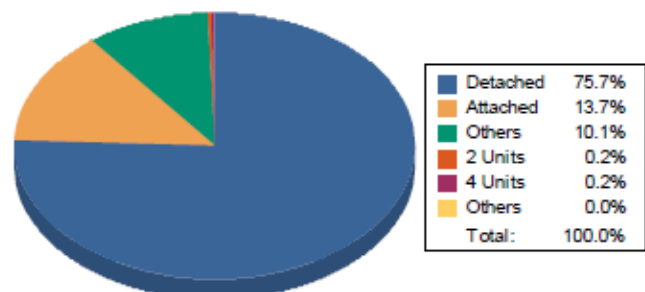
Declining home sales are significantly below 2021 and in many cases even below the pandemic year of 2020. As interest rates have continued to rise to levels not seen in 20 years, the residential move-up market has continued to decline. Consumers are reluctant to trade in their existing lower interest (2%-4%) loans on higher interest (5%-8%) loans even if it does involve moving up to a larger or newer property. As long as rates remain this high, and the supply of new homes coming on the market remains modest, this trend will persist until interest rates moderate. The midterm forecast is that growth will continue to slow for the upcoming FY 2023/24 tax year.

Similar to last year, the market continues to push for more moderate and higher-end apartment projects. The City presently has some 1,200+ apartment units under construction, with another 500+ units that were entitled. We are, however, beginning to see a slowdown in the apartment market, at least on the construction end, as higher interest construction loans and lower loan to value ratios slow down activity not already financed and ready to go. Despite recent trends, single-family residential comprises over 45,000 parcels while multi-family residential is just under 500 parcels 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



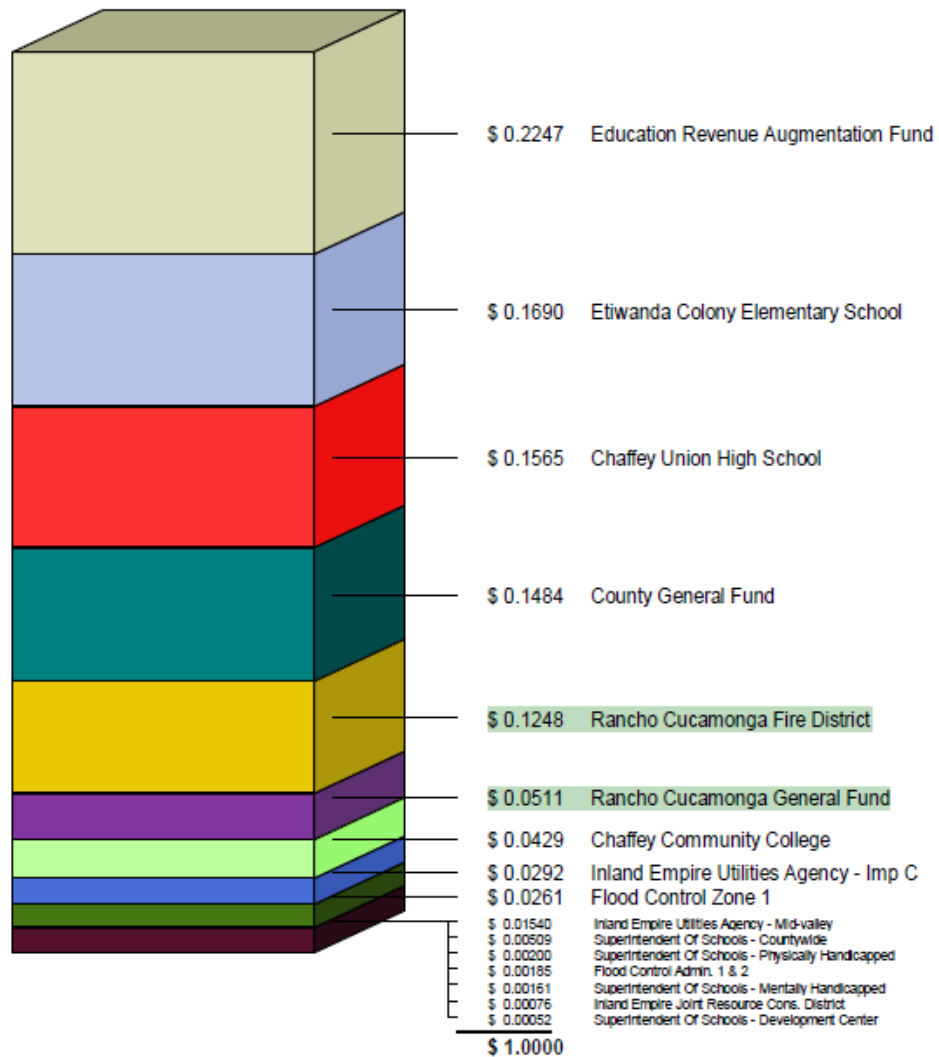
Taxable Values



As would be expected, the Victoria Gardens open-air lifestyle center remains the highest taxable value property in the city of Rancho Cucamonga. Next is BTC III Arrow Route an industrially zoned property that was formerly a steel mill, closely followed by Homecoming in Terra Vista as well as Solamonte Apartments and GSIC II Cucamonga, another apartment complex (Avana) located just west of the northwest corner of Haven and Arrow. Prologis/Catellus industrial properties, Bridge Point industrial properties, Frito Lay, and Schlosser Forge help round out the top 10, along with MG Victoria Arbors Apartments. Altogether, the top ten most valuable properties account for just under 7% of the total assessed valuation or about \$2.25 billion. The total valuation in the City is approximately \$32.9 billion dollars. Overall land use distribution based on assessed valuation reasonably reflects the top 10 assessed properties with almost 62% residential parcels and just over 30% industrial parcels.

Reflecting its relatively built out status, Rancho Cucamonga no longer has the highest total assessed valuation with Ontario in the first position at \$36.4 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 two distinct strong land uses, industrial and commercial. Only six (6) commercial properties cracked the Top 40 net taxable secured value changes. The Top 10 value changes spanned a range from \$1 million to \$37 million, with some large vacant industrial properties coming on the list as they entered pre-entitlement. 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. All that is gold does not glitter nor are all who wander, lost.

"All that is gold does not glitter, not all those who wander are lost."

- J.R.R. Tolkien

"It is not the strength of the body that counts, but the strength of the spirit."
— J.R.R. Tolkien

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 in FY 2021/22, 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. A recent analysis by the California Department of Tax and Fee Administration indicated that due to the current allocation rules between a few dozen agencies are disproportionate winners at the expense of hundreds of other agencies throughout the State, and much of their gains are subsequently rebated to the private sector business.



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.





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.



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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**

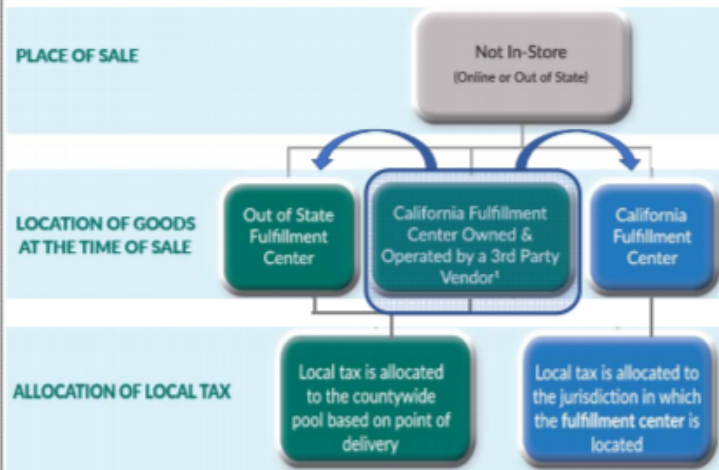
Per Regulation 1699 Amazon was not required to hold a seller's permit for the 3rd party warehouses where they did not own inventory, therefore Amazon remained an out-of-state company and local tax was entirely allocated indirectly through the pools where goods were shipped.



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Local Tax (Bradley-Burns) Allocation Guidelines

When sales tax
applies

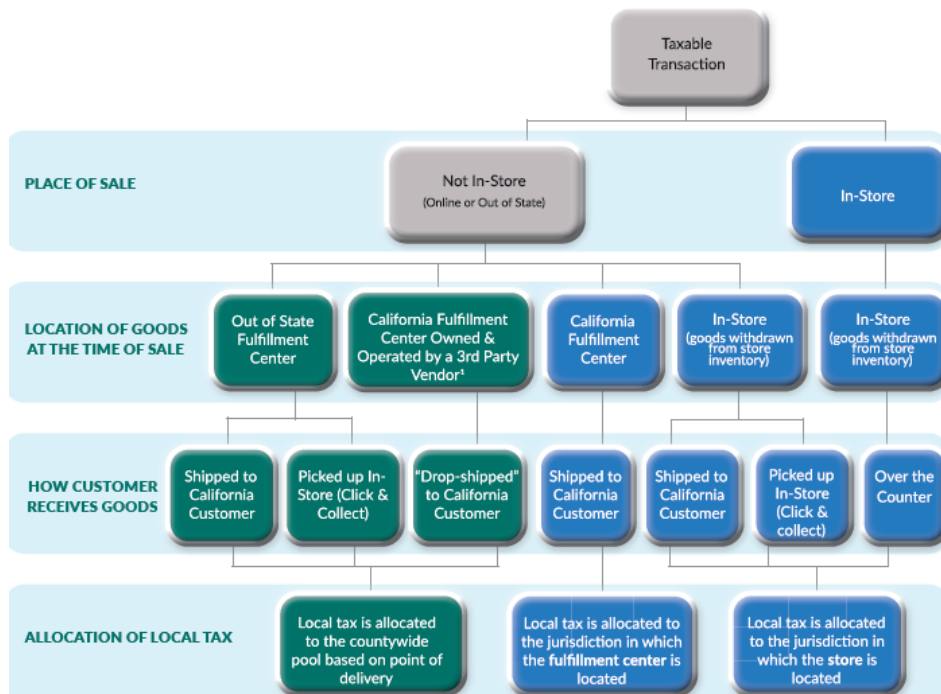


Amazon change retroactive to 4Q20



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

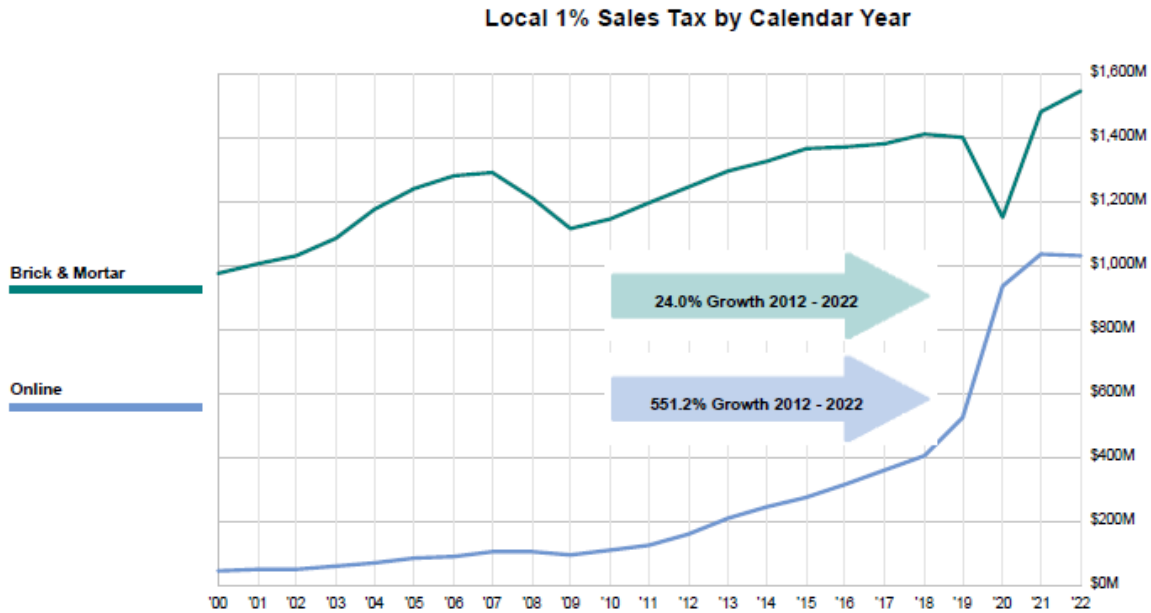
This chart is designed to show general scenarios that can impact the California local (1%) sales and use tax allocation. This chart does not exhaust all the sales and use tax law nuances that may determine a taxpayer's filing status but rather focuses on the most common processes from sale to delivery.



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 2023/24. This slowing was pronounced in the 4Q of CY 2022 and further slowing is expected in 2023. Online sales meanwhile, continues to grow. Two of the top 5 San Bernardino County Sales Tax Pool accounts belong to an extremely large online retailer with multiple significant warehouses in the County.



Forecast for FY 2023/24

In the first calendar quarter of 2023, significant U.S. retailers announced plans to close about 1,800 stores, nearly three times higher than store closures in the same quarter in 2022. With inflation slowly coming down, but remaining stubbornly high, real wage gains are minimal and spending on services is slowly declining. Even Amazon has seen sales gains less than a year ago.

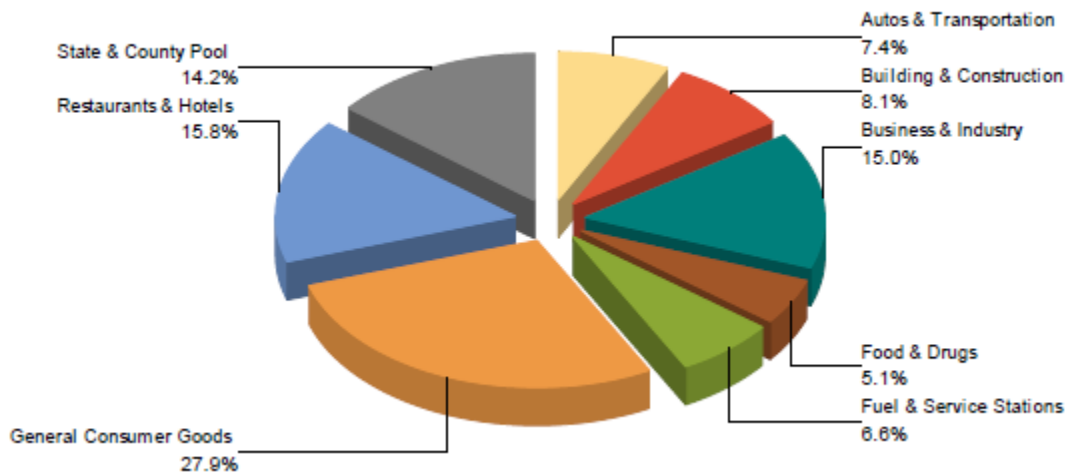
In general, statewide sales tax trends indicate 0.5% growth in revenues in the immediate forecast, the lowest in many years. Consumers are carefully monitoring their own financial situations and pulling back on purchases. Growth will gradually decelerate throughout the year and overall little to no gains are expected. Pertinent details include:

- Autos and transportation will be down over 3%, hobbled by high costs on cars and even higher financing rates. With Tesla moving out of Rancho Cucamonga and into Upland this is an area of minimal impact to the City.
- Building and construction are expected to grow just under 1% compared to 3.5% a year ago. Consumers are spending less and there is significant demand for materials in areas hit hard by the winter storms. New construction remains modest at best.
- Business to Business sales are expected to increase just over 3% next year. Comprising nearly 33% of this category’s revenue, eCommerce fulfillment centers grew 11% as newly opened centers expanded direct taxpayer allocations to agencies. The high cost of materials, order backlogs, and a slight easing of supply and labor challenges supported industrial receipts.
- Food and drugs are expected to rise 2% next year. Grocers’ recent gains revealed ongoing, inflated prices of food and other taxable merchandise sold in the aisles of both major chains and

independent stores. When combined with drug stores, the other key segment, this group will experience a modest improvement in sales tax revenues for the current and next year.

- General Consumer Goods is expected to experience a small decline next year of about 0.3%. Core inflation above the federal reserve’s target level continues to be a key factor in rising local tax receipts from general consumer goods. Indicators reflected personal consumption declined in the last two months of 2022. Growing monthly expenses have provided consumers with a reason to remain frugal, fueled by rising mortgage and credit card interest rates. Major retailers that propel the sector offered cautious outlooks with ongoing softness surrounding discretionary categories. The short-term outlook expects the group to remain flat with a chance for a modest decline throughout CY 2023.
- Restaurants and Hotels remains a strong area of the market. Growth of near 3.6% is expected next year. Due to the shift from consumers spending less on tangible items and more on experiences, spending on travel and leisure is expected to surge while local restaurants will begin to see slowing foot traffic. Among other challenges, the industry staffing crisis is impacting the ability to provide the optimal level of service at a time when service is the key attribute of the restaurant/hotel experience. Additionally, customers are looking for the best value deal which will spur competition between businesses. Passing along higher labor, food, and other costs to patrons in the form of increased menu prices or charges at venues will be commonplace. Subsequently, this group will experience increased future tax collections over the next two years.

The chart below shows the makeup of Rancho Cucamonga’s sales tax.



Locally we expect that sales tax will decrease slightly next fiscal year. This is based on State and National trends particularly in general consumer goods, which is a heavy sector for Rancho Cucamonga. Also, growth in County pools is expected to weaken in particular as online sales increase and sales tax is allocated to a few locations that host the warehouses with the product, while those locations where consumers are spending the money on the purchase increasing receive less and less benefit from those purchases. Longer term, our local investments in growing the restaurant and hotel sector are expected to bear fruit, but not necessarily quickly.

Insurance Challenges – weather, cyber and inflation

"It's the job that's never started as takes longest to finish."
 – J.R.R. Tolkien, The Lord of the Rings

A review of the insurance market is a key insight into multiple macro-economic factors that influence costs going forward, provide a key review of recent past experience, and include 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:

Market Conditions

Impactful issues for insureds:

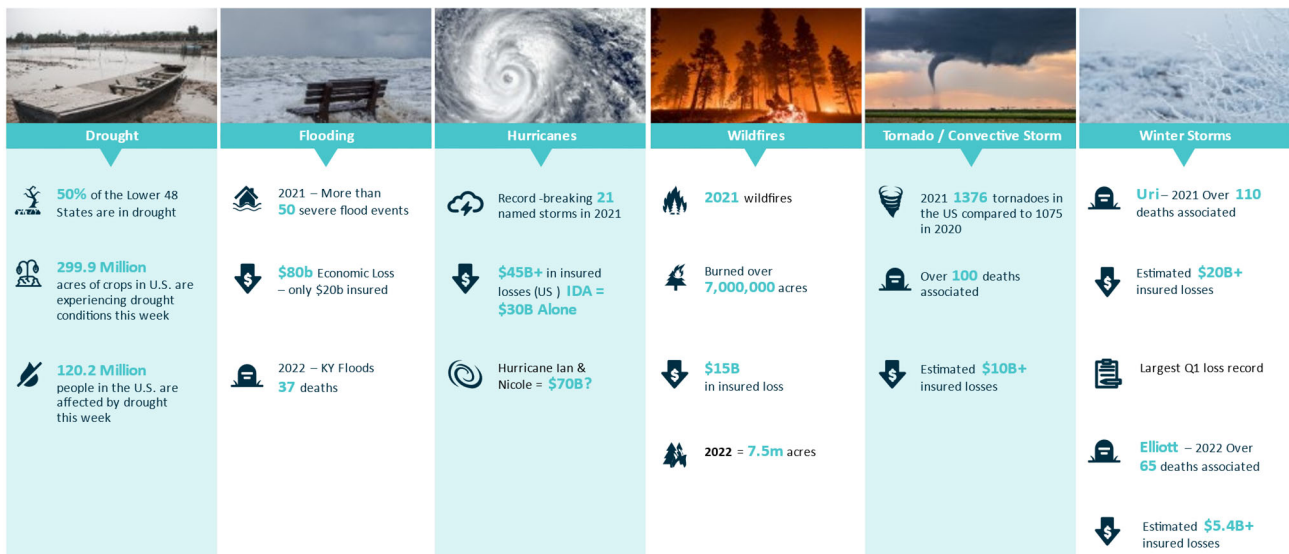


- **Liability capacity pull back** and withdrawals have been significant over the past two years
- **Property capacity reductions**
 - 15% to 30% reduction in capacity from incumbents
 - Coastal and wildfire capacity continues to be especially difficult
- **Cyber capacity is shrinking** and particularly acute for certain industries (Public Entity)
- Insurers produced **negligible profit in 2021**– Expected \$112b in Global Insured CAT losses in 2022– **3rd Worst Loss Year on Record.**
- Excess Workers Compensation **remains stable, but retained layer may be experiencing increased claims volume**
- Historically **low interest rates** have hampered carrier investment returns.
- An **increased pattern of major property catastrophes** such as hurricanes, typhoons, wildfires, winter storms and etc. over the past 5 years. Is this the new normal?
- Consistent **increases in attritional property loss** (fires, water damage, tornados, hail, wildfires).
- **Increased inflation** has added to the issue of **valuation across all property classes**
- **Social inflation & Litigation Financing** driving up liability verdicts and settlements.
- **Ransomware cyber losses** are systemic \$6 Trillion Impact in 2021 **Expecting \$10 Trillion by 2025**– 2019 was \$2 Trillion



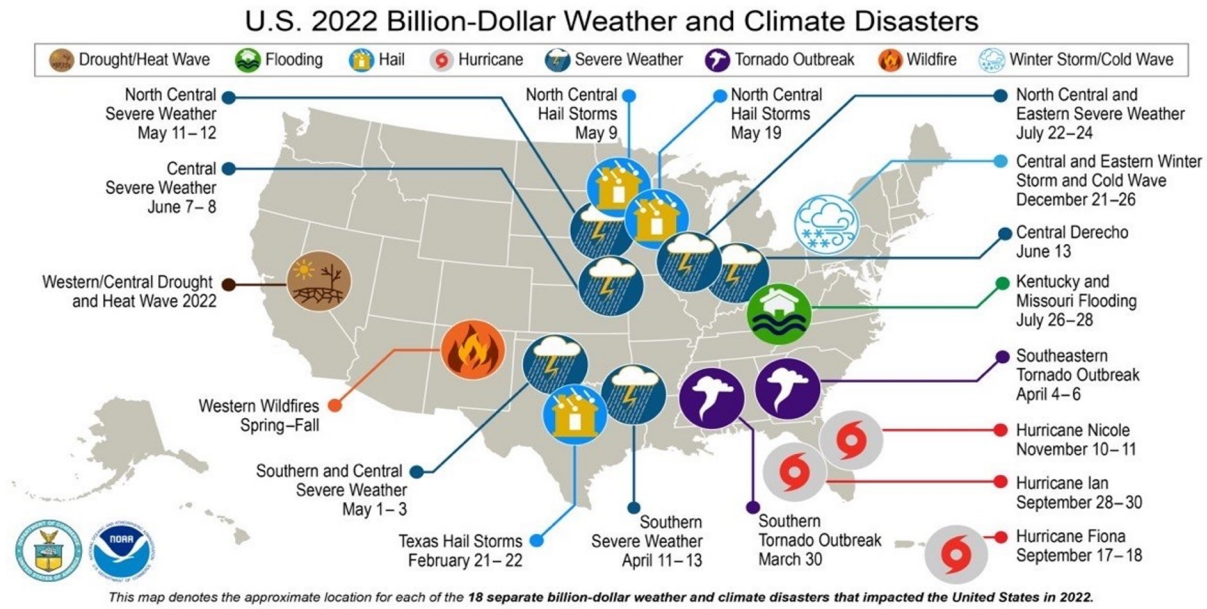
No, it's not your imagination. We really are having a significant increase in weather-related natural disasters lately. And they span the gamut from hot to cold and dry to wet.

Recent CAT Losses



Worse yet, they are not confined to one area but are all over the United States.

Major U.S Losses in 2022



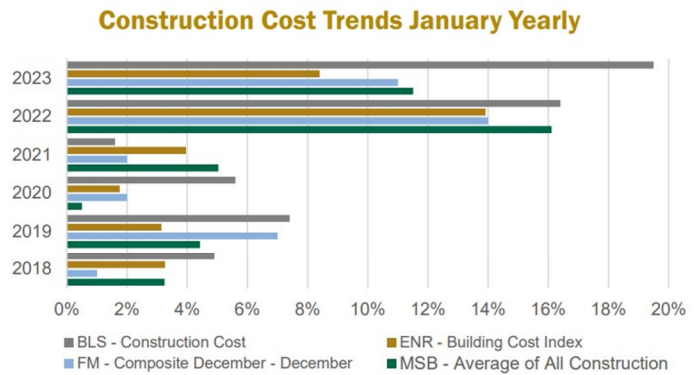
Rebuilding from these disasters is also more costly than ever, thanks to spiraling inflation.

Trend and Valuation

Construction Cost Trends

Inflation is not the only challenge impacting construction costs. While certain material costs increases have subsided and some supply chain issues have diminished, the construction industry is faced with significant labor challenges. The shortage of skilled labor, coupled with increasing wages, is extending project completion timelines and impacting the cost of both existing projects and new bids.

January 2023 Construction Cost Trends

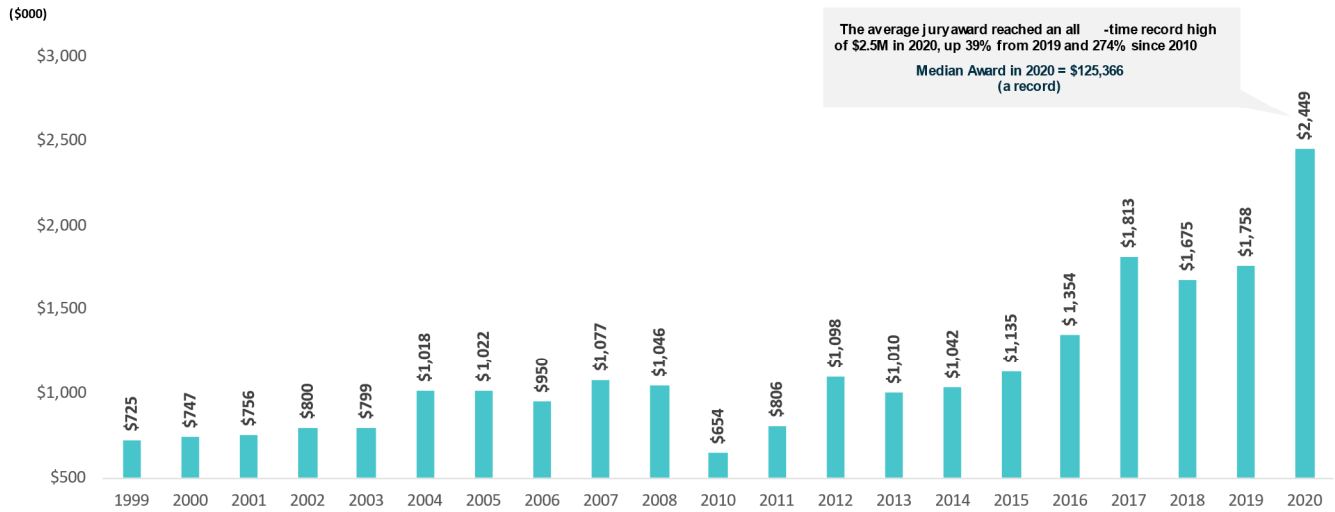


WWW.cbiz.com/valuation



But it's not just regular inflation that is taking its toll. Ever rising jury verdicts, known as social inflation, are also spiraling:

Average Jury Awards, 1999 – 2020 (latest available)



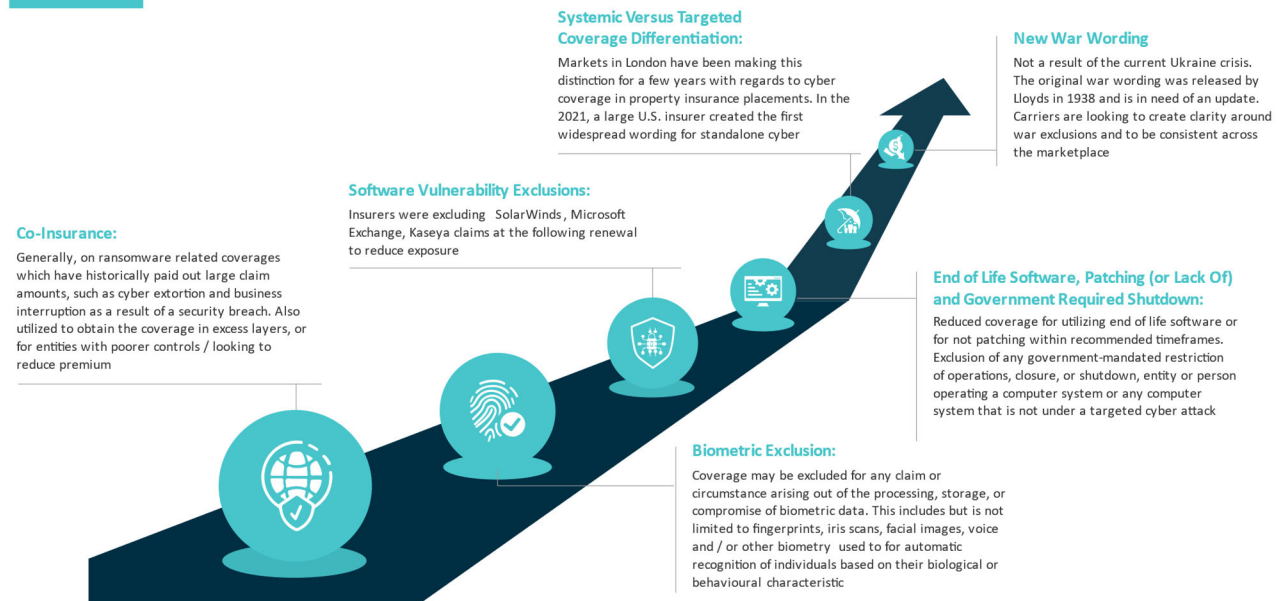
Source: Jury Verdict Research (Current Award Trends in Personal Injury 9th Edition), Thomson Reuters; Risk and Uncertainty Management Center, Univ. of South Carolina.

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And of course, after paying out millions of dollars in ransom, and absorbing many millions more in rebuilding costs for insureds cyber infrastructure, the increasingly perilous world of the Internet is also becoming an insurance minefield.

Cyber Insurance Wording Changes



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These trends have major impacts on local governments. One of the most prevalent is the cost of property insurance.

Property Renewal Outlook



Continued scrutiny of data (SOV, COPE, ITV with Increased Construction Cost)



Increased retentions and caps on certain types of exposure

- Windstorm & Hail



Rate increases expected and highly dependent on Wind Season, Reinsurance Market and individual client losses



Underwriter submission activity remains high – imperative to engage early and access global market



Regional Underwriting: Property markets are affected differently across the nation.

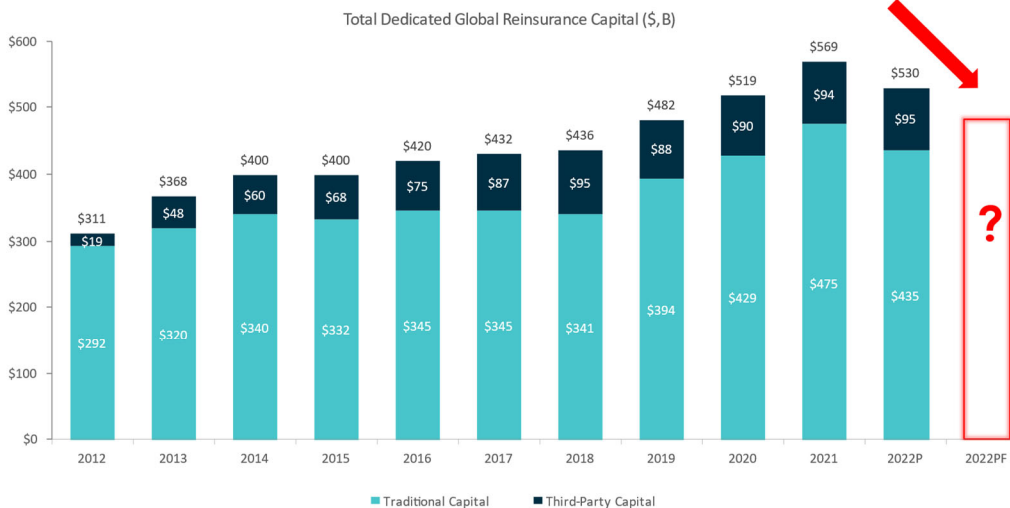
e.g. West Wildfire, East Hurricanes, Midwest Hail, etc.



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Further exacerbating this trend, is that many excess or reinsurers are exiting the market after several years of persistent losses on their investments.

Reinsurance Capacity Supply & Demand Imbalance



Source: AM Best, Guy Carpenter, D&P Analysis. 2022PF = D&P estimates

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Reinsurance Capital Supply Is Expected To Be Down \$50B + At YE:22 While Demand Is Estimated To Be Up \$30B +.



Cyber insurance continues to grow more costly and insured entities are being forced to expend more and more resources on prevention and detection if they want coverage.

Cyber Renewal Outlook



Leading insurers have indicated “We may have hit rate equilibrium”

2023 Forecast:

- 15% to 25% increases, at a minimum, for “good” risks and most starting much higher
- Lower overall capacity deployment
- Increased per-claim, self-insured retentions for poor security posture
- Potential coinsurance percentages added for ransomware
- Further reduction of ransomware limit

Requirement to evidence security posture:



- MFA
- Data Backups
- Endpoint Detection
- Employee Education & Training Programs

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Finally, after several years of modest premiums, workers compensation is again on the rise, driven by changes in the market brought about by COVID.

Workers Compensation Leading Concerns



Rate Expectations: Account Specific

Trends to Watch:

- Increase in state legislative bills filed for Presumptive and PTSD benefits
- Proposed bill (NY) covering Opioid-related deaths if prescribed during work comp claim
- Emerging case law (MN) precedent for public safety survivor benefits if suicide linked to PTSD
- COVID covered claims for ‘long COVID’ or death benefits



Wage Inflation’s impact on premiums & Medical Expense Inflation



Underwriter Concerns: Per Occurrence exposure to Cat loss



Remote Work: Out of State employees & Impact on productivity and compliance



Investment Yield on Long Tail Coverage

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City Council Leadership

"For even the very wise cannot see all ends."
— J.R.R. Tolkien

The 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 annually develops meaningful goals for the future that are in line with the City's mission, vision, and values.

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.

Awards Received

- American Heart Association's Mission: Lifeline EMS Gold 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.
- Diamond Award – Southern Chapter – California Emergency Services Association (CESA) – In recognition of exceptional partnership and implementation of the West End Regional Emergency Operations Academy.
- Gold Award – State Award - California Emergency Services Association (CESA) – In recognition of exceptional partnership and implementation of the West End Regional Emergency Operations Academy.
- GFOA Certificate of Achievement for Excellence in Financial Reporting for the Fiscal Year Ended June 30, 2021
- GFOA Distinguished Budget Presentation Award for the Fiscal Year Beginning July 1, 2022
- Ranked 5th nationally among similar size cities for the Center for Digital Government 2022 Digital Cities Survey
- 2022 SCAG Sustainability Award for the Efficient and Sustainable Land Use Category
- 2022 Inland Empire APA Award of Merit for Comprehensive Plan for Large Jurisdiction
- 2022 California APA Award of Merit for Comprehensive Plan for Large Jurisdiction
- 2023 National APA Award for Excellence in Sustainability Community Wide Category
- Wallet Hub's Best Place to Raise a Family – Ranked #32 out of 182 US cities, #10 in California, #5 in Southern California and #1 in the Inland Empire.
- Wallet Hub's 2022 Safest Cities in America – Ranked #64 out of 182 US cities, #9th in California, #7 in Southern California and #1 in the Inland Empire.
- Wallet Hub's 2023 Best Cities for Jobs – Ranked #62 out of 182 US cities, #10 in California. #4 in Southern California, and #1 in the Inland Empire.
- Money Geek's 2022 Best Cities for Black Women to Flourish Financially – Ranked #9 out of 200 US cities, #3 in California, #1 in the Inland Empire.
- Money Geek's 2023 Safest Cities in America – Ranked #13 out of 263 US cities, #5 in California, #2 in the Inland Empire.
- 2022 Inland Empire Economic Partnership Turning Red Carpet into Red Tape Award (General Plan Value per Acre Model)
- Dairy Council of California – Let's Eat Healthy Leadership Award which celebrates California leaders who educate, inspire and empower children and communities to develop lifelong healthy eating habits. The award recognizes and celebrates individuals, youth leaders, and organizations that improve nutrition education and access to nutritious foods to make a positive difference in their communities. The City was recognized for its Youth Leaders program.
- Beacon Vanguard Award – 2022 Beacon Vanguard Silver Award: Recognizes the City's holistic approach to addressing climate change. The City completed a set of requirements (reduction in community greenhouse gases, agency greenhouse gases, increased energy savings and natural gas savings) and achieved Silver status.

- Public Art – IES APA Excellence Award in the Comprehensive Plan-Large Jurisdiction category for the Creative Placemaking and Public Art Strategic Plan
- National League of Cities (NLC) Cities of Opportunity 2023 Action Cohort: The City was one of five cities nationwide selected to participate in the Cities of Opportunity Action Cohort. The City was selected based on its commitment to advance health equity – demonstrated through a variety of strategies such as Healthy RC, the recently updated General Plan, and the City’s health in all policies approach.

Grants Received

- American Lung Association – \$5,000: Grant was awarded to our Youth Leaders for their research project on tobacco prevention and a campaign targeting youth to prevent tobacco use.
- Dairy Council – \$5,000: Grant was awarded to our Youth Leaders to fund their efforts to advance health and nutrition. The funds were used to host easy healthy cooking classes for teens and youth in our community.
- Inland Empire Health Plan (IEHP) – \$10,000: \$5,000 for Teen Summit and \$5,000 for Mini Grants.
- On-going South Coast Air Quality Management District (AQMD) Grant from February 2018 – \$19,000 remaining funds: Grant will be used for EV charger installations at Beryl Park & Family Sports Center (\$4,500 per site) and towards the purchase of a Zero Emission Vehicle (ZEV) (\$10,000).
- Disaster Response Preparedness Grant from the ASPCA – \$45,000: Grant will be used to purchase large animal disaster equipment.
- Emergency Management Performance Grant (EMPG) – \$35,066: Grant used for personnel costs within the Emergency Management Division of the Fire District.
- Homeland Security Grant (Fire) – \$25,414: Grant used for the purchase of equipment for the Emergency Operations Center (EOC), Public Information Officer (PIO), and Training Division of the Fire District.
- FEMA COVID reimbursement grant – \$96,177: Funded overtime for Fire District personnel from September 2020 through December 2020.
- FEMA COVID reimbursement grant – \$56,818: Reimbursed for contractor costs for disinfecting City facilities from March 2020 through September 2020.
- Homeland Security Grant (Police) – \$40,754: Grant used for Live 911 Livestream that will allow the Police Department’s Real-Time Crime Center personnel to hear the call as it’s coming into Dispatch, instead of when it’s going out to Patrol. This will enable them to get a head start on investigating who they are dealing with, etc., to share with the Deputies as they actually get the call.
- Justice Assistance Grant – \$32,563: Grant utilized towards the City’s Public Safety Video Network (PSVN) camera system.
- Proposition 68 State Grant – \$286,750: Grant will be utilized for the Beryl Park East Inclusive Playground.
- American Rescue Plan Act (ARPA) Grant – \$775,000: Grant will be used for the Rancho Cucamonga Family Resource Center rehabilitation project.

- California State Library Parks Pass Grant – \$5,000: Grant will be used for Library of Things Collection.
- NASA Grant – Community Project Funding – \$1 million: Grant will be used for the Library’s Second Story and Beyond Children’s Museum, specifically, to create opportunities for families to explore various types of literacies that support NASA and other space-related subjects through interactive museum exhibits and program experiences.
- California State Library Infrastructure Grant – \$6,498,126: Grant will be used for the Archibald Library Replacement Project and relocation to the Lions Center location.
- California State Library Infrastructure Grant – \$594,330: Grant will be used for Paul A. Biane Library infrastructure upgrades.
- California State Library Grant – \$10,000: Grant will be used for Zip Book Program Service and general collection.
- California State Library Grant – \$25,730: Grant will be used for Literacy Services.
- California State Library Parks Pass Grant – \$3,000: Grant will be used for Library of Things collection.
- State of California Recreational Infrastructure Revenue Enhancement (RIRE) Grant – \$250,000: Grant will fund park improvements in LMD 2. The improvements may include upgraded shade shelters, seating, etc., or any projects that would increase the efficiency, longevity, and versatility of park components and the parks themselves. The parks included are Ellena Park and Vintage Park.
- CALeVIP 2.0 Golden State Priority Project – \$220,000: Grant will be used to partially fund the EV charging station hub at the RC Sports Center.

Infrastructure and Major Capital Improvement Projects/Programs

*Creating something new is easy.
Creating something that can last is the challenge.*

– Simon Sinek

One hallmark of Rancho Cucamonga since incorporation has been proactive investment in new and replacement infrastructure. In good times or bad, the City recognizes the importance of maintaining infrastructure for a world-class residential and business community. Fiscal Year 2023/2024 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 projected for Fiscal Year 2023/2024, please refer to the Workgroup sections.

True public safety requires a collaboration between law enforcement and the community.

- Betsy Hodges

Public Safety

- Fire Station 178 - This new two-story station on Town Center Drive and Terra Vista Parkway behind Target broke ground in FY 2021/22 and is located in the southern portion of Rancho Cucamonga where the city has extensive office, residential and mixed-use development. This \$25.7 million project will address systemwide draw-down issues as well as provides a location for specialized equipment used to access these facilities. Station 178 will be the first station built using the design-bid-build model. This station will also be home to a new all-electric EV fire engine, the Rancho Cucamonga 9/11 First Responder Memorial Park, and a 24/7 Library kiosk.



- Fire Station 173, 174 and 175 – ADA accessibility and workforce diversity improvements to Fire Station 173, 174 and 175 will be completed at an approximated cost of \$1.8 million to better meet the needs of an increasingly diverse workforce. These projects are in alignment with the ADA Self-Evaluation and Transition Plan put in place for updating buildings, infrastructure improvements, programs, services, and activities to meet current ADA and accessibility requirements.
- Heritage Park Bridge Replacements - The Fire District and City plan to replace the main vehicular/pedestrian bridge and one of the Heritage Park pedestrian-only bridges, which was originally planned for FY 2021/22, but shifted to FY 2023/24 due to staffing shortages. Both bridges are near the end of their useful life and need to be replaced. 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 the Heritage Park Equestrian Area. The District is partnering with the City on this \$2,190,000 project due to the need for this apparatus staging area. Preliminary Army Corps approval has been received and work is proceeding on construction drawings.

- Real Time Information Center – With an approximate \$250,000 budget, the Police Department, with major support from the Department of Innovation of Technology will be implementing a Real Time Information Center (RTIC) at the main station on Civic Center Drive. In the RTIC, detectives and deputies will be provided with real-time information and assistance for crimes in progress improving the Department’s ability to quickly resolve these incidents. ALPRs, PSVN cameras, and other law enforcement intelligence sources will be ported into the RTIC for use in real-time as well as during critical incidents.



- Automatic License Plate Readers (ALPR) - Building on the past success of the ALPR program, the Department will invest \$358,000 by adding 20 additional ALPR cameras on Haven Avenue and Foothill Boulevard, Baseline Avenue and Milliken Boulevard and Baseline Avenue and Archibald Avenue. Additionally, the Department will invest approximately \$61,692 and outfit two trucks with ALPR cameras to actively aid personnel in traffic and parking enforcement.
- RCPD Facility Improvement and Modernization – This multi-year project will begin the initial phase in which the City and Police Department work with an architect to assess the main RC Police Station, constructed in the 1980s, as well as satellite facilities, to determine necessary improvements to prepare for future operations and expansion. In FY 2023/24 \$100,000 will support the design and plan review phase of the project.
- Animal Center Office Reconfigure Design – The \$220,000 project will redesign and improve the Animal Center staff area which is over 30 years old and needs additional office spaces, meeting rooms and break spaces to meet current and future staffing needs.

*If I could build a city, what would it be?
houses full of people
roads for you and me
Tracks for all the trains
Rattling around the town
Bridges that go over
towers rising from the ground
where I climb to the top
watch it all passing by*

- "Build a City" Songlet by Shaun Taylor-Corbettpark

Community & Economic Development

- Family Resource Center Remodel – 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 \$775,000 project is funded through ARPA funds received from San Bernardino County. A contract was awarded to a consultant in FY 2022/23 to assist in the preparation of an RFP for A&E Consultant and Haz-Mat Testing Consultant, including the incorporation of ARPA requirements. It is anticipated that a contract will be awarded, and design work will begin in FY 2023/24 with construction in FY 2024/25.

- Drought Tolerant Landscape Renovations – After a short hiatus due to a focus on replacing the City’s irrigation controllers, multiple water conservation projects will be completed during the fiscal year, including drought tolerant landscape renovations in Landscape Maintenance Districts 2 (\$7,850,000) and 4R (\$4,490,000) and conceptual design work for drought tolerant landscape in Landscape Maintenance Districts 1 and 6R at a cost of \$100,000 per district. These projects will reduce water usage and labor costs to irrigate and maintain landscaping while remaining aesthetically pleasing.



- LoanMart Field Improvements – A \$1,254,000 project has been budgeted to upgrade all the field lighting to LED and to laser grade and reseed the field with a more drought tolerant turf during the Cucamonga Quakes offseason. This project will help the stadium comply with the new Major League Baseball standards for all minor league baseball stadiums and complement last year’s new LED scoreboard.
- Sports Field LED Lighting Upgrades – In FY 2023/24 additional LED lighting projects will take place to remove and replace existing light fixtures with new LED fixtures including one soccer field (\$600,000) and the tennis courts at Beryl Park (\$70,000), two baseball fields at Day Creek Park (\$384,000), and the north soccer/football fields at Etiwanda Creek Park (\$150,000). These projects will reduce ongoing maintenance costs, energy consumption, and GHG emissions. Additionally, they will improve nighttime play and minimize impacts on adjacent residential neighborhoods.



- PD-85 LED Sports Lighting Upgrade - The \$2 million project will upgrade old incandescent technology to new LED sports lighting fixtures which will replace the existing fixtures at the two adult Heritage Park baseball fields providing better illumination with less electricity usage and greatly minimized glare and excess light spill into adjacent neighborhoods.

- Landscape Maintenance District 2 Park Upgrades RIRE Grant – Using \$250,000 in State funds from the RIRE Grant Program, improvements and enhancements will be made in Ellena and Kenyon parks including upgraded shade, seating and other improvements that will increase the efficiency, longevity and versatility of park components and the parks themselves.
- Replace Playground Surfacing – This \$145,000 project will replace deteriorated rubberized playground surfacing at Rancho Summit Park with new rubberized playground surfacing and replace the existing sand with engineered wood fiber. These improvements will contribute to additional safe play for children while minimizing maintenance going forward by eliminating the sand/rubberized playground interface which is less than optimal.

- Civic Center HVAC Plant Replacement – Design work for the Civic Center HVAC Plant Replacement began in FY 2021/22. A contract was awarded in the \$2.3 million range in 2nd quarter of CY 2023 and construction will begin later in the calendar year. Equipment was delayed and the first phase will be complete by Fall 2023 and the second phase in Winter 2023. 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 of chilled water to a variable flow which will increase energy efficiency and reduce operational costs.



- City Hall Waterproofing – Design work for the Civic Center Waterproofing project began in FY 2022/23. It is anticipated that a contract will be awarded, and construction will begin in FY 2023/24. This \$1.8 million project will repair all the exterior joints and seal and weatherproof the exterior brick façade of this 33-year-old building which is beginning to show its age and require enhanced maintenance.
- Council Chambers Carpeting and Seating Replacement – This \$140,000 project will replace the seating and the carpeting in the City Council Chambers plus adjacent hallways and conference rooms. Both are original items when the building was constructed and were not included in the audio/video upgrades of the Council Chambers several years ago.
- Citywide Concrete Repair/Sidewalk Replacement - Next year’s annual concrete repair project is budgeted at \$1.5 million. Efforts will focus on Beryl Street to Hellman Avenue between 210 and Banyan Street. Sections of concrete sidewalks, curb/gutters, and drive approaches will be removed and replaced. Each year Rancho Cucamonga prioritizes the replacement of various sections of sidewalks and other concrete improvements throughout the city.

- The Public Works Department will begin developing plans to address ongoing maintenance challenges and environmental concerns with Red Hill Lake. They will complete the public outreach, design, and implementation phases of a potential \$1.8 million project to reduce the footprint and depth of the lake while adding water filtration and treatment processes that are presently not available. These improvements will reduce maintenance and operational costs, lessen environmental concerns related to aquatic organisms and wildlife and revitalize the lake and amphitheater for the community to enjoy long into the future. It is anticipated the cost of the project will greatly reduce a majority of the 10-year operational costs and provide a solid return on investment. The project will require the design services of a landscape architect and a public outreach consultant.



- Etiwanda Grade Separation Project – The Engineering team is working on finishing the right of way and design for the Etiwanda Grade Separation Project so the City has a shovel-ready project that can compete for future phases of construction funding. This grade separation over the BNSF railway would provide for improved transportation infrastructure that promotes safety for multi-modal users, encourages economic development, reduces GHG emissions related to idling and enhances goods movement throughout Rancho Cucamonga, Ontario and Fontana.



- 6th Street Cycle Track - This \$1.4 million 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 \$490,000. 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 2024. The Cycle Track is a pilot project, and if successful, future such projects could be used to offset excessive vehicle miles traveled (VMT) for projects inside of, or outside, the city, improve pedestrian circulation and contribute to a more pleasant urban environment.

- 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 \$730,000 investment enhances the quality of life by providing a designated path for walking and biking, 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 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. Initiated in FY 2022/23, Phase 2 is expected to cost \$7.4 million 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 be completed in July 2024.

- RCMU EV Charging Station Hub - With the transition to zero-emission vehicles, RCMU is working on enhanced infrastructure to meet these systemic changes. With a State Cal eVIP 2.0 funding grant of \$220,000, RCMU will construct four DC Fast Chargers between the substation and the adjacent outdoor basketball court at RC Sports Center. These chargers will provide much needed public charging and reduce greenhouse gases.

- Arbor Substation Exterior Redesign and Storage Improvements- \$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 has expanded.



- Rancho Municipal Broadband - Construction of the Rancho Fiber network will continue in FY 2023/24. In FY 2022/23, the City will invest \$100,000 to extend service along Haven Avenue, opening the opportunity for approximately 36 new commercial businesses. A new commercial service extension on Arrow Route will serve the SE industrial development area off Etiwanda Ave, including Bridgepoint, Hillwood, and other future industrial development at the former steel mill and power plant locations.

- RCMU Line Extension – In this FY 2023/24 enhancement, RCMU will construct 6,000 LF of new fiber optic line along Base Line Road and Amethyst Avenue to serve Fire Station 171, as well as 2,800 LF of fiber optic line along Etiwanda Avenue between Arrow Route and Church Street/Miller Street to serve new multi-family developments and expand its customer base.

- Local Street Overlay – This \$4.3 million overlay project will restore the existing road surface to a substantially new condition extending pavement life, use and rideability in various locations across the city. The project involves cold planning, localized asphalt removal and replacement, crack sealing, asphalt overlay, utility adjustments, pavement striping and curb ramps. The project will include resurfacing of 71 local street segments totaling approximately 233,000 square yards of pavement in 9 neighborhoods across the city consisting of streets in the vicinity of Carnelian Street and Hillside Road, Carnelian Street and Highland Avenue, Carnelian Street and Thoroughbred Street, Wilson Avenue and Haven Avenue, Hellman Avenue and Lemon Avenue, Banyan Street and Milliken Avenue, San Sevaine Road and Wilson Avenue, Haven Avenue and 19th Street, Terra Vista Parkway and Spruce Avenue, and Grove Avenue and Arrow Route.



- Pavement Rehabilitation Projects – The City has \$5.2 million in pavement rehabilitation projects in FY 2023/24. Work will include cold planning, 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:
 - Highland Avenue from Archibald Avenue to Amethyst Avenue (\$885,000)
 - Etiwanda Avenue from Foothill Boulevard to Wilson Avenue (\$3,000,000)
 - Milliken Avenue from Base Line Road to Banyan Street (\$1,285,000)
- HSIP Traffic Signal Modifications – Upgrading seven (7) signalized intersections this \$720,000 project will improve safety and efficiency for vehicles and pedestrians by providing a flashing yellow arrow for left turn vehicle movements. Intersections include:

- Banyan Street at East Avenue
- Base Line Road at Mountain View Drive South
- Millennium Court at Milliken Avenue
- Vintage Drive at Milliken Avenue
- Church Street at Milliken Avenue
- Terra Vista Parkway West at Church Street
- Base Line Road at Beryl Street



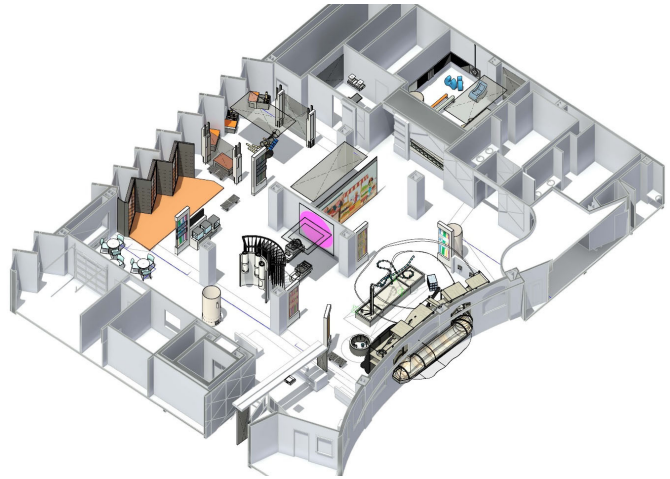
- West Foothill Boulevard Street Improvements – This \$2.7 million project will construct sidewalks, curb and gutters, streetlights, striping, and new asphalt for West Foothill. It will also complete the realignment of Red Hill Country Club Drive and Foothill Boulevard including a new four-way traffic signal that will improve circulation and turn movements. The addition of multi-use pedestrian/bike sidewalks will improve safety, mobility, reduce vehicle miles traveled and restore the roadway pavement to a new condition.
- Cucamonga Creek Bike Trial – This \$170,000 investment will enhance pedestrian and bicyclist safety by restoring the existing bike trail to new condition and extending the pavement life along the existing Cucamonga Creek Channel trail.
- Haven Avenue Sidewalk – The construction of a missing section of sidewalk along the east side of Haven Avenue in front of Chaffey College will enhance bicycle and pedestrian access in this high traffic area thru this \$410,000 project. This project has long been desired by residents in the immediate neighborhood.
- Almond Street Extension Street Improvement – When completed this \$665,000 project will provide additional east-west street connections that will improve Emergency Vehicle access and enhance public safety evacuations by completing the connection of Almond Street between Carnelian Street and Via Verde. The City acquired the right of way many years ago and is now moving to design and construction.
- Almond Trail Improvements – This project will provide for the needed repairs to reopen Almond Trail and reduce maintenance requirements. The \$270,000 project will regrade the existing trail surface, construct a concrete swale, create a low water Arizona crossing with a rock cobble swale and inlet drainage. Upon completion it is anticipated these improvements will harden the trail infrastructure, so it is not severely impacted during regular winter rains as has been the case for several years now.

- LMD 2 Paseo Lighting Retrofits – The FY 2023/24 \$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. This is a multi-phase project which the City has been working on for several years now.

"It's the things we play with and the people who help us play that make a great difference in our lives."
 - Fred Rogers, aka, Mr. Roger

Civic & Cultural Services

- Beryl Park Inclusive Playground - The project includes the replacement of the existing playgrounds at Beryl Park East with themed, inclusive playground equipment that will be the first of its kind in Rancho Cucamonga. Exterior upgrades include an upgraded crosswalk with Rectangular Rapid Flashing Beacon to increase pedestrian accessibility. The City will receive \$287,000 in Prop 68 Per Capita grant funds to partially offset the \$998,000 in construction costs.
- Second Story and Beyond® Capital Project - The \$4.5 million children’s interactive learning space will include museum quality exhibit fabrication. It will be the first library/literacy themed space of its kind in the United States and the installation stage of the Second Story and Beyond® project will be completed in late 2023. A soft launch of the new service is anticipated followed by an official Grand Opening event in the 4th Quarter of 2023. Significant project enhancements have been made possible through a \$2 million grant from San Bernardino County and a \$1 million federal grant from NASA.
- Archibald Library Replacement Project – This \$13 million project replaces the Archibald Library through a remodel of the City owned Lions Center East and West facilities. Lions Center East and West originally housed the City’s first County-Library facility in a portion of the buildings, before later conversion to a community center. Upgrades to the facilities will create additional community meeting spaces, collection space for the popular Library of Things, and outdoor programming space to support large-scale events. All the infrastructure will be brought to modern energy efficient standards to minimize costs and maximize comfort. The California State Library is providing \$6.5 million in Infrastructure Grant funding for the project.



Grant funding for the project. Upon completion much of the key infrastructure of the facility will be brought up to modern standards.

- Paul A. Biane Library Infrastructure Project – The \$1.2 million project will provide a facility refresh that will include replacement of the HVAC system, new flooring, upgrade of lighting fixtures, improved security cameras, and address multiple ADA compliance issues. The California State Library is providing \$595,000 in Infrastructure

"Create an environment where people can take risks. If everything has to be brilliant from the word go, you're never gonna get off the ground." – Paul Hewson, aka, Bono

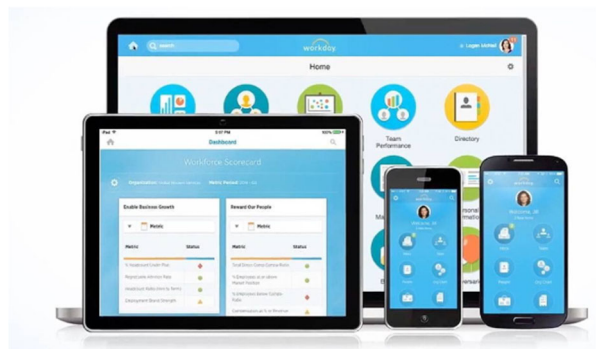
Administrative Services

The Administrative Services Workgroup will implement the Workday Enterprise Resource Planning (ERP) system for financials, payroll, and human capital management (HCM). The project represents a \$5.1 million, which will increase productivity by digitizing routine transactions, electronically route requests and approvals via workflows, eliminating paperwork, and capturing more data in everyday transactions to improve data analysis. Once launched, employees will experience streamlined processes and functions, improved efficiency and responsiveness through electronic documentation and workflow management all through a modern software application that meets our technology standards for security, redundancy, and reliability.

"Failure and invention are inseparable twins. To invent you have to experiment, and if you know in advance that it's going to work, it's not an experiment." – Scott Galloway

City Manager's Office

- Affordable for Sale Housing – The City continues to look for the right partner to support the building of affordable for sale housing with its \$2,500,000 share of the Permanent Local Housing Allocation (PLHA). Rancho Cucamonga is working on a pilot project to evaluate the use of emerging construction methods such as 3D printing, hemp block, or modular construction, to determine the lowest cost and lowest maintenance method which will maximize affordable for-sale housing in the city. In addition, the program will provide the owner-occupied housing with wrap-around services to help first time home buyers begin their climb and build generational wealth.
- Victoria Gardens Cultural Center Courtyard Redesign- 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 \$3.6 million in improvements and new features will also include repainting of the Cultural Center and Biane Library. Once complete, this area will further enhance the allure of shopping and dining at Victoria Gardens, the 2nd most successful lifestyle center in the United States.



- Wildfire Early Detection System – Installation of a 30-camera early wildfire detection system along the City’s northern boundary will provide rapid detection, reporting and response to wildfires. This innovative first-of-its kind program was funded from a \$1.9 million grant from the State of California and can detect fire starts down to an area as small as 5-feet. Although this is the initial phase, the technology is well proven and will ultimately expand to cover the entire front country from Los Angeles County thru San Bernardino County.
- Cucamonga Canyon Trailhead – Several years ago the Fire District acquired a vacant 5-acre parcel off Skyline Drive to provide a safe trailhead with legal access for hikers into Cucamonga Canyon, which is managed by the United States Forest Service. Until this parcel was acquired, hikers typically accessed the Canyon through a residential neighborhood or illegally trespassed thru private property. Subsequently, through a federal grant from Congressman Aguilar, the City received \$1.6M to improve the 5-acre property including a monument to the original owners, the history of the area, benches and seating areas, a shade structure, water fountain and storage for a local non-profit that helps clean up the area and provide services to recreational users.



Personnel Costs and Staffing Levels

"You can only come to the morning through the shadows." - J.R.R. Tolkien

In whatever chapter the City is in, its employees are paramount to the cast of characters in the story. As the City is in the service business, it cannot be successful without the human capital whose diligent labor delivers the multitude of programs and services provided each year. Personnel costs 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 fire and police and other public safety costs). With respect to Rancho Cucamonga, personnel costs (excluding police and fire) typically constitute 24% of our budget, and when combined with police and fire (both personnel intensive departments), that percentage increases to 74%. 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.

However, as mentioned earlier in this letter, hiring, and retaining employees, not just for the City, but for organizations across the country, has become one of an employer's biggest challenges. As of the writing of this letter, the City is recruiting for 42 full-time positions, which is 11% of its authorized positions. Despite these struggles, the City's Leadership remains committed to hiring and retaining employees who are hungry, humble, and smart by providing a modern work culture where flexibility, human-centered policies and support, and a commitment to diversity and transparency are plainly visible.

"If you take out the team in teamwork, it's just work. Now who wants that?"
– Matthew Woodring Stover

With the uncertainty of inflation and a recession that may or may not come, this Budget contains only minor adjustments to personnel where dedicated resources (such as special funds) are available, where reorganizations can be done at no net cost or reduced overall cost, or where strategic changes will help the organization improve efficiencies in service to our community. Throughout Fiscal Year 2022/23 and in preparing for Fiscal Year 2023/24, departments continued to take a cross-functional and wholistic approach to consider 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 minor departmental reorganizations resulting in changes in staffing configurations, keeping net new personnel balanced with the increasing needs of the community. The result of these efforts is a proposed full-time count that increased by one in the amended FY 2022/23 budget and is proposed to increase by three in FY 2023/24. The chart below summarizes these changes, which are discussed more fully in the respective Workgroup sections of this letter.

Summary of Full-Time Personnel Changes

New Position FY 2022/23 Amended

Safety Officer

Human Resources

Approved by the City Council on in October 2022 to provide greater focus on safety and liability, the ability to proactively identify and mitigate risk, and the ability to meet increased demands in service.

New Position FY 2023/24 Proposed

Information Technology Specialist II

Department of Innovation &

Dedicated to support the Public Safety Video Network (PSVN) and cybersecurity efforts; vital in bringing online the Police Department Real Time Information Center, a key component to the PSVN.

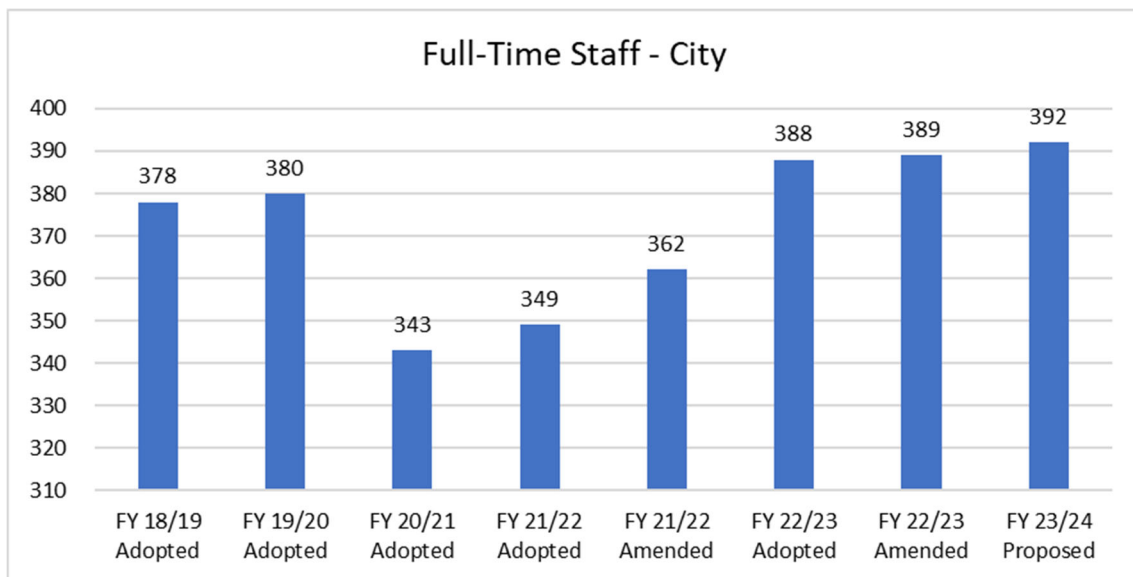
Animal Caretaker <i>Defunding multiple part-time Animal Caretakers to make one full-time position</i>	Animal Care & Services
Customer Service Specialist III - Utilities <i>Part-time Customer Service Specialist III Utilities converted to full-time</i>	Engineering

Change in Personnel FY 2022/23 Amended

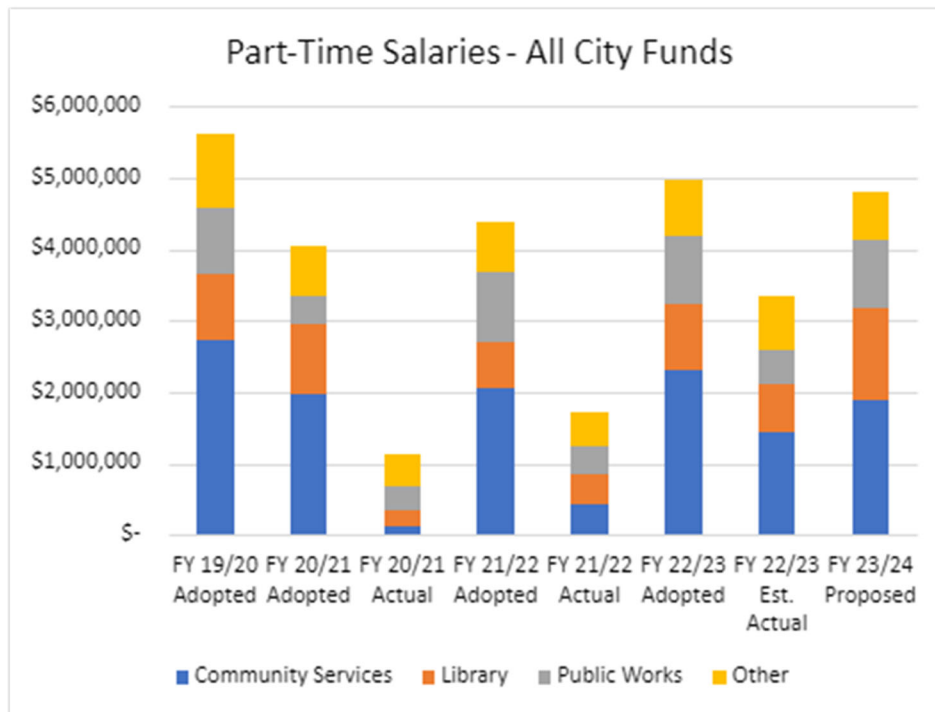
Human Resources Director <i>Defund Deputy Director of Human Resources</i>	Human Resources
Risk Manager <i>Defund Senior Risk Management Analyst</i>	Human Resources
Risk Management Coordinator <i>Defund Public Works Safety Coordinator</i>	Human Resources
Building and Safety Manager <i>Defund Building and Safety Supervisor</i>	Building & Safety
Management Analyst I <i>Defund Box Office Coordinator</i>	Community Services
Community Development Technician II <i>Defund Planning Technician</i>	Planning
DCM/Civic and Cultural Services <i>Defund DCM/Administrative Services</i>	Administrative Services

Change in Personnel FY 2023/24 Proposed

Senior Public Services Technician <i>Defund Public Services Technician III</i>	Building & Safety
Community Improvement Supervisor <i>Defund Senior Community Improvement Officer</i>	Community Improvement
Management Analyst II <i>Defund Management Analyst I</i>	Engineering
Human Resources Business Partner <i>Defund Human Resources Technician</i>	Human Resources
Maintenance Coordinator <i>Defund Lead Maintenance Worker</i>	Public Works
Theatre Technician III (Unfrozen) <i>Defund Community Services Coordinator</i>	Community Services
Animal Center Manager <i>Defund Senior Animal Care Supervisor</i>	Animal Care & Services
Fire Prevention Specialist II (2 positions) <i>Defund Fire Prevention Specialist I (2 positions)</i>	Fire District



As in the last few fiscal years, hiring part-time employees continues to be a struggle. Where in past years reasons varied but included high cost of caregiving, delays resuming in-person schooling, hesitancy returning to front-line work because of COVID-19, and migration trends; today the City struggles with how much both private and public employers are paying part-time employees and the vast number of part-time job openings. According to the Bank of America Institute, more than two million workers should have come back into the labor force post-pandemic but have not. Many are older workers who retired early, but almost 25% of those missing from the workforce are Gen X and Millennials who left the restaurant and retail sectors. With the minimum wage currently at \$15.50 in California, and more jobs than workers, some companies are paying up to \$25 an hour for entry level part-time work. While this has impacted the ability to hire part-time employees, especially in Public Works, the estimated actuals for FY 2022/23 are lower than expected in Community Services due to shifts in programming (i.e. both permanently moving Lions East and West, and temporarily moving Family Resource Center programming to Central Park) and the incremental ramp up of other new and traditional programming for both Library and Community Services. Both Library and Community Services are operating their “new and revamped” full catalog of programs and services in FY 2023/24, which have been adapted to the changing needs and demands of our changing populace.



"Great leaders are not the best at everything. They find people who are best at different things and get them all on the same team. – Eileen Bistrisky

California Public Employees Retirement System

A large part of employee compensation is the retirement benefits provided by the California Public Employees Retirement System (CalPERS), which offers a defined benefit retirement plan. It provides benefits based on members years of service, age, and final compensation. Member benefits are paid through the combination of CalPERS investment returns, required employer contributions, and member contributions. The challenging part about this compensation structure is that CalPERS not the City has control of the required employer contributions year-after-year, and the City has limited tools to minimize or control cost increases.

In 2012 the California legislature passed the California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013, and changed the way CalPERS retirement benefits are applied. PEPRA put in place retirement compensation limits in order to reduce the unfunded public pension liabilities. Long-term as more and more employees are hired under the PEPRA rates, the City's contribution to CalPERS should level off and may potentially decrease. At this point in time, 54% of the City's employees are PEPRA and that number will continue to grow each year as Classic members retire. It is expected that most Classic employees will retire by about 2040.

CalPERS members (employees) pay a statutory amount depending on which plan they are enrolled in. 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 safety 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 PEPRA in January 2013, and PEPRA Rates, for those enrolled in CalPERS on or after January 1, 2013, who have a statutory lower defined contribution rate, because they have a significantly lower retirement benefit. Classic employees' rate does not change year-to-year; PEPRA employees pay half the "total normal cost" as determined by CalPERS. PEPRA contains a provision that states when the total normal cost changes by more than 1% of payroll (up or down), the member contribution rate must be adjusted to half of the new normal cost rate; such an adjustment will take place for FY 2023/24. Note that the City Miscellaneous PEPRA Employee Rate is several percent under the Employer Rate, due to the blended nature of the plan.

Plan	Employee Rate	Employer Rate*
Classic City Miscellaneous Tier 1	8%	24.75%
Classic City Miscellaneous Tier 2	7%	24.75%
PEPRA City Miscellaneous	7%	10.96%
Classic Fire Miscellaneous Tier 1	8%	84%
Classic Fire Miscellaneous Tier 2	7%	11.84%
PEPRA Fire Miscellaneous	7.75%	7.68%
Classic Fire Safety Tier 1	9%	67.95%
Classic Fire Safety Tier 2	9%	22.83%
PEPRA Fire Safety	13.75%	13.81%

**includes UAL as a %*

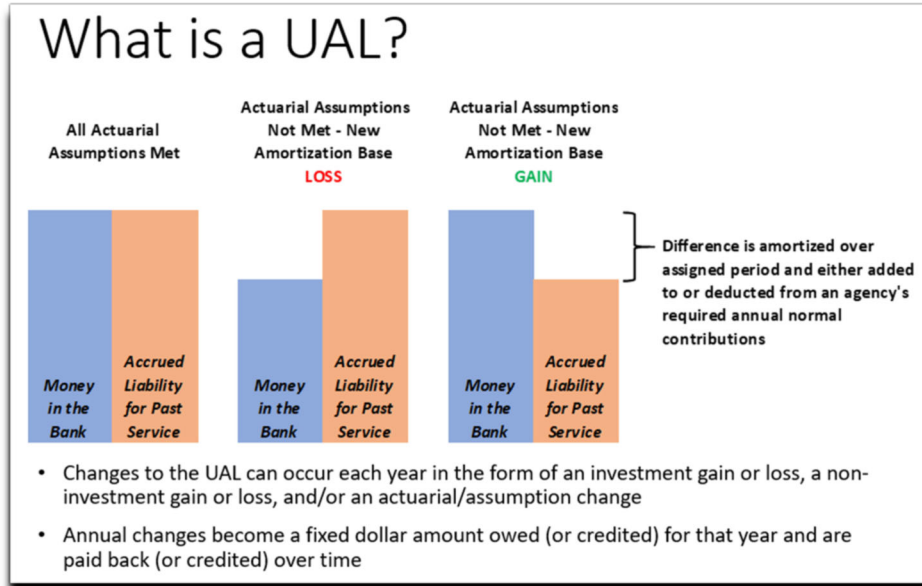
The rest of the pension benefit is funded from CalPERS investments and required employer (City) contributions. The employer rate is set each year by a CalPERS actuarial study, based on prior years investment rate of return. CalPERS assumes for long term forecasting purposes that it will reach a 6.8% rate of return each year.

In many years, however, CalPERS does not make its expected rate of return and one good recent example was the reported net rate of return of -6.1% for the period ending on June 30, 2022. Volatile global financial markets, geopolitical instability, domestic interest rate hikes, and inflation all had an impact on public market returns, which make up roughly 79% of the CalPERS fund. With the lower-than-expected investment returns for FY 2021/22, the funded status of the overall system decreased from 81.2% as of June 30, 2021 to an estimated 72% as of June 30, 2022.

Funded ratios vary somewhat among the different plans, but in Rancho Cucamonga our plans are funded in the mid-70% range as of June 30, 2022. Comparatively, these decreased from FY 2020/21 by roughly a similar amount with the drop in the overall system.

<i>Projected funded Status as of:</i>	06/30/22	06/30/21
City Miscellaneous Plan	76.52%	89.84%
Fire Miscellaneous Plan	73.15%	90.49%
Fire Safety Plan	76.63%	86.61%

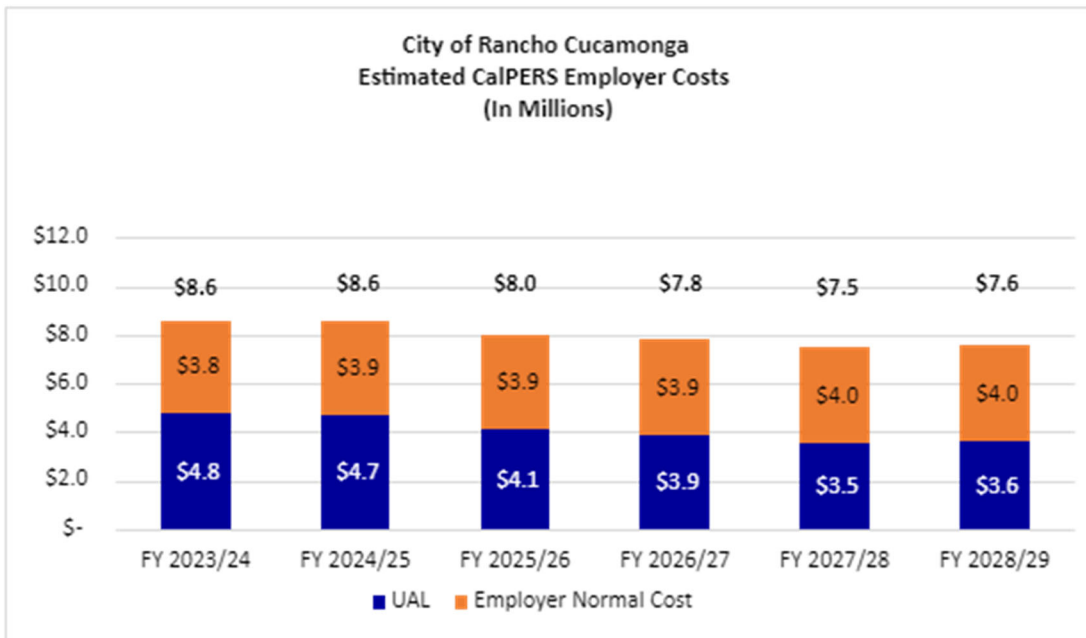
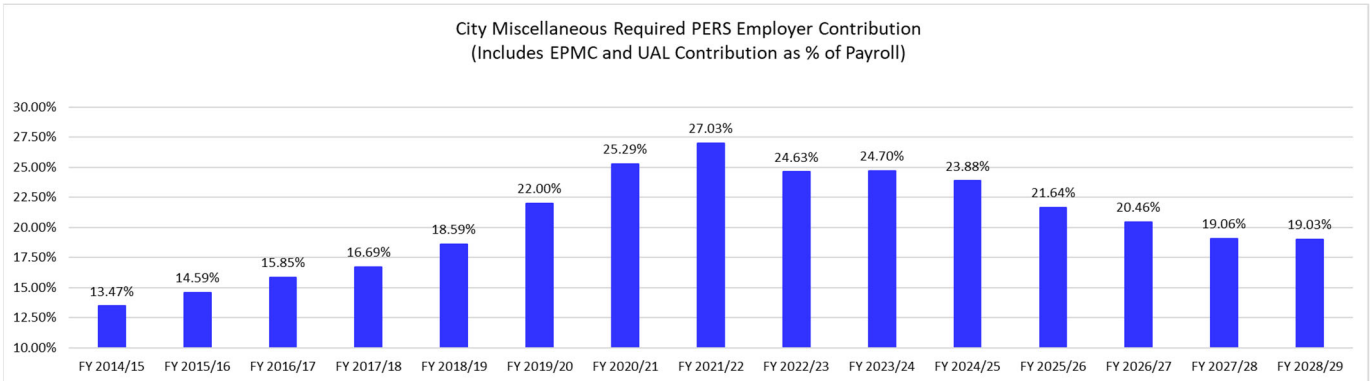
The investment loss for FY 2021/22 and recent and current increases in the Consumer Price Index (CPI) are expected to have a material impact on the pension liabilities in future actuarial valuation reports for both retirees (due to cost of living increases) and the active members (due to future salary increases). This in turn, results in higher employer rates which CalPERS estimates could increase another 5% to 12% over the next several years. This portion of the increase in the required employer contribution is referred to by CalPERS as the unfunded accrued liability (UAL).



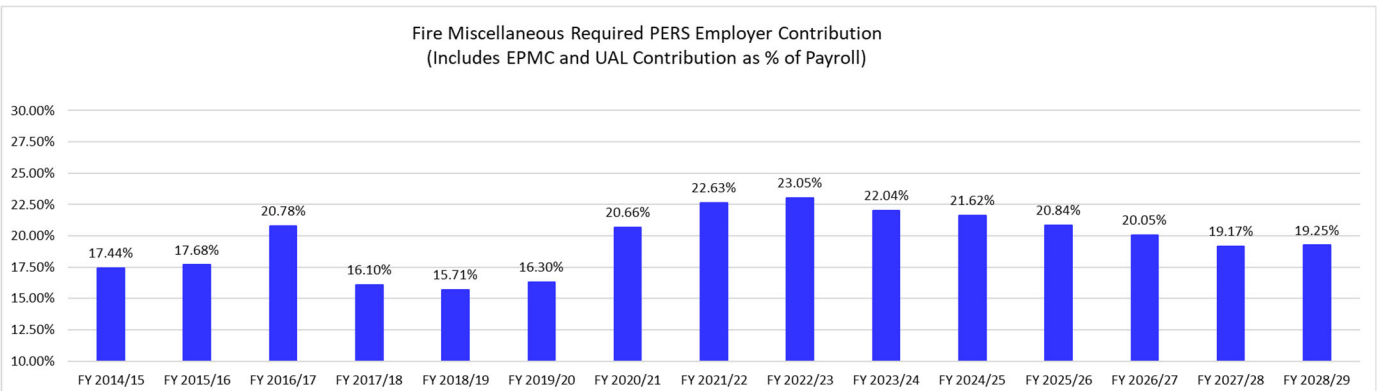
The UAL is the measure of the funding shortfall of each agency's pension liability. The UAL is equal to the difference between the estimated value of benefits earned and expected to be paid to current employees and retirees in today's dollars and the market value of investment held by CalPERS. In other words, the UAL is the difference between the benefits promised to employees and the assets set aside to pay for those benefits.

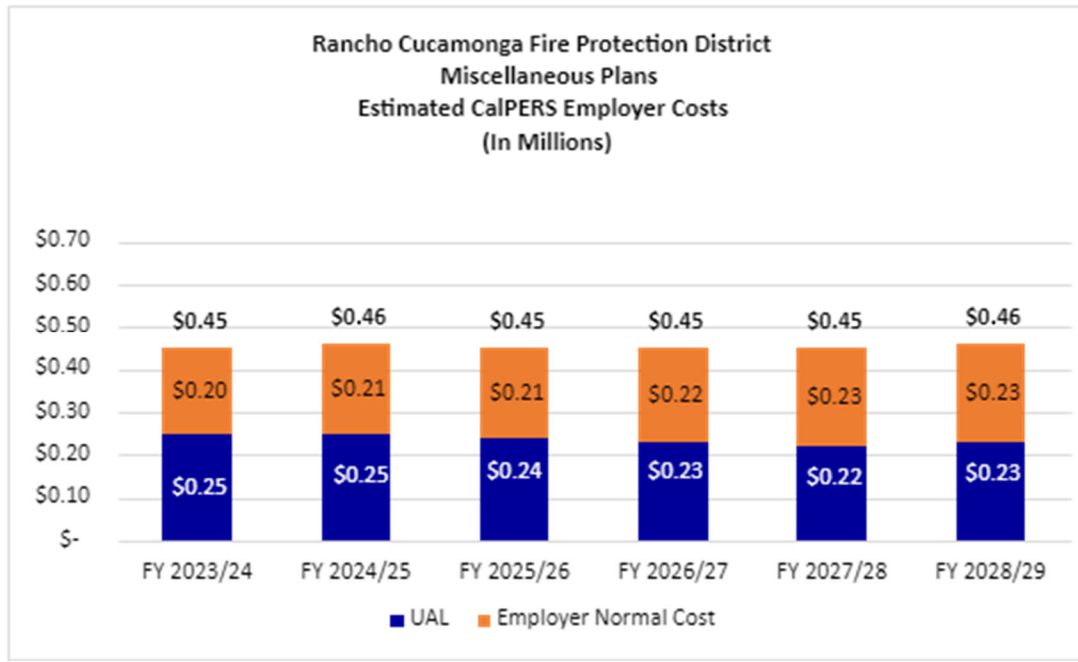
CalPERS estimates salary growth for its active members to average 2-3% a year. In periods of high inflation where salary growth may exceed that level, the difference also adds to the UAL. In this vein, the City and Fire District have taken a proactive approach in its negotiations with employee groups to keep the CalPERS contributions to a manageable level by keeping the rate of salary growth consistent with PERS annual assumptions as much as feasible. Furthermore, to keep the rates from spiking, the City/District has reduced or minimized benefit enhancements that are considered compensation when reporting to PERS. These factors, in addition to the leveling off from a state-wide multi-year rate increase that focused on the Unfunded Accrued Liability (UAL) portion of the rate, are slowly helping the City's pension obligations stabilize. 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 PEPRAs rates.

City Miscellaneous Plan

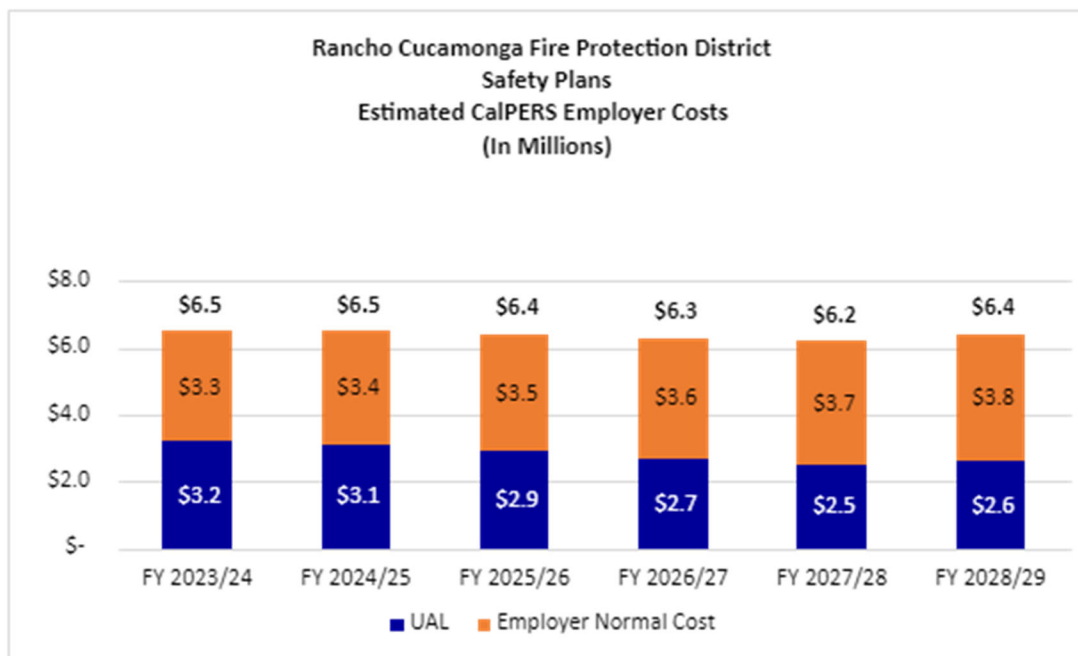
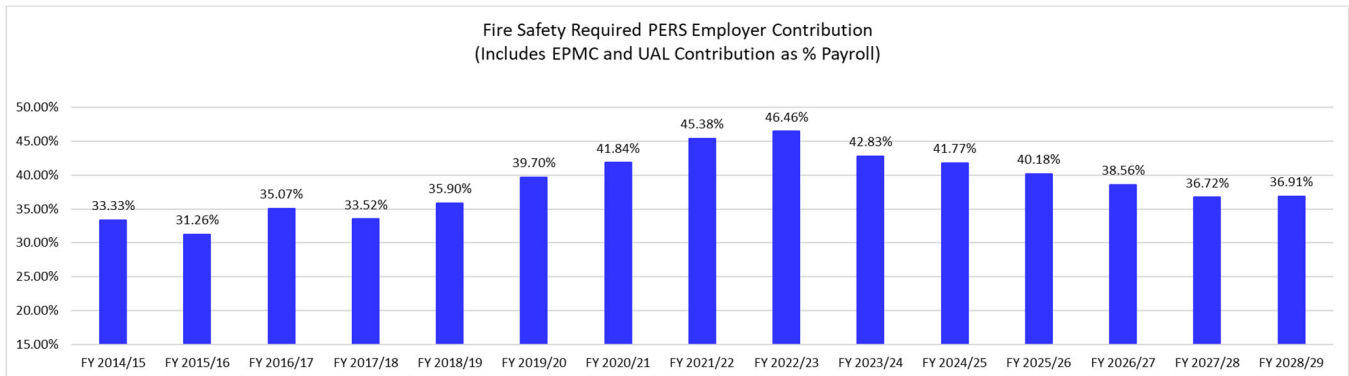


Fire Miscellaneous Plan





Fire Safety Plan



As noted above, one of the major drivers for the CalPERS rates is the Unfunded Accrued Liability (UAL). This is particularly so in the case of the Rancho Cucamonga Fire Protection District where the UAL at 40% for classic safety employees accounts for more than the normal required employer contribution at 28% for the upcoming fiscal year (combined total required employer contribution for the Fire District of 68%). In terms of dollars, this means that the District pays an additional \$.68 cents for every dollar in salary towards employee's retirement benefit. This is inline with and even a bit lower than what many other public safety agencies pay for classic rates.

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 reasonably sound and conservative financial positions. In FY 2021/22 the Fire District Board made the commitment to make supplemental payments towards the District's UAL for five years and bring the funded ratio of the plan to the 80-90%. Prefunding the UAL to this level both reduces long-term pension costs over time, and levels out the impacts on future Fire District budgets. FY 2023/24 is the fourth year of this plan, and the Fire District budget includes a \$3.82 million prefunding payment in addition to the required CalPERS costs; the year five payment is scheduled to be \$3,925,000.

Similarly, the City Council directed staff to use \$3.9 million in surplus funding from FY 2021/22 to pay down a portion of the City's UAL. In typical Rancho Cucamonga fashion, the City Council and Fire District Board look for proactive opportunities to pay down both agencies UAL. Along with prudent negotiations that take into account increasing employer obligations, the City of Rancho Cucamonga and Rancho Cucamonga Fire District are acting in the highest fiduciary standards for the public's funds.

Workgroup Detail

Public Safety Workgroup

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.

"Peace is not absence of conflict, it is the ability to handle conflict by peaceful means."
- Ronald Reagan

The Rancho Cucamonga Police Department is committed to providing the best law enforcement services possible to keep the Rancho Cucamonga amongst the safest cities in the state. The relatively low crime rate compared to many neighboring agencies is a direct result of the commitment and hard work of 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 San Bernardino County Sheriff's Department, the City funds numerous community policing programs to enhance the safety and well-being of the entire Rancho Cucamonga community.

The City of Rancho Cucamonga contracts with the San Bernardino County Sheriff Department which provides contract law enforcement services to the City. This arrangement has been in place for over 40 years. The City, however, supplements basic patrol with a number of enhanced community policing programs. These programs include six School Resource Officers, more than other neighboring community; the Crime Prevention Unit which is responsible for establishing, managing, and maintaining programs, events and initiatives related to preventing and reducing the opportunity for crime; the Solution-Oriented Policing team (SOP) which manages citywide quality-of-life issues including the Homeless Outreach Proactive Enforcement Team (HOPE); Alcohol Beverage Control (ABC) compliance; partnering with the Sheriff's Human Trafficking Task Force along with the Community Improvement Division to address human trafficking within the city; and the Multiple Enforcement Team (MET) which investigates and solves violent crime in the city.



In Fiscal Year 2023/24, the SOP Team will continue interaction with the homeless population to limit the impact of quality-of-life issues such as littering, loitering, and panhandling. SOP will continue to work with the Sheriff's HOPE Team to stay up to date on rehabilitation programs and transitional housing available to the homeless. The Crime Prevention Unit will continue to host events educating the public about Teen Human Trafficking, self-defense, internet safety for kids, Every 15 Minutes, Citizens Advisory Committee meetings, and National Night Out. These events will allow members of the community to communicate and positively interact with members of the Police Department in a non-response type of environment.

The City has also invested in a robust Automated License Plate Reader (ALPR) program, which continues to produce great results for the City. The program aims to capture data on wanted vehicles and allows deputies to locate the vehicles before additional crimes are committed. In the past year, the Police Department received hundreds of ALPR notifications 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 Automated License Plate Reader (ALPR) program, the Department plans to invest approximately \$358,000 by adding 20 additional ALPR cameras to the intersections at:

- Haven Avenue and Foothill Boulevard
- Base Line Road and Milliken Avenue
- Base Line Road and Archibald Avenue

Additionally, the Police Department will invest approximately \$61,692 and outfit two trucks with ALPR cameras to actively aid personnel in traffic and parking enforcement.

The success of the ALPR and PSVN programs has led the Police Department to continue to find better ways to access real-time information to assist in patrol and investigative functions. In the FY 2023/24, the Department will invest approximately \$250,000 to complete the Real-Time Information Center (RTIC) project envisioned in FY 2022/23. The RTIC will include a video wall and cloud-based intelligence software (Geo Shield) to display an aggregate view of the city's PSVN and security cameras while connecting multiple law enforcement information sources. This project will offer an improved incident management system for the simultaneous viewing of numerous city cameras during large-scale incidents and for day-to-day analysis. Additionally, using the video wall and intelligence from Geo Shield will contribute to operational awareness and operator collaboration by displaying real-time information from relevant sources onto a large viewing platform visible to everyone in the room. With the implementation of the Real-Time Information Center, we hope to increase the efficiency and effectiveness of the Department's patrol and investigative functions through intelligence gathering.



The Police Department operates from the main Police Station on Civic Center Drive and has satellite offices at the Victoria Gardens Mall and the West Side Public Safety Facility (PSF) off San Bernardino Road. The PSF improves customer service for the residents and business owners by allowing faster field deployment and includes a new centralized evidence repository for the entire Police Department. The Victoria Gardens Station, initially a satellite location, now serves as the main location for the City's Multiple Enforcement Team focuses on the entire Foothill Boulevard commercial corridor as well as providing services to the Mall and the east side of Rancho Cucamonga. The main Police Station at the Civic Center has seen many upgrades and building improvements, but like the Victoria Gardens location the growth in public safety personnel has reached or exceeded the original design parameters of the facility. In line with the City Council's goal, the City Manager and Police Chief are working with an architect to review all the current and proposed police facilities in the city with recommendations for incrementally improving the City's physical policing infrastructure.

"It is usually impossible to know when you have prevented an accident."
— Mokokoma Mokhonoana

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. The District uses best practices and cutting-edge innovations, while leveraging partnerships, resources, data, and technology to maximize value in the delivery of our services.



The Fire District is in the process of completing the construction of Fire Station 178. This new two-story station on Town Center Drive and Terra Vista Parkway behind Target broke ground in FY 2021/22 utilizing the design-bid-build process. Located in the middle of Rancho Cucamonga where the City has extensive retail, residential and mixed-use development, Fire Station 178 will provide enhanced delivery of emergency services by addressing systemwide draw-down issues as well as providing a location for specialized equipment used to access these modern mid-rise facilities. This station will also be home to the 9/11 First Responder Memorial Park, a new electric EV fire engine, and the City's second 24/7 Library kiosk. Construction was delayed during FY 2022/23 due to both delays in electrical equipment and significant winter weather. Construction is expected to complete sometime in the 4th Quarter of FY 2023/24.

Fire Station 178 will also pave the way for District and City facilities providing essential services and resiliency in all conditions. The station is designed to safely run off the grid for at least twenty-four (24) hours without using fossil fuels. To meet the energy needs, 250 photovoltaic panels located on carports coupled with a battery storage system will produce enough energy to support the station's full operations for a day. An energy management system will direct energy from the photovoltaic panels either to the batteries, the building loads, or the grid. Twenty-four (24) hours of battery storage provides a safety net for the community to ensure that the station is still operable should it lose power. In addition to reducing the station's carbon footprint, a more efficient electric station will also significantly reduce energy costs, one of the things that Rancho Cucamonga Fire District holds as part of our core values is innovation.





The District began work in FY 2022-23 and is still working on a Standards of Coverage (SOC) assessment, which, in alignment with the City's General Plan Update, evaluates the current and future planning needs for emergency services. The SOC provides 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 is holistically evaluated so that it takes into consideration the logistical, financial, and administrative

impacts that any change in the level of service could have in the immediate future and over a 15-year span. In addition, it also evaluates the District's current deployment model and assists in evaluating the future deployment model make-up, including partnerships with other City departments.

With the opening of Fire Station 178, the Rancho Cucamonga Fire District will, once the new station is fully operational, evaluate calls for service, response time, drawdown and other criteria through the new SOC, to determine if it is necessary to divide the Fire District area into two operational areas, or battalions, for improved operational and management Span of Control. The Fire District will carefully and deliberately utilize the time during FY 2023/24 to evaluate this potential change, cost-effectiveness and impact on other District operations, and the timing for any potential implementation. If implemented, a Second Battalion would potentially ensure two Battalion Chief's (BC's) are on-duty at all times. The second BC could serve as a Safety Officer on incidents that have a higher degree of risk; provide additional depth and resiliency at CONFIRE's Emergency Command Center (ECC) and assume duty for the entire City when the other BC is deployed on a strike team.

The District will also complete ADA improvements to Fire Stations 173, 174, and 175 in order to better meet the needs of an increasingly diverse workforce. These projects are in alignment with the ADA Self-Evaluation and Transition Plan put in place for updating buildings, infrastructure improvements, programs, services, and activities to meet current ADA and accessibility requirements.



In FY 2023/24, the District will receive and deploy an electric fire engine, one of the first in North America. The electric fire engine will be housed at new Fire Station 178. 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.

Furthermore, in order to ensure the operational readiness of the District's fleet, the following apparatus will be purchased. Annually, apparatus and vehicle needs are identified, evaluated, and budgeted in a collaborative effort between the District's Apparatus Committee, Fire Shop Supervisor, and Fire Business Manager.

- Replacement of 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.
- Replacement of one (1) Fire Shop Truck in order to ensure Fire mechanics ability to provide immediate roadside assistance to Fire apparatus needing quick repairs in order to get back in service.

The District will begin the phase 1 replacement of handheld radios in order to ensure Fire personnel can communicate and provide vital fire and life safety services to the community. The District's current radios have been in service for approximately eighteen (18) years and parts are no longer available. The phase 1 replacement will include approximately forty-five (45) radios for Chief Officers and Company Officers. Phase 2 deployment is expected to take place in FY 2024/25 and will include the remaining District personnel.



The District will continue to partner with the City on crucial projects, including:

- **Crossing Guard Services:** The District funds crossing guard services as a safety measure for residents, especially our children who have returned to school campuses following the end of COVID closures. School crossing guards can play a key role in promoting safe driver and pedestrian behaviors at crosswalks near schools. A crossing guard helps children develop the skills to cross streets safely at all times and build a lifetime of safety conscious habits while

engaging in active and healthy lifestyles. This partnership will also reduce the potential need for emergency response and support the District's pillar of service for community risk reduction



- **IT Projects:** In order to ensure resiliency and continuation of both District and City services, the District will partner with the City on multiple technology replacement and infrastructure upgrade projects. These projects include physical server replacements, network infrastructure, and virtual network infrastructure.

- **City Fleet:** The District will continue to partner with Public Works to address future vehicle maintenance needs and repairs of both the District and City fleet. This currently includes sharing the cost of a Mechanic position and coordination of fleet maintenance and repair of heavy equipment. This partnership will be expanded in FY 2023/24 with the 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.



Lastly, for the eleventh 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 mitigate the impact on taxpayers over time.

"Until one has loved an animal, a part of one's soul remains unawakened." - Anatole France

The Animal Services Department continues to be a leader in animal welfare and has a complex operation that cares for thousands of homeless pets received annually. Sheltering responsibilities include care and housing of stray and surrendered animals, reuniting lost pets with their owners, and animal adoptions. Field Services handles the intake of stray and aggressive animals, calls for animal welfare checks, ill and injured wildlife, and rabies control. The Department also has a comprehensive veterinary program to serve animals housed at the Animal Center, a foster and aCATemy program, and opportunities for the community to volunteer with programs such as animal care and enrichment, foster care, fundraising, and outreach events.



At the latter part of last fiscal year, the Animal Center opened Puff's Pantry in memory of Puff, a very special animal ambassador. Puff's Pantry, built and donated by Eagle Scout Troop 608, is a place where residents can receive or donate pet items for community use such as collars, leashes, and pet food. Puff's Pantry was the start of a multiyear goal to expand the Department's community safety net programs to aide residents who would otherwise need to surrender their pet due to a lack of resources. This fiscal year, with the support of the Animal Care Foundation, the Department will continue its efforts to support residents in need by expanding the number of vouchers issued for veterinary care, dog grooming, and pet food.

One of the core functions of the Department's Field Services Division is responding to animal emergencies and natural disasters. In partnership with the Rancho Cucamonga Fire District, the Field Service division will focus on updating its large animal disaster response plan. Using funds awarded from an ASPCA grant, the Department will purchase pipe corrals and supplies that can be used to temporarily house large animals displaced during a natural disaster, such as horses and livestock.

The Animal Services Department will also complete the construction phase of the administrative office reconfiguration project as well as flooring and lighting replacement in the veterinary technician, surgery, and isolation rooms. The goal of the administrative office reconfiguration project is to create designated workspaces for staff and add a conference space for meetings and educational classes. Lastly, the Department will transition two vacant part-time Animal Caretaker positions into one full-time Animal Caretaker position, to enhance the overall stability of the animal care team.

"There is immense power when a group of people with similar interests gets together to work toward the same goals." — Idowu Koyenikan



The Community Improvement Division plays an integral role in public safety in the community. Community Improvement is the only City group that focuses on maintaining and improving community property maintenance standards for residential and non-residential properties to ensure and nurture a high quality of life for residents. These efforts involve 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.

The Community Improvement Division stands committed to its mission and core values to further guide its efforts, especially with appropriate compliance focused 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 but with a focus on safety and compliance whenever possible.

Community Improvement focuses on solutions in response to nuisance conditions and other violations of the Municipal Code, supporting a safer and more beautiful community. Providing more than just enforcement, staff provides resources and information for residents who are unable to correct violations either due to physical restrictions or financial difficulties. 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.

During Fiscal Year 2022/23, the division successfully recruited a new shared Community Improvement Officer I position in conjunction with the Business Licensing Division. The positions' primary role has been to inspect home occupation businesses, noise or lighting complaints, new vendors, and short-term vacation rental evening complaints; looking forward to FY 2023/24, this position will expand to include a new focus on illegal massage establishments and annual inspections of existing establishments to ensure compliance. As Rancho Cucamonga has expanded, it has become more important for Community Improvement to provide 7-day a week pro-active enforcement. Shared positions such as noted above leverage the City's resources in a more cost-effective manner.

Turning the page, Community Improvement has a concentrated focus on "Building positive relationships through education and engagement". The goal is to build relationships with the community in a positive proactive manner. To accomplish this the department will expand the number of community clean ups, attend neighborhood meetings, create new and updated educational material and focus on preventing blight in our neighborhoods by bringing awareness to city standards and resources available within our community.



Community Improvement also focuses on residential and commercial properties that are vacant, abandoned, and/or substandard, throughout the city. These conditions pose a negative impact to neighborhoods, families, and individuals who are seeking safety and security in their homes and upkeep of their property values. Vacant properties can become an attractive nuisance for transients. Community Improvement's first step is to work cooperatively when possible, with the property owners, to develop an appropriate plan to rehabilitate the buildings. In cases where the structures are in a deteriorated and 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, Police, Fire, Building and Safety, Planning) looking for long-term solution(s) to ensure a safer community for all.

As the City also grows, noise concerns become a more persistent issue. In response to the increase in noise nuisance concerns by the community, Community Improvement is focused on improving the city's noise ordinance. Using our local experience as well as national best management practices through a unique certification process, Community Improvement plans to create a small working group to amend the City's current code and develop enforcement processes that are more efficient and effective to allow for a more enjoyable city to live in and visit.

Public Safety SMART Goals:

- By September 2023, the Rancho Cucamonga Police Department will complete the implementation of the Real-Time Information Center at the main station on Civic Center Drive. In this center, deputies and detectives can leverage real-time intelligence from surveillance video, ALPR cameras, and other law enforcement intelligence sources during critical incidents.
- By October 2023, the Fire District will deploy an electric fire engine 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.
- By October 2023, the Fire District will begin phase 1 replacement of handheld radios in order to ensure Fire personnel can communicate and provide vital fire and life safety services to the community. The phase 1 replacement will include approximately forty-five (45) radios for Chief Officers and Company Officers. Phase 2 deployment is expected to take place in FY 2024/25 and will include remaining District personnel.

- By December 2023, the Animal Services Field Services Division will purchase large animal disaster supplies that can be used to temporarily house horses and livestock that may be displaced during a natural disaster such as a fire.
- By March 2024, Community Improvement will present four trainings or Community Events to support prevention, education and awareness of municipal code violations and engage with the community.
- By April 2024, the Police Department will invest \$358,000 for 20 additional ALPR cameras at Haven Ave. and Foothill Blvd, Baseline Ave. and Milliken, and at Baseline Ave and Archibald Ave.
- By June 2024, the Fire District will complete the Master Plan and Standard of Cover Assessment in order to determine future levels of service for the community.
- By the 4th quarter of FY 2023/24, the Fire District will complete construction of Fire Station 178 in order to provide enhanced delivery of services to the community.
- By June 2024, the Fire District will complete ADA improvements to Fire Stations 173, 174, and 175 in order to better meet the needs of an increasingly diverse workforce.
- By June 2024, the Animal Center will complete the construction phase of the administrative office reconfiguration project to create designated workspaces for staff and add a conference space for meetings and educational classes. This project also includes replacing the worn and damaged flooring and lighting in the animal housing areas such as the veterinary technician, surgery, and isolation rooms.
- By June 2024, the Animal Services Community Programs Division and the Rancho Cucamonga Animal Care Foundation will partner to expand the existing spay and neuter voucher program to include at least 50 vouchers for veterinary care, grooming, or pet food to reduce the need for residents to surrender their pet to the Animal Center.
- By July 2024, Community Improvement will work complete an inspection of all current massage establishments to ensure compliance by utilizing the combo Business License & Community Improvement Officer position.
- By July 2024 Community Improvement will complete three Community Clean-ups in areas in most need.

Economic and Community Development Workgroup

"Do not follow where the path may lead. Go instead where there is no path and leave a trail."

– Ralph Waldo Emerson

The Economic and Community Development Workgroup consists of four departments, Planning and Economic Development, Engineering Services, Building and Safety, and Public Works, each of which has a role in delivering on a world class community. The Planning and Economic Development Department (PED) 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. PED administers the City's General Plan and Development Code which are the key documents that guide physical development (what can go where and under what conditions) in the city. PED also focuses 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 while building positive working relationships with the construction industry. The Engineering Services Department 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. Engineering also includes the Rancho Cucamonga Municipal Utility (RCMU), which provides electricity and broad band communications services to parts of the city. Public Works operates and maintains public facilities 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 Economic and Community Development.



The FY 2023/24 budget year presents great opportunities to continue moving the city forward through the creation of exciting projects and plans, and a focus on further developing the City's economic base. The 2021 General Plan clarified the vision for the City's next chapter and 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.

"The first step towards getting somewhere is to decide you're not going to stay where you are"
– JP Morgan

As the page turns to FY 2023/24, the Planning and Economic Development Department will remain focused on creating a dynamic built environment, along with opportunities for greater community wealth. The Department's goals for this budget year calls for the creation of master plans for the Civic Center, the Epicenter, and citywide parks, increased efforts to attract new and retain local businesses, further updates to the Development Code, improving customer service, and to further commit to developing team members. These efforts will help further the goals and vision outlined in the General Plan, as the City continues to create places where people want to be and can thrive while they occupy those places.

In FY 2023/24, the City will continue to evolve our economic development expertise. We began by expanding the team in FY 2022/23. Over the next two quarters, this new team will be working to complete an update to the City's Economic Development Strategic Plan, an Economic Development Marketing and Communications Strategy, and updating the team's workplan. The team will be working per the City Council goal to pursue the *two to three initiatives selected by the City Council from the Economic Development Strategic Plan*. This work, along with the continued development of great places, will lay out our road map towards building the city as the cultural and economic hub of the Inland Empire.

One very important component of building community wealth is creating housing. California has an unprecedented shortage of housing units. According to research by McKinsey and Company, California is short approximately 2 million units. Through implementation of the General Plan, the adopted Housing Element, and the updated Development Code, the City has laid the regulatory foundation to facilitate private sector development of new housing. By adopting these plans, keeping our Development Code updated, and reviewing development applications, the City is working to do our part to facilitate the timely and construction of a variety of new and attainable housing choices and, perhaps more importantly, providing housing choices for residents at all stages of their life from early adulthood until their late senior years. While the City does not build housing, we have a goal to work with developers to facilitate the entitlement of approximately 1,400 new housing units each year to stay on track with our Housing Element commitments.

Updates to the Development Code will continue in FY 2023/24, to facilitate the community's vision for the future through a clearer more predictable development process. With a clear development code, investors can access reliable information so that they can make good business decisions and trust their investments will be safe. The next update will bring amendments that provide developers with additional flexibility and options to achieve the community's vision. Furthermore, great communication and great customer service go a long way towards building that trust and in FY 2023/24 the team will continue to place a large emphasis on improving our services.

The first half of calendar 2023 indicates that development interest and activity in the city remains high, as does interest in creating the next wave of projects that will help further the goals of Plan RC. There are over 25 major projects in the Planning and Economic Development queue that have either been approved and are now in plan check, currently under review, or have been deemed complete. These projects either required or will require some form of discretionary approval from the City (Ex: Planning Commission) and are not permitted by right. These projects include over 1,000 residential units, over 40,000 square feet of new or refurbished commercial space, and over 4 million square feet of industrial development. While there is no guarantee that applicants will see all these projects through, or that proposed projects are consistent with the City's plans and codes, each application requires review time and collaboration from subject matter experts in Planning, Engineering, Building and Safety, and Public Works.

"Only those who will risk going too far can possibly find out how far one can go" – T.S. Eliot

The Building and Safety Department occupies a very interesting spot in the Community Development workgroup. The Building and Safety Department may have the biggest impact on how the community experiences the entitlement and permitting process because this department serves the greatest range of constituents and project types. For this reason, the Building and Safety Department is leading the charge on many of our customer service and customer experience improvements in Community Development.



In FY 2022/23, the department introduced a new Community Development Team (CD Techs), a small group of three individuals acting as front-facing representatives addressing the public's immediate needs for information, permits, applications, and appointments with technical staff. We are evolving the "One Stop Shop" concept to get as close as possible to "one stop, one City representative." Specialization may make sense for many agencies, but we do not believe requiring a customer to visit multiple desks and permit technicians as they navigate their permit requirements provides the best customer service. Instead, we are working to train this core group of technicians to provide as many over the counter permits as possible without having to draw upon subject matter experts from Planning, Engineering, or Building. This also provides us with an opportunity to use the time of those subject matter experts more efficiently on more complex applications.

"Specialization is for insects." – Robert Heinlein

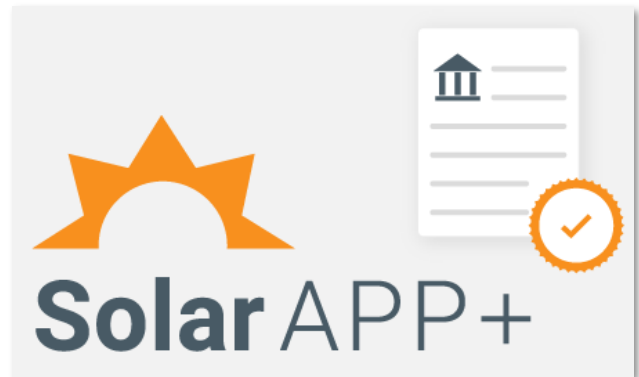


In FY 2023/24 this team will develop to provide single point of contact services for small projects such as Accessory Dwelling Units (ADU), room additions, solar, and swimming pools. This service will have the CD Techs providing information necessary for a complete application and permit submittal, as well as completing the plan review for the Building and Safety, Planning and Economic Development, and Engineering Departments, allowing for an expedited application, plan review, and permit issuance.

In FY 2022/23 Building and Safety enhanced virtual inspections when completing simpler inspections. As we enter FY 2023/24, Building and

Safety is revisiting the virtual inspection program to identify more types of eligible inspections to provide our inspectors a greater latitude when it comes to completing their daily inspections routes. By the end of FY 2023/24 the goal is to conduct 40% of all inspections virtually to allow for more streamlined and efficient inspections and quicker project approvals.

Building and Safety will soon launch SolarAPP as an extension of our Online Permit Center for residential photovoltaic (solar) permit applications. The SolarAPP option will instantaneously process solar applications and issue permits. The service will be available for all residential solar applications under 38.4 kilowatts in size, for a small additional fee. The implementation of the SolarAPP option will satisfy the requirements of California Senate Bill 379 requiring all cities to implement an online, automated permitting platform that verifies code compliance and issues permits in real time. SolarAPP will also provide a new level of customer service to our community by offering users the option to expedite their solar projects, providing more renewable energy to the community and supporting overall sustainability.



Inclusion and equity are part of the City Council's values that are deeply rooted in our city and are of the utmost importance to Building and Safety. Part of inclusion and equity begins with the ability to be present and take part in the activities that are occurring and that is where accessibility, the Americans with Disability Act (ADA) and the Certified Access Specialists (CAsp) come in. The Building and Safety Department currently has one CAsp on staff and is supporting three other staff members as they work to obtain their CAsp certifications. The benefit of a CAsp professional is the in-house knowledge of Federal Access Regulations (ADA), State accessibility laws, codes and regulations, and Civil Codes for all

new construction developments and existing construction remodels. Conformance with these regulations ensures that all individuals are provided the same access to buildings, events, goods, and services which will promote inclusion and equity within the community.



"Everything you can imagine is real." – Pablo Picasso

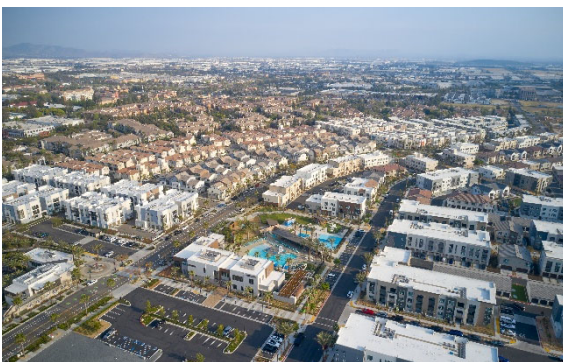
The Economic and Community Development Teams are also responsible for laying the foundation for success by providing necessary new infrastructure and constantly striving to improve existing infrastructure. As the City enters the next chapter of development, the reimagining of our current infrastructure, built decades ago, to match the needs and desires of the people who live, work, and play here is more important than ever.

The Engineering Services Department continues to move long standing projects forward to set new foundations for a higher quality of life for our community. A big change for Engineering and an indication of what the next chapter will bring is the creation of a new Transportation Section. While transportation has always been a part of the Department's functions, it has not been its own Section for several years. As the number of large transportation projects coming to Rancho Cucamonga increases, including the Advanced Traffic Management System (ATMS) and Brightline West High-Speed Rail, it is important to have dedicated staff to manage and coordinate efforts.

The newly formed Transportation Team will be working on the design, construction, and implementation of Phase 2 of the Advanced Traffic Management System (ATMS Phase 2). This project will be completed by the end of 2024 and will improve traffic flow along five additional city corridors. Phase 1 of the project provided reductions in average delays of up to 67% along Haven Avenue and 51% along Foothill Boulevard and we hope to continue to this trend by continuing to implement ATMS strategies citywide.

The Capital Management Team is working to finish the right of way and design for the Etiwanda Grade Separation Project. This grade separation over the BNSF railway would provide for improved transportation infrastructure that promotes safety for multi-modal users, encourages economic development, and enhances goods movement throughout the region. Currently, Etiwanda Avenue experiences excessive traffic delays due to the number of trains that traverse the railway, which is expected to increase over the next 20 years. However, due to rising costs for right of way, there is not enough funding for construction. The focus for FY 2023/24 will be on getting the project shovel ready, while Engineering and City Manager's Office staff aggressively seek additional dollars through State and Federal grants, in line with the City Council goal to *present funding options to the City Council for the additional costs to build the bridge and widen the roadway to improve safety and traffic circulation, reduce vehicle miles traveled, and reduce emissions on Etiwanda Avenue.*

The Capital Management Team and Transportation Teams are also working together to continue to



provide for new, more comfortable, bicycle and pedestrian travel and recreation options. In line with our community's priorities expressed in PlanRC and implemented through our HealthyRC framework, our goal is to increase the number of trips taken by walking or bicycling by constructing three grant funded projects in 2024: the Day Creek Trail Project, the Cucamonga Creek Trail Project, and the 6th Street Cycle Track Project. Other key infrastructure improvement projects include the re-paving of West Foothill Boulevard and the re-building of Heritage Park Bridge.

The Rancho Cucamonga Municipal Utility (RCMU) was formed in 2004 to provide economic and reliable electricity to areas primarily in the southeast areas of the city. RCMU now serves a residential and business customer base of more than 2,800 customers. Significant new development and redevelopment is occurring in the RCMU service area, and the utility is working to build the new infrastructure to serve that growth. RCMU has also taken strides over the past few years to build a fiber network that provides residents and businesses an alternative option for high-speed internet. The next chapter for Rancho Municipal Broadband includes the construction of new fiber optic lines in 2024 to serve new development

and expand our customer base. RCMU is also working in 2024 to increase the availability of EV charging infrastructure by constructing an EV Charging Hub with DC Fast Chargers at the RC Sports Center. This project will increase fast charging options encouraging and supporting the continued shift to EV purchases in our city.

The Environmental Programs Team will continue to work to find creative and effective ways to implement important State mandates related to storm water and waste. The Regional Water Quality Control Board is responsible for regulating storm water pollutants and discharges into area water ways and is expected to release its public draft regulation updates this year. Environmental Programs will be watching for these new regulations and investigating how they might affect our operations. In the meantime, Environmental Programs will continue to implement our current strategies to prevent pollutants such as sediment, oil and grease from entering the storm drain system.

Senate Bill 1383 requires jurisdictions to take multiple actions to reduce emissions of short-lived climate pollutants, such as methane which is emitted from decomposing food scraps. According to the Climate and Clean Air Coalition, the short-lived climate pollutants black carbon, methane, tropospheric ozone, and hydrofluorocarbons are the most important contributors to the man-made global greenhouse effect after carbon dioxide, responsible for up to 45% of current global warming. Working with partners and stakeholders to implement SB1383 requirements, in FY 2023/24 Environmental Services will focus will be on implementing edible food recovery requirements for Tier 2 generators which includes restaurants. As food waste accounts for approximately 17-18% of total landfill disposal, increasing food waste prevention, encouraging edible food rescue, and expanding the composting of organic waste will help reduce methane emissions.

"Each new day is a blank page in the diary of your life. The secret of success is in turning that diary into the best story you possibly can"– Douglas Pagels

Public Works will build on past successes and undertake several new or expanded initiatives to turn the page and prepare the city for a more efficient, sustainable future. Central to these efforts are the continued development of the electrification of the municipal fleet, the Urban Forest Management Plan which began in FY 2022/23, LED sports lighting and paseo lighting upgrades, and drought tolerant landscape projects. In addition, we will continue to work on several major capital projects that began in prior years.

Public Works is transitioning the City's fleet to more sustainable options to achieve Climate Action Plan (CAP) goals and State mandates. This involves the eventual replacement of 160 traditional internal combustion engine (ICE) vehicles with electric vehicles (EV) which emit fewer greenhouse gases (GHG). On-road transportation accounts for more than half of the City's total GHG emissions and a 50% municipal fleet electrification goal by 2030 was identified in the CAP to quickly reduce City emissions. In addition, the California Air Resources Board (CARB) requires that 50% of municipal purchases of new light and medium duty vehicles be zero emission beginning in 2024. As part of Public Work's fleet electrification initiative, the City will procure nine EVs to replace ICE vehicles in FY 2023/2024. EVs account for 90% of the vehicles budgeted, far exceeding the CARB requirement and will increase the percentage of EVs in the fleet from 3% to 10% moving us closer to the 2030 CAP goal. Concurrent with the purchase of these vehicles, EV charging infrastructure will also be installed at the Public Works Service Center and other locations to support the electrified fleet. By investing in EVs, the City is demonstrating its commitment to reducing its carbon footprint and to intentionally embrace and anticipate the future.

In FY 2023/24, Public Works will continue development efforts on the Urban Forest Management Plan (UFMP), Rooted in RC. UFMP development began in FY 2022/23 with a tree inventory, canopy coverage assessment, and wildfire risk assessment. In alignment with the General Plan and Climate Action Plan, the UFMP will provide staff a long-term strategic plan to mitigate the impacts of climate change, abide by state future mandates, reduce the urban heat island effect, and lessen the risk of wildfires. The UFMP will be a roadmap for the City's urban forest for the next 50 years, incorporating urban forest management best practices and greenhouse gas emission reduction goals, and make recommendations on the right tree species, in the right places, for the right reasons.



Municipal energy conservation is another goal outlined in the CAP. To help meet this goal, the current high intensity discharge (HID) sports lighting throughout the city will be upgraded to high efficiency LED lighting over the course of several years. LED sports lighting has many benefits when compared to traditional HID systems. Sports lighting fixtures are difficult to access and require specialized equipment to be brought on-site to reach the fixtures. The longer lifespan of the LED sports lighting will result in significantly decreased ongoing maintenance costs. LED lighting also consumes far less energy than HID lighting which will result in decreased electric utility costs and associated GHG emissions. The average reduction in electricity consumption for the first two fields completed was fifty percent. Other benefits include better color rendering, reduced light pollution and no warm-up time. The fields scheduled to be upgraded in FY 2023/24 include: LoanMart Field at the Epicenter Sports Complex, 1 of 4 soccer fields at Beryl Park, both baseball fields at Day Creek Park and the remaining baseball fields at Heritage Park.

Work at LoanMart Field will also include re-seeding the main field at the Epicenter with a more water efficient summer blend of grass. Additional 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.

The existing size and depth of Red Hill Lake poses maintenance challenges and environmental concerns. With the various wildlife, the debris and waste at the bottom of the lake, the outdated and undersized maintenance infrastructure, and the increasing cost of reclaimed water, Red Hill Lake is no longer environmentally or financially sustainable. A strategic and measurable approach to these concerns would be to reduce the footprint and depth of the lake, add an ultraviolet (UV) filtration system, a new pump house, and perhaps a seating area around the reconfigured lake. This will involve hiring a landscape architect for a total redesign of the lake to reduce and eliminate some of the existing and future challenges. Community engagement will be instrumental in the success of this project which will require the hiring of a public outreach consultant for this endeavor.

Public Works also has several capital projects in varying stages of completion carrying forward from prior years. One of the most anticipated is The Bark at Central Park. This exciting project is nearing completion and is anticipated to open in July 2023. It 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 planning for the Family Resource Center Remodel is well under way and it is anticipated that a contract will be awarded, and design work will begin in FY 2023/24 with construction in FY 2024/25. This remodel project includes energy efficiency and aesthetic upgrades for an aging community center as well as a new energy efficient HVAC system, interior and exterior paint, new flooring, kitchen upgrades and an enhanced interior courtyard. Finally, design work for the Civic Center Waterproofing project began in FY 2022/23. It is anticipated that a contract will be awarded, and construction will begin in FY 2023/24. This project will repair all the exterior joints and seal and weatherproof the exterior brick façade of this 33-year-old building.

Economic and Community Development SMART Goals:

- By October 2023, in order to encourage active transportation as a form of travel and recreation, the Capital and Transportation Sections of the Engineering Department will work to increase and improve infrastructure by starting construction of the Day Creek Channel Trail. The team will also complete the design of the Cucamonga Creek Trail project by December 2023 and will work with SBCTA to begin construction of the 6th Street Cycle Track by Spring 2024.
- By December 2023, the Planning Division will present to the City Council for consideration Phase 3 of Development Code Updates to make further refinements to the Development Code.
- By December 2023, the Planning Division will present to the City Council for consideration master plans for the Civic Center and Epicenter areas.
- By the end of December 2023, the Building and Safety Department will implement SolarAPP which will provide an instantaneous solar permitting option to the community.
- By January 2024, the Planning and Economic Development Department will partner with CSD to begin the community engagement for the Parks Master Plan process.
- By the end of the March 2024, the Public Works Department will finalize the Urban Forest Management Plan (UFMP).
- By the end of March 2024, the Planning Division will work with developers to facilitate the entitlement of 1,300 new housing units consistent with the City's approved Housing Element.
- In concert with the City Council goal, by April 2024, the Economic Development Division will complete and then implement Phase 1 of the City's Economic Development Strategic Plan.
- By May 2024, the Planning and Economic Development Department will update the development review process for entitlement applications to provide application feedback 10% faster than the Permit Streaming Act requires and provide an excellent customer service experience.
- By May 2024, the Economic Development Division will improve the City's economic development marketing efforts through implementation of the Economic Development Marketing and Communications Strategic Plan and increase the number of media placements and City's social media followers by 10%.
- By June 2024, the Public Works team anticipates possessing nine new EVs to start the vehicle transition to meet the goals set by the Climate Action Plan, to convert 10% of the City's fleet to zero emission, and the State of California mandates for reducing greenhouse gas emissions.
- By June 2024, the Public Works Department will convert the sports lighting at LoanMart field at the Epicenter Sports Complex, one soccer field at Beryl Park, two baseball fields at Day Creek Park, and the remaining baseball fields at Heritage Park to LED to reduce ongoing maintenance costs, energy consumption, and GHG emissions.
- By June 2024, the Public Works Department, working with the Ambassadors of Community Engagement, will complete the public outreach and design to reduce the footprint and depth of the Red Hill Lake. This will reduce maintenance and operations costs, reduce environmental concerns, and revitalize the Lake and amphitheater for the community to enjoy.
- By June 2024, RCMU will construct an EV Charging Hub to be located at the RC Sports Center, including four DC Fast Chargers, to increase fast charging options for existing EV owners and entice increased EV ownership.

- By July 2024, the Transportation Division will complete the construction of ATMS Phase 2 which will reduce average delay and idle time along Milliken Avenue, 19th Street, Arrow Route, Rochester Avenue, and Day Creek Boulevard.
- By August 2024, RCMU will construct 6,000 LF of new fiber optic line along Base Line Road and Amethyst Avenue to serve Fire Station 171, as well as 2,800 LF of fiber optic line along Etiwanda Avenue between Arrow Route and Church Street to serve new multi-family development and expand its customer base.

Civic and Cultural Services Workgroup

"Alone, we can do so little; together, we can do so much." - Helen Keller

The Civic and Cultural Services Workgroup is comprised of the Community Services, Library Services and City Clerk Services departments. This work group has two primary focuses, one offers programming for the community and the other provides civic engagement. Community Services provides recreational, human and experiential services; Library Services provides information, knowledge, and education/entertainment type services; and City Clerk Services provides access to civic records and documents, facilitation of City meetings, and election services. These services complement each other, and under the leadership of a Deputy City Manager they collaborate with other City departments as they strive to provide exceptional services for the residents of Rancho Cucamonga.

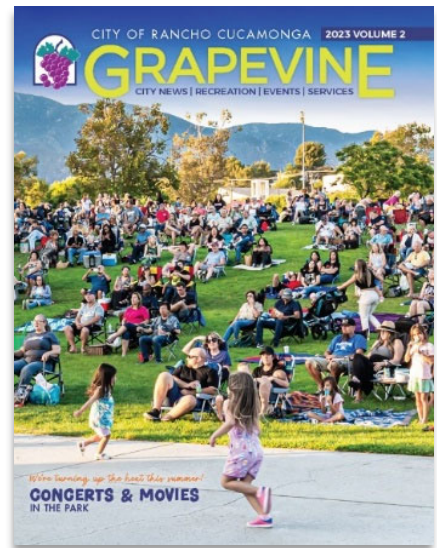
Building on the workgroup’s success in FY 2022/23, where the majority of their pre-COVID services were refined and restored, FY 2023/24 will see the continued expansion and enhancement of services, staffing permitting, as the departments carry out strategic initiatives in support of their Strategic Services Plans aligning with the City Council’s Mission, Vision, and Core Values.

The Community Services Department's (CSD) mission is to serve the residents of Rancho Cucamonga by creating opportunities, to play, celebrate, connect, explore, and be entertained through quality programs, safe parks, and well-maintained facilities. During FY 2022/23, mission-driven decisions led to successfully redesigning programs and services, authoring the next chapter of the community's evolving recreational and cultural art needs. Department leadership utilized survey data to align, enhance, and expand service delivery and discontinued programs and services that no longer were actively sought out by residents. Discontinued services include senior transportation, single-day excursions, teen services, playschool, and adult basketball. To usher in the next chapter of services, funds from discontinued programs will be allocated throughout the department to expand current offerings and develop new programs designed to meet the diverse and growing community needs.



In the pursuit of improvement and to achieve the community’s well documented requests for additional special events, the FY 2023/24 budget reflects an increase in funding for the Special Events Division. Reallocated monies will enhance thirty-two (32) annual events and add three (3) new events. Lifelong memories, community connection, and hometown pride will flourish with the return of Spooktacular, Founder’s Day Parade, Veteran’s Day, Hula Snowy Day, Lunar New Year Event, EggShellebration, Memorial Day, Concerts and Movies in the Park, and 4th of July Firework Spectacular. With an eye to the future, the next chapter of special events will include a Family Campout, Breakfast with Santa, and a Back-to-School Backpack Event.

The Department has intentionally enhanced marketing and communication by working the Community Affairs Network (CAN) to reimagine the City's Grapevine magazine, which is published three (3) times a year in digital and printed formats. In addition, Community Services Newsletters are emailed six (6) times yearly to over 16,900 residents. Other forms of connection and communication include social media, website updates, and print pieces to boost marketing efforts and increase community engagement.



Community Centers often serve as the hub of in-person connection and the location for program and service delivery. Traditionally, programs and services were offered at five (5) community centers, including Lions East and West, Central Park, Family Resource Center, and Family Sports Center. Lions East and West services have transferred to Central Park to make way for the Archibald Library relocation project. In addition, services typically provided at the Family Resource Center will temporarily transition to Central Park to allow for comprehensive and much needed building renovations utilizing American Rescue Plan Act (ARPA) grant funds from the County of San Bernardino.

The senior population is evolving, and the demographics are changing. One of the most significant deviations is that seniors work later in life, resulting in delayed retirement. As a result, services could expand from primarily morning programming to include evening hours. To embrace and anticipate the future and the diverse needs of the senior community, the Department will develop and pilot twelve (12) additional programs to promote social, educational, recreational, and enriching opportunities for active and working seniors. In addition to programs for busy and working seniors, enhancements to existing programs will continue to benefit the diverse aging population.



Theater performances and revenue-generating rentals resumed at the Lewis Family Playhouse. The Victoria Gardens Cultural Center remains wholly funded to anticipate the return of full-service delivery in FY 2023/24. Community engagement, financial assessment, demographic analysis, and a goal to offer sustainable, diverse cultural art services resulted in changes to the theatre season and operations. Performances from reputable local theatre groups replaced in-house produced shows which reduced expenses and provided for greater opportunity for playhouse stage rental dates, maximizing revenue-generating opportunities. Focused energy and time will be allocated to implementing a new

ticketing system with the Library's Second Story and Beyond®, designing a new website, and expanding box office hours to improve customer service and experience. Future cultural art services include courtyard programming, in 2024, with the completion of the Courtyard Capital Improvement Project.

Capital Improvement Projects (CIP) continue to be a top priority. To intentionally embrace and anticipate the future, roughly \$5.6M is allocated across three (3) unique CIPs, including the Beryl Park Inclusive Playground (below), Family Resource Center Remodel, and the Victoria Garden's Cultural Center Courtyard. These three projects aim to preserve a family-oriented atmosphere while providing and nurturing a high quality of life.

"Play is often talked about as if it were a relief from serious learning. But for children, play is serious learning." - Mr. Rogers

With an estimated completion date of June 2024, Beryl Park Inclusive Playground is designed to provide a safe place where children of all abilities can play together. Funds awarded in the amount of \$287,000 from Proposition 68 California Drought, Water, Parks, Climate, Coastal Protection, and Outdoor Access for All Act of 2018 will be utilized to offset the total project cost of \$1,156,500 for this much-needed amenity. In addition, the park will meet ADA requirements and include a flashing beacon handicap crosswalk.



The City was awarded \$775,000 in American Rescue Plan Act 2021 grant funds through San Bernardino County to remodel the Family Resource Center. This joint project with Public Works Department includes replacing the HVAC system, interior and exterior paint, new flooring, kitchen upgrades, an enhanced interior courtyard, lighting installation for energy efficiency and safety, community kitchen improvements, and restroom improvements. The project design will begin in FY 2023/24, and construction will be completed by 2026.

Victoria Gardens Cultural Center Courtyard project, managed by the City Manager's Office, will transform a primarily passive outdoor space with little shade or seating into an inviting and active area, encouraging greater pedestrian access and use. Amenities will include shade, lighting, a permanent outdoor stage to host outdoor events, concerts, and rentals, and will include the repainting of the Cultural Center and Biane Library. Together, these improved amenities will create unique opportunities for courtyard entertainment, City services and enhance pedestrian access, flow, and continuity with Victoria Gardens.



The last chapter of the Community Services Department work profile for FY 2023/24 includes enhancements to administrative functions and improved structural development. Designing the City's first Parks, Facilities and Recreation Masterplan, as an extension of the adopted General Plan, is a priority. Another priority is establishing a cost recovery model and performance goals to ensure the community's needs are realized while connecting services offered to the Department's mission. To guarantee quality and consistent programming, the Department will continue to focus on filling part-time and full-time vacancies, an ever-increasing challenge when part time salaries for fast food positions now exceed \$20 per hour and include additional benefits. With part-time employee wages rising significantly in California, a salary survey to provide an updated, competitive salary schedule that addresses compaction caused by mandated annual minimum wage increases is now necessary.

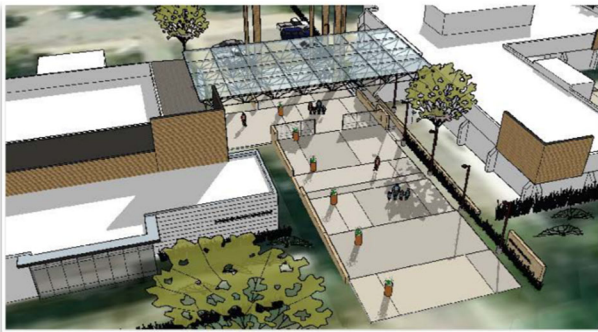
"I have found the most valuable thing in my wallet is my library card." - Laura Bush

In the Library Services Department, 2022 brought with it the eagerly anticipated return of in-person programs at both the Biane Library and the Archibald Library. Bookclubs, T.A.G. (Teen Advisory Group) activities, large scale events like Nights of Discovery, and the Library's ever popular storytimes came roaring back with enthusiastic audiences. Just under 200,000 people visited the Archibald and Biane Libraries in 2022 borrowing more than 539,000 physical and 85,400 digital items. In FY 2023/24 the Department will be focusing on expanding programming and launching several new services to further the team's work on the Library's Strategic Services Plan (SSP). New services include Book a Librarian, Career Online High School (COHS), and the next exciting chapter in Library Services—Second Story and Beyond®, an interactive discovery space that will be located on the second floor of the Biane Library. Additionally, thanks to funding from the California State Library and a required funding match from the City's General Fund, both library facilities will begin undergoing significant facility improvements including the replacement of the Archibald Library through a renovation of the Lions Center buildings.



Book a Librarian Services 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. This new service will support the Library's SSP strategic initiative to increase opportunities to connect with members of the community.

Career Online High School (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 Friends of the Library and support the Library's SSP strategic initiative to enhance current programs and resources to meet the growing gaps caused by economic disparity.



Turning the page on the Archibald Library's story, this facility will be replaced through a remodel of the Lions Center East and West buildings. Thanks to a \$6.5 California State Library Infrastructure Grant and matching monies from the City's General Fund, Lions Center will be repurposed as a new library creating a sequel by bringing library services back to its original home. Lions East served as the City's first library facility when services were provided through the San Bernardino County Library System. Plans for the upgraded facility include community meeting spaces,

dedicated Friends of the Library bookstore space that will be independent of Library service hours, space for growing materials collections including the popular Library of Things, and outdoor programming space to support large-scale events like the Library's Nights of Discovery. The Biane Library also received an Infrastructure Grant from the State Library to refresh and enhance several features in this almost 20 years old facility. Funding from the grant and General Fund will cover expenses related to an HVAC system replacement, new flooring, updated light fixtures, and address several ADA compliance items. Work on both facility projects began in FY 2022/23 and will continue into FY 2023/24. All grant related expenditures must be concluded by March 31, 2026. Library infrastructure improvement projects align with the City Council Core Value to intentionally embrace and anticipate our future.

Adding to the Library's 24/7 Library Services series, an additional materials kiosk will be installed at forthcoming Fire Station 178. Due to the station's strategic location near senior housing and multiple apartment complexes, the Library anticipates a high volume of usage for this new amenity. The kiosk will contain popular materials in both print and AV formats featuring English, Spanish and Chinese languages and the service supports two of the department's strategic initiatives: (1) enhance access to materials to address the growing gaps caused by economic disparity and (2) provide up-to-date and relevant collections that promote equity, inclusivity and diversity.



"Play is one of the most important ways in which young children gain essential knowledge and skills."
- UNICEF



Finally, after more than a decade in the making, Second Story and Beyond® Services (SSAB) will begin creating the next exciting chapter of the Library's story. Featuring museum quality exhibits focused around a literary theme, SSAB will create opportunities for visitors of all ages to learn and play together. One of the first of its kind, these fee based literacy-inspired experiences will expand on the free programs created on the first floor of the Biane Library through interactive spaces including a rock climbing wall, water table, ceiling suspended net climber, and more. The literary theme will be

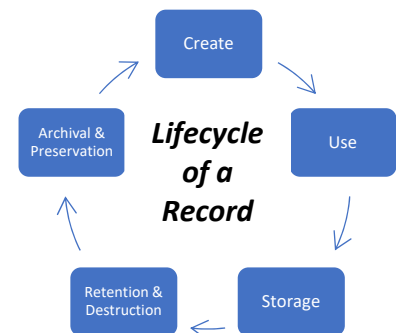
rotated every 9-12 months to create new experiences for returning visitors. SSAB construction is currently underway, and services are expected to begin in Q2 of FY 2023/24. This year's budget contains expenses related to the recruitment and onboarding of museum staff to support ongoing programming and rental services, as well as the increased expenses for facility and exhibits maintenance. New part-time staff will join the SSAB Division's existing staff to launch this leading-edge library service and the Fund Development Coordinator 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.

"Access to public records gives citizens the opportunity to participate in public life, help set priorities, and hold their governments accountable." - The Carter Center

Working alongside the City Council and the City Manager's Office, the City Clerk Services Department manages the electronic agenda process for the Council and other City Boards, Commissions and Committees and provides general support for the City's legislative and policy making body.

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.

The Department's current Strategic Services Plan is written to build upon 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 records. Requests for access to public records are expected to increase exponentially in coming years underscoring the need



to improve the management of City records. Having a robust, reliable records retrieval system will be critical to the success and timely delivery of services.

In keeping with the Department's collaboration, access, efficiency, and accountability objectives, the Records Management Division has been planning the next chapter of records storage through the creation of the Records Storage Center.

The City's paper records help to tell the story of the City's history, and these important documents are currently archived in multiple locations including an offsite commercial storage facility, the Public Works Yard, and the basement of City Hall. After conducting a cost study for paper record keeping in FY 2020/21, it was determined that creating a centralized records repository to collectively house City and Fire records would best meet the City's short and long-term records preservation needs. The records collection will be analyzed through a collaborative project involving the Records Management Division and the Planning Department before being relocated to the new Records Storage Center which will be located at Fire Station 178. The Station is anticipated to open in FY 2023/24 and this new repository will create a centralized, in-house, secure storage location that will be conducive to fast and accurate record retrieval while eliminating commercial storage costs, ensuring the preservation of the City's story for generations to come.



Additionally, this budget provides for the procurement of records management software which utilizes bar-coded labels that will assist in managing, maintaining, storing, tracking and retrieving records in the Center. This new technology will facilitate the quick and easy retrieval of boxes and create an accurate inventory of materials.

The Department's staff, funding, and technology commitment help position the City on the leading edge of transparency and good governance further supporting the group's vision to, *maintain a high level of excellence, provide consistent services to our customers, and meet the challenges of tomorrow through our expertise, innovation, and cooperative partnerships.*

"The people who are crazy enough to think they can change the world are the ones who do."
- Steve Jobs

Civic and Cultural Services SMART Goals

- By July 2023, the City Clerk Services Records Management Division will purchase and implement new records management software with bar-code labeling functionality to efficiently organize city records as outlined in the department's SSP.
- By October 2023 Library Services and Public Works Services staff will complete the project management for the installation of new flooring at the Biane Library supporting the City Council Core Value to intentionally embrace and anticipate our future.
- By November 2023 the Library's Second Story and Beyond Division will launch SSAB services which supports City Council's Core Value to build and preserve a family-oriented atmosphere.
- By December 2023, the Community Services Department's Special Events Division will add three (3) unique events to meet the community's request for more opportunities to create lifelong memories, community connection, and hometown pride.
- By December 2023, the Library's Administration Services Division will complete the project management for the construction design portion of the Archibald Library replacement project supporting the City Council Core Value to intentionally embrace and anticipate our future.

- By February 2024, the City Clerk Services and Planning Departments will conduct a comprehensive inventory of paper documents and items and relabel record storage boxes to prepare materials for transfer to the new Records Storage Center in alignment with the City Council's Core Value to intentionally embrace and anticipate our future.
- By April 2024 the Library's Administration, Technology, and Collection Development Divisions will procure and install a new 24/7 Library kiosk at Fire Station 178 expanding access to up-to-date and relevant collections that promote equity, inclusivity and diversity.
- By June 2024, the Community Services Department's Senior Services Division will add twelve (12) social, educational, recreational, and/or enriching opportunities for the 50+ year old senior which will assist in bridging the gap between the diverse needs of the senior community while anticipating future needs.
- By June 2024, the Community Services Department's Business Division will complete the project management for the construction and installation of the City's first Inclusive Playground located at Beryl Park to provide a safe place where children of all abilities can play together.

Administrative Services Workgroup

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, and Finance serve as the backbone and underpin all the work of the rest of Team RC. Because of the opportunities for overlap and co-programming, these departments work together under the direction of the Assistant City Manager.

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 2023/24 will see the implementation of the City's new ERP (enterprise resource planning) which is the "mainframe" so to speak of the City's core business management software. This will be the culmination of 18 months of planning, design, development, testing and deployment that required thousands of hours of work on top of the Administrative Workgroup's traditional duties and services.

"Taking on a challenge is a lot like riding a horse, isn't it? If you're comfortable while you're doing it, you're probably doing it wrong." (Ted Lasso, Season 1, Episode 1: Pilot)

This implementation of Workday will replace the outdated, unsupported, legacy system implemented in the early-2000s. Workday was selected for its comprehensive suite of applications that will significantly enhance the City's capabilities in managing various financial aspects, including human resources, accounting, and financial planning. Workday's user-friendly interface and advanced features are expected to improve overall efficiency and accuracy, resulting in better financial management and decision-making for end-users.



Finance aims to enhance the efficiency and effectiveness of financial systems for every City employee. This will be achieved through the implementation of the “New and Optimized Financial Enterprise Application Replacement” or “NO FEAR” project, which is a collaborative effort between the Finance, DoIT, and Human Resources Departments. The project name reflects the ultimate purpose of moving away from the City’s traditional ways of doing things and utilizing Workday’s improved functionality to reshape how work is done. The NO FEAR project kicked off in November 2022 and Workday is expected to go live in April 2024, with City staff working on configuring work processes through June and starting testing during the summer of 2023.

The ultimate goals of the NO FEAR project can be summarized as follows:

- Increase efficiency and productivity by eliminating many manual processes and reducing data entry for real-time decision-making
- Create a centralized location for employee, financial, and forecasting data
- Provide enhanced reporting and analytics capabilities to turn financing information into real-time insights
- Utilize Workday’s built-in compliance features to ensure the City stays up to date with regulations and industry standards
- Increase employee engagement by providing a self-service employee portal for managing personal information, benefits, and time off requests

In addition to implementing the financial system, the Finance Department is exploring other technologies to enhance its banking processes and complement process changes with Workday, such as remote deposit and lockboxes for recurring payments. These technologies are expected to improve operational controls, increase the availability of funds, and reduce staff time spent on processing payments received in the mail and courier pickups for deposits.

Furthermore, the department is currently in the process of transitioning to a new financial services provider due to the merger between Union Bank and US Bank. While the timing of the transition was not initiated by the Finance Department, it presents an opportunity for staff to explore and implement these new technologies with US Bank.

The Finance Department also plays a crucial role in managing several special assessment districts within the City, which are integral to the City’s financial stability. These districts were created to ensure that new development does not impose undue financial burden on existing residents. Any development project undertaken after 1985 falls under at least one special tax district.

Residents and businesses in these districts are responsible for financing the services required for the development of their immediate communities, such as landscaping, lighting, parks, and other infrastructure improvements. If not for these special districts, these services would compete with other City services, overburdening the City’s General Fund and preventing it from offering a comprehensive range of services. However, despite a few exceptions where the special district has voter-approved rate escalators, most special district rates are capped and cannot be increased without voter approval. This is especially challenging in a high inflation environment which started in 2022 and looks to continue for at least another 12-18 months. Rate recommendations for FY 2023, when allowable, are the result of financial planning and analysis with current economic conditions. During FY 2023, the City will continue monitoring these conditions, and adjust its financial planning accordingly.

The Procurement Division has been a standalone division for many years. As part of the transition to Workday, a procurement assessment study was conducted in FY 2022/23 to determine best procurement industry practices. The Procurement Assessment Report made several recommendations that resulted in a decision to incrementally integrate Procurement into the Finance Department. This integration began in FY 2022/23 when Procurement staff physically relocated to the Finance Department in January 2023. The reporting structure will move under the Finance Department after the Workday project has concluded. The Procurement Assessment Report made several additional recommendations that will be implemented by the Division and the Finance Department in FY 2023/24. These include moving the responsibility for setting up vendors in the new ERP system from the Accounts Payable Division to the Procurement Division, increasing flexibility and timeliness within procurement processes, and revising the dollar amount limit allowed before a purchase order is required from \$5,000 to \$8,500.

*I don't want no low-tech, slow-tech
Want that get up and go tech
It's a world of high-tech, my technology*
Song "High Technology" - written by: Alan Pring, Tony Doye



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 FY 2023/24 budget is the continued improvement of our cybersecurity posture including additional infrastructure replacements, modernizing legacy applications and services as well as updated policies, practices, and end-user training. The Cybersecurity Division was created last year, adding capacity to proactively address the continuous threat in cybersecurity incidents and threats affecting local government. The Cybersecurity team has created a workplan from the baselines they gathered this past year that outlines our specific targets to continually improve our cybersecurity maturity. The employees dedicated to Cybersecurity take the lead on efforts to establish safer practices and policies while working with the rest of the team 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. 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 was started this year and will continue into the FY 2023/24 budget. This planned upgrade is part of the larger infrastructure upgrade that is outlined in our technology roadmap.

A joint project for DoIT and the Police Department is the design and implement of a Real Time Information Center (RTIC). This public safety project is in alignment with the Council's Core Value of enhancing a safe community for all. The City's Public Safety Video Network (PSVN) has expanded from the initial deployment in 2013 with 75 cameras to over 550 cameras. This expansion enables the Police Department to enhance their public safety capabilities by gathering evidence and providing situational awareness. This project will combine a hardware and software solution to bring together the PSVN into one common operating picture. Creating this video and data platform provides the means to build on our reporting capabilities and analytics for better decision making and future planning.



Our award-winning GIS team has a long history of continued use and deployment of critical applications that our internal customers rely on for their daily tasks. The work GIS has done to collect, organize, and maintain accurate locations and details about assets and resources is key in providing situational awareness and enabling information-driven decision making. We have turned the page from creating foundational base maps and moved to an automated integrated enterprise data warehouse that spatially manages our City inventory and automates business workflows. The next chapter will include a deeper dive into data sciences that will aid us as we discover, quantify, and predict trends and patterns to improve outcomes.

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 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.

Another key focus for DoIT in FY 2023/24 will be team development. With several new leaders, including a new Deputy Director, training and development are priorities. 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 when opportunities arise.

A change in FY 2023/24 is the addition of an Information Technology Specialist II position dedicated to support the Public Safety Video Network (PSVN) and cybersecurity efforts within DoIT. This position is vital in bringing online the RTIC, a key component to the PSVN.

Another change is the transfer of the Part-Time Office Services Clerk position from Procurement to DoIT. This position is responsible for the Citywide internal mail services including deliveries, postal and interoffice mail, bulk mailings, and stocking breakroom supplies. Logistically this move was ideal due to the proximity of DoIT to the delivery bay and postal area.

"Focus on long-term success, but be willing to make short-term adjustments to get there."
– Simon Sinek

The Human Resources Department will forge ahead in a new era full of exciting opportunities for an evolving workforce. The implementation of Workday's human capital management application, an enterprise management cloud system, will provide improved operational efficiencies, smarter and faster HR service delivery, and the ability to make smarter decisions and plans with workforce analytics.

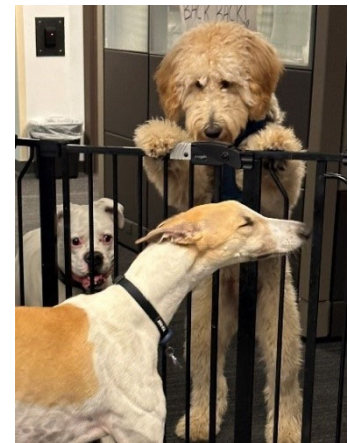
The theme of “Our Next Chapter” for FY 2023/24 is a milestone year as the organization completes the implementation of a future-focused professional development plan including ongoing coaching for all members of our team. Traditional performance evaluation systems are not the most effective way to grow workforce skills, improve performance, and keep employees engaged. Studies show that looking to the future and having frequent development conversations result in better work performance, improved work satisfaction, and enhanced employee well-being. Team RC will be engaged in providing comprehensive training to employees including how to complete their professional development plan, setting SMART goals, providing immediate feedback, and conducting coaching conversations, to ensure a successful launch of the new plan.



The Human Resources Department will continue to focus on its core mission, *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.* The “Employee Experience” is 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 continue to effectively impact, shape, and improve that reality and strategically position the Human Resources (HR) Team as a driver of change and innovation.

HR will resume programs and services that enhance the “Employee Experience.” Based on feedback from new employees, programs that are core to our employee recruitment and retention strategy and how we communicate and express our Team RC culture include the existing Baby on Board program, Take Your Co-Worker to Work program, Annual Staff Development Day, RC Cares program to support employee childcare needs, Remote Work, Dress For Your Work Day, HR2U, New Employee Mixer, and the ever-popular Doggy Day Fair. Additionally, the HR Team will launch the new Doggy Haven, a designated fenced area located at City Hall for on-site City hounds to run off pent-up energy, make new furry friends, and build social skills.



The recruitment and retention of a diverse, engaged, well-qualified, and professional workforce will continue to be an area of focus. In addition to drivers of retention, identified in a recent employee engagement survey, which includes work-life balance, flexible work schedules, robust benefits, and effective tools and resources to manage work effectively, the HR Team will enhance parts of the new employee onboarding program to incorporate current and best practices, and will implement a standardized offboarding program to gain insights to retain and attract talent and drive improvements across the employee life cycle.



The HR Team will continue to support and participate in the leadership of DRIVE, the City’s race, equity, and inclusion initiative, to ensure a diverse, respectful, inclusive, valued, and engaged workforce that will launch its second cohort of employees in FY 2023/24 and will continue to provide employees with the knowledge and tools to lead in an



organization dedicated to fair and equitable employment practices and providing fair and equitable services to the community.

Human Resources will continue to focus on workplace safety initiatives to ensure our employees' safety. For FY 2023/24, the HR Team will roll out safety initiatives to update OSHA-required safety policies, training, reporting procedures, inspections, hazard controls, and how to address emergency situations. HR will also create a City-wide safety committee to meet regularly and discuss such items as hazard reporting procedures, safe work practices, and required safety training. Building on that, the HR Team will be

conducting a study to determine the need for a hearing conservation program for the Animal Center and Public Work's Fleet Division as required by OSHA and will fully implement Vector Solutions, a learning management system, to track and give employees access to industry-related courses.

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.

Human Resources will continue its transformational efforts to a full-service business partner model that will develop the knowledge, skills, and abilities of the personnel staff and provide best-in-class service to our City departments and our amazing employees.

Administrative Services SMART Goals

- By September 2023, the Finance Department will submit the City's FY 2023/24 Adopted Budget to the Government Finance Officers Association (GFOA) for review. The Distinguished Budget Presentation Award demonstrates that the City Council and staff are meeting the highest principles of governmental budgeting as outlined by the GFOA. By September 2023, the DoIT Security Team will deploy VMware NSX to improve management of our Virtual Server Environment in alignment with our security benchmarks and to provide added security.
- By October 2023, the Finance Department will implement remote deposit with the City's financial services provider to automate check deposits and reduce courier pickups for deposits by 25% (or about one day a week).
- By December 2023, the Human Resources Department will complete a City-wide training calendar that will be accessible to all employees to help enhance the City's training program.
- By December 2023, the DoIT Security Team will deploy a replacement Firewall in alignment with our security benchmarks to improve our resiliency and security.
- By December 2023, the Finance Department will submit the City's Annual Comprehensive Financial Report for the Fiscal Year June 30, 2023, to the GFOA for review. The Certificate of Excellence in Financial Reporting demonstrates that the City Council and staff are exhibiting a constructive "spirit of full disclosure" to clearly communicate the City's financial story and motivate potential users and user groups to read the report. By February 2024, the Human Resources Department will complete the first year of professional development plans for City employees. Studies have shown that moving away from annual evaluations to professional development plans with real-time feedback helps build positive relationships between managers and subordinates that make performance conversations more timely and likely to occur; regular meetings lead to more real-time problem solving; there is a better understanding of employee performance, expectations and the challenges; and it can create a positive culture of feedback and motivation that helps attract and retain employees.

- By March 2024, the Human Resources Risk Management Division will establish a safety committee to enhance the City's safety program to reduce workers' compensation and risk liability claims.
- By March 2024, DoIT will create a Real Time Information Center technology platform as a tool to enhance the visualization of data for the Rancho Cucamonga Police Department. This includes installing a videowall, implementing software to support crime analysis, and recruitment of additional support staff.
- By April 2024, Finance, Human Resources, and DoIT will implement the Workday Enterprise Resource Planning (ERP) system for financials, payroll, and human capital management (HCM). This will be done in order to streamline current processes and functions, improve efficiency and responsiveness through electronic documentation and workflow management, and utilize a modern software application that meets our technology standards for security, redundancy, and reliability.
- By May 2024, the Human Resources Department will develop an enhanced page on the City's website outlining the benefits of working for Team RC to help recruit and retain a highly skilled workforce dedicated to public service.

City Manager's Office

"Let us make our future now and let us make our dreams tomorrow's reality." - Malala Yousafzai

The City Manager's Office (CMO) plays a pivotal role in implementing the policy objectives of the City Council and managing a diverse range of multi-departmental programs and initiatives that enhance the community's quality of life. These programs include occasional capital improvement project and grant management, the highly acclaimed Community Affairs Network (CAN), the nationally recognized Healthy RC initiative, the RC DRIVE (Diversity, Respect, Inclusion, Value, Engage) initiative, the Public Art and Placemaking Program, and the Legislative Advocacy Program, among others. The CMO serves the diverse needs of the residents, business owners, non-profit partners, community-based organizations, other government agencies, and the various departments and divisions that make up the City of Rancho Cucamonga.



In FY 2023/24, CMO will continue to manage several unique capital improvement projects, including the Victoria Gardens Cultural Center Courtyard renovation, the Wildfire Early Detection System project, the Cucamonga Canyon Trailhead project in conjunction with the Fire District, and the Arbor Court redesign at the Cultural Center in collaboration with the Library Services Department.

Building on the success of the previously developed Engagement Policy with a health equity lens, the City Manager's Office and CAN support a multi-departmental team, Ambassadors of Community Engagement (ACE), who serve as champions of the policy within their respective departments, facilitating meaningful community engagement in programs, plans, policies, and services. Looking ahead, CMO will continue to host bi-monthly trainings and office hours to guide ACE members and equip them with best practices to ensure engagement is intentional. With ACE members, CAN will support citywide engagement efforts, including the Quality-of-Life Survey, Urban Forest Management Plan, and Connect RC – Active Transportation Plan, to use as case studies for equitable engagement and streamline engagement efforts within ACE and across departments.

In FY 2023/24, CMO will conduct the next Quality-of-Life Survey, last conducted in 2019, to assess the needs of the community as it evolves, as well as enhance the City's ability to respond to community needs in real-time. The 2023 Quality of Life Survey will include focus groups, listening sessions, key

informant interviews, and a city-wide survey. The data will be analyzed and used to develop data-informed policies, systems, and built environment strategies to improve the quality of life in Rancho Cucamonga for all departments. Results will be available at the census tract level and will help develop a comprehensive range of strategies to address targeted community needs.

CMO will also continue the implementation of the Community Schools initiative – a strategy that improves health outcomes and addresses the whole child by intentionally connecting targeted resources and services directly to students, families, staff, and community members. The Community School initiative will continue to grow at Cucamonga School District, expanding from Los Amigos Elementary to Cucamonga Middle School. Alta Loma School District is interested in joining the Community Schools initiative with focus on mental health partnership and resources, starting at either Alta Loma, Deer Canyon or Banyan Elementary. Additionally, CMO is spearheading the National League of Cities' (NLC) Cities of Opportunities initiative. Rancho Cucamonga was one of five cities from throughout the nation selected to participate in the action cohort. In FY 2023/24 the CMO will continue participation in the 15-month process where our multi-departmental team will assess opportunities, learn from peer cities and NLC partners, and co-design a collaborative workplan to advance health equity with an emphasis on housing, planning, and economic development.

In its continued commitment to improving the quality of life of Rancho Cucamonga residents, the City is participating in nationwide settlements to resolve opioid litigation brought by states and local subdivisions against various pharmaceutical manufacturers, distributors, and pharmacies. These settlements will provide substantial funds for abatement of the opioid epidemic across the country and will impose transformative changes in the way these companies conduct their business. The City will receive an annual disbursement over the next 18 years to support a wide variety of strategies to fight the opioid crisis, including targeted outreach and engagement for at-risk communities. In FY 2023/24, CMO will continue to collaborate with diverse stakeholders to assess local needs and develop a strategic plan to save lives and address the underlying causes of substance use disorder.

In FY 2023/24, the CMO will continue implementation of the Climate Action Plan by providing direct support to City departments and teams on climate action related activities ranging from community engagement to project management and grant writing. CMO will continue and build upon the Climate Action Plan community engagement efforts "Water Wise Wednesdays" and "Trash Talk Thursdays," by launching a webpage. The webpage will contain an array of resources, guides, and tips for individuals and businesses looking to start their sustainability journey, and CMO will continue to populate and share out resources during FY 2023/24.

As part of the FY 2023/24 grant writing and project management efforts, the CMO will continue to lead the cross-functional Electric Vehicle (EV) Infrastructure Task Force, with the aim of creating shovel-ready sites for publicly accessible EV charging infrastructure for State and Federal funding. The CMO will also continue to actively seek funding opportunities for zero-emission vehicle (ZEV) infrastructure and local circulators, with the goal of funding projects that reduce vehicle emissions and vehicle miles traveled throughout the city.

"The issues we face today are complex, and business is expected to rise to the challenge and be part of the solution. Now is the time to deliver impact that creates transformative, systemic change toward a more equitable and sustainable future for all" – Seen at a 2023 SXSW exhibit

In accordance with the City Council Goal for *the City Manager to present a partnership for consideration to the City Council to design and build affordable for-sale homes*, the CMO working with the Planning and Economic Development Department, continues to work on efforts to address the community's unmet housing needs and make homeownership more accessible. The City will continue its efforts to explore innovations in construction technology and more affordable methods to build homes. After two requests for proposal processes that were ultimately unsuccessful in finding a non-profit partner to develop the envisioned affordable for-sale housing, the City is taking a new approach and using the Surplus Land Act

process to identify a business or organization to develop **affordable for-sale housing** for low- and moderate-income families. These efforts will help to fill in the “missing middle” of the housing continuum, providing more residents the opportunity to achieve sustainable homeownership, a major vehicle for building generational wealth and economic opportunity.

CMO will continue to implement the Team RC initiative, RC DRIVE. This journey into race, equity and inclusion aims to cultivate an organizational culture that is diverse, respectful, inclusionary, valued, and engaged. The RC DRIVE pilot program, which launched in June 2022, is a cohort of employees going through an 18-month training program focused on gaining the knowledge and tools to lead in an organization dedicated to fair and equitable employment practices and providing fair and equitable services to the community. The second half of the cohort pilot, taking place in FY 2023/24, will focus on the role of government in advancing racial equity and city employees’ role in empowering change both in our community and within our work culture. To support these efforts, CMO will continue to utilize the City’s membership in the professional peer-to-peer network, Government Alliance on Race and Equity (GARE). This membership enables Rancho Cucamonga to collaborate with other regional agencies in identifying effective strategies and exchanging best practices for the continued evolution of Team RC DRIVE, in addition to providing access to qualified trainers who can support and facilitate courses within the RC DRIVE pilot program.

In FY 2022/23 the City took a significant step forward with the RC Public Art Program when the City Council adopted the RC Public Art Plan in April 2023. This plan outlines a clear set of goals and objectives and prioritizes locations for public art and placemaking. Additionally, the plan establishes commissioning methods to ensure the incorporation of diverse art from local and regional artists, and provides a framework for creatively integrating art into public infrastructure. During FY 2023/24 CMO will continue the implementation of Public Art Projects as outlined in the RC Public Art Plan including the Utility Box Beautification Program, the City’s first RC Public Art Program mural and a temporary art exhibit project.

The CMO will continue to build relationships with our neighboring cities, as well as our state and federal representatives by hosting Cal Cities Inland Empire Division meetings, quarterly legislative breakfasts, and yearly advocacy trips to Sacramento and Washington D.C. Supporting the City Council’s efforts to safeguard and elevate City interests, advance its strategic goals, and ensure an equitable quality of life, the CMO continues to monitor legislation at the County, State, and Federal levels of government. Priority areas of interest include affordable housing, sustainable transportation, and infrastructure improvements. CMO, in collaboration with a multi-departmental team, work closely with federal and state 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. For FY 2023/24, the City’s requests include expanding ZEV infrastructure, expanding the City’s Automated Traffic Management System (ATMS), conserving land around Cucamonga Canyon, piloting a ZEV local circulator, and completing the 9/11 Memorial Park.

City Manager’s Office SMART Goals:

- By December 2023, the City Manager’s Office and Planning and Economic Development will complete the surplus lands act process for the Baker and 8th Street parcel and submit to the State’s Department of Housing and Community Development for their review and approval of the agreement and/or our process.
- By January 2024, the City Manager’s Office will engage a minimum of 2,000 community members through the 2023 Quality of Life Survey to better understand health outcomes and quality of life in Rancho Cucamonga.
- By the end of June 2024, in line with the RC Public Art Plan, the CMO will complete Phase 3 of the Utility Box Beautification Program, wrapping four (4) utility boxes throughout the city.

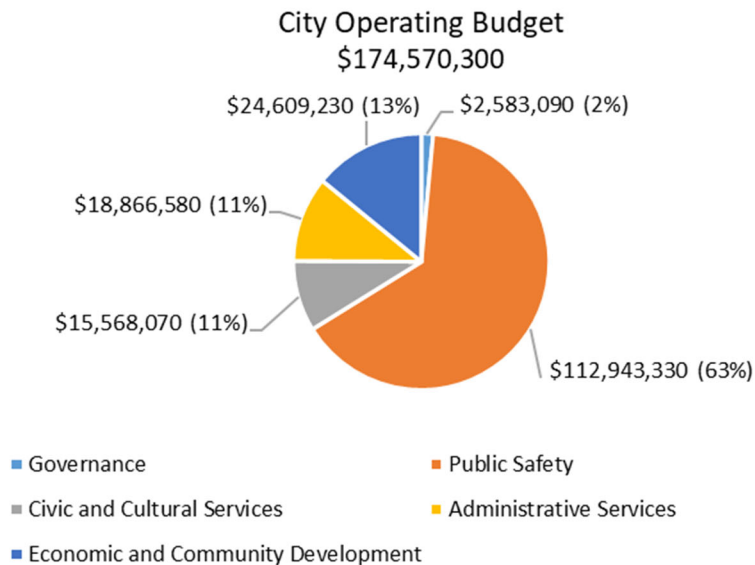
- By March 2024, the CMO, through the EV Infrastructure Task Force, will prepare EV charging infrastructure plans for a minimum of one (1) site identified in the EV Prioritization List for City-owned facilities.

Operating Budget

The Operating Budget of the City is that portion of the annual budget which includes all the regular and recurring 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 recurring regular revenue sources for the City which are not otherwise restricted in their use; also, the associated expenses that are regularly charged to those revenue streams. General Fund revenue for FY 2023/24 is expected to total \$112.27 million. This is an increase of 4.41% over FY 2022/23. The revenue growth illustrates the changing nature of City finances. As a primarily built out agency, revenue growth over 5% a year will more likely be the exception than not. Expenditure control will become ever more critical.

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 Fire District has its own Operating Funds as a legally separate but subsidiary entity. The Library Fund has always been by custom accounted for separately since the City withdrew from the County Library System.

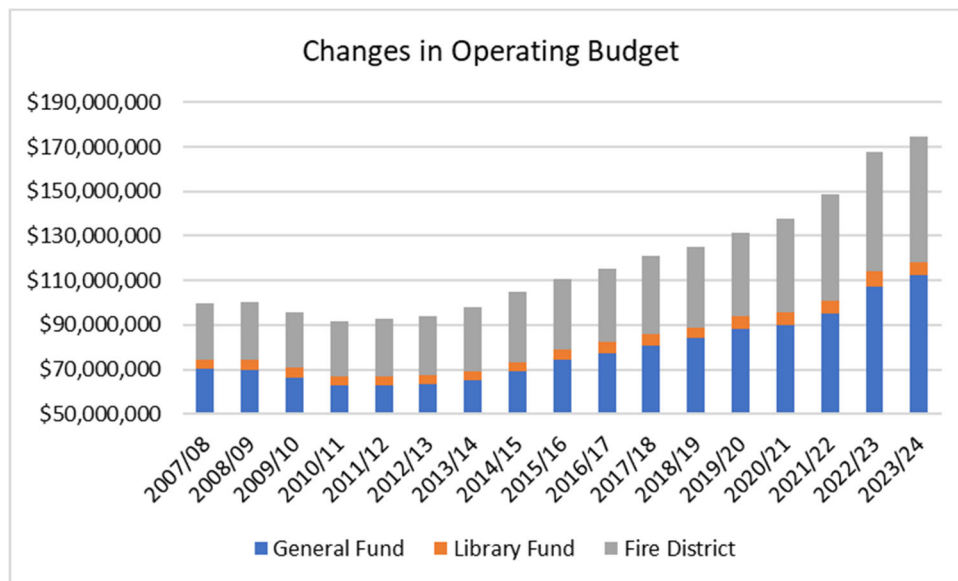
The overall Operating Budget is divided into key work groups as indicated below:



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, these three 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 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.

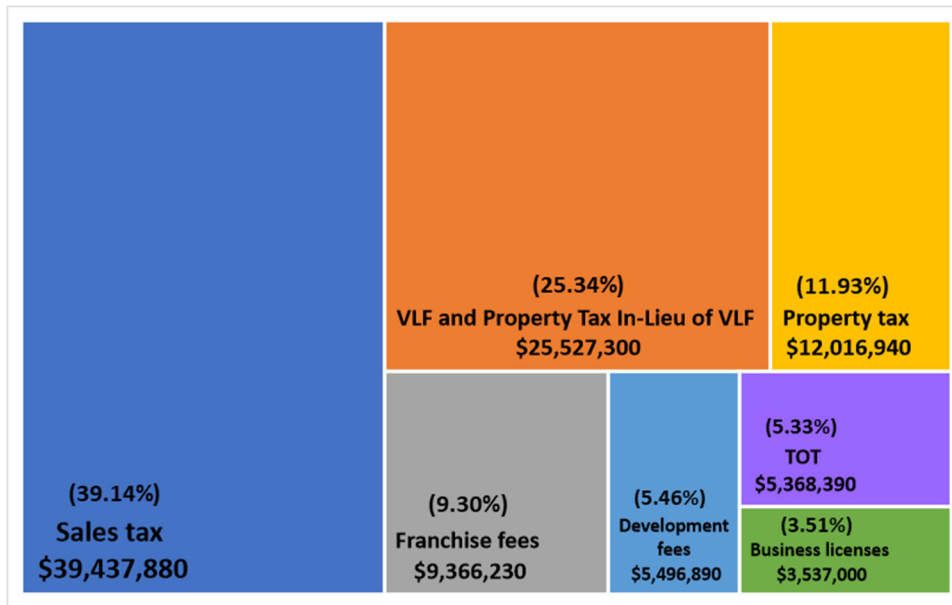
Overall, the Operating Budget increased by \$6,753,090 or 4.02% from last year. The Fire District’s share of the operating budget increased \$3,079,400 or 5.77% over the prior year. This increase is primarily due to the funding of six months’ cost for staffing the new Fire Station 178, which is anticipated to be fully operational by the fourth quarter of the fiscal year. As noted in the prior year’s budget message,

staffing for the 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, three new Fire Engineers, and three new Firefighters. While the higher-level positions were filled through internal recruitments, the resulting vacancies needed to be backfilled. Overall, the anticipated impact on the FY 2023/24 operating budget is \$2.85 million to fund the cost for the nine additional fire safety personnel for the remaining half of the fiscal year (salaries, fringe benefits, and estimated overtime) along with supplemental funding to CFD 85-1. The Police Department budget increased \$3,000,490 or 6.13% reflecting the increase in the contract cost with the San Bernardino County Sheriff’s Department. The Library Fund’s share of the operating budget decreased \$1,064,030 or 15.3% due to the carving out of the Second Story and Beyond Project into a separate fund to separately track the results of this new enterprise operation. The purpose of this separation is better track revenue and expenses going forward for grant and other purposes.



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 89.74% of revenues, as anticipated for FY 2023/24 below:

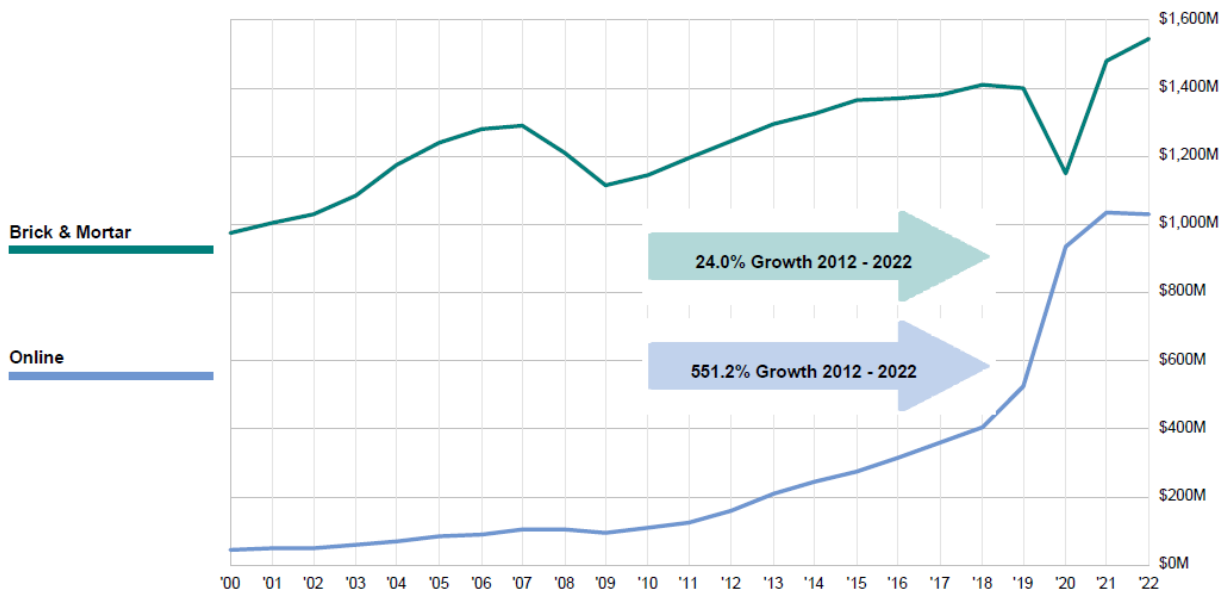


Sales Tax

Sales Tax remains the City’s primary revenue source at \$39.43 million, a \$1,463,030 or 3.85% increase over the prior year. Approximately 18% 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 auto malls, shopping centers and a large warehouse sector. Looking statewide, Rancho Cucamonga is also a respectable, but average sales tax performer; we ranked 235th in sales tax per capita out of 539 cities and counties for calendar year 2022 (up from 238th in calendar year 2021). While sales tax is robust, sales tax alone is insufficient to even cover the expenses of the Police Department contract at \$51 million.

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 that trend somewhat reversed during 2021 and 2022, the long-term projection is that online sales will eventually equal and even surpass brick & mortar. While the City receives one cent for every dollar of taxable sales at a brick-and-mortar retailer, out-of-state online sales tax goes into a 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. Further, in-state online sales goes to the City with the warehouse that ships the product to the consumer, not to the location where the consumer resides. The convoluted nature of online sales tax in California disadvantages smaller and medium size agencies, rural communities, and communities of residents who do proportionately more shopping online.

Local 1% Sales Tax by Calendar Year



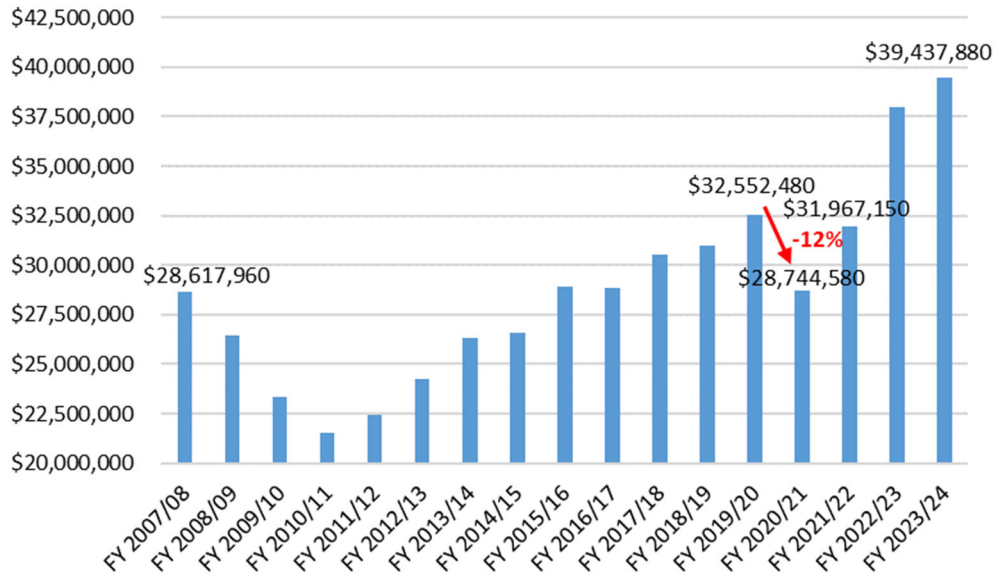
While much online sales tax goes into the County pools, even that is distributed inequitably because Cities with sales-tax sharing deals, who disproportionately benefit at the expense of others, have artificially inflated share of the pool based on those same sales tax sharing deals. As was noted in 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 will no longer go into the County pools, but rather to the specific city where the warehouse fulfillment center is located and from which the goods were shipped. In the Inland Empire in particular this change dramatically reshaped sales tax distribution.

As we consider the bigger picture of these shifting sands of sales tax, there is clearly a need to work 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 internal proposals to support future legislative action for an equitable distribution of e-commerce revenue to all cities in California.

While challenges continue on the e-commerce in-state fulfillment center sales tax front, there is some good news to share in other areas. Strong job numbers and low unemployment are helping prop up consumer spending. Continued strength in the restaurants and hotels industry led to a boost in casual and fast casual dining; however, foot traffic is beginning to slow and there is a staffing crisis that is impacting the ability to provide outstanding service at a time when this attribute is key to a positive and expected customer experience. Rancho Cucamonga remains a hotbed of new activity for hospitality uses and interest in locations is stronger than sites available.

Heading into 2023, additional interest rate hikes along with consumer sentiment waning about the economy foretells minimal change coming from California’s taxable sales in the months ahead. Thus, the 3.85% increase for FY 2023/24 noted in the chart below may even cool further in the following fiscal year. Sales tax seems to be leveling off after a good ten years of solid gains.

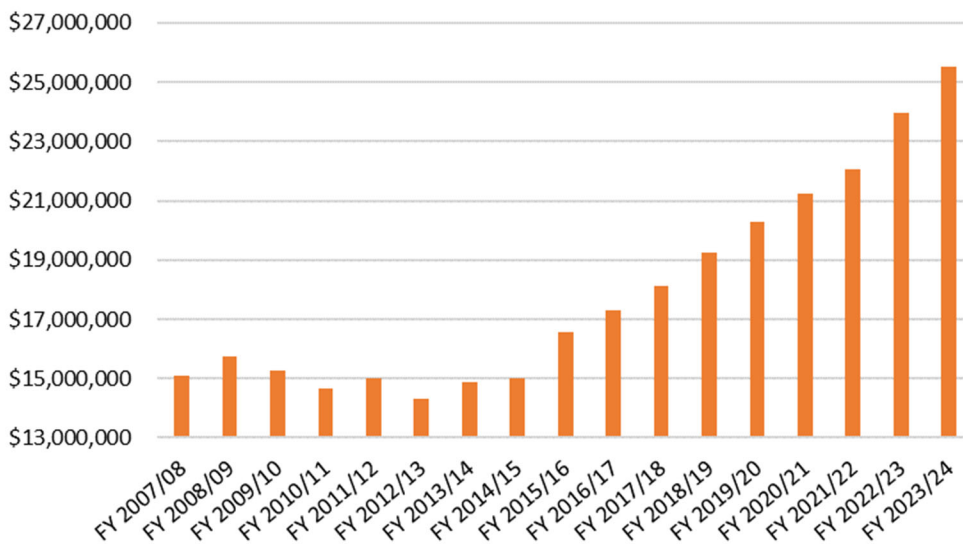
Sales Tax



VLF and Property Tax In-Lieu of VLF

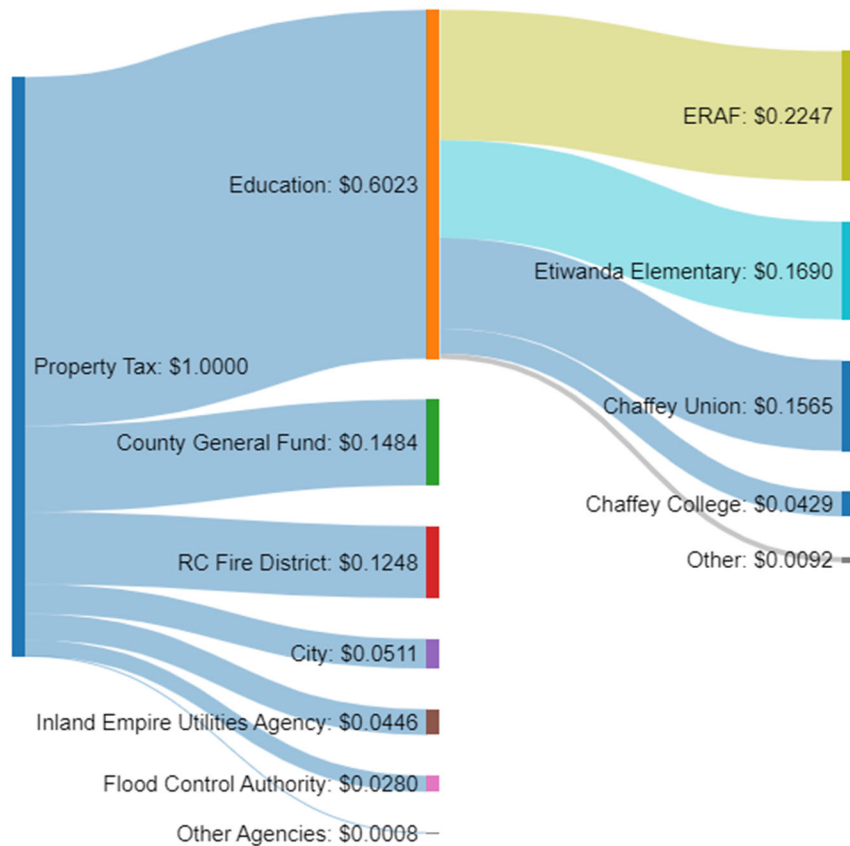
Vehicle License Fees (VLF) and Property Tax In-Lieu of VLF is another significant revenue source for Rancho Cucamonga, estimated to be at \$25.5 million for FY 2023/24 which is \$1,575,980 or 6.58% more than in FY 2022/23. In a community like Rancho Cucamonga, where property tax valuation typically increases 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:

VLF and Property Tax In-Lieu of VLF



Property Tax

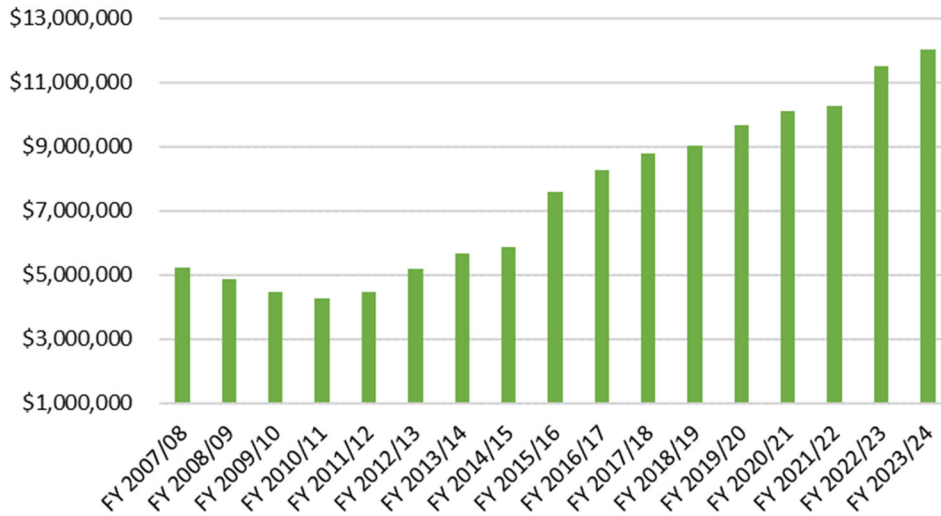
Property tax has always been a relatively modest revenue source for Rancho Cucamonga, owing to our post-Proposition 13 incorporation. While we are colloquially known as a low property tax city, that is a misnomer. Property Tax rates are the same as anywhere else; the difference is that most of the revenue 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 2023/24 property tax is estimated at \$12.0 million, which is a 4.31% increase from the prior fiscal year. Overall net taxable value of property for all land use categories increased 8.63% from FY 2021/22 to FY 2022/23, with values growing by more than \$2.6 billion dollars in the community. Industrial property values grew by 18.82%, and residential values climbed by 7.60%.

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. As 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 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*

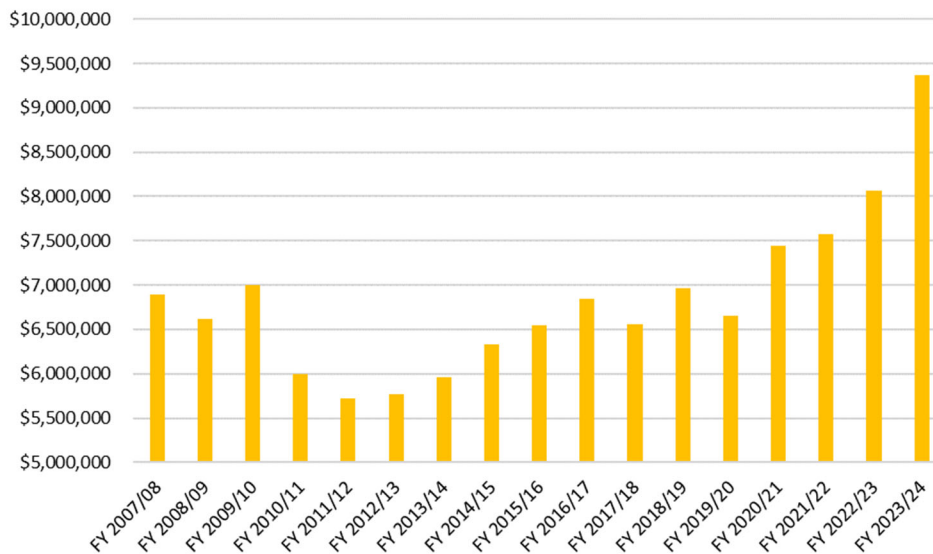


*includes Property Transfer Tax

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 Burretec, for the opportunity to operate exclusively in the City using the City rights of way. 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 \$9.36 million for FY 2023/24 which is a 16.04% increase over the prior fiscal year, as shown below. This change was primarily driven by increases in natural gas commodity prices which also affected the price of electricity generation as well:

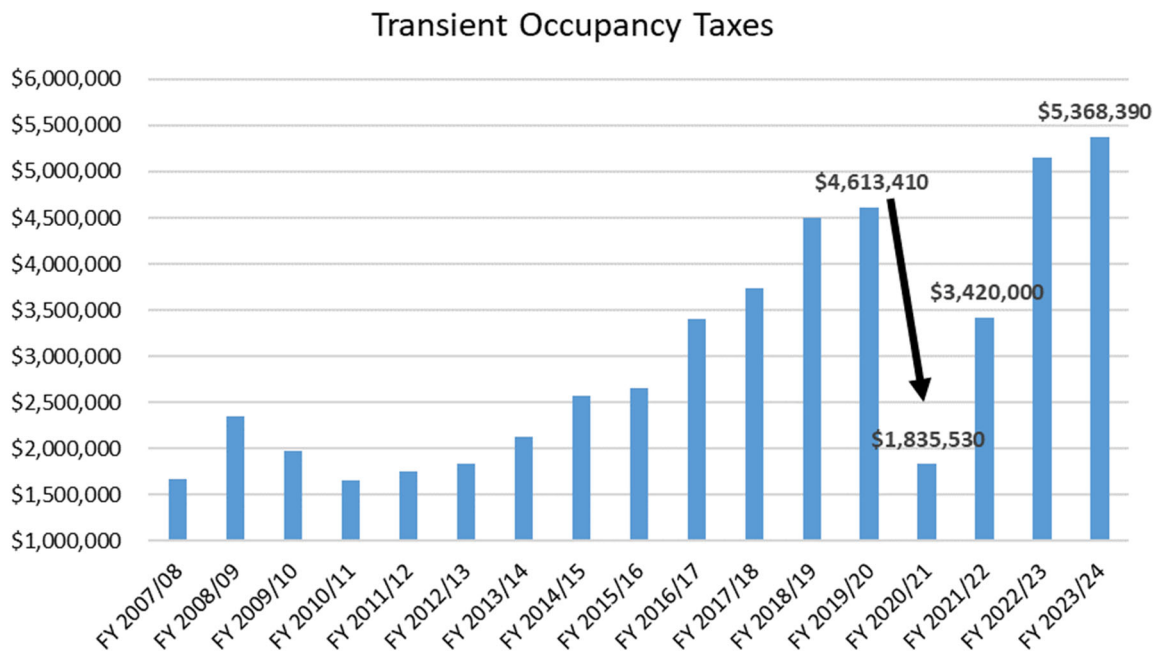
Franchise Fees



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. In many communities, out of town guests pay the TOT on their daily stay which funds general purpose revenue that cities and their local residents can use to address homelessness prevention, property crime reduction, roadway repair, enhanced parks and open spaces, improved senior services and school partnerships focused on youth programs.

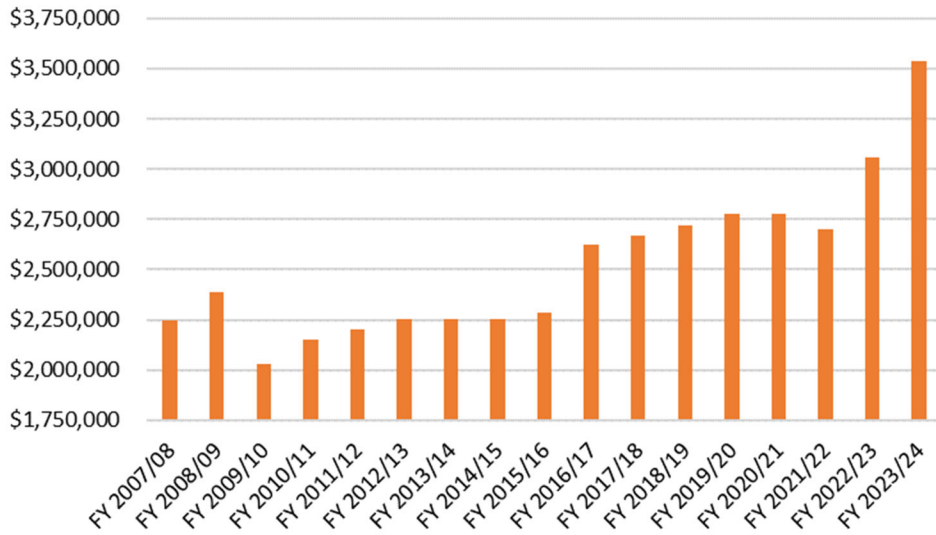
TOT is a percentage of the hotel room rate, and it currently sits at 10% in Rancho Cucamonga, some 2% lower than our neighboring city of Ontario to the south. Once a modest revenue source for the City, over the years with the growth in the number of hotels and rooms, along with increasing room rates, this has become a significant revenue source for the City. ITOT revenues for FY 2023/24 are anticipated to be \$5.36 million or a 4.26% increase over the adopted revenue estimate for FY 2022/23. Revenues for FY 2023/24 include 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 \$475,650 or 15.54% over the prior year due to the continued improvement in the business climate.

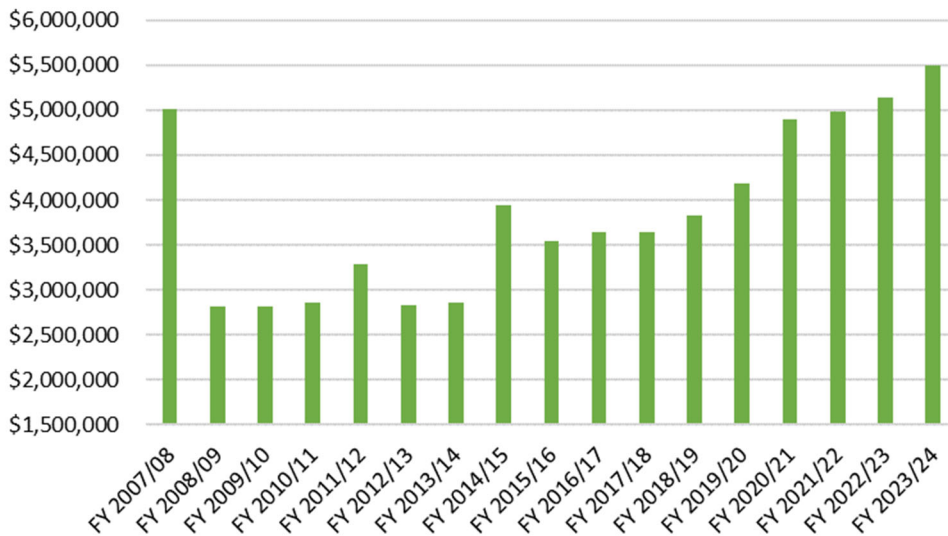
Business Licenses



Development Fees

Development Fees are estimated to increase slightly to approximately \$5.5 million next fiscal year, a 6.88% 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 exceeded their pre-Great Recession levels. The strength of this revenue source highlights how important the City’s new 2021 General Plan was to ensure that Rancho Cucamonga remained a desirable place to live, work and do business with more places to live, more ways to get there and more things to do once you arrived.

Development Fees

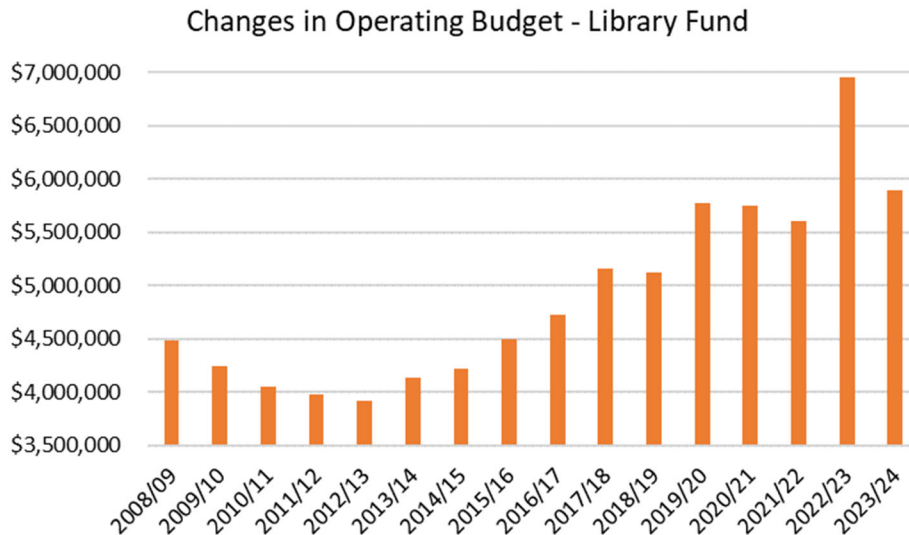


Use of General Fund Reserves

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, FY 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 \$8.9 million dollars in nine years. For FY 2023/24, the budgeted contribution to reserves is forecast at \$1,644,340. This fiscal discipline is key to ensuring the City maintains funding to replace capital equipment, repair buildings, and maintain infrastructure.

Library

The Library Services Department's mission is to Ignite Curiosity, Transform Lives, Create Community. In FY 2023/24, the Department will be focusing on expanding programming and launching several new services to further the team's work on the Library's Strategic Services Plan (SSP). New services include Book a Librarian, Career Online High School (COHS), and the next exciting chapter in Library Services—Second Story and Beyond® (SSAB), an interactive discovery space that will be located on the second floor of the Biane Library. Each of these areas of focus is discussed in detail in the Departmental Highlights section of this message along with some exciting capital expenditures – replacement of the Archibald Library, installation of an additional mobile kiosk at Fire Station 178, and museum quality exhibits at the SSAB.



Overall, the Library's operating budget for FY 2023/24 is \$5,889,580, a decrease of \$1,064,030 or 15.3% from the prior fiscal year. As noted previously, the decrease is due to the carving out of the Second Story and Beyond Project into a separate fund to separately track the results of this new enterprise operation. Although these activities are now accounted for in their own fund, the main Library Fund will be supplementing the cost of the operations in the amount of \$239,470 to balance the newly established fund until operations have stabilized.

The principal funding source for the Library's operating budget is property tax which makes up approximately 92.7% of the Library Fund's revenues. Property tax revenues are anticipated to grow about \$429,510 or 7.5% for FY 2023/24, which includes a share of the City's property tax dollar along with a statutory passthrough related to the prior Redevelopment Agency. The Library Foundation has

now formally dissolved although the Friends of the Library remain an active fundraiser for both library and 2nd Story and the City Council is working on establishing an active endowment for the 2nd Story as well.

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. However, as was noted previously, the Fire District receives a larger share of each property tax dollar (about 12.5 cents). This is combined with statutory passthroughs from the former Redevelopment Agency. The Fire District Capital Fund (non-operating) also receives 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. All combined, these property tax revenues represent about 85% of the Fire District’s operating revenues.

Although the Fire District has cut, and kept the special assessments rates flat for nearly ten years now, the FY 2023/24 revenues incorporate a proposed 7% increase to help offset increasing costs driven by high inflation. The ten plus year history for each of the rates is as follows:

CFD 85-1:

FY 2011/12 **\$151.71** (+2.5%) → FY 2015/16 **\$144.12** (-5%)

CFD 88-1:

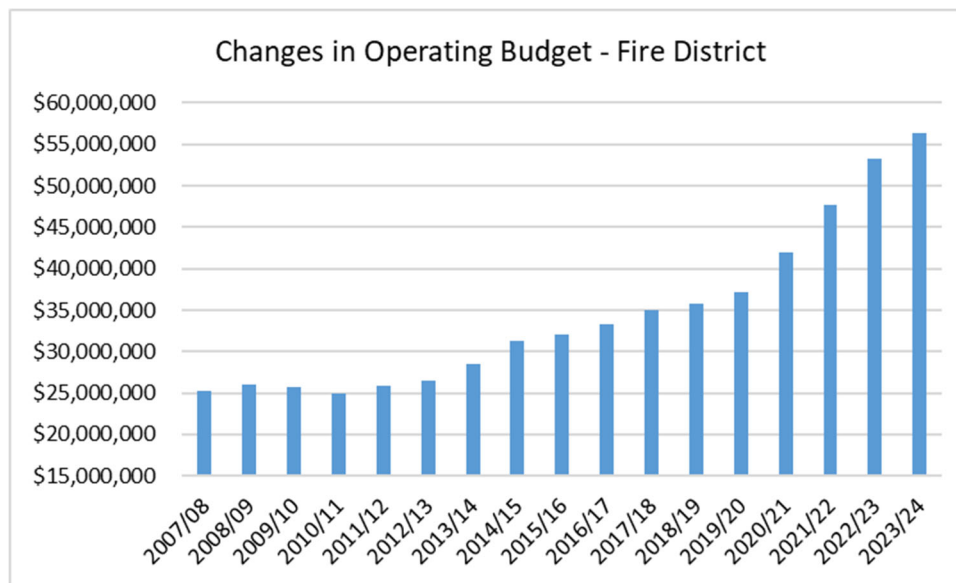
FY 2010/11 **\$463.24** (+2.5%) → FY 2014/15 **\$440.08** (-5%) → FY 2019/20 **\$144.12** (-67%)

Note that CFD 85-1 has been flat for 8 years now and CFD 85-1 has been flat for 4 years now. Future rate hikes may be needed; however, specifics will be determined each fiscal year based on updated information and analysis. Currently, costs are rising 2-4% per year FASTER than property tax growth. This particularly impacts the Fire District which is solely reliant on property related revenues. As interest rates have risen, property sales have dropped, which minimizes Proposition 13 reassessments and, thus, has a greater long-term impact on revenues. Following is a summary of the revenues generated by each CFD for FY 2022/23 Adopted and FY 2023/24 Proposed Budgets:

	CFD 85-1	CFD 88-1	Rate*
Current (FY 2022/23)	\$ 6,427,260	\$ 417,200	\$144.12
Proposed (FY 2023/24)	\$ 6,914,960	\$ 448,170	\$154.21
<i>Increase</i>	\$ 487,700	\$ 30,970	\$ 10.09

** Presented as residential rate for CFD 85-1 and 88-1; each has formula based on total dwelling units or size of property*

The Fire District’s operating budget for FY 2023/24 is \$56,410,060, which represents a \$3.08 million or 5.7% increase over the prior year.



As noted above, the budget incorporates the funding of the remaining six months' cost for staffing the new Fire Station 178, which is anticipated to be fully operational by fourth quarter the fiscal year. Overall, the anticipated impact on the FY 2023/24 operating budget is \$2.85 million. Additionally, funding in CFD 85-1 was carried forward into FY 2023/24 for ADA improvements for Fire Station 174 in the amount of \$647,920 as these improvements were not able to be completed during FY 2022/23. The Fire District's operating budget also includes continuing funding to partner with the City on three 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, funding crossing guard services as a safety measure that prevents EMS calls, and partnering with the City on multiple technology replacement and infrastructure upgrade projects that benefit both entities. Additional details regarding these budgeted items can be found in the Workgroup Detail section of this message.

Special Districts

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
- 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 replacements.

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.

The chart below shows the annual assessment rate changes for ongoing maintenance and services in the various special districts set up for ongoing maintenance.

Key: LMD – Landscape Maintenance District

SLD – Street Light District

PD – Parks District

BAD – Benefit Assessment District

CFD – Community Facilities District

District / Name	Maximum	Fiscal Year 2023/24	Change	Notes
LMD 1 (General City)	\$92.21	\$92.21	---	A rate increase would require voter approval.
LMD 2 (Victoria Neighborhood Parks)	\$579.73	\$544.82	5%	The increase reflects inflation for operations and planned capital improvement projects.
LMD 3B (Commercial Industrial)	\$352.80	\$282.24	---	No change is recommended.
LMD 4-R (Terra Vista Planned Community)	\$516.80	\$417.01	5%	The increase reflects inflation for operations and planned capital improvement projects.
LMD 6-R (Caryn Planned Community)	\$490.21	\$490.21	3%	The increase reflects inflation for operations and planned capital improvement projects. The rate increase is capped at 3% per year; however, cost increases exceed 3%.
LMD 7 (North Etiwanda)	\$307.05	\$307.05	---	A rate increase would require voter approval.
LMD 8 (South Etiwanda)	\$151.45	\$151.45	---	A rate increase would require voter approval.
LMD 9 (Lower Etiwanda)	\$694.36	\$311.92	---	No change is recommended.
LMD 10 (Rancho Etiwanda)	\$1,068.49	\$845.17	5%	The increase reflects inflation for operations and planned capital improvement projects.
SLD 1 (Arterials)	\$17.77	\$17.77	---	A rate increase would require voter approval.
SLD 2 (Local Streets)	\$39.97	\$39.97	---	A rate increase would require voter approval.
SLD 3 (Victoria Planned Community)	\$47.15	\$47.15	---	A rate increase would require voter approval.
SLD 4 (Terra Vista Planned Community)	\$28.96	\$28.96	---	A rate increase would require voter approval.
SLD 5 (Caryn Planned Community)	\$34.60	\$34.60	---	A rate increase would require voter approval.

District / Name	Maximum	Fiscal Year 2023/24	Change	Notes
SLD 6 (Commercial Industrial)	\$51.40	\$51.40	---	A rate increase would require voter approval.
SLD 7 (North Etiwanda)	\$33.32	\$33.32	---	A rate increase would require voter approval.
SLD 8 (South Etiwanda)	\$193.75	\$30.60	---	No change is recommended.
PD-85 (Red Hill and Heritage Parks)	\$31.00	\$31.00	---	A rate increase would require voter approval.
BAD 91-2 (Day Canyon Drainage Basin)	\$92.17	\$72.17	---	No change is recommended.
CFD No. 2000-03 (Rancho Summit)	\$1,638.45	\$1,560.43	---	No change is recommended.
CFD No. 2017-01 (North Etiwanda) <i>only for specific development</i>	\$1,019.99	\$20.00	---	No change is recommended. The district is levied for a specific residential development which is currently not developed.
CFD No. 2018-01 (The Resort at Empire Lakes)	\$387.45	\$387.45	5%	The increase reflects inflation for operations and planned capital improvement projects.
CFD No. 2022-01 (Street Lighting Services) <i>only for new development</i>	New	Varies	---	Newly formed district. Levied on new development to finance the true costs of street lighting operations and maintenance. More analysis is provided below.
CFD No. 2022-02 (Industrial Area Services)	New	\$5,852.00	---	Newly formed district. Levied on new industrial development to finance necessary capital projects that support industrial operations.

Identifying a long-term financial problem with the existing Street Lighting Districts (SLDs), the Finance Department analyzed the need for a new Community Facilities District (CFD) for street lighting to replace the existing SLDs. The formation of the new CFD in 2022 only impacts new developments in the city and has the benefit of adjusting the rates annually to cover the ever-increasing operating costs for street lights. Furthermore, the new Street Lighting CFD will include rates for land uses that did not exist when the original SLDs were created. For instance, mixed-use and accessory dwelling units will be accounted for in the new CFD. While the new CFD does not solve the fiscal challenges of the original SLDs, it will prevent the situation from getting worse in the future. The table below illustrates the Street Lighting CFD rates by tax zone to correspond to the eight existing SLDs:

CFD No. 2022-02	CFD Zone 1	CFD Zone 2	CFD Zone 3	CFD Zone 4	CFD Zone 5	CFD Zone 6	CFD Zone 7	CFD Zone 8
<i>Replaces</i>	<i>SLD 1</i>	<i>SLD 2</i>	<i>SLD 3</i>	<i>SLD 4</i>	<i>SLD 5</i>	<i>SLD 6</i>	<i>SLD 7</i>	<i>SLD 8</i>
CFD Zone Rate	\$22.67 per unit	\$75.17 per unit	\$47.15 per unit	\$28.96 per unit	\$63.79 per unit	\$51.40 per acre	\$58.64 per unit	\$37.79 per unit

Additionally, noticing a significant surge in industrial development, the Finance Department prepared a fiscal impact analysis to determine the impacts these new industrial developments would have on the City's financial ability to provide services. The fiscal impact analysis showed a revenue shortfall of nearly \$3.5 million between projected revenues from future industrial development and estimated expenditures, or approximately \$12,000 per acre, which would be needed to eliminate the shortfall. To avoid hindering economic development, staff met with several industrial developers and brokers to evaluate the financial capacity of developments. Through this analysis and discussion, in 2022 the City set a reduced rate of \$5,852 per acre for industrial development and formed a second CFD in partnership with industrial development.

The Industrial CFD will 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 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 / Name	Bond Maturity	Fiscal Year 2022/23	Notes
CFD No. 2000-01 (South Etiwanda)	September 2025	\$73,930	No change from the prior year.
CFD No. 2000-02 (Rancho Cucamonga Corporate Park)	September 2025	\$528,170	Increased 2% for debt service.
CFD No. 2000-03 (Rancho Summit)	September 2035	\$566,120	No change from the prior year.
CFD No. 2001-01 (Improvement Areas Nos. 1 and 2)	September 2031	\$670,450	No change from the prior year.
CFD No. 2001-01 (Improvement Area No. 3)	September 2031	\$61,470	No change from the prior year.
CFD No. 2003-01 (Improvement Area No. 1)	September 2033	\$1,249,860	Increased 2% for debt service.

District / Name	Bond Maturity	Fiscal Year 2022/23	Notes
CFD No. 2003-01 (Improvement Area No. 2)	September 2033	\$213,350	Increased 2% for debt service.
CFD No. 2004-01 (Rancho Etiwanda Estates)	September 2036	\$2,350,660	No change from the prior year.
CFD No. 2006-01 (Vintner's Grove)	September 2037	\$288,960	No change from the prior year.
CFD No. 2006-02 (Amador on Route 66)	September 2037	\$183,160	No change from the prior year.

Monitoring Payment of Annual Assessments. The City tracks delinquencies by the 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. Despite some increased volatility, especially for the mid-year results, which are not indicated because, for a variety of reasons, overall delinquency levels are historically mild. However, it is important to note that any delinquency rate above 0% represents a loss of revenue for the City, and this loss exists until the taxpayer makes a delinquent payment or is recovered through other means.

The table below shows the results for the last five fiscal years (as of June 30), as available, and the average delinquency rate:

District / Name	Average	Trend	2018	2019	2020	2021	2022
LMD 1	0.64%		0.71%	0.44%	0.73%	0.66%	0.65%
LMD 2	0.68%		0.67%	0.77%	0.69%	0.64%	0.63%
LMD 3B	1.00%		2.00%	1.04%	0.91%	0.50%	0.53%
LMD 4-R	0.32%		0.29%	0.33%	0.30%	0.38%	0.30%
LMD 6-R	0.76%		0.70%	0.81%	0.74%	0.99%	0.54%
LMD 7	0.93%		0.91%	0.94%	0.99%	0.84%	0.95%
LMD 8	0.44%		0.22%	0.44%	0.44%	0.89%	0.22%
LMD 9	0.50%		0.37%	0.44%	0.62%	0.60%	0.48%
LMD 10	0.53%		0.57%	0.57%	0.70%	0.38%	0.45%
SLD 1	0.64%		0.74%	0.68%	0.63%	0.58%	0.56%
SLD 2	0.75%		0.78%	0.78%	0.67%	0.74%	0.78%
SLD 3	0.61%		0.62%	0.72%	0.57%	0.61%	0.55%
SLD 4	0.35%		0.33%	0.37%	0.34%	0.41%	0.32%
SLD 5	0.86%		0.91%	1.03%	0.91%	0.95%	0.51%
SLD 6	1.07%		1.97%	1.16%	1.07%	0.57%	0.59%
SLD 7	0.86%		0.84%	0.88%	0.96%	0.76%	0.88%
SLD 8	0.51%		0.35%	0.46%	0.63%	0.65%	0.46%
PD 85-1	0.82%		0.84%	0.79%	0.86%	0.79%	0.79%
CFD 2000-01	0.26%		0.00%	0.16%	0.19%	0.93%	0.00%
CFD 2000-02	0.02%		0.00%	0.00%	0.11%	0.00%	0.00%
CFD 2000-03A	0.39%		0.46%	0.76%	0.43%	0.00%	0.27%
CFD 2000-03B	0.36%		0.42%	0.69%	0.42%	0.00%	0.28%
CFD 2001-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2001-01A	0.48%		0.38%	0.46%	0.59%	0.41%	0.54%
CFD 2003-01A	0.07%		0.03%	0.09%	0.08%	0.06%	0.11%
CFD 2003-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2004-01	0.82%		0.35%	0.73%	1.08%	1.12%	0.84%
CFD 2006-01	0.48%		0.00%	0.00%	0.00%	1.80%	0.60%
CFD 2006-02	0.75%		1.05%	0.53%	0.53%	1.08%	0.55%
CFD 2017-01	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2018-01	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 85-1	0.59%		0.88%	0.63%	0.58%	0.44%	0.42%
CFD 88-1	1.04%		1.05%	0.97%	1.21%	0.99%	0.99%
BAD 91-2	0.59%		0.71%	0.69%	0.69%	0.14%	0.69%
AD 93-1	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%

Summary

"Living by faith includes the call to something greater than cowardly self-preservation."
- J.R.R. Tolkien

A City budget represents a blueprint for a year, or maybe two in some agencies, but also a road map of where we have come from and where we intend to try and go. The budget is an ever-evolving document focused on services, programs and projects all intended to improve service to the residents of Rancho Cucamonga. In a very real sense, the budget is a living document each year that is a call to something greater. A mission in short term and a vision for the longer term of what could be and how those things are strategically focused on improving a city.

Three 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. Many of us presumed, perhaps wrongly, that once COVID-19 was in our rear-view we were on our way to something more promising. Yet clearly, 2022 and now 2023 show us that COVID-19 may have been but a prelude, at least in the economic sense, for what appears to be an ever-increasing likelihood of a serious economic downturn in the next 12 months. As we head into FY 2023/24 there are many headwinds, and our path is far from certain or smooth.

Success in the future will continue to require Disciplined Innovation as was first noted in FY 2021/22. Strong 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 ensure 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. In 2022 we began preparations for the next part of our story as we implemented a new General Plan, began work on the Second Story at Biane, began work on our new dog park, The Bark at Central Park, and welcomed a variety of new businesses to Rancho Cucamonga. With 2023 now well upon us, and some definite storm clouds on the horizon, like our protagonist Frodo, we harden our resolve to carry forward in a disciplined manner as we seek to prepare for the downturn that seems somewhat inevitable. With inflation, rising interest rates, and looming State deficits, the coming fiscal winter appears somewhat intimidating, much as Frodo was intimidated at his long journey. But with a solid foundation, a strong group of allies around us, and the opportunity to prepare over the next 12 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 as we draw around our community and each other knowing the trials that may lie ahead. Our faith is strong, our preparation complete and our resolve unshaken as we strive to improve this world class community. That is truly a cause far greater than mere self-preservation.

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

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rancho Cucamonga
California**

For the Fiscal Year Beginning

July 01, 2022

Christopher P. Morill

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, 2022. 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 2023/24 Preliminary Budget

City Officials

City Council

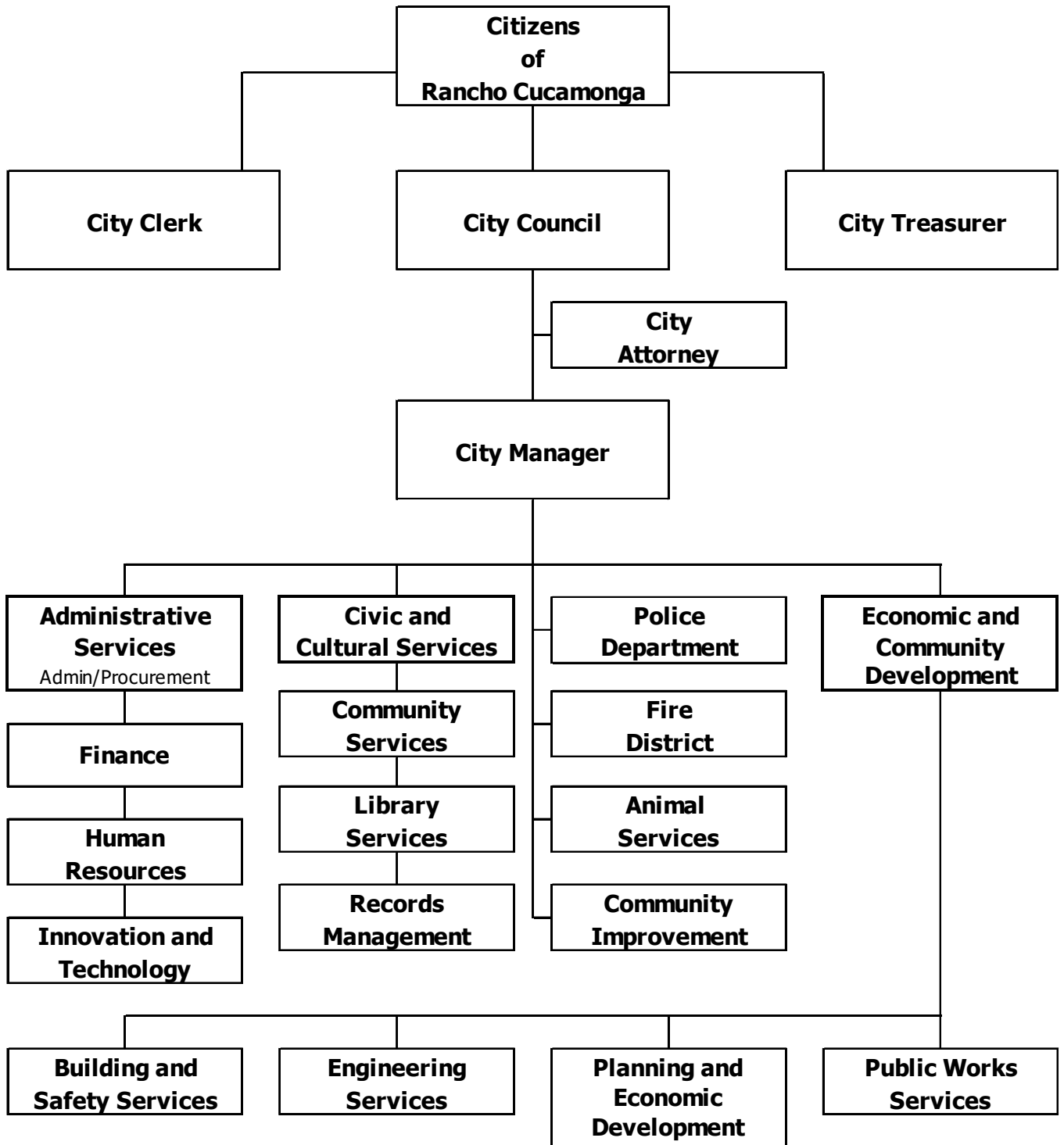
<u>Name</u>		<u>Term Expires</u>
L. Dennis Michael	Mayor	2026
Lynne Kennedy	Mayor Pro-Tem	2024
Ryan Hutchison	Council Member	2026
Kristine Scott	Council Member	2026
Ashley Stickler	Council Member	2024

Administration and Department Heads

City Manager	John R. Gillison
Assistant City Manager	Elisa C. Cox
Deputy City Manager/Civic and Cultural Services	Julie Sowles
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 Neuber
Human Resources Director	Jenifer Phillips
Innovation and Technology Director	Shelly Munson
Library Director (Acting)	Wess Garcia
Library Director (Acting)	Michael Parmer
Planning and Economic Development Director	Matt Marquez
Police Chief	Mike Smith
Public Works Services Director	Bill Wittkopf

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Organization Chart



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CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Functional Units by Fund Type

Fiscal Year 2023/24 Adopted Budget		
\$354,026,700		
General Fund \$112,270,660	Special Revenue Funds \$194,366,030	Capital Projects Funds \$0
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	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	AD 82-1 6th St. Industrial AD 84-1 Day Creek/Mello CFD 2001-01 CFD 2003-01 Project Fund
Other General Funds \$19,254,150	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 Performnce 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 North Etiwanda CFD 2018-01 Empire Lakes CFD 2022-01 Street Lighting CFD 2022-02 Industrial Service Fire Fund Community Facilities Dist 85-1 Community Facilities Dist 88-1	Enterprise Funds \$23,941,330
Governance Comm Dev Technical Services		Internal Service Funds \$4,194,530
Police Reimb St/County Parking Cit Law Enforcement Reserve Traffic Safety		Fiber Optic Network Municipal Utility Second Story and Beyond Sports Complex Utility Public Benefit Equipment/Vehicle Replacement Computer Equip/Tech Replacement
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 CVWD Reimbursements Capital Reserve		
Community Services Capital Reserve		

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

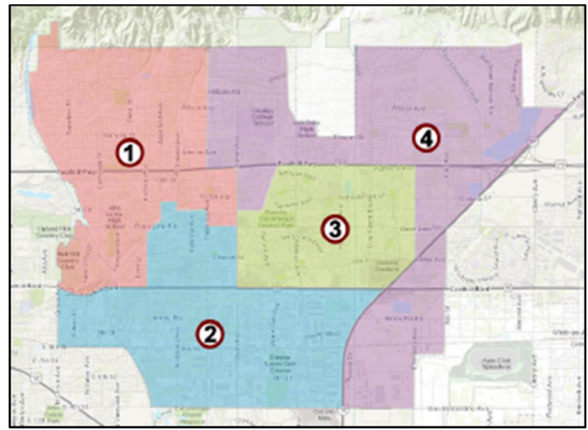
Fiscal Year 2023/24 Preliminary Budget

Snapshot of the City

The City of Rancho Cucamonga currently has an estimated population of 174,090 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):

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
2014—174,064	2018—179,412	2022—174,090

Number of Registered Voters (per San Bernardino County Registrar of Voters): 106,040

Capital Asset Statistics (per June 30, 2022, Annual Comprehensive Financial Report):

Police:

Stations:	1
Patrol units:	67

Fire:

Fire Stations:	7
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Public Works:

Streets (miles):	538
Streetlights:	17,074
Traffic Signals:	239

Parks and Recreation:

Parks:	30
Acreage:	346
Community Centers:	6

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

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

2010 Population by Age	
Total	165,393
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%

2022 Population by Age	
Total	175,333
0 - 4	5.7%
5 - 9	6.0%
10 - 14	6.2%
15 - 24	12.6%
25 - 34	17.0%
35 - 44	14.5%
45 - 54	12.9%
55 - 64	12.5%
65 - 74	8.3%
75 - 84	3.3%
85 +	1.1%

2027 Population by Age	
Total	176,183
0 - 4	5.8%
5 - 9	5.8%
10 - 14	6.0%
15 - 24	11.0%
25 - 34	16.1%
35 - 44	17.0%
45 - 54	12.2%
55 - 64	11.3%
65 - 74	9.2%
75 - 84	4.5%
85 +	1.3%

Source: Esri Community Profile (Esri forecasts for 2022 and 2027. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.)

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Educational Attainment – Current Year

2022 Population 25+ by Educational Attainment	
Total	122,024
Less than 9th Grade	2.6%
9th - 12th Grade, No Diploma	4.7%
High School Graduate	16.6%
GED/Alternative Credential	2.4%
Some College, No Degree	23.2%
Associate Degree	11.1%
Bachelor's Degree	24.4%
Graduate/Professional Degree	15.0%

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Principal Employers – Current Year and Nine Years Ago*

Employer	2022			2013		
	Number of Employees ¹	Rank	Percent of Total Employment	Number of Employees ¹	Rank	Percent of Total Employment
Etiwanda School District	1,194	1	1.23%	1,058	2	1.49%
Inland Empire Health Plan	1,180	2	1.21%	n/a	n/a	n/a
Chaffey Community College	1,100	3	1.13%	1,229	1	1.73%
West Valley Detention Center	1,100	4	1.13%	n/a	n/a	n/a
Frito-Lay	949	5	0.97%	561	9	0.79%
Alta Loma School District	800	6	0.82%	670	6	0.94%
Central School District	715	7	0.73%	527	10	0.74%
City of Rancho Cucamonga	560	8	0.57%	841	4	1.18%
Amphastar Pharmaceutical	550	9	0.56%	880	3	1.24%
National Community Renaissance	500	10	0.51%	n/a	n/a	n/a
Southern California Edison	n/a	n/a	n/a	800	5	1.13%
Mercury Casualty	n/a	n/a	n/a	606	7	0.85%
West Coast Liquidators	n/a	n/a	n/a	565	8	0.80%

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, 2022 Annual Comprehensive Financial Report

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Principal Sales Tax Remitters – Current Year and Nine Years Ago

2022		2013	
<u>Business Name</u>	<u>Business Category</u>	<u>Business Name</u>	<u>Business Category</u>
Apple	Electronics/Appliance Stores	Ameron International	Contractors
Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores	Apple	Electronics/Appliance Stores
Best Buy	Electronics/Appliance Stores	Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores
Chevron	Service Stations	Best Buy	Electronics/Appliance Stores
Circle K	Service Stations	Chevron	Service Stations
Costco	Discount Department Stores	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
Living Spaces Furniture	Home Furnishings	Day Creek Shell	Service Stations
Lowe's	Building Materials	Haven Mobil	Service Stations
Macys	Department Stores	Home Depot	Building Materials
Macy's	Department Stores	JC Penney	Department Stores
My Goods Market	Service Stations	Living Spaces Furniture	Home Furnishings
Parallon Supply Chain Solutions	Medical/Biotech	Lowe's	Building Materials
Ralphs	Grocery Stores	Macys	Department Stores
Schwarz Paper Company	Light Industrial/Printers	Monoprice	Fulfillment Centers
Shell	Service Stations	NIC Partners	Electrical Equipment
Stater Bros	Grocery Stores	Ralphs	Grocery Stores
Stiles Machinery	Heavy Industrial	Ralphs	Grocery Stores
Target	Discount Department Stores	Ross	Family Apparel
Tesla Motors	New Motor Vehicle Dealers	Sears	Department Stores
Total Wine & More	Convenience Stores/Liquor	Southwire	Energy/Utilities
Walmart	Discount Department Stores	Target	Discount Department Stores
Walters Wholesale Electric	Plumbing/Electrical Supplies	Walmart	Discount Department Stores

* Firms listed alphabetically

Source: June 30, 2022 Annual Comprehensive 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 2023/24 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 2023/24:

Special Revenue Funds:

Community Benefit Project Fund	AD 93-1 Masi Commerce Center
Etiwanda No. Equestrian Facilities	AB 2928 Traffic Congestion Relief
Proposition 1B State Funding	Drug Abatement Act
CFD 2017-01 No. Etiwanda	CFD 2018-01 Empire Lakes
CFD 2018-01 Capital Reserve	Fire Technology Fee
Various Drainage Funds	Various Grant Funds

Capital Projects Funds:

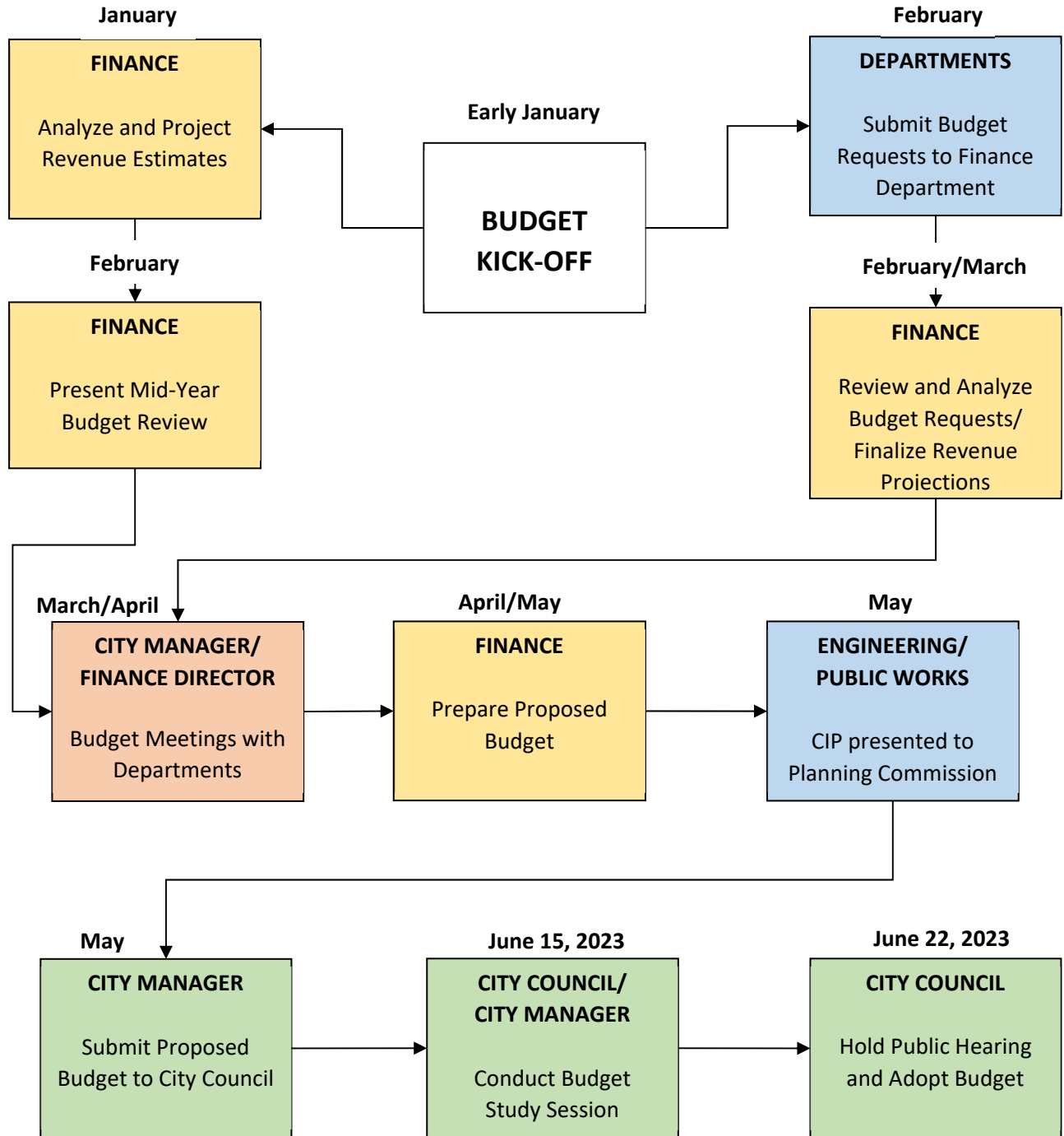
AD 82-1, AD 84-1	CFDs 2000-01, 2003-01
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Enterprise Funds:

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 2023/24 Preliminary Budget

Financial Summary – Operating Budget

Description	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
Revenues By Category:			
Taxes	\$ 135,960,436	\$ 137,389,640	\$ 144,675,200
Licenses & Permits	6,191,185	5,010,090	5,699,580
Fines & Forfeitures	1,374,417	1,452,280	1,202,850
Use of Money & Property	(4,382,408)	1,955,800	3,147,400
Charges for Services	4,950,912	7,271,930	6,475,550
Intergovernmental	309,697	299,940	316,440
Other	12,668,344	7,456,140	5,876,470
Transfer In	32,186,258	5,379,970	6,961,550
Total Revenues	\$ 189,258,841	\$ 166,215,790	\$ 174,355,040
Expenditures By Department:			
Governance:			
City Council	\$ 133,540	\$ 128,250	\$ 138,120
City Clerk	2,073	2,010	2,010
City Treasurer	31,014	27,890	32,160
City Management	2,019,659	2,397,720	2,410,800
Total Governance	\$ 2,186,286	\$ 2,555,870	\$ 2,583,090
Public Safety:			
Fire District	\$ 46,502,782	\$ 53,330,660	\$ 56,410,060
Police	44,519,071	48,954,570	51,955,060
Animal Care Services	2,772,842	3,650,100	3,653,230
Community Improvement	782,697	874,930	924,980
Total Public Safety	\$ 94,577,392	\$ 106,810,260	\$ 112,943,330
Civic and Cultural Services:			
Records Management	\$ 533,545	\$ 1,108,730	\$ 730,700
Community Services	4,883,954	9,779,230	8,947,790
Library Services	4,562,596	6,953,610	5,889,580
Total Civic and Cultural Services	\$ 9,980,095	\$ 17,841,570	\$ 15,568,070
Administrative Services:			
Administration/General Government	\$ 11,477,921	\$ 9,894,550	\$ 8,950,660
Finance	1,967,823	2,280,410	2,532,240
Human Resources	844,350	1,073,880	1,614,620
Innovation and Technology	4,065,361	4,857,890	5,769,060
Total Administrative Services	\$ 18,355,455	\$ 18,106,730	\$ 18,866,580
Economic and Community Development:			
Building and Safety Services	1,992,205	2,422,190	2,573,840
Engineering Services	2,158,331	3,373,990	3,927,200
Planning and Economic Development	2,332,493	3,667,830	4,567,530
Public Works Services	10,199,722	13,038,770	13,540,660
Total Economic and Community Development	\$ 16,682,751	\$ 22,502,780	\$ 24,609,230
Total Expenditures	\$ 141,781,979	\$ 167,817,210	\$ 174,570,300
Excess of Revenues Over (Under) Expenditures	\$ 47,476,862	\$ (1,601,420)	\$ (215,260)

See Notes to Financial Summary

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Financial Summary – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
Revenues By Category:			
Taxes	\$ 165,922,443	\$ 167,622,130	\$ 179,161,560
Licenses & Permits	6,303,683	5,102,320	5,811,610
Fines & Forfeitures	1,407,126	1,486,090	1,222,350
Use of Money & Property	(11,917,769)	5,807,940	11,945,600
Charges for Services	21,726,357	24,299,800	27,207,080
Intergovernmental	52,119,286	79,841,920	72,602,700
Development Fees	18,456,554	5,955,670	6,368,760
Other	22,548,831	8,769,750	8,334,230
Transfer In	43,537,520	12,690,250	13,367,500
Total Revenues	\$ 320,104,031	\$ 311,575,870	\$ 326,021,390
Expenditures By Department:			
Governance:			
City Council	\$ 133,541	\$ 128,250	\$ 138,120
City Clerk	2,073	2,010	2,010
City Treasurer	31,015	27,890	32,160
City Management	2,019,660	2,397,720	2,410,800
Total Governance	\$ 2,186,289	\$ 2,555,870	\$ 2,583,090
Public Safety:			
Police	\$ 45,622,741	\$ 50,379,860	\$ 53,652,330
Fire District	51,269,788	73,686,450	64,881,920
Animal Services	2,772,902	3,670,730	3,913,880
Community Improvement	782,696	874,930	924,980
Total Public Safety	\$ 100,448,127	\$ 128,611,970	\$ 123,373,110
Civic and Cultural Services:			
Records Management	\$ 533,545	\$ 1,108,730	\$ 730,700
Community Services	5,402,537	12,213,210	10,083,750
Library Services	4,938,752	10,883,910	19,150,320
Total Civic and Cultural Services	\$ 10,874,834	\$ 24,205,850	\$ 29,964,770
Administrative Services:			
Administration/General Government	\$ 47,845,135	\$ 25,277,680	\$ 34,287,280
Finance	5,675,117	5,683,650	6,153,250
Human Resources	844,351	1,073,880	1,614,620
Innovation and Technology	5,350,590	11,474,730	7,690,460
Total Administrative Services	\$ 59,715,193	\$ 43,509,940	\$ 49,745,610
Economic and Community Development:			
Building and Safety Services	2,026,090	2,487,870	2,640,000
Engineering Services	38,848,626	109,780,820	100,379,870
Planning and Economic Development	5,971,601	6,094,000	6,785,400
Public Works Services	26,179,597	34,881,920	38,554,850
Total Economic and Community Development	\$ 73,025,914	\$ 153,244,610	\$ 148,360,120
Total Expenditures	\$ 246,250,357	\$ 352,128,240	\$ 354,026,700
Excess of Revenues Over (Under) Expenditures	\$ 73,853,674	\$ (40,552,370)	\$ (28,005,310)

See Notes to Financial Summary

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 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:

2021/22 Actual: In terms of the Operating Budget, the total revenues exceeded the adopted budget by a net amount of \$41,131,331. Various revenue categories, such as taxes, licenses & permits, fines & forfeitures, intergovernmental, other revenues, and transfer in, were higher than expected. However, certain revenue sources, such as charges for services and use of money and property, fell short of projections.

The actual revenue for taxes surpassed expectations by approximately \$13.5 million, reaching a total of \$135,960,436. This positive variance was primarily driven by higher sales tax revenues, with property taxes and transient occupancy taxes also contributing to the increase. The growth in sales tax was influenced by economic expansion and increased consumer spending, coinciding with the onset of inflationary pressures in May 2021. Sales tax revenue exceeded the budgeted forecasts by \$8.8 million, accounting for about 65% of the overall positive revenue variance. Next, property tax revenues, including special taxes for Fire Community Facilities Districts (CFDs) Nos. 85-1 and 88-1, increased by approximately \$3.1 million due to normal assessed valuation growth and post-RDA revenues. Notably, the surge in property transfer tax revenues nearly doubled the average amount received per fiscal year. This increase was attributed to a record volume of home sales and higher home prices, which mirrored the positive economic growth experienced in Fiscal Year 2021/22. Furthermore, transient occupancy taxes exceeded forecasts by around \$1 million, indicating a recovery in this revenue source following the negative impacts of COVID-19 restrictions on businesses and travel. The total transient occupancy tax revenue of \$4.4 million reached levels similar to those in Fiscal Year 2018/19, rebounding from a significant decline in Fiscal Year 2020/21.

Licenses & permits encompassed revenue sources from multiple departments, primarily including business licenses and building permits. These two categories accounted for nearly the entire positive variance of \$1.6 million compared to the Fiscal Year 2020/21 adopted budget. The increased revenue reflects favorable economic conditions, characterized by heightened business activity within the City, resulting in higher revenues generated from license and permit charges.

Lastly, transfer in, which represents resources transferred from other funds to the Operating Funds, exceeded expectations by approximately \$28.2 million, totaling \$32,186,258. This increase was predominantly due to the allocation of \$26,835,530 from the Coronavirus State and Local Fiscal Recovery Funds, authorized by the American Rescue Plan Act, to the City. To comply with the strict requirements associated with these funds, the City deposited them into a non-operating fund and recorded transfers to the Operating Funds as eligible expenditures were determined. The City utilized these funds for general government services, in accordance with the Act's final rules, to compensate for lost revenues caused by the COVID-19 public health emergency. The allocation of these Federal Grant funds was included in the City's Single Audit for Fiscal Year 2021/22, which did not identify any findings or issues. While this one-time funding source helped offset the revenue impact of the COVID-19 emergency, calculations of lost revenues indicate that the losses still exceeded the allocation by several million dollars.

Notes to Financial Summary

The positive variances in actual revenues were offset by shortfalls in the use of money & property and charges for services, amounting to \$6.2 million and \$2.5 million, respectively, compared to expectations. The decrease in the use of money & property was primarily due to rising interest rates during Fiscal Year 2020/21, which led to a lower fair value of the Operating Funds' fixed-income investment portfolio. Although an unrealized loss of approximately \$3.7 million was recorded at the end of the fiscal year, no actual losses were incurred since the investments were not sold. This adjustment represents a temporary measure for accurate financial reporting. Similarly, the restricted investments of the City and Fire District, established for CalPERS rate stabilization, experienced an unrealized investment loss of \$2 million. The shortfall in charges for services was mostly attributable to ongoing impacts on Community Services Department revenues. Despite the easing of COVID-19 restrictions, the department responsible for providing recreational and special event programs to the community did not witness the same recovery as other revenue sources. The lack of returning demand from previous clients necessitated a review of the department's offerings and service model, with their road to recovery expected to be longer than that of other revenue sources.

As for expenditures in the Operating Budget, they were lower than expected by a net amount of \$6.6 million, resulting in total expenditures of \$141,781,979. These savings were achieved through various factors, including salary and fringe benefit savings from vacant and underfilled positions. Departments such as Animal Care Services, Engineering Services, Community Services, and Library Services experienced notable savings, totaling approximately \$4.2 million for the City and \$490,000 for the Fire District.

The City's police services are contracted from the San Bernardino County Sheriff's Department, which resulted in savings of \$2.4 million compared to expectations. These savings primarily stemmed from personnel credits received during the fiscal year when contracted positions were unable to work or when vacancies occur.

Transfers out from the Operating Funds to other funds exceeded expectations by \$4.6 million, mainly due to funding the implementation of a new financial system. This project is accounted for in the Computer and Equipment Replacement Internal Service Fund, as it provides a central service to all funds within the organization. The estimated cost of the project is \$5,120,990, primarily funded by the General Fund and the Fire District.

2022/23 Adopted and 2023/24 Preliminary: The City's goal is to adopt a balanced Operating Budget, which may involve utilizing available fund balance. In line with this objective, the General Fund and Fire District have successfully adopted balanced budgets for Fiscal Year 2022/23. The Library Fund anticipates making a nominal budgeted contribution of \$19,690 to reserves. On the other hand, the CFD 85-1 Fund will utilize \$1,621,110 from reserves to support operations and capital improvements. It is important to note that both CFD 85-1 and CFD 88-1 have continued to maintain the level of special taxes for the City's residents for FY 2022/23. Nevertheless, CFD 85-1 will require the use of fund balance as noted above, while CFD 88-1 necessitates a \$2.3 million transfer from the Fire District to achieve a balanced budget.

Looking ahead to the Fiscal Year 2023/24, the overall revenue budget will increase by \$8,139,250 compared to the adopted budget for the previous fiscal year. However, the changes in revenue sources present a mixed picture. While certain categories such as taxes, licenses & permits, and use of money & property are expected to experience increases, there are decreases projected in fines & forfeitures,

Notes to Financial Summary

charges for services, and other revenue sources. Intergovernmental sources and transfer-in revenue show modest increases.

Among the various changes, taxes exhibit the most significant increase of \$7,285,560 for Fiscal Year 2023/24. Taxes encompass multiple revenue sources, including property tax, sales tax, transient occupancy tax, franchise fees, and miscellaneous taxes. Property taxes are anticipated to rise by \$4.3 million due to projected assessed valuations increasing by 6.51%. This growth is attributed to normal development, growth, and recent property sales, which offset any valuation caps resulting from Proposition 13. Additionally, the City will receive property tax in lieu of vehicle license fees, which is projected to increase by 4.95% for Fiscal Year 2023/24. Notably, the Fire Board will consider a 7.0% increase in special tax rates for CFD 85-1 and CFD 88-1 to counter rising operational costs and reduce subsidies from the Fire District.

Licenses & permits and use of money & property are expected to increase by \$689,490 and \$1,191,600, respectively. The growth in licenses and permits is attributed to the anticipated expansion of businesses operating within the City, leading to increased revenue from business licenses and building permits. The increase in the use of money & property is driven by higher yields on investments available for the City to purchase, coupled with the overall growth of the investment portfolio over recent years. Furthermore, transfers into the Operating Funds from other funds are projected to increase by \$1,821,050, primarily due to a \$1,495,050 increase in transfers to fund personnel costs in CFD 88-1.

Charges for services, however, are expected to decrease by \$796,380, mainly due to reduced revenues from recreation and special programming events. As previously mentioned, these programs have experienced decreased demand after the lifting of COVID-19 restrictions. The reductions in projected revenues reflect a more accurate forecast. Additionally, other revenues, which primarily consist of uncategorized revenues and reimbursements, are projected to decrease by \$1,579,670. This decrease is primarily due to a non-recurring large donation from the dissolved RC Library Foundation budgeted at \$888,000.

In terms of expenditures, the overall projection for Fiscal Year 2023/24 is a net increase of \$6,753,090. While there are increases in Public Safety and Economic and Community Development, there are decreases in Civic and Cultural Services. Governance and Administrative Services show slight changes. These variations affect the total expenditure budget for the Operating Funds, influenced by changes in personnel services and operations and maintenance budgets.

Firstly, personnel services are projected to increase by \$2.5 million for Fiscal Year 2023/24. Within this increase, \$1.3 million is attributed to reflecting personnel costs for nine firefighters hired during the previous fiscal year. It is important to note that the budget for the previous fiscal year included only half of the personnel costs to account for the hiring dates. Secondly, operations and maintenance costs are expected to increase by \$3,412,100, with \$3.0 million of this increase linked to rising costs for contracted police services provided by the San Bernardino County Sheriff's Department.

For Fiscal Year 2023/24, the General Fund and Fire District plan to adopt a balanced budget. The Library Fund projects contributing \$727,780 toward reserves; whereas, the CFD 85-1 Fund plans to allocate \$943,040 for operations and capital improvements to one of the Fire District's fire stations. To achieve a balanced budget, CFD 88-1 will receive a subsidy of \$2.5 million from the Fire District.

Notes to Financial Summary

Financial Summary – All Funds:

2021/22 Actual: In terms of overall revenue, there was a net surplus of \$62 million in All Funds compared to the adopted budget. Out of this total amount, \$41 million has already been discussed in detail within the Operating Budget section. The highlight of some significant items in the other funds is discussed below.

Taxes exceeded expectations by \$2.8 million, primarily due to the dissolution of the redevelopment agency, resulting in \$1.8 million more than the budgeted amount. These revenues are allocated to the Fire District, and any excess beyond budget requirements is redirected to the Fire District Capital Fund for future capital improvement expenditures. The Fire District has benefited from changes in the allocation methodology for distributing residual tax increments from former Redevelopment Agencies, leading to the continued growth of these revenues based on the normal development and growth within the former redevelopment project area.

The use of money & property fell short of the expected budget by \$11.5 million, mainly due to a temporary unrealized loss in the fixed income investment portfolio at the end of the fiscal year. Overall, there was a fair value adjustment resulting in an \$18.1 million loss for all funds, with \$14.3 million recorded for non-operating funds. The unrealized loss was offset by a \$3.2 million gain from the sale of land for commercial development.

Intergovernmental revenues increased by a net \$6.5 million compared to the expected budget, primarily driven by two significant factors. Firstly, the City was allocated \$26,835,530 in Coronavirus State and Local Fiscal Recovery Funds through the American Rescue Plan Act. These funds were received in two tranches, with the first recorded as unearned revenue in the previous fiscal year and recognized as revenue in the current fiscal year when eligible expenditures were incurred. This accounting transaction resulted in \$13.4 million in revenue that was not included in the adopted budget. Secondly, there was a shortfall of \$7.6 million in State grant revenues due to the timing of receipts for the Etiwanda Grade Separation and Community Dog Park projects. As reimbursement grants, it is common for the timing of receipts to result in a shortfall compared to the budget.

Revenues from development impact fees exceeded expectations by \$8.9 million, driven by business growth and development within the City. Key industrial developments near the end of the fiscal year contributed significantly to these increases. As part of these developments, the City also received \$5.2 million through development agreements, which was deposited into the Community Benefit Project Fund to mitigate the impacts of industrial development in the future.

For expenditures, there was a net variance of \$21.7 million below expectations, with \$6.6 million related to the operating budget as previously discussed and the remaining \$15.1 million related to other funds. Deviations from the adopted budget in other funds are typically due to changes in specialized operations and capital projects.

In terms of operations, the Rancho Cucamonga Municipal Utility, which provides electrical utility services primarily to commercial and industrial developments, exceeded expectations by \$3.1 million. The excess was mainly driven by increased costs for wholesale power supply and higher payments to California ISO for elevated supply loads during multiple heat waves.

Notes to Financial Summary

Actual capital spending can vary significantly from the budget, especially for multiyear projects, due to project timing. In Fiscal Year 2022/23, there were several major capital projects with significant variances from the adopted budget. The Advance Traffic Management System - Phase II budget was reduced from \$6.3 million to \$522,000 as its construction and implementation were postponed to future years. The Etiwanda Grade Separation project, with an adopted budget of \$12.5 million, had actual expenditures below the budget due to timing, but most of the funding has been committed. Lastly, the construction of Fire Station 178, with a budget of \$14.8 million, resulted in a \$1.2 million variance due to the timing of actual spending. Fire Station 178 is expected to be completed in the current fiscal year.

As mentioned earlier, the General Fund received \$26,835,530 in Coronavirus State and Local Fiscal Recovery Funds through the American Rescue Plan Act to support government services. The revenue generated from this transfer resulted in a variance, and there was an equal variance in the transfers out from the Federal Grant Special Revenue Fund.

2022/23 Adopted and 2023/24 Preliminary: The analysis of the Operating Budget provided earlier is just a part of the overall picture. In addition to the Operating Budget, the City has other funds, which primarily include budget resources for capital projects over an extended period of time. The City's approach to capital projects involves setting aside resources in dedicated funds to finance these projects. This means that the revenues allocated to capital projects may not align perfectly with the expenditures in any given fiscal year. Depending on the level of capital improvement activity, expenditures for All Funds can exceed revenues, resulting in a deficit for that particular year.

In the FY 2022/23 Adopted Budget, funding was allocated for several large capital projects, including those discussed in the Fiscal Year 2021/22 Actual analysis, as well as the Fire Station 171 Replacement Project.

The Advance Traffic Management System - Phase II, initially budgeted at \$7.3 million, was subsequently reduced and rescheduled for Fiscal Year 2023/24 with a revised budget of \$6.3 million. Similarly, the Etiwanda Grade Separation project, originally budgeted at \$62.4 million for Fiscal Year 2022/23, has a reduced budget of \$47.2 million for Fiscal Year 2023/24 to align with expected construction costs. The Etiwanda Grade Separation project is reimbursed by State funding.

Additionally, the replacement of Fire Station 171 was initially budgeted for \$11.5 million in Fiscal Year 2022/23 and has since been rescheduled for Fiscal Year 2024/25. These adjustments reflect changes in the project timelines and associated funding allocations.

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Budget Summary

	General Fund	Fire District Operating Funds	Library Fund	Operating Budget* Subtotal
Estimated Spendable Fund Balances July 1, 2023	\$ 52,892,865	\$ 46,774,297	\$ 6,863,593	\$ 106,530,755
Estimated Revenues:				
Taxes				
Property Tax**	\$ 37,334,520	\$ 47,026,940	\$ 6,139,110	\$ 90,500,570
Sales Tax	39,437,880	-	-	39,437,880
Transient Occupancy Tax	5,368,390	-	-	5,368,390
Admissions Tax	2,130	-	-	2,130
Franchise Fees	9,366,230	-	-	9,366,230
Subtotal-Taxes	<u>91,509,150</u>	<u>47,026,940</u>	<u>6,139,110</u>	<u>144,675,200</u>
Licenses & Permits	5,684,580	15,000	-	5,699,580
Fines & Forfeitures	1,054,850	148,000	-	1,202,850
Use of Money & Property	2,021,630	921,120	204,650	3,147,400
Charges for Services	6,392,150	2,300	81,100	6,475,550
Intergovernmental	290,710	-	25,730	316,440
Development Fees	-	-	-	-
Other	3,542,630	2,167,070	166,770	5,876,470
Transfer In	1,774,960	5,186,590	-	6,961,550
Total Estimated Revenues	<u>\$ 112,270,660</u>	<u>\$ 55,467,020</u>	<u>\$ 6,617,360</u>	<u>\$ 174,355,040</u>
Estimated Expenditures:				
Personnel Services	\$ 38,140,030	\$ 35,445,620	\$ 4,068,800	\$ 77,654,450
Operations & Maintenance	75,866,710	15,018,840	1,581,310	92,466,860
Capital Outlay	510,000	647,920	-	1,157,920
Debt Service	106,450	111,090	-	217,540
Cost Allocation	(7,049,650)	-	-	(7,049,650)
Transfer Out	4,697,120	5,186,590	239,470	10,123,180
Total Estimated Expenditures	<u>\$ 112,270,660</u>	<u>\$ 56,410,060</u>	<u>\$ 5,889,580</u>	<u>\$ 174,570,300</u>
Budgeted Increase (Decrease) in Spendable Fund Balances	<u>\$ -</u>	<u>\$ (943,040)</u>	<u>\$ 727,780</u>	<u>\$ (215,260)</u>
Estimated Spendable Fund Balances, June 30, 2024	<u>\$ 52,892,865</u>	<u>\$ 45,831,257</u>	<u>\$ 7,591,373</u>	<u>\$ 106,315,495</u>

* 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 \$25,317,580 for the General Fund (Fund 001).

Other General Funds	Special Revenue Funds	Enterprise Funds	Internal Service Funds	Total
\$ 89,634,235	\$ 257,092,939	\$ 18,021,404	\$ 6,127,389	\$ 477,406,722
\$ -	\$ 32,494,840	\$ -	\$ -	\$ 122,995,410
-	-	-	-	39,437,880
-	-	-	-	5,368,390
-	-	135,000	-	137,130
-	1,856,520	-	-	11,222,750
-	34,351,360	135,000	-	179,161,560
31,630	80,400	-	-	5,811,610
19,500	-	-	-	1,222,350
1,892,440	5,322,710	1,367,160	215,890	11,945,600
882,950	87,260	17,509,040	2,252,280	27,207,080
529,860	71,331,400	425,000	-	72,602,700
-	6,068,760	300,000	-	6,368,760
1,607,110	817,210	33,440	-	8,334,230
1,644,340	1,871,760	2,782,850	107,000	13,367,500
\$ 6,607,830	\$ 119,930,860	\$ 22,552,490	\$ 2,575,170	\$ 326,021,390
\$ 1,434,880	\$ 8,635,830	\$ 3,364,540	\$ 135,320	\$ 91,225,020
3,337,410	21,665,110	16,393,590	1,965,780	135,828,750
14,347,010	100,390,720	2,294,670	2,093,430	120,283,750
-	11,220	142,570	-	371,330
-	-	-	-	(7,049,650)
134,850	1,363,510	1,745,960	-	13,367,500
\$ 19,254,150	\$ 132,066,390	\$ 23,941,330	\$ 4,194,530	\$ 354,026,700
\$ (12,646,320)	\$ (12,135,530)	\$ (1,388,840)	\$ (1,619,360)	\$ (28,005,310)
\$ 76,987,915	\$ 244,957,409	\$ 16,632,564	\$ 4,508,029	\$ 449,401,412

Special Districts Summary

The City of Rancho Cucamonga has several special districts dedicated to maintaining various aspects of the City’s community facilities and services. These include multiple Landscape Maintenance Districts (LMDs), Street Lighting Maintenance Districts (SLDs), and a Park and Recreation District (PD) to service parks, landscaping, and street lighting, but also other special districts, such as a Benefit Assessment District (AD) and Community Facilities Districts (CFDs) that provide for debt service and other special maintenance of public improvements within the City. In addition to their operational funds, some special districts have capital replacement funds that are allocated funds for large-scale capital projects.

The LMDs were established alongside new development projects in the early years of the City, which ensured that each district covered the costs of maintaining the infrastructure that benefited the property owners of the community. Assessments collected for LMDs are allocated only for the maintenance and operation of the parks and landscaping within each district, such as maintaining turf, ground cover, plants, trees, landscape lighting, irrigation systems, graffiti removal, hardscapes, playgrounds, and related facilities.

In a similar manner, SLDs were created several decades ago and are responsible for providing street lighting coverage throughout the City and planned communities. In specific, the assessments collected for SLDs are designated for the maintenance and operation of street lights, traffic signals, and related facilities.

PD-85 was initially established to finance the construction, maintenance, operation, and debt service payments for Heritage Community Park and Red Hill Community Park. Heritage Community Park spans 40 acres and is located at the southwest corner of Hillside Road and Beryl Street, while Red Hill Community Park covers 42 acres and is located at the southwest corner of Base Line Road and Vineyard Avenue. The boundary of PD-85 encompasses the entire City of Rancho Cucamonga, with a few exceptions. The annual assessments collected for PD-85 are dedicated to ongoing maintenance, operations, and occasional capital improvements for these parks.

It’s important to note that some of the LMDs, SLDs, and PD-85 are subsidized by the General Fund due to concerns about their long-term fiscal sustainability. These funds from the General Fund are classified as General Benefit Equivalent Contributions, which are not legally required but are authorized by the City Council. It is used to support districts that operate at a deficit, lack resources for necessary maintenance, or have insufficient operating reserves. According to City policy, the General Benefit Equivalent Contribution cannot exceed 11% of the adjusted total budget. The only exception is LMD 2, which receives funds for a determined portion that is considered a general benefit provided within a district and is mandated by law.

The table below provides information on which districts receive either a General Benefit Contribution or General Benefit Equivalent Contribution, along with the budgeted amounts for Fiscal Year 2023/24.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Special Districts Summary

General Benefit Equivalent Contribution

LMD #1 General City - \$66,960
LMD #6R Caryn Community - \$ 42,740
SLD #2 Residential - \$96,900
SLD #5 Caryn Community - \$19,940
SLD #7 North Etiwanda - \$21,590
PD 85 Redemption Fund - \$112,000

General Benefit Contribution

LMD #2 Victoria - \$369,270

The other types of special districts that provide ongoing maintenance and services include:

- AD 91-2 was created to protect specific properties through the construction of a desilting basin and drainage channel. The annual assessments for AD 91-2 fund the maintenance of these basins.
- CFD 2000-03 was established to construct public facilities in the Rancho Summit housing tracts within the City. The annual assessments from Special Tax B in CFD 2000-03 support the maintenance of these public facilities, including parks and parkways.
- CFD 2017-01 and CFD 2018-01 were both created to finance the maintenance and operation of public facilities in new developments. CFD 2018-01 provides services to the community at the former Empire Lakes Golf Course, and CFD 2017-01 in North Etiwanda has yet to see any development. These CFDs will cover the maintenance and operation of public facilities, including parkways, street improvements, and essential infrastructure. Additionally, the CFDs will provide funding to the LMDs and SLDs that overlap their boundaries to account for the usage and benefits received by each development.
- During the Fiscal Year 2022/23, two new special districts were formed. CFD 2022-01 (Street Lighting Services) was established to finance the operation and maintenance costs of street lighting. CFD 2022-02 (Industrial Area Services) was created to finance capital and maintenance that support new industrial development within the City. The Fiscal Year 2023/24 will be the first year that properties are assessed with the boundaries of these new CFDs.

The 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 2022/23 and 2023/24.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

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

Fund #	Fund Name	Fund Balance 6/30/2021	FY 2021/22		Fund Balance 6/30/2022	
			Actual Revenues	Support From General Fund		Actual Expenditures
<u>LANDSCAPE MAINTENANCE DISTRICTS</u>						
130	LMD #1 GENERAL CITY	\$ 1,367,197	\$ 1,282,445	\$ 30,743	\$ 1,234,981	\$ 1,445,404
131	LMD #2 VICTORIA	4,650,842	3,584,977	274,756	4,237,013	4,273,562
132	LMD #3A HYSSOP	0	0		0	0
133	LMD #3B MEDIANS	2,479,079	805,829		816,101	2,468,807
134	LMD #4R TERRA VISTA	7,542,695	2,534,627		2,693,676	7,383,646
135	LMD #5 ANDOVER	28,716	1,670		4,380	26,006
136	LMD #6R CARYN COMMUNITY	723,301	528,306	31,266	494,574	788,299
137	LMD #7 NORTH ETIWANDA	1,313,430	989,495		1,179,669	1,123,256
138	LMD #8 SOUTH ETIWANDA	66,207	32,436		40,336	58,307
139	LMD #9 LOWER ETIWANDA	1,701,109	621,649		585,592	1,737,166
140	LMD #10 RANCHO ETIWANDA	1,462,568	618,880		609,094	1,472,354
141	LMD #1 CAPITAL REPLACEMENT	447,703	79,334		15,909	511,128
<u>STREET LIGHTING MAINTENANCE DISTRICTS (A)</u>						
151	SLD #1 ARTERIAL	\$ (2,820,446)	\$ 821,736		\$ 842,418	\$ (2,841,128)
152	SLD #2 RESIDENTIAL	(2,463,214)	357,417	76,021	473,642	(2,503,418)
153	SLD #3 VICTORIA	390,460	367,333		253,593	504,200
154	SLD #4 TERRA VISTA	(86,569)	164,463		135,587	(57,693)
155	SLD #5 CARYN COMMUNITY	(416,745)	44,813	19,610	51,422	(403,744)
156	SLD #6 INDUSTRIAL AREA	29,022	133,516		99,128	63,410
157	SLD #7 NORTH ETIWANDA	(770,864)	124,413	23,081	154,192	(777,562)
158	SLD #8 SOUTH ETIWANDA	1,862,052	7,945		73,000	1,796,997
<u>OTHER MAINTENANCE DISTRICTS</u>						
838	AD 91-2 REDEMPTION-DAY CANYON	\$ 78,873	\$ 23,112		\$ 21,171	\$ 80,814
847	PD 85 CAPITAL REPLACEMENT	506,317	105,640		14,839	597,118
848	PD 85 RED HILL AND HERITAGE PARKS	2,685,046	1,271,530	71,829	1,293,281	2,735,124
868	CFD 2000-03 PARK MAINTENANCE	508,727	529,935		550,276	488,386
875	CFD 2017-01 NORTH ETIWANDA	1,796	3,016		1,220	3,591
876	CFD 2018-01 EMPIRE LAKES	2,444	214,965		193,612	23,797
877	CFD 2018-01 CAPITAL RESERVE	75,468	90,917		-	166,385
878	CFD 2022-01 STREET LIGHTING	-	-		-	-
879	CFD 2022-02 INDUSTRIAL SERVICE	-	-		-	-

(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 2022/23				Estimated Fund Balance 6/30/2023	FY 2023/24				Estimated Fund Balance 6/30/2024
Estimated Revenues	Support From General Fund	Estimated Expenditures	Interfund Principal*		Budgeted Revenues	Support From General Fund	Budgeted Expenditures	Interfund Principal*	
\$ 1,359,600	\$ 64,290	\$ 1,883,180		\$ 986,114	\$ 1,418,740	\$ 66,960	\$ 1,546,360	\$ 925,454	
3,904,590	318,570	5,387,540		3,109,182	4,375,850	369,270	6,449,420	1,404,882	
0		0		0	0		0	0	
917,460		1,155,730		2,230,537	975,000		1,126,540	2,078,997	
2,878,040		3,463,520		6,798,166	3,075,510		4,788,330	5,085,346	
2,750		6,970		21,786	2,920		9,650	15,056	
566,390	40,120	705,640		689,169	608,090	42,740	721,400	618,599	
1,019,250		1,403,630		738,876	1,027,140		1,615,150	150,866	
35,210		48,300		45,217	35,340		39,190	41,367	
697,990		680,050		1,755,106	816,620		749,500	1,822,226	
664,130		822,380		1,314,104	722,910		1,214,030	822,984	
105,650		182,700		434,078	123,640		297,170	260,548	
\$ 856,290		\$ 985,550		\$ (2,970,388)	\$ 876,440		\$ 1,022,090	\$ (3,116,038)	
412,250	85,110	522,460		(2,528,518)	430,280	96,900	527,180	(2,528,518)	
390,380		259,150		635,430	395,730		286,830	744,330	
168,480		157,120	9,860	(36,473)	168,570		182,620	(40,663)	
44,640	25,160	58,820		(392,764)	44,640	19,940	51,660	(379,844)	
138,630		112,720		89,320	141,750		86,810	144,260	
133,450	39,240	178,170		(783,042)	135,460	21,590	157,200	(783,192)	
90,370		86,590		1,800,777	119,150		112,150	1,807,777	
\$ 27,370		\$ 23,950		\$ 84,234	\$ 28,170		\$ 25,680	\$ 86,724	
134,220		332,080		399,258	145,740		241,080	303,918	
1,337,630	177,330	1,854,510		2,395,574	1,392,820	112,000	2,531,300	1,369,094	
570,650		508,200		550,836	574,860		568,950	556,746	
3,020		1,220		5,391	3,020		1,220	7,191	
257,650		258,890		22,557	357,360		357,190	22,727	
102,160		-		268,545	112,720		-	381,265	
-		-		-	12,710		12,710	-	
-		-		-	707,150		20	707,130	

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RANCHO
CUCAMONGA
CALIFORNIA

SUMMARIES OF FINANCIAL DATA

REVENUE SUMMARIES

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Revenue and Resource Estimates

Revenue projections in the Fiscal Year 2023/24 Adopted 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 \$39,437,880 for FY 2023/24, a \$1,463,030 or 3.85% increase over the FY 2022/23 budget. Based on the most recent quarter's sales tax data, strong growth has occurred in the General Consumer Goods and the State and County Pools business groups. Strong job numbers and low unemployment allowed consumption spending to stay solid. Core inflation above the federal reserve's target level continues to be a factor in rising local tax receipts from general consumer goods, the City's largest sector. Long-term prognosis is for a flattening out of sales. Heading into 2023, additional interest rate hikes along with consumer sentiment waning about the economy foretells minimal change coming from California's taxable sales in the months ahead. HdL will proactively update its revenue estimates during FY 2023/24 after it receives sales tax data from CDTFA for the second and third quarters of 2023. 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 2023/24 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 \$25,527,300, which is a \$1,575,980 or 6.58% increase from the FY 2022/23 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 \$9,366,230 which is a \$1,294,950 or 16.04% increase from FY 2022/23.

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 to project 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 by 5.51% citywide.

Property tax revenues for the City General Fund (including post-RDA property tax revenue) have increased overall by \$496,290 or 4.31% from FY 2022/23. The Library's property tax has increased by \$429,510 or 7.52% from FY 2022/23. 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 \$182,590 to the overall revenue growth for the Library. The Fire District General Fund property tax revenue has increased by \$1,208,240 or 3.14% from FY 2022/23, 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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Revenue and Resource Estimates

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 \$598,110 or 8.80% from FY 2022/23. This revenue estimate includes a 7% rate increase for both CFDs.

Development fees. Development fees are collected through the Community Development departments and are projected based on 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 \$354,020 (excluding special services fees) or 6.88% from FY 2022/23.

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 \$475,650 or 15.54% from FY 2022/23 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. TOT is projected to increase by \$219,210 or 4.26% from FY 2022/23, partially due to projected revenues from as the Tapestry Hotel for six months as it is currently under construction.

The revenues discussed above total \$153,916,680 and represent 88.27% of the City's Operating Budget and 47.21% 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 \$16,485,500 or 5.06% 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 \$15,185,250 or 4.66% 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 2023/24 than in the prior year due to overall growth in the City's assessed valuation and resulting revenue growth. Beginning in FY 2020/21, due to a change in allocation methodology by the County, the Fire District is now receiving additional 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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Revenue and Resource Estimates

estimated to be \$8,528,380 for FY 2023/24 and is included in the property tax revenues noted above for the Fire Protection Capital Fund.

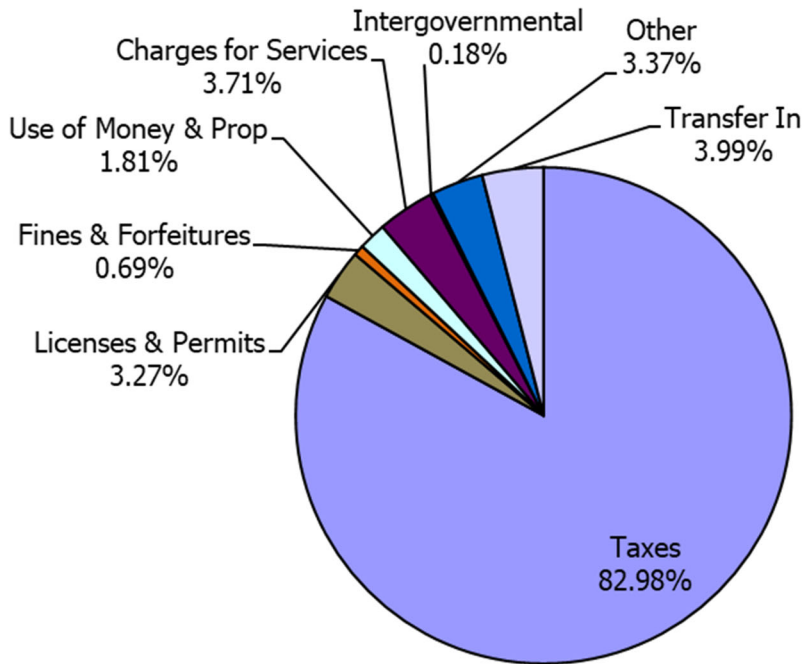
Charges for services are received for the City's Municipal Utility, in the amount of \$16,564,060, which provides electrical service to a portion of the City and represents 5.08% of the City's overall budget. All charges for services are set by fee resolutions which are approved by the City Council and 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 \$72,286,260 or 22.17% of the City's overall budget. Included in intergovernmental revenues is \$47,152,410, 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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Revenue Summary by Category – Operating Budget*



Taxes:	
Property Tax**	\$ 91,400,490
Sales Tax	38,537,960
Franchise Fees	9,366,230
Transient Occupancy Tax	5,368,390
Admissions Tax	2,130
Subtotal-Taxes	144,675,200
Licenses & Permits	5,699,580
Fines & Forfeitures	1,202,850
Use of Money & Property	3,147,400
Charges for Services	6,475,550
Intergovernmental	316,440
Other	5,876,470
Transfer In	6,961,550
Total Operating Budget	\$ 174,355,040

*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 \$25,317,580 for the General Fund (Fund 001).

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Summary by Category – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
001 - GENERAL FUND			
TAXES	\$ 87,561,735	\$ 86,462,450	\$ 91,509,150
LICENSES & PERMITS	6,175,730	4,993,590	5,684,580
FINES & FORFEITURES	1,254,745	1,304,280	1,054,850
USE OF MONEY & PROPERTY	(1,801,440)	1,578,640	2,021,630
CHARGES FOR SERVICES	4,883,992	7,142,230	6,392,150
INTERGOVERNMENTAL	268,773	276,940	290,710
OTHER	8,822,793	3,958,680	3,542,630
TRANSFER IN	29,993,906	1,816,130	1,774,960
TOTAL 001 - GENERAL FUND	\$ 137,160,234	\$ 107,532,940	\$ 112,270,660
281 - FIRE FUND			
TAXES	\$ 36,340,387	\$ 38,424,210	\$ 39,632,450
LICENSES & PERMITS	15,455	16,500	15,000
FINES & FORFEITURES	119,672	148,000	148,000
USE OF MONEY & PROPERTY	(2,101,710)	283,560	862,330
CHARGES FOR SERVICES	720	1,800	2,300
INTERGOVERNMENTAL	12,405	0	0
OTHER	2,157,128	2,457,310	2,167,070
TRANSFER IN	14,591	0	0
TOTAL 281 - FIRE FUND	\$ 36,558,648	\$ 41,331,380	\$ 42,827,150
282 - COMMUNITY FACILITIES DIST 85-1			
TAXES	\$ 6,313,321	\$ 6,371,360	\$ 6,939,100
USE OF MONEY & PROPERTY	(74,257)	20,950	58,790
CHARGES FOR SERVICES	1,400	0	0
OTHER	33,833	0	0
TRANSFER IN	0	1,240,940	2,735,990
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 6,274,297	\$ 7,633,250	\$ 9,733,880
283 - COMMUNITY FACILITIES DIST 88-1			
TAXES	\$ 418,444	\$ 422,020	\$ 455,390
TRANSFER IN	2,177,761	2,322,900	2,450,600
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,596,205	\$ 2,744,920	\$ 2,905,990
290 - LIBRARY FUND			
TAXES	\$ 5,326,549	\$ 5,709,600	\$ 6,139,110
USE OF MONEY & PROPERTY	(405,001)	72,650	204,650
CHARGES FOR SERVICES	64,800	127,900	81,100
INTERGOVERNMENTAL	28,519	23,000	25,730
OTHER	1,654,590	1,040,150	166,770
TOTAL 290 - LIBRARY FUND	\$ 6,669,457	\$ 6,973,300	\$ 6,617,360
TOTAL OPERATING BUDGET	\$ 189,258,841	\$ 166,215,790	\$ 174,355,040

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
001 - GENERAL FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 5,463,915	\$ 5,765,510	\$ 6,105,140
4103 Property Taxes-PY Sec & Unsec	92,072	101,440	103,620
4104 Property Taxes-Penalties/Int.	54,210	63,380	61,040
4105 Property Taxes-Supplemental	205,845	158,900	142,680
4106 Property Taxes-Unitary	933,796	929,760	933,800
4107 Property Transfer Tax	2,045,126	1,317,740	1,317,740
4111 Property Tax In-Lieu of VLF	22,206,175	23,742,850	25,317,580
4113 Property Tax- Post RDA Res Blc	3,196,359	3,183,920	3,352,920
4120 Sales and Use Tax	39,927,500	37,080,980	38,537,960
4121 Prop 172-Half Cent Sales Tax	839,858	893,870	899,920
4125 Transient Occupancy Tax	4,423,148	5,149,180	5,368,390
4126 Admissions Tax	2,042	3,640	2,130
4130 Franchise Fee-Gas & Electric	2,970,110	2,730,650	3,982,720
4131 Franchise Fee-Resid. Refuse	1,375,908	1,394,380	1,402,240
4132 Franchise Fee-Comm. Refuse	2,263,279	2,322,190	2,451,810
4133 Franchise Fee-Cable	1,562,393	1,624,060	1,529,460
TOTAL TAXES	\$ 87,561,736	\$ 86,462,450	\$ 91,509,150
<u>LICENSES & PERMITS</u>			
4201 Business Licenses	\$ 3,286,743	\$ 2,949,080	\$ 3,419,760
4207 Building Permits	2,465,667	1,669,500	1,914,750
4208 Bldg Pmt-Strong Motion Fees	(121)	0	0
4209 Mobile Home Permit	3,977	3,830	3,860
4210 Bldg Permits-SB1473(90% to CA)	806	840	1,740
4215 Animal Licenses	227,476	255,000	220,000
4216 Parking Permits	1,430	1,920	900
4220 Other Licenses & Permits	197	1,150	430
4231 Business Licenses-P/Y	9,674	8,310	8,680
4232 Business Licenses-Penalties	174,281	103,960	108,560
4240 Short-Term Rental Permit	5,600	0	5,900
TOTAL LICENSES & PERMITS	\$ 6,175,730	\$ 4,993,590	\$ 5,684,580
<u>FINES & FORFEITURES</u>			
4301 Vehicle Code Fines	\$ 98,402	\$ 95,160	\$ 92,900
4302 Parking Citations	471,165	674,270	407,250
4306 Vehicle Release Fees	138,925	140,830	155,060
4307 Citation Proof of Corr Fees	3,319	3,260	4,060
4308 General Ordinance Fines	194,676	180,530	150,900
4309 False Alarm Fees	58,325	66,060	85,010
4313 Other Fines & Forfeitures	289,933	144,170	159,670
TOTAL FINES & FORFEITURES	\$ 1,254,745	\$ 1,304,280	\$ 1,054,850
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 254,622	\$ 175,180	\$ 882,280
4402 Unrealized Gain	(2,277,556)	0	0
4403 Restricted - Interest Earnings	(567,804)	0	0
4404 Interest Earnings - Leases	7,285	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
4419 Other Rental/Lease Income	29,826	30,930	31,560
4420 Other Rent/Lease (Contra)	1,933	0	0
4431 Special Event Rental-ActiveNet	0	13,000	32,570
4439 Other Rental/Lease Inc.-ANet	645,434	1,280,030	994,520
4440 Sale of Fixed Assets	104,821	79,500	80,700
TOTAL USE OF MONEY & PROPERTY	\$ (1,801,439)	\$ 1,578,640	\$ 2,021,630
<u>CHARGES FOR SERVICES</u>			
4501 Plan Check Fees	\$ 1,139,170	\$ 1,351,870	\$ 1,399,190
4508 Planning Fees	824,045	841,500	870,950
4509 Planning- Special Services Fee	37,900	220,000	800,000
4510 Engineering Fees	1,740,537	1,280,000	1,312,000
4518 General Plan Update Fee	(348)	0	0
4523 Web Sales Fees	37,136	87,080	68,410
4554 Park Maintenance Fees	105	0	0
4560 Fingerprint Fees	575	550	550
4564 Returned Item Charge	390	310	150
4565 Passport Processing Fees	(30)	0	0
4570 Sale of Printed Material	10,435	8,550	8,530
4581 Ticket Sales	80,344	862,040	473,150
4588 Theatre Rental Ticket Sales	721	0	0
4591 Recreation Fees - ActiveNet	467,497	1,884,470	775,610
4592 Sale of Tax Items - ActiveNet	0	25,350	8,000
4596 Advertising Revenue -ActiveNet	0	3,750	4,650
4630 Animal Adoption Fees	103,564	130,000	120,000
4631 Animal Spay/Neuter Fees	5,015	6,000	6,000
4633 Animal Boarding Fees	7,452	7,000	6,000
4634 Animal Impound Fees	13,228	14,000	14,000
4636 Owner Surrender Fees	11,220	10,000	10,000
4638 Microchipping Fee	5,835	6,000	6,000
4640 Vaccination Services	14,319	14,000	16,000
4650 Cert Access Spec Prog Fee	8	0	0
4680 Towing Services Agreement Fees	384,874	389,760	492,960
TOTAL CHARGES FOR SERVICES	\$ 4,883,992	\$ 7,142,230	\$ 6,392,150
<u>INTERGOVERNMENTAL</u>			
4701 Motor Vehicle In-Lieu Fees	\$ 202,321	\$ 208,470	\$ 209,720
4710 Homeowners Property Tax Relief	66,453	68,470	80,990
TOTAL INTERGOVERNMENTAL	\$ 268,774	\$ 276,940	\$ 290,710
<u>OTHER</u>			
4901 Other Revenue	\$ 6,425,148	\$ 1,185,100	\$ 1,244,370
4903 Animal Center Contributions	16,734	25,000	25,000
4905 Contributions/Fundraising	42,336	116,000	132,000
4911 Reimbursement from Other Funds	637,528	1,108,210	870,850
4913 State Mandate Reimbursement	107,144	112,090	70,920
4914 Non-Abated Reimbursements	530,322	352,450	313,360
4917 RDASA Admin Allowance	250,000	250,000	250,000
4918 Housing SA Admin Allowance	200,000	200,000	200,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
4923 Misc. Other Financing Sources	349,366	0	0
4941 Other Revenue - ActiveNet	163,247	226,940	90,480
4945 Contrib/Fundraising -ActiveNet	61,094	258,890	282,010
4946 Processing Fee - ActiveNet	40,017	124,000	63,640
4999 Unapplied Cash	(141)	0	0
TOTAL OTHER	\$ 8,822,795	\$ 3,958,680	\$ 3,542,630
<u>TRANSFER IN</u>			
8006 Transfer In-Fund 006	\$ 90,510	\$ 122,300	\$ 27,850
8101 Transfer In-AD 93-1	312,107	0	0
8188 Transfer In-Fund 188	218,390	218,390	0
8274 Transfer In-State Grants Fund	0	1,150	1,150
8275 Trsf In-Fd 275	27,484,512	0	0
8290 Transfer In-Library Fund	140,340	0	0
8399 Transfer In-EIFD	5,210	0	0
8705 Transfer In-Municipal Utility	1,457,300	1,474,290	1,745,960
8841 Transfer In-AD 93-1	285,537	0	0
TOTAL TRANSFER IN	\$ 29,993,906	\$ 1,816,130	\$ 1,774,960
TOTAL 001 - GENERAL FUND	\$ 137,160,239	\$ 107,532,940	\$ 112,270,660
281 - FIRE FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 20,628,527	\$ 21,799,370	\$ 23,114,540
4103 Property Taxes-PY Sec & Unsec	348,123	383,560	391,230
4104 Property Taxes-Penalties/Int.	121,534	110,430	136,590
4105 Property Taxes-Supplemental	775,276	598,350	871,250
4106 Property Taxes-Unitary	776,553	755,790	880,080
4110 Homeowners Exemption	154,564	154,570	143,940
4112 Property Tax- Post RDA	13,535,809	14,622,140	14,094,820
TOTAL TAXES	\$ 36,340,386	\$ 38,424,210	\$ 39,632,450
<u>LICENSES & PERMITS</u>			
4211 Fire Permits	\$ 15,455	\$ 16,500	\$ 15,000
TOTAL LICENSES & PERMITS	\$ 15,455	\$ 16,500	\$ 15,000
<u>FINES & FORFEITURES</u>			
4309 False Alarm Fees	\$ 0	\$ 20,000	\$ 10,000
4313 Other Fines & Forfeitures	10,675	8,000	8,000
4316 Weed Abatement	108,997	120,000	130,000
TOTAL FINES & FORFEITURES	\$ 119,672	\$ 148,000	\$ 148,000
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 161,864	\$ 170,490	\$ 745,980
4402 Unrealized Gain	(944,604)	0	0
4403 Restricted - Interest Earnings	(1,455,176)	0	0
4404 Interest Earnings - Leases	15,505	0	0
4419 Other Rental/Lease Income	117,587	113,070	116,350
4420 Other Rent/Lease (Contra)	2,846	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
4440 Sale of Fixed Assets	270	0	0
TOTAL USE OF MONEY & PROPERTY	\$ (2,101,708)	\$ 283,560	\$ 862,330
<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	720	1,500	2,000
TOTAL CHARGES FOR SERVICES	\$ 720	\$ 1,800	\$ 2,300
<u>INTERGOVERNMENTAL</u>			
4750 Grant Income-Federal	\$ 12,405	\$ 0	\$ 0
TOTAL INTERGOVERNMENTAL	\$ 12,405	\$ 0	\$ 0
<u>OTHER</u>			
4901 Other Revenue	\$ 256,115	\$ 8,800	\$ 8,500
4911 Reimbursement from Other Funds	0	60,000	8,980
4914 Non-Abated Reimbursements	608,714	872,800	655,500
4916 Reimbursement from OPEB Trust	1,287,571	1,509,670	1,488,050
4941 Other Revenue - ActiveNet	4,729	6,040	6,040
TOTAL OTHER	\$ 2,157,129	\$ 2,457,310	\$ 2,167,070
<u>TRANSFER IN</u>			
8275 Trsf In-Fd 275	\$ 14,591	\$ 0	\$ 0
TOTAL TRANSFER IN	\$ 14,591	\$ 0	\$ 0
TOTAL 281 - FIRE FUND	\$ 36,558,650	\$ 41,331,380	\$ 42,827,150
282 - COMMUNITY FACILITIES DIST 85-1			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 6,260,965	\$ 6,313,910	\$ 6,914,950
4103 Property Taxes-PY Sec & Unsec	40,753	44,290	20,830
4104 Property Taxes-Penalties/Int.	11,603	13,160	3,320
TOTAL TAXES	\$ 6,313,321	\$ 6,371,360	\$ 6,939,100
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 20,771	\$ 20,950	\$ 58,790
4402 Unrealized Gain	(95,027)	0	0
TOTAL USE OF MONEY & PROPERTY	\$ (74,256)	\$ 20,950	\$ 58,790
<u>CHARGES FOR SERVICES</u>			
4552 CFD Annexation Fees	\$ 1,400	\$ 0	\$ 0
TOTAL CHARGES FOR SERVICES	\$ 1,400	\$ 0	\$ 0
<u>OTHER</u>			
4901 Other Revenue	\$ 33,833	\$ 0	\$ 0
TOTAL OTHER	\$ 33,833	\$ 0	\$ 0
<u>TRANSFER IN</u>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – Operating Budget

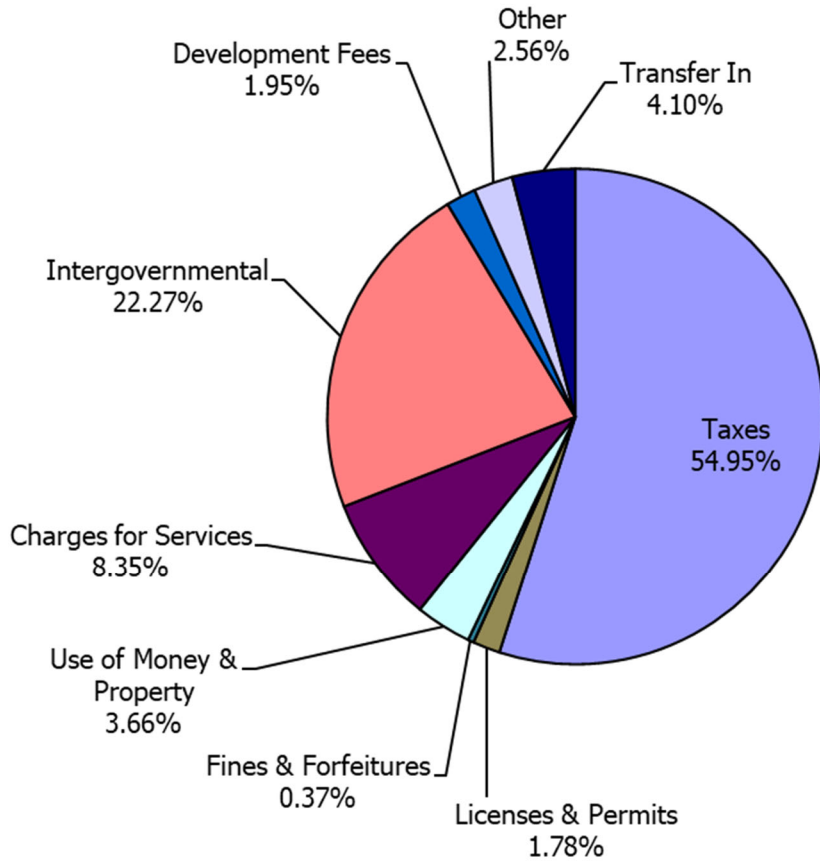
	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
8281 Transfer In-Fire Fund	\$ 0	\$ 1,240,940	\$ 2,735,990
TOTAL TRANSFER IN	\$ 0	\$ 1,240,940	\$ 2,735,990
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 6,274,298	\$ 7,633,250	\$ 9,733,880
283 - COMMUNITY FACILITIES DIST 88-1			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 412,956	\$ 413,070	\$ 448,170
4103 Property Taxes-PY Sec & Unsec	4,219	7,240	5,510
4104 Property Taxes-Penalties/Int.	1,269	1,710	1,710
TOTAL TAXES	\$ 418,444	\$ 422,020	\$ 455,390
<u>TRANSFER IN</u>			
8281 Transfer In-Fire Fund	\$ 2,177,761	\$ 2,322,900	\$ 2,450,600
TOTAL TRANSFER IN	\$ 2,177,761	\$ 2,322,900	\$ 2,450,600
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,596,205	\$ 2,744,920	\$ 2,905,990
290 - LIBRARY FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 5,022,669	\$ 5,426,350	\$ 3,371,010
4103 Property Taxes-PY Sec & Unsec	50,543	55,680	56,800
4105 Property Taxes-Supplemental	112,998	87,230	126,990
4112 Property Tax- Post RDA	0	0	2,443,970
4113 Property Tax- Post RDA Res Blc	140,340	140,340	140,340
TOTAL TAXES	\$ 5,326,550	\$ 5,709,600	\$ 6,139,110
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 43,329	\$ 72,650	\$ 204,650
4402 Unrealized Gain	(448,331)	0	0
TOTAL USE OF MONEY & PROPERTY	\$ (405,002)	\$ 72,650	\$ 204,650
<u>CHARGES FOR SERVICES</u>			
4512 Library Card & Merchndse Sales	\$ 1,926	\$ 3,500	\$ 3,500
4565 Passport Processing Fees	37,150	80,000	60,000
4567 Passport Photo Fees	4,535	12,000	9,600
4570 Sale of Printed Material	5,139	12,000	8,000
4575 Exhibit Sales	15,380	0	0
4690 Contract Classes-Library	671	0	0
4691 Program Revenue-Library	0	20,400	0
TOTAL CHARGES FOR SERVICES	\$ 64,801	\$ 127,900	\$ 81,100
<u>INTERGOVERNMENTAL</u>			
4740 Grant Income-Other	\$ 28,519	\$ 23,000	\$ 25,730
TOTAL INTERGOVERNMENTAL	\$ 28,519	\$ 23,000	\$ 25,730
<u>OTHER</u>			
4901 Other Revenue	\$ 759	\$ 50,000	\$ 50,000
4907 Private Contributions Library	65,000	100,000	100,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
4909 RC Library Foundation Support	1,576,179	875,000	0
4914 Non-Abated Reimbursements	10,983	10,000	13,000
4941 Other Revenue - ActiveNet	(30)	0	0
4946 Processing Fee - ActiveNet	1,698	5,150	3,770
TOTAL OTHER	<u>\$ 1,654,589</u>	<u>\$ 1,040,150</u>	<u>\$ 166,770</u>
TOTAL 290 - LIBRARY FUND	<u>\$ 6,669,457</u>	<u>\$ 6,973,300</u>	<u>\$ 6,617,360</u>
TOTAL OPERATING BUDGET	<u><u>\$ 189,258,849</u></u>	<u><u>\$ 166,215,790</u></u>	<u><u>\$ 174,355,040</u></u>

Revenue Summary by Category – All Funds



Taxes	\$ 179,161,560
Licenses & Permits	5,811,610
Fines & Forfeitures	1,222,350
Use of Money & Property	11,945,600
Charges for Services	27,207,080
Intergovernmental	72,602,700
Development Fees	6,368,760
Other	8,334,230
Transfer In	<u>13,367,500</u>
Total All Funds Budget	<u><u>\$ 326,021,390</u></u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Summary by Category – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
TAXES	\$ 110,431,947	\$ 109,776,750	\$ 116,949,370
LICENSES & PERMITS	6,288,228	5,085,820	5,796,610
FINES & FORFEITURES	1,287,453	1,338,090	1,074,350
USE OF MONEY & PROPERTY	(8,642,952)	5,247,280	9,667,270
CHARGES FOR SERVICES	21,724,138	24,297,940	27,204,720
INTERGOVERNMENTAL	52,106,881	79,841,920	72,602,700
DEVELOPMENT FEES	18,456,554	5,955,670	6,368,760
OTHER	20,357,870	6,312,440	6,167,160
TRANSFER IN	41,345,169	9,126,410	8,180,910
TOTAL CITY OF RANCHO CUCAMONGA	\$ 263,355,288	\$ 246,982,320	\$ 254,011,850
R.C. FIRE PROTECTION DISTRICT			
TAXES	\$ 55,490,496	\$ 57,845,380	\$ 62,212,190
LICENSES & PERMITS	15,455	16,500	15,000
FINES & FORFEITURES	119,672	148,000	148,000
USE OF MONEY & PROPERTY	(3,274,817)	560,660	2,278,330
CHARGES FOR SERVICES	2,219	1,860	2,360
INTERGOVERNMENTAL	12,405	0	0
OTHER	2,190,962	2,457,310	2,167,070
TRANSFER IN	2,192,351	3,563,840	5,186,590
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 56,748,743	\$ 64,593,550	\$ 72,009,540
TOTAL ALL FUNDS BUDGET	\$ 320,104,031	\$ 311,575,870	\$ 326,021,390

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
001 - GENERAL FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 5,463,915	\$ 5,765,510	\$ 6,105,140
4103 Property Taxes-PY Sec & Unsec	92,072	101,440	103,620
4104 Property Taxes-Penalties/Int.	54,210	63,380	61,040
4105 Property Taxes-Supplemental	205,845	158,900	142,680
4106 Property Taxes-Unitary	933,796	929,760	933,800
4107 Property Transfer Tax	2,045,126	1,317,740	1,317,740
4111 Property Tax In-Lieu of VLF	22,206,175	23,742,850	25,317,580
4113 Property Tax- Post RDA Res Blc	3,196,359	3,183,920	3,352,920
4120 Sales and Use Tax	39,927,500	37,080,980	38,537,960
4121 Prop 172-Half Cent Sales Tax	839,858	893,870	899,920
4125 Transient Occupancy Tax	4,423,148	5,149,180	5,368,390
4126 Admissions Tax	2,042	3,640	2,130
4130 Franchise Fee-Gas & Electric	2,970,110	2,730,650	3,982,720
4131 Franchise Fee-Resid. Refuse	1,375,908	1,394,380	1,402,240
4132 Franchise Fee-Comm. Refuse	2,263,279	2,322,190	2,451,810
4133 Franchise Fee-Cable	1,562,393	1,624,060	1,529,460
4201 Business Licenses	3,286,743	2,949,080	3,419,760
4207 Building Permits	2,465,667	1,669,500	1,914,750
4208 Bldg Pmt-Strong Motion Fees	(121)	0	0
4209 Mobile Home Permit	3,977	3,830	3,860
4210 Bldg Permits-SB1473(90% to CA)	806	840	1,740
4215 Animal Licenses	227,476	255,000	220,000
4216 Parking Permits	1,430	1,920	900
4220 Other Licenses & Permits	197	1,150	430
4231 Business Licenses-P/Y	9,674	8,310	8,680
4232 Business Licenses-Penalties	174,281	103,960	108,560
4240 Short-Term Rental Permit	5,600	0	5,900
4301 Vehicle Code Fines	98,402	95,160	92,900
4302 Parking Citations	471,165	674,270	407,250
4306 Vehicle Release Fees	138,925	140,830	155,060
4307 Citation Proof of Corr Fees	3,319	3,260	4,060
4308 General Ordinance Fines	194,676	180,530	150,900
4309 False Alarm Fees	58,325	66,060	85,010
4313 Other Fines & Forfeitures	289,933	144,170	159,670
4401 Interest Earnings	254,622	175,180	882,280
4402 Unrealized Gain	(2,277,556)	0	0
4403 Restricted - Interest Earnings	(567,804)	0	0
4404 Interest Earnings - Leases	7,285	0	0
4419 Other Rental/Lease Income	29,826	30,930	31,560
4420 Other Rent/Lease (Contra)	1,933	0	0
4431 Special Event Rental-ActiveNet	0	13,000	32,570
4439 Other Rental/Lease Inc.-ANet	645,434	1,280,030	994,520
4440 Sale of Fixed Assets	104,821	79,500	80,700
4501 Plan Check Fees	1,139,170	1,351,870	1,399,190
4508 Planning Fees	824,045	841,500	870,950
4509 Planning- Special Services Fee	37,900	220,000	800,000
4510 Engineering Fees	1,740,537	1,280,000	1,312,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
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Revenue Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
4518 General Plan Update Fee	(348)	0	0
4523 Web Sales Fees	37,136	87,080	68,410
4554 Park Maintenance Fees	105	0	0
4560 Fingerprint Fees	575	550	550
4564 Returned Item Charge	390	310	150
4565 Passport Processing Fees	(30)	0	0
4570 Sale of Printed Material	10,435	8,550	8,530
4581 Ticket Sales	80,344	862,040	473,150
4588 Theatre Rental Ticket Sales	721	0	0
4591 Recreation Fees - ActiveNet	467,497	1,884,470	775,610
4592 Sale of Tax Items - ActiveNet	0	25,350	8,000
4596 Advertising Revenue -ActiveNet	0	3,750	4,650
4630 Animal Adoption Fees	103,564	130,000	120,000
4631 Animal Spay/Neuter Fees	5,015	6,000	6,000
4633 Animal Boarding Fees	7,452	7,000	6,000
4634 Animal Impound Fees	13,228	14,000	14,000
4636 Owner Surrender Fees	11,220	10,000	10,000
4638 Microchipping Fee	5,835	6,000	6,000
4640 Vaccination Services	14,319	14,000	16,000
4650 Cert Access Spec Prog Fee	8	0	0
4680 Towing Services Agreement Fees	384,874	389,760	492,960
4701 Motor Vehicle In-Lieu Fees	202,321	208,470	209,720
4710 Homeowners Property Tax Relief	66,453	68,470	80,990
4901 Other Revenue	6,425,148	1,185,100	1,244,370
4903 Animal Center Contributions	16,734	25,000	25,000
4905 Contributions/Fundraising	42,336	116,000	132,000
4911 Reimbursement from Other Funds	637,528	1,108,210	870,850
4913 State Mandate Reimbursement	107,144	112,090	70,920
4914 Non-Abated Reimbursements	530,322	352,450	313,360
4917 RDASA Admin Allowance	250,000	250,000	250,000
4918 Housing SA Admin Allowance	200,000	200,000	200,000
4923 Misc. Other Financing Sources	349,366	0	0
4941 Other Revenue - ActiveNet	163,247	226,940	90,480
4945 Contrib/Fundraising -ActiveNet	61,094	258,890	282,010
4946 Processing Fee - ActiveNet	40,017	124,000	63,640
4999 Unapplied Cash	(141)	0	0
8006 Transfer In-Fund 006	90,510	122,300	27,850
8101 Transfer In-AD 93-1	312,107	0	0
8188 Transfer In-Fund 188	218,390	218,390	0
8274 Transfer In-State Grants Fund	0	1,150	1,150
8275 Trsf In-Fd 275	27,484,512	0	0
8290 Transfer In-Library Fund	140,340	0	0
8399 Transfer In-EIFD	5,210	0	0
8705 Transfer In-Municipal Utility	1,457,300	1,474,290	1,745,960
8841 Transfer In-AD 93-1	285,537	0	0
TOTAL 001 - GENERAL FUND	\$ 137,160,239	\$ 107,532,940	\$ 112,270,660
003 - REIMB ST/COUNTY PARKING CIT			
4303 Parking Cit Surcharge-State	\$ 6,886	\$ 7,120	\$ 4,870

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4304 Parking Cit Surchrge-County	5,164	5,350	3,660
4305 Parking Cit Surcharge-Cnty Crt	20,658	21,340	10,970
4402 Unrealized Gain	(306)	0	0
4901 Other Revenue	69,922	62,120	73,840
TOTAL 003 - REIMB ST/COUNTY PARKING CIT	\$ 102,324	\$ 95,930	\$ 93,340
006 - CVWD REIMBURSEMENTS			
4402 Unrealized Gain	\$ (20,166)	\$ 0	\$ 0
4745 Other Intergov'tl Reimbursemnt	419,176	510,900	529,860
TOTAL 006 - CVWD REIMBURSEMENTS	\$ 399,010	\$ 510,900	\$ 529,860
016 - COMM DEV TECHNICAL SRVCS FUND			
4401 Interest Earnings	\$ 18,552	\$ 42,090	\$ 102,690
4402 Unrealized Gain	(151,937)	0	0
4508 Planning Fees	(3,477)	0	0
4511 Engineering - Special Services	(57)	0	0
4518 General Plan Update Fee	354,094	357,610	407,970
TOTAL 016 - COMM DEV TECHNICAL SRVCS FUND	\$ 217,175	\$ 399,700	\$ 510,660
017 - LAW ENFORCEMENT RESERVE			
4401 Interest Earnings	\$ 30,623	\$ 56,830	\$ 151,930
4402 Unrealized Gain	(217,305)	0	0
TOTAL 017 - LAW ENFORCEMENT RESERVE	\$ (186,682)	\$ 56,830	\$ 151,930
018 - TRAFFIC SAFETY			
4402 Unrealized Gain	(6,399)	0	0
4911 Reimbursement from Other Funds	350,250	409,650	399,650
TOTAL 018 - TRAFFIC SAFETY	\$ 343,851	\$ 409,650	\$ 399,650
020 - CITY TECHNOLOGY FEE FUND			
4401 Interest Earnings	\$ 10,940	\$ 21,830	\$ 65,230
4402 Unrealized Gain	(89,415)	0	0
4517 Technology Fee-Permit	386,593	313,920	427,270
TOTAL 020 - CITY TECHNOLOGY FEE FUND	\$ 308,118	\$ 335,750	\$ 492,500
022 - MOBILE HOME PARK PROGRAM			
4218 Mobile Home Lot Fees-City	\$ 14,916	\$ 13,280	\$ 14,920
4219 Mobile Home Lot Fees-State	16,710	18,350	16,710
4401 Interest Earnings	1,013	1,970	4,050
4402 Unrealized Gain	(8,099)	0	0
4901 Other Revenue	1,120	1,120	1,120
TOTAL 022 - MOBILE HOME PARK PROGRAM	\$ 25,660	\$ 34,720	\$ 36,800
023 - ACCESSIBILITY COMPLIANCE FUND			
4401 Interest Earnings	\$ 1,031	\$ 1,890	\$ 4,450
4402 Unrealized Gain	(8,368)	0	0
4650 Cert Access Spec Prog Fee	42,820	47,710	47,710
TOTAL 023 - ACCESSIBILITY COMPLIANCE FUND	\$ 35,483	\$ 49,600	\$ 52,160

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025 - CAPITAL RESERVE			
4401 Interest Earnings	\$ 385,747	\$ 674,370	\$ 1,379,320
4402 Unrealized Gain	(2,294,466)	0	0
4440 Sale of Fixed Assets	3,213,260	0	0
4901 Other Revenue	193,965	0	0
4911 Reimbursement from Other Funds	383,230	30,000	132,500
8001 Transfer In-General Fund	1,220,460	1,369,340	1,644,340
TOTAL 025 - CAPITAL RESERVE	\$ 3,102,196	\$ 2,073,710	\$ 3,156,160
030 - COMMUNITY BENEFIT PROJECT FUND			
4401 Interest Earnings	\$ 11,090	\$ 0	\$ 117,930
4402 Unrealized Gain	(225,274)	0	0
4901 Other Revenue	5,150,000	0	1,000,000
TOTAL 030 - COMMUNITY BENEFIT PROJECT FUND	\$ 4,935,816	\$ 0	\$ 1,117,930
073 - BENEFITS CONTINGENCY			
4401 Interest Earnings	\$ 20,706	\$ 35,660	\$ 66,840
4402 Unrealized Gain	(127,324)	0	0
TOTAL 073 - BENEFITS CONTINGENCY	\$ (106,618)	\$ 35,660	\$ 66,840
100 - ASSESSMENT DISTRICTS ADMIN			
4401 Interest Earnings	\$ 4,848	\$ 6,180	\$ 20,320
4402 Unrealized Gain	(36,336)	0	0
4901 Other Revenue	960,180	698,370	697,640
TOTAL 100 - ASSESSMENT DISTRICTS ADMIN	\$ 928,692	\$ 704,550	\$ 717,960
101 - AD 93-1 MASI COMMERCE CENTER			
4402 Unrealized Gain	46	0	0
TOTAL 101 - AD 93-1 MASI COMMERCE CENTER	\$ 46	\$ 0	\$ 0
105 - AB2766 AIR QUALITY IMPROVEMENT			
4401 Interest Earnings	\$ 2,437	\$ 5,200	\$ 6,450
4402 Unrealized Gain	(19,370)	0	0
4740 Grant Income-Other	226,329	231,560	233,720
TOTAL 105 - AB2766 AIR QUALITY IMPROVEMENT	\$ 209,396	\$ 236,760	\$ 240,170
106 - MSRC AIR POLLUTION REDUCT GRNT			
4740 Grant Income-Other	\$ 22,500	\$ 0	\$ 10,000
TOTAL 106 - MSRC AIR POLLUTION REDUCT GRNT	\$ 22,500	\$ 0	\$ 10,000
109 - PUBLIC ART TRUST FUND			
4401 Interest Earnings	\$ 3,238	\$ 6,050	\$ 12,200
4402 Unrealized Gain	(22,903)	0	0
4809 In Lieu Fees	0	100,000	100,000
TOTAL 109 - PUBLIC ART TRUST FUND	\$ (19,665)	\$ 106,050	\$ 112,200
110 - BEAUTIFICATION			
4401 Interest Earnings	\$ 2,915	\$ 5,910	\$ 12,180
4402 Unrealized Gain	(23,370)	0	0

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TOTAL 110 - BEAUTIFICATION	\$ (20,455)	\$ 5,910	\$ 12,180
111 - PARK LAND ACQUISITION			
4401 Interest Earnings	\$ 33,179	\$ 62,320	\$ 152,860
4402 Unrealized Gain	(291,012)	0	0
4818 Park Land Acq Impact Fee	1,699,875	1,000,000	487,180
TOTAL 111 - PARK LAND ACQUISITION	\$ 1,442,042	\$ 1,062,320	\$ 640,040
112 - DRAINAGE FAC/GENERAL			
4401 Interest Earnings	\$ 3,404	\$ 10,200	\$ 59,390
4402 Unrealized Gain	(114,672)	0	0
4806 Storm Drain Fees	1,859,788	100,000	100,000
TOTAL 112 - DRAINAGE FAC/GENERAL	\$ 1,748,520	\$ 110,200	\$ 159,390
113 - COMMUNITY/REC CENTER DEVELOPMNT			
4401 Interest Earnings	\$ 12,775	\$ 23,860	\$ 66,030
4402 Unrealized Gain	(117,810)	0	0
4822 Community/Rec Ctr Impact Fee	893,342	520,000	545,910
TOTAL 113 - COMMUNITY/REC CENTER DEVELOPMNT	\$ 788,307	\$ 543,860	\$ 611,940
114 - DRAINAGE-ETIWANDA/SAN SEVAINE			
4401 Interest Earnings	\$ 1,805	\$ 2,950	\$ 9,000
4402 Unrealized Gain	(16,897)	0	0
4807 Secondary Regional Fee	137,982	0	0
TOTAL 114 - DRAINAGE-ETIWANDA/SAN SEVAINE	\$ 122,890	\$ 2,950	\$ 9,000
115 - HENDERSON/WARDMAN DRAINAGE			
4402 Unrealized Gain	\$ (38,381)	\$ 0	\$ 0
TOTAL 115 - HENDERSON/WARDMAN DRAINAGE	\$ (38,381)	\$ 0	\$ 0
116 - ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 10,094	\$ 19,340	\$ 41,700
4402 Unrealized Gain	(81,529)	0	0
4807 Secondary Regional Fee	41,106	0	0
TOTAL 116 - ETIWANDA DRAINAGE	\$ (30,329)	\$ 19,340	\$ 41,700
118 - UPPER ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 3,002	\$ 6,020	\$ 12,420
4402 Unrealized Gain	(23,853)	0	0
TOTAL 118 - UPPER ETIWANDA DRAINAGE	\$ (20,851)	\$ 6,020	\$ 12,420
119 - PARK IMPROVEMENT			
4401 Interest Earnings	\$ 20,253	\$ 25,260	\$ 91,880
4402 Unrealized Gain	(192,802)	0	0
4819 Park Improvement Impact Fee	1,681,547	300,000	300,000
TOTAL 119 - PARK IMPROVEMENT	\$ 1,508,998	\$ 325,260	\$ 391,880
120 - PARK DEVELOPMENT			
4401 Interest Earnings	\$ 39,230	\$ 75,020	\$ 151,780

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4402 Unrealized Gain	(312,429)	0	0
TOTAL 120 - PARK DEVELOPMENT	\$ (273,199)	\$ 75,020	\$ 151,780
122 - SOUTH ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 5,514	\$ 11,010	\$ 27,940
4402 Unrealized Gain	(43,760)	0	0
TOTAL 122 - SOUTH ETIWANDA DRAINAGE	\$ (38,246)	\$ 11,010	\$ 27,940
123 - LIBRARY IMPACT FEE			
4401 Interest Earnings	\$ 6,242	\$ 11,990	\$ 30,550
4402 Unrealized Gain	(54,981)	0	0
4814 Library Impact Fee	311,353	215,540	215,540
TOTAL 123 - LIBRARY IMPACT FEE	\$ 262,614	\$ 227,530	\$ 246,090
124 - TRANSPORTATION			
4401 Interest Earnings	\$ 242,346	\$ 442,020	\$ 1,054,900
4402 Unrealized Gain	(2,063,559)	0	0
4820 Regional Transportation Fee	4,062,213	1,400,000	2,300,000
4821 Local Transportation Fee	6,656,021	1,850,000	1,850,000
TOTAL 124 - TRANSPORTATION	\$ 8,897,021	\$ 3,692,020	\$ 5,204,900
125 - ANIMAL CENTER IMPACT FEE			
4401 Interest Earnings	\$ 1,240	\$ 2,290	\$ 3,460
4402 Unrealized Gain	(10,874)	0	0
4815 Animal Center Impact Fee	62,159	45,130	45,130
TOTAL 125 - ANIMAL CENTER IMPACT FEE	\$ 52,525	\$ 47,420	\$ 48,590
126 - LOWER ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 5,058	\$ 7,770	\$ 23,470
4402 Unrealized Gain	(46,499)	0	0
4807 Secondary Regional Fee	427,281	0	0
TOTAL 126 - LOWER ETIWANDA DRAINAGE	\$ 385,840	\$ 7,770	\$ 23,470
127 - POLICE IMPACT FEE			
4401 Interest Earnings	\$ 4,390	\$ 7,650	\$ 19,610
4402 Unrealized Gain	(38,452)	0	0
4816 Police Impact Fee	186,794	125,000	125,000
TOTAL 127 - POLICE IMPACT FEE	\$ 152,732	\$ 132,650	\$ 144,610
128 - ETIWANDA NO. EQUESTRIAN FACIL.			
4401 Interest Earnings	\$ 3,565	\$ 7,140	\$ 14,740
4402 Unrealized Gain	(28,267)	0	0
TOTAL 128 - ETIWANDA NO. EQUESTRIAN FACIL.	\$ (24,702)	\$ 7,140	\$ 14,740
129 - UNDERGROUND UTILITIES			
4401 Interest Earnings	\$ 58,696	\$ 124,350	\$ 238,280
4402 Unrealized Gain	(460,015)	0	0
4809 In Lieu Fees	24,832	0	0

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TOTAL 129 - UNDERGROUND UTILITIES	\$ (376,487)	\$ 124,350	\$ 238,280
130 - LMD #1 GENERAL CITY			
4101 Property Taxes-CY Sec/Unsec	\$ 1,242,958	\$ 1,256,110	\$ 1,256,110
4103 Property Taxes-PY Sec & Unsec	9,790	9,410	9,410
4104 Property Taxes-Penalties/Int.	3,439	2,810	2,810
4401 Interest Earnings	6,921	12,290	25,670
4402 Unrealized Gain	(65,845)	0	0
4404 Interest Earnings - Leases	6,462	0	0
4419 Other Rental/Lease Income	30,874	28,270	31,560
4420 Other Rent/Lease (Contra)	1,886	0	0
4554 Park Maintenance Fees	4,290	3,050	2,050
4555 Sports Field User Grp Rentals	0	110	110
4556 Sports Lighting Fees	15,322	9,730	20,000
4901 Other Revenue	(92)	100	100
8001 Transfer In-General Fund	30,743	64,290	66,960
8876 Transfer In - CFD Empire Lakes	26,440	37,720	70,920
TOTAL 130 - LMD #1 GENERAL CITY	\$ 1,313,188	\$ 1,423,890	\$ 1,485,700
131 - LMD #2 VICTORIA			
4101 Property Taxes-CY Sec/Unsec	\$ 3,712,090	\$ 3,846,420	\$ 4,038,580
4103 Property Taxes-PY Sec & Unsec	30,127	21,810	21,810
4104 Property Taxes-Penalties/Int.	8,612	5,600	5,600
4401 Interest Earnings	20,678	29,800	58,900
4402 Unrealized Gain	(187,828)	0	0
4554 Park Maintenance Fees	1,298	960	960
8001 Transfer In-General Fund	274,756	318,570	369,270
8274 Transfer In-State Grants Fund	0	0	250,000
TOTAL 131 - LMD #2 VICTORIA	\$ 3,859,733	\$ 4,223,160	\$ 4,745,120
133 - LMD #3B MEDIANS			
4101 Property Taxes-CY Sec/Unsec	\$ 811,567	\$ 825,220	\$ 838,460
4103 Property Taxes-PY Sec & Unsec	3,341	8,230	8,230
4104 Property Taxes-Penalties/Int.	363	1,380	1,380
4216 Parking Permits	79,972	60,000	80,000
4401 Interest Earnings	12,359	22,530	46,830
4402 Unrealized Gain	(101,773)	0	0
4901 Other Revenue	0	100	100
TOTAL 133 - LMD #3B MEDIANS	\$ 805,829	\$ 917,460	\$ 975,000
134 - LMD #4R TERRA VISTA			
4101 Property Taxes-CY Sec/Unsec	\$ 2,791,160	\$ 2,800,040	\$ 2,940,050
4103 Property Taxes-PY Sec & Unsec	11,095	8,600	8,600
4104 Property Taxes-Penalties/Int.	3,089	2,150	2,150
4401 Interest Earnings	35,952	66,650	123,900
4402 Unrealized Gain	(307,426)	0	0
4554 Park Maintenance Fees	757	490	700
4555 Sports Field User Grp Rentals	0	110	110

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TOTAL 134 - LMD #4R TERRA VISTA	\$ 2,534,627	\$ 2,878,040	\$ 3,075,510
135 - LMD #5 ANDOVER			
4101 Property Taxes-CY Sec/Unsec	\$ 2,493	\$ 2,500	\$ 2,500
4401 Interest Earnings	112	250	420
4402 Unrealized Gain	(935)	0	0
TOTAL 135 - LMD #5 ANDOVER	\$ 1,670	\$ 2,750	\$ 2,920
136 - LMD #6R CARYN COMMUNITY			
4101 Property Taxes-CY Sec/Unsec	\$ 551,094	\$ 554,410	\$ 588,180
4103 Property Taxes-PY Sec & Unsec	6,533	3,970	3,970
4104 Property Taxes-Penalties/Int.	1,284	1,340	1,340
4401 Interest Earnings	3,608	6,670	14,600
4402 Unrealized Gain	(34,213)	0	0
8001 Transfer In-General Fund	31,266	40,120	42,740
TOTAL 136 - LMD #6R CARYN COMMUNITY	\$ 559,572	\$ 606,510	\$ 650,830
137 - LMD #7 NORTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 941,560	\$ 950,630	\$ 955,850
4103 Property Taxes-PY Sec & Unsec	7,530	9,190	9,190
4104 Property Taxes-Penalties/Int.	1,888	2,350	2,350
4401 Interest Earnings	5,377	9,790	12,460
4402 Unrealized Gain	(48,241)	0	0
4404 Interest Earnings - Leases	16,467	0	0
4419 Other Rental/Lease Income	56,375	42,860	42,860
4420 Other Rent/Lease (Contra)	3,746	0	0
4554 Park Maintenance Fees	1,632	1,250	1,250
4556 Sports Lighting Fees	3,161	3,180	3,180
TOTAL 137 - LMD #7 NORTH ETIWANDA	\$ 989,495	\$ 1,019,250	\$ 1,027,140
138 - LMD #8 SOUTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 34,185	\$ 34,270	\$ 34,270
4103 Property Taxes-PY Sec & Unsec	303	250	250
4104 Property Taxes-Penalties/Int.	39	120	120
4401 Interest Earnings	246	570	700
4402 Unrealized Gain	(2,337)	0	0
TOTAL 138 - LMD #8 SOUTH ETIWANDA	\$ 32,436	\$ 35,210	\$ 35,340
139 - LMD #9 LOWER ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 674,698	\$ 677,980	\$ 779,040
4103 Property Taxes-PY Sec & Unsec	6,240	1,080	1,080
4104 Property Taxes-Penalties/Int.	1,473	300	300
4401 Interest Earnings	8,563	15,570	33,140
4402 Unrealized Gain	(71,721)	0	0
4554 Park Maintenance Fees	2,396	2,950	2,950
4555 Sports Field User Grp Rentals	0	110	110
TOTAL 139 - LMD #9 LOWER ETIWANDA	\$ 621,649	\$ 697,990	\$ 816,620
140 - LMD #10 RANCHO ETIWANDA			

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4101 Property Taxes-CY Sec/Unsec	\$ 611,507	\$ 614,250	\$ 664,310
4103 Property Taxes-PY Sec & Unsec	3,014	3,840	3,840
4104 Property Taxes-Penalties/Int.	594	1,710	1,710
4401 Interest Earnings	7,096	12,820	21,540
4402 Unrealized Gain	(62,442)	0	0
4404 Interest Earnings - Leases	18,465	0	0
4419 Other Rental/Lease Income	27,290	27,220	27,220
4420 Other Rent/Lease (Contra)	1,529	0	0
4554 Park Maintenance Fees	1,651	180	180
4555 Sports Field User Grp Rentals	0	40	40
4556 Sports Lighting Fees	9,790	3,970	3,970
4901 Other Revenue	0	100	100
4923 Misc. Other Financing Sources	386	0	0
TOTAL 140 - LMD #10 RANCHO ETIWANDA	\$ 618,880	\$ 664,130	\$ 722,910
141 - LMD 1 CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 2,635	\$ 4,330	\$ 11,940
4402 Unrealized Gain	(21,241)	0	0
8130 Transfer In-Fund 130	90,000	90,000	90,000
8876 Transfer In - CFD Empire Lakes	7,940	11,320	21,700
TOTAL 141 - LMD 1 CAPITAL REPLACEMENT FUND	\$ 79,334	\$ 105,650	\$ 123,640
150 - GENERAL CITY STREET LIGHTS			
4402 Unrealized Gain	(881)	0	0
4923 Misc. Other Financing Sources	59,681	0	0
8151 Transfer In-Fund 151	114,643	113,200	111,640
8152 Transfer In-Fund 152	112,312	110,860	109,330
8153 Transfer In-Fund 153	44,539	43,960	43,370
8154 Transfer In-Fund 154	20,684	20,410	20,130
8155 Transfer In-Fund 155	9,820	9,690	9,560
8156 Transfer In-Fund 156	15,374	15,170	14,980
8157 Transfer In-Fund 157	31,126	30,720	30,310
8158 Transfer In-Fund 158	10,964	10,820	10,680
TOTAL 150 - GENERAL CITY STREET LIGHTS	\$ 418,262	\$ 354,830	\$ 350,000
151 - SLD #1 ARTERIAL			
4101 Property Taxes-CY Sec/Unsec	\$ 825,179	\$ 832,650	\$ 836,100
4103 Property Taxes-PY Sec & Unsec	5,573	5,400	5,400
4104 Property Taxes-Penalties/Int.	1,669	1,490	1,490
4401 Interest Earnings	2,655	5,430	7,530
4402 Unrealized Gain	(24,412)	0	0
4901 Other Revenue	3,132	0	3,170
8876 Transfer In - CFD Empire Lakes	7,940	11,320	16,830
8878 Transfer In-Fund 878	0	0	5,920
TOTAL 151 - SLD #1 ARTERIAL	\$ 821,736	\$ 856,290	\$ 876,440
152 - SLD #2 RESIDENTIAL			
4101 Property Taxes-CY Sec/Unsec	\$ 374,810	\$ 381,850	\$ 381,890
4103 Property Taxes-PY Sec & Unsec	3,201	3,060	3,060

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4104 Property Taxes-Penalties/Int.	1,100	940	940
4402 Unrealized Gain	(40,204)	0	0
8001 Transfer In-General Fund	76,021	85,110	96,900
8876 Transfer In - CFD Empire Lakes	18,510	26,400	44,240
8878 Transfer In-Fund 878	0	0	150
TOTAL 152 - SLD #2 RESIDENTIAL	\$ 433,438	\$ 497,360	\$ 527,180
153 - SLD #3 VICTORIA			
4101 Property Taxes-CY Sec/Unsec	\$ 379,320	\$ 381,410	\$ 381,410
4103 Property Taxes-PY Sec & Unsec	2,894	2,160	2,160
4104 Property Taxes-Penalties/Int.	833	570	570
4401 Interest Earnings	(276)	6,240	11,590
4402 Unrealized Gain	(15,438)	0	0
TOTAL 153 - SLD #3 VICTORIA	\$ 367,333	\$ 390,380	\$ 395,730
154 - SLD #4 TERRA VISTA			
4101 Property Taxes-CY Sec/Unsec	\$ 165,778	\$ 166,400	\$ 166,400
4103 Property Taxes-PY Sec & Unsec	704	580	580
4104 Property Taxes-Penalties/Int.	198	150	150
4401 Interest Earnings	(658)	1,350	1,440
4402 Unrealized Gain	(1,559)	0	0
TOTAL 154 - SLD #4 TERRA VISTA	\$ 164,463	\$ 168,480	\$ 168,570
155 - SLD #5 CARYN COMMUNITY			
4101 Property Taxes-CY Sec/Unsec	\$ 43,923	\$ 44,150	\$ 44,150
4103 Property Taxes-PY Sec & Unsec	663	360	360
4104 Property Taxes-Penalties/Int.	227	130	130
8001 Transfer In-General Fund	19,610	25,160	19,940
TOTAL 155 - SLD #5 CARYN COMMUNITY	\$ 64,423	\$ 69,800	\$ 64,580
156 - SLD #6 INDUSTRIAL AREA			
4101 Property Taxes-CY Sec/Unsec	\$ 134,045	\$ 136,150	\$ 132,360
4103 Property Taxes-PY Sec & Unsec	638	1,380	1,380
4104 Property Taxes-Penalties/Int.	76	230	230
4401 Interest Earnings	(756)	870	1,170
4402 Unrealized Gain	(487)	0	0
8878 Transfer In-Fund 878	0	0	6,610
TOTAL 156 - SLD #6 INDUSTRIAL AREA	\$ 133,516	\$ 138,630	\$ 141,750
157 - SLD #7 NORTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 129,105	\$ 130,250	\$ 130,820
4103 Property Taxes-PY Sec & Unsec	975	1,260	1,260
4104 Property Taxes-Penalties/Int.	235	350	350
4401 Interest Earnings	795	1,590	3,030
4402 Unrealized Gain	(6,697)	0	0
8001 Transfer In-General Fund	23,081	39,240	21,590
TOTAL 157 - SLD #7 NORTH ETIWANDA	\$ 147,494	\$ 172,690	\$ 157,050
158 - SLD #8 SOUTH ETIWANDA			

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4101 Property Taxes-CY Sec/Unsec	\$ 70,875	\$ 71,200	\$ 81,120
4103 Property Taxes-PY Sec & Unsec	572	470	470
4104 Property Taxes-Penalties/Int.	152	140	140
4401 Interest Earnings	8,670	18,560	37,420
4402 Unrealized Gain	(72,324)	0	0
TOTAL 158 - SLD #8 SOUTH ETIWANDA	\$ 7,945	\$ 90,370	\$ 119,150
174 - STATE GAS TAX			
4401 Interest Earnings	\$ 56,836	\$ 115,150	\$ 184,760
4402 Unrealized Gain	(431,505)	0	0
4720 Gas Tax 2105-Prop 111	971,313	1,129,920	1,144,910
4721 State Gas Tax-2106	616,191	685,930	698,080
4722 State Gas Tax-2107	1,161,259	1,543,650	1,375,190
4723 State Gas Tax-2107.5	10,000	10,000	10,000
4725 Gas Tax R&T7360	1,383,979	1,724,860	1,728,940
TOTAL 174 - STATE GAS TAX	\$ 3,768,073	\$ 5,209,510	\$ 5,141,880
176 - MEASURE I 1990-2010			
4401 Interest Earnings	\$ 255	\$ 770	\$ 1,370
4402 Unrealized Gain	(2,467)	0	0
TOTAL 176 - MEASURE I 1990-2010	\$ (2,212)	\$ 770	\$ 1,370
177 - MEASURE I 2010-2040			
4401 Interest Earnings	\$ 30,382	\$ 46,720	\$ 156,340
4402 Unrealized Gain	(259,618)	0	0
4715 Measure I Local St Allotment	4,545,128	3,710,670	4,522,300
4745 Other Intergov'tl Reimbursemnt	13,870	0	0
TOTAL 177 - MEASURE I 2010-2040	\$ 4,329,762	\$ 3,757,390	\$ 4,678,640
178 - SB 140			
4402 Unrealized Gain	\$ (1,433)	\$ 0	\$ 0
TOTAL 178 - SB 140	\$ (1,433)	\$ 0	\$ 0
179 - ROAD MAINT & REHAB ACCT			
4401 Interest Earnings	\$ 33,659	\$ 69,780	\$ 133,650
4402 Unrealized Gain	(257,595)	0	0
4726 Road Maint & Rehab Acct Rev	3,524,174	3,992,050	4,313,090
TOTAL 179 - ROAD MAINT & REHAB ACCT	\$ 3,300,238	\$ 4,061,830	\$ 4,446,740
181 - SB 1 - TCEP			
4760 Grant Income-State	\$ 7,482,725	\$ 62,352,350	\$ 47,152,410
TOTAL 181 - SB 1 - TCEP	\$ 7,482,725	\$ 62,352,350	\$ 47,152,410
182 - AB 2928 TRAFFIC CONGEST RELIEF			
4402 Unrealized Gain	\$ (11,356)	\$ 0	\$ 0
TOTAL 182 - AB 2928 TRAFFIC CONGEST RELIEF	\$ (11,356)	\$ 0	\$ 0
188 - INTEGRATED WASTE MANAGEMENT			
4134 Integrated Waste Mgmt Fee	\$ 1,819,593	\$ 1,675,160	\$ 1,856,520

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4220 Other Licenses & Permits	900	600	400
4401 Interest Earnings	21,311	40,550	91,530
4402 Unrealized Gain	(175,811)	0	0
4590 Administrative Fee-C&D Program	48,900	40,000	30,000
4901 Other Revenue	127,843	75,000	104,000
4905 Contributions/Fundraising	250	0	0
8274 Transfer In-State Grants Fund	0	5,000	5,000
TOTAL 188 - INTEGRATED WASTE MANAGEMENT	\$ 1,842,986	\$ 1,836,310	\$ 2,087,450
194 - PROPOSITION 1B STATE FUNDING			
4401 Interest Earnings	\$ 1,283	\$ 2,560	\$ 0
4402 Unrealized Gain	(10,114)	0	0
TOTAL 194 - PROPOSITION 1B STATE FUNDING	\$ (8,831)	\$ 2,560	\$ 0
195 - STATE ASSET SEIZURE			
4401 Interest Earnings	\$ 299	\$ 700	\$ 1,090
4402 Unrealized Gain	(2,145)	0	0
TOTAL 195 - STATE ASSET SEIZURE	\$ (1,846)	\$ 700	\$ 1,090
196 - CA ASSET SEIZURE 15%			
4401 Interest Earnings	\$ 18	\$ 50	\$ 140
4402 Unrealized Gain	(161)	0	0
8195 Transfer In-Fund 195	2,680	2,680	2,680
TOTAL 196 - CA ASSET SEIZURE 15%	\$ 2,537	\$ 2,730	\$ 2,820
198 - CITYWIDE INFRASTRUCTURE IMPRV			
4401 Interest Earnings	\$ 127,539	\$ 268,110	\$ 507,450
4402 Unrealized Gain	(1,018,387)	0	0
4745 Other Intergov'tl Reimbursemnt	197,413	0	0
TOTAL 198 - CITYWIDE INFRASTRUCTURE IMPRV	\$ (693,435)	\$ 268,110	\$ 507,450
204 - COMMUNITY DEVELOPMENT BLK GRNT			
4402 Unrealized Gain	\$ (11,810)	\$ 0	\$ 0
4741 Program Income	25,000	150,000	150,000
4750 Grant Income-Federal	2,260,694	982,350	1,253,530
4901 Other Revenue	9,764	0	0
TOTAL 204 - COMMUNITY DEVELOPMENT BLK GRNT	\$ 2,283,648	\$ 1,132,350	\$ 1,403,530
209 - FEDERAL SAFETEA-LU			
4401 Interest Earnings	\$ 3,083	\$ 4,810	\$ 0
4402 Unrealized Gain	(19,133)	0	0
TOTAL 209 - FEDERAL SAFETEA-LU	\$ (16,050)	\$ 4,810	\$ 0
211 - PROP 1B - SLPP			
4401 Interest Earnings	\$ 150	\$ 230	\$ 470
4402 Unrealized Gain	(789)	0	0
TOTAL 211 - PROP 1B - SLPP	\$ (639)	\$ 230	\$ 470
214 - PEDESTRIAN GRANT/ART 3			

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4740 Grant Income-Other	\$ 0	\$ 403,000	\$ 618,620
TOTAL 214 - PEDESTRIAN GRANT/ART 3	\$ 0	\$ 403,000	\$ 618,620
215 - ENRGY EFFICNCY/CONSRVATN GRNT			
4901 Other Revenue	\$ 96	\$ 0	\$ 0
TOTAL 215 - ENRGY EFFICNCY/CONSRVATN GRNT	\$ 96	\$ 0	\$ 0
225 - CA RECYC/LITTER REDUCTION GRNT			
4402 Unrealized Gain	\$ (2,368)	\$ 0	\$ 0
4740 Grant Income-Other	43,482	43,480	43,650
TOTAL 225 - CA RECYC/LITTER REDUCTION GRNT	\$ 41,114	\$ 43,480	\$ 43,650
227 - USED OIL RECYCLING PROGRAM			
4401 Interest Earnings	\$ 35	\$ 160	\$ 370
4402 Unrealized Gain	(904)	0	0
4740 Grant Income-Other	23,326	23,330	26,450
TOTAL 227 - USED OIL RECYCLING PROGRAM	\$ 22,457	\$ 23,490	\$ 26,820
239 - FEDERAL GRANT FUNDS-DREIER			
4402 Unrealized Gain	\$ (467)	\$ 0	\$ 0
TOTAL 239 - FEDERAL GRANT FUNDS-DREIER	\$ (467)	\$ 0	\$ 0
272 - FREEDOM COURTYARD RSRC GRANTS			
4401 Interest Earnings	\$ 0	\$ 10	\$ 0
TOTAL 272 - FREEDOM COURTYARD RSRC GRANTS	\$ 0	\$ 10	\$ 0
274 - STATE GRANTS FUND			
4402 Unrealized Gain	(8,108)	0	0
4760 Grant Income-State	70,631	102,360	2,801,110
TOTAL 274 - STATE GRANTS FUND	\$ 62,523	\$ 102,360	\$ 2,801,110
275 - FEDERAL GRANTS FUND			
4750 Grant Income-Federal	27,501,567	1,000,000	1,831,550
4760 Grant Income-State	38,704	0	0
TOTAL 275 - FEDERAL GRANTS FUND	\$ 27,540,271	\$ 1,000,000	\$ 1,831,550
290 - LIBRARY FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 5,022,669	\$ 5,426,350	\$ 3,371,010
4103 Property Taxes-PY Sec & Unsec	50,543	55,680	56,800
4105 Property Taxes-Supplemental	112,998	87,230	126,990
4112 Property Tax- Post RDA	0	0	2,443,970
4113 Property Tax- Post RDA Res Blc	140,340	140,340	140,340
4401 Interest Earnings	43,329	72,650	204,650
4402 Unrealized Gain	(448,331)	0	0
4512 Library Card & Merchndse Sales	1,926	3,500	3,500
4565 Passport Processing Fees	37,150	80,000	60,000
4567 Passport Photo Fees	4,535	12,000	9,600
4570 Sale of Printed Material	5,139	12,000	8,000
4575 Exhibit Sales	15,380	0	0

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4690 Contract Classes-Library	671	0	0
4691 Program Revenue-Library	0	20,400	0
4740 Grant Income-Other	28,519	23,000	25,730
4901 Other Revenue	759	50,000	50,000
4907 Private Contributions Library	65,000	100,000	100,000
4909 RC Library Foundation Support	1,576,179	875,000	0
4914 Non-Abated Reimbursements	10,983	10,000	13,000
4941 Other Revenue - ActiveNet	(30)	0	0
4946 Processing Fee - ActiveNet	1,698	5,150	3,770
TOTAL 290 - LIBRARY FUND	\$ 6,669,457	\$ 6,973,300	\$ 6,617,360
291 - CA STATE LIBRARY			
4402 Unrealized Gain	\$ (3,885)	\$ 0	\$ 0
4740 Grant Income-Other	70,330	20,000	20,000
TOTAL 291 - CA STATE LIBRARY	\$ 66,445	\$ 20,000	\$ 20,000
292 - STAFF INNOVATION FD (CA ST LB)			
4401 Interest Earnings	\$ 1,293	\$ 2,570	\$ 5,260
4402 Unrealized Gain	(10,260)	0	0
TOTAL 292 - STAFF INNOVATION FD (CA ST LB)	\$ (8,967)	\$ 2,570	\$ 5,260
310 - PUBLIC LIBRARY BOND ACT-2000			
4402 Unrealized Gain	\$ (1,272)	\$ 0	\$ 0
TOTAL 310 - PUBLIC LIBRARY BOND ACT-2000	\$ (1,272)	\$ 0	\$ 0
329 - LIBRARY CAPITAL FUND			
4401 Interest Earnings	\$ 13,580	\$ 6,890	\$ 89,150
4402 Unrealized Gain	(182,285)	0	0
4760 Grant Income-State	0	0	2,836,990
8290 Transfer In-Library Fund	500,000	800,000	0
TOTAL 329 - LIBRARY CAPITAL FUND	\$ 331,295	\$ 806,890	\$ 2,926,140
340 - DRUG ABATEMENT ACT			
4401 Interest Earnings	\$ 138	\$ 0	\$ 600
4402 Unrealized Gain	(1,111)	0	0
TOTAL 340 - DRUG ABATEMENT ACT	\$ (973)	\$ 0	\$ 600
354 - COPS PROGRAM GRANT-STATE			
4402 Unrealized Gain	\$ (53,624)	\$ 0	\$ 0
4740 Grant Income-Other	431,768	435,250	490,390
TOTAL 354 - COPS PROGRAM GRANT-STATE	\$ 378,144	\$ 435,250	\$ 490,390
356 - JUSTICE ASSIST GRNT (JAG) ARRA			
4401 Interest Earnings	\$ 0	\$ 10	\$ 0
TOTAL 356 - JUSTICE ASSIST GRNT (JAG) ARRA	\$ 0	\$ 10	\$ 0
361 - JUSTICE ASSISTANCE GRANT(JAG)			
4402 Unrealized Gain	\$ (881)	\$ 0	\$ 0
4750 Grant Income-Federal	21,318	0	0

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TOTAL 361 - JUSTICE ASSISTANCE GRANT(JAG)	\$ 20,437	\$ 0	\$ 0
381 - HOMELAND SECURITY GRANT-POLICE			
4740 Grant Income-Other	\$ 0	\$ 37,300	\$ 35,450
4750 Grant Income-Federal	30,158	0	0
TOTAL 381 - HOMELAND SECURITY GRANT-POLICE	\$ 30,158	\$ 37,300	\$ 35,450
383 - EMERGENCY MGMT PERFORMNCE GRNT			
4740 Grant Income-Other	\$ 0	\$ 28,020	\$ 35,020
4750 Grant Income-Federal	28,018	0	0
TOTAL 383 - EMERGENCY MGMT PERFORMNCE GRNT	\$ 28,018	\$ 28,020	\$ 35,020
396 - HOUSING SUCCESSOR AGENCY			
4401 Interest Earnings	\$ 845,879	\$ 17,550	\$ 51,420
4402 Unrealized Gain	(108,873)	0	0
4901 Other Revenue	121,192	12,000	12,000
TOTAL 396 - HOUSING SUCCESSOR AGENCY	\$ 858,198	\$ 29,550	\$ 63,420
399 - EIFD			
4101 Property Taxes-CY Sec/Unsec	\$ 0	\$ 0	\$ 104,230
4401 Interest Earnings	(53)	0	(4,780)
TOTAL 399 - EIFD	\$ (53)	\$ 0	\$ 99,450
600 - AD 82-1 6TH ST INDUSTRIAL			
4401 Interest Earnings	\$ 73	\$ 140	\$ 0
4402 Unrealized Gain	(467)	0	0
TOTAL 600 - AD 82-1 6TH ST INDUSTRIAL	\$ (394)	\$ 140	\$ 0
602 - AD 84-1 DAY CREEK/MELLO			
4401 Interest Earnings	\$ 5,920	\$ 11,830	\$ 0
4402 Unrealized Gain	(47,094)	0	0
TOTAL 602 - AD 84-1 DAY CREEK/MELLO	\$ (41,174)	\$ 11,830	\$ 0
612 - CFD 2001-01			
4401 Interest Earnings	\$ 15,229	\$ 30,360	\$ 0
4402 Unrealized Gain	(120,875)	0	0
TOTAL 612 - CFD 2001-01	\$ (105,646)	\$ 30,360	\$ 0
614 - CFD 2003-01 PROJECT FUND			
4401 Interest Earnings	\$ 53	\$ 0	\$ 0
4402 Unrealized Gain	(6,153)	0	0
TOTAL 614 - CFD 2003-01 PROJECT FUND	\$ (6,100)	\$ 0	\$ 0
615 - CFD 2003-01 CULTURAL CENTER			
4401 Interest Earnings	\$ 58	\$ 0	\$ 0
TOTAL 615 - CFD 2003-01 CULTURAL CENTER	\$ 58	\$ 0	\$ 0
617 - CFD 2004-01 RANCHO ETIWANDA ES			
4401 Interest Earnings	\$ 32	\$ 60	\$ 0

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4402 Unrealized Gain	(161)	0	0
TOTAL 617 - CFD 2004-01 RANCHO ETIWANDA ES	\$ (129)	\$ 60	\$ 0
680 - CFD 2006-01 VINTNER'S GROVE			
4401 Interest Earnings	\$ 0	\$ 20	\$ 0
TOTAL 680 - CFD 2006-01 VINTNER'S GROVE	\$ 0	\$ 20	\$ 0
681 - CFD 2006-02 AMADOR ON ROUTE 66			
4401 Interest Earnings	\$ 10	\$ 70	\$ 0
4402 Unrealized Gain	(161)	0	0
TOTAL 681 - CFD 2006-02 AMADOR ON ROUTE 66	\$ (151)	\$ 70	\$ 0
700 - SPORTS COMPLEX			
4126 Admissions Tax	\$ 152,009	\$ 90,000	\$ 135,000
4402 Unrealized Gain	(4,544)	0	0
4404 Interest Earnings - Leases	79,903	0	0
4419 Other Rental/Lease Income	20,274	0	22,990
4420 Other Rent/Lease (Contra)	(47,658)	0	0
4426 Stadium Lease-Minimum Rent	128,750	125,000	141,600
4439 Other Rental/Lease Inc.-ANet	105,995	133,090	133,090
4554 Park Maintenance Fees	6,940	4,410	4,410
4556 Sports Lighting Fees	1,731	0	0
4562 Maintenance Fees	10,667	6,250	6,250
4583 Baseball Security Reimb.	20,024	60,000	0
4901 Other Revenue	63,416	0	0
8001 Transfer In-General Fund	1,581,226	1,987,170	2,323,380
TOTAL 700 - SPORTS COMPLEX	\$ 2,118,733	\$ 2,405,920	\$ 2,766,720
705 - MUNICIPAL UTILITY			
4401 Interest Earnings	\$ 68,310	\$ 138,430	\$ 252,740
4402 Unrealized Gain	(536,267)	0	0
4601 Monthly Srvc Fee-Electric Util	812,556	818,850	836,000
4602 Commodity Fee-Electric Util.	11,673,922	12,051,000	12,300,000
4603 New Srvc Activation Fee-Util.	18,540	20,000	20,000
4604 Dist Line Ext Fee-Elec Utility	131,000	250,000	500,000
4605 Wholesale Energy Sales & Cntrt	869,366	600,000	600,000
4608 Standby Demand Fee	91,320	94,060	94,060
4610 Late Fee-Electric Utility	14,373	14,000	14,000
4611 Power Cost Adjustment Factor	0	0	2,200,000
4620 Low Income Disc (Contra Rev)	(151)	0	0
4621 Med Supp Assist (Contra-Rev)	(180)	0	0
4750 Grant Income-Federal	70,036	0	0
4802 Developer Participation	411,348	300,000	300,000
4901 Other Revenue	(30,000)	0	0
4915 Bad Debt Recovery	669	0	500
4935 Contributed Capital	674,925	0	0
8274 Transfer In-State Grants Fund	0	0	220,000
TOTAL 705 - MUNICIPAL UTILITY	\$ 14,269,767	\$ 14,286,340	\$ 17,337,300

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706 - UTILITY PUBLIC BENEFIT FUND			
4401 Interest Earnings	\$ 1,463	\$ 1,970	\$ 7,700
4402 Unrealized Gain	(16,866)	0	0
4601 Monthly Srvc Fee-Electric Util	21,740	0	0
4609 Public Benefit Fund-Elec Util	297,700	300,000	300,000
TOTAL 706 - UTILITY PUBLIC BENEFIT FUND	\$ 304,037	\$ 301,970	\$ 307,700
708 - RCMU CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 42,219	\$ 74,450	\$ 153,720
4402 Unrealized Gain	(296,399)	0	0
TOTAL 708 - RCMU CAPITAL REPLACEMENT FUND	\$ (254,180)	\$ 74,450	\$ 153,720
709 - RCMU CAP AND TRADE FUND			
4401 Interest Earnings	\$ 16,892	\$ 31,600	\$ 77,400
4402 Unrealized Gain	(134,604)	0	0
4735 ARB-Cap and Trade Revenue	620,500	425,000	425,000
TOTAL 709 - RCMU CAP AND TRADE FUND	\$ 502,788	\$ 456,600	\$ 502,400
710 - SECOND STORY AND BEYOND			
4419 Other Rental/Lease Income	\$ 0	\$ 0	\$ 22,800
4591 Recreation Fees - ActiveNet	0	0	1,070
4690 Contract Classes-Library	0	0	82,000
4691 Program Revenue-Library	0	0	551,250
4941 Other Revenue - ActiveNet	0	0	1,640
4946 Processing Fee - ActiveNet	0	0	26,350
8290 Transfer In-Library Fund	0	0	239,470
TOTAL 710 - SECOND STORY AND BEYOND	\$ 0	\$ 0	\$ 924,580
711 - FIBER OPTIC NETWORK			
4401 Interest Earnings	\$ 402	\$ (9,240)	\$ 168,120
4402 Unrealized Gain	(377,571)	0	0
4404 Interest Earnings - Leases	5,558	0	0
4419 Other Rental/Lease Income	140,039	100,000	150,000
4420 Other Rent/Lease (Contra)	(4,977)	0	0
4446 Fiber License Revenue	191,923	200,000	237,000
4802 Developer Participation	912	0	0
4911 Reimbursement from Other Funds	4,950	4,950	4,950
4935 Contributed Capital	1,735,481	0	0
8025 Transfer In-Capital Rsrv Fund	937,291	934,100	0
TOTAL 711 - FIBER OPTIC NETWORK	\$ 2,634,008	\$ 1,229,810	\$ 560,070
712 - EQUIP/VEHICLE REPLACEMENT			
4401 Interest Earnings	\$ 9,408	\$ 11,530	\$ 60,700
4402 Unrealized Gain	(101,121)	0	0
4540 Intragovernmental User Fees	1,149,270	1,245,230	1,245,230
4903 Animal Center Contributions	0	20,000	0
8006 Transfer In-Fund 006	300,000	156,300	107,000
TOTAL 712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,357,557	\$ 1,433,060	\$ 1,412,930

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714 - COMP EQUIP/TECH REPLCMENT FUND			
4401 Interest Earnings	\$ 18,810	\$ 26,000	\$ 155,190
4402 Unrealized Gain	(344,052)	0	0
4540 Intragovernmental User Fees	752,320	757,050	1,007,050
8001 Transfer In-General Fund	5,008,320	0	0
8025 Transfer In-Capital Rsrv Fund	421,864	421,870	0
8288 Transfer In-Fund 288	105,466	105,470	0
TOTAL 714 - COMP EQUIP/TECH REPLCMENT FUND	\$ 5,962,728	\$ 1,310,390	\$ 1,162,240
838 - AD 91-2 REDEMPTION-DAY CANYON			
4101 Property Taxes-CY Sec/Unsec	\$ 25,835	\$ 26,200	\$ 26,200
4103 Property Taxes-PY Sec & Unsec	46	310	310
4104 Property Taxes-Penalties/Int.	0	130	130
4401 Interest Earnings	403	730	1,530
4402 Unrealized Gain	(3,172)	0	0
TOTAL 838 - AD 91-2 REDEMPTION-DAY CANYON	\$ 23,112	\$ 27,370	\$ 28,170
847 - PD 85 CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 3,078	\$ 2,330	\$ 2,950
4402 Unrealized Gain	(24,843)	0	0
8848 Transfer In-Fund 848	116,800	116,800	116,800
8850 Transfer In-PD 85 Reserve Fund	25	0	0
8876 Transfer In - CFD Empire Lakes	10,580	15,090	25,990
TOTAL 847 - PD 85 CAPITAL REPLACEMENT FUND	\$ 105,640	\$ 134,220	\$ 145,740
848 - PD 85 REDEMPTION FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 1,150,314	\$ 1,163,280	\$ 1,163,810
4103 Property Taxes-PY Sec & Unsec	9,837	10,110	10,110
4104 Property Taxes-Penalties/Int.	2,971	3,450	3,450
4401 Interest Earnings	13,867	0	40,390
4402 Unrealized Gain	(115,237)	0	0
4404 Interest Earnings - Leases	30,783	0	0
4419 Other Rental/Lease Income	131,780	124,010	124,010
4420 Other Rent/Lease (Contra)	189	0	0
4554 Park Maintenance Fees	6,796	4,210	4,210
4555 Sports Field User Grp Rentals	0	110	110
4556 Sports Lighting Fees	28,202	17,270	17,270
4901 Other Revenue	128	100	100
8001 Transfer In-General Fund	71,829	177,330	112,000
8876 Transfer In - CFD Empire Lakes	11,900	15,090	29,360
TOTAL 848 - PD 85 REDEMPTION FUND	\$ 1,343,359	\$ 1,514,960	\$ 1,504,820
868 - CFD 2000-03 PARK MAINTENANCE			
4101 Property Taxes-CY Sec/Unsec	\$ 549,209	\$ 561,750	\$ 561,760
4103 Property Taxes-PY Sec & Unsec	0	3,810	3,810
4104 Property Taxes-Penalties/Int.	0	1,130	1,130
4401 Interest Earnings	2,087	3,960	8,160
4402 Unrealized Gain	(21,401)	0	0
4554 Park Maintenance Fees	40	0	0

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TOTAL 868 - CFD 2000-03 PARK MAINTENANCE	\$ 529,935	\$ 570,650	\$ 574,860
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	\$ 216,023	\$ 257,650	\$ 357,360
4402 Unrealized Gain	(1,058)	0	0
TOTAL 876 - CFD 2018-01 EMPIRE LAKES	\$ 214,965	\$ 257,650	\$ 357,360
877 - CFD 2018-01 CAPITAL RESERVE			
4401 Interest Earnings	\$ 1,109	\$ 2,200	\$ 6,560
4402 Unrealized Gain	(7,242)	0	0
8876 Transfer In - CFD Empire Lakes	97,050	99,960	106,160
TOTAL 877 - CFD 2018-01 CAPITAL RESERVE	\$ 90,917	\$ 102,160	\$ 112,720
878 - CFD 2022-01 STREET LIGHTING			
4101 Property Taxes-CY Sec/Unsec	\$ 0	\$ 0	\$ 12,710
TOTAL 878 - CFD 2022-01 STREET LIGHTING	\$ 0	\$ 0	\$ 12,710
879 - CFD 2022-02 INDUSTRIAL SERVICE			
4101 Property Taxes-CY Sec/Unsec	\$ 0	\$ 0	\$ 707,150
TOTAL 879 - CFD 2022-02 INDUSTRIAL SERVICE	\$ 0	\$ 0	\$ 707,150
TOTAL CITY OF RANCHO CUCAMONGA	\$ 263,355,297	\$ 246,982,320	\$ 254,011,850
<u>R.C. FIRE PROTECTION DISTRICT</u>			
281 - FIRE FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 20,628,527	\$ 21,799,370	\$ 23,114,540
4103 Property Taxes-PY Sec & Unsec	348,123	383,560	391,230
4104 Property Taxes-Penalties/Int.	121,534	110,430	136,590
4105 Property Taxes-Supplemental	775,276	598,350	871,250
4106 Property Taxes-Unitary	776,553	755,790	880,080
4110 Homeowners Exemption	154,564	154,570	143,940
4112 Property Tax- Post RDA	13,535,809	14,622,140	14,094,820
4211 Fire Permits	15,455	16,500	15,000
4309 False Alarm Fees	0	20,000	10,000
4313 Other Fines & Forfeitures	10,675	8,000	8,000
4316 Weed Abatement	108,997	120,000	130,000
4401 Interest Earnings	161,864	170,490	745,980
4402 Unrealized Gain	(944,604)	0	0
4403 Restricted - Interest Earnings	(1,455,176)	0	0
4404 Interest Earnings - Leases	15,505	0	0
4419 Other Rental/Lease Income	117,587	113,070	116,350
4420 Other Rent/Lease (Contra)	2,846	0	0
4440 Sale of Fixed Assets	270	0	0
4501 Plan Check Fees	0	100	100
4548 D.U.I. Recovery	0	100	100

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenue Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
4549 Hazmat Recovery	0	100	100
4553 Fire Maintenance Fees	720	1,500	2,000
4750 Grant Income-Federal	12,405	0	0
4901 Other Revenue	256,115	8,800	8,500
4911 Reimbursement from Other Funds	0	60,000	8,980
4914 Non-Abated Reimbursements	608,714	872,800	655,500
4916 Reimbursement from OPEB Trust	1,287,571	1,509,670	1,488,050
4941 Other Revenue - ActiveNet	4,729	6,040	6,040
8275 Trsf In-Fd 275	14,591	0	0
TOTAL 281 - FIRE FUND	\$ 36,558,650	\$ 41,331,380	\$ 42,827,150
282 - COMMUNITY FACILITIES DIST 85-1			
4101 Property Taxes-CY Sec/Unsec	\$ 6,260,965	\$ 6,313,910	\$ 6,914,950
4103 Property Taxes-PY Sec & Unsec	40,753	44,290	20,830
4104 Property Taxes-Penalties/Int.	11,603	13,160	3,320
4401 Interest Earnings	20,771	20,950	58,790
4402 Unrealized Gain	(95,027)	0	0
4552 CFD Annexation Fees	1,400	0	0
4901 Other Revenue	33,833	0	0
8281 Transfer In-Fire Fund	0	1,240,940	2,735,990
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 6,274,298	\$ 7,633,250	\$ 9,733,880
283 - COMMUNITY FACILITIES DIST 88-1			
4101 Property Taxes-CY Sec/Unsec	\$ 412,956	\$ 413,070	\$ 448,170
4103 Property Taxes-PY Sec & Unsec	4,219	7,240	5,510
4104 Property Taxes-Penalties/Int.	1,269	1,710	1,710
8281 Transfer In-Fire Fund	2,177,761	2,322,900	2,450,600
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,596,205	\$ 2,744,920	\$ 2,905,990
285 - FIRE TECHNOLOGY FEE FUND			
4401 Interest Earnings	\$ 140	\$ 160	\$ 700
4402 Unrealized Gain	(693)	0	0
4517 Technology Fee-Permit	99	60	60
TOTAL 285 - FIRE TECHNOLOGY FEE FUND	\$ (454)	\$ 220	\$ 760
288 - FIRE PROTECTION CAPITAL FUND			
4112 Property Tax- Post RDA	\$ 4,273,111	\$ 4,855,480	\$ 6,656,870
4113 Property Tax- Post RDA Res Blc	8,145,233	7,772,310	8,528,380
4401 Interest Earnings	257,060	255,990	1,356,510
4402 Unrealized Gain	(1,355,358)	0	0
TOTAL 288 - FIRE PROTECTION CAPITAL FUND	\$ 11,320,046	\$ 12,883,780	\$ 16,541,760
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 56,748,745	\$ 64,593,550	\$ 72,009,540
TOTAL ALL FUNDS	\$ 320,104,042	\$ 311,575,870	\$ 326,021,390

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenues by Fund

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
GENERAL FUND			
001 - GENERAL FUND	\$ 137,160,233	\$ 107,532,940	\$ 112,270,660
TOTAL GENERAL FUND	\$ 137,160,233	\$ 107,532,940	\$ 112,270,660
OTHER GENERAL FUNDS			
003 - REIMB ST/COUNTY PARKING CIT	\$ 102,324	\$ 95,930	\$ 93,340
006 - CVWD REIMBURSEMENTS	399,009	510,900	529,860
016 - COMM DEV TECHNICAL SRVCS FUND	217,175	399,700	510,660
017 - LAW ENFORCEMENT RESERVE	(186,682)	56,830	151,930
018 - TRAFFIC SAFETY	343,851	409,650	399,650
020 - CITY TECHNOLOGY FEE FUND	308,118	335,750	492,500
022 - MOBILE HOME PARK PROGRAM	25,659	34,720	36,800
023 - ACCESSIBILITY COMPLIANCE FUND	35,483	49,600	52,160
025 - CAPITAL RESERVE	3,102,196	2,073,710	3,156,160
030 - COMMUNITY BENEFIT PROJECT FUND	4,935,816	0	1,117,930
073 - BENEFITS CONTINGENCY	(106,618)	35,660	66,840
TOTAL OTHER GENERAL FUNDS	\$ 9,176,331	\$ 4,002,450	\$ 6,607,830
SPECIAL REVENUE			
100 - ASSESSMENT DISTRICTS ADMIN	\$ 928,692	\$ 704,550	\$ 717,960
101 - AD 93-1 MASI COMMERCE CENTER	46	0	0
105 - AB2766 AIR QUALITY IMPROVEMENT	209,396	236,760	240,170
106 - MSRC AIR POLLUTION REDUCT GRNT	22,500	0	10,000
109 - PUBLIC ART TRUST FUND	(19,665)	106,050	112,200
110 - BEAUTIFICATION	(20,456)	5,910	12,180
111 - PARK LAND ACQUISITION	1,442,043	1,062,320	640,040
112 - DRAINAGE FAC/GENERAL	1,748,521	110,200	159,390
113 - COMMUNITY/REC CENTER DEVELPMNT	788,307	543,860	611,940
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	122,890	2,950	9,000
115 - HENDERSON/WARDMAN DRAINAGE	(38,381)	0	0
116 - ETIWANDA DRAINAGE	(30,329)	19,340	41,700
118 - UPPER ETIWANDA DRAINAGE	(20,851)	6,020	12,420
119 - PARK IMPROVEMENT	1,508,998	325,260	391,880
120 - PARK DEVELOPMENT	(273,199)	75,020	151,780
122 - SOUTH ETIWANDA DRAINAGE	(38,247)	11,010	27,940
123 - LIBRARY IMPACT FEE	262,614	227,530	246,090
124 - TRANSPORTATION	8,897,021	3,692,020	5,204,900
125 - ANIMAL CENTER IMPACT FEE	52,526	47,420	48,590
126 - LOWER ETIWANDA DRAINAGE	385,839	7,770	23,470
127 - POLICE IMPACT FEE	152,732	132,650	144,610
128 - ETIWANDA NO. EQUESTRIAN FACIL.	(24,702)	7,140	14,740
129 - UNDERGROUND UTILITIES	(376,488)	124,350	238,280
130 - LMD #1 GENERAL CITY	1,313,188	1,423,890	1,485,700
131 - LMD #2 VICTORIA	3,859,734	4,223,160	4,745,120
133 - LMD #3B MEDIANS	805,828	917,460	975,000
134 - LMD #4R TERRA VISTA	2,534,628	2,878,040	3,075,510
135 - LMD #5 ANDOVER	1,670	2,750	2,920
136 - LMD #6R CARYN COMMUNITY	559,572	606,510	650,830
137 - LMD #7 NORTH ETIWANDA	989,495	1,019,250	1,027,140

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenues by Fund

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
138 - LMD #8 SOUTH ETIWANDA	32,437	35,210	35,340
139 - LMD #9 LOWER ETIWANDA	621,648	697,990	816,620
140 - LMD #10 RANCHO ETIWANDA	618,881	664,130	722,910
141 - LMD 1 CAPITAL REPLACEMENT FUND	79,334	105,650	123,640
150 - GENERAL CITY STREET LIGHTS	418,263	354,830	350,000
151 - SLD #1 ARTERIAL	821,737	856,290	876,440
152 - SLD #2 RESIDENTIAL	433,439	497,360	527,180
153 - SLD #3 VICTORIA	367,334	390,380	395,730
154 - SLD #4 TERRA VISTA	164,463	168,480	168,570
155 - SLD #5 CARYN COMMUNITY	64,422	69,800	64,580
156 - SLD #6 INDUSTRIAL AREA	133,515	138,630	141,750
157 - SLD #7 NORTH ETIWANDA	147,495	172,690	157,050
158 - SLD #8 SOUTH ETIWANDA	7,945	90,370	119,150
174 - STATE GAS TAX	3,768,074	5,209,510	5,141,880
176 - MEASURE I 1990-2010	(2,213)	770	1,370
177 - MEASURE I 2010-2040	4,329,761	3,757,390	4,678,640
178 - SB 140	(1,433)	0	0
179 - ROAD MAINT & REHAB ACCT	3,300,238	4,061,830	4,446,740
181 - SB 1 - TCEP	7,482,725	62,352,350	47,152,410
182 - AB 2928 TRAFFIC CONGEST RELIEF	(11,356)	0	0
188 - INTEGRATED WASTE MANAGEMENT	1,842,986	1,836,310	2,087,450
194 - PROPOSITION 1B STATE FUNDING	(8,831)	2,560	0
195 - STATE ASSET SEIZURE	(1,846)	700	1,090
196 - CA ASSET SEIZURE 15%	2,537	2,730	2,820
198 - CITYWIDE INFRASTRUCTURE IMPRV	(693,435)	268,110	507,450
204 - COMMUNITY DEVELOPMENT BLK GRNT	2,283,648	1,132,350	1,403,530
209 - FEDERAL SAFETEA-LU	(16,050)	4,810	0
211 - PROP 1B - SLPP	(639)	230	470
214 - PEDESTRIAN GRANT/ART 3	0	403,000	618,620
215 - ENRGY EFFICNCY/CONSRVATN GRNT	96	0	0
225 - CA RECYC/LITTER REDUCTION GRNT	41,114	43,480	43,650
227 - USED OIL RECYCLING PROGRAM	22,457	23,490	26,820
239 - FEDERAL GRANT FUNDS-DREIER	(467)	0	0
272 - FREEDOM COURTYARD RSRC GRANTS	0	10	0
274 - STATE GRANTS FUND	62,523	102,360	2,801,110
275 - FEDERAL GRANTS FUND	27,540,270	1,000,000	1,831,550
290 - LIBRARY FUND	6,669,457	6,973,300	6,617,360
291 - CA STATE LIBRARY	66,445	20,000	20,000
292 - STAFF INNOVATION FD (CA ST LB)	(8,967)	2,570	5,260
310 - PUBLIC LIBRARY BOND ACT-2000	(1,272)	0	0
329 - LIBRARY CAPITAL FUND	331,295	806,890	2,926,140
340 - DRUG ABATEMENT ACT	(973)	0	600
354 - COPS PROGRAM GRANT-STATE	378,144	435,250	490,390
356 - JUSTICE ASSIST GRNT (JAG) ARRA	0	10	0
361 - JUSTICE ASSISTANCE GRANT(JAG)	20,437	0	0
381 - HOMELAND SECURITY GRANT-POLICE	30,158	37,300	35,450
383 - EMERGENCY MGMT PERFORMANCE GRNT	28,018	28,020	35,020
396 - HOUSING SUCCESSOR AGENCY	858,198	29,550	63,420
399 - EIFD	(53)	0	99,450
838 - AD 91-2 REDEMPTION-DAY CANYON	23,112	27,370	28,170
847 - PD 85 CAPITAL REPLACEMENT FUND	105,641	134,220	145,740

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Revenues by Fund

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
848 - PD 85 REDEMPTION FUND	1,343,357	1,514,960	1,504,820
868 - CFD 2000-03 PARK MAINTENANCE	529,934	570,650	574,860
875 - CFD 2017-01 NO. ETIWANDA	3,016	3,020	3,020
876 - CFD 2018-01 EMPIRE LAKES	214,965	257,650	357,360
877 - CFD 2018-01 CAPITAL RESERVE	90,918	102,160	112,720
878 - CFD 2022-01 STREET LIGHTING	0	0	12,710
879 - CFD 2022-02 INDUSTRIAL SERVICE	0	0	707,150
TOTAL SPECIAL REVENUE	\$ 90,276,824	\$ 113,905,910	\$ 110,005,700
CAPITAL PROJECTS			
600 - AD 82-1 6TH ST INDUSTRIAL	\$ (394)	\$ 140	\$ 0
602 - AD 84-1 DAY CREEK/MELLO	(41,173)	11,830	0
612 - CFD 2001-01	(105,646)	30,360	0
614 - CFD 2003-01 PROJECT FUND	(6,100)	0	0
615 - CFD 2003-01 CULTURAL CENTER	58	0	0
617 - CFD 2004-01 RANCHO ETIWANDA ES	(129)	60	0
680 - CFD 2006-01 VINTNER'S GROVE	0	20	0
681 - CFD 2006-02 AMADOR ON ROUTE 66	(151)	70	0
TOTAL CAPITAL PROJECTS	\$ (153,535)	\$ 42,480	\$ 0
ENTERPRISE FUNDS			
700 - SPORTS COMPLEX	\$ 2,118,733	\$ 2,405,920	\$ 2,766,720
705 - MUNICIPAL UTILITY	14,269,767	14,286,340	17,337,300
706 - UTILITY PUBLIC BENEFIT FUND	304,037	301,970	307,700
708 - RCMU CAPITAL REPLACEMENT FUND	(254,180)	74,450	153,720
709 - RCMU CAP AND TRADE FUND	502,787	456,600	502,400
710 - SECOND STORY AND BEYOND	0	0	924,580
711 - FIBER OPTIC NETWORK	2,634,008	1,229,810	560,070
TOTAL ENTERPRISE FUNDS	\$ 19,575,152	\$ 18,755,090	\$ 22,552,490
INTERNAL SERVICE FUNDS			
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,357,557	\$ 1,433,060	\$ 1,412,930
714 - COMP EQUIP/TECH REPLCMENT FUND	5,962,728	1,310,390	1,162,240
TOTAL INTERNAL SERVICE FUNDS	\$ 7,320,285	\$ 2,743,450	\$ 2,575,170
TOTAL CITY OF RANCHO CUCAMONGA	\$ 263,355,290	\$ 246,982,320	\$ 254,011,850
<u>R.C. FIRE PROTECTION DISTRICT</u>			
SPECIAL REVENUE			
281 - FIRE FUND	\$ 36,558,648	\$ 41,331,380	\$ 42,827,150
282 - COMMUNITY FACILITIES DIST 85-1	6,274,297	7,633,250	9,733,880
283 - COMMUNITY FACILITIES DIST 88-1	2,596,205	2,744,920	2,905,990
285 - FIRE TECHNOLOGY FEE FUND	(454)	220	760
288 - FIRE PROTECTION CAPITAL FUND	11,320,047	12,883,780	16,541,760
TOTAL SPECIAL REVENUE	\$ 56,748,743	\$ 64,593,550	\$ 72,009,540
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 56,748,743	\$ 64,593,550	\$ 72,009,540

CITY OF RANCHO CUCAMONGA, CALIFORNIA
Fiscal Year 2023/24 Preliminary Budget

Revenues by Fund

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
TOTAL ALL FUNDS	<u>\$ 320,104,033</u>	<u>\$ 311,575,870</u>	<u>\$ 326,021,390</u>

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RANCHO
CUCAMONGA
CALIFORNIA

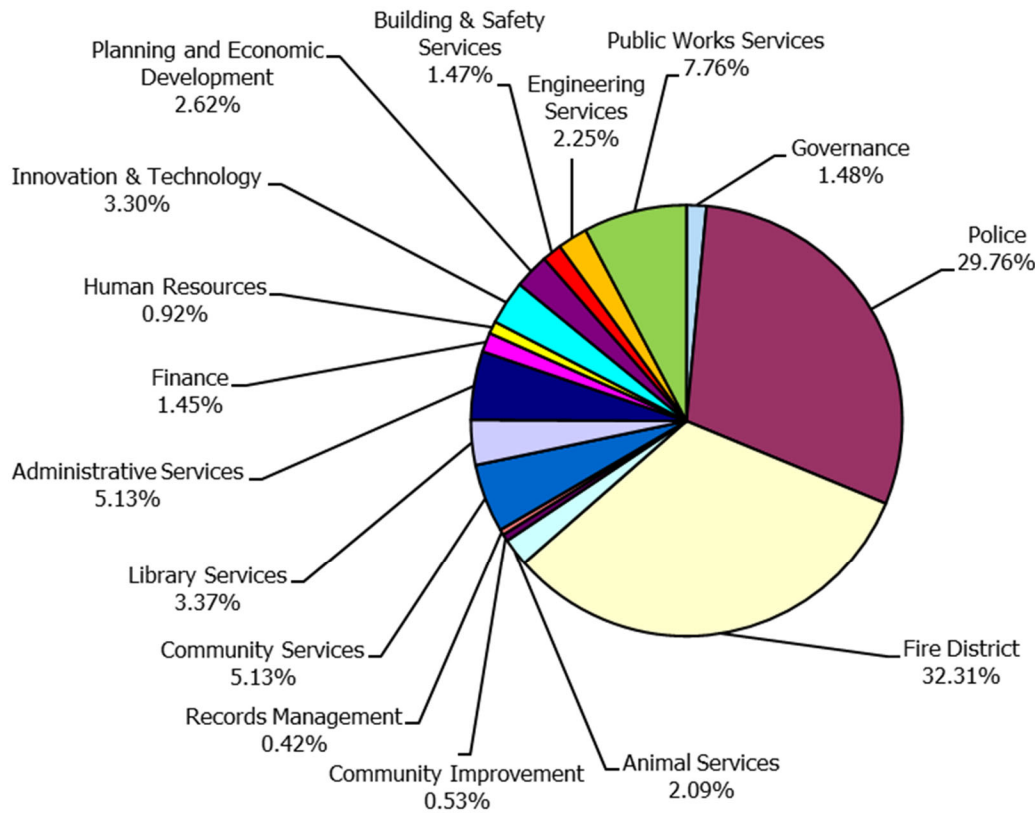
SUMMARIES OF FINANCIAL DATA

EXPENDITURE SUMMARIES

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Expenditure Summary by Department – Operating Budget*



Governance	\$ 2,583,090
Police	51,955,060
Fire District	56,410,060
Animal Services	3,653,230
Community Improvement	924,980
Records Management	730,700
Community Services	8,947,790
Library Services	5,889,580
Administrative Services	8,950,660
Finance	2,532,240
Human Resources	1,614,620
Innovation & Technology	5,769,060
Planning and Economic Development	4,567,530
Building & Safety Services	2,573,840
Engineering Services	3,927,200
Public Works Services	<u>13,540,660</u>
Total Operating Budget	<u>\$ 174,570,300</u>

*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 2023/24 Preliminary Budget

Expenditure Summary by Category – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
<u>001 -GENERAL FUND</u>			
PERSONNEL SERVICES	\$ 28,145,707	\$ 36,865,060	\$ 38,140,030
OPERATIONS & MAINTENANCE	60,375,950	72,787,150	75,866,710
CAPITAL OUTLAY	240,023	610,000	510,000
DEBT SERVICE	233,830	106,450	106,450
COST ALLOCATION	(6,616,220)	(6,942,050)	(7,049,650)
TRANSFER OUT	8,337,313	4,106,330	4,697,120
TOTAL GENERAL FUND	\$ 90,716,603	\$ 107,532,940	\$ 112,270,660
<u>281 -FIRE FUND</u>			
PERSONNEL SERVICES	\$ 22,954,548	\$ 24,103,940	\$ 23,967,070
OPERATIONS & MAINTENANCE	11,744,878	13,263,610	13,562,400
CAPITAL OUTLAY	0	0	0
DEBT SERVICE	31,368	399,990	111,090
TRANSFER OUT	2,177,761	3,563,840	5,186,590
TOTAL FIRE FUND	\$ 36,908,555	\$ 41,331,380	\$ 42,827,150
<u>282 -COMMUNITY FACILITIES DIST 85-1</u>			
PERSONNEL SERVICES	\$ 6,225,520	\$ 7,536,140	\$ 9,075,680
OPERATIONS & MAINTENANCE	772,503	863,220	953,320
CAPITAL OUTLAY	0	855,000	647,920
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 6,998,023	\$ 9,254,360	\$ 10,676,920
<u>283 -COMMUNITY FACILITIES DIST 88-1</u>			
PERSONNEL SERVICES	\$ 2,358,010	\$ 2,473,140	\$ 2,402,870
OPERATIONS & MAINTENANCE	238,195	271,780	503,120
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,596,205	\$ 2,744,920	\$ 2,905,990
<u>290 -LIBRARY FUND</u>			
PERSONNEL SERVICES	\$ 2,775,412	\$ 4,123,300	\$ 4,068,800
OPERATIONS & MAINTENANCE	1,142,664	1,841,000	1,581,310
CAPITAL OUTLAY	4,181	189,310	0
TRANSFER OUT	640,340	800,000	239,470
TOTAL LIBRARY FUND	\$ 4,562,597	\$ 6,953,610	\$ 5,889,580
TOTAL OPERATING BUDGET	\$ 141,781,983	\$ 167,817,210	\$ 174,570,300

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
<u>001-GENERAL FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 17,027,346	\$ 21,480,130	\$ 22,823,190
5005 - Overtime Salaries	322,363	350,730	367,340
5010 - Part Time Salaries	1,131,259	3,514,470	2,926,180
Fringe Benefits	9,554,419	11,347,440	11,843,670
5060 - Tuition Reimbursement	44,261	46,000	46,000
5061 - Employee Development	51,698	106,540	115,080
5065 - Coffee Fund	2,171	5,000	4,000
5070 - Executive Reimbursement	15,530	18,000	18,000
5093 - Other Funds-Salary Reimbursmnt	(3,340)	(3,250)	(3,430)
TOTAL PERSONNEL SERVICES	\$ 28,145,707	\$ 36,865,060	\$ 38,140,030
<u>OPERATIONS & MAINTENANCE</u>			
5100 - Travel and Meetings	\$ 185,442	\$ 479,050	\$ 562,430
5102 - Training	183,463	336,580	371,000
5105 - Mileage	685	5,630	6,900
5150 - Office Supplies & Equipment	142,987	219,920	223,580
5151 - Postage	98,239	98,470	98,760
5152 - Computer Software	2,064	5,880	0
5160 - Membership Dues	137,634	196,310	201,330
5161 - Publications & Subscriptions	11,618	20,030	54,170
5165 - Licenses, Permits & Fees	67,327	171,460	309,620
5200 - Operations & Maintenance	1,108,708	2,085,190	1,976,490
5201 - O & M/Volunteer Program	12,306	17,000	17,000
5204 - O & M/Facilities	313,372	478,480	502,480
5207 - O & M/Capital Supplies	122,651	17,000	17,900
5210 - O & M/Crime Prevention	19,702	29,000	29,000
5215 - O & M/Computer Equipment	25,315	23,440	13,980
5217 - Technical Investigative Costs	63,307	199,910	138,550
5220 - Cellular Technology	140,213	156,380	156,380
5250 - Vehicle Operations & Maint.	356,431	471,610	516,980
5251 - Depreciation - Vehicles	229,850	249,050	249,050
5252 - Emergency Equipment & Veh Rntl	30,270	37,500	39,000
5253 - Vehicle Collision Repair	0	100,000	150,000
5255 - Gasoline	745,116	757,890	757,890
5256 - Diesel Fuel	18,997	19,220	38,440
5257 - CNG Fuel	16,360	21,530	31,330
5260 - O&M/Animal Care	82,494	117,630	122,480
5262 - O&M/Community & Info Programs	1,681	2,000	2,000
5263 - O&M/Field Services	6,166	5,580	5,580
5264 - O&M/Veterinarian Services	108,023	139,000	139,000
5265 - O&M/Kitten Nursery	11,859	10,000	10,000
5280 - Equip Operations & Maint	27,306	6,500	10,790

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5281 - Depreciation - Equipment	919,420	996,180	996,180
5283 - Depreciation-Computer Equip	752,320	757,050	1,007,050
5285 - Safety Gear & Equipment	49,528	50,000	50,000
5300 - Contract Services	48,907,063	56,160,670	59,286,990
5303 - Contract Serv/Reimbursable	60,835	222,290	805,240
5304 - Contract Serv/Facilities	1,676,729	2,179,150	2,474,870
5310 - Tree Maintenance	444,281	417,650	414,120
5312 - Legal Services	753,999	596,880	614,250
5320 - Hazardous Waste Removal	18,109	17,920	18,200
5350 - Contract Vehicle Maint/Repair	0	129,100	142,010
5360 - Contract Serv/Animal Care	17,574	29,660	29,660
5362 - Contract Serv/Comm & Info Prgm	328	1,030	1,030
5363 - Contract Serv/Field Services	7,970	15,500	15,500
5364 - Contract Serv/Vet Services	87,481	77,900	78,900
5365 - Cont Srv-Spay/Neuter Program	21,081	47,500	47,500
5380 - Contract Equip. Maint/Repair	0	30,300	34,500
5400 - Telephone Utilities	140,353	135,550	134,900
5401 - Gas Utilities	212,821	226,140	351,730
5402 - Water Utilities	484,734	511,400	550,030
5403 - Electric Utilities	990,607	1,101,440	1,173,430
5405 - Internet Services	94,670	100,000	96,000
5410 - Property Insurance	368,866	461,090	676,220
5510 - Property Tax Admin. Fee	95,494	95,510	107,310
5723 - Misc Contributions to Fire	0	60,000	8,980
5725 - Other Expenditures	2,223	1,890,000	0
5999 - Prior Period Adjustment	(120)	0	0
TOTAL OPERATIONS & MAINTENANCE	\$ 60,375,952	\$ 72,787,150	\$ 75,866,710
<u>CAPITAL OUTLAY</u>			
5603 - Capital Outlay-Equipment	\$ 65,571	\$ 10,000	\$ 10,000
5607 - Cap Outlay-Imprv Oth Than Bldg	2,560	0	0
5650 - Capital Project	171,892	600,000	500,000
TOTAL CAPITAL OUTLAY	\$ 240,023	\$ 610,000	\$ 510,000
<u>DEBT SERVICE</u>			
5700 - Interest Expense	\$ 7,208	\$ 6,220	\$ 5,220
5701 - Principal Repayments	99,232	100,230	101,230
5703 - Capital Lease Payment	226,622	0	0
5704 - Long Term Debt Repymt Contra	(99,232)	0	0
TOTAL DEBT SERVICE	\$ 233,830	\$ 106,450	\$ 106,450
<u>COST ALLOCATION</u>			
5990 - Cost Allocation Plan Offset	\$ (6,616,220)	\$ (6,942,050)	\$ (7,049,650)

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
TOTAL COST ALLOCATION	\$ (6,616,220)	\$ (6,942,050)	\$ (7,049,650)
<u>TRANSFER OUT</u>			
9025 - Transfer Out-Capital Reserve	\$ 1,220,460	\$ 1,369,340	\$ 1,644,340
9130 - Transfer Out-LMD1	30,743	64,290	66,960
9131 - Transfer Out-LMD2	274,756	318,570	369,270
9136 - Transfer Out-LMD6R	31,266	40,120	42,740
9152 - Transfer Out-SLD2	76,021	85,110	96,900
9155 - Transfer Out-SLD5	19,610	25,160	19,940
9157 - Transfer Out-SLD7	23,081	39,240	21,590
9700 - Transfer Out-Sports Complex	1,581,226	1,987,170	2,323,380
9714 - Transfer Out - Comprtr Eq Rplc	5,008,320	0	0
9848 - Transfer Out-Fund 848	71,829	177,330	112,000
TOTAL TRANSFER OUT	\$ 8,337,312	\$ 4,106,330	\$ 4,697,120
TOTAL GENERAL FUND	\$ 90,716,604	\$ 107,532,940	\$ 112,270,660
<u>281-FIRE FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 15,997,334	\$ 16,488,240	\$ 17,634,280
5005 - Overtime Salaries	4,506,318	4,702,610	5,071,980
5010 - Part Time Salaries	57,363	92,160	92,160
Fringe Benefits	11,005,080	12,858,230	12,682,220
5082 - Reimb Personnel from CFD 85-1	(6,225,520)	(7,536,140)	(9,075,680)
5083 - Reimb Personnel from CFD 88-1	(2,358,010)	(2,473,140)	(2,402,870)
5093 - Other Funds-Salary Reimbursmnt	(28,018)	(28,020)	(35,020)
TOTAL PERSONNEL SERVICES	\$ 22,954,547	\$ 24,103,940	\$ 23,967,070
<u>OPERATIONS & MAINTENANCE</u>			
5100 - Travel and Meetings	\$ 14,618	\$ 37,400	\$ 39,520
5102 - Training	120,820	191,070	202,420
5150 - Office Supplies & Equipment	15,573	32,000	32,000
5151 - Postage	19	300	300
5155 - Public Relations/Educ Material	24,825	25,750	30,750
5160 - Membership Dues	5,115	10,080	9,590
5161 - Publications & Subscriptions	5,658	11,720	8,020
5165 - Licenses, Permits & Fees	9,815	10,870	11,060
5200 - Operations & Maintenance	361,443	420,460	402,040
5204 - O & M/Facilities	44,056	70,500	77,550
5220 - Cellular Technology	65,540	67,620	71,320
5240 - Operation of Acquired Property	1,755	2,800	2,800
5250 - Vehicle Operations & Maint.	162,227	226,860	230,480
5252 - Emergency Equipment & Veh Rntl	0	1,500	1,500
5255 - Gasoline	49,679	46,810	63,800

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5256 - Diesel Fuel	184,909	193,620	259,200
5258 - Propane	2,132	15,000	15,000
5280 - Equip Operations & Maint	37,103	44,680	48,350
5285 - Safety Gear & Equipment	127,761	118,740	124,740
5290 - Specialized Tools & Equipment	44,235	55,160	41,510
5291 - Equipment Supplies & Repairs	54,313	74,200	71,200
5300 - Contract Services	1,441,241	1,644,910	1,616,290
5304 - Contract Serv/Facilities	306,045	412,630	446,460
5312 - Legal Services	34,642	75,000	50,000
5320 - Hazardous Waste Removal	0	2,500	2,500
5321 - Fire Incident Costs	6,079	10,000	10,000
5400 - Telephone Utilities	15,815	19,160	18,440
5401 - Gas Utilities	13,041	21,860	37,900
5402 - Water Utilities	25,539	29,480	28,790
5403 - Electric Utilities	108,701	116,650	133,150
5410 - Property Insurance	102,412	395,220	188,310
5411 - Other Insurance	28,616	47,800	53,020
5416 - General Liability Insurance	451,090	598,740	851,700
5500 - Assessment Administration	97,570	70,350	70,420
5501 - Admin./General Overhead	3,270,700	3,353,760	3,353,760
5510 - Property Tax Admin. Fee	166,309	163,810	186,910
5720 - Misc Contributions to City	727,480	927,600	951,600
5725 - Other Expenditures	3,618,000	3,717,000	3,820,000
TOTAL OPERATIONS & MAINTENANCE	\$ 11,744,876	\$ 13,263,610	\$ 13,562,400
<u>DEBT SERVICE</u>			
5700 - Interest Expense	\$ 31,368	\$ 14,430	\$ 920
5701 - Principal Repayments	368,617	385,560	110,170
5704 - Long Term Debt Repymt Contra	(368,617)	0	0
TOTAL DEBT SERVICE	\$ 31,368	\$ 399,990	\$ 111,090
<u>TRANSFER OUT</u>			
9282 - Transfer Out-CFD 85-1	\$ 0	\$ 1,240,940	\$ 2,735,990
9283 - Transfer Out-CFD 88-1	2,177,761	2,322,900	2,450,600
TOTAL TRANSFER OUT	\$ 2,177,761	\$ 3,563,840	\$ 5,186,590
TOTAL FIRE FUND	\$ 36,908,552	\$ 41,331,380	\$ 42,827,150
<u>282-COMMUNITY FACILITIES DIST 85-1</u>			
<u>PERSONNEL SERVICES</u>			
5081 - Reimb Personnel to Fire Fund	\$ 6,225,520	\$ 7,536,140	\$ 9,075,680
TOTAL PERSONNEL SERVICES	\$ 6,225,520	\$ 7,536,140	\$ 9,075,680
<u>OPERATIONS & MAINTENANCE</u>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5165 - Licenses, Permits & Fees	\$ 3,641	\$ 3,690	\$ 5,850
5200 - Operations & Maintenance	9,695	10,000	11,250
5300 - Contract Services	378,183	418,020	458,660
5400 - Telephone Utilities	4,457	5,070	7,960
5401 - Gas Utilities	12,571	15,460	41,540
5402 - Water Utilities	13,484	13,890	15,820
5403 - Electric Utilities	58,393	68,020	83,170
5501 - Admin./General Overhead	292,080	329,070	329,070
TOTAL OPERATIONS & MAINTENANCE	\$ 772,504	\$ 863,220	\$ 953,320
<u>CAPITAL OUTLAY</u>			
5650 - Capital Project	\$ 0	\$ 855,000	\$ 647,920
TOTAL CAPITAL OUTLAY	\$ 0	\$ 855,000	\$ 647,920
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 6,998,024	\$ 9,254,360	\$ 10,676,920
<u>283-COMMUNITY FACILITIES DIST 88-1</u>			
<u>PERSONNEL SERVICES</u>			
5081 - Reimb Personnel to Fire Fund	\$ 2,358,010	\$ 2,473,140	\$ 2,402,870
TOTAL PERSONNEL SERVICES	\$ 2,358,010	\$ 2,473,140	\$ 2,402,870
<u>OPERATIONS & MAINTENANCE</u>			
5165 - Licenses, Permits & Fees	\$ 1,536	\$ 1,660	\$ 1,750
5200 - Operations & Maintenance	3,077	4,000	3,850
5300 - Contract Services	93,824	103,950	328,980
5400 - Telephone Utilities	1,812	2,180	1,900
5401 - Gas Utilities	3,394	4,380	8,000
5402 - Water Utilities	4,573	5,240	4,470
5403 - Electric Utilities	19,218	20,260	24,060
5501 - Admin./General Overhead	110,760	130,110	130,110
TOTAL OPERATIONS & MAINTENANCE	\$ 238,194	\$ 271,780	\$ 503,120
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,596,204	\$ 2,744,920	\$ 2,905,990
<u>290-LIBRARY FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 1,489,142	\$ 1,941,930	\$ 1,976,340
5010 - Part Time Salaries	401,512	936,400	852,360
TOTAL PERSONNEL SERVICES	\$ 1,890,654	\$ 2,878,330	\$ 2,828,700
<u>OPERATIONS & MAINTENANCE</u>			
Fringe Benefits	884,758	1,244,970	1,240,100
5100 - Travel and Meetings	\$ 17,218	\$ 26,720	\$ 29,790
5102 - Training	0	6,900	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

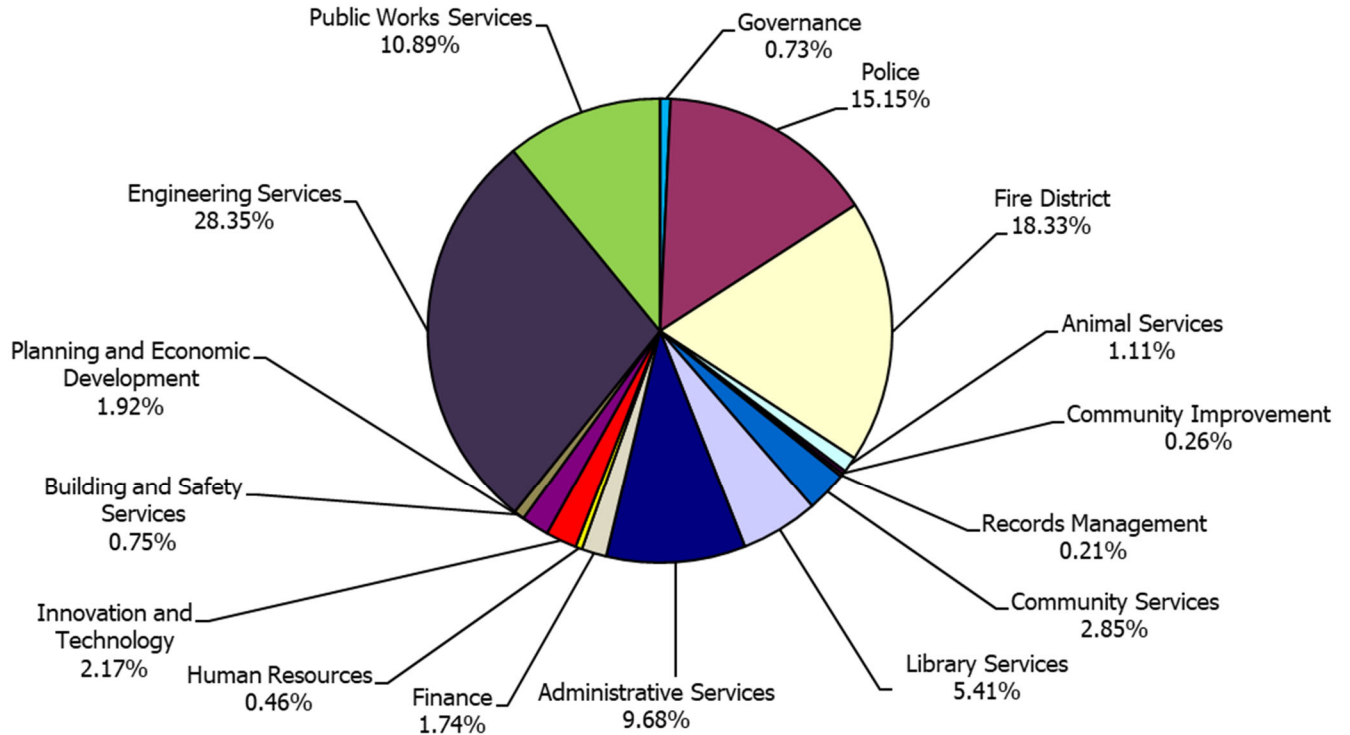
Expenditure Detail – Operating Budget

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5105 - Mileage	110	550	350
5150 - Office Supplies & Equipment	4,785	18,000	16,000
5152 - Computer Software	3,879	3,600	3,600
5160 - Membership Dues	3,344	6,170	6,090
5200 - Operations & Maintenance	600,548	767,470	773,520
5207 - O & M/Capital Supplies	50,629	44,000	44,000
5215 - O & M/Computer Equipment	34,035	3,000	61,080
5220 - Cellular Technology	267	0	0
5300 - Contract Services	205,650	356,720	343,940
5400 - Telephone Utilities	1,042	1,200	1,200
5402 - Water Utilities	5,577	6,010	4,060
5403 - Electric Utilities	78,192	85,000	66,360
5405 - Internet Services	20,785	54,000	54,000
5501 - Admin./General Overhead	116,600	128,260	177,320
5725 - Other Expenditures	0	333,400	0
TOTAL OPERATIONS & MAINTENANCE	\$ 2,027,419	\$ 3,085,970	\$ 2,821,410
<u>CAPITAL OUTLAY</u>			
5603 - Capital Outlay-Equipment	\$ 4,181	\$ 189,310	\$ 0
TOTAL CAPITAL OUTLAY	\$ 4,181	\$ 189,310	\$ 0
<u>TRANSFER OUT</u>			
9001 - Transfer Out-General Fund	\$ 140,340	\$ 0	\$ 0
9329 - Transfer Out-Library Cap Fund	500,000	800,000	0
9710 - Transfer Out-Fund 710	0	0	239,470
TOTAL TRANSFER OUT	\$ 640,340	\$ 800,000	\$ 239,470
TOTAL LIBRARY FUND	\$ 4,562,594	\$ 6,953,610	\$ 5,889,580
TOTAL OPERATING BUDGET	\$ 141,781,978	\$ 167,817,210	\$ 174,570,300

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Expenditure Summary by Department – All Funds



Governance	\$ 2,583,090
Police	53,652,330
Fire District	64,881,920
Animal Services	3,913,880
Community Improvement	924,980
Records Management	730,700
Community Services	10,083,750
Library Services	19,150,320
Administrative Services	34,287,280
Finance	6,153,250
Human Resources	1,614,620
Innovation and Technology	7,690,460
Planning and Economic Development	6,785,400
Building and Safety Services	2,640,000
Engineering Services	100,379,870
Public Works Services	38,554,850
Total All Funds Budget	\$ 354,026,700

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Summary by Category – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
<u>CITY OF RANCHO CUCAMONGA</u>			
PERSONNEL SERVICES	\$ 41,091,805	\$ 52,755,240	\$ 55,779,400
OPERATIONS & MAINTENANCE	96,620,842	116,591,450	118,459,540
CAPITAL OUTLAY	22,486,343	105,322,460	113,549,360
DEBT SERVICE	457,085	1,721,770	260,240
COST ALLOCATION	(6,616,220)	(6,942,050)	(7,049,650)
TRANSFER OUT	40,968,731	9,020,940	8,180,910
TOTAL CITY OF RANCHO CUCAMONGA	\$ 195,008,586	\$ 278,469,810	\$ 289,179,800
<u>R.C. FIRE PROTECTION DISTRICT</u>			
PERSONNEL SERVICES	\$ 31,538,078	\$ 34,113,220	\$ 35,445,620
OPERATIONS & MAINTENANCE	13,560,002	16,654,390	17,369,210
CAPITAL OUTLAY	3,829,095	18,821,520	6,734,390
DEBT SERVICE	31,368	399,990	111,090
TRANSFER OUT	2,283,227	3,669,310	5,186,590
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 51,241,770	\$ 73,658,430	\$ 64,846,900
TOTAL ALL FUNDS	\$ 246,250,356	\$ 352,128,240	\$ 354,026,700

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
001-GENERAL FUND			
5000 - Regular Salaries	\$ 17,027,346	\$ 21,480,130	\$ 22,823,190
5005 - Overtime Salaries	322,363	350,730	367,340
5010 - Part Time Salaries	1,131,259	3,514,470	2,926,180
Fringe Benefits	9,554,419	11,347,440	11,843,670
5060 - Tuition Reimbursement	44,261	46,000	46,000
5061 - Employee Development	51,698	106,540	115,080
5065 - Coffee Fund	2,171	5,000	4,000
5070 - Executive Reimbursement	15,530	18,000	18,000
5093 - Other Funds-Salary Reimbursmnt	(3,340)	(3,250)	(3,430)
5100 - Travel and Meetings	185,442	479,050	562,430
5102 - Training	183,463	336,580	371,000
5105 - Mileage	685	5,630	6,900
5150 - Office Supplies & Equipment	142,987	219,920	223,580
5151 - Postage	98,239	98,470	98,760
5152 - Computer Software	2,064	5,880	0
5160 - Membership Dues	137,634	196,310	201,330
5161 - Publications & Subscriptions	11,618	20,030	54,170
5165 - Licenses, Permits & Fees	67,327	171,460	309,620
5200 - Operations & Maintenance	1,108,708	2,085,190	1,976,490
5201 - O & M/Volunteer Program	12,306	17,000	17,000
5204 - O & M/Facilities	313,372	478,480	502,480
5207 - O & M/Capital Supplies	122,651	17,000	17,900
5210 - O & M/Crime Prevention	19,702	29,000	29,000
5215 - O & M/Computer Equipment	25,315	23,440	13,980
5217 - Technical Investigative Costs	63,307	199,910	138,550
5220 - Cellular Technology	140,213	156,380	156,380
5250 - Vehicle Operations & Maint.	356,431	471,610	516,980
5251 - Depreciation - Vehicles	229,850	249,050	249,050
5252 - Emergency Equipment & Veh Rntl	30,270	37,500	39,000
5253 - Vehicle Collision Repair	0	100,000	150,000
5255 - Gasoline	745,116	757,890	757,890
5256 - Diesel Fuel	18,997	19,220	38,440
5257 - CNG Fuel	16,360	21,530	31,330
5260 - O&M/Animal Care	82,494	117,630	122,480
5262 - O&M/Community & Info Programs	1,681	2,000	2,000
5263 - O&M/Field Services	6,166	5,580	5,580
5264 - O&M/Veterinarian Services	108,023	139,000	139,000
5265 - O&M/Kitten Nursery	11,859	10,000	10,000
5280 - Equip Operations & Maint	27,306	6,500	10,790
5281 - Depreciation - Equipment	919,420	996,180	996,180
5283 - Depreciation-Computer Equip	752,320	757,050	1,007,050
5285 - Safety Gear & Equipment	49,528	50,000	50,000
5300 - Contract Services	48,907,063	56,160,670	59,286,990
5303 - Contract Serv/Reimbursable	60,835	222,290	805,240

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5304 - Contract Serv/Facilities	1,676,729	2,179,150	2,474,870
5310 - Tree Maintenance	444,281	417,650	414,120
5312 - Legal Services	753,999	596,880	614,250
5320 - Hazardous Waste Removal	18,109	17,920	18,200
5350 - Contract Vehicle Maint/Repair	0	129,100	142,010
5360 - Contract Serv/Animal Care	17,574	29,660	29,660
5362 - Contract Serv/Comm & Info Prgm	328	1,030	1,030
5363 - Contract Serv/Field Services	7,970	15,500	15,500
5364 - Contract Serv/Vet Services	87,481	77,900	78,900
5365 - Cont Srv-Spay/Neuter Program	21,081	47,500	47,500
5380 - Contract Equip. Maint/Repair	0	30,300	34,500
5400 - Telephone Utilities	140,353	135,550	134,900
5401 - Gas Utilities	212,821	226,140	351,730
5402 - Water Utilities	484,734	511,400	550,030
5403 - Electric Utilities	990,607	1,101,440	1,173,430
5405 - Internet Services	94,670	100,000	96,000
5410 - Property Insurance	368,866	461,090	676,220
5510 - Property Tax Admin. Fee	95,494	95,510	107,310
5603 - Capital Outlay-Equipment	65,571	10,000	10,000
5607 - Cap Outlay-Imprv Oth Than Bldg	2,560	0	0
5650 - Capital Project	171,892	600,000	500,000
5700 - Interest Expense	7,208	6,220	5,220
5701 - Principal Repayments	99,232	100,230	101,230
5703 - Capital Lease Payment	226,622	0	0
5704 - Long Term Debt Repymt Contra	(99,232)	0	0
5723 - Misc Contributions to Fire	0	60,000	8,980
5725 - Other Expenditures	2,223	1,890,000	0
5990 - Cost Allocation Plan Offset	(6,616,220)	(6,942,050)	(7,049,650)
5999 - Prior Period Adjustment	(120)	0	0
9025 - Transfer Out-Capital Reserve	1,220,460	1,369,340	1,644,340
9130 - Transfer Out-LMD1	30,743	64,290	66,960
9131 - Transfer Out-LMD2	274,756	318,570	369,270
9136 - Transfer Out-LMD6R	31,266	40,120	42,740
9152 - Transfer Out-SLD2	76,021	85,110	96,900
9155 - Transfer Out-SLD5	19,610	25,160	19,940
9157 - Transfer Out-SLD7	23,081	39,240	21,590
9700 - Transfer Out-Sports Complex	1,581,226	1,987,170	2,323,380
9714 - Transfer Out - Compr Eq Rplc	5,008,320	0	0
9848 - Transfer Out-Fund 848	71,829	177,330	112,000
TOTAL GENERAL FUND	\$ 90,716,604	\$ 107,532,940	\$ 112,270,660
<u>003-REIMB ST/COUNTY PARKING CIT</u>			
5200 - Operations & Maintenance	\$ 102,631	\$ 95,930	\$ 93,340
TOTAL REIMB ST/COUNTY PARKING CIT	\$ 102,631	\$ 95,930	\$ 93,340
<u>006-CVWD REIMBURSEMENTS</u>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5000 - Regular Salaries	\$ 70,635	\$ 140,300	\$ 146,580
Fringe Benefits	39,030	70,050	72,740
5200 - Operations & Maintenance	54,736	82,900	83,900
5250 - Vehicle Operations & Maint.	20,740	0	0
5252 - Emergency Equipment & Veh Rntl	0	1,000	1,000
5255 - Gasoline	5,318	6,470	6,470
5256 - Diesel Fuel	2,489	3,490	6,980
5257 - CNG Fuel	2,375	3,240	3,240
5350 - Contract Vehicle Maint/Repair	0	22,180	25,000
5380 - Contract Equip. Maint/Repair	0	10,000	20,000
9001 - Transfer Out-General Fund	90,510	122,300	27,850
9712 - T/O Equipment/Vehicle Replacem	300,000	156,300	107,000
TOTAL CVWD REIMBURSEMENTS	\$ 585,833	\$ 618,230	\$ 500,760
<u>016-COMM DEV TECHNICAL SRVCS FUND</u>			
5010 - Part Time Salaries	\$ 0	\$ 0	\$ 33,670
Fringe Benefits	0	0	490
5102 - Training	0	500	500
5200 - Operations & Maintenance	0	5,500	0
5300 - Contract Services	802,189	703,000	196,000
TOTAL COMM DEV TECHNICAL SRVCS FUND	\$ 802,189	\$ 709,000	\$ 230,660
<u>017-LAW ENFORCEMENT RESERVE</u>			
5207 - O & M/Capital Supplies	\$ 25,877	\$ 30,000	\$ 30,000
5300 - Contract Services	91,100	65,000	65,000
5501 - Admin./General Overhead	13,350	6,260	6,410
5602 - Capital Outlay-Bldg & Imprvmnt	0	0	60,000
5603 - Capital Outlay-Equipment	368,756	293,300	293,300
5650 - Capital Project	5,240	0	100,000
TOTAL LAW ENFORCEMENT RESERVE	\$ 504,323	\$ 394,560	\$ 554,710
<u>018-TRAFFIC SAFETY</u>			
5207 - O & M/Capital Supplies	\$ 0	\$ 0	\$ 2,000
5300 - Contract Services	243,067	405,000	395,000
5501 - Admin./General Overhead	4,250	4,650	4,760
TOTAL TRAFFIC SAFETY	\$ 247,317	\$ 409,650	\$ 401,760
<u>020-CITY TECHNOLOGY FEE FUND</u>			
5501 - Admin./General Overhead	\$ 145,910	\$ 152,710	\$ 156,420
TOTAL CITY TECHNOLOGY FEE FUND	\$ 145,910	\$ 152,710	\$ 156,420
<u>022-MOBILE HOME PARK PROGRAM</u>			
5200 - Operations & Maintenance	\$ 16,710	\$ 16,710	\$ 16,710
5300 - Contract Services	0	5,000	5,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5501 - Admin./General Overhead	3,500	8,780	8,990
5720 - Misc Contributions to City	3,340	3,250	3,430
TOTAL MOBILE HOME PARK PROGRAM	\$ 23,550	\$ 33,740	\$ 34,130
<u>023-ACCESSIBILITY COMPLIANCE FUND</u>			
5102 - Training	\$ 6,995	\$ 12,500	\$ 12,500
5160 - Membership Dues	0	80	0
5200 - Operations & Maintenance	1,950	12,500	12,500
5501 - Admin./General Overhead	1,390	6,860	7,030
TOTAL ACCESSIBILITY COMPLIANCE FUND	\$ 10,335	\$ 31,940	\$ 32,030
<u>025-CAPITAL RESERVE</u>			
5207 - O & M/Capital Supplies	\$ 4,529	\$ 150,000	\$ 150,000
5300 - Contract Services	169,354	351,000	245,130
5320 - Hazardous Waste Removal	19,812	21,000	21,000
5411 - Other Insurance	68,993	91,630	106,560
5416 - General Liability Insurance	823,196	1,068,020	1,078,500
5417 - General Liability Claims	653,528	500,000	500,000
5501 - Admin./General Overhead	28,460	60,160	61,810
5600 - Capital Outlay-Land	565,299	0	0
5602 - Capital Outlay-Bldg & Imprvmnt	1,076,667	480,000	3,270,910
5603 - Capital Outlay-Equipment	286,798	0	0
5607 - Cap Outlay-Imprv Oth Than Bldg	8,310	0	0
5650 - Capital Project	345,160	6,765,000	10,622,800
9711 - Transfer Out-Fund 711	937,291	934,100	0
9714 - Transfer Out - Comptr Eq Rplc	421,864	421,870	0
TOTAL CAPITAL RESERVE	\$ 5,409,261	\$ 10,842,780	\$ 16,056,710
<u>073-BENEFITS CONTINGENCY</u>			
5000 - Regular Salaries	\$ 1,393,503	\$ 1,111,400	\$ 1,164,510
Fringe Benefits	20,206	16,120	16,890
5501 - Admin./General Overhead	11,350	11,940	12,230
TOTAL BENEFITS CONTINGENCY	\$ 1,425,059	\$ 1,139,460	\$ 1,193,630
<u>100-ASSESSMENT DISTRICTS ADMIN</u>			
5000 - Regular Salaries	\$ 159,653	\$ 181,630	\$ 196,160
5010 - Part Time Salaries	7,965	0	0
Fringe Benefits	87,976	90,210	97,340
5100 - Travel and Meetings	1,814	7,000	8,500
5102 - Training	0	1,000	1,000
5105 - Mileage	0	300	300
5150 - Office Supplies & Equipment	276	1,500	1,500
5200 - Operations & Maintenance	17,555	15,750	17,750
5300 - Contract Services	172,930	136,780	131,700
5312 - Legal Services	0	0	10,000

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5501 - Admin./General Overhead	444,710	358,780	367,490
TOTAL ASSESSMENT DISTRICTS ADMIN	\$ 892,879	\$ 792,950	\$ 831,740
<u>101-AD 93-1 MASI COMMERCE CENTER</u>			
5501 - Admin./General Overhead	\$ 180	\$ 0	\$ 0
9001 - Transfer Out-General Fund	312,107	0	0
TOTAL AD 93-1 MASI COMMERCE CENTER	\$ 312,287	\$ 0	\$ 0
<u>105-AB2766 AIR QUALITY IMPROVEMENT</u>			
5200 - Operations & Maintenance	\$ 10,722	\$ 11,840	\$ 13,840
5300 - Contract Services	1,550	1,640	1,730
5501 - Admin./General Overhead	5,520	1,640	1,680
5604 - Capital Outlay-Vehicles	100	80,000	0
5650 - Capital Project	232,534	217,000	594,400
TOTAL AB2766 AIR QUALITY IMPROVEMENT	\$ 250,426	\$ 312,120	\$ 611,650
<u>106-MSRC AIR POLLUTION REDUCT GRNT</u>			
5604 - Capital Outlay-Vehicles	\$ 0	\$ 0	\$ 10,000
5650 - Capital Project	22,405	0	0
TOTAL MSRC AIR POLLUTION REDUCT GRNT	\$ 22,405	\$ 0	\$ 10,000
<u>109-PUBLIC ART TRUST FUND</u>			
5200 - Operations & Maintenance	\$ 1,623	\$ 48,000	\$ 48,000
5300 - Contract Services	2,500	0	0
5501 - Admin./General Overhead	40	510	520
TOTAL PUBLIC ART TRUST FUND	\$ 4,163	\$ 48,510	\$ 48,520
<u>110-BEAUTIFICATION</u>			
5501 - Admin./General Overhead	\$ 790	\$ 400	\$ 410
TOTAL BEAUTIFICATION	\$ 790	\$ 400	\$ 410
<u>111-PARK LAND ACQUISITION</u>			
5501 - Admin./General Overhead	\$ 2,480	\$ 2,850	\$ 2,920
TOTAL PARK LAND ACQUISITION	\$ 2,480	\$ 2,850	\$ 2,920
<u>112-DRAINAGE FAC/GENERAL</u>			
5000 - Regular Salaries	\$ 26,757	\$ 32,520	\$ 0
Fringe Benefits	14,842	16,260	0
5501 - Admin./General Overhead	8,200	7,920	8,110
5650 - Capital Project	138,660	100,000	100,000
TOTAL DRAINAGE FAC/GENERAL	\$ 188,459	\$ 156,700	\$ 108,110

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<u>113-COMMUNITY/REC CENTER DEVELOPMNT</u>			
5501 - Admin./General Overhead	\$ 910	\$ 690	\$ 710
TOTAL COMMUNITY/REC CENTER DEVELOPMNT	\$ 910	\$ 690	\$ 710
<u>114-DRAINAGE-ETIWANDA/SAN SEVAINE</u>			
5501 - Admin./General Overhead	\$ 250	\$ 130	\$ 130
TOTAL DRAINAGE-ETIWANDA/SAN SEVAINE	\$ 250	\$ 130	\$ 130
<u>115-HENDERSON/WARDMAN DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 360	\$ 0	\$ 0
TOTAL HENDERSON/WARDMAN DRAINAGE	\$ 360	\$ 0	\$ 0
<u>116-ETIWANDA DRAINAGE</u>			
5000 - Regular Salaries	\$ 19,328	\$ 0	\$ 0
Fringe Benefits	10,721	0	0
5501 - Admin./General Overhead	3,880	3,310	3,390
5650 - Capital Project	5,394	100,000	100,000
TOTAL ETIWANDA DRAINAGE	\$ 39,323	\$ 103,310	\$ 103,390
<u>118-UPPER ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 450	\$ 0	\$ 0
TOTAL UPPER ETIWANDA DRAINAGE	\$ 450	\$ 0	\$ 0
<u>119-PARK IMPROVEMENT</u>			
5300 - Contract Services	\$ 0	\$ 300,000	\$ 250,000
5501 - Admin./General Overhead	750	1,840	1,880
5603 - Capital Outlay-Equipment	0	700,000	0
5607 - Cap Outlay-Imprv Oth Than Bldg	0	910,020	772,690
TOTAL PARK IMPROVEMENT	\$ 750	\$ 1,911,860	\$ 1,024,570
<u>120-PARK DEVELOPMENT</u>			
5102 - Training	\$ 0	\$ 500	\$ 500
5150 - Office Supplies & Equipment	0	200	200
5200 - Operations & Maintenance	120	5,000	5,000
5300 - Contract Services	24,633	50,000	79,000
5501 - Admin./General Overhead	18,690	12,880	13,190
5607 - Cap Outlay-Imprv Oth Than Bldg	0	0	9,870
5650 - Capital Project	471,000	450,000	0
TOTAL PARK DEVELOPMENT	\$ 514,443	\$ 518,580	\$ 107,760
<u>122-SOUTH ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 800	\$ 460	\$ 470

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TOTAL SOUTH ETIWANDA DRAINAGE	\$ 800	\$ 460	\$ 470
<u>123-LIBRARY IMPACT FEE</u>			
5501 - Admin./General Overhead	\$ 260	\$ 1,150	\$ 1,180
TOTAL LIBRARY IMPACT FEE	\$ 260	\$ 1,150	\$ 1,180
<u>124-TRANSPORTATION</u>			
5000 - Regular Salaries	\$ 365,855	\$ 267,350	\$ 254,340
Fringe Benefits	202,942	133,680	127,170
5300 - Contract Services	5,696	0	0
5501 - Admin./General Overhead	74,310	73,730	75,520
5650 - Capital Project	846,511	8,315,500	6,955,500
TOTAL TRANSPORTATION	\$ 1,495,314	\$ 8,790,260	\$ 7,412,530
<u>125-ANIMAL CENTER IMPACT FEE</u>			
5501 - Admin./General Overhead	\$ 60	\$ 630	\$ 650
5602 - Capital Outlay-Bldg & Imprvmnt	0	20,000	260,000
TOTAL ANIMAL CENTER IMPACT FEE	\$ 60	\$ 20,630	\$ 260,650
<u>126-LOWER ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 480	\$ 290	\$ 300
TOTAL LOWER ETIWANDA DRAINAGE	\$ 480	\$ 290	\$ 300
<u>127-POLICE IMPACT FEE</u>			
5501 - Admin./General Overhead	\$ 200	\$ 1,280	\$ 1,310
5602 - Capital Outlay-Bldg & Imprvmnt	0	170,000	170,000
TOTAL POLICE IMPACT FEE	\$ 200	\$ 171,280	\$ 171,310
<u>128-ETIWANDA NO. EQUESTRIAN FACIL.</u>			
5501 - Admin./General Overhead	\$ 540	\$ 0	\$ 0
TOTAL ETIWANDA NO. EQUESTRIAN FACIL.	\$ 540	\$ 0	\$ 0
<u>129-UNDERGROUND UTILITIES</u>			
5005 - Overtime Salaries	\$ 1,016	\$ 0	\$ 0
Fringe Benefits	15	0	0
5501 - Admin./General Overhead	8,330	4,980	5,100
5650 - Capital Project	93,586	0	0
TOTAL UNDERGROUND UTILITIES	\$ 102,947	\$ 4,980	\$ 5,100
<u>130-LMD #1 GENERAL CITY</u>			
5000 - Regular Salaries	\$ 21,739	\$ 18,720	\$ 20,030
5005 - Overtime Salaries	3	0	0

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5010 - Part Time Salaries	563	11,940	11,940
Fringe Benefits	12,059	12,890	13,570
5200 - Operations & Maintenance	46,534	73,750	63,750
5204 - O & M/Facilities	0	2,300	2,530
5250 - Vehicle Operations & Maint.	382	0	0
5252 - Emergency Equipment & Veh Rntl	0	5,800	6,300
5280 - Equip Operations & Maint	0	3,000	3,000
5300 - Contract Services	498,812	578,810	649,120
5304 - Contract Serv/Facilities	6,811	7,410	8,150
5310 - Tree Maintenance	88,821	145,780	132,670
5350 - Contract Vehicle Maint/Repair	0	2,000	2,000
5400 - Telephone Utilities	2,016	1,890	2,160
5402 - Water Utilities	309,519	380,530	380,530
5403 - Electric Utilities	37,522	42,100	43,170
5500 - Assessment Administration	62,850	43,290	43,290
5501 - Admin./General Overhead	56,690	71,750	73,490
5650 - Capital Project	0	272,000	0
5720 - Misc Contributions to City	660	660	660
9141 - Transfer Out-Fund 141	90,000	90,000	90,000
TOTAL LMD #1 GENERAL CITY	\$ 1,234,981	\$ 1,764,620	\$ 1,546,360
<u>131-LMD #2 VICTORIA</u>			
5000 - Regular Salaries	\$ 440,800	\$ 603,190	\$ 632,100
5005 - Overtime Salaries	3,710	1,090	1,090
5010 - Part Time Salaries	13,643	62,900	62,900
Fringe Benefits	245,344	320,130	333,480
5200 - Operations & Maintenance	59,691	90,300	90,300
5250 - Vehicle Operations & Maint.	4,269	0	0
5252 - Emergency Equipment & Veh Rntl	0	200	200
5300 - Contract Services	1,275,981	1,368,240	1,833,860
5310 - Tree Maintenance	189,739	263,320	284,240
5350 - Contract Vehicle Maint/Repair	0	5,000	5,000
5402 - Water Utilities	905,638	952,430	952,430
5403 - Electric Utilities	48,615	51,160	60,950
5500 - Assessment Administration	35,080	24,760	24,760
5501 - Admin./General Overhead	324,160	364,420	373,270
5504 - Interfund Allocation	83,160	83,160	86,840
5603 - Capital Outlay-Equipment	906	28,790	8,000
5607 - Cap Outlay-Imprv Oth Than Bldg	0	25,000	25,000
5650 - Capital Project	606,278	2,086,450	1,675,000
TOTAL LMD #2 VICTORIA	\$ 4,237,014	\$ 6,330,540	\$ 6,449,420
<u>133-LMD #3B MEDIANS</u>			
5000 - Regular Salaries	\$ 77,555	\$ 98,810	\$ 107,960
5005 - Overtime Salaries	0	0	3,500
5010 - Part Time Salaries	3,747	880	880

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Fringe Benefits	44,096	49,460	53,850
5152 - Computer Software	495	500	500
5200 - Operations & Maintenance	12,258	20,050	19,300
5204 - O & M/Facilities	1,615	11,500	12,080
5300 - Contract Services	301,001	415,440	458,750
5304 - Contract Serv/Facilities	167,520	189,730	208,760
5310 - Tree Maintenance	16,568	32,430	34,480
5402 - Water Utilities	111,603	134,440	134,440
5403 - Electric Utilities	29,333	38,030	33,570
5500 - Assessment Administration	6,240	4,460	4,460
5501 - Admin./General Overhead	44,070	52,730	54,010
5603 - Capital Outlay-Equipment	0	105,000	0
TOTAL LMD #3B MEDIANS	\$ 816,101	\$ 1,153,460	\$ 1,126,540
<u>134-LMD #4R TERRA VISTA</u>			
5000 - Regular Salaries	\$ 567,906	\$ 700,970	\$ 753,220
5005 - Overtime Salaries	1,143	1,050	11,550
5010 - Part Time Salaries	10,103	29,420	29,410
Fringe Benefits	315,110	358,900	383,940
5200 - Operations & Maintenance	50,212	87,620	87,620
5250 - Vehicle Operations & Maint.	4,345	0	0
5252 - Emergency Equipment & Veh Rntl	0	1,700	1,700
5280 - Equip Operations & Maint	1,286	5,750	5,750
5300 - Contract Services	536,778	661,440	802,190
5310 - Tree Maintenance	60,335	87,900	106,130
5350 - Contract Vehicle Maint/Repair	0	6,000	6,000
5402 - Water Utilities	420,205	477,240	477,240
5403 - Electric Utilities	21,752	22,990	24,970
5500 - Assessment Administration	20,980	14,440	14,440
5501 - Admin./General Overhead	257,850	295,250	302,420
5603 - Capital Outlay-Equipment	0	27,000	0
5607 - Cap Outlay-Imprv Oth Than Bldg	0	0	943,750
5650 - Capital Project	425,671	700,000	838,000
TOTAL LMD #4R TERRA VISTA	\$ 2,693,676	\$ 3,477,670	\$ 4,788,330
<u>135-LMD #5 ANDOVER</u>			
5000 - Regular Salaries	\$ 870	\$ 1,990	\$ 2,080
Fringe Benefits	483	1,000	1,040
5200 - Operations & Maintenance	475	1,300	1,300
5300 - Contract Services	490	1,490	1,620
5402 - Water Utilities	818	930	930
5403 - Electric Utilities	155	200	170
5500 - Assessment Administration	240	170	170
5501 - Admin./General Overhead	850	2,340	2,340

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TOTAL LMD #5 ANDOVER	\$ 4,381	\$ 9,420	\$ 9,650
<u>136-LMD #6R CARYN COMMUNITY</u>			
5000 - Regular Salaries	\$ 12,369	\$ 12,800	\$ 13,870
5005 - Overtime Salaries	2,718	0	0
5010 - Part Time Salaries	79	1,460	1,460
Fringe Benefits	6,901	6,840	7,390
5200 - Operations & Maintenance	7,014	9,400	10,550
5252 - Emergency Equipment & Veh Rntl	0	200	200
5300 - Contract Services	205,098	305,220	334,360
5310 - Tree Maintenance	41,347	66,900	65,310
5402 - Water Utilities	167,663	165,600	173,540
5403 - Electric Utilities	3,463	4,700	3,880
5500 - Assessment Administration	6,680	4,570	4,570
5501 - Admin./General Overhead	40,790	51,030	52,270
5603 - Capital Outlay-Equipment	453	900	4,000
5650 - Capital Project	0	50,000	50,000
TOTAL LMD #6R CARYN COMMUNITY	\$ 494,575	\$ 679,620	\$ 721,400
<u>137-LMD #7 NORTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 124,016	\$ 136,510	\$ 143,520
5005 - Overtime Salaries	1,662	0	0
5010 - Part Time Salaries	2,655	24,170	24,170
Fringe Benefits	68,705	75,180	78,840
5200 - Operations & Maintenance	25,981	49,470	49,470
5204 - O & M/Facilities	0	5,000	5,000
5252 - Emergency Equipment & Veh Rntl	3,000	6,200	6,200
5300 - Contract Services	413,619	474,290	530,610
5304 - Contract Serv/Facilities	2,605	2,750	3,030
5310 - Tree Maintenance	38,272	67,920	78,410
5402 - Water Utilities	359,559	343,150	372,150
5403 - Electric Utilities	16,495	16,770	19,820
5500 - Assessment Administration	16,130	11,070	11,070
5501 - Admin./General Overhead	104,930	125,140	128,180
5603 - Capital Outlay-Equipment	1,359	7,200	12,000
5607 - Cap Outlay-Imprv Oth Than Bldg	0	0	152,000
5720 - Misc Contributions to City	680	680	680
TOTAL LMD #7 NORTH ETIWANDA	\$ 1,179,668	\$ 1,345,500	\$ 1,615,150
<u>138-LMD #8 SOUTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 4,439	\$ 3,770	\$ 4,160
Fringe Benefits	2,462	1,890	2,080
5200 - Operations & Maintenance	756	1,500	1,500
5300 - Contract Services	11,767	10,620	11,670
5310 - Tree Maintenance	2,422	5,730	9,000

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5402 - Water Utilities	7,638	9,950	9,950
5403 - Electric Utilities	482	630	520
5500 - Assessment Administration	1,060	730	0
5501 - Admin./General Overhead	9,310	12,900	310
TOTAL LMD #8 SOUTH ETIWANDA	\$ 40,336	\$ 47,720	\$ 39,190
<u>139-LMD #9 LOWER ETIWANDA</u>			
5000 - Regular Salaries	\$ 197,151	\$ 214,420	\$ 226,890
5010 - Part Time Salaries	3,375	22,430	22,420
Fringe Benefits	109,204	113,820	120,040
5200 - Operations & Maintenance	13,722	17,800	17,800
5252 - Emergency Equipment & Veh Rntl	911	1,200	1,200
5300 - Contract Services	85,452	126,510	139,970
5310 - Tree Maintenance	33,277	39,770	56,650
5402 - Water Utilities	68,116	75,190	81,030
5403 - Electric Utilities	3,873	4,240	4,340
5500 - Assessment Administration	7,700	5,240	5,240
5501 - Admin./General Overhead	59,630	70,610	72,320
5603 - Capital Outlay-Equipment	181	370	1,600
TOTAL LMD #9 LOWER ETIWANDA	\$ 582,592	\$ 691,600	\$ 749,500
<u>140-LMD #10 RANCHO ETIWANDA</u>			
5000 - Regular Salaries	\$ 143,728	\$ 157,960	\$ 164,680
5005 - Overtime Salaries	1,604	1,050	1,050
5010 - Part Time Salaries	4,834	36,110	36,110
Fringe Benefits	79,773	89,660	93,110
5200 - Operations & Maintenance	10,338	20,270	18,270
5204 - O & M/Facilities	24,979	26,500	26,650
5252 - Emergency Equipment & Veh Rntl	1,608	3,300	3,600
5280 - Equip Operations & Maint	0	1,000	1,000
5300 - Contract Services	88,888	171,810	194,520
5304 - Contract Serv/Facilities	2,605	3,770	4,160
5310 - Tree Maintenance	11,524	23,410	21,090
5402 - Water Utilities	137,561	136,660	142,380
5403 - Electric Utilities	14,047	14,560	18,100
5500 - Assessment Administration	4,120	2,820	2,820
5501 - Admin./General Overhead	82,110	93,180	95,440
5603 - Capital Outlay-Equipment	725	1,430	6,400
5607 - Cap Outlay-Imprv Oth Than Bldg	0	0	384,000
5720 - Misc Contributions to City	650	650	650
TOTAL LMD #10 RANCHO ETIWANDA	\$ 609,094	\$ 784,140	\$ 1,214,030
<u>141-LMD 1 CAPITAL REPLACEMENT FUND</u>			
5200 - Operations & Maintenance	\$ 0	\$ 10,000	\$ 10,000
5300 - Contract Services	0	30,000	30,000

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5501 - Admin./General Overhead	650	630	650
5603 - Capital Outlay-Equipment	3,625	7,130	32,000
5607 - Cap Outlay-Imprv Oth Than Bldg	11,634	69,000	174,520
5650 - Capital Project	0	50,000	50,000
TOTAL LMD 1 CAPITAL REPLACEMENT FUND	\$ 15,909	\$ 166,760	\$ 297,170
<u>150-GENERAL CITY STREET LIGHTS</u>			
5200 - Operations & Maintenance	\$ 170,734	\$ 100,000	\$ 100,000
5300 - Contract Services	243,580	250,000	250,000
5501 - Admin./General Overhead	4,830	0	0
TOTAL GENERAL CITY STREET LIGHTS	\$ 419,144	\$ 350,000	\$ 350,000
<u>151-SLD #1 ARTERIAL</u>			
5000 - Regular Salaries	\$ 7,018	\$ 15,990	\$ 27,320
Fringe Benefits	3,893	8,000	13,660
5102 - Training	70	220	220
5160 - Membership Dues	0	80	80
5200 - Operations & Maintenance	3,357	45,520	48,140
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	4,280	4,280
5400 - Telephone Utilities	1,108	1,500	1,500
5403 - Electric Utilities	500,400	497,600	587,960
5500 - Assessment Administration	152,990	106,710	106,710
5501 - Admin./General Overhead	58,940	68,660	70,330
9150 - Transfer Out-Fund 150	114,643	113,200	111,640
TOTAL SLD #1 ARTERIAL	\$ 842,419	\$ 912,010	\$ 1,022,090
<u>152-SLD #2 RESIDENTIAL</u>			
5102 - Training	\$ 0	\$ 220	\$ 220
5160 - Membership Dues	0	80	80
5200 - Operations & Maintenance	0	410	410
5300 - Contract Services	619	20,950	20,990
5380 - Contract Equip. Maint/Repair	0	50	50
5403 - Electric Utilities	320,711	336,000	367,250
5500 - Assessment Administration	38,080	26,350	26,350
5501 - Admin./General Overhead	1,920	2,440	2,500
9150 - Transfer Out-Fund 150	112,312	110,860	109,330
TOTAL SLD #2 RESIDENTIAL	\$ 473,642	\$ 497,360	\$ 527,180
<u>153-SLD #3 VICTORIA</u>			
5000 - Regular Salaries	\$ 11,790	\$ 22,660	\$ 34,940
Fringe Benefits	6,540	11,330	17,470
5102 - Training	90	220	220

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5160 - Membership Dues	0	80	80
5200 - Operations & Maintenance	9,080	200	200
5300 - Contract Services	0	8,050	8,050
5380 - Contract Equip. Maint/Repair	0	30	30
5403 - Electric Utilities	138,904	133,100	146,200
5500 - Assessment Administration	34,240	24,820	24,820
5501 - Admin./General Overhead	7,300	11,180	11,450
5700 - Interest Expense	1,110	0	0
5701 - Principal Repayments	1,307,095	0	0
5704 - Long Term Debt Repymt Contra	(1,307,095)	0	0
9150 - Transfer Out-Fund 150	44,539	43,960	43,370
TOTAL SLD #3 VICTORIA	\$ 253,593	\$ 255,630	\$ 286,830
<u>154-SLD #4 TERRA VISTA</u>			
5000 - Regular Salaries	\$ 11,790	\$ 22,660	\$ 35,730
Fringe Benefits	6,540	11,330	17,870
5102 - Training	0	220	220
5160 - Membership Dues	0	80	80
5200 - Operations & Maintenance	4,914	1,070	1,070
5280 - Equip Operations & Maint	2,247	0	0
5300 - Contract Services	0	3,730	3,730
5380 - Contract Equip. Maint/Repair	0	110	110
5403 - Electric Utilities	60,998	63,000	69,260
5500 - Assessment Administration	20,950	14,420	14,420
5501 - Admin./General Overhead	5,490	8,570	8,780
5700 - Interest Expense	1,974	1,460	1,360
5701 - Principal Repayments	510,007	9,860	9,860
5704 - Long Term Debt Repymt Contra	(510,007)	0	0
9150 - Transfer Out-Fund 150	20,684	20,410	20,130
TOTAL SLD #4 TERRA VISTA	\$ 135,587	\$ 156,920	\$ 182,620
<u>155-SLD #5 CARYN COMMUNITY</u>			
5000 - Regular Salaries	\$ 2,339	\$ 5,030	\$ 0
Fringe Benefits	1,298	2,520	0
5200 - Operations & Maintenance	1,065	0	0
5300 - Contract Services	0	1,770	1,770
5403 - Electric Utilities	28,720	30,100	32,560
5500 - Assessment Administration	6,670	4,570	4,570
5501 - Admin./General Overhead	1,510	3,120	3,200
9150 - Transfer Out-Fund 150	9,820	9,690	9,560
TOTAL SLD #5 CARYN COMMUNITY	\$ 51,422	\$ 56,800	\$ 51,660
<u>156-SLD #6 INDUSTRIAL AREA</u>			
5000 - Regular Salaries	\$ 11,790	\$ 22,660	\$ 0
Fringe Benefits	6,540	11,330	0

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	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5200 - Operations & Maintenance	977	0	0
5280 - Equip Operations & Maint	2,191	0	0
5300 - Contract Services	0	2,780	2,780
5403 - Electric Utilities	50,729	53,600	55,560
5500 - Assessment Administration	5,610	4,030	4,030
5501 - Admin./General Overhead	5,510	9,240	9,460
5700 - Interest Expense	407	0	0
5701 - Principal Repayments	478,687	0	0
5704 - Long Term Debt Repymt Contra	(478,687)	0	0
9150 - Transfer Out-Fund 150	15,374	15,170	14,980
TOTAL SLD #6 INDUSTRIAL AREA	\$ 99,128	\$ 118,810	\$ 86,810
<u>157-SLD #7 NORTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 7,018	\$ 15,990	\$ 0
Fringe Benefits	3,893	8,000	0
5200 - Operations & Maintenance	40	0	0
5300 - Contract Services	0	5,630	5,630
5403 - Electric Utilities	87,924	92,000	100,760
5500 - Assessment Administration	20,370	13,980	13,980
5501 - Admin./General Overhead	3,820	6,370	6,520
9150 - Transfer Out-Fund 150	31,126	30,720	30,310
TOTAL SLD #7 NORTH ETIWANDA	\$ 154,191	\$ 172,690	\$ 157,200
<u>158-SLD #8 SOUTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 11,010	\$ 20,990	\$ 33,790
Fringe Benefits	6,107	10,500	16,900
5102 - Training	0	220	220
5160 - Membership Dues	0	80	80
5200 - Operations & Maintenance	30	410	410
5300 - Contract Services	0	1,980	1,980
5380 - Contract Equip. Maint/Repair	0	50	50
5403 - Electric Utilities	30,658	31,800	34,640
5500 - Assessment Administration	8,290	5,700	5,700
5501 - Admin./General Overhead	5,730	7,520	7,700
5700 - Interest Expense	211	0	0
5701 - Principal Repayments	248,008	0	0
5704 - Long Term Debt Repymt Contra	(248,008)	0	0
9150 - Transfer Out-Fund 150	10,964	10,820	10,680
TOTAL SLD #8 SOUTH ETIWANDA	\$ 73,000	\$ 90,070	\$ 112,150
<u>174-STATE GAS TAX</u>			
5000 - Regular Salaries	\$ 1,023,947	\$ 1,242,300	\$ 1,313,480
5005 - Overtime Salaries	6,326	12,000	12,000
5010 - Part Time Salaries	16,111	29,120	29,120
Fringe Benefits	564,105	626,030	658,550

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5102 - Training	1,223	2,780	2,780
5200 - Operations & Maintenance	974	620	620
5250 - Vehicle Operations & Maint.	5,876	0	0
5280 - Equip Operations & Maint	775	0	0
5300 - Contract Services	191,628	635,170	636,890
5350 - Contract Vehicle Maint/Repair	0	6,110	6,110
5380 - Contract Equip. Maint/Repair	0	1,200	1,200
5403 - Electric Utilities	104,705	95,000	99,370
5501 - Admin./General Overhead	242,890	256,350	262,570
5607 - Cap Outlay-Imprv Oth Than Bldg	0	0	35,000
5650 - Capital Project	3,088,145	4,850,000	3,335,250
TOTAL STATE GAS TAX	\$ 5,246,705	\$ 7,756,680	\$ 6,392,940
<u>176-MEASURE I 1990-2010</u>			
5501 - Admin./General Overhead	\$ 440	\$ 230	\$ 240
5650 - Capital Project	12,485	0	0
TOTAL MEASURE I 1990-2010	\$ 12,925	\$ 230	\$ 240
<u>177-MEASURE I 2010-2040</u>			
5000 - Regular Salaries	\$ 248,697	\$ 281,500	\$ 313,340
5005 - Overtime Salaries	14,302	14,300	14,300
Fringe Benefits	137,482	140,410	156,350
5300 - Contract Services	1,063,945	1,193,190	1,250,000
5501 - Admin./General Overhead	51,510	56,300	57,670
5650 - Capital Project	533,647	2,250,000	1,845,000
TOTAL MEASURE I 2010-2040	\$ 2,049,583	\$ 3,935,700	\$ 3,636,660
<u>179-ROAD MAINT & REHAB ACCT</u>			
5501 - Admin./General Overhead	\$ 910	\$ 4,350	\$ 4,460
5650 - Capital Project	2,375,641	1,600,000	5,045,000
TOTAL ROAD MAINT & REHAB ACCT	\$ 2,376,551	\$ 1,604,350	\$ 5,049,460
<u>181-SB 1 - TCEP</u>			
5501 - Admin./General Overhead	\$ 650	\$ 2,350	\$ 2,410
5650 - Capital Project	7,482,075	62,350,000	47,150,000
TOTAL SB 1 - TCEP	\$ 7,482,725	\$ 62,352,350	\$ 47,152,410
<u>188-INTEGRATED WASTE MANAGEMENT</u>			
5000 - Regular Salaries	\$ 675,886	\$ 684,240	\$ 732,730
5005 - Overtime Salaries	60,944	65,000	65,000
Fringe Benefits	371,405	340,360	362,370
5100 - Travel and Meetings	292	3,000	6,000
5102 - Training	0	1,000	2,000
5105 - Mileage	0	300	300

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5150 - Office Supplies & Equipment	1,000	1,000	1,000
5160 - Membership Dues	600	980	1,060
5200 - Operations & Maintenance	13,040	25,500	29,500
5204 - O & M/Facilities	0	530	570
5300 - Contract Services	109,418	103,100	142,800
5304 - Contract Serv/Facilities	3,441	3,800	4,180
5501 - Admin./General Overhead	124,890	107,360	109,970
9001 - Transfer Out-General Fund	218,390	218,390	0
TOTAL INTEGRATED WASTE MANAGEMENT	\$ 1,579,306	\$ 1,554,560	\$ 1,457,480
<u>194-PROPOSITION 1B STATE FUNDING</u>			
5501 - Admin./General Overhead	\$ 200	\$ 110	\$ 0
TOTAL PROPOSITION 1B STATE FUNDING	\$ 200	\$ 110	\$ 0
<u>195-STATE ASSET SEIZURE</u>			
5207 - O & M/Capital Supplies	\$ 9,320	\$ 1,100	\$ 0
5501 - Admin./General Overhead	470	370	380
5605 - Capital Outlay-Computer Equip	4,158	0	0
9196 - Transfer Out-Fund 196	2,680	2,680	2,680
TOTAL STATE ASSET SEIZURE	\$ 16,628	\$ 4,150	\$ 3,060
<u>196-CA ASSET SEIZURE 15%</u>			
5300 - Contract Services	\$ 0	\$ 2,980	\$ 2,980
5501 - Admin./General Overhead	70	40	40
TOTAL CA ASSET SEIZURE 15%	\$ 70	\$ 3,020	\$ 3,020
<u>198-CITYWIDE INFRASTRUCTURE IMPRV</u>			
5000 - Regular Salaries	\$ 23	\$ 7,120	\$ 7,300
Fringe Benefits	13	3,540	3,650
5300 - Contract Services	21,862	0	0
5312 - Legal Services	0	0	20,000
5501 - Admin./General Overhead	21,740	14,880	15,240
5650 - Capital Project	255,706	1,421,000	4,124,350
TOTAL CITYWIDE INFRASTRUCTURE IMPRV	\$ 299,344	\$ 1,446,540	\$ 4,170,540
<u>204-COMMUNITY DEVELOPMENT BLK GRNT</u>			
5000 - Regular Salaries	\$ 142,023	\$ 109,100	\$ 110,510
5005 - Overtime Salaries	402	0	0
Fringe Benefits	78,601	54,240	54,910
5501 - Admin./General Overhead	35,290	42,530	43,560
5650 - Capital Project	2,048,268	926,480	1,194,550
5999 - Prior Period Adjustment	(1,250)	0	0
TOTAL COMMUNITY DEVELOPMENT BLK GRNT	\$ 2,303,334	\$ 1,132,350	\$ 1,403,530

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<u>214-PEDESTRIAN GRANT/ART 3</u>			
5650 - Capital Project	\$ 0	\$ 403,000	\$ 618,620
TOTAL PEDESTRIAN GRANT/ART 3	\$ 0	\$ 403,000	\$ 618,620
<u>220-S.B. CO. MEASURE I COMM RAIL</u>			
5999 - Prior Period Adjustment	\$ 120	\$ 0	\$ 0
TOTAL S.B. CO. MEASURE I COMM RAIL	\$ 120	\$ 0	\$ 0
<u>225-CA RECYC/LITTER REDUCTION GRNT</u>			
5005 - Overtime Salaries	\$ 2,527	\$ 4,600	\$ 4,600
Fringe Benefits	37	70	70
5100 - Travel and Meetings	0	2,000	3,000
5102 - Training	900	1,400	1,600
5200 - Operations & Maintenance	22,077	35,000	31,000
5300 - Contract Services	13,500	14,000	15,000
TOTAL CA RECYC/LITTER REDUCTION GRNT	\$ 39,041	\$ 57,070	\$ 55,270
<u>227-USED OIL RECYCLING PROGRAM</u>			
5005 - Overtime Salaries	\$ 12,369	\$ 18,000	\$ 18,000
Fringe Benefits	179	270	270
5100 - Travel and Meetings	0	150	150
5200 - Operations & Maintenance	3,638	7,000	9,000
5501 - Admin./General Overhead	680	1,030	1,050
TOTAL USED OIL RECYCLING PROGRAM	\$ 16,866	\$ 26,450	\$ 28,470
<u>274-STATE GRANTS FUND</u>			
5200 - Operations & Maintenance	\$ 0	\$ 53,710	\$ 75,710
5300 - Contract Services	12,154	42,500	62,500
5607 - Cap Outlay-Imprv Oth Than Bldg	0	0	286,750
5650 - Capital Project	58,477	0	1,900,000
9001 - Transfer Out-General Fund	0	1,150	1,150
9131 - Transfer Out-LMD2	0	0	250,000
9188 - Transfer Out-Integrated Waste	0	5,000	5,000
9705 - Transfer Out-Municipal Utility	0	0	220,000
TOTAL STATE GRANTS FUND	\$ 70,631	\$ 102,360	\$ 2,801,110
<u>275-FEDERAL GRANTS FUND</u>			
5300 - Contract Services	\$ 38,704	\$ 0	\$ 0
5650 - Capital Project	0	1,000,000	1,831,550
9001 - Transfer Out-General Fund	27,484,512	0	0
9281 - Transfer Out-Fire Fund	14,591	0	0
TOTAL FEDERAL GRANTS FUND	\$ 27,537,807	\$ 1,000,000	\$ 1,831,550

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<u>290-LIBRARY FUND</u>			
5000 - Regular Salaries	\$ 1,489,142	\$ 1,941,930	\$ 1,976,340
5010 - Part Time Salaries	401,512	936,400	852,360
Fringe Benefits	884,758	1,244,970	1,240,100
5100 - Travel and Meetings	17,218	26,720	29,790
5102 - Training	0	6,900	0
5105 - Mileage	110	550	350
5150 - Office Supplies & Equipment	4,785	18,000	16,000
5152 - Computer Software	3,879	3,600	3,600
5160 - Membership Dues	3,344	6,170	6,090
5200 - Operations & Maintenance	600,548	767,470	773,520
5207 - O & M/Capital Supplies	50,629	44,000	44,000
5215 - O & M/Computer Equipment	34,035	3,000	61,080
5220 - Cellular Technology	267	0	0
5300 - Contract Services	205,650	356,720	343,940
5400 - Telephone Utilities	1,042	1,200	1,200
5402 - Water Utilities	5,577	6,010	4,060
5403 - Electric Utilities	78,192	85,000	66,360
5405 - Internet Services	20,785	54,000	54,000
5501 - Admin./General Overhead	116,600	128,260	177,320
5603 - Capital Outlay-Equipment	4,181	189,310	0
5725 - Other Expenditures	0	333,400	0
9001 - Transfer Out-General Fund	140,340	0	0
9329 - Transfer Out-Library Cap Fund	500,000	800,000	0
9710 - Transfer Out-Fund 710	0	0	239,470
TOTAL LIBRARY FUND	\$ 4,562,594	\$ 6,953,610	\$ 5,889,580
<u>291-CA STATE LIBRARY</u>			
5200 - Operations & Maintenance	\$ 79,287	\$ 20,000	\$ 20,000
5300 - Contract Services	9,036	0	150
5501 - Admin./General Overhead	530	610	620
TOTAL CA STATE LIBRARY	\$ 88,853	\$ 20,610	\$ 20,770
<u>292-STAFF INNOVATION FD (CA ST LB)</u>			
5100 - Travel and Meetings	\$ 0	\$ 8,500	\$ 18,500
5501 - Admin./General Overhead	250	200	200
TOTAL STAFF INNOVATION FD (CA ST LB)	\$ 250	\$ 8,700	\$ 18,700
<u>329-LIBRARY CAPITAL FUND</u>			
5501 - Admin./General Overhead	\$ 710	\$ 500	\$ 510
5650 - Capital Project	286,082	3,899,340	12,295,000
TOTAL LIBRARY CAPITAL FUND	\$ 286,792	\$ 3,899,840	\$ 12,295,510
<u>354-COPS PROGRAM GRANT-STATE</u>			

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5000 - Regular Salaries	\$ 0	\$ 0	\$ 31,290
Fringe Benefits	0	0	15,650
5100 - Travel and Meetings	3,401	5,000	5,000
5215 - O & M/Computer Equipment	0	0	3,170
5300 - Contract Services	195,424	300,000	375,000
5501 - Admin./General Overhead	3,520	4,400	4,510
TOTAL COPS PROGRAM GRANT-STATE	\$ 202,345	\$ 309,400	\$ 434,620
<u>381-HOMELAND SECURITY GRANT-POLICE</u>			
5300 - Contract Services	\$ 1,347	\$ 0	\$ 0
5603 - Capital Outlay-Equipment	17,253	37,300	35,450
5605 - Capital Outlay-Computer Equip	11,558	0	0
TOTAL HOMELAND SECURITY GRANT-POLICE	\$ 30,158	\$ 37,300	\$ 35,450
<u>383-EMERGENCY MGMT PERFORMNCE GRNT</u>			
5723 - Misc Contributions to Fire	\$ 28,018	\$ 28,020	\$ 35,020
TOTAL EMERGENCY MGMT PERFORMNCE GRNT	\$ 28,018	\$ 28,020	\$ 35,020
<u>396-HOUSING SUCCESSOR AGENCY</u>			
5245 - Subsidies To Low/Mod Housing	\$ 32,971	\$ 33,600	\$ 28,740
5300 - Contract Services	150,000	150,000	150,000
5620 - Project Improvement Costs	3,505,193	0	0
5699 - Capital Proj Contra Acct (FS)	(3,505,193)	0	0
5720 - Misc Contributions to City	200,000	200,000	200,000
TOTAL HOUSING SUCCESSOR AGENCY	\$ 382,971	\$ 383,600	\$ 378,740
<u>399-EIFD</u>			
5100 - Travel and Meetings	\$ 858	\$ 1,000	\$ 200
5150 - Office Supplies & Equipment	750	250	0
5200 - Operations & Maintenance	5,348	100	800
5300 - Contract Services	216,468	0	25,000
5312 - Legal Services	13,111	50,000	7,500
9001 - Transfer Out-General Fund	5,210	0	0
TOTAL EIFD	\$ 241,745	\$ 51,350	\$ 33,500
<u>600-AD 82-1 6TH ST INDUSTRIAL</u>			
5501 - Admin./General Overhead	\$ 10	\$ 0	\$ 0
TOTAL AD 82-1 6TH ST INDUSTRIAL	\$ 10	\$ 0	\$ 0
<u>602-AD 84-1 DAY CREEK/MELLO</u>			
5501 - Admin./General Overhead	\$ 890	\$ 0	\$ 0
TOTAL AD 84-1 DAY CREEK/MELLO	\$ 890	\$ 0	\$ 0

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<u>612-CFD 2001-01</u>			
5501 - Admin./General Overhead	\$ 2,020	\$ 0	\$ 0
TOTAL CFD 2001-01	\$ 2,020	\$ 0	\$ 0
<u>614-CFD 2003-01 PROJECT FUND</u>			
5501 - Admin./General Overhead	\$ 60	\$ 0	\$ 0
TOTAL CFD 2003-01 PROJECT FUND	\$ 60	\$ 0	\$ 0
<u>700-SPORTS COMPLEX</u>			
5000 - Regular Salaries	\$ 691,922	\$ 735,150	\$ 929,870
5005 - Overtime Salaries	42,962	37,220	60,000
5010 - Part Time Salaries	82,006	232,960	232,960
Fringe Benefits	386,834	436,830	532,600
5080 - Pension Expense	(743,371)	0	0
5165 - Licenses, Permits & Fees	0	250	280
5200 - Operations & Maintenance	102,887	126,600	132,790
5204 - O & M/Facilities	36,566	51,620	54,210
5250 - Vehicle Operations & Maint.	1,500	1,500	1,500
5252 - Emergency Equipment & Veh Rntl	3,561	4,500	4,800
5280 - Equip Operations & Maint	15,966	17,600	19,360
5299 - Depreciation Expense	560,032	0	0
5300 - Contract Services	62,422	115,760	57,070
5304 - Contract Serv/Facilities	137,713	181,460	208,080
5310 - Tree Maintenance	0	35,980	37,400
5400 - Telephone Utilities	1,103	1,230	1,230
5401 - Gas Utilities	14,243	14,250	14,250
5402 - Water Utilities	113,309	100,440	117,300
5403 - Electric Utilities	173,538	150,000	199,960
5501 - Admin./General Overhead	20,000	20,000	20,490
5700 - Interest Expense	16,655	15,390	14,160
5701 - Principal Repayments	125,905	127,180	128,410
5704 - Long Term Debt Repymt Contra	(125,905)	0	0
TOTAL SPORTS COMPLEX	\$ 1,719,848	\$ 2,405,920	\$ 2,766,720
<u>705-MUNICIPAL UTILITY</u>			
5000 - Regular Salaries	\$ 350,732	\$ 356,740	\$ 461,260
5010 - Part Time Salaries	32,169	51,810	11,070
Fringe Benefits	197,577	185,510	227,600
5080 - Pension Expense	159,935	0	0
5100 - Travel and Meetings	1,997	5,250	6,010
5102 - Training	17,979	42,000	42,000
5150 - Office Supplies & Equipment	742	2,500	2,500
5152 - Computer Software	11,400	14,000	14,000
5160 - Membership Dues	7,094	20,140	20,240
5161 - Publications & Subscriptions	1,750	1,930	1,930

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5165 - Licenses, Permits & Fees	0	0	170
5209 - O & M/Electric Utility	9,811,021	11,681,870	12,992,210
5215 - O & M/Computer Equipment	2,202	4,000	0
5216 - Solar Net Metering	14,106	1,000	1,000
5220 - Cellular Technology	98,985	86,300	121,300
5299 - Depreciation Expense	1,341,460	0	0
5309 - Contract Srvc/Electric Utility	466,046	937,390	987,220
5312 - Legal Services	50,505	230,000	130,000
5400 - Telephone Utilities	576	540	540
5501 - Admin./General Overhead	200,950	210,690	215,810
5603 - Capital Outlay-Equipment	157,524	215,000	215,000
5650 - Capital Project	133,831	691,000	1,915,370
5699 - Capital Proj Contra Acct (FS)	(136,758)	0	0
5720 - Misc Contributions to City	5,000	5,000	5,000
5725 - Other Expenditures	290,419	0	0
5899 - Clearing Acct-Electric Utility	(370)	0	0
5900 - Bad Debt Expense-Electric Util	25	0	0
9001 - Transfer Out-General Fund	1,457,300	1,474,290	1,745,960
TOTAL MUNICIPAL UTILITY	\$ 14,674,197	\$ 16,216,960	\$ 19,116,190
<u>706-UTILITY PUBLIC BENEFIT FUND</u>			
5000 - Regular Salaries	\$ 113,723	\$ 139,330	\$ 151,710
Fringe Benefits	61,164	68,910	75,080
5160 - Membership Dues	1,270	1,220	1,240
5161 - Publications & Subscriptions	0	200	200
5209 - O & M/Electric Utility	56,015	196,800	206,800
5300 - Contract Services	0	25,000	25,000
5501 - Admin./General Overhead	20,390	19,880	20,360
TOTAL UTILITY PUBLIC BENEFIT FUND	\$ 252,562	\$ 451,340	\$ 480,390
<u>708-RCMU CAPITAL REPLACEMENT FUND</u>			
5501 - Admin./General Overhead	\$ 4,130	\$ 0	\$ 0
TOTAL RCMU CAPITAL REPLACEMENT FUND	\$ 4,130	\$ 0	\$ 0
<u>709-RCMU CAP AND TRADE FUND</u>			
5501 - Admin./General Overhead	\$ 250	\$ 0	\$ 0
TOTAL RCMU CAP AND TRADE FUND	\$ 250	\$ 0	\$ 0
<u>710-SECOND STORY AND BEYOND</u>			
5000 - Regular Salaries	\$ 0	\$ 0	\$ 67,690
5010 - Part Time Salaries	0	0	446,050
Fringe Benefits	0	0	168,650
5100 - Travel and Meetings	0	0	2,500
5102 - Training	0	0	300
5105 - Mileage	0	0	200

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5150 - Office Supplies & Equipment	0	0	5,000
5200 - Operations & Maintenance	0	0	79,980
5215 - O & M/Computer Equipment	0	0	1,000
5300 - Contract Services	0	0	119,300
5402 - Water Utilities	0	0	1,950
5403 - Electric Utilities	0	0	31,960
TOTAL SECOND STORY AND BEYOND	\$ 0	\$ 0	\$ 924,580
<u>711-FIBER OPTIC NETWORK</u>			
5150 - Office Supplies & Equipment	\$ 0	\$ 5,000	\$ 5,000
5160 - Membership Dues	155	550	550
5200 - Operations & Maintenance	202,889	276,200	276,200
5299 - Depreciation Expense	237,560	0	0
5300 - Contract Services	175,685	299,300	187,240
5330 - Payment to Trustee	0	5,500	5,500
5501 - Admin./General Overhead	14,310	14,310	14,660
5650 - Capital Project	677,985	10,000	164,300
5699 - Capital Proj Contra Acct (FS)	(677,985)	0	0
5700 - Interest Expense	349,433	484,100	0
5701 - Principal Repayments	440,000	450,000	0
5704 - Long Term Debt Repymt Contra	(440,000)	0	0
5705 - Defeasance of Bonds	(178,802)	0	0
TOTAL FIBER OPTIC NETWORK	\$ 801,230	\$ 1,544,960	\$ 653,450
<u>712-EQUIP/VEHICLE REPLACEMENT</u>			
5200 - Operations & Maintenance	\$ 165,825	\$ 356,850	\$ 391,890
5299 - Depreciation Expense	775,313	0	0
5300 - Contract Services	0	13,500	12,000
5501 - Admin./General Overhead	22,590	30,080	30,810
5603 - Capital Outlay-Equipment	116,784	529,070	853,430
5604 - Capital Outlay-Vehicles	132,072	380,000	820,000
5650 - Capital Project	149,776	150,000	165,000
5699 - Capital Proj Contra Acct (FS)	(238,604)	0	0
TOTAL EQUIP/VEHICLE REPLACEMENT	\$ 1,123,756	\$ 1,459,500	\$ 2,273,130
<u>714-COMP EQUIP/TECH REPLCMENT FUND</u>			
5000 - Regular Salaries	\$ 0	\$ 0	\$ 36,560
5010 - Part Time Salaries	0	0	67,160
Fringe Benefits	0	0	31,600
5152 - Computer Software	0	175,000	0
5215 - O & M/Computer Equipment	114,791	175,000	125,000
5299 - Depreciation Expense	855,411	0	0
5300 - Contract Services	219,719	4,600,000	1,386,100
5501 - Admin./General Overhead	13,040	19,510	19,980
5603 - Capital Outlay-Equipment	58,317	60,000	60,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
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Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5605 - Capital Outlay-Computer Equip	119,709	1,060,000	195,000
5699 - Capital Proj Contra Acct (FS)	(128,026)	0	0
5700 - Interest Expense	32,269	19,990	0
5703 - Capital Lease Payment	488,350	507,340	0
5704 - Long Term Debt Repymt Contra	(488,350)	0	0
TOTAL COMP EQUIP/TECH REPLCMENT FUND	\$ 1,285,230	\$ 6,616,840	\$ 1,921,400
<u>838-AD 91-2 REDEMPTION-DAY CANYON</u>			
5000 - Regular Salaries	\$ 10,729	\$ 13,360	\$ 14,360
Fringe Benefits	5,952	6,680	7,180
5500 - Assessment Administration	1,900	1,300	1,300
5501 - Admin./General Overhead	2,590	2,770	2,840
TOTAL AD 91-2 REDEMPTION-DAY CANYON	\$ 21,171	\$ 24,110	\$ 25,680
<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	8,163	23,000	23,000
5501 - Admin./General Overhead	720	1,050	1,080
5607 - Cap Outlay-Imprv Oth Than Bldg	0	200,000	0
5650 - Capital Project	5,956	459,870	200,000
TOTAL PD 85 CAPITAL REPLACEMENT FUND	\$ 14,839	\$ 700,920	\$ 241,080
<u>848-PD 85 REDEMPTION FUND</u>			
5000 - Regular Salaries	\$ 118,568	\$ 156,730	\$ 169,250
5005 - Overtime Salaries	3,436	3,680	4,600
Fringe Benefits	65,502	78,430	84,490
5200 - Operations & Maintenance	42,902	57,120	57,270
5204 - O & M/Facilities	0	3,000	3,300
5252 - Emergency Equipment & Veh Rntl	1,979	6,500	6,500
5280 - Equip Operations & Maint	814	3,000	3,300
5300 - Contract Services	261,744	368,470	409,830
5304 - Contract Serv/Facilities	12,621	14,260	15,690
5310 - Tree Maintenance	20,490	24,240	24,380
5400 - Telephone Utilities	1,447	3,940	1,600
5402 - Water Utilities	197,134	193,210	204,200
5403 - Electric Utilities	139,682	136,860	184,270
5500 - Assessment Administration	144,590	99,190	99,190
5501 - Admin./General Overhead	54,060	63,140	64,670
5607 - Cap Outlay-Imprv Oth Than Bldg	108,552	0	479,000
5650 - Capital Project	0	0	600,000
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	\$ 1,293,281	\$ 1,331,530	\$ 2,531,300

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Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
<u>868-CFD 2000-03 PARK MAINTENANCE</u>			
5000 - Regular Salaries	\$ 121,236	\$ 134,670	\$ 138,820
5005 - Overtime Salaries	98	0	0
5010 - Part Time Salaries	4,177	7,280	7,280
Fringe Benefits	67,392	69,470	71,340
5200 - Operations & Maintenance	15,799	27,500	27,500
5300 - Contract Services	71,231	78,520	84,850
5310 - Tree Maintenance	1,082	5,520	25,000
5402 - Water Utilities	123,512	120,020	127,840
5403 - Electric Utilities	2,939	3,120	3,580
5500 - Assessment Administration	1,890	1,290	1,290
5501 - Admin./General Overhead	68,660	79,520	81,450
5607 - Cap Outlay-Imprv Oth Than Bldg	72,261	0	0
TOTAL CFD 2000-03 PARK MAINTENANCE	\$ 550,277	\$ 526,910	\$ 568,950
<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	\$ 220	\$ 220
5160 - Membership Dues	0	80	80
5200 - Operations & Maintenance	0	11,070	11,070
5300 - Contract Services	4,909	19,060	19,060
5380 - Contract Equip. Maint/Repair	0	110	110
5403 - Electric Utilities	6,383	6,500	6,500
5500 - Assessment Administration	1,960	1,850	1,850
5501 - Admin./General Overhead	0	3,030	3,100
9130 - Transfer Out-LMD1	26,440	37,720	70,920
9141 - Transfer Out-Fund 141	7,940	11,320	21,700
9151 - Transfer Out-Fund 151	7,940	11,320	16,830
9152 - Transfer Out-SLD2	18,510	26,400	44,240
9847 - Transfer Out-Fund 847	10,580	15,090	25,990
9848 - Transfer Out-Fund 848	11,900	15,090	29,360
9877 - Transfer Out - CFD Emp Lak	97,050	99,960	106,160
TOTAL CFD 2018-01 EMPIRE LAKES	\$ 193,612	\$ 258,820	\$ 357,190
<u>878-CFD 2022-01 STREET LIGHTING</u>			
5500 - Assessment Administration	\$ 0	\$ 0	\$ 30
9151 - Transfer Out-Fund 151	0	0	5,920
9152 - Transfer Out-SLD2	0	0	150
9156 - Transfer Out-SLD6	0	0	6,610
TOTAL CFD 2022-01 STREET LIGHTING	\$ 0	\$ 0	\$ 12,710

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Expenditure Detail – All Funds

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<u>879-CFD 2022-02 INDUSTRIAL SERVICE</u>			
5500 - Assessment Administration	\$ 0	\$ 0	\$ 20
TOTAL CFD 2022-02 INDUSTRIAL SERVICE	\$ 0	\$ 0	\$ 20
TOTAL CITY OF RANCHO CUCAMONGA	\$ 195,008,586	\$ 278,469,810	\$ 289,179,800
<u>R.C. FIRE PROTECTION DISTRICT</u>			
<u>281-FIRE FUND</u>			
5000 - Regular Salaries	\$ 15,997,334	\$ 16,488,240	\$ 17,634,280
5005 - Overtime Salaries	4,506,318	4,702,610	5,071,980
5010 - Part Time Salaries	57,363	92,160	92,160
Fringe Benefits	11,005,080	12,858,230	12,682,220
5082 - Reimb Personnel from CFD 85-1	(6,225,520)	(7,536,140)	(9,075,680)
5083 - Reimb Personnel from CFD 88-1	(2,358,010)	(2,473,140)	(2,402,870)
5093 - Other Funds-Salary Reimbursmnt	(28,018)	(28,020)	(35,020)
5100 - Travel and Meetings	14,618	37,400	39,520
5102 - Training	120,820	191,070	202,420
5150 - Office Supplies & Equipment	15,573	32,000	32,000
5151 - Postage	19	300	300
5155 - Public Relations/Educ Material	24,825	25,750	30,750
5160 - Membership Dues	5,115	10,080	9,590
5161 - Publications & Subscriptions	5,658	11,720	8,020
5165 - Licenses, Permits & Fees	9,815	10,870	11,060
5200 - Operations & Maintenance	361,443	420,460	402,040
5204 - O & M/Facilities	44,056	70,500	77,550
5220 - Cellular Technology	65,540	67,620	71,320
5240 - Operation of Acquired Property	1,755	2,800	2,800
5250 - Vehicle Operations & Maint.	162,227	226,860	230,480
5252 - Emergency Equipment & Veh Rntl	0	1,500	1,500
5255 - Gasoline	49,679	46,810	63,800
5256 - Diesel Fuel	184,909	193,620	259,200
5258 - Propane	2,132	15,000	15,000
5280 - Equip Operations & Maint	37,103	44,680	48,350
5285 - Safety Gear & Equipment	127,761	118,740	124,740
5290 - Specialized Tools & Equipment	44,235	55,160	41,510
5291 - Equipment Supplies & Repairs	54,313	74,200	71,200
5300 - Contract Services	1,441,241	1,644,910	1,616,290
5304 - Contract Serv/Facilities	306,045	412,630	446,460
5312 - Legal Services	34,642	75,000	50,000
5320 - Hazardous Waste Removal	0	2,500	2,500
5321 - Fire Incident Costs	6,079	10,000	10,000
5400 - Telephone Utilities	15,815	19,160	18,440
5401 - Gas Utilities	13,041	21,860	37,900
5402 - Water Utilities	25,539	29,480	28,790
5403 - Electric Utilities	108,701	116,650	133,150
5410 - Property Insurance	102,412	395,220	188,310

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Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5411 - Other Insurance	28,616	47,800	53,020
5416 - General Liability Insurance	451,090	598,740	851,700
5500 - Assessment Administration	97,570	70,350	70,420
5501 - Admin./General Overhead	3,270,700	3,353,760	3,353,760
5510 - Property Tax Admin. Fee	166,309	163,810	186,910
5700 - Interest Expense	31,368	14,430	920
5701 - Principal Repayments	368,617	385,560	110,170
5704 - Long Term Debt Repymt Contra	(368,617)	0	0
5720 - Misc Contributions to City	727,480	927,600	951,600
5725 - Other Expenditures	3,618,000	3,717,000	3,820,000
9282 - Transfer Out-CFD 85-1	0	1,240,940	2,735,990
9283 - Transfer Out-CFD 88-1	2,177,761	2,322,900	2,450,600
TOTAL FIRE FUND	\$ 36,908,552	\$ 41,331,380	\$ 42,827,150
<u>282-COMMUNITY FACILITIES DIST 85-1</u>			
5081 - Reimb Personnel to Fire Fund	\$ 6,225,520	\$ 7,536,140	\$ 9,075,680
5165 - Licenses, Permits & Fees	3,641	3,690	5,850
5200 - Operations & Maintenance	9,695	10,000	11,250
5300 - Contract Services	378,183	418,020	458,660
5400 - Telephone Utilities	4,457	5,070	7,960
5401 - Gas Utilities	12,571	15,460	41,540
5402 - Water Utilities	13,484	13,890	15,820
5403 - Electric Utilities	58,393	68,020	83,170
5501 - Admin./General Overhead	292,080	329,070	329,070
5650 - Capital Project	0	855,000	647,920
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 6,998,024	\$ 9,254,360	\$ 10,676,920
<u>283-COMMUNITY FACILITIES DIST 88-1</u>			
5081 - Reimb Personnel to Fire Fund	\$ 2,358,010	\$ 2,473,140	\$ 2,402,870
5165 - Licenses, Permits & Fees	1,536	1,660	1,750
5200 - Operations & Maintenance	3,077	4,000	3,850
5300 - Contract Services	93,824	103,950	328,980
5400 - Telephone Utilities	1,812	2,180	1,900
5401 - Gas Utilities	3,394	4,380	8,000
5402 - Water Utilities	4,573	5,240	4,470
5403 - Electric Utilities	19,218	20,260	24,060
5501 - Admin./General Overhead	110,760	130,110	130,110
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,596,204	\$ 2,744,920	\$ 2,905,990
<u>285-FIRE TECHNOLOGY FEE FUND</u>			
5501 - Admin./General Overhead	\$ 210	\$ 0	\$ 0
TOTAL FIRE TECHNOLOGY FEE FUND	\$ 210	\$ 0	\$ 0
<u>288-FIRE PROTECTION CAPITAL FUND</u>			

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Expenditure Detail – All Funds

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
5152 - Computer Software	\$ 0	\$ 246,000	\$ 71,000
5200 - Operations & Maintenance	234,525	189,600	189,600
5207 - O & M/Capital Supplies	302,091	1,407,000	1,453,900
5215 - O & M/Computer Equipment	11,748	34,310	3,000
5250 - Vehicle Operations & Maint.	30,557	50,000	50,000
5280 - Equip Operations & Maint	2,255	3,000	3,000
5290 - Specialized Tools & Equipment	101,597	3,000	3,000
5300 - Contract Services	69,745	260,000	514,000
5321 - Fire Incident Costs	0	5,000	5,000
5501 - Admin./General Overhead	51,700	57,870	57,870
5602 - Capital Outlay-Bldg & Imprvmnt	46,000	200,000	150,000
5603 - Capital Outlay-Equipment	7,180	0	420,500
5604 - Capital Outlay-Vehicles	884,624	2,696,000	3,405,000
5605 - Capital Outlay-Computer Equip	113,568	695,000	175,000
5606 - Capital Outlay-Furn/Fixtures	12,132	0	0
5650 - Capital Project	2,765,590	14,375,520	1,935,970
9714 - Transfer Out - Comptr Eq Rplc	105,466	105,470	0
TOTAL FIRE PROTECTION CAPITAL FUND	\$ 4,738,778	\$ 20,327,770	\$ 8,436,840
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 51,241,768	\$ 73,658,430	\$ 64,846,900
TOTAL ALL FUNDS	\$ 246,250,354	\$ 352,128,240	\$ 354,026,700

CITY OF RANCHO CUCAMONGA, CALIFORNIA
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Expenditures by Fund

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
<u>CITY OF RANCHO CUCAMONGA</u>			
GENERAL FUND			
<u>DIVISION</u>			
001 - NON-DEPARTMENTAL GENERAL	\$ 9,946,887	\$ 6,163,480	\$ 6,829,580
002 - NON-DEPARTMENTAL PERSONNEL	155,793	2,100,090	216,590
101 - CITY COUNCIL	133,541	128,250	138,120
102 - CITY MANAGEMENT	1,018,340	1,212,300	1,206,370
103 - CITY CLERK	2,073	2,010	2,010
104 - ANIMAL CARE AND SERVICES	2,772,842	3,650,100	3,653,230
106 - RECORDS MANAGEMENT	533,545	1,108,730	730,700
107 - HEALTHY RC PROGRAM	508,947	641,680	663,660
108 - COMMUNITY AFFAIRS	492,372	543,740	540,770
201 - ADMIN SRVCS-ADMINISTRATION	196,618	224,340	305,470
204 - BUSINESS LICENSING	364,903	429,650	448,030
205 - CITY FACILITIES	952,244	1,143,940	1,346,450
206 - FINANCE	1,602,920	1,850,760	2,084,210
209 - INNOVATION & TECHNOLOGY SRVCS	3,839,886	4,608,440	5,523,610
210 - HUMAN RESOURCES	576,196	760,470	925,970
211 - PROCUREMENT	226,379	262,700	252,570
212 - RISK MANAGEMENT	268,154	313,410	688,650
213 - TREASURY MANAGEMENT	31,015	27,890	32,160
217 - CITY TELECOMMUNICATIONS	225,474	249,450	245,450
301 - ECONOMIC AND COMMUNITY DVLPMNT	811,438	1,460,730	1,719,830
302 - BUILDING AND SAFETY	1,992,205	2,422,190	2,573,840
303 - ENGINEERING - ADMINISTRATION	355,031	535,670	572,230
305 - ENGINEERING - DEVELOPMENT MGT	967,200	1,354,720	1,509,930
306 - ENGINEERING - NPDES	194,506	338,830	491,470
307 - ENGINEERING - PROJECT MGT	410,282	840,300	959,690
308 - ENGINEERING - TRAFFIC MGT	231,311	304,470	393,880
311 - FIRE FACILITIES MAINTENANCE	353,537	401,390	419,200
312 - CITY FACILITIES MAINTENANCE	3,265,173	4,559,120	4,841,780
314 - PLANNING	1,505,998	2,185,510	2,826,490
315 - PLANNING COMMISSION	15,057	21,590	21,210
317 - VEHICLE AND EQUIP. MAINT.	2,006,947	2,290,360	2,439,350
318 - STREET MAINTENANCE	1,996,603	2,902,980	2,701,270
319 - PARK MAINTENANCE	2,577,462	2,884,920	3,139,060
322 - COMMUNITY IMPROVEMENT	782,696	874,930	924,980
401 - COMMUNITY SRVCS-ADMINISTRATION	1,892,605	2,191,950	3,234,630
402 - CSD-CENTRAL PARK OPERATIONS	688,097	1,453,340	1,383,020
403 - CSD-LIONS CENTER	126,946	637,640	0
404 - CSD-RC FAMILY RESOURCE CENTER	132,828	155,560	134,950
405 - CSD-RC SPORTS CENTER	346,157	611,250	343,030
406 - CSD-SPECIAL EVENTS	264,090	506,850	541,790
407 - CSD-VICTORIA GARDENS CULT CTR	916,105	3,167,720	2,492,640
408 - CSD-CONTRACT CLASSES	261,016	610,630	369,910
409 - CSD-PARK SERVICES	256,109	444,290	447,820
701 - POLICE-ADMINISTRATION	44,519,071	48,954,570	51,955,060

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Expenditures by Fund

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
TOTAL GENERAL FUND	\$ 90,716,599	\$ 107,532,940	\$ 112,270,660
OTHER GENERAL FUNDS			
003 - REIMB ST/COUNTY PARKING CIT	\$ 102,631	\$ 95,930	\$ 93,340
006 - CVWD REIMBURSEMENTS	585,832	618,230	500,760
016 - COMM DEV TECHNICAL SRVCS FUND	802,189	709,000	230,660
017 - LAW ENFORCEMENT RESERVE	504,323	394,560	554,710
018 - TRAFFIC SAFETY	247,317	409,650	401,760
020 - CITY TECHNOLOGY FEE FUND	145,910	152,710	156,420
022 - MOBILE HOME PARK PROGRAM	23,550	33,740	34,130
023 - ACCESSIBILITY COMPLIANCE FUND	10,335	31,940	32,030
025 - CAPITAL RESERVE	5,409,260	10,842,780	16,056,710
073 - BENEFITS CONTINGENCY	1,425,059	1,139,460	1,193,630
TOTAL OTHER GENERAL FUNDS	\$ 9,256,406	\$ 14,428,000	\$ 19,254,150
SPECIAL REVENUE			
100 - ASSESSMENT DISTRICTS ADMIN	\$ 892,880	\$ 792,950	\$ 831,740
101 - AD 93-1 MASI COMMERCE CENTER	312,287	0	0
105 - AB2766 AIR QUALITY IMPROVEMENT	250,426	312,120	611,650
106 - MSRC AIR POLLUTION REDUCT GRNT	22,405	0	10,000
109 - PUBLIC ART TRUST FUND	4,163	48,510	48,520
110 - BEAUTIFICATION	790	400	410
111 - PARK LAND ACQUISITION	2,480	2,850	2,920
112 - DRAINAGE FAC/GENERAL	188,459	156,700	108,110
113 - COMMUNITY/REC CENTER DEVELPMNT	910	690	710
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	250	130	130
115 - HENDERSON/WARDMAN DRAINAGE	360	0	0
116 - ETIWANDA DRAINAGE	39,323	103,310	103,390
118 - UPPER ETIWANDA DRAINAGE	450	0	0
119 - PARK IMPROVEMENT	750	1,911,860	1,024,570
120 - PARK DEVELOPMENT	514,443	518,580	107,760
122 - SOUTH ETIWANDA DRAINAGE	800	460	470
123 - LIBRARY IMPACT FEE	260	1,150	1,180
124 - TRANSPORTATION	1,495,315	8,790,260	7,412,530
125 - ANIMAL CENTER IMPACT FEE	60	20,630	260,650
126 - LOWER ETIWANDA DRAINAGE	480	290	300
127 - POLICE IMPACT FEE	200	171,280	171,310
128 - ETIWANDA NO. EQUESTRIAN FACIL.	540	0	0
129 - UNDERGROUND UTILITIES	102,947	4,980	5,100
130 - LMD #1 GENERAL CITY	1,234,981	1,764,620	1,546,360
131 - LMD #2 VICTORIA	4,237,013	6,330,540	6,449,420
133 - LMD #3B MEDIANS	816,101	1,153,460	1,126,540
134 - LMD #4R TERRA VISTA	2,693,676	3,477,670	4,788,330
135 - LMD #5 ANDOVER	4,380	9,420	9,650
136 - LMD #6R CARYN COMMUNITY	494,574	679,620	721,400
137 - LMD #7 NORTH ETIWANDA	1,179,669	1,345,500	1,615,150
138 - LMD #8 SOUTH ETIWANDA	40,336	47,720	39,190
139 - LMD #9 LOWER ETIWANDA	582,592	691,600	749,500
140 - LMD #10 RANCHO ETIWANDA	609,094	784,140	1,214,030
141 - LMD 1 CAPITAL REPLACEMENT FUND	15,909	166,760	297,170
150 - GENERAL CITY STREET LIGHTS	419,144	350,000	350,000

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Expenditures by Fund

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151 - SLD #1 ARTERIAL	842,418	912,010	1,022,090
152 - SLD #2 RESIDENTIAL	473,642	497,360	527,180
153 - SLD #3 VICTORIA	253,593	255,630	286,830
154 - SLD #4 TERRA VISTA	135,587	156,920	182,620
155 - SLD #5 CARYN COMMUNITY	51,422	56,800	51,660
156 - SLD #6 INDUSTRIAL AREA	99,128	118,810	86,810
157 - SLD #7 NORTH ETIWANDA	154,192	172,690	157,200
158 - SLD #8 SOUTH ETIWANDA	73,000	90,070	112,150
174 - STATE GAS TAX	5,246,705	7,756,680	6,392,940
176 - MEASURE I 1990-2010	12,925	230	240
177 - MEASURE I 2010-2040	2,049,584	3,935,700	3,636,660
179 - ROAD MAINT & REHAB ACCT	2,376,551	1,604,350	5,049,460
181 - SB 1 - TCEP	7,482,725	62,352,350	47,152,410
188 - INTEGRATED WASTE MANAGEMENT	1,579,307	1,554,560	1,457,480
194 - PROPOSITION 1B STATE FUNDING	200	110	0
195 - STATE ASSET SEIZURE	16,627	4,150	3,060
196 - CA ASSET SEIZURE 15%	70	3,020	3,020
198 - CITYWIDE INFRASTRUCTURE IMPRV	299,344	1,446,540	4,170,540
204 - COMMUNITY DEVELOPMENT BLK GRNT	2,303,335	1,132,350	1,403,530
214 - PEDESTRIAN GRANT/ART 3	0	403,000	618,620
220 - S.B. CO. MEASURE I COMM RAIL	120	0	0
225 - CA RECYC/LITTER REDUCTION GRNT	39,040	57,070	55,270
227 - USED OIL RECYCLING PROGRAM	16,866	26,450	28,470
274 - STATE GRANTS FUND	70,631	102,360	2,801,110
275 - FEDERAL GRANTS FUND	27,537,806	1,000,000	1,831,550
290 - LIBRARY FUND	4,562,597	6,953,610	5,889,580
291 - CA STATE LIBRARY	88,852	20,610	20,770
292 - STAFF INNOVATION FD (CA ST LB)	250	8,700	18,700
329 - LIBRARY CAPITAL FUND	286,792	3,899,840	12,295,510
354 - COPS PROGRAM GRANT-STATE	202,345	309,400	434,620
381 - HOMELAND SECURITY GRANT-POLICE	30,158	37,300	35,450
383 - EMERGENCY MGMT PERFORMNCE GRNT	28,018	28,020	35,020
396 - HOUSING SUCCESSOR AGENCY	382,971	383,600	378,740
399 - EIFD	241,745	51,350	33,500
838 - AD 91-2 REDEMPTION-DAY CANYON	21,171	24,110	25,680
847 - PD 85 CAPITAL REPLACEMENT FUND	14,839	700,920	241,080
848 - PD 85 REDEMPTION FUND	1,293,281	1,331,530	2,531,300
868 - CFD 2000-03 PARK MAINTENANCE	550,276	526,910	568,950
875 - CFD 2017-01 NO. ETIWANDA	1,220	1,220	1,220
876 - CFD 2018-01 EMPIRE LAKES	193,612	258,820	357,190
878 - CFD 2022-01 STREET LIGHTING	0	0	12,710
879 - CFD 2022-02 INDUSTRIAL SERVICE	0	0	20
TOTAL SPECIAL REVENUE	\$ 75,171,392	\$ 127,813,350	\$ 129,519,130
CAPITAL PROJECTS			
600 - AD 82-1 6TH ST INDUSTRIAL	\$ 10	\$ 0	\$ 0
602 - AD 84-1 DAY CREEK/MELLO	890	0	0
612 - CFD 2001-01	2,020	0	0
614 - CFD 2003-01 PROJECT FUND	60	0	0
TOTAL CAPITAL PROJECTS	\$ 2,980	\$ 0	\$ 0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Expenditures by Fund

	2021/22 Actual	2022/23 Adopted Budget	2023/24 Preliminary Budget
ENTERPRISE FUNDS			
700 - SPORTS COMPLEX	\$ 1,719,849	\$ 2,405,920	\$ 2,766,720
705 - MUNICIPAL UTILITY	14,674,198	16,216,960	19,116,190
706 - UTILITY PUBLIC BENEFIT FUND	252,562	451,340	480,390
708 - RCMU CAPITAL REPLACEMENT FUND	4,130	0	0
709 - RCMU CAP AND TRADE FUND	250	0	0
710 - SECOND STORY AND BEYOND	0	0	924,580
711 - FIBER OPTIC NETWORK	801,230	1,544,960	653,450
TOTAL ENTERPRISE FUNDS	\$ 17,452,219	\$ 20,619,180	\$ 23,941,330
INTERNAL SERVICE FUNDS			
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,123,756	\$ 1,459,500	\$ 2,273,130
714 - COMP EQUIP/TECH REPLCMENT FUND	1,285,230	6,616,840	1,921,400
TOTAL INTERNAL SERVICE FUNDS	\$ 2,408,986	\$ 8,076,340	\$ 4,194,530
TOTAL CITY OF RANCHO CUCAMONGA	\$ 195,008,582	\$ 278,469,810	\$ 289,179,800
<u>R.C. FIRE PROTECTION DISTRICT</u>			
SPECIAL REVENUE			
281 - FIRE FUND	\$ 36,908,554	\$ 41,331,380	\$ 42,827,150
282 - COMMUNITY FACILITIES DIST 85-1	6,998,023	9,254,360	10,676,920
283 - COMMUNITY FACILITIES DIST 88-1	2,596,205	2,744,920	2,905,990
285 - FIRE TECHNOLOGY FEE FUND	210	0	0
288 - FIRE PROTECTION CAPITAL FUND	4,738,778	20,327,770	8,436,840
TOTAL SPECIAL REVENUE	\$ 51,241,770	\$ 73,658,430	\$ 64,846,900
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 51,241,770	\$ 73,658,430	\$ 64,846,900
TOTAL ALL FUNDS	\$ 246,250,352	\$ 352,128,240	\$ 354,026,700

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Summary

DEPARTMENT	ADOPTED 2021/22	ADOPTED 2022/23	PRELIMINARY 2023/24
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	18.00	19.00
TOTAL GOVERNANCE	24.00	25.00	26.00
PUBLIC SAFETY			
Fire District	122.00	131.00	131.00
Animal Services	19.00	23.00	24.00
Community Improvement	5.25	5.75	5.75
TOTAL PUBLIC SAFETY	146.25	159.75	160.75
CIVIC AND CULTURAL SERVICES			
Records Management	5.00	5.50	6.00
Community Services	31.00	37.00	37.00
Library Services	26.00	29.00	29.00
TOTAL CIVIC AND CULTURAL SERVICES	62.00	71.50	72.00
ADMINISTRATIVE SERVICES			
Administration/Procurement	1.00	4.00	3.00
Finance	23.00	24.14	24.50
Human Resources	8.00	9.00	11.00
Innovation and Technology	25.00	25.00	26.00
TOTAL ADMINISTRATIVE SERVICES	57.00	62.14	64.50
ECONOMIC AND COMMUNITY DEVELOPMENT			
Building and Safety Services	16.25	20.25	20.25
Engineering Services	36.50	38.50	39.50
Planning and Economic Development	14.00	19.00	18.00
Public Works Services	122.00	130.00	129.00
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	188.75	207.75	206.75
TOTAL FULL-TIME POSITIONS	478.00	526.14	530.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2021/22	ADOPTED 2022/23	PRELIMINARY 2023/24
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	2.00	2.00
Assistant City Manager	0.50	1.00	1.00
Assistant to the City Manager	-	1.00	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*	0.50	-	1.00
Executive Assistant II (1)	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Management Analyst I	2.00	2.00	2.00
Management Analyst II	1.00	1.00	1.00
Management Analyst III	1.00	1.00	1.00
Principal Management Analyst	1.00	-	-
Senior Executive Assistant	1.00	1.00	1.00
Total City Management	17.00	18.00	19.00
TOTAL GOVERNANCE	24.00	25.00	26.00
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	1.00
Executive Assistant I	1.00	-	-
Executive Assistant II	1.00	1.00	1.00
Field Training Officer	1.00	1.00	1.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED	ADOPTED	PRELIMINARY
	2021/22	2022/23	2023/24
Fire Battalion Chief	4.00	4.00	4.00
Fire Captain (2)	27.00	30.00	30.00
Fire Chief	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00
Fire Engineer (2)	27.00	30.00	30.00
Fire Equipment Apprentice Mechanic	1.00	-	-
Fire Equipment Lead Mechanic	1.00	1.00	1.00
Fire Equipment Mechanic	2.00	3.00	3.00
Fire Marshall	1.00	1.00	1.00
Fire Prevention Specialist I**	2.00	2.00	-
Fire Prevention Specialist II*	2.00	2.00	4.00
Fire Prevention Supervisor	2.00	2.00	2.00
Fire Shop Supervisor	1.00	1.00	1.00
Firefighter (2)	33.00	36.00	36.00
Management Aide	-	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Total Fire District	122.00	131.00	131.00
Animal Services			
Administrative Assistant	-	-	-
Animal Behavior Specialist	1.00	1.00	1.00
Animal Care Supervisor	2.00	2.00	2.00
Animal Caretaker* (5)	-	1.00	2.00
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 (7)	1.00	1.00	1.00
Animal Services Officer	3.00	-	-
Animal Services Officer II**	-	4.00	4.00
Community Programs Specialist	-	-	-
Customer Care Assistant	2.00	3.00	3.00
Deputy Director of Animal Services	-	1.00	1.00
Management Aide	1.00	1.00	1.00
Senior Animal Care Supervisor**	-	1.00	-
Senior Animal Services Officer	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	3.00
Total Animal Services	19.00	23.00	24.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2021/22	ADOPTED 2022/23	PRELIMINARY 2023/24
Community Improvement			
Community Improvement Manager	1.00	1.00	1.00
Community Improvement Supervisor*** (15)	-	-	0.50
Community Improvement Officer I (3)	1.00	1.50	1.50
Community Improvement Officer II	2.00	2.00	2.00
Management Analyst I (4)	0.25	0.25	0.25
Senior Community Improvement Officer**** (15)	1.00	1.00	0.50
Total Community Improvement	5.25	5.75	5.75
TOTAL PUBLIC SAFETY	146.25	159.75	160.75
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	-	0.50	1.00
Total Records Management	5.00	5.50	6.00
Community Services			
Administrative Assistant	1.00	1.00	1.00
Box Office Coordinator	1.00	1.00	-
Community Services Coordinator**	10.00	11.00	10.00
Community Services Director	1.00	1.00	1.00
Community Services Superintendent	2.00	3.00	3.00
Community Services Supervisor	4.00	6.00	6.00
Community Services Technician	1.00	1.00	1.00
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	2.00
Management Analyst II	1.00	-	-
Management Analyst III	1.00	1.00	1.00
Lead Park Ranger	1.00	1.00	1.00
Patron and Events Supervisor	1.00	1.00	1.00
Procurement Technician (5)	-	1.00	1.00
Theater Productions Supervisor	1.00	1.00	1.00
Theatre Production Coordinator	-	1.00	1.00
Theatre Technician III* (7)	-	1.00	2.00
Total Community Services	31.00	37.00	37.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2021/22	ADOPTED 2022/23	PRELIMINARY 2023/24
Library Services			
Deputy Director of Library Services	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Librarian I	7.00	7.00	7.00
Librarian II	4.00	4.00	4.00
Library Assistant I	-	2.00	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	5.00	5.00
Senior Librarian	2.00	2.00	2.00
Total Library Services	26.00	29.00	29.00
TOTAL CIVIC AND CULTURAL SERVICES	62.00	71.50	72.00
ADMINISTRATIVE SERVICES			
Administration/Procurement			
DCM/Administrative Services**	1.00	1.00	-
Procurement Manager	-	1.00	1.00
Procurement Technician	-	2.00	2.00
Total Admin/Procurement	1.00	4.00	3.00
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 Program Supervisor	1.00	1.00	1.00
Business License Technician	1.00	1.00	1.00
Community Improvement Officer I (3)	-	0.50	0.50
Customer Services Representative	2.00	2.00	2.00
Deputy Director of Finance	1.00	0.64	1.00
Executive Assistant I	1.00	1.00	1.00
Finance Director	1.00	2.00	2.00
Finance Manager	-	-	-
Management Aide	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Payroll Supervisor	1.00	1.00	1.00
Principal Accountant	1.00	1.00	1.00
Revenue Manager	-	-	-
Senior Accountant	2.00	2.00	2.00
Senior Business License Clerk	1.00	1.00	1.00
Special Districts Analyst	1.00	1.00	1.00
Total Finance	23.00	24.14	24.50

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2021/22	ADOPTED 2022/23	PRELIMINARY 2023/24
Human Resources			
Administrative Assistant	-	1.00	1.00
Deputy Human Resources Director	1.00	1.00	-
Human Resources Business Partner***	2.00	3.00	3.50
Human Resources Director	1.00	1.00	2.00
Human Resources Technician****	2.00	1.00	0.50
Management Analyst I	1.00	0.50	-
Risk Manager	-	-	1.00
Risk Management Coordinator	-	-	1.00
Safety Officer	-	-	1.00
Senior Human Resources Business Partner	-	0.50	1.00
Senior Risk Management Analyst	1.00	1.00	-
Total Human Resources	8.00	9.00	11.00
Innovation and Technology			
Administrative Assistant	2.00	2.00	2.00
Chief Information Security Officer	-	1.00	1.00
Deputy Director of Innovation and Technology	1.00	1.00	1.00
GIS Analyst	2.00	2.00	2.00
GIS Specialist	2.00	2.00	2.00
GIS Supervisor	1.00	1.00	1.00
Information Technology Analyst I (6)	3.00	3.00	3.00
Information Technology Analyst II (7)	3.00	4.00	4.00
Information Technology Operations Supervisor	-	1.00	1.00
Information Technology Specialist II* (5)	2.00	2.00	3.00
Information Technology Technician	1.00	1.00	1.00
Information and Technology Director	1.00	1.00	1.00
Management Analyst I	-	1.00	1.00
Procurement Manager	1.00	-	-
Procurement Technician	2.00	-	-
Senior GIS Analyst (8)	1.00	1.00	1.00
Senior Information Technology Analyst	2.00	2.00	2.00
Senior Information Technology Specialist	1.00	-	-
Total Innovation and Technology	25.00	25.00	26.00
TOTAL ADMINISTRATIVE SERVICES	57.00	62.14	64.50

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED	ADOPTED	PRELIMINARY
	2021/22	2022/23	2023/24
ECONOMIC AND COMMUNITY DEVELOPMENT			
Planning and Economic Development			
Assistant Planner	2.00	2.00	2.00
Associate Planner	2.00	2.00	2.00
Community Development Technician II	-	-	1.00
DCM/Economic & Community Development	1.00	1.00	1.00
Deputy Director of Economic Development (9)	-	1.00	1.00
Deputy Director of Planning	-	1.00	1.00
Economic Development Manager (11)	-	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Management Analyst I**	-	1.00	-
Management Analyst II (7,10)	2.00	3.00	3.00
Planning and Economic Development Director	-	1.00	1.00
Planning Director	1.00	-	-
Planning Technician	1.00	1.00	-
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00
Total Planning and Economic Development	14.00	19.00	18.00
Building and Safety Services			
Administrative Assistant	1.00	2.00	2.00
Building and Safety Director	1.00	1.00	1.00
Building Inspection Supervisor	1.00	1.00	-
Building Inspector	4.00	4.00	4.00
Building & Safety Manager	-	-	1.00
Community Development Technician II (12)	1.00	3.00	3.00
Deputy Director of Building and Safety	-	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Management Analyst I (4)	0.25	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 (13)	1.00	1.00	1.00
Public Service Technician III**** (15)	1.00	1.00	0.50
Senior Building Inspector	1.00	1.00	1.00
Senior Public Service Technician*** (15)	-	-	0.50
Senior Plans Examiner	1.00	1.00	1.00
Total Building and Safety Services	16.25	20.25	20.25

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED	ADOPTED	PRELIMINARY
	2021/22	2022/23	2023/24
Engineering Services			
Administrative Assistant	1.00	1.00	1.00
Assistant Engineer	6.00	6.00	7.00
Associate Engineer	6.00	6.00	5.00
Customer Services Specialist III*	-	2.00	3.00
Deputy Director of Engineering	1.00	1.00	1.00
Deputy Director of Engineering/Utility Manager	1.00	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	1.00
Management Aide	2.00	2.00	2.00
Management Analyst I (4),(15)	2.50	2.50	2.00
Management Analyst II (15)	-	-	0.50
Principal Engineer	1.00	1.00	1.00
Public Services Technician III	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	1.00	1.00	1.00
Supervising Public Works Inspector	1.00	1.00	1.00
Traffic Engineer	1.00	1.00	1.00
Utilities Operations Supervisor	1.00	1.00	1.00
Utility Marker	-	1.00	1.00
Total Engineering Services	36.50	38.50	39.50
Public Works Services			
Administrative Assistant	1.00	1.00	1.00
Assistant Engineer	1.00	-	-
Associate Engineer	-	1.00	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** (7)	15.00	16.00	15.00
Lead Mechanic	1.00	1.00	1.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED	ADOPTED	PRELIMINARY
	2021/22	2022/23	2023/24
Maintenance Coordinator* (7)	10.00	11.00	12.00
Maintenance Supervisor	10.00	9.00	9.00
Maintenance Worker (5,14)	50.00	55.00	55.00
Management Analyst I	2.00	2.00	2.00
Management Analyst III	1.00	1.00	1.00
Mechanic	2.00	3.00	3.00
Parks/Landscape Maintenance Superintendent	1.00	1.00	1.00
Public Works Safety Coordinator	1.00	1.00	-
Public Works Services Director	1.00	1.00	1.00
Senior Maintenance Worker (7)	11.00	11.00	11.00
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	1.00
Total Public Works Services	122.00	130.00	129.00
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	188.75	207.75	206.75
TOTAL FULL-TIME POSITIONS	478.00	526.14	530.00
PART-TIME EMPLOYEES FTEs (FULL TIME EQUIVALENTS)			
GOVERNANCE			
City Management	-	0.46	-
TOTAL CITY MANAGEMENT	-	0.46	-
PUBLIC SAFETY			
Fire District	2.76	2.76	2.76
Animal Services	14.52	14.39	12.07
Community Improvement	0.46	0.46	0.46
TOTAL PUBLIC SAFETY	17.74	17.61	15.29
CIVIC AND CULTURAL SERVICES			
Records Management	-	0.40	0.71
Community Services	64.16	63.87	54.17
Library Services	18.87	23.60	31.15
TOTAL CIVIC AND CULTURAL SERVICES	83.03	87.87	86.03
ADMINISTRATIVE SERVICES			
Administration/Procurement	-	0.60	-
Innovation and Technology	0.77	0.24	1.43
Finance	0.33	-	-
TOTAL ADMINISTRATIVE SERVICES	1.10	0.84	1.43

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2021/22	ADOPTED 2022/23	PRELIMINARY 2023/24
ECONOMIC AND COMMUNITY DEVELOPMENT			
Building and Safety Services	0.46	-	-
Engineering Services	0.72	0.72	0.14
Planning and Economic Development	-	0.35	0.88
Public Works Services	31.78	28.16	28.16
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	32.96	29.23	29.18
TOTAL PART-TIME POSITIONS	134.83	136.01	131.93

Changes in staffing levels for Fiscal Year 2023/24 Adopted Budget

- *Position(s) funded for FY 2023/24
- **Position(s) defunded for FY 2023/24
- ***Position(s) funded for half the year for FY 2023/24.
- ****Position(s) defunded for half the year for FY 2023/24.

- (1) Position underfilled by Executive Assistant I
- (2) Three Fire Captain and three Fire Engineer positions underfilled by Firefighter positions
- (3) One position split between Community Improvement (50%) and Finance (50%)
- (4) One position split between Building and Safety Services (25%), Community Improvement (25%), and Engineering Services (50%)
- (5) One position funded half of the fiscal year; except for Public Works which has two positions
- (6) One position underfilled by Information Technology Specialist II
- (7) One position funded approximately 75% of the fiscal year
- (8) Position underfilled by GIS Analyst
- (9) Position underfilled by Economic Development Manager
- (10) One position underfilled by Management Analyst I
- (11) Position underfilled by Management Analyst II
- (12) One position underfilled by Community Development Technician I
- (13) Position underfilled by Plans Examiner I
- (14) One position overfilled by Senior Maintenance Worker
- (15) At midyear, positions will be considered for reclass. Each of the two impacted positions (one previously funded in FY 2022/23 and one newly funded in FY 2023/24) has been budgeted for half of the fiscal year pending outcome of reclass process.



RANCHO
CUCAMONGA
CALIFORNIA

SUMMARIES OF FINANCIAL DATA

FUND BALANCE SUMMARIES

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 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, the 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	\$27,006,176
Working Capital	\$ 5,613,530

Funds 281-283 – Fire District Operating Funds:

Working Capital	\$24,366,570
Changes in Economic Circumstances	\$10,150,002
Employee Leave Payouts	\$ 4,726,268

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 2023/24 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2023	Budget				Estimated Spendable Fund Balance June 30, 2024
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
CITY OF RANCHO CUCAMONGA						
GENERAL FUND						
001 - GENERAL FUND	\$ 52,892,865	\$ 110,495,700	\$ 1,774,960	\$ 4,697,120	\$ 107,573,540	\$ 52,892,865
TOTAL GENERAL FUND	\$ 52,892,865	\$ 110,495,700	\$ 1,774,960	\$ 4,697,120	\$ 107,573,540	\$ 52,892,865
OTHER GENERAL FUNDS						
003 - REIMB ST/COUNTY PARKING CIT	\$ 3,827	\$ 93,340	\$ -	\$ -	\$ 93,340	\$ 3,827
006 - CVWD REIMBURSEMENTS	490,733	529,860	-	134,850	365,910	519,833
016 - COMM DEV TECHNICAL SRVCS FUND	4,642,621	510,660	-	-	230,660	4,922,621
017 - LAW ENFORCEMENT RESERVE	7,209,682	151,930	-	-	554,710	6,806,902
018 - TRAFFIC SAFETY	139,741	399,650	-	-	401,760	137,631
020 - CITY TECHNOLOGY FEE FUND	3,385,850	492,500	-	-	156,420	3,721,930
022 - MOBILE HOME PARK PROGRAM	204,717	36,800	-	-	34,130	207,387
023 - SB1186 CERT ACCESS SPEC PROG	220,348	52,160	-	-	32,030	240,478
025 - CAPITAL RESERVE	64,715,068	1,511,820	1,644,340	-	16,056,710	51,814,518
030 - COMMUNITY BENEFIT PROJECT FUND	5,674,707	1,117,930	-	-	-	6,792,637
073 - BENEFITS CONTINGENCY	2,946,941	66,840	-	-	1,193,630	1,820,151
TOTAL OTHER GENERAL FUNDS	\$ 89,634,235	\$ 4,963,490	\$ 1,644,340	\$ 134,850	\$ 19,119,300	\$ 76,987,915
SPECIAL REVENUE						
100 - ASSESSMENT DISTRICTS ADMIN	\$ 764,024	\$ 717,960	\$ -	\$ -	\$ 831,740	\$ 650,244
101 - AD 93-1 MASI COMMERCE CENTER	-	-	-	-	-	-
105 - AB2766 AIR QUALITY IMPROVEMENT	612,038	240,170	-	-	611,650	240,558
106 - MSRC AIR POLLUTION REDUCT GRNT	95	10,000	-	-	10,000	95
109 - PUBLIC ART TRUST FUND	555,017	112,200	-	-	48,520	618,697
110 - BEAUTIFICATION	585,577	12,180	-	-	410	597,347
111 - PARK LAND ACQUISITION	7,541,059	640,040	-	-	2,920	8,178,179
112 - DRAINAGE FAC/GENERAL	2,868,998	159,390	-	-	108,110	2,920,278
113 - COMMUNITY/REC CENTER DEVELPMNT	3,505,539	611,940	-	-	710	4,116,769
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	463,830	9,000	-	-	130	472,700
115 - HENDERSON/WARDMAN DRAINAGE	940,705	-	-	-	-	940,705
116 - ETIWANDA DRAINAGE	1,947,814	41,700	-	-	103,390	1,886,124
118 - UPPER ETIWANDA DRAINAGE	596,818	12,420	-	-	-	609,238
119 - PARK IMPROVEMENT	5,170,189	391,880	-	-	1,024,570	4,537,499
120 - PARK DEVELOPMENT	7,037,184	151,780	-	-	107,760	7,081,204
122 - SOUTH ETIWANDA DRAINAGE	1,772,649	27,940	-	-	470	1,800,119
123 - LIBRARY IMPACT FEE	1,567,430	246,090	-	-	1,180	1,812,340
124 - TRANSPORTATION	56,318,623	5,204,900	-	-	7,412,530	54,110,993
125 - ANIMAL CENTER IMPACT FEE	289,643	48,590	-	-	260,650	77,583
126 - LOWER ETIWANDA DRAINAGE	1,278,018	23,470	-	-	300	1,301,188
127 - POLICE IMPACT FEE	1,081,504	144,610	-	-	171,310	1,054,804
128 - ETIWANDA NO. EQUESTRIAN FACIL.	708,135	14,740	-	-	-	722,875
129 - UNDERGROUND UTILITIES	11,452,532	238,280	-	-	5,100	11,685,712
130 - LMD #1 GENERAL CITY	1,026,535	1,347,820	137,880	90,000	1,456,360	965,875
131 - LMD #2 VICTORIA	3,162,943	4,125,850	619,270	-	6,449,420	1,458,643
133 - LMD #3B MEDIANS	2,267,557	975,000	-	-	1,126,540	2,116,017
134 - LMD #4R TERRA VISTA	6,849,037	3,075,510	-	-	4,788,330	5,136,217
135 - LMD #5 ANDOVER	21,905	2,920	-	-	9,650	15,175
136 - LMD #6R CARYN COMMUNITY	697,758	608,090	42,740	-	721,400	627,188

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2023	Budget				Estimated Spendable Fund Balance June 30, 2024
		Revenues	Operating		Expenditures	
			Transfers In	Transfers Out		
137 - LMD #7 NORTH ETIWANDA	744,316	1,027,140	-	-	1,615,150	156,306
138 - LMD #8 SOUTH ETIWANDA	45,348	35,340	-	-	39,190	41,498
139 - LMD #9 LOWER ETIWANDA	1,769,636	816,620	-	-	749,500	1,836,756
140 - LMD #10 RANCHO ETIWANDA	1,323,245	722,910	-	-	1,214,030	832,125
141 - LMD 1 CAPITAL REPLACEMENT FUND	440,229	11,940	111,700	-	297,170	266,699
150 - GENERAL CITY STREET LIGHTS	36,009	-	350,000	-	350,000	36,009
151 - SLD #1 ARTERIAL	450,417	853,690	22,750	111,640	910,450	304,767
152 - SLD #2 RESIDENTIAL	977,769	385,890	141,290	109,330	417,850	977,769
153 - SLD #3 VICTORIA	637,671	395,730	-	43,370	243,460	746,571
154 - SLD #4 TERRA VISTA	102,919	168,570	-	20,130	162,490	88,869
155 - SLD #5 CARYN COMMUNITY	(94,632)	44,640	19,940	9,560	42,100	(81,712)
156 - SLD #6 INDUSTRIAL AREA	89,200	135,140	6,610	14,980	71,830	144,140
157 - SLD #7 NORTH ETIWANDA	164,533	135,460	21,590	30,310	126,890	164,383
158 - SLD #8 SOUTH ETIWANDA	1,813,057	119,150	-	10,680	101,470	1,820,057
174 - STATE GAS TAX	5,076,782	5,141,880	-	-	6,392,940	3,825,722
176 - MEASURE I 1990-2010	66,118	1,370	-	-	240	67,248
177 - MEASURE I 2010-2040	7,125,402	4,678,640	-	-	3,636,660	8,167,382
179 - ROAD MAINT & REHAB ACCT	6,927,329	4,446,740	-	-	5,049,460	6,324,609
181 - SB 1 - TCEP	(847,940)	47,152,410	-	-	47,152,410	(847,940)
182 - AB 2928 TRAFFIC CONGEST RELIEF	281,335	-	-	-	-	281,335
188 - INTEGRATED WASTE MANAGEMENT	5,124,646	2,082,450	5,000	-	1,457,480	5,754,616
194 - PROPOSITION 1B STATE FUNDING	-	-	-	-	-	-
195 - STATE ASSET SEIZURE	50,963	1,090	-	2,680	380	48,993
196 - CA ASSET SEIZURE 15%	6,097	140	2,680	-	3,020	5,897
198 - CITYWIDE INFRASTRUCTURE IMPRV	44,969,902	507,450	-	-	4,170,540	41,306,812
204 - COMMUNITY DEVELOPMENT BLK GRNT	884,166	1,403,530	-	-	1,403,530	884,166
211 - PROP 1B - SLPP	19,433	470	-	-	-	19,903
214 - PEDESTRIAN GRANT/ART 3	-	618,620	-	-	618,620	-
225 - CA RECYC/LITTER REDUCTION GRNT	40,441	43,650	-	-	55,270	28,821
227 - USED OIL RECYCLING PROGRAM	24,499	26,820	-	-	28,470	22,849
274 - STATE GRANTS FUND	-	2,801,110	-	476,150	2,324,960	-
275 - FEDERAL GRANTS FUND	2,464	1,831,550	-	-	1,831,550	2,464
290 - LIBRARY FUND	6,863,593	6,617,360	-	239,470	5,650,110	7,591,373
291 - CA STATE LIBRARY	100,834	20,000	-	-	20,770	100,064
292 - STAFF INNOVATION FD (CA ST LB)	250,001	5,260	-	-	18,700	236,561
329 - LIBRARY CAPITAL FUND	14,208,879	2,926,140	-	-	12,295,510	4,839,509
340 - DRUG ABATEMENT ACT	29,257	600	-	-	-	29,857
354 - COPS PROGRAM GRANT-STATE	1,341,201	490,390	-	-	434,620	1,396,971
361 - JUSTICE ASSISTANCE GRANT(JAG)	20,437	-	-	-	-	20,437
381 - HOMELAND SECURITY GRANT-POLICE	-	35,450	-	-	35,450	-
383 - EMERGENCY MGMT PERFORMNCE GRNT	-	35,020	-	-	35,020	-
396 - HOUSING SUCCESSOR AGENCY	2,717,977	63,420	-	-	378,740	2,402,657
399 - EIFD	(208,909)	99,450	-	-	33,500	(142,959)
838 - AD 91-2 REDEMPTION-DAY CANYON	84,724	28,170	-	-	25,680	87,214
847 - PD 85 CAPITAL REPLACEMENT FUND	407,429	2,950	142,790	-	241,080	312,089
848 - PD 85 REDEMPTION FUND	2,502,693	1,363,460	141,360	116,800	2,414,500	1,476,213
868 - CFD 2000-03 PARK MAINTENANCE	553,105	574,860	-	-	568,950	559,015
875 - CFD 2017-01 NO. ETIWANDA	5,392	3,020	-	-	1,220	7,192
876 - CFD 2018-01 EMPIRE LAKES	22,557	357,360	-	315,200	41,990	22,727

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2023	Budget				Estimated Spendable Fund Balance June 30, 2024
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
877 - CFD 2018-01 CAPITAL RESERVE	270,896	6,560	106,160	-	-	383,616
878 - CFD 2022-01 STREET LIGHTING	-	12,710	-	12,680	30	-
879 - CFD 2022-02 INDUSTRIAL SERVICE	-	707,150	-	-	20	707,130
TOTAL SPECIAL REVENUE	\$ 228,504,576	\$ 108,133,940	\$ 1,871,760	\$ 1,602,980	\$ 127,916,150	\$ 208,991,146
CAPITAL PROJECTS						
600 - AD 82-1 6TH ST INDUSTRIAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
602 - AD 84-1 DAY CREEK/MELLO	-	-	-	-	-	-
612 - CFD 2001-01	-	-	-	-	-	-
614 - CFD 2003-01 PROJECT FUND	-	-	-	-	-	-
TOTAL CAPITAL PROJECTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ENTERPRISE FUNDS						
700 - SPORTS COMPLEX	\$ 68,565	\$ 443,340	\$ 2,323,380	\$ -	\$ 2,766,720	\$ 68,565
705 - MUNICIPAL UTILITY	5,949,652	17,117,300	220,000	1,745,960	17,370,230	4,170,762
706 - UTILITY PUBLIC BENEFIT FUND	258,385	307,700	-	-	480,390	85,695
708 - RCMU CAPITAL REPLACEMENT FUND	7,716,832	153,720	-	-	-	7,870,552
709 - RCMU CAP AND TRADE FUND	3,656,963	502,400	-	-	-	4,159,363
710 - SECOND STORY AND BEYOND	-	685,110	239,470	-	924,580	-
711 - FIBER OPTIC NETWORK	371,007	560,070	-	-	653,450	277,627
TOTAL ENTERPRISE FUNDS	\$ 18,021,404	\$ 19,769,640	\$ 2,782,850	\$ 1,745,960	\$ 22,195,370	\$ 16,632,564
INTERNAL SERVICE FUNDS						
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,954,420	\$ 1,305,930	\$ 107,000	\$ -	\$ 2,273,130	\$ 1,094,220
714 - COMP EQUIP/TECH REPLCMENT FUND	4,172,969	1,162,240	-	-	1,921,400	3,413,809
TOTAL INTERNAL SERVICE FUNDS	\$ 6,127,389	\$ 2,468,170	\$ 107,000	\$ -	\$ 4,194,530	\$ 4,508,029
TOTAL CITY OF RANCHO CUCAMONGA	\$ 395,180,469	\$ 245,830,940	\$ 8,180,910	\$ 8,180,910	\$ 280,998,890	\$ 360,012,519
R.C. FIRE PROTECTION DISTRICT						
SPECIAL REVENUE						
281 - FIRE FUND	\$ 44,155,491	\$ 42,763,260	\$ -	\$ 5,186,590	\$ 37,640,560	\$ 44,091,601
282 - COMMUNITY FACILITIES DIST 85-1	2,618,806	6,997,890	2,735,990	-	10,676,920	1,675,766
283 - COMMUNITY FACILITIES DIST 88-1	-	455,390	2,450,600	-	2,905,990	-
285 - FIRE TECHNOLOGY FEE FUND	25,126	760	-	-	-	25,886
288 - FIRE PROTECTION CAPITAL FUND	35,426,830	16,605,650	-	-	8,436,840	43,595,640
TOTAL SPECIAL REVENUE	\$ 82,226,253	\$ 66,822,950	\$ 5,186,590	\$ 5,186,590	\$ 59,660,310	\$ 89,388,893
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 82,226,253	\$ 66,822,950	\$ 5,186,590	\$ 5,186,590	\$ 59,660,310	\$ 89,388,893
TOTAL ALL FUNDS	\$ 477,406,722	\$ 312,653,890	\$ 13,367,500	\$ 13,367,500	\$ 340,659,200	\$ 449,401,412

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

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

	Estimated Spendable Fund Balance July 1, 2023	Estimated Spendable Fund Balance June 30, 2024	Change	Change	Reason for Changes >\$500,000 and 10%
CITY OF RANCHO CUCAMONGA					
GENERAL FUND					
001 - GENERAL FUND	\$ 52,655,979	\$ 52,655,979	\$ -	0%	
TOTAL GENERAL FUND	\$ 52,655,979	\$ 52,655,979	\$ -	0%	
OTHER GENERAL FUNDS					
003 - REIMB ST/COUNTY PARKING CIT	\$ 3,827	\$ 3,827	\$ -	0%	
006 - CVWD REIMBURSEMENTS	490,733	519,833	29,100	6%	
016 - COMM DEV TECHNICAL SRVCS FUND	4,642,621	4,922,621	280,000	6%	
017 - LAW ENFORCEMENT RESERVE	7,209,682	6,806,902	(402,780)	-6%	
018 - TRAFFIC SAFETY	139,741	137,631	(2,110)	-2%	
020 - CITY TECHNOLOGY FEE FUND	3,385,850	3,721,930	336,080	10%	
022 - MOBILE HOME PARK PROGRAM	204,717	207,387	2,670	1%	
023 - SB1186 CERT ACCESS SPEC PROG	220,348	240,478	20,130	9%	
025 - CAPITAL RESERVE	64,951,954	52,051,404	(12,900,550)	-20%	Use of funds accumulated over a period of time for capital projects
030 - COMMUNITY BENEFIT PROJECT FUND	5,674,707	6,792,637	1,117,930	20%	Results of operations, for use in future period
073 - BENEFITS CONTINGENCY	2,946,941	1,820,151	(1,126,790)	-38%	Use of funds accumulated over a period of time for employee leave payouts
TOTAL OTHER GENERAL FUNDS	\$ 89,871,121	\$ 77,224,801	\$ (12,646,320)	-14%	
SPECIAL REVENUE					
100 - ASSESSMENT DISTRICTS ADMIN	\$ 764,024	\$ 650,244	\$ (113,780)	-15%	
101 - AD 93-1 MASI COMMERCE CENTER	-	-	-	0%	
105 - AB2766 AIR QUALITY IMPROVEMENT	612,038	240,558	(371,480)	-61%	
106 - MSRC AIR POLLUTION REDUCT GRNT	95	95	-	0%	
109 - PUBLIC ART TRUST FUND	555,017	618,697	63,680	11%	
110 - BEAUTIFICATION	585,577	597,347	11,770	2%	
111 - PARK LAND ACQUISITION	7,541,059	8,178,179	637,120	8%	
112 - DRAINAGE FAC/GENERAL	2,868,998	2,920,278	51,280	2%	
113 - COMMUNITY/REC CENTER DEVELPMNT	3,505,539	4,116,769	611,230	17%	Results of operations, for use in future period
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	463,830	472,700	8,870	2%	
115 - HENDERSON/WARDMAN DRAINAGE	940,705	940,705	-	0%	
116 - ETIWANDA DRAINAGE	1,947,814	1,886,124	(61,690)	-3%	
118 - UPPER ETIWANDA DRAINAGE	596,818	609,238	12,420	2%	
119 - PARK IMPROVEMENT	5,170,189	4,537,499	(632,690)	-12%	Use of funds accumulated over a period of time for capital projects
120 - PARK DEVELOPMENT	7,037,184	7,081,204	44,020	1%	
122 - SOUTH ETIWANDA DRAINAGE	1,772,649	1,800,119	27,470	2%	
123 - LIBRARY IMPACT FEE	1,567,430	1,812,340	244,910	16%	
124 - TRANSPORTATION	56,318,623	54,110,993	(2,207,630)	-4%	
125 - ANIMAL CENTER IMPACT FEE	289,643	77,583	(212,060)	-73%	
126 - LOWER ETIWANDA DRAINAGE	1,278,018	1,301,188	23,170	2%	
127 - POLICE IMPACT FEE	1,081,504	1,054,804	(26,700)	-2%	
128 - ETIWANDA NO. EQUESTRIAN FACIL.	708,135	722,875	14,740	2%	
129 - UNDERGROUND UTILITIES	11,452,532	11,685,712	233,180	2%	
130 - LMD #1 GENERAL CITY	1,026,535	965,875	(60,660)	-6%	
131 - LMD #2 VICTORIA	3,162,943	1,458,643	(1,704,300)	-54%	Use of funds accumulated over a period of time for capital projects
133 - LMD #3B MEDIANS	2,267,557	2,116,017	(151,540)	-7%	
134 - LMD #4R TERRA VISTA	6,849,037	5,136,217	(1,712,820)	-25%	Use of funds accumulated over a period of time for capital projects
135 - LMD #5 ANDOVER	21,905	15,175	(6,730)	-31%	
136 - LMD #6R CARYN COMMUNITY	697,758	627,188	(70,570)	-10%	

CITY OF RANCHO CUCAMONGA, CALIFORNIA
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Summary of Changes in Spendable Fund Balances - Greater Than \$500,000 and 10%

	Estimated Spendable Fund Balance July 1, 2023	Estimated Spendable Fund Balance June 30, 2024	Change	Change	Reason for Changes >\$500,000 and 10%
137 - LMD #7 NORTH ETIWANDA	744,316	156,306	(588,010)	-79%	Use of funds accumulated over a period of time for capital projects
138 - LMD #8 SOUTH ETIWANDA	45,348	41,498	(3,850)	-8%	
139 - LMD #9 LOWER ETIWANDA	1,769,636	1,836,756	67,120	4%	
140 - LMD #10 RANCHO ETIWANDA	1,323,245	832,125	(491,120)	-37%	Use of funds accumulated over a period of time for capital projects
141 - LMD 1 CAPITAL REPLACEMENT FUND	440,229	266,699	(173,530)	-39%	
150 - GENERAL CITY STREET LIGHTS	36,009	36,009	-	0%	
151 - SLD #1 ARTERIAL	450,417	304,767	(145,650)	-32%	
152 - SLD #2 RESIDENTIAL	977,769	977,769	-	0%	
153 - SLD #3 VICTORIA	637,671	746,571	108,900	17%	
154 - SLD #4 TERRA VISTA	102,919	88,869	(14,050)	-14%	
155 - SLD #5 CARYN COMMUNITY	(94,632)	(81,712)	12,920	-14%	
156 - SLD #6 INDUSTRIAL AREA	89,200	144,140	54,940	62%	
157 - SLD #7 NORTH ETIWANDA	164,533	164,383	(150)	0%	
158 - SLD #8 SOUTH ETIWANDA	1,813,057	1,820,057	7,000	0%	
174 - STATE GAS TAX	5,076,782	3,825,722	(1,251,060)	-25%	Use of funds accumulated over a period of time for capital projects
176 - MEASURE I 1990-2010	66,118	67,248	1,130	2%	
177 - MEASURE I 2010-2040	7,125,402	8,167,382	1,041,980	15%	Results of operations, for use in future period
179 - ROAD MAINT & REHAB ACCT	6,927,329	6,324,609	(602,720)	-9%	
181 - SB 1 - TCEP	(847,940)	(847,940)	-	0%	
182 - AB 2928 TRAFFIC CONGEST RELIEF	281,335	281,335	-	0%	
188 - INTEGRATED WASTE MANAGEMENT	5,124,646	5,754,616	629,970	12%	Results of operations, for use in future period
194 - PROPOSITION 1B STATE FUNDING	-	-	-	N/A	
195 - STATE ASSET SEIZURE	50,963	48,993	(1,970)	-4%	
196 - CA ASSET SEIZURE 15%	6,097	5,897	(200)	-3%	
198 - CITYWIDE INFRASTRUCTURE IMPRV	44,969,902	41,306,812	(3,663,090)	-8%	
204 - COMMUNITY DEVELOPMENT BLK GRNT	884,166	884,166	-	0%	
211 - PROP 1B - SLPP	19,433	19,903	470	2%	
214 - PEDESTRIAN GRANT/ART 3	-	-	-		
225 - CA RECYC/LITTER REDUCTION GRNT	40,441	28,821	(11,620)	-29%	
227 - USED OIL RECYCLING PROGRAM	24,499	22,849	(1,650)	-7%	
274 - STATE GRANTS FUND	-	-	-		
275 - FEDERAL GRANTS FUND	2,464	2,464	-	0%	
290 - LIBRARY FUND	6,863,593	7,591,373	727,780	11%	Results of operations, for use in future period
291 - CA STATE LIBRARY	100,834	100,064	(770)	-1%	
292 - STAFF INNOVATION FD (CA ST LB)	250,001	236,561	(13,440)	-5%	
329 - LIBRARY CAPITAL FUND	14,208,879	4,839,509	(9,369,370)	-66%	Use of funds accumulated over a period of time for capital projects
340 - DRUG ABATEMENT ACT	29,257	29,857	600	2%	
354 - COPS PROGRAM GRANT-STATE	1,341,201	1,396,971	55,770	4%	
361 - JUSTICE ASSISTANCE GRANT(JAG)	20,437	20,437	-	0%	
381 - HOMELAND SECURITY GRANT-POLICE	-	-	-		
383 - EMERGENCY MGMT PERFORMNCE GRNT	-	-	-	0%	
396 - HOUSING SUCCESSOR AGENCY	2,717,977	2,402,657	(315,320)	-12%	
399 - EIFD	(208,909)	(142,959)	65,950	-32%	
838 - AD 91-2 REDEMPTION-DAY CANYON	84,724	87,214	2,490	3%	
847 - PD 85 CAPITAL REPLACEMENT FUND	407,429	312,089	(95,340)	-23%	
848 - PD 85 REDEMPTION FUND	2,502,693	1,476,213	(1,026,480)	-41%	Use of funds accumulated over a period of time for capital projects
868 - CFD 2000-03 PARK MAINTENANCE	553,105	559,015	5,910	1%	
875 - CFD 2017-01 NO. ETIWANDA	5,392	7,192	1,800	33%	

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

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

	Estimated Spendable Fund Balance July 1, 2023	Estimated Spendable Fund Balance June 30, 2024	Change	Change	Reason for Changes >\$500,000 and 10%
876 - CFD 2018-01 EMPIRE LAKES	22,557	22,727	170	1%	
877 - CFD 2018-01 CAPITAL RESERVE	270,896	383,616	112,720	42%	
878 - CFD 2022-01 STREET LIGHTING	-	-	-	0%	
879 - CFD 2022-02 INDUSTRIAL SERVICE	-	707,130	707,130	0%	
TOTAL SPECIAL REVENUE	\$ 228,504,576	\$ 208,991,146	\$ (19,513,430)	-9%	
CAPITAL PROJECTS					
600 - AD 82-1 6TH ST INDUSTRIAL	\$ -	\$ -	\$ -	N/A	
602 - AD 84-1 DAY CREEK/MELLO	-	-	-	N/A	
612 - CFD 2001-01	-	-	-	N/A	
614 - CFD 2003-01 PROJECT FUND	-	-	-	N/A	
TOTAL CAPITAL PROJECTS	\$ -	\$ -	\$ -	N/A	
ENTERPRISE FUNDS					
700 - SPORTS COMPLEX	\$ 68,565	\$ 68,565	\$ -	0%	
705 - MUNICIPAL UTILITY	5,949,652	4,170,762	(1,778,890)	-30%	Use of funds accumulated over a period of time for capital projects
706 - UTILITY PUBLIC BENEFIT FUND	258,385	85,695	(172,690)	-67%	
708 - RCMU CAPITAL REPLACEMENT FUND	7,716,832	7,870,552	153,720	2%	
709 - RCMU CAP AND TRADE FUND	3,656,963	4,159,363	502,400	14%	Results of operations, for use in future period
710 - SECOND STORY AND BEYOND	-	-	-	0%	
711 - FIBER OPTIC NETWORK	371,007	277,627	(93,380)	-25%	
TOTAL ENTERPRISE FUNDS	\$ 18,021,404	\$ 16,632,564	\$ (1,388,840)	-8%	
INTERNAL SERVICE FUNDS					
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,954,420	\$ 1,094,220	\$ (860,200)	-44%	Use of funds accumulated over a period of time for vehicle and equipment replacement
714 - COMP EQUIP/TECH REPLCMENT FUND	4,172,969	3,413,809	(759,160)	-18%	Use of funds accumulated over a period of time for computer equipment and technology replacement
TOTAL INTERNAL SERVICE FUNDS	\$ 6,127,389	\$ 4,508,029	\$ (1,619,360)	-26%	
TOTAL CITY OF RANCHO CUCAMONGA	\$ 395,180,469	\$ 360,012,519	\$ (35,167,950)	-9%	
R.C. FIRE PROTECTION DISTRICT					
SPECIAL REVENUE					
281 - FIRE FUND	\$ 44,155,491	\$ 44,091,601	\$ (63,890)	0%	
282 - COMMUNITY FACILITIES DIST 85-1	2,618,806	1,675,766	(943,040)	-36%	Use of funds accumulated over a period of time for capital projects
283 - COMMUNITY FACILITIES DIST 88-1	-	-	-	0%	
285 - FIRE TECHNOLOGY FEE FUND	25,126	25,886	760	3%	
288 - FIRE PROTECTION CAPITAL FUND	35,426,830	43,595,640	8,168,810	23%	Results of operations, for use in future period
TOTAL SPECIAL REVENUE	\$ 82,226,253	\$ 89,388,893	\$ 7,162,640	9%	
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 82,226,253	\$ 89,388,893	\$ 7,162,640	9%	
TOTAL ALL FUNDS	\$ 477,406,722	\$ 449,401,412	\$ (28,005,310)	-6%	

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DEPARTMENTAL BUDGET DETAILS

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 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 2023/24 Preliminary Budget

City Council – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ 153,518	\$ 153,460	\$ 162,330
Operations and Maintenance	21,582	29,300	30,300
Capital Outlay	-	-	-
Cost Allocation	(41,560)	(54,510)	(54,510)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>133,540</u>	<u>128,250</u>	<u>138,120</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	153,518	153,460	162,330
Operations and Maintenance	21,582	29,300	30,300
Capital Outlay	-	-	-
Cost Allocation	(41,560)	(54,510)	(54,510)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 133,540</u>	<u>\$ 128,250</u>	<u>\$ 138,120</u>
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Total Staffing	<u><u>5.00</u></u>	<u><u>5.00</u></u>	<u><u>5.00</u></u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

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, who is responsible for the day-to-day operations of the office.

FY 2023/24 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 2023/24 Preliminary Budget

City Clerk – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 2,963	\$ 2,870	\$ 2,870
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	(890)	(860)	(860)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	2,073	2,010	2,010
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	2,963	2,870	2,870
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	(890)	(860)	(860)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 2,073	\$ 2,010	\$ 2,010
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	1.00	1.00	1.00
Total Staffing	1.00	1.00	1.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

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 Assistant City Manager/Administrative Services Director has been appointed as Deputy City Treasurer and has the authority to assign Finance Department staff to handle treasury functions needing daily attention.

FY 2023/24 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 2023/24 Preliminary Budget

City Treasurer – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 2,963	\$ 2,870	\$ 2,870
Operations and Maintenance	33,701	36,870	41,140
Capital Outlay	-	-	-
Cost Allocation	(5,650)	(11,850)	(11,850)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	31,014	27,890	32,160
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	2,963	2,870	2,870
Operations and Maintenance	33,701	36,870	41,140
Capital Outlay	-	-	-
Cost Allocation	(5,650)	(11,850)	(11,850)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 31,014	\$ 27,890	\$ 32,160
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 2023/24 Budget Highlights

- Establish Rancho Cucamonga as the cultural hub of the Inland Empire by implementing Public Art Projects outlined in the RC Public Art Plan including the Utility Box Beautification Program, the City's first RC Public Art Program mural, and a temporary art exhibit project
- Create a world-class community that is safe, equitable, and resilient by reducing contributions to climate change and empowering the community with resources to expand sustainability efforts
- Advocate for policies and projects that safeguard and elevate City interests, advance its strategic goals, and ensure an equitable quality of life for all in Rancho Cucamonga
- Cultivate an inclusive organization dedicated to equitable practices through RC DRIVE
- Cultivate meaningful and equitable community engagement by providing resources and support that encourages transparent communication, builds trust, and supports Team RC in meeting the community where they are at
- Lead efforts and collaborate with community partners to prevent and address the opioid/fentanyl crisis
- Assess the community's needs to tailor policy, systems, and built environment changes and provide an equitable quality of life for all



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

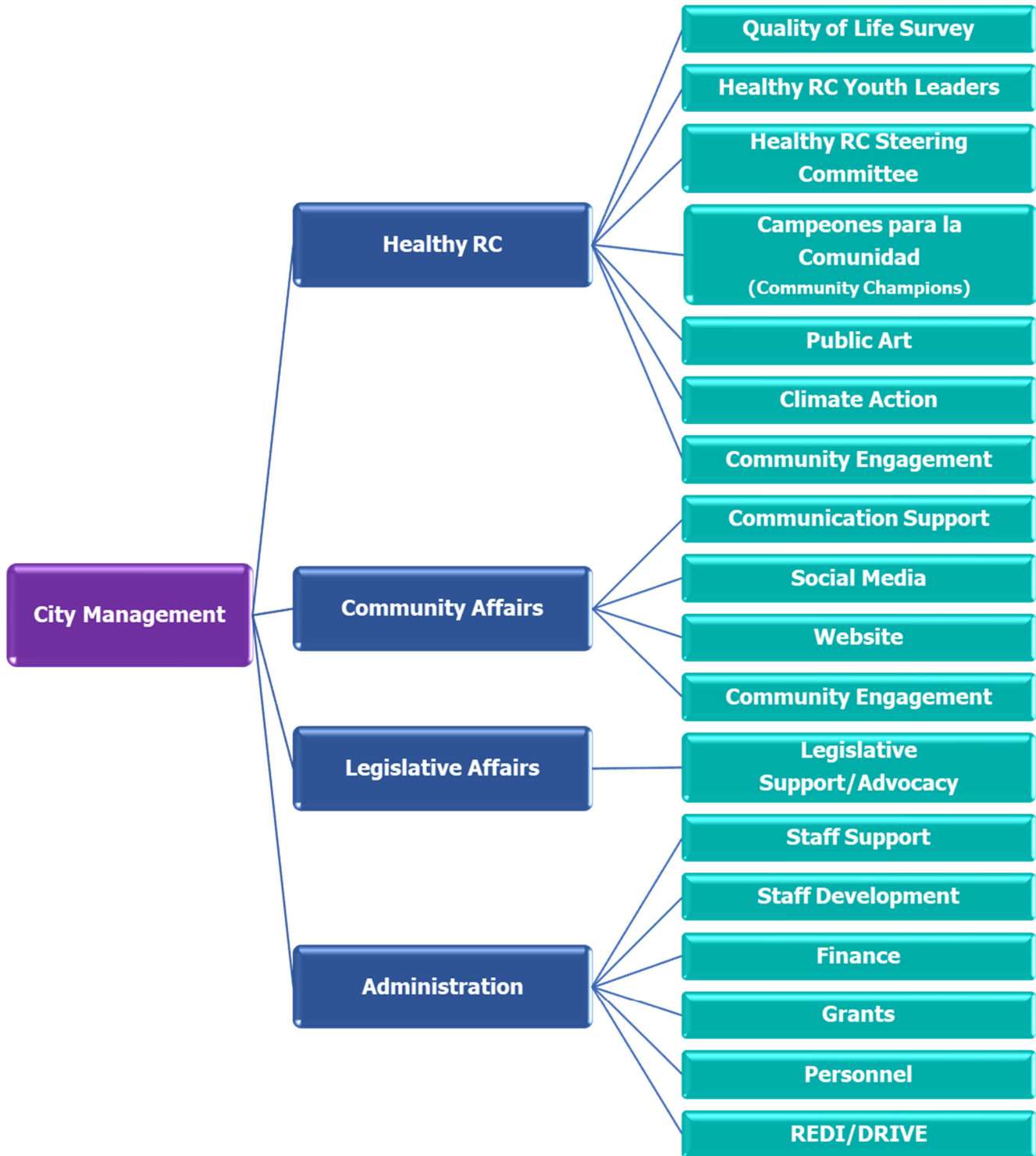
City Management – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ 2,433,821	\$ 2,818,460	\$ 2,773,010
Operations and Maintenance	157,228	294,600	353,130
Capital Outlay	-	-	-
Cost Allocation	(571,390)	(715,340)	(715,340)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,019,659</u>	<u>2,397,720</u>	<u>2,410,800</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	2,433,821	2,818,460	2,773,010
Operations and Maintenance	157,228	294,600	353,130
Capital Outlay	-	-	-
Cost Allocation	(571,390)	(715,340)	(715,340)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 2,019,659</u>	<u>\$ 2,397,720</u>	<u>\$ 2,410,800</u>
Staffing Summary (Budgeted)			
Full Time	17.00	18.00	19.00
Part Time	-	0.46	-
Total Staffing	<u>17.00</u>	<u>18.46</u>	<u>19.00</u>

City Management – Performance Measures



City Management – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 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, and 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, Citizen Advisory Group, and National Night Out.

Specialized Units. These consist of 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 2023/24 Budget Highlights

- Decrease traffic related events and criminal incidents in the city through the implementation of ALPR cameras at: Haven Avenue and Foothill Boulevard; Baseline Road and Milliken Avenue; and Baseline Road and Archibald Avenue
- Increase traffic and parking enforcement in the city by dedicating two Sheriff's Service Specialists (SSS) to traffic and parking enforcement, equipping two SSS trucks with new ALPR camera equipment, and hiring four SSS's to fill vacant positions
- Completion and implementation of the real time information center to increase the efficiency and effectiveness of patrol, investigative, and administrative functions. Project completion includes the installation of the video wall and intelligence led policing software to enhance real time information gathering; in addition to hiring a dedicated technical services individual to be staffed in the real time information center
- Complete the Police Station lobby improvement project and continue to work with the City Manager's Office to assess building concerns at the main Police Station

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

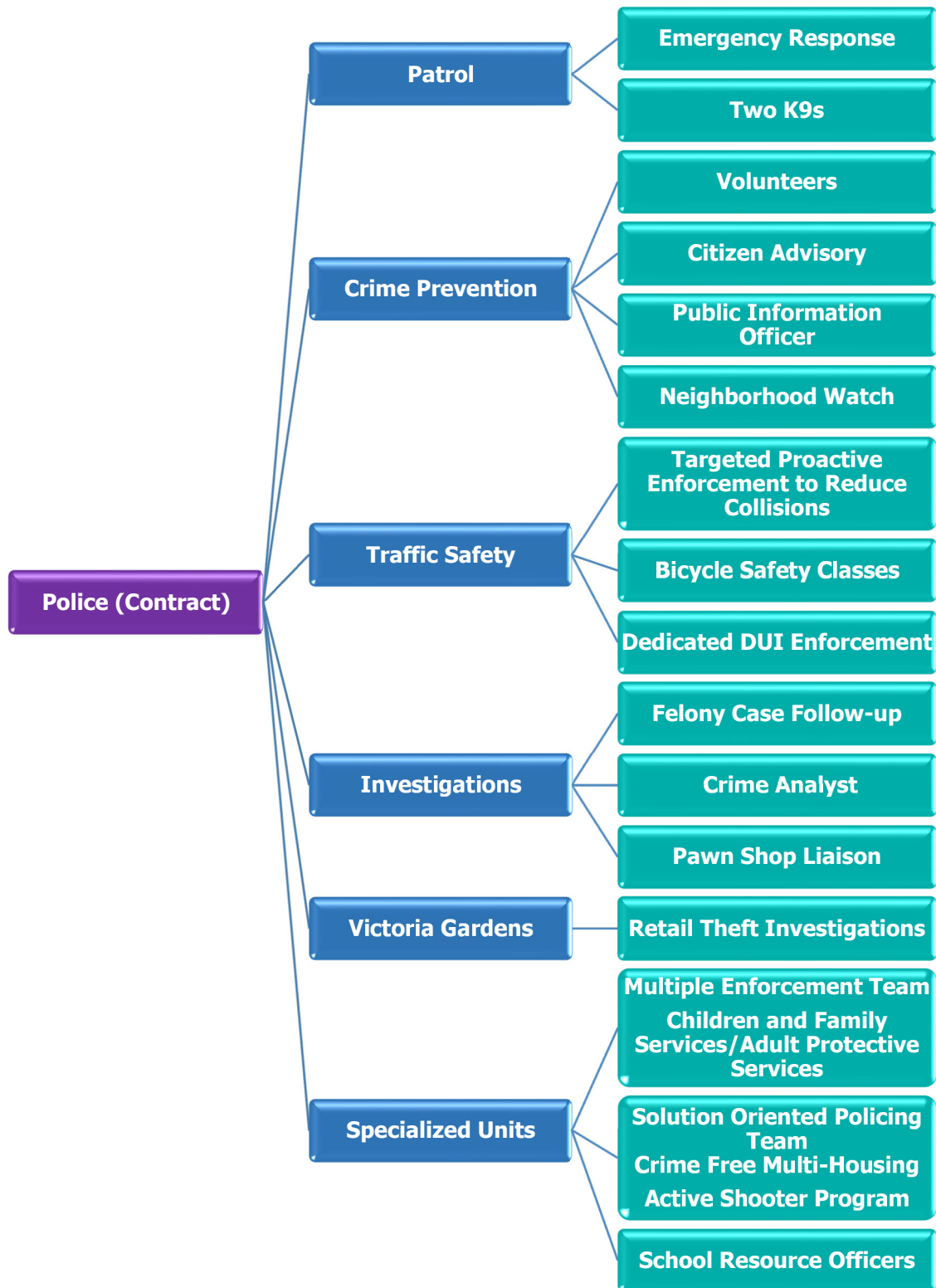
Police (Contract) – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	44,519,071	48,954,570	51,955,060
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>44,519,071</u>	<u>48,954,570</u>	<u>51,955,060</u>
Other Funds			
Personnel Services	-	-	46,940
Operations and Maintenance	694,026	922,010	988,900
Capital Outlay	406,964	500,600	658,750
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	2,680	-
Subtotal	<u>1,100,990</u>	<u>1,425,290</u>	<u>1,694,590</u>
All Funds			
Personnel Services	-	-	46,940
Operations and Maintenance	45,213,097	49,876,580	52,943,960
Capital Outlay	406,964	500,600	658,750
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	2,680	2,680	2,680
Total Cost	<u>\$ 45,622,741</u>	<u>\$ 50,379,860</u>	<u>\$ 53,652,330</u>
Staffing Summary (Budgeted)			
Safety Personnel	141.00	143.00	143.00
Non-Safety Personnel	42.00	43.00	43.00
Total Staffing	<u>183.00</u>	<u>186.00</u>	<u>186.00</u>

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. 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 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.

The Fire District's 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 served. The Fire District's goal is to deliver these services in an effective, efficient, and professional manner while maintaining financial stability.

FY 2023/24 Budget Highlights

- Implement the strategic initiatives identified in the Master Plan and Standards of Cover (SOC) assessment, along with the current and future planning needs for both emergency and non-emergency services
- Complete ADA improvements to Fire Stations 173, 174, and 175 in order meet the needs of an increasingly diverse workforce
- Deploy an electric fire engine in support of the City's environmental sustainability efforts
- Enhanced delivery of services through complete construction of Fire Station 178
- Implementation of Safety Officer Program to promote safety standards and practices
- Purchase of squads/ambulances in anticipation of EMS service enhancements
- Phase 1 replacement of handheld radios
- Continued partnership with the City on projects, including crossing guard services to support community risk reduction, fleet maintenance, and IT infrastructure upgrades
- For the eleventh year, Fire Prevention permit and inspection fees will be suspended

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

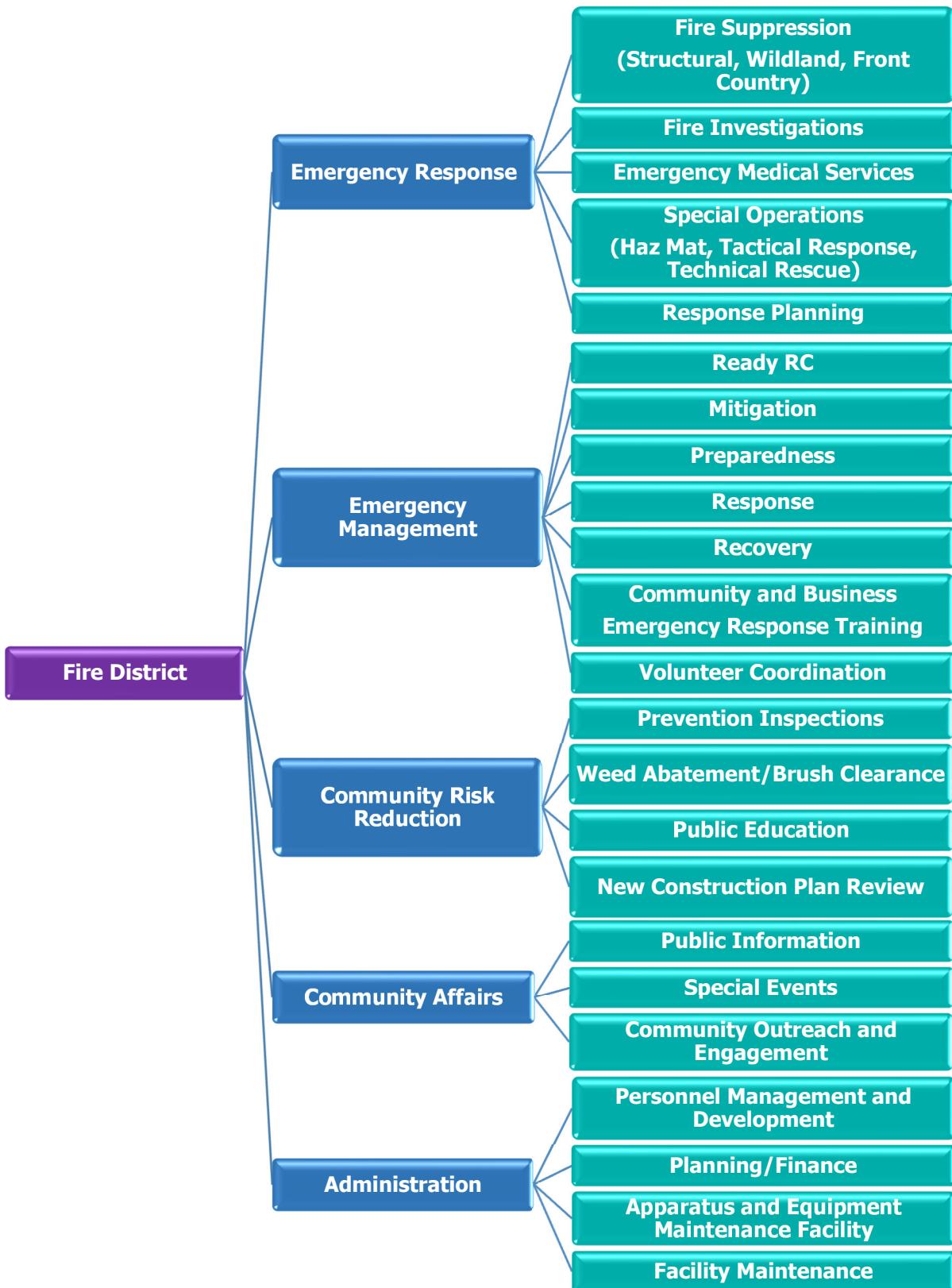
Fire District – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 31,538,078	\$ 34,113,220	\$ 35,445,620
Operations and Maintenance	12,755,575	14,398,610	15,018,840
Capital Outlay	-	855,000	647,920
Cost Allocation	-	-	-
Debt Service	31,368	399,990	111,090
Transfer Out	2,177,761	3,563,840	5,186,590
Subtotal	<u>46,502,782</u>	<u>53,330,660</u>	<u>56,410,060</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	832,445	2,283,800	2,385,390
Capital Outlay	3,829,095	17,966,520	6,086,470
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	105,470	-
Subtotal	<u>4,661,540</u>	<u>20,355,790</u>	<u>8,471,860</u>
All Funds			
Personnel Services	31,538,078	34,113,220	35,445,620
Operations and Maintenance	13,588,020	16,682,410	17,404,230
Capital Outlay	3,829,095	18,821,520	6,734,390
Cost Allocation	-	-	-
Debt Service	31,368	399,990	111,090
Transfer Out	2,283,227	3,669,310	5,186,590
Total Cost	<u>\$ 51,269,788</u>	<u>\$ 73,686,450</u>	<u>\$ 64,881,920</u>
Staffing Summary (Budgeted)			
Full Time	122.00	131.00	131.00
Part Time	2.76	2.76	2.76
Total Staffing	<u>124.76</u>	<u>133.76</u>	<u>133.76</u>

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 a PAWsitive impact by enriching the lives of animals and people*. The Animal Services Department cares for nearly 3,500 homeless pets annually and responds to approximately 5,000 calls for service related to stray animals, rescues, and animal welfare.

The Department oversees the following program areas:

Animal Care: General animal care and housing, 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-existing with wildlife, and community education.

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



FY 2023/24 Budget Highlights

- Pets in the Community:
 - In partnership with the Animal Care Foundation, continue to enhance community animal safety net and diversion programs by expanding the number of vouchers issued for veterinary care, pet food, and dog grooming
- Disaster Response:
 - Update large animal disaster response plan
 - Purchase large animal equipment and supplies to temporarily house displaced horses and livestock during a natural disaster
- Animal Center Operations:
 - Complete the administrative office reconfiguration project
 - Fund one full-time Animal Caretaker Position (offset cost with two vacant part-time animal care positions)
 - Replace aged flooring and lighting in animal care areas

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

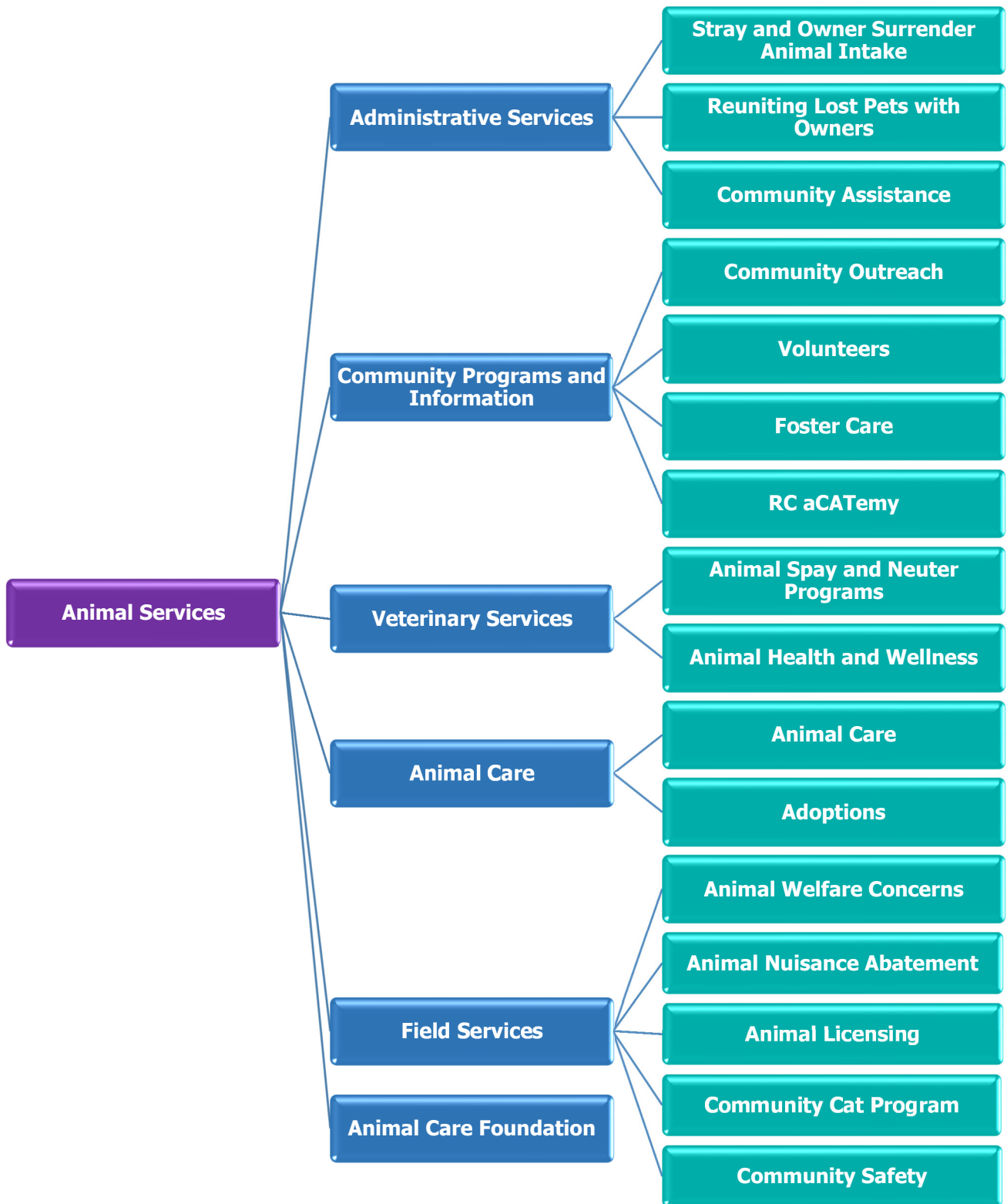
Animal Services – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ 2,416,129	\$ 3,174,030	\$ 3,171,000
Operations and Maintenance	356,713	466,070	472,230
Capital Outlay	-	10,000	10,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,772,842</u>	<u>3,650,100</u>	<u>3,653,230</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	60	630	650
Capital Outlay	-	20,000	260,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>60</u>	<u>20,630</u>	<u>260,650</u>
All Funds			
Personnel Services	2,416,129	3,174,030	3,171,000
Operations and Maintenance	356,773	466,700	472,880
Capital Outlay	-	30,000	270,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 2,772,902</u>	<u>\$ 3,670,730</u>	<u>\$ 3,913,880</u>
Staffing Summary (Budgeted)			
Full Time	19.00	23.00	24.00
Part Time	<u>14.52</u>	<u>14.39</u>	<u>12.07</u>
Total Staffing	<u><u>33.52</u></u>	<u><u>37.39</u></u>	<u><u>36.07</u></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 2023/24 Budget Highlights

- Continue to develop the newly shared Community Improvement Officer I position with the Business Licensing Division
- Support healthy and vibrant neighborhoods in both residential and commercial areas of the City by increasing our positive footprint in the community focusing on Prevention, Education and Outreach
- Increase the number of Community Clean-ups in areas in most need
- Continue to dedicate services to combating community blight collaboratively through the critical case team focusing on abandoned and neglected properties throughout the City
- Work with the Planning Department to revise and update the Municipal Code to include the Noise Ordinance
- In partnership with the Community Services Department and Animal Services Department, complete the second and final phase of adopting a comprehensive Officer Safety Standards policy in accordance with SB296



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

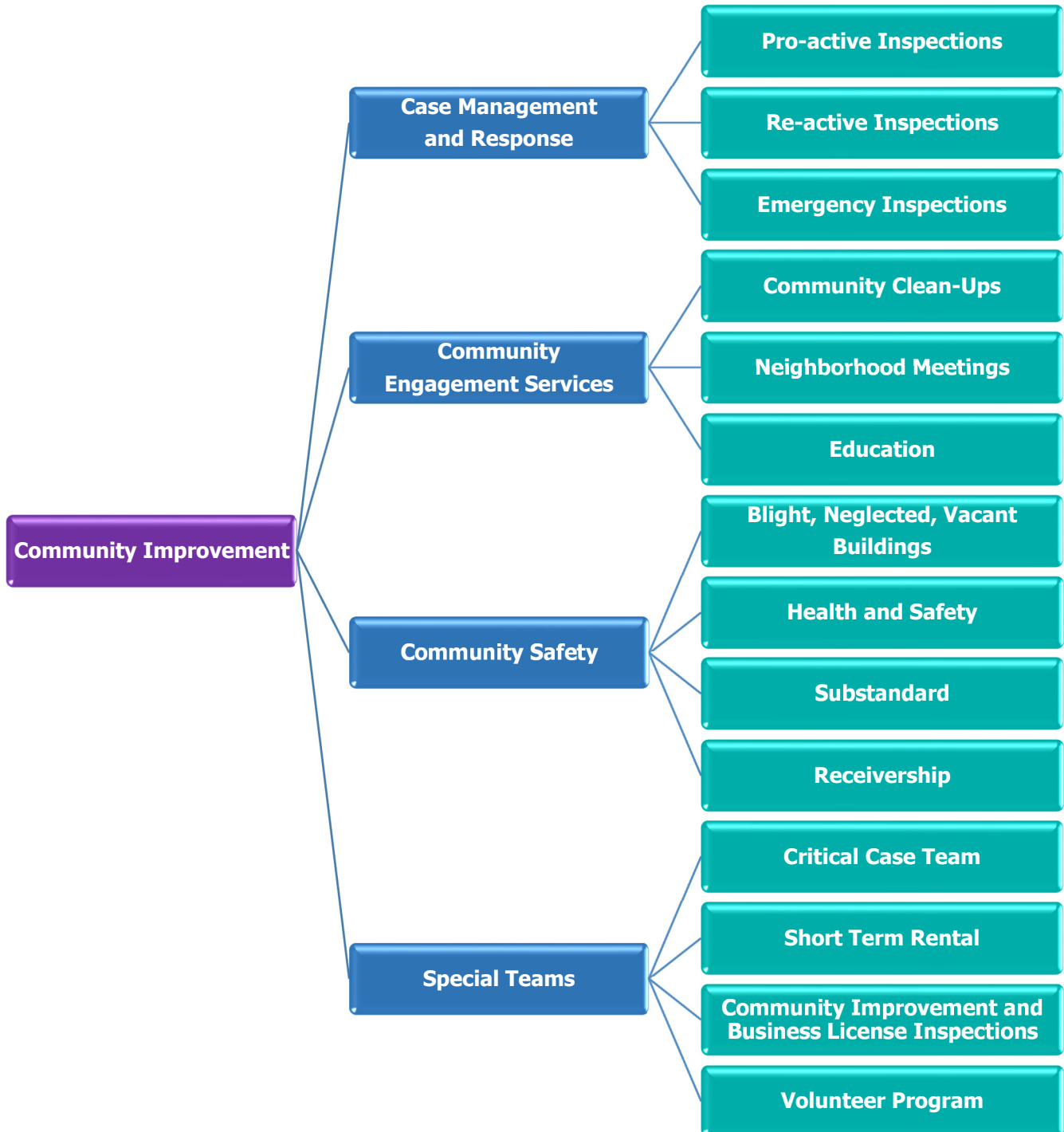
Community Improvement – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 604,324	\$ 674,380	\$ 717,530
Operations and Maintenance	178,373	200,550	207,450
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	782,697	874,930	924,980
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	604,324	674,380	717,530
Operations and Maintenance	178,373	200,550	207,450
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 782,697	\$ 874,930	\$ 924,980
Staffing Summary (Budgeted)			
Full Time	5.25	5.75	5.75
Part Time	-	0.46	0.46
Total Staffing	5.25	6.21	6.21

Community Improvement – Performance Measures



Community Improvement – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

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 and Legislative Management
- Boards, Committees, and Commissions Recruitment
- Public Records Requests
- Contracts and Agreements
- Bid Openings
- Legal Public Noticing
- Processing Citation Appeals for Community Improvement, Animal Services, and Fire District
- 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 2023/24 Budget Highlights

- Continue to assess and increase the capacity and utilization of the City's Electronic Document Management System (Laserfiche) by departments for the retention, preservation, and accessibility of current and permanent records by staff and the public
- Continue to manage the growing number of public records requests in adherence and compliance with State regulations and City policy
- Relocation, reorganizing, and transferring of records storage boxes to the new Records Facility at Fire Station 178 to improve the efficiency of accessing information stored off-site, and conducting a complete inventory of records storage boxes before transfer
- Implement an efficient and easy-to-use barcode labeling system for managing City-wide records inventory accurately, reducing staff time and paper costs
- Assist with scanning project documents in City Departments to help reduce the volume of records outsourced and stored in the Records Center
- Together with Planning Department, assess "historical" boxes/documents/artifacts currently stored in an off-site facility to transfer to the new Records Facility and eliminate contracted facility costs
- Continue to provide professional development and training opportunities to staff to refresh and increase specialized skills, keep up to date on new technologies and professional certifications required in a City Clerk's Office, ensure the long-term sustainability of the Department, and achieve a high-performing team

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

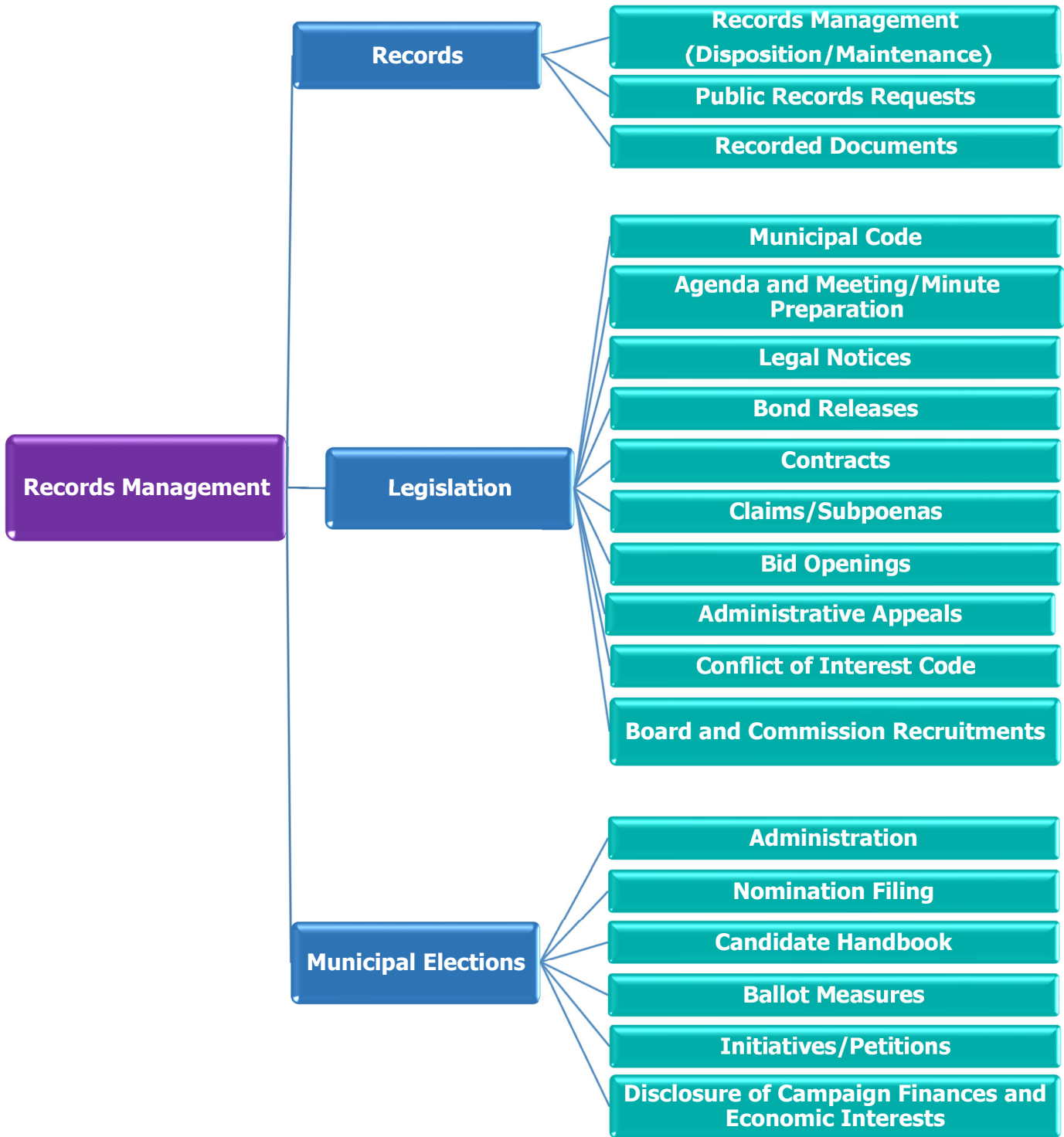
Records Management – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ 681,597	\$ 756,470	\$ 889,990
Operations and Maintenance	72,998	611,000	99,450
Capital Outlay	-	-	-
Cost Allocation	(221,050)	(258,740)	(258,740)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>533,545</u>	<u>1,108,730</u>	<u>730,700</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	681,597	756,470	889,990
Operations and Maintenance	72,998	611,000	99,450
Capital Outlay	-	-	-
Cost Allocation	(221,050)	(258,740)	(258,740)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 533,545</u>	<u>\$ 1,108,730</u>	<u>\$ 730,700</u>
Staffing Summary (Budgeted)			
Full Time	5.00	5.50	6.00
Part Time	-	0.40	0.71
Total Staffing	<u>5.00</u>	<u>5.90</u>	<u>6.71</u>

Records Management – Performance Measures



Records Management – Services to the Community



Community Services – Department Budget Summary

Overview of Department

The Community Services Department's mission is to serve the residents of Rancho Cucamonga by creating opportunities to play, celebrate, connect, explore, and be entertained through quality programs, safe parks, and well-maintained facilities. Mission driven decisions led to successfully redesigning programs and services, authoring the next chapter of the community's evolving recreational and cultural art needs.



FY 2023/24 Budget Highlights

- Department leadership utilized survey data to align, enhance, and expand service delivery and discontinue programs and services that residents no longer sought out
- Department funds from discontinued programs will support the expansion of current offerings and develop new programs designed to meet diverse and growing community needs
- Lifelong memories, community connection, and hometown pride will flourish with reallocated monies to enhance thirty-two (32) annual special events and add three (3) new events
- Central Park will serve as the hub of programs and services, with Lions East and West permanently closing to make way for the Archibald Library relocation project as well as the temporary closure of the Family Resource Center to allow for building renovations utilizing ARPA grant funds
- The senior population is evolving, and the demographics are changing. To embrace and anticipate the future and the diverse needs of the senior community, the Department will develop and pilot twelve (12) additional programs to promote social, educational, recreational, and enriching opportunities for active and working seniors
- Theater performances and revenue-generating rentals resumed at the Lewis Family Playhouse. The Victoria Gardens Cultural Center remains entirely funded to anticipate the return of full-service delivery in FY 2023/24
- The last chapter of the Community Services Department work profile for FY 2023/24 includes designing the City's first Parks, Facilities, and Recreation Masterplan; establishing a cost recovery model; filling part-time and full-time vacancies; and completing a part-time salary survey to provide an updated, competitive salary schedule that addresses compaction caused by mandated annual minimum wage increases

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

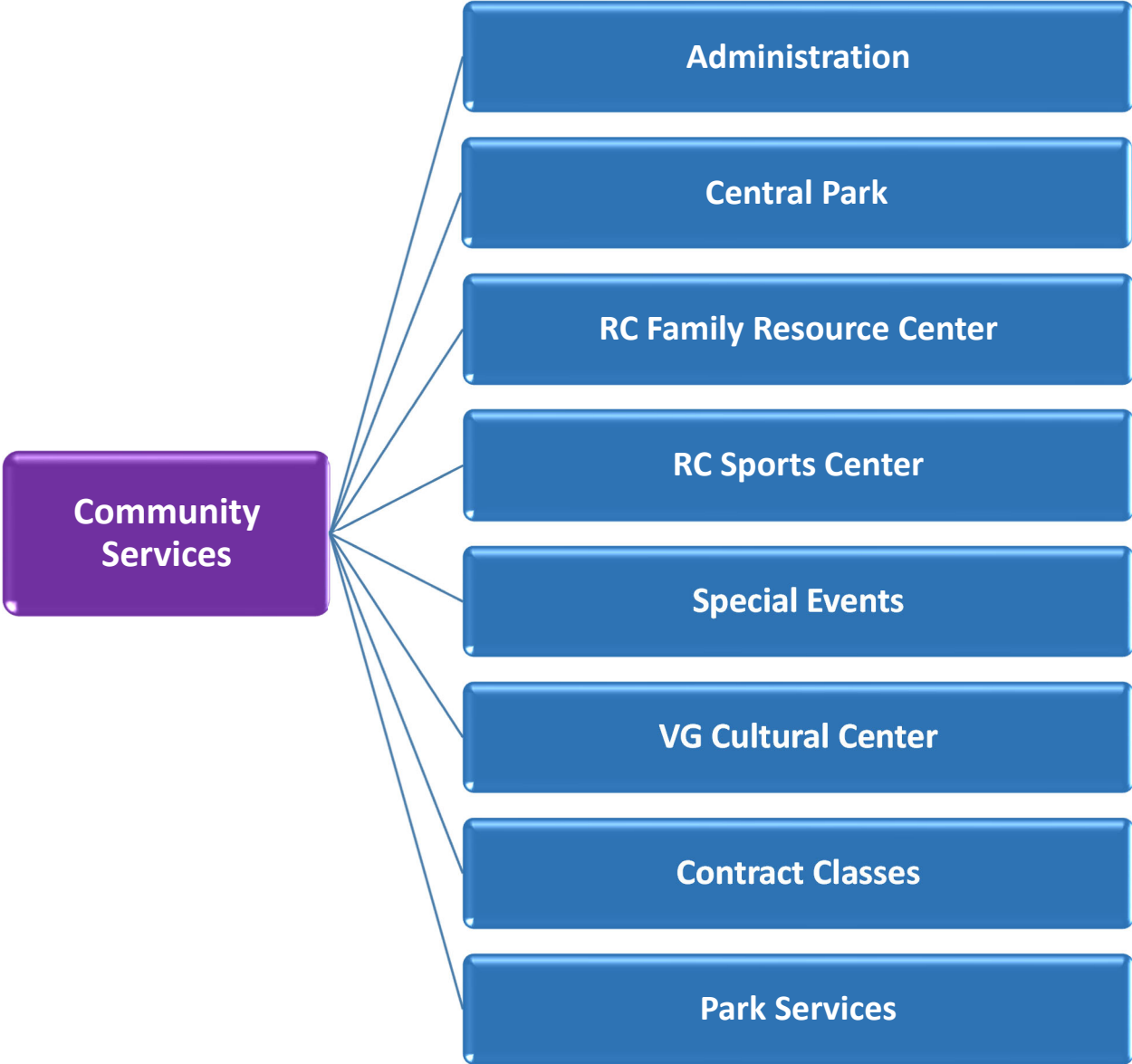
Community Services – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 3,730,376	\$ 6,941,200	\$ 6,645,700
Operations and Maintenance	858,825	2,838,030	2,302,090
Capital Outlay	68,131	-	-
Cost Allocation	226,622	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>4,883,954</u>	<u>9,779,230</u>	<u>8,947,790</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	47,583	373,960	353,400
Capital Outlay	471,000	2,060,020	782,560
Cost Allocation	(226,622)	-	-
Debt Service	226,622	-	-
Transfer Out	-	-	-
Subtotal	<u>518,583</u>	<u>2,433,980</u>	<u>1,135,960</u>
All Funds			
Personnel Services	3,730,376	6,941,200	6,645,700
Operations and Maintenance	906,408	3,211,990	2,655,490
Capital Outlay	539,131	2,060,020	782,560
Cost Allocation	-	-	-
Debt Service	226,622	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 5,402,537</u>	<u>\$ 12,213,210</u>	<u>\$ 10,083,750</u>
Staffing Summary (Budgeted)			
Full Time	31.00	37.00	37.00
Part Time	64.16	63.87	54.17
Total Staffing	<u>95.16</u>	<u>100.87</u>	<u>91.17</u>

Community Services – Performance Measures



Community Services – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Library Services – Department Budget Summary

Overview of Department

The Library Services Department’s mission is to: Ignite Curiosity, Transform Lives, and 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:

- Physical print and AV collections
- Robust digital collections including books, audiobooks, streaming videos, and magazines
- Storytimes and book clubs
- Nights of Discovery—Large scale community events
- Public computers and printers
- Study rooms
- Library of Things and Seed Library
- LINK+ (Interlibrary Loan Services) and Zip Books
- Delivery of materials for homebound residents
- California Parks Pass Program
- Virtual Library providing free 24/7 access to research databases, online homework tutoring, language learning software, and resources for small businesses and job seekers



FY 2023/24 Budget Highlights

Expand in-person programs and information services for all ages, and add the following new services:

- Book a Librarian
- Career Online High School
- 24/7 Library Services at Fire Station 178
- Second Story and Beyond®



Significant infrastructure projects at both library facilities including:

- Refresh of the Biane Library’s HVAC system, lighting fixtures, and flooring; enhancement of several ADA compliance items
- Replacement of the Archibald Library through a remodel of the City’s Lions Center East and West buildings. The project will provide additional space for community meetings and quiet study, dedicated collection space for the Library of Things, and large-scale indoor and outdoor program event spaces

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

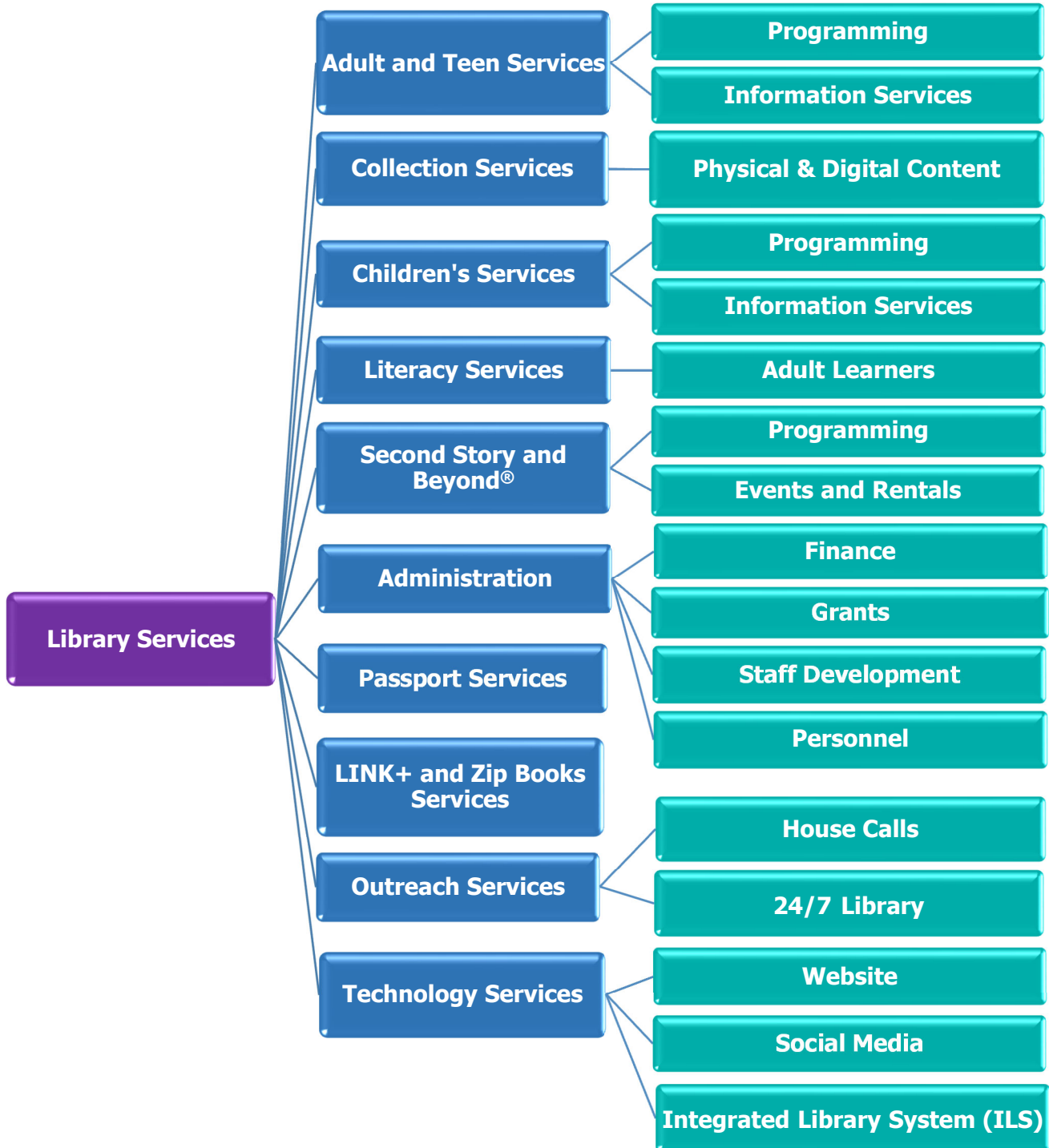
Library Services – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 2,775,412	\$ 4,123,300	\$ 4,068,800
Operations and Maintenance	1,142,664	1,841,000	1,581,310
Capital Outlay	4,181	189,310	-
Transfer Out	640,340	800,000	239,470
Subtotal	4,562,597	6,953,610	5,889,580
Other Funds			
Personnel Services	-	-	682,390
Operations and Maintenance	90,072	30,960	283,350
Capital Outlay	286,083	3,899,340	12,295,000
Subtotal	376,155	3,930,300	13,260,740
All Funds			
Personnel Services	2,775,412	4,123,300	4,751,190
Operations and Maintenance	1,232,736	1,871,960	1,864,660
Capital Outlay	290,264	4,088,650	12,295,000
Transfer Out	640,340	800,000	239,470
Total Cost	\$ 4,938,752	\$ 10,883,910	\$ 19,150,320
Staffing Summary (Budgeted)			
Full Time	26.00	29.00	29.00
Part Time	18.87	23.60	31.15
Total Staffing	44.87	52.60	60.15

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 Assistant City Manager/Administrative Services Director.

FY 2023/24 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
 - Upgrade of our citywide wireless infrastructure
 - 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

Fiscal Year 2023/24 Preliminary Budget

Administrative Services – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ 844,839	\$ 921,520	\$ 985,100
Operations and Maintenance	3,842,701	6,375,720	4,777,460
Capital Outlay	-	-	-
Cost Allocation	7,208	(1,615,470)	106,450
Debt Service	(1,554,140)	106,450	(1,615,470)
Transfer Out	8,337,313	4,106,330	4,697,120
Subtotal	<u>11,477,921</u>	<u>9,894,550</u>	<u>8,950,660</u>
Other Funds			
Personnel Services	1,606,612	1,338,940	1,398,840
Operations and Maintenance	3,096,712	3,081,000	3,116,900
Capital Outlay	2,805,632	9,601,070	20,344,840
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	28,858,258	1,362,120	476,150
Subtotal	<u>36,367,214</u>	<u>15,383,130</u>	<u>25,336,730</u>
All Funds			
Personnel Services	2,451,451	2,260,460	2,383,940
Operations and Maintenance	6,939,413	9,456,720	7,894,360
Capital Outlay	2,805,632	9,601,070	20,344,840
Cost Allocation	7,208	(1,615,470)	106,450
Debt Service	(1,554,140)	106,450	(1,615,470)
Transfer Out	37,195,571	5,468,450	5,173,270
Total Cost	<u>\$ 47,845,135</u>	<u>\$ 25,277,680</u>	<u>\$ 34,287,390</u>
Staffing Summary (Budgeted)			
Full Time	1.00	4.00	3.00
Part Time	-	0.60	-
Total Staffing	<u>1.00</u>	<u>4.60</u>	<u>3.00</u>

Administrative Services – Performance Measures



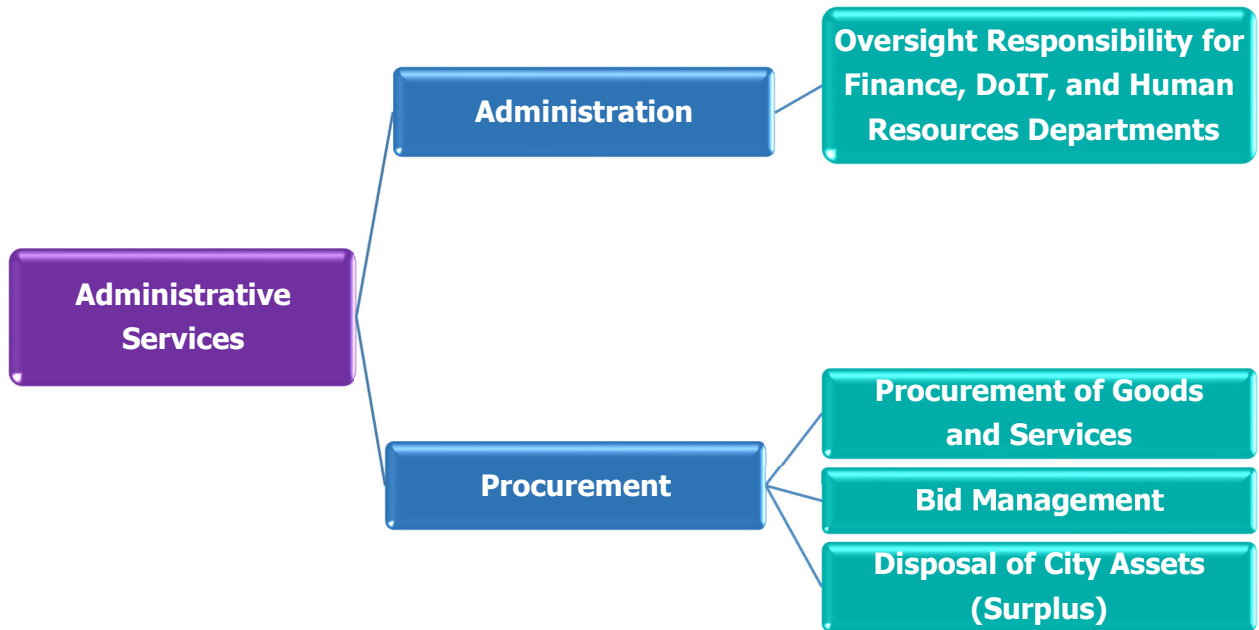
***Please see additional Performance Measures for
Administrative Services in each of the following
department sections:***

Finance

Human Resources

Innovation and Technology

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 2023/24 Budget Highlights

- Through a collaborative effort between the Finance, DoIT, and Human Resources Departments, implement the “New and Optimized Financial Enterprise Application Replacement” or “NO FEAR” project. The project name reflects the ultimate purpose of moving away from the City’s traditional ways of doing things and utilizing Workday’s improved functionality to reshape how work is done. The go live date is April 2024.
- Explore other technologies to enhance the City’s banking processes and complement process changes with Workday, such as remote deposit and lockboxes for recurring payments



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

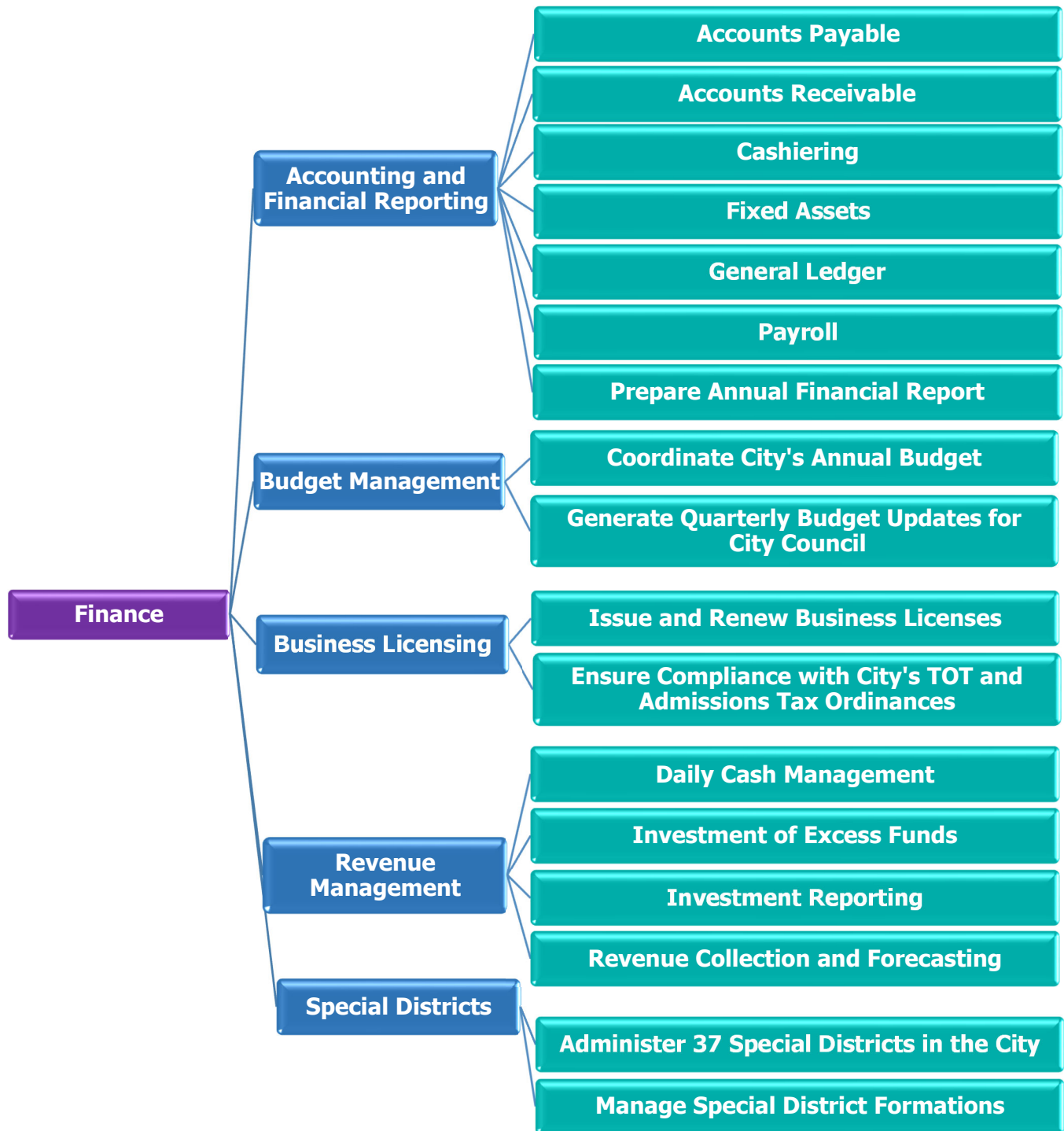
Finance – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 2,616,327	\$ 2,933,980	\$ 3,177,250
Operations and Maintenance	59,546	74,050	82,610
Capital Outlay	-	-	-
Cost Allocation	(708,050)	(727,620)	(727,620)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>1,967,823</u>	<u>2,280,410</u>	<u>2,532,240</u>
Other Funds			
Personnel Services	353,161	460,830	491,180
Operations and Maintenance	2,678,862	2,576,260	2,755,930
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	3,701	11,320	11,220
Transfer Out	671,570	354,830	362,680
Subtotal	<u>3,707,294</u>	<u>3,403,240</u>	<u>3,621,010</u>
All Funds			
Personnel Services	2,969,488	3,394,810	3,668,430
Operations and Maintenance	2,738,408	2,650,310	2,838,540
Capital Outlay	-	-	-
Cost Allocation	(708,050)	(727,620)	(727,620)
Debt Service	3,701	11,320	11,220
Transfer Out	671,570	354,830	362,680
Total Cost	<u>\$ 5,675,117</u>	<u>\$ 5,683,650</u>	<u>\$ 6,153,250</u>
Staffing Summary (Budgeted)			
Full Time	23.00	24.14	24.50
Part Time	-	-	-
Total Staffing	<u>23.00</u>	<u>24.14</u>	<u>24.50</u>

Finance – Performance Measures



Finance – Services to the Community



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, training and professional development, 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, Total Compensation, Risk Management, Safety, Workers Compensation, and Employee Wellness.

FY 2023/24 Budget Highlights

- Successfully complete implementation of Workday’s human capital management system
- Transition to a future-focused professional development plan and provide training on goal setting, immediate feedback, difficult conversations, and coaching conversations
- Revamp the new employee onboarding program and implement a standardized offboarding program to gain insights to retain and attract talent, and drive improvements across the employee life cycle
- Continue to offer programs and services that enhance the “TeamRC 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, New Employee Mixer, and the ever-popular Doggy Day Fair
- Continue to support and participate in the RC Drive initiative including fostering a diverse, respectful, inclusive, valued, and equitable workforce
- Continue transformational efforts to a full-service business partner model from specialized HR roles
- Foster and facilitate employee development, organizational development, and succession planning through innovative and cooperative programs
- Create a city-wide safety committee to meet regularly and discuss such items as hazard reporting procedures, safe work practices, and required safety training
- Fully implement Vector Solutions, a learning management system, to track and give employees access to industry-related courses
- Roll out safety initiatives to update OSHA-required safety policies, training, reporting procedures, inspections, hazard controls, and how to address emergency situations

CITY OF RANCHO CUCAMONGA, CALIFORNIA

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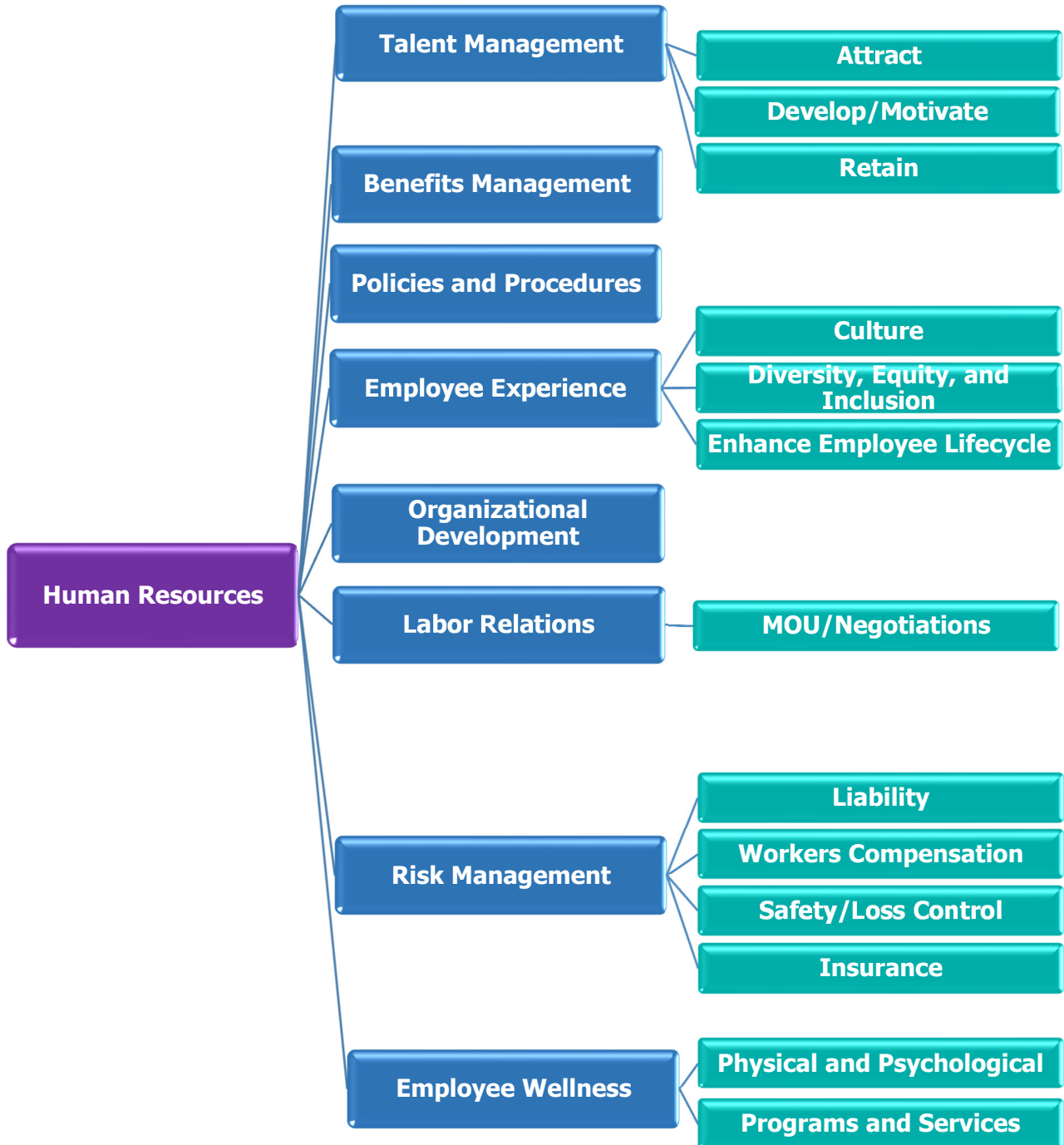
Human Resources – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 1,137,005	\$ 1,200,680	\$ 1,596,000
Operations and Maintenance	215,295	329,650	475,070
Capital Outlay	-	-	-
Cost Allocation	(507,950)	(456,450)	(456,450)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	844,350	1,073,880	1,614,620
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	1,137,005	1,200,680	1,596,000
Operations and Maintenance	215,295	329,650	475,070
Capital Outlay	-	-	-
Cost Allocation	(507,950)	(456,450)	(456,450)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 844,350	\$ 1,073,880	\$ 1,614,620
Staffing Summary (Budgeted)			
Full Time	8.00	9.00	11.00
Part Time	-	-	-
Total Staffing	8.00	9.00	11.00

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 2022, 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 2023/24 Budget Highlights

- Develop our workforce by providing opportunities for professional growth and building leadership skills to positively influence the future success of DoIT
- 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 a Real Time Information Center (RTIC) that includes a combined data and video platform. This RTIC will facilitate better decision making and aid with future planning through new reporting and analytic capabilities
- Upgrade of our citywide wireless infrastructure that has reached its end-of-life. The upgrade to Wi-Fi 6 will provide for increased speed and support of newer devices while enhancing security for the internal and public wireless network

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

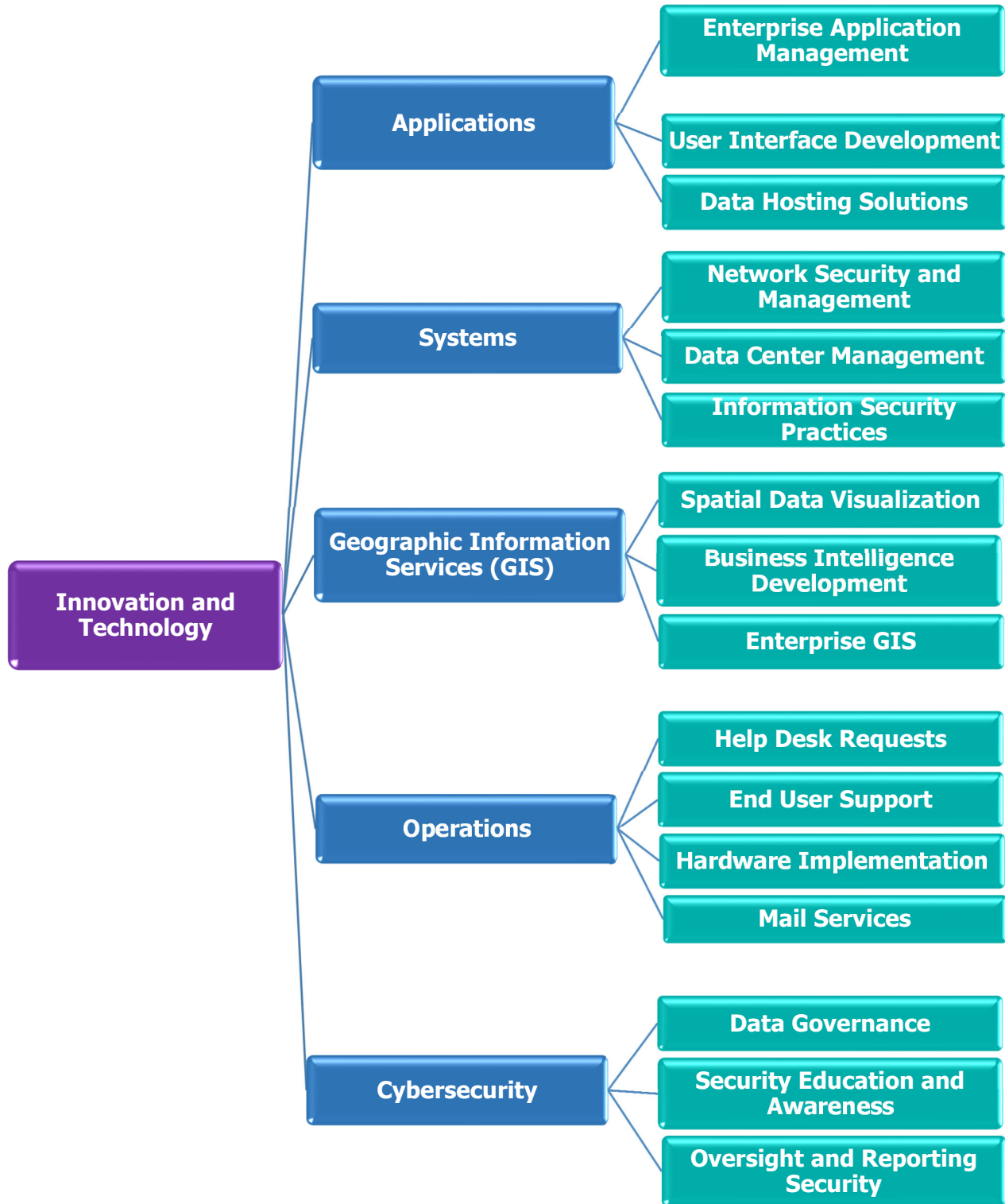
Innovation and Technology – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ 3,014,717	\$ 3,387,980	\$ 3,678,940
Operations and Maintenance	3,040,444	3,513,490	4,241,300
Capital Outlay	-	-	-
Cost Allocation	(1,989,800)	(2,043,580)	(2,151,180)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>4,065,361</u>	<u>4,857,890</u>	<u>5,769,060</u>
Other Funds			
Personnel Services	-	-	135,320
Operations and Maintenance	1,202,961	4,969,510	1,531,080
Capital Outlay	50,000	1,120,000	255,000
Cost Allocation	-	-	-
Debt Service	32,269	527,330	-
Transfer Out	-	-	-
Subtotal	<u>1,285,230</u>	<u>6,616,840</u>	<u>1,921,400</u>
All Funds			
Personnel Services	3,014,717	3,387,980	3,814,260
Operations and Maintenance	4,243,405	8,483,000	5,772,380
Capital Outlay	50,000	1,120,000	255,000
Cost Allocation	(1,989,800)	(2,043,580)	(2,151,180)
Debt Service	32,269	527,330	-
Transfer Out	-	-	-
Total Cost	<u>\$ 5,350,591</u>	<u>\$ 11,474,730</u>	<u>\$ 7,690,460</u>
Staffing Summary (Budgeted)			
Full Time	25.00	25.00	26.00
Part Time	0.77	0.24	1.43
Total Staffing	<u>25.77</u>	<u>25.24</u>	<u>27.43</u>

Innovation and Technology – Performance Measures



Innovation and Technology – Services to the Community



Planning and Economic Development – Department Budget Summary

Overview of Department

The Planning and Economic Development Department’s (PED) 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; and conducting detailed analysis of all development proposals to verify consistency with the City’s Goals and Policies. Additionally, the Department is focused on improving the business environment in Rancho Cucamonga; aiding with business attraction, retention, and expansion; and assisting with permit processing issues, real estate acquisition or other types of business assistance. As part of the City’s community development function, PED also works with other City departments to build and maintain a high quality, balanced, and sustainable community for Rancho Cucamonga residents, businesses, and visitors.

FY 2023/24 Budget Highlights

- Complete Phase 3 Development Code Updates to make further refinements to the Development Code by December 2023
- By December 2023, adopt focused plans for the Civic Center and Epicenter areas
- By the July 2024, partner with CSD to initiate a Parks Master Plan
- Implement Phase 1 of the City’s Economic Development Strategic Plan in Fiscal Year 23/24
- Improve the City’s economic development marketing efforts through implementation of an economic development marketing and communications strategic 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
- By July 2024, partner with CSD to initiate a Parks Master Plan
- Invest in staff through training and innovation to reduce attrition and develop the Planning team to address development challenges as an infill city
- By the end of calendar year 2023, entitle 1,316 new housing units consistent with the City’s approved Housing Element
- Update the Department’s approach to customer service, create a department specific mechanism for tracking customer service at the public counter, and maintain a minimum rate of customer satisfaction of 90% per month throughout the fiscal year
- Further incorporate the use of existing and new technology into business attraction, retention, and expansion efforts
- 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

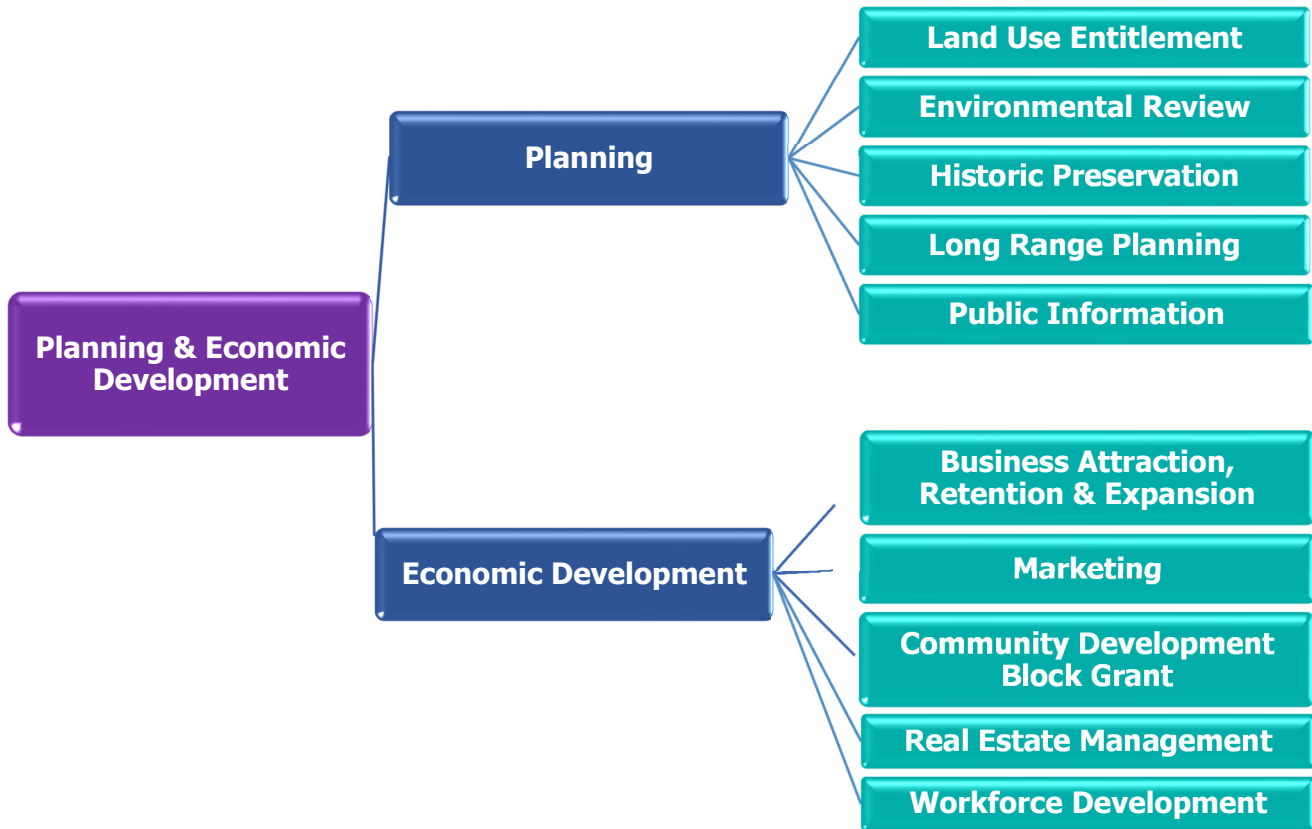
Fiscal Year 2023/24 Preliminary Budget

Planning and Economic Development – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 1,768,545	\$ 2,376,460	\$ 2,680,850
Operations and Maintenance	563,948	858,820	1,886,680
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	2,332,493	3,235,280	4,567,530
Other Funds			
Personnel Services	221,027	595,890	199,580
Operations and Maintenance	1,369,813	1,336,350	823,740
Capital Outlay	2,048,268	926,480	1,194,550
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	3,639,108	2,858,720	2,217,870
All Funds			
Personnel Services	1,989,572	2,972,350	2,880,430
Operations and Maintenance	1,933,761	2,195,170	2,710,420
Capital Outlay	2,048,268	926,480	1,194,550
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 5,971,601	\$ 6,094,000	\$ 6,785,400
Staffing Summary (Budgeted)			
Full Time	14.00	19.00	18.00
Part Time	-	0.35	0.88
Total Staffing	14.00	19.35	18.88



Planning and Economic 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:

- Provides plan check, permit, and inspection services to meet the requirements of building and construction codes, State mandated regulations, and municipal codes
- Collaborates 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 Fire Department to provide real-time assessments of damaged structures to determine allowable occupancies and remediation measures
- 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 State regulatory mandates, to ensure that building construction, site development, and the permit process comply. In addition, the Department enforces codes related to energy, accessibility laws, places of assembly, and housing requirements. In the interest of preserving life and safety within the Rancho Cucamonga community, the Department’s building and fire inspectors perform field inspections and safety assessments, while in-house plan review staff manages and reviews all building and fire plans. When necessary, contract experts are utilized to ensure the highest level of safety and quality.

FY 2023/24 Budget Highlights

- Continue to modify and streamline the online permitting process to improve the customer experience
- Implement SolarAPP which will provide an instantaneous solar permitting option to the community
- Support staff in achieving CASp certification to help provide a more inclusive and equitable community
- Continue to integrate Building and Safety, Planning, and Engineering processes to create a seamless flow of information in Community Development



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Building and Safety Services – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 1,824,092	\$ 2,320,180	\$ 2,467,080
Operations and Maintenance	168,113	102,010	106,760
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,992,205	2,422,190	2,573,840
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	33,885	65,680	66,160
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	33,885	65,680	66,160
All Funds			
Personnel Services	1,824,092	2,320,180	2,467,080
Operations and Maintenance	201,998	167,690	172,920
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 2,026,090	\$ 2,487,870	\$ 2,640,000
Staffing Summary (Budgeted)			
Full Time	16.25	20.25	20.25
Part Time	-	-	-
Total Staffing	16.25	20.25	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 provides vital core services that are the foundation for long-term infrastructure, planning and operational needs to both external and internal customers. To be at our best, strong City-wide collaboration is a must. The Department's purpose is to build infrastructure that supports the community and to create a great place to live, work, and play. This is accomplished through strategic design, well-planned maintenance, and fiscal and environmental sustainability. The execution of this vision occurs through the Department's five sections: Capital Management, Environmental Programs, Land Development and Inspection, Rancho Cucamonga Municipal Utility (RCMU), and Transportation.

FY 2023/24 Budget Highlights

Looking forward to the next year, the Department is excited to show success in the re-building of the Department by filling both existing and new position vacancies, while also continuing to push forward with the vision to build out their Transportation Team, a brand-new Section within the Department. Fiscal Year 2023/24 will be a year of continuation for the Department, where they strive to break ground on the construction phase for long awaited projects, wrap up key planning efforts, and focus on the next phases of implementation for important Environmental programs.

Some of the key projects and activities planned for this fiscal year include:

- Finalize the design, right-of-way, and pre-construction phases of the Etiwanda Grade Separation project in anticipation of construction beginning in 2024
- Facilitate the development of large industrial projects on vacant parcels in the southeast industrial area as well as work with developers to implement the vision set out in our new General Plan
- Construction of the ATMS Phase 2 in spring 2024, which will connect 60 additional traffic signals to our Traffic Management Center
- Construction of improved bicycle and pedestrian infrastructure including the 6th Street Cycle Track and Day Creek and Cucamonga Creek Trail enhancements
- Construction of key infrastructure improvement projects including re-paving of West Foothill and re-building of Heritage Park Bridge
- Development and buildout of an EV Charging Hub located at the RC Sports Center to include four DC Fast Chargers
- Construction of various RCMU Electric and Fiber Optic line extension projects to serve new development and expand our customer base
- Continued implementation of SB 1383 with a focus on Tier 2 generators which includes restaurants
- Implementation of the new MS4 permit
- Completion of the biennial waste audit and cost study analysis with the City's waste hauler



Compost & Mulch Giveaway Event 2023

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

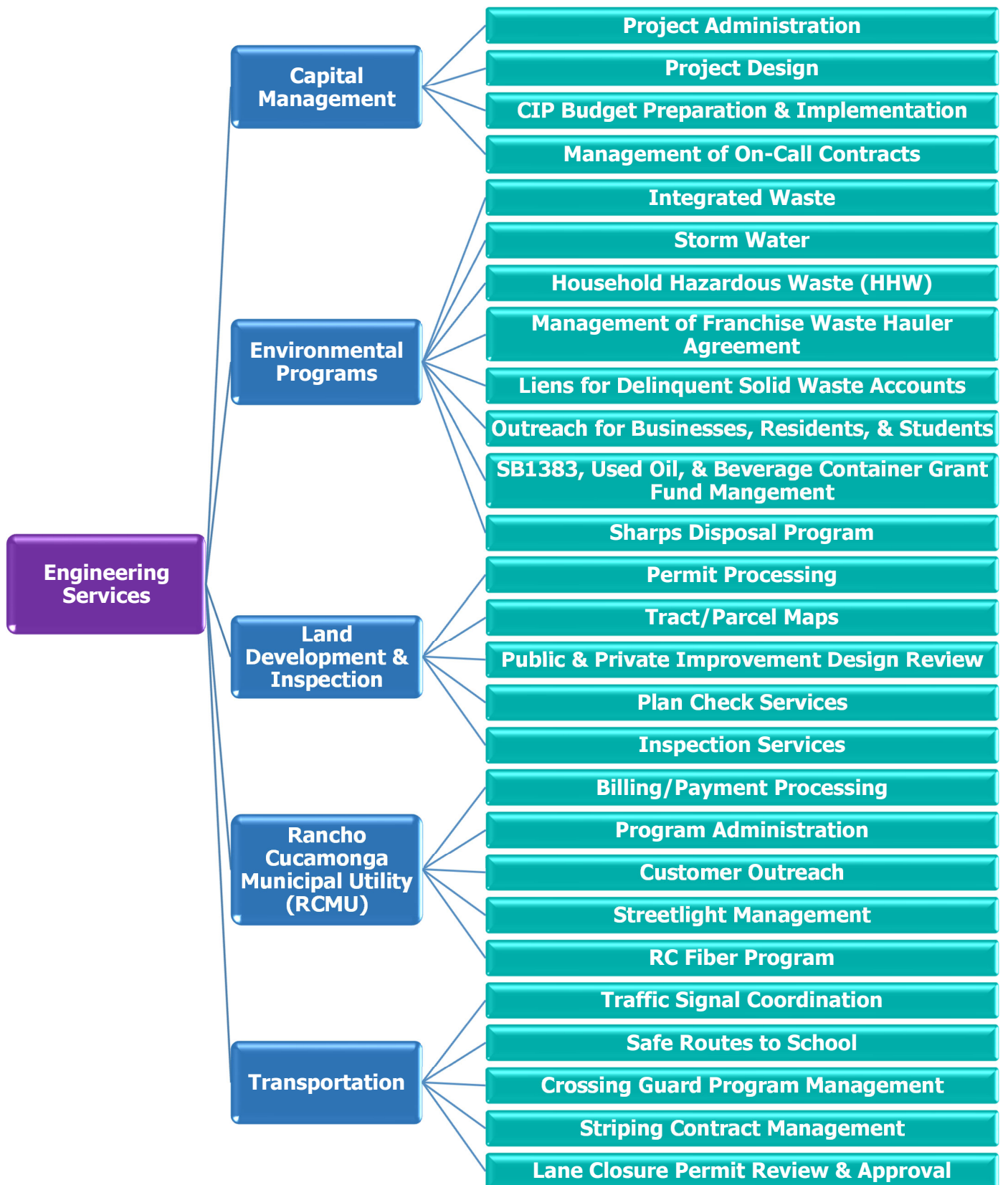
Engineering Services – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2021/22</u>	<u>Adopted Budget 2022/23</u>	<u>Preliminary Budget 2023/24</u>
Operating Budget			
Personnel Services	\$ 1,900,252	\$ 2,773,190	\$ 3,192,300
Operations and Maintenance	258,079	600,800	734,900
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,158,331</u>	<u>3,373,990</u>	<u>3,927,200</u>
Other Funds			
Personnel Services	4,691,132	4,720,970	4,999,360
Operations and Maintenance	15,143,991	16,753,580	18,093,850
Capital Outlay	15,008,852	82,305,500	71,613,390
Cost Allocation	-	-	-
Debt Service	170,631	934,100	-
Transfer Out	1,675,690	1,692,680	1,745,960
Subtotal	<u>36,690,296</u>	<u>106,406,830</u>	<u>96,452,560</u>
All Funds			
Personnel Services	6,591,384	7,494,160	8,191,660
Operations and Maintenance	15,402,070	17,354,380	18,828,750
Capital Outlay	15,008,852	82,305,500	71,613,390
Cost Allocation	-	-	-
Debt Service	170,631	934,100	-
Transfer Out	1,675,690	1,692,680	1,745,960
Total Cost	<u>\$ 38,848,627</u>	<u>\$ 109,780,820</u>	<u>\$ 100,379,760</u>
Staffing Summary (Budgeted)			
Full Time	36.50	38.50	39.50
Part Time	<u>0.72</u>	<u>0.72</u>	<u>0.14</u>
Total Staffing	<u><u>37.22</u></u>	<u><u>39.22</u></u>	<u><u>39.64</u></u>

Engineering Services – Performance Measures



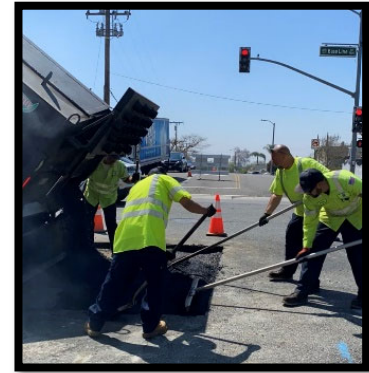
Engineering Services – Services to the Community



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*: Services 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 166 vehicles and over 140 pieces of on and off-road equipment.; and *Administration/Project Management*: Manages departmental support services, contracts, safety and risk management, budget, and capital maintenance projects.



FY 2023/24 Budget Highlights

- **Fleet Transition** – The City’s Climate Action Plan, adopted December 2021, set a goal of transitioning 50% of the City’s light and medium duty vehicles to electric or zero emission vehicles by 2030. FY 2023/24 is when this transition begins to move forward. Ninety percent of the vehicles budgeted for replacement during the upcoming fiscal year will be EV. Once these vehicles are placed in service, ten percent of the City’s fleet will be zero emission.
- **Urban Forest Management Plan (UFMP)** – Public Works will continue development efforts on the UFMP, Rooted in RC. UFMP development began in FY 2022/23 with a tree inventory, canopy coverage assessment, and wildfire risk assessment. The UFMP will be a roadmap for the City’s urban forest for the next 50 years, incorporating urban forest management best practices and greenhouse gas emission reduction goals, and making recommendations on the right tree species, in the right places, for the right reasons within Rancho Cucamonga.
- **LED Sports Lighting Upgrades** – The current metal halide sports lighting throughout the City will be upgraded to high efficiency LED lighting over the course of several years. LED lighting will significantly reduce ongoing maintenance costs, energy consumption, and GHG emissions. The fields scheduled to be upgraded in FY 2023/24 include: 1 of 4 soccer fields at Beryl Park, both baseball fields at Day Creek Park, and the remaining baseball fields at Heritage Park.
- **Red Hill Lake** –The existing size and depth of Red Hill Lake poses maintenance challenges and environmental concerns. With the wildlife, the debris and waste at the bottom of the lake, and the future cost increases to reclaimed water, Red Hill Lake is not sustainable within the existing budgetary constraints. A strategic and measurable approach to these concerns would be to reduce the footprint and depth of the lake. Community support will be instrumental in the success of this project. This project is looking into the future for sustainability purposes, considering public input, and continuous improvement of maintenance and operations within Public Works

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

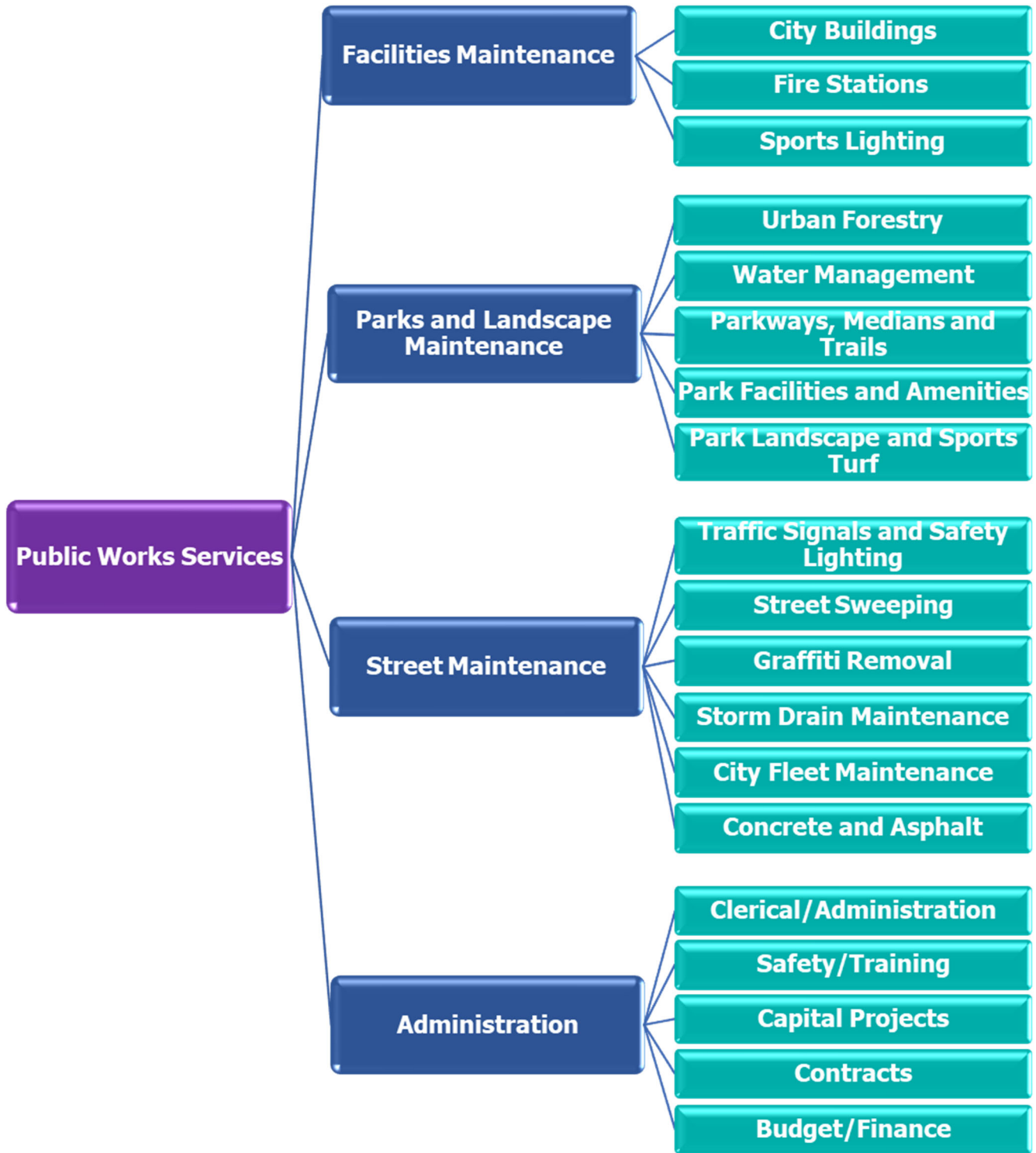
Public Works Services – Department Budget Summary

Funds Summary	Actuals 2021/22	Adopted Budget 2022/23	Preliminary Budget 2023/24
Operating Budget			
Personnel Services	\$ 5,014,238	\$ 5,994,780	\$ 5,997,210
Operations and Maintenance	6,029,332	7,501,620	8,101,080
Capital Outlay	171,892	600,000	500,000
Cost Allocation	(1,015,740)	(1,057,630)	(1,057,630)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	10,199,722	13,038,770	13,540,660
Other Funds			
Personnel Services	3,298,754	5,082,800	5,616,960
Operations and Maintenance	10,716,246	11,825,340	12,962,540
Capital Outlay	1,165,341	4,090,140	5,635,270
Cost Allocation	-	-	-
Debt Service	16,655	142,570	142,570
Transfer Out	-	702,300	-
Subtotal	15,196,996	21,843,150	24,357,340
All Funds			
Personnel Services	8,312,992	11,077,580	11,614,170
Operations and Maintenance	16,745,578	19,326,960	21,063,620
Capital Outlay	1,337,233	4,690,140	6,135,270
Cost Allocation	(1,015,740)	(1,057,630)	(1,057,630)
Debt Service	16,655	142,570	142,570
Transfer Out	782,880	702,300	656,850
Total Cost	\$ 26,179,598	\$ 34,881,920	\$ 38,554,850
Staffing Summary (Budgeted)			
Full Time	122.00	130.00	129.00
Part Time	31.78	28.16	28.16
Total Staffing	153.78	158.16	157.16

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 2023/24 Preliminary Budget

Capital Improvement Program – Summary by Department

The City’s Capital Improvement Program (CIP) for Fiscal Year 2023/24 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 2023/24:

Animal Services	\$ 260,000
City Manager’s Office	6,842,690
Community Services	1,126,830
Engineering Services	72,471,470
Fire District	1,639,590
Library Services	12,295,000
Police	293,300
Public Works Services	<u>12,451,910</u>
Total Capital Improvement Program	<u>\$ 107,380,790</u>

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

City Manager’s Office projects include:

- The Wildfire Early Detection System project will involve the installation of a 30-camera unit, early wildfire detection system along the City’s northern boundary to provide rapid detection, reporting, and response to wildfires.
- The Cucamonga Canyon Trailhead will be created on a 5.25-acre piece of property near Cucamonga Canyon. Amenities are to include a monument, benches, a shade structure, a water fountain, and storage. The site serves as an ideal base of operations for public safety during emergencies, as well as for the Cucamonga Foothill Preservation Alliance, who provides volunteer services for Cucamonga Canyon.
- The Cultural Center Courtyard Redesign will take what is currently a primarily passive, outdoor space with little shade or seating and redesign it to encourage greater pedestrian access and use. The improvements will improve flow and continuity with the rest of Victoria Gardens. The redesign project will open up many new opportunities for rentals and increase ticket sales at the Lewis Family Playhouse.

Community Services projects include:

- The Beryl Park East Inclusive Playground will include an upgraded crosswalk with Rectangular Rapid Flashing Beacon (RRFB). These playgrounds are among the oldest in the City and need updating to meet current equipment and playground concept standards. Further, the playground will be designed to allow access to children of all abilities.

Capital Improvement Program – Summary by Department

Engineering Services projects include:

- The RCMU Line Extension Design: Etiwanda North project will consist of a 2,800' electric distribution and fiber optic line extension to connect electric distribution and broadband to new residential developments in the vicinity of Etiwanda Avenue and Foothill Boulevard.
- The Local Street Overlay project will restore the existing road surface throughout various areas in the City to a substantially new condition extending pavement life and rideability.
- The Etiwanda Grade Separation project will provide an elevated four-lane roadway crossing over the SCRRA/BNSF railroad with pedestrian and bicycle paths, and new access roads to existing businesses. This project will improve safety and traffic circulation by eliminating the at-grade crossing, thereby reducing delays from expected traffic increases and future train activity, which will stimulate economic activity in the area while also decreasing emissions from idling vehicles.
- The West Foothill Boulevard Street Improvements project will construct sidewalks, curbs, gutters, streetlights, new asphalt, striping and realignment of Red Hill Country Club Drive as well as a new traffic signal. The addition of multi-use pedestrian/bike sidewalks will improve safety and mobility and contribute to a reduction in vehicle miles traveled.
- The Pavement Rehabilitation Projects on Highland Avenue, Milliken Avenue, and Etiwanda Avenue will restore the existing road surfaces to a substantially new condition, extending pavement life, use, and rideability.
- With the pending transition to zero-emission vehicles, the RCMU Charging Station Hub project will address the power demand and design requirements near the Sports Center.
- The Almond Street Extension Street Improvement project involves the construction to complete the connection of Almond Street between Carnelian Street and Via Verde, providing an additional east-west street connection north of SR-210.
- The Day Creek Channel Bike Trail project will provide an ADA accessible paved trail for pedestrians and bicyclists with a signalized crossing at Church Street and access path to the Sports Arena for special events and recreational use.
- The Advanced Traffic Management System - Phase 2 project will enable real time reactivity and monitoring, retiming, and coordination of the City's traffic signal system to implement the Traffic Signals Communication Master Plan.
- The Heritage Park Bridge Replacement project will construct a new multi-use bridge to replace the vehicular, pedestrian, and equestrian bridges that span Demens Creek Channel to the equestrian arenas in Heritage Community Park.

Fire District projects include:

- The ADA Improvements projects for Fire Stations 173, 174, and 175 will focus on accessibility improvements for each station's restrooms to meet current requirements and comply with the Americans with Disabilities Act of 1990.

Capital Improvement Program – Summary by Department

Library Services projects include:

- The Archibald Library Replacement Project will replace the Archibald Library through the conversion of another City-owned property and includes expanded and enhanced programs and services.
- The Paul A. Biane Library Infrastructure Project will focus on updating and readying the building for the next 20 years of service. The infrastructure project will correct and repair the building to meet future use in a safer, more accessible, and sustainable way.

Police Department projects include:

- The Automated License Plate Reader (ALPR) Camera project will install additional ALPR cameras at three intersections throughout the City to detect stolen vehicles by capturing license plates from all directions. Having these ALPR cameras in multiple locations will help solve criminal activity in the City and deter suspect and stolen vehicles.

Public Works Services projects include:

- The Red Hill Lake Modernization project will consist of the downsizing of the water feature, adding a new water treatment and filtration system, and incorporating other aesthetic design elements.
- The Playground Surfacing Replacement project will include the replacement of the existing rubberized surfacing at Mountain View Park, as well as the complete replacement of the existing play equipment with new inclusive and accessible playground equipment.
- The LED Sports Lighting Upgrade projects will involve the removal of existing sports lighting fixtures and replacement with new LED sports lighting fixtures at two baseball fields at Day Creek Park, two adult baseball fields at Heritage Park, and the soccer field at Beryl Park.
- The Stadium LED Sports Lighting Conversion and Lazer Grading project involves the replacement of the existing sports lighting system at the stadium with new LED fixtures and also the removal of the existing turf, lazer-grading of the field, and installation of new turf. This project is to comply with the new lighting and field grade standards set by Major League Baseball for all minor league stadiums. These standards must be met by 2025 in order to stay in the league.
- The Traffic Signal Battery Backup Replacement project is a multi-phase project on signalized intersections to replace the battery backup systems (BBS) which have reached their service life, are no longer supported by the manufacturer, and have seriously degraded reliability. The BBS will place intersections on a four-way red flash when the intersection experiences a power outage.
- The Water Conservation/Landscape Renovations for LMD 2 Victoria and LMD 4R Terra Vista serve as a continuation of previous work to remove turf and replace with drought tolerant landscaping and hardscape. This will be the second large scale project to replace the landscaping along entire streets within these areas.

Note: Funds for the majority of 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 2023/24 are included in the following pages.

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 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	\$ 200,000
Animal Center Veterinary Floor Replacement	Capital Reserve	60,000
	Animal Services Total:	<u>260,000</u>
City Manager's Office		
Cultural Center Courtyard Redesign	Capital Reserve	3,218,800
RCPD Facility Improvement and Modernization	Law Enforcement Reserve	100,000
Wildfire Early Detection System	State Grant Funds	1,900,000
Cucamonga Canyon Trailhead	Federal Grant Funds	1,623,890
	City Manager's Office Total:	<u>6,842,690</u>
Community Services		
Beryl Park East Inclusive Playground	LMD 1 Capital Replacement	22,520
	Park Development	9,870
	Park Improvement	772,690
	State Grant Funds	286,750
	State Gas Tax	<u>35,000</u>
		1,126,830
	Community Services Total:	<u>1,126,830</u>
Engineering Services		
Cucamonga Creek Bike Trail	AB 2766 Air Quality Improvement	86,590
	Pedestrian Grant/Article 3	<u>84,420</u>
		171,010
RCMU EV Charging Station Hub	Municipal Utility	1,050,000
RCMU Line Extension Design: Etiwanda North	Municipal Utility	1,300,000
Day Creek Channel Bike Trail	AB 2766 Air Quality Improvement	309,000
	Pedestrian Grant/Article 3	<u>322,000</u>
		631,000
Heritage Park Bridge Replacements	PD 85 Capital Replacement Fund	880,000
	Fire District Capital Fund	<u>880,000</u>
		1,760,000
6th Street at BNSF	Transportation	280,000
	Municipal Utility	<u>125,000</u>
		405,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2023/24 Preliminary Budget

Capital Improvement Program – Detail by Department

<u>Department/Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
6th Street Cycle Track	Citywide Infrastructure Improvements	146,850
Almond Street Extension Street Improvements	Citywide Infrastructure Improvements	565,000
Civic Center Crosswalk	Citywide Infrastructure Improvements	132,500
Etiwanda Avenue- Pavement Rehabilitation	Road Maint & Rehab Acct	2,950,000
Etiwanda East Side Widening	Transportation	215,000
Etiwanda Grade Separation	SB 1 - TCEP	47,150,000
Haven Avenue Sidewalk	Pedestrian Grant/Article 3	212,200
	AB 2766 Air Quality Improvement	198,810
		<u>411,010</u>
Highland Avenue - Pavement Rehabilitation	Road Maint & Rehab Acct	845,000
Local Street Overlay	State Gas Tax	2,960,000
	Measure I 2010-2040	1,190,000
		<u>4,150,000</u>
Local Street Slurry Seal	Measure I 2010-2040	550,000
Milliken Avenue Pavement Rehabilitation	Road Maint & Rehab Acct	1,250,000
West Foothill Boulevard Street Improvements	Citywide Infrastructure Improvements	2,400,000
Advance Traffic Management System-Phase 2	Transportation	6,260,500
	Capital Reserve	-
	Fiber Optic Network	64,300
	Fire District Capital Fund	64,300
		<u>6,389,100</u>
	Engineering Services Total:	<u>72,471,470</u>
Fire District		
Banyan Station 175- ADA Improvements	Fire District Capital Fund	553,300
Day Creek Station 173- ADA Improvements	Fire District Capital Fund	438,370
Jersey Station 174- ADA Improvements	Community Facilities District 85-1	647,920
	Fire District Total:	<u>1,639,590</u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
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Capital Improvement Program – Detail by Department

<u>Department / Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
Library Services		
Archibald Library Replacement Project	Library Capital Fund	11,870,000
Paul A. Biane Library Infrastructure Project	Library Capital Fund	425,000
	Library Services Total:	<u>12,295,000</u>
Police		
ALPR Cameras	Law Enforcement Reserve	293,300
	Police Total:	<u>293,300</u>
Public Works Services		
Above Ground Diesel Tank Replacement	Equipment/Vehicle Replacement	140,000
Beryl Park Soccer Field LED Sports Lighting Upgrade	LMD 1 Capital Reserve	152,000
City Hall Roofing Repairs	Capital Reserve	1,379,580
City Hall - Waterproofing	Capital Reserve	1,758,830
Citywide Concrete Repair	General Fund Measure I 2010-2040	500,000 <u>100,000</u> 600,000
Citywide - HVAC & Lighting Controls	Capital Reserve	150,000
Civic Center - HVAC Plant Replacement	Capital Reserve	100,000
Council Chambers - Carpeting & Seating Replacement	Capital Reserve	132,500
Day Creek Park Baseball Fields LED Sports Lighting Upgrade	LMD #10 Rancho Etiwanda	384,000
PD85 LED Sports Lighting Upgrade	PD 85 Redemption Fund	384,000
Police Department Bullet Resistant Glass Replacement	Law Enforcement Reserve	60,000
Stadium LED Sports Lighting Conversion and Lazer Grading	Capital Reserve	1,254,000
LMD 1 Drought Tolerant Landscaping	LMD 1 Capital Replacement	50,000
LMD 2 Victoria Water Conservation/Landscape Renovation	LMD #2 Victoria	1,215,000
LMD 4R Vista Water conservation/ Landscape Renovation	LMD #4R Terra Vista	838,000
LMD 6- Drought Tolerant Landscaping	LMD 6R Caryn Community	50,000
Heritage Park - Pedestrian Trail	PD 85 Redemption Fund	95,000

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Capital Improvement Program – Detail by Department

<u>Department / Project Description</u>	<u>Funding Source</u>	<u>Amount</u>
LMD 2 Park Upgrades RIRE Grant	LMD #2 Victoria	210,000
LMD 2 Paseo Lighting Retrofits	LMD #2 Victoria	250,000
Red Hill Lake Modernization	Capital Reserve	1,000,000
	PD 85 Capital Replacement Fund	200,000
	PD 85 Redemption Fund	<u>600,000</u>
		1,800,000
Replace Playground Surfacing	LMD #4R Terra Vista	943,750
Traffic Signal Modification	State Gas Tax	200,000
TS Signal Battery Backup Replacement	State Gas Tax	140,250
	Equipment/Vehicle Replacement	<u>165,000</u>
		305,250
	Public Works Services Total:	<u>12,451,910</u>
	Total Capital Improvement Projects:	<u>\$ 107,380,790</u>

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Capital Improvement Program – Annual Operating Costs/(Savings)

Department/Project Description/ Expenditure Category and Description	Fiscal Year Impact on Operations Begins			
	2023/24	2024/25	2025/26	2026/27
City Manager's Office				
Cultural Center Courtyard Redesign Operations and Maintenance Change in type and frequency of maintenance and increase landscape and irrigation	\$			
Wildfire Early Detection System Operations and Maintenance Annual subscription and license to webportal, cellular data access, training for staff, and cell tower lease costs	\$			
Cucamonga Canyon Trailhead Operations and Maintenance Periodic maintenance and graffiti removal	\$			
Community Services				
RC Family Resource Center Rehabilitation Operations and Maintenance Recurring maintenance for improvements	\$			
Beryl Park East Inclusive Playground Operations and Maintenance Maintenance of playground equipment	\$			
Engineering Services				
RC Fiber Extension Amethyst Avenue Operations and Maintenance General maintenance of connectivity of fiber			\$	
RCMU EV Charging Station Hub Operations and Maintenance Recurring operation costs for the charging hub		\$		
RCMU Line Extension Design: Etiwanda North Operations and Maintenance General maintenance of electric distribution and fiber optic line extension			\$	
Day Creek Channel Bike Trail Operations and Maintenance Maintenance for striping, debris cleaning, and traffic signal system	\$			
6th Street at BNSF Spur Crossing Operations and Maintenance Start-up and operation of new lighting; maintenance of roadway				\$
6th Street Cycle Track Operations and Maintenance Additional street sweeping and landscape material replacement due to pedestrian wear and tear		\$		

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Capital Improvement Program – Annual Operating Costs/(Savings)

Department/Project Description/ Expenditure Category and Description	Fiscal Year Impact on Operations Begins			
	2023/24	2024/25	2025/26	2026/27
Etiwanda East Side Widening Operations and Maintenance Start-up and operation of new lighting; maintenance of roadway				
Etiwanda Grade Separation Operations and Maintenance Start-up and operation of new signals and lighting; maintenance of roadways, drainage system and basin, landscaping, graffiti removal				
Haven Avenue Sidewalk Operations and Maintenance New sidewalk maintenance		\$		
Advanced Traffic Management System - Phase 2 Operations and Maintenance Maintenance of hardware		\$\$		
HSIP Traffic Signal Modifications at Various Locations Operations and Maintenance Typical maintenance related to existing traffic signals	\$\$			
Fire District				
Town Center Station 178 Personnel Services Remainder of funding for nine allocated positions Operations and Maintenance Station operational costs	\$\$\$\$			
Library Services				
Second Story and Beyond Personnel Services Staffing for day-to-day management Operations and Maintenance Operational costs for the museum's open exhibit space, programming, rentals, and overall maintenance	\$\$\$\$			
Police				
ALPR Cameras Operations and Maintenance Warranty and camera license fees	\$			

Legend for Overall Impact on Operations:

- \$: ≤\$100,000
- \$\$: >\$100,000 and ≤\$500,000
- \$\$\$: >\$500,000 and ≤\$1,000,000
- \$\$\$\$: <\$1,000,000

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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.

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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, including applicable fringe benefits (Medicare) and the annual allocation from the City's Cost Allocation Plan (City only).

- 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.

- Community Benefit Projects

A portion of the City’s General Fund balance, received from projects that include a development agreement, which is committed for addressing projects’ expected impacts on affordable housing demand, future greenhouse gas emissions, fire protection services, electric vehicle charging, reduction in vehicle miles traveled, pedestrian safety improvements, carbon capture, alternative energy production, noise reduction, environmental justice, and related impacts typically associated with, but not limited to, large warehouse, industrial, and commercial developments.

- Public Safety Personnel Affordable Housing

A portion of the Fire District’s fund balance committed to provide additional funding to match the City’s contributions to help with the creation of affordable for-sale housing for public safety personnel including but not limited to Fire District employees. Funding may be used for silent seconds, closing costs, assistance with obtaining financing, or to help buy down the cost of design and construction of single-family housing units. The funding goal for this reserve is established as the value of the affordability gap to construct 50 housing units that are affordable at the 60% California Tax Credit Allocation Committee (TCAC) median income with a 4% tax credit scenario per unit, or \$192,600 per unit, for a total funding goal of \$9,630,000. The affordability gap was determined as part of the Non-Residential Linkage Fee Nexus Study dated October 5, 2021, prepared by Keyser Marston Associates, Inc.

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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.

- 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.

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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.

Financial Policies

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.

Financial Policies

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, this Policy permits up to 10% of the portfolio to be invested in securities with remaining maturities between 5 and 10 years.

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, City Manager, Deputy City Manager/Administrative Services, and Finance Director, and, if necessary,

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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.

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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.
 1. 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.

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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.

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- 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.

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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.

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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:

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- 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.

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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.

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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 2021/22 is \$1,137,989,277 while the City's debt subject to the limitation is \$0. As a result, the City has not exceeded its legal debt limit. Additionally, it should be noted that, as of the publication date of this report, the City has no outstanding debt service obligations.

Legal Debt Margin Calculation for Fiscal Year 2021/22:

Assessed value	\$ 30,346,380,711
Debt limit (3.75% of assessed value)	1,137,989,277
Debt applicable to limit:	
General obligation bonds	-
Legal debt margin	<u>\$ 1,137,989,277</u>

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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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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.

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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.
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	HR	Human Resources
AQMD	Air Quality Management District	HVAC	Heating, Ventilating, and Air Conditioning
ARPA	American Rescue Plan Act	IAQ	Indoor Air Quality
ALPR	Automated License Plate Reader	IESBDC	Inland Empire Small Business Development Center
ARPA	American Rescue Plan Act	IPM	Integrated Pest Management
ATMS	Advanced Traffic Management System	JPA	Joint Powers Authority
BERT	Business Emergency Response Training	KIDS	Kids Interactive Discovery Space
BYB2RC	Bring Your Business 2 Rancho Cucamonga	LAIF	Local Agency Investment Fund
CAL-ID RAN	California Identification System Remote Access Network	LED	Light-Emitting Diode
CaPERS	California Public Employees' Retirement System	LGIP	Local Government Investment Pool
C.A.N.I.N.E.	Campus Awareness, Narcotic Intervention, Narcotic Education	LMD	Landscape Maintenance District
CCTV	Closed Captioning Television	MMF	Money Market Funds
CDBG	Community Development Block Grant	NSRO	Nationally Recognized Statistical Rating Organization
CDTFA	California Department of Tax and Fee Administration	PASIS	Public Agencies Self Insurance System
CERT	Community Emergency Response Training	PCI	Pavement Condition Index
CFD	Community Facilities District	PD	Park District
CIP	Capital Improvement Program	PEPRA	Public Employees' Pension Reform Act
CNG	Compressed Natural Gas	PERS	Public Employees Retirement System
CONFIRE	Consolidated Fire Agencies, Joint Power Authority	PLHA	Permanent Local Housing Allocation
CPI	Consumer Price Index	PSVN	Public Safety Video Network
CPR	Cardiopulmonary Resuscitation	RCLS	Rancho Cucamonga Library Services
CSD	Community Services Department	RCMU	Rancho Cucamonga Municipal Utility
CVWD	Cucamonga Valley Water District	REGIS	Rancho Enterprise Geographic Information Systems
DVP	Delivery-Versus-Payment	ROPS	Recognized Obligation Payment Schedule
EIR	Environmental Impact Review	RRFB	Rectangular Rapid Flashing Beacon
ESRI	"Environmental Systems Research Institute	SBCERA	San Bernardino County Employee Retirement Association
FLSA	Fair Labor Standards Act	SBCTA	San Bernardino County Transportation Authority
FPPC	Fair Political Practices Commission	SBOE	California State Board of Equalization
FTE	Full Time Equivalent	SCE	Southern California Edison
FY	Fiscal Year	SIR	Self-Insured Retention
GFOA	Government Finance Officers Association	SLD	Street Lighting District
GIS	Geographic Information Systems	TOD	Transit Oriented Development
GOTMD	Greater Ontario Tourism Marketing District	TOT	Transient Occupancy Tax
HCD	CA Dept. of Housing and Community Development	VLF	Vehicle License Fees
HdL	Hinderliter de Llamas		
HHW	Household Hazardous Waste		

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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.

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

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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
	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.
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.

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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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.
124	Transportation - Established to account for fees charged for the construction and expansion of City streets and highways which provide additional capacity and safety.

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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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.
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.

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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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.
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.

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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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 State of California that mandates that all cities divert a specified percentage of their solid waste from their landfills in accordance with established deadlines.

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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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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Description of Funds by Fund Type

<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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Description of Funds by Fund Type

<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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2023/24 Preliminary Budget

Description of Funds by Fund Type

<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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Description of Funds by Fund Type

<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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Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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 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.
878	CFD 2022-01 Street Lighting - This fund accounts for special taxes related to the maintenance and services of streetlights, traffic signals, and appurtenant facilities throughout the boundary of CFD 2022-01.
879	CFD 2022-02 Industrial Service - This fund accounts for special taxes related to the maintenance and servicing of storm drains, streets, landscape, and roadways; as well as police safety calls and services throughout industrial areas within the boundary of CFD 2022-02.

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.

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Fiscal Year 2023/24 Preliminary Budget

Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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.

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.
710	Second Story and Beyond - Established to account for personnel and operating costs directly associated with the operation of the Second Story and Beyond facility, which is an addition to the Paul Biane Public Library.
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.

Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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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.

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| 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. |