

City of Rancho Cucamonga,
California

Fiscal Year 2024/25
Preliminary Budget

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Table of Contents

	Page
Introduction	
City Manager’s Executive Summary	3
GFOA Distinguished Budget Presentation Award	125
General Information	
City Officials	129
Organization Chart	131
Functional Units by Fund Type	133
Snapshot of the City of Rancho Cucamonga	135
Population by Age	136
Educational Attainment	137
Principal Employers	138
Principal Sales Tax Remitters	139
Budget Guide	141
Budget Process	142
Budget Process Flow Chart	144
Summaries of Financial Data	
Financial Summary – Operating Budget	146
Financial Summary – All Funds	147
Notes to Financial Summary	148
Budget Summary	152
Special Districts Summary	155
Landscape Maintenance Districts, Street Lighting Maintenance Districts, and Other Maintenance Districts – Changes in Fund Balance	158
Revenue Summaries	
Revenue and Resource Estimates	162
Revenue Summary by Category – Operating Budget	166
Revenue Detail – Operating Budget	168
Revenue Summary by Category – All Funds	174
Revenue Detail – All Funds	176
Revenues by Fund	197

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Table of Contents

	Page
Expenditure Summaries	
Expenditure Summary by Department – Operating Budget	202
Expenditure Summary by Category – Operating Budget	203
Expenditure Detail – Operating Budget	204
Expenditure Summary by Department – All Funds	211
Expenditure Summary by Category – All Funds	212
Expenditure Detail – All Funds	213
Expenditures by Fund	242
Funded Positions by Department – Summary	246
Funded Positions by Department – Detail	247
Fund Balance Summaries	
Spendable Fund Balances	257
Summary of Changes in Spendable Fund Balances	261

Departmental Budget Details

Governance

City Council

Overview of Department	266
Fiscal Year 2024/25 Mission, Core Values, and Vision	266
Three-Year Expenditure Summary by Funding Source/Category	267
Three-Year Staffing Summary	267

City Clerk

Overview of Department	268
Fiscal Year 2024/25 Budget Highlights	268
Three-Year Expenditure Summary by Funding Source/Category	269
Three-Year Staffing Summary	269

City Treasurer

Overview of Department	270
Fiscal Year 2024/25 Budget Highlights	270
Three-Year Expenditure Summary by Funding Source/Category	271
Three-Year Staffing Summary	271

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Table of Contents

	Page
Departmental Budget Details <i>(continued)</i>	
City Management	
Overview of Department	272
Fiscal Year 2024/25 Budget Highlights	272
Three-Year Expenditure Summary by Funding Source/Category	273
Three-Year Staffing Summary	273
Performance Measures	274
Services to the Community	275
Public Safety	
Police (Contract)	
Overview of Department	276
Fiscal Year 2024/25 Budget Highlights	276
Three-Year Expenditure Summary by Funding Source/Category	277
Three-Year Staffing Summary	277
Performance Measures	278
Services to the Community	279
Fire District	
Overview of Department	280
Fiscal Year 2024/25 Budget Highlights	280
Three-Year Expenditure Summary by Funding Source/Category	281
Three-Year Staffing Summary	281
Performance Measures	282
Services to the Community	283
Animal Services	
Overview of Department	284
Fiscal Year 2024/25 Budget Highlights	284
Three-Year Expenditure Summary by Funding Source/Category	285
Three-Year Staffing Summary	285
Performance Measures	286
Services to the Community	287
Community Improvement	
Overview of Department	288
Fiscal Year 2024/25 Budget Highlights	288

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Table of Contents

	Page
Departmental Budget Details <i>(continued)</i>	
Three-Year Expenditure Summary by Funding Source/Category	289
Three-Year Staffing Summary	289
Performance Measures	290
Services to the Community	291
Civic and Cultural Services	
Records Management	
Overview of Department	292
Fiscal Year 2024/25 Budget Highlights	292
Three-Year Expenditure Summary by Funding Source/Category	293
Three-Year Staffing Summary	293
Performance Measures	294
Services to the Community	295
Community Services	
Overview of Department	296
Fiscal Year 2024/25 Budget Highlights	296
Three-Year Expenditure Summary by Funding Source/Category	297
Three-Year Staffing Summary	297
Performance Measures	298
Services to the Community	299
Library Services	
Overview of Department	300
Fiscal Year 2024/25 Budget Highlights	300
Three-Year Expenditure Summary by Funding Source/Category	301
Three-Year Staffing Summary	301
Performance Measures	302
Services to the Community	303
Administrative Services	
Administration	
Overview of Department	304
Fiscal Year 2024/25 Budget Highlights	304
Three-Year Expenditure Summary by Funding Source/Category	305

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Table of Contents

	Page
Departmental Budget Details <i>(continued)</i>	
Three-Year Staffing Summary	305
Performance Measures (Procurement)	306
Services to the Community	307
Finance	
Overview of Department	308
Fiscal Year 2024/25 Budget Highlights	308
Three-Year Expenditure Summary by Funding Source/Category	309
Three-Year Staffing Summary	309
Performance Measures	310
Services to the Community	311
Human Resources	
Overview of Department	312
Fiscal Year 2024/25 Budget Highlights	312
Three-Year Expenditure Summary by Funding Source/Category	313
Three-Year Staffing Summary	313
Performance Measures	314
Services to the Community	315
Innovation and Technology	
Overview of Department	316
Fiscal Year 2024/25 Budget Highlights	316
Three-Year Expenditure Summary by Funding Source/Category	317
Three-Year Staffing Summary	317
Performance Measures	318
Services to the Community	319
Economic and Community Development	
Planning and Economic Development	
Overview of Department	320
Fiscal Year 2024/25 Budget Highlights	320
Three-Year Expenditure Summary by Funding Source/Category	321
Three-Year Staffing Summary	321
Performance Measures	322

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Table of Contents

	Page
Departmental Budget Details <i>(continued)</i>	
Services to the Community	323
Building and Safety Services	
Overview of Department	324
Fiscal Year 2024/25 Budget Highlights	324
Three-Year Expenditure Summary by Funding Source/Category	325
Three-Year Staffing Summary	325
Performance Measures	326
Services to the Community	327
Engineering Services	
Overview of Department	328
Fiscal Year 2024/25 Budget Highlights	328
Three-Year Expenditure Summary by Funding Source/Category	329
Three-Year Staffing Summary	329
Performance Measures	330
Services to the Community	331
Public Works Services	
Overview of Department	332
Fiscal Year 2024/25 Budget Highlights	332
Three-Year Expenditure Summary by Funding Source/Category	333
Three-Year Staffing Summary	333
Performance Measures	334
Services to the Community	335
Major Projects Program	
Summary by Department	339
Detail by Department	343
Annual Operating Costs/(Savings)	347
Appendix	
Financial Policies	351
Legal Debt Margin	378
Glossary of Budget Terms	379
List of Acronyms	384
Description of Funds by Fund Type	385



RANCHO
CUCAMONGA
CALIFORNIA

INTRODUCTION

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MEMORANDUM
City Manager's Office

Date: June 20, 2024
To: Mayor and Members of the City Council
By: John R. Gillison, City Manager
Subject: Fiscal Year 2024/25 Preliminary Budget

Tomorrow in Motion

PRELUDE

"You cannot escape the responsibility of tomorrow by evading it today."

- President Abraham Lincoln

Last year the Budget Message shared with readers this summary wisdom:

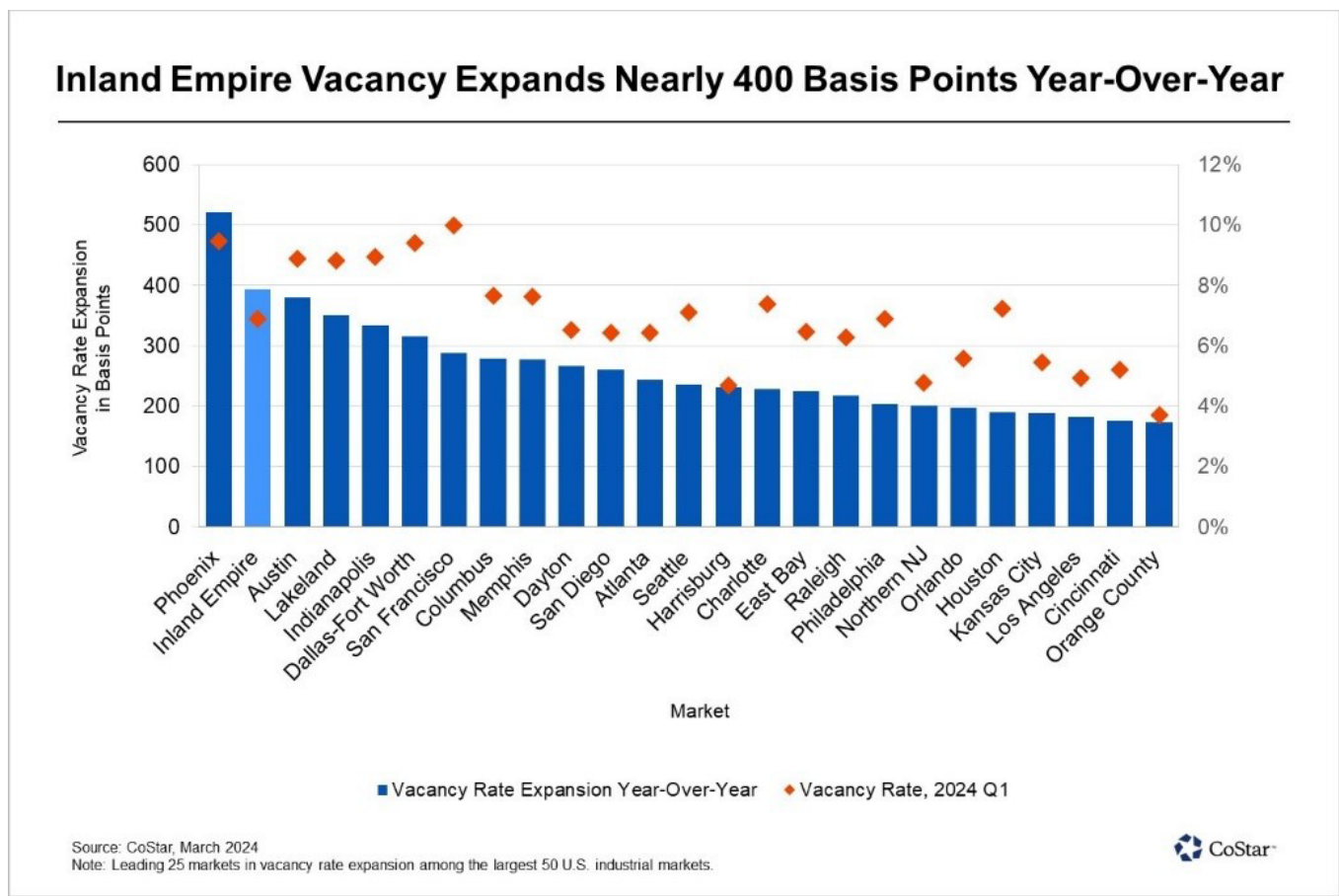
"While it is likely the national economy will bounce a bit harder on the landing than the Federal Reserve and most economists would like, and California with its highly dependent income tax structure will certainly endure more than little bumps and bruises, for now at least it appears the Inland Empire's regional economy (and by extension Rancho Cucamonga) will largely remain unaffected to a great degree due to a heavy presence in warehousing and distribution which are the engine of e-commerce. That will not always be the case, however, as 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."

Additionally, the message also included that *"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, ... 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 we move into FY 2024/25 the threads from yesterday to tomorrow become clearer. Economies tend to go through growth and slowdown cycles. When growth goes into reverse, that is a recession, which is something to be avoided because of the significant impact on employment and people. In contrast, during a growth cycle, economies experience inflation which is the increase in the price of goods and services over time. A certain amount of inflation is normal but high inflation can be driven by a very strong growth cycle resulting from high employment, rising wages and low costs of borrowing. High inflation, however, often eats away at consumer purchasing power and makes things challenging for long-term business investment as it creates an unstable financial environment. From 2022 to 2024, the United States economy experienced high inflation. During this period, the Federal Reserve Board aimed to mitigate inflation by raising interest rates, reducing liquidity, and increasing unemployment (which was below 5%). Their goal was to achieve a "soft landing," where the economy transitions from a period of strong growth without falling into a recession.

The soft landing has arrived, or as they would say on an airplane, the economy has begun its final descent, the wheels are out, and touchdown and landing are nearly imminent. California, as noted last year, is highly dependent on its' progressive income tax structure and is having a bit bumpier of a landing than some other places. As we sit today, depending on when it was measured and who measured it, the State has a \$20B to \$80B deficit for FY 2024/25, and faces the prospects of one to three years of additional smaller deficits after that.

The Inland Empire is still one of the strongest areas in the State, however, even here, growth is declining. While there is much debate among economists about whether the decline is traumatic or dramatic, a modest cooling or just a slight hiccup, no one disagrees that warehousing and distribution are being impacted. The information below from CoStar is illustrative of the slowdown. There is also not agreement on whether the increase in vacancy rates will continue rising further in the short term, tail off, or start going back down, although most agree it will continue for at least of the 2024 calendar year and perhaps much of the 2025 calendar year also.



As Rancho Cucamonga prepares for tomorrow (hence the State of the City theme of *Tomorrow in Motion*) the watch phrase for this coming fiscal year is a "Strategic Pause". A strategic pause, a slowing, or a soft landing, marks the in-between from a period of higher activity, slowing and preparing for a new period of higher activity. Notice that a pause is not the same as a stop. When stopping, things pass by. When pausing, things slow down, allowing for an opportunity to assess and prepare (mentally, emotionally, physically) before resuming a new cycle of activities. As we move through this year's budget, the strategic pause will play out in revenues, programs, projects, hiring and many other areas as the organization prepares for the next cycle of growth.

"It is impossible to live in the past, difficult to live in the present and a waste to live in the future."

- Frank Herbert, *Dune*

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 City Council sets goals known as SMART goals. They are strategic, measurable, achievable, realistic, and timely. The City Council goals come about through suggestions from the public during the year, from various strategic plans the City has developed (General Plan, Climate Action, Public Art, Economic Development, Active Transportation...) and from discussions during the various City Council team-building workshops throughout the year. Quarterly, City staff report on the progress towards accomplishing the goals, and once a year the City Council updates the goals.

The goals which the City Council sets often span 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 work plan which simultaneously carries out the ministerial duties of the City while aligning mid- and long-term efforts to accomplish the City Council goals.

For Calendar Year 2024 the City Council Goals are:

- By the end of December 2024, 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 the end of December 2024, the City Manager will present to the City Council a site plan for the proposed joint EOC and Fire Administration Building with recommendations for improving the City's fire administration and disaster preparedness infrastructure.
- By the end of December 2024, the City Manager will present to the City Council the final design for the second phase of construction for the Advanced Traffic Management System (ATMS) program.

State Overview

"Don't stop when you're tired; stop when you're done."

- David Groggins, the only active member of the Armed Forces to complete Seal training, Ranger Training and Air Force Controller Training

As mentioned above, the State of California is headed into its second consecutive deficit year after several prior years of unprecedented surpluses. These large revenue swings are a result of the State's reliance on a progressive tax structure focused around personal income taxes which are highly susceptible to capital gains. Capital gains surged in 2021 due to a robust stock market, and then plummeted in 2022 following a market downturn. These changes were exacerbated by high inflation pinching the housing market and the tech industry pulling back on initial public offerings as investments dropped. While the market bounced back by late 2023, the State continued to collect less tax revenue than projected in part due to something called "capital loss carryover," which allows losses from previous years to reduce the amount an individual is taxed in a future year. Further, the IRS extended the tax filing deadline for most

California taxpayers in 2023 following severe winter storms, which delayed the receipt of the reduced tax receipts. When these receipts were processed, they were 22% below expectations, but in the meantime the State had already committed to funding programs based on anticipated higher revenues from earlier years.

"Leaders made mistakes. And those mistakes, amplified by the numbers who followed without questioning, moved inevitably toward great disasters."

- Frank Herbert, *Chapterhouse: Dune*

As of this writing, Governor Newsom has just released his Administration's revised State Budget plan for FY 2024/25. The Governor unveiled a budget deficit of \$27.6B (which the Legislative Analyst's Office may debate is higher), with another \$28B deficit to follow in FY 2025/26. This is a \$7B increase in deficit from the January Budget proposal and is on top of the Early Action Agreement taken by the Legislature in April 2024, which reduced \$17.3B of the original \$37.9B January shortfall.

While the proposed State Budget reflects nearly \$290B in spending, the State's budget position will continue to constrain funding sources that flow down to local governments, including grants funds and priority community funding "earmarks" through the budget process (like the funding for the 9/11 Memorial Park). Additionally, there is the potential that the Legislature will try to create new unfunded State mandates on local agencies as a way to shift costs.

Governor Newsom has proposed taking a two-year approach to the budget deficit solution. Under his proposal, approximately half of the deficit would be addressed with cuts, and the remainder through reserves, delays, fund shifts, borrowing, and new efficiencies. His proposal would draw down \$13.1B in reserves over two years and implement \$3B in workplace "efficiencies" in State agencies to close the rest of the deficit, for a total balanced budget of \$288B. Budget cuts include clawing back \$19.1B in unspent funding that was promised just a few years ago including:

- \$2B for expanding broadband internet
- \$820M for health care workforce development
- \$700M for housing development
- \$550M for early education facilities
- \$500M for water storage
- \$450M for behavioral health infrastructure
- \$136M for cleaning up toxic substances in vulnerable communities

As well as \$13.7B in proposed cuts to ongoing programs like:

- \$300M from state and local public health programs
- \$510M from Middle Class Scholarships for college
- \$100M from State Preschool
- \$94M from In Home Supportive Services
- Reducing 4,600 prison beds from 13 prisons, to save \$80M per year
- Reducing State operations by 8%, estimated to save \$2.2B annually
- Eliminating 10,000 vacant state government positions, for an estimated savings of \$763M annually

Of course, history has taught us that large reductions generally come at some sort of cost or impact on service and time will tell what adverse impacts some of these reductions, like the reduction in prison beds, will ultimately have on our local communities.

In the meantime, the state is seeing a modest increase in unemployment and sticky inflation that is going down, but very slowly. Inflation has cooled since its peak, but it is still higher than the Federal Reserve's target rate. Although the Fed's efforts to lower inflation through rate hikes could cool the economy, they also raise the odds of a recession. If that happens, the budget shortfall could drastically increase in future fiscal years. At the local level, cities like Rancho Cucamonga will need to carefully manage our finances and ensure we maintain prudent reserves. The State clearly has a spending problem, not a revenue problem, and the Governor appears to be largely "waiting it out" until a naturally improving economy reduces most of the deficit.

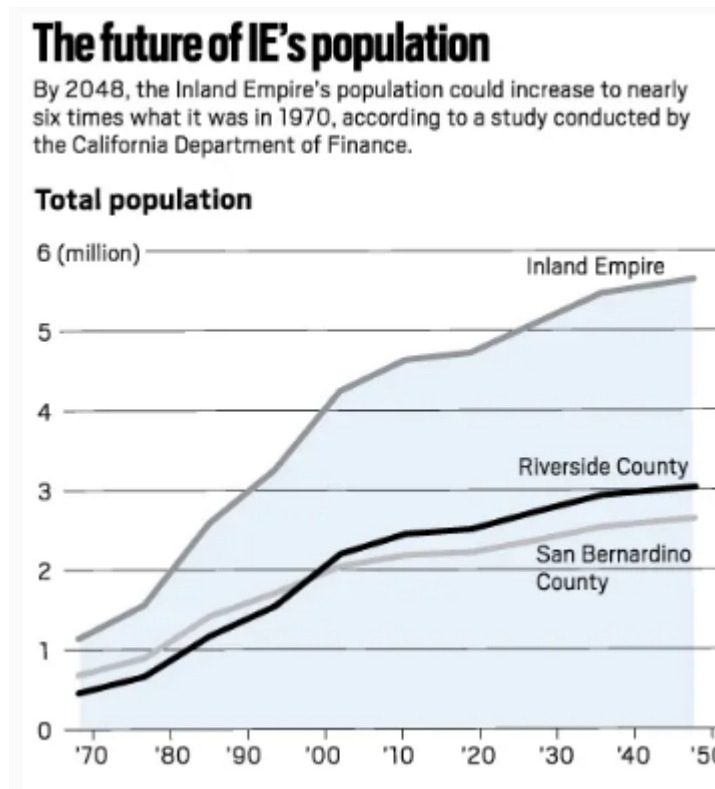
Regional and Local Economic Overview

"Highly organized research is guaranteed to produce nothing new."

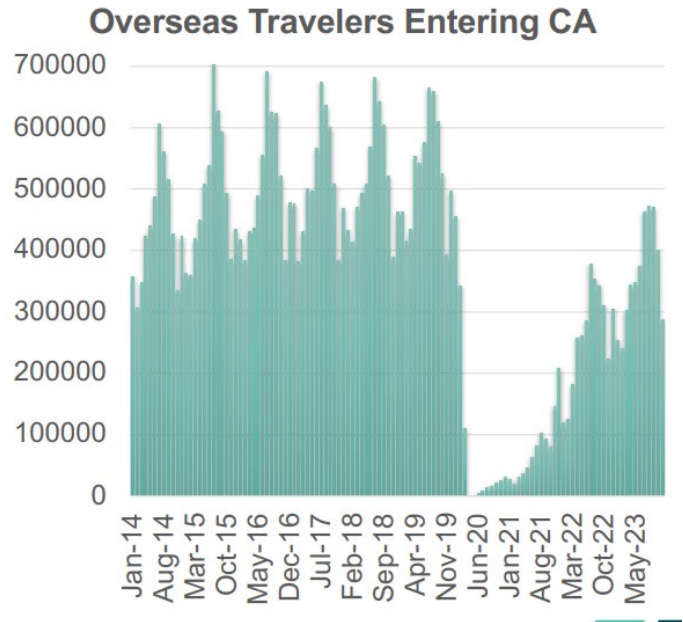
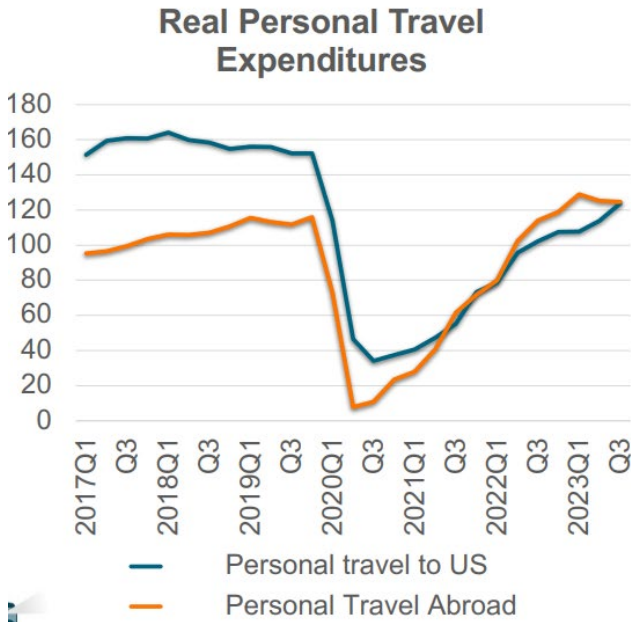
- Frank Herbert, *Dune*

Locally, Rancho Cucamonga exists in the Inland Empire. The Inland Empire region is a two-county area composed of San Bernardino County and Riverside County. San Bernardino County is the largest county in the United States, larger than nine entire U.S. states and approximately the size of the country of Costa Rica. If San Bernardino County were a state, it would be between West Virginia and South Carolina in size and between New Mexico and Mississippi in population. As a region the Inland Empire remains the primary driver of growth in California.

The Inland Empire is expected to grow nearly twice as fast as the rest of Southern California, potentially increasing by more than 20% to a population of 5.5 million. In San Bernardino County that would be an additional 400,000 people.



That growth, already under way, will create some interesting dynamics. One trend is increased travel, both to and from the U.S. With the only international airport (Ontario International) in Southern California that has no existing built-in growth caps, it is expected that travel in the region will continue to increase, both travel abroad and travel to other parts of the United States. Last year from January through November, Ontario International Airport welcomed more than 5.8 million passengers through the terminals of its airport, an almost 12% increase from the year before.

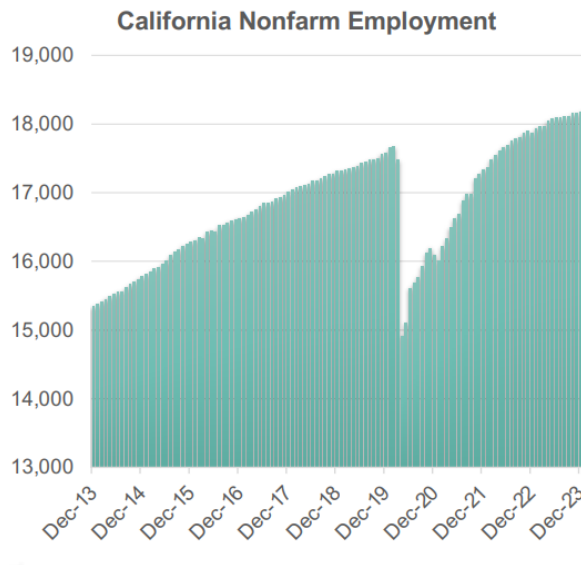


In a similar view, Brightline West high-speed rail broke ground in the spring of 2024 on the Las Vegas to Rancho Cucamonga line, which should open its initial year with 4-6 million passengers and continue to grow towards its expected 10+ million annual passengers (more on this at the end of this section).



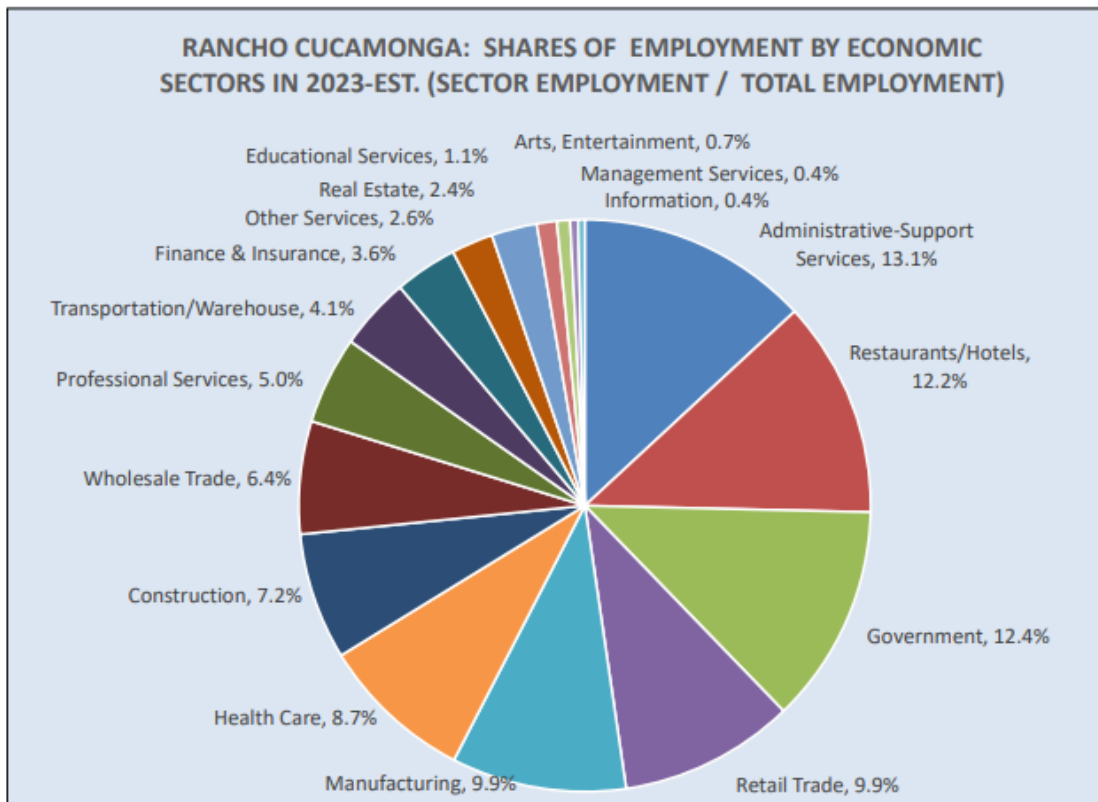
All these travelers need places to stay, and this should continue driving an increase in hotels and restaurants throughout the Inland Empire. In fact, hospitality growth in employment is one of the strongest sectors in California.

California Employment

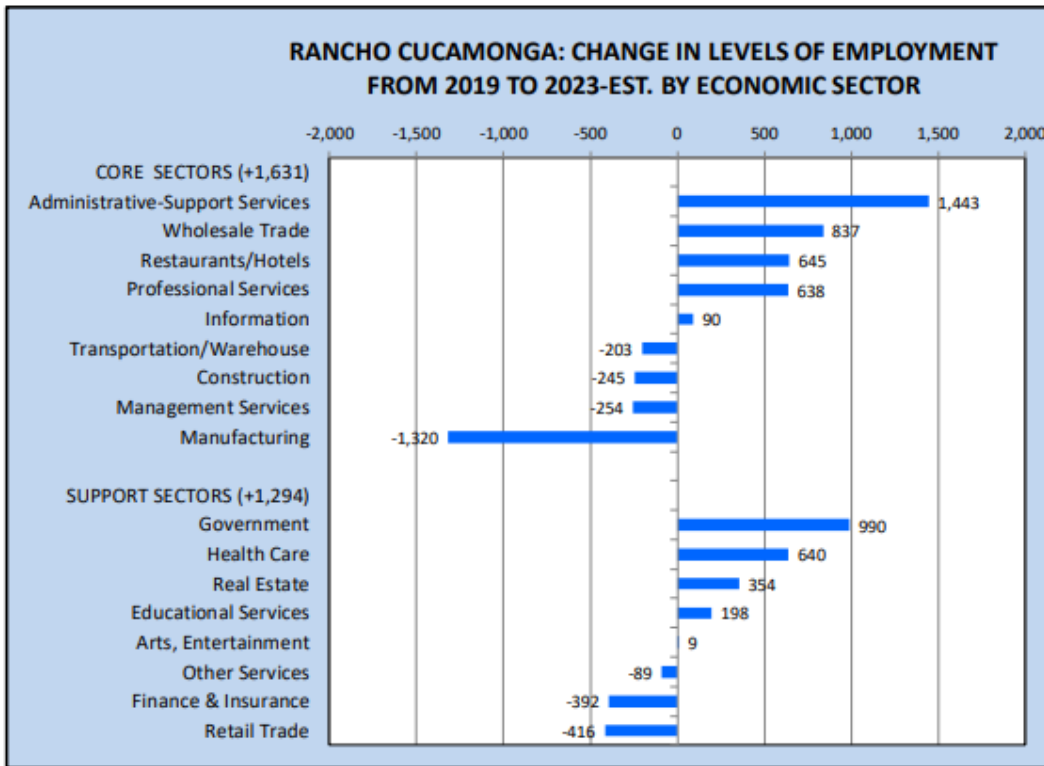


California Industry Employment	Dec-23 Emplt (000s)	1-Year Chg. (000s)	1-Year Chg. (%)	LQ
Total Nonfarm	18,180.7	311.0	1.7	1.0
Education/Health	3,162.9	150.6	5.0	1.1
Hospitality	2,089.1	99.1	5.0	1.1
Government	2,593.4	78.2	3.1	1.0
Retail Trade	1,631.7	31.0	1.9	0.9
NR/Construction	966.2	25.7	2.7	1.0
Other Services	595.2	19.6	3.4	0.9
Logistics	862.0	6.8	0.8	1.0
Manufacturing	1,339.5	-6.6	-0.5	0.9
Financial Activities	841.8	-7.4	-0.9	0.8
Wholesale Trade	654.2	-13.8	-2.1	0.9
Information	571.2	-36.0	-5.9	1.6
Professional/Bus	2,873.5	-36.2	-1.2	1.1

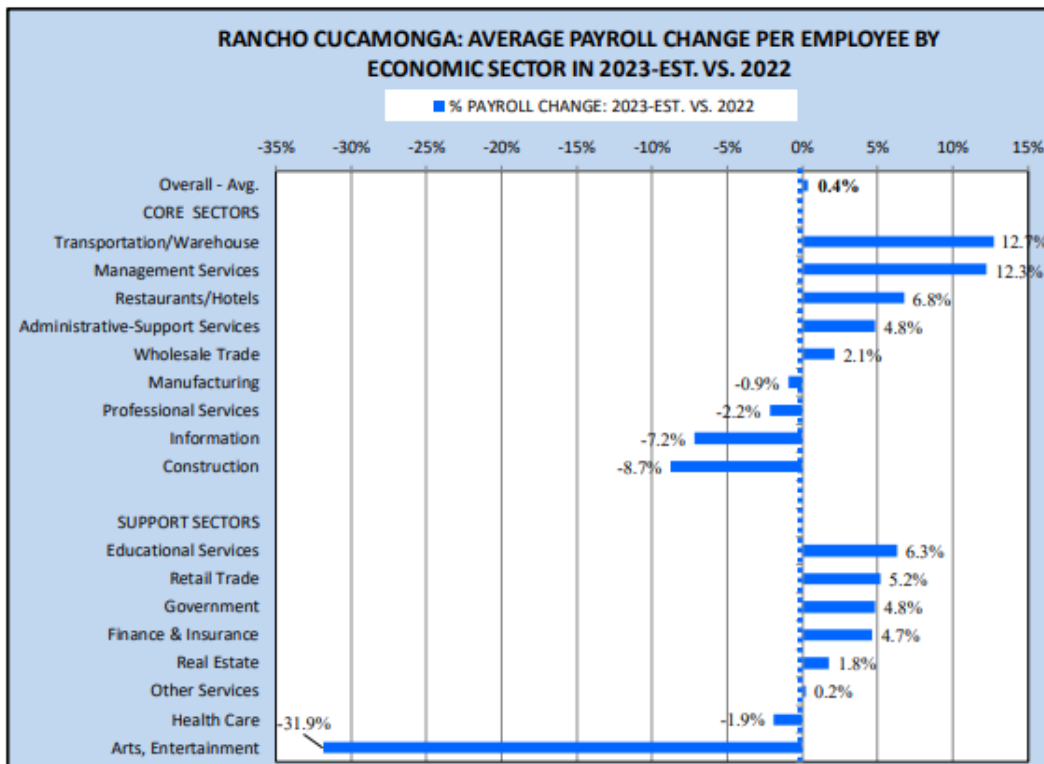
In Rancho Cucamonga, over 12% of all the jobs are in Hospitality, tied with Government and Administrative Support Services for the largest sector.



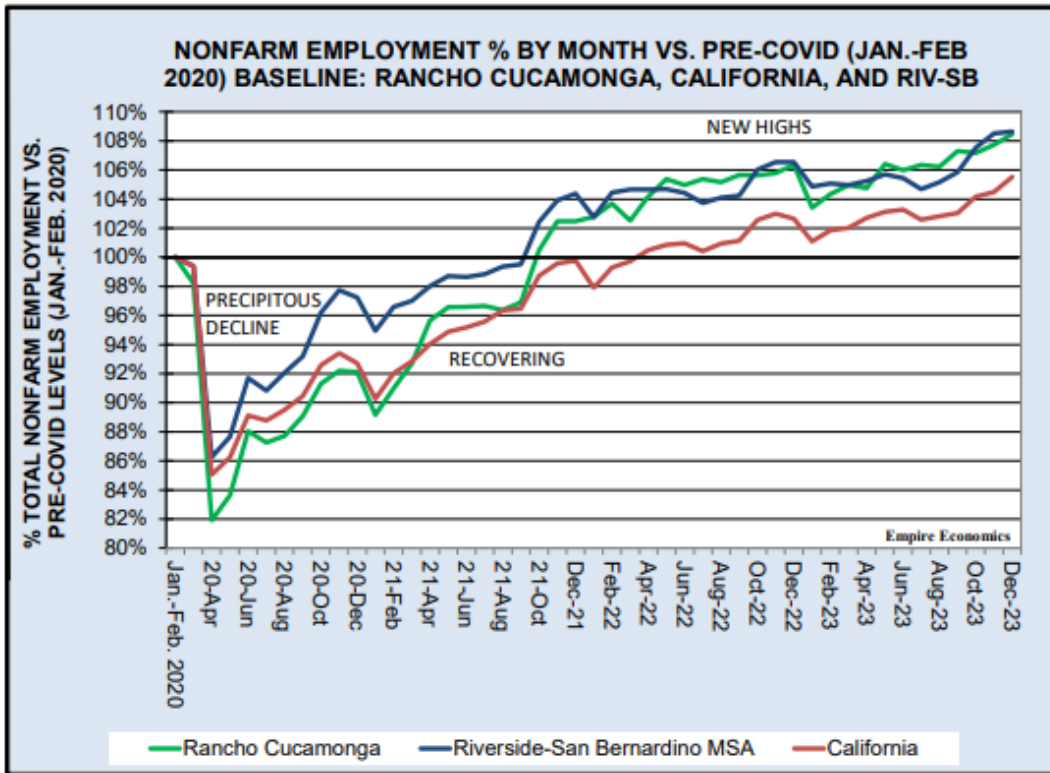
These same areas are the biggest gaining sectors post-COVID.



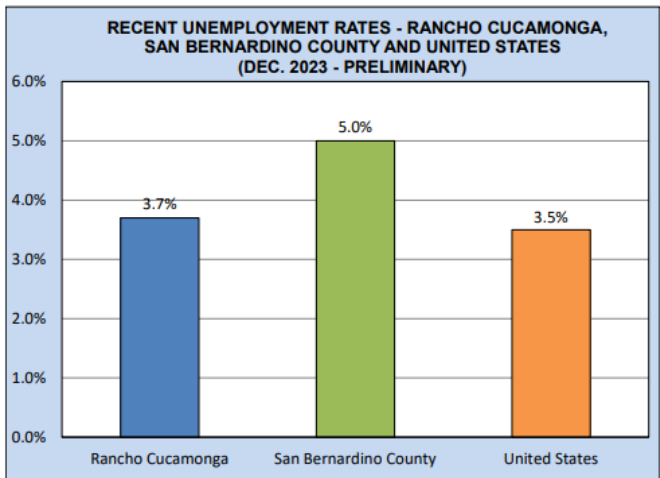
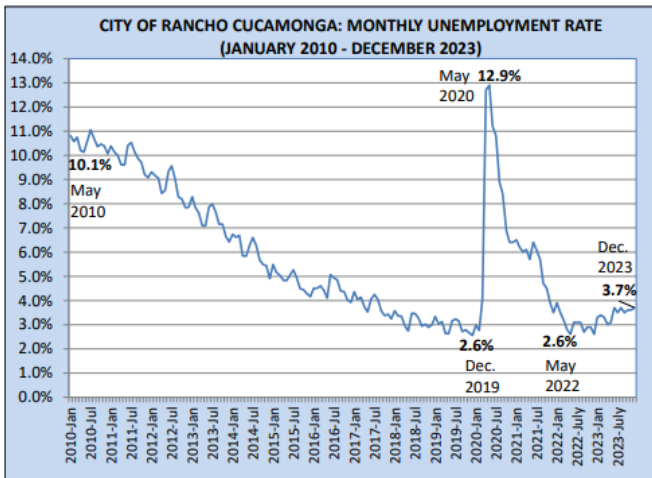
On top of which these same areas show solid growth in wages.



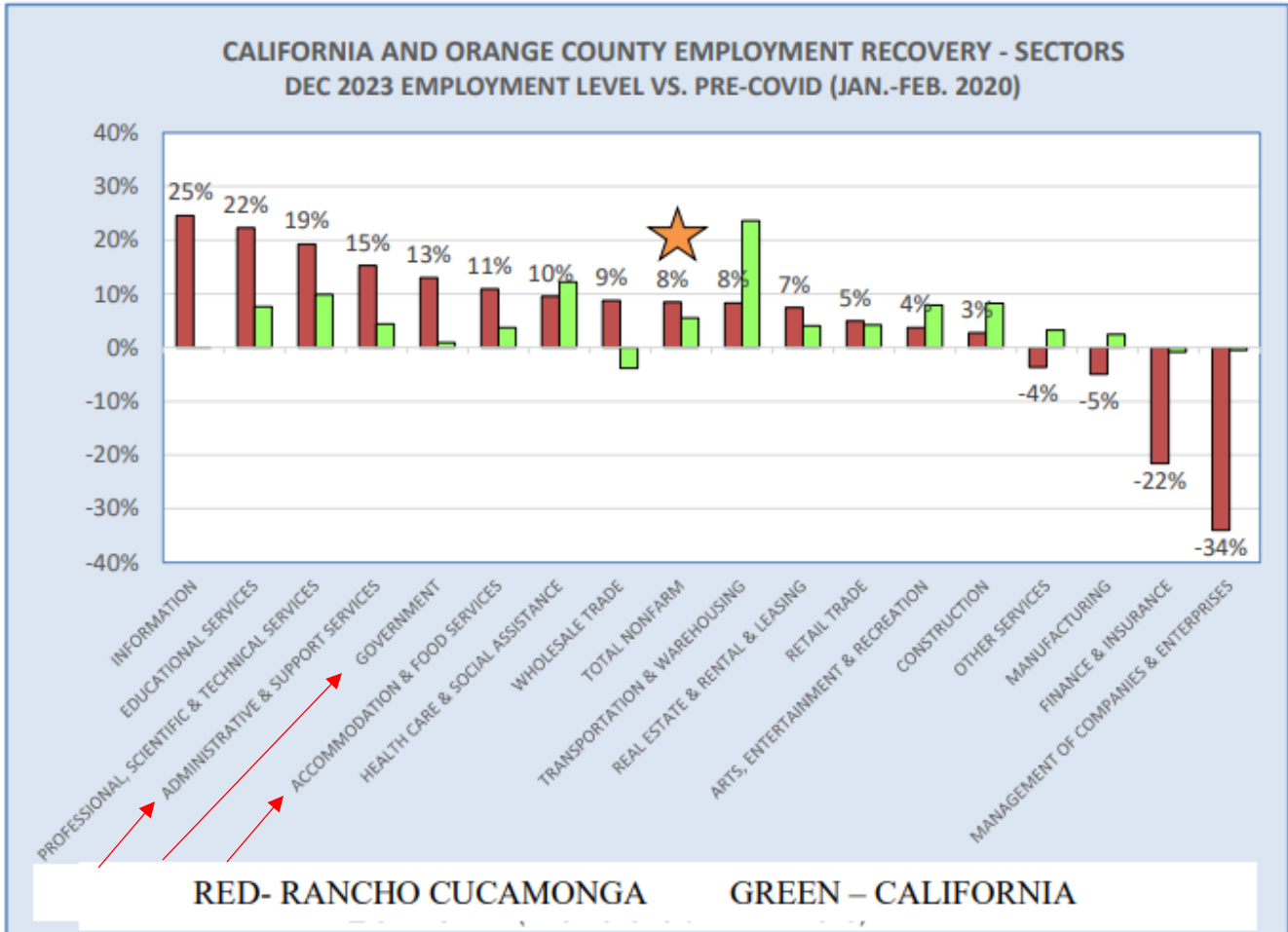
The city's employment remains strong, similar to and slightly stronger than the region, and much stronger than the rest of California.



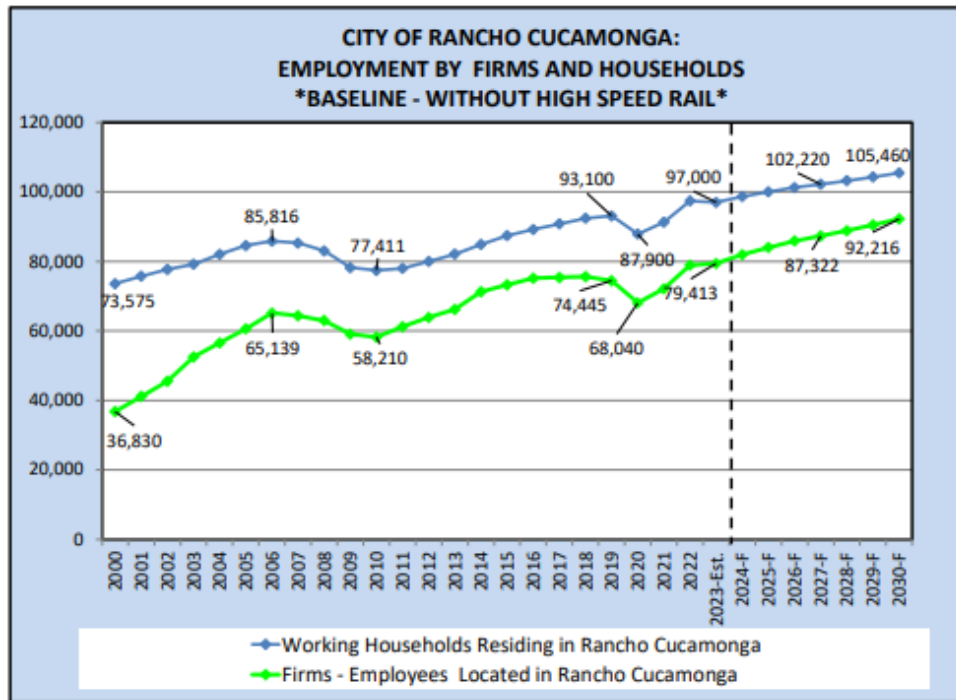
It is expected that as the economy continues to grow, and with the rise in tourism to the region, the city's employment will remain strong.



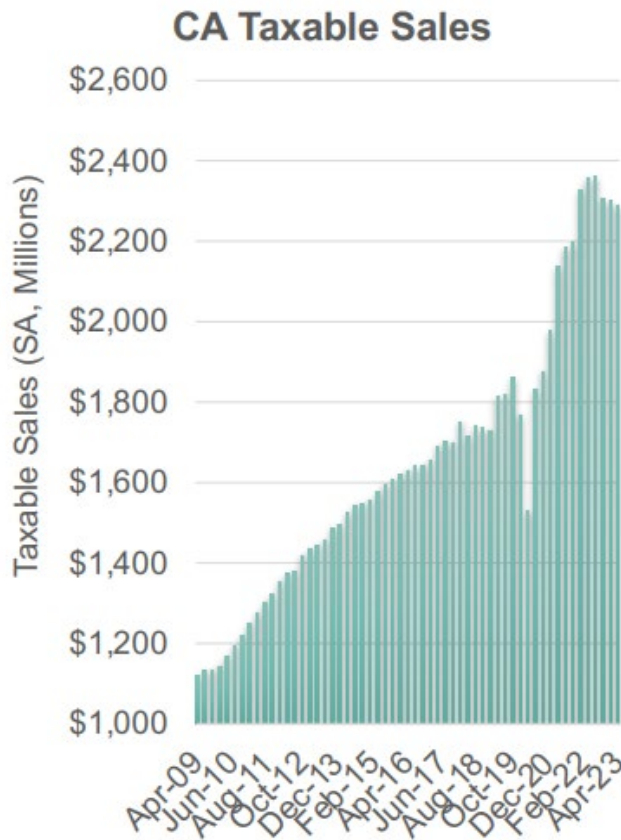
These same sectors, Hospitality (accommodation and food service), Government and Administrative Support are expected to continue to outpace California as a whole.



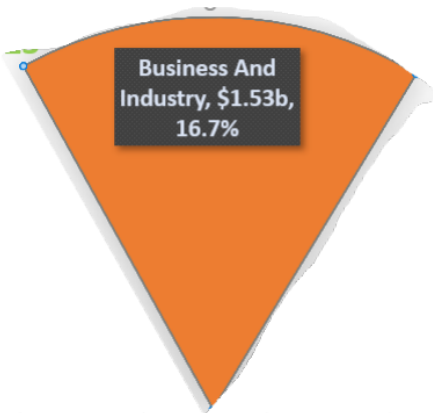
The City's efforts to bring higher wage jobs into the city and decrease the number of residents who commute out to higher salary jobs, is finally starting to close the gap. Brightline West will further help narrow the gap.



Taxable sales have also been growing, post COVID in California. All, however, is not necessarily as rosy as it may seem.

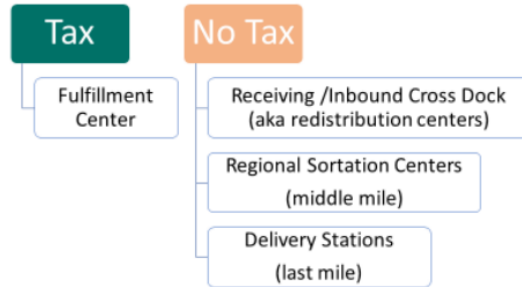


For the Inland Empire, especially in San Bernardino and Riverside Counties, much of the revenue is held in less than one-fifth of the cities, concentrated in the fulfillment centers housed in both counties. This wealth disparity is buoying up the regional numbers but skewing local city results.



Logistics Facilities

There are many types of warehouses, not all of them will be considered a place of sale. Below are just a few examples...



	CY 2023	% of Total
Fulfilment Centers	\$0.43b	4.7%
Business and Industry Group	\$1.53b	16.7%
Total 1% Sales Taxes	\$9.16b	



eCommerce is about 12% of statewide local tax, but it is growing at a rate that surpasses brick and mortar.

National
E-Commerce
Retail
Perspective

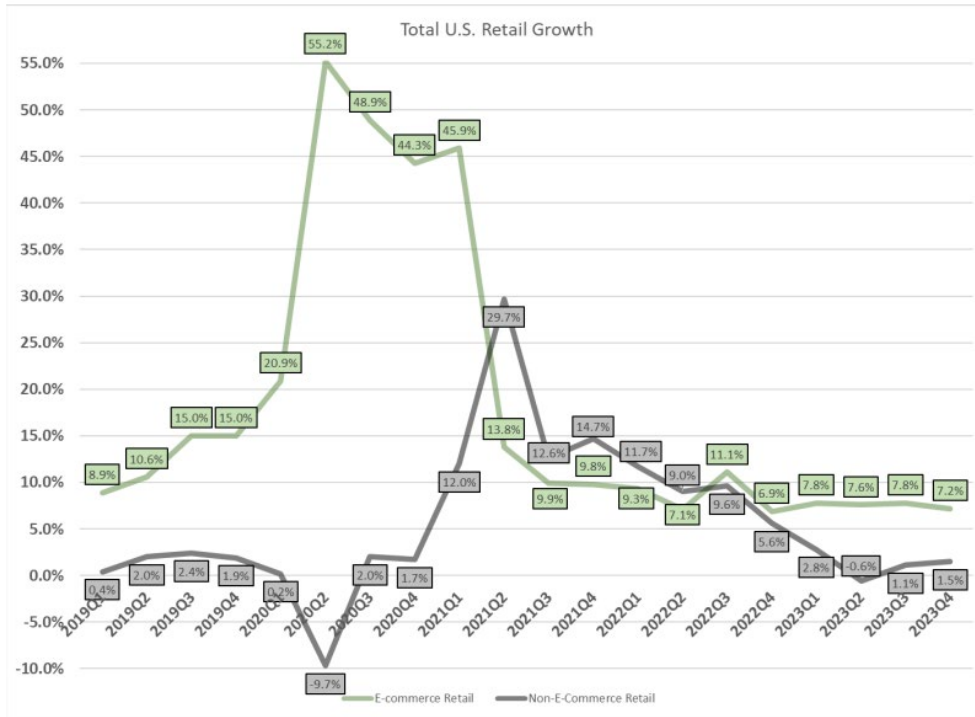
Annual Change in U.S. E-Commerce Retail Sales

	<u>Non-E-Commerce</u>	<u>E-Commerce</u>
2019	1.7%	12.6%
2020	-1.5%	42.9%
2021	17.0%	17.3%
2022	8.8%	8.5%
2023	1.1%	7.6%

In 2023, E-Commerce accounted for 15.6% of retail purchases & anticipated to increase ~ 1% every year for 5 years

These trends, which have returned to their pre-pandemic level, will continue in the immediate future, especially as brick-and-mortar struggles with many chains filing bankruptcy or closing lesser performing locations. Some recent examples that have had local impact include Rite Aid and 99 Cents stores, while the headlines are full of other chains that are struggling including KFC, Red Lobster, JC Penney, Rubio's and Macy's to name but a few that have a local presence.

What are the differences in Growth for Total Retail?

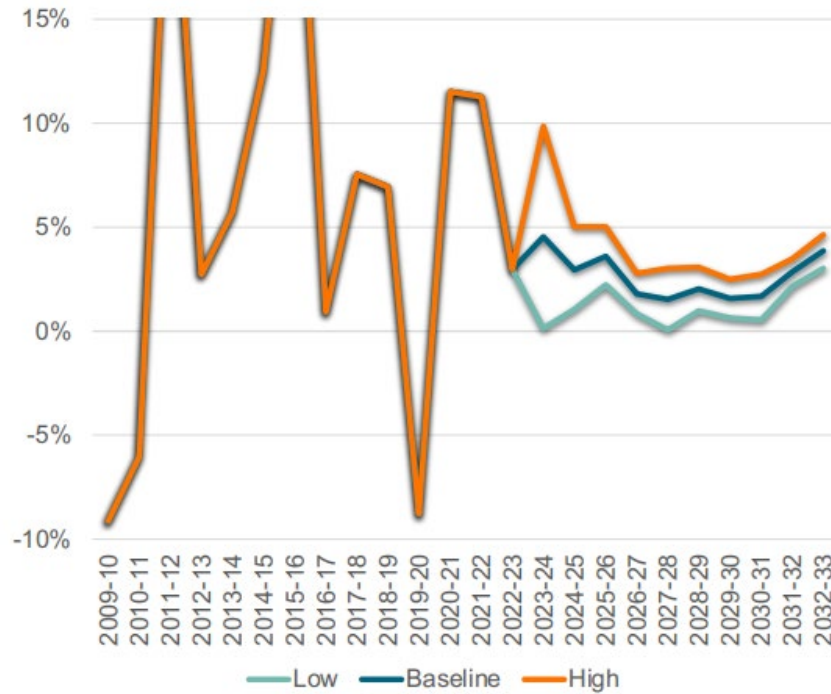


Moderating inflation is also changing consumer demand trends.

Nominal Retail Sales

	Dec Sales	YoY Gr
Retail & food services Total	709,890	4.8%
Food services & drinking places	94,559	11.1%
Electronics & appliance stores	7,679	10.4%
Nonstore retailers	120,496	9.7%
Motor vehicle & parts dealers	136,507	8.3%
Clothing & clothing accessories	26,611	2.9%
General merchandise stores	74,032	2.2%
Food & beverage stores	83,124	1.0%
Building material & garden eq	41,665	-2.3%
Furniture & home furn stores	10,783	-5.0%
Gasoline stations	53,169	-8.4%

City: Sales and Use Tax Growth



Taxable Sales by Region

Total	Q3-23 (\$, 000s)	1-Year Chg. (%)	Chg. Since Q4-19 (%)
Stockton	61,726	3.6	65.2
Bakersfield	57,928	-0.6	45
Inland Empire	302,292	-3	40.1
Fresno	59,721	-2.1	39.3
Ventura	49,940	4.9	29.4
San Diego	205,127	0.9	29.1
Sacramento	147,866	-1.5	27.3
Orange County	235,933	-1.1	24.8
San Francisco	73,480	1.6	19.5
Los Angeles	527,699	-2.4	18.3
San Jose	148,140	-1	16
Oakland	159,142	-6.2	15.3
Santa Rosa	29,876	-3.6	14.1

Hotels and Restaurants	Q3-23 (\$, 000s)	1-Year Chg. (%)	Chg. Since Q4-19 (%)
California	289,024	2.4	19.8
Fresno	5,328	3.8	32.5
Riverside	15,820	1.6	31.6
San Bernardino	13,449	2.6	28.9
San Diego	30,021	0.8	27.6
Orange	38,403	2.3	26.1
Sacramento	9,437	3.4	22.9
Contra Costa	6,478	3.9	21
Santa Clara	16,477	4	18.9
Los Angeles	80,442	2.5	16
Alameda	10,704	1.5	9

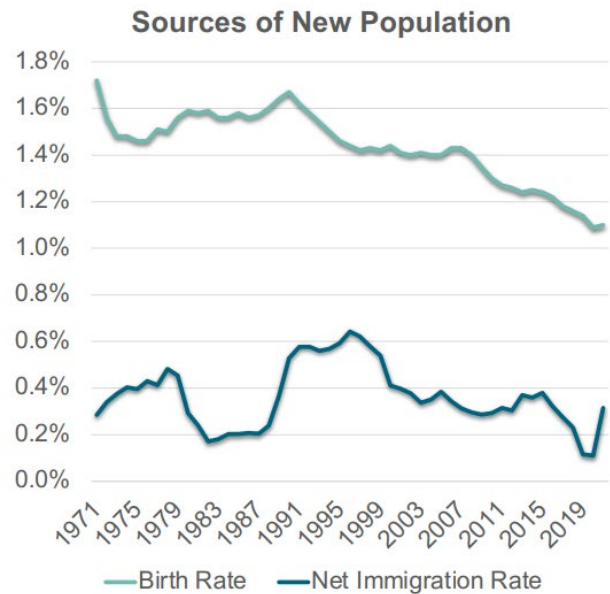
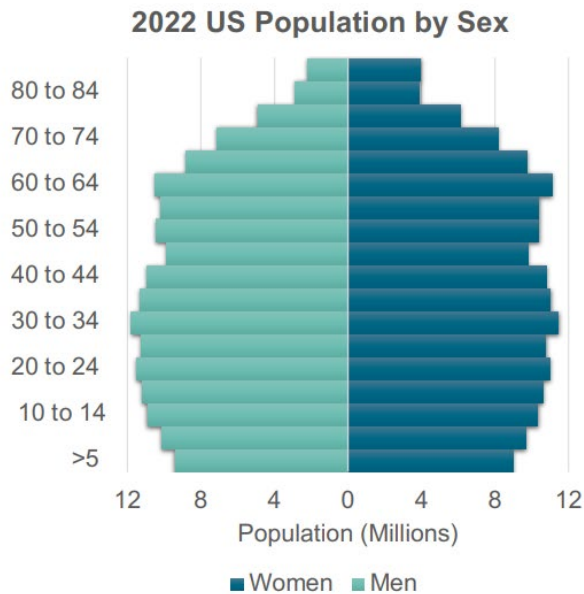
While we see a slight cooling now, the longer-term trend is for slowly increasing growth with a push towards food, beverage and personal services.

Sales in the region will continue to grow as the population increases.

The Inland Empire remains unique in that it is both a growing consumer market thanks to its increasing population, and a hot spot of warehouse and logistics which feeds e-commerce in the San Diego-Orange-Riverside-San Bernardino-Los Angeles-Ventura county region.

The bigger issue that plagues California, and also the Inland Empire, is a labor shortage that continues to drive up wages, as employers seek a shrinking pool of workers. Instead of an inverted pyramid as happened during the Baby Boomer generation, we now have a more or less straight column where the work force is no longer increasing in size.

The Era of Labor Shortages is Here



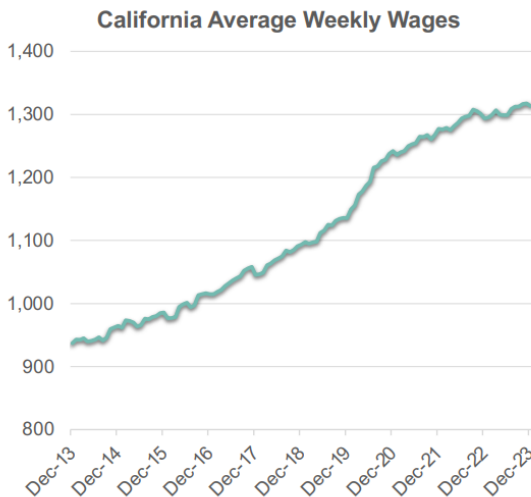
Although the Inland Empire along with other inland county areas is doing well, comparatively, there are challenges and the gains are modest at best.

Recent Regional Outcomes

	Payrolls		Labor Force	
	Aug-23	Ch from Feb 20	Aug-23	Ch from Feb 20
Stockton	278.8	10.2%	345.2	3.8%
Sacramento	1095.2	5.7%	1132.5	2.3%
Inland Empire	1677.3	5.6%	2154.9	2.5%
Fresno	388.6	4.8%	458.2	0.6%
Bakersfield	290.8	4.1%	394.4	0.5%
San Diego	1573.0	3.5%	1597.3	0.6%
San Jose	1187.9	2.2%	1082.6	-0.6%
Orange County (MD)	1712.2	1.6%	1600.5	-1.2%
San Francisco (MD)	1214.3	1.0%	1037.5	-1.2%
Modesto	184.9	0.8%	240.2	-1.7%
Oakland (MD)	1208.0	0.6%	1386.9	-1.4%
Ventura	317.4	0.5%	415.8	-1.8%
Los Angeles (MD)	4648.4	0.3%	5023.0	-4.3%
Santa Rosa	209.1	-0.7%	249.1	-3.4%

One of the bigger challenges for the region is also educational attainment. If the Inland Empire desires to move beyond lower paying manual labor logistics jobs (at risk of being automated), then a change in emphasis on higher education for its residents is necessary. It has become clear that success in California requires college and post-graduate education.

State Worker Earnings



California	2022 Earnings (\$)	1-Year Chg. (%)	Chg. Since 2019 (%)
Population 25 and older	52,520	5.0	16.5
Less than High School	30,843	8.2	18.9
High School Diploma	38,507	6.0	15.0
Some College	47,535	10.4	15.7
Bachelor's Degree	75,688	6.4	16.3
Grad/Prof Degree	103,600	4.3	12.2

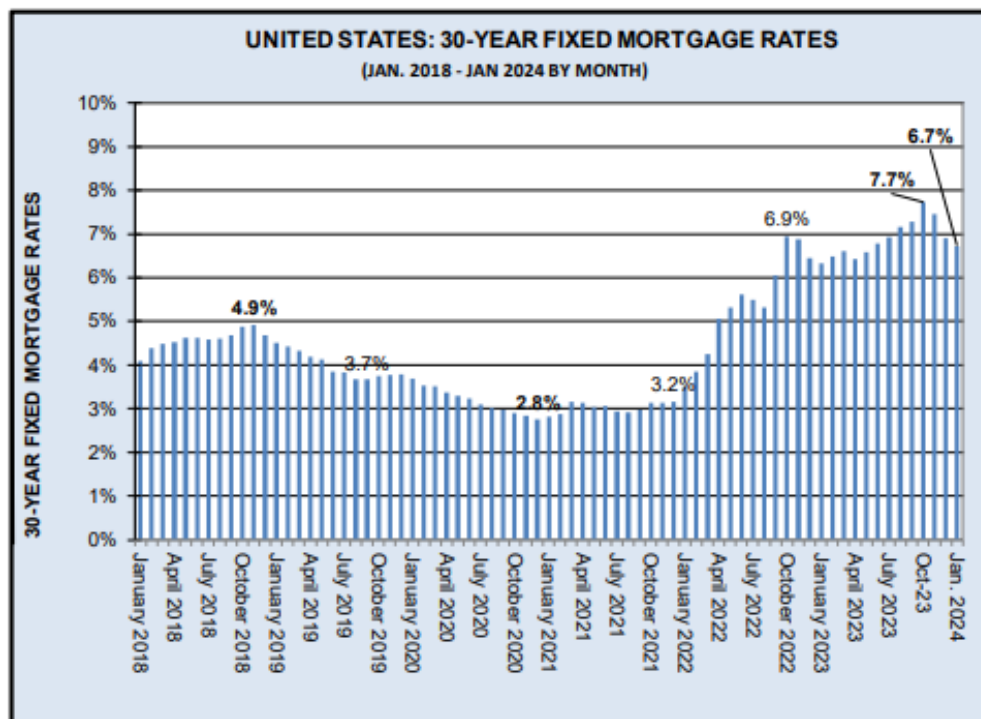
The challenge for the IE is that much of the boom in e-commerce sales that has buoyed the region has been through low paying jobs that do not require college education and are easily automated, putting much of the region's success at jeopardy going forward. This is true, not just for the region, but the State as a whole. Further, even without the threat of automation, these jobs are physically demanding, and workers struggle to keep pace with inflation and rising housing costs due to the lower pay.

As a result, we see that many of these lower paid workers are leaving California for less expensive states like Arizona and Texas, while California remains attractive to those with higher education and a bigger earning potential.

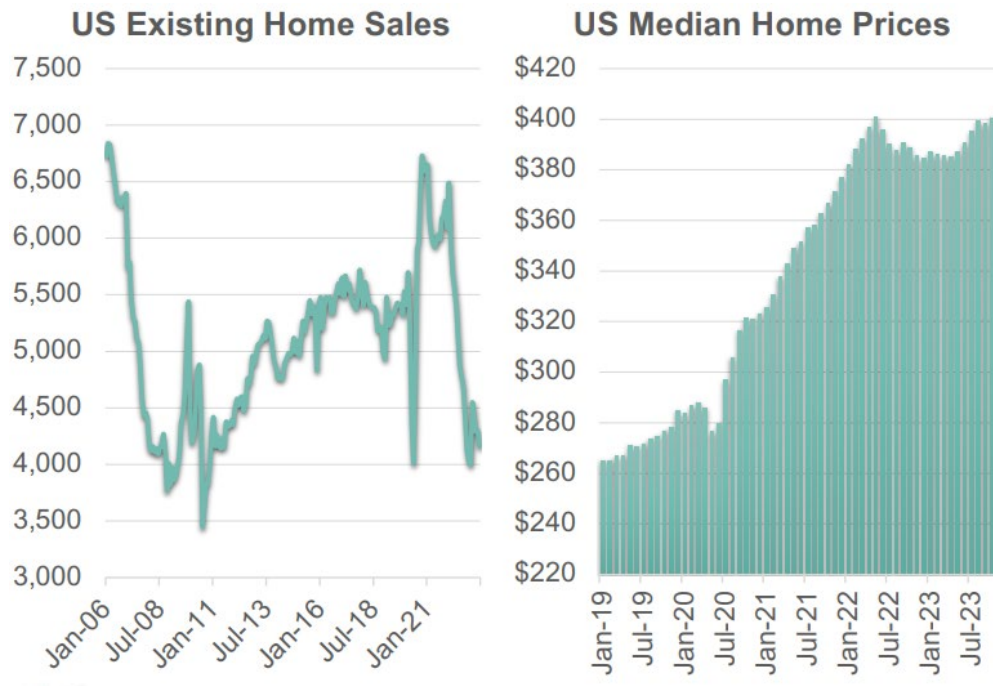
Net Migration by Educational Attainment (Total from 2019-2022)

Education	AZ	CA	CO
Net Migration	109,116	-71,099	109,061
Less Than HS	-64,750	-185,830	-17,652
HS Grad	32,261	-39,856	-13,481
Some College	-32,376	-352,870	-39,336
BA	101,014	166,445	120,066
Grad	72,967	341,012	59,464

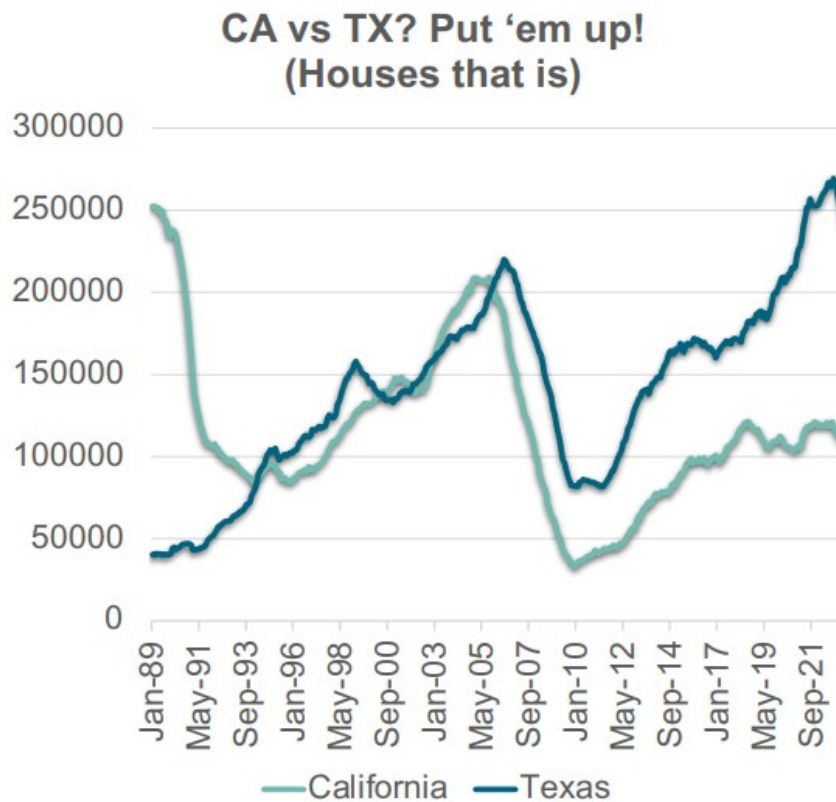
Another challenge is inflation, which while it is coming down, is still closer to 3% than the low 2% range the Federal Reserve is seeking. This is impacting mortgage rates.



This has impact on home sales, as prices have risen while demand has fallen, due to high interest rates.

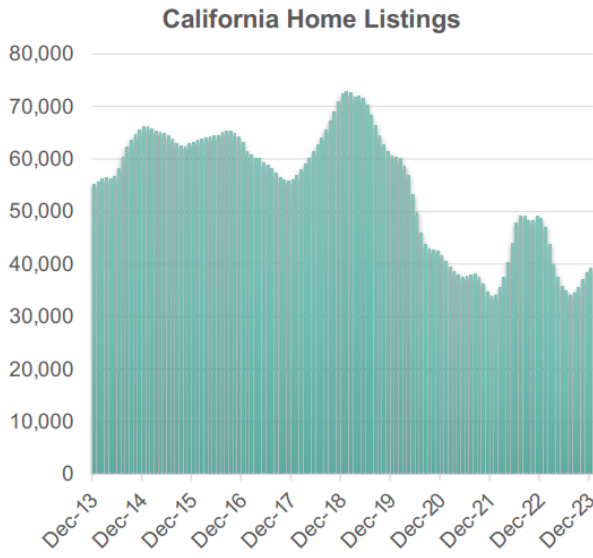


California continues to underperform in terms of new housing starts.



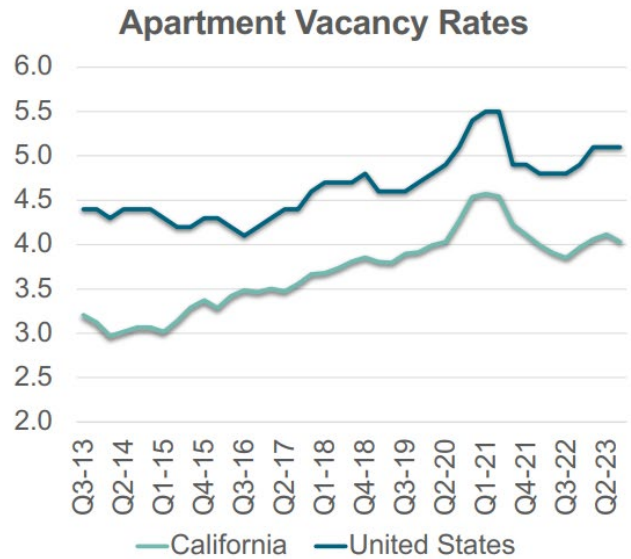
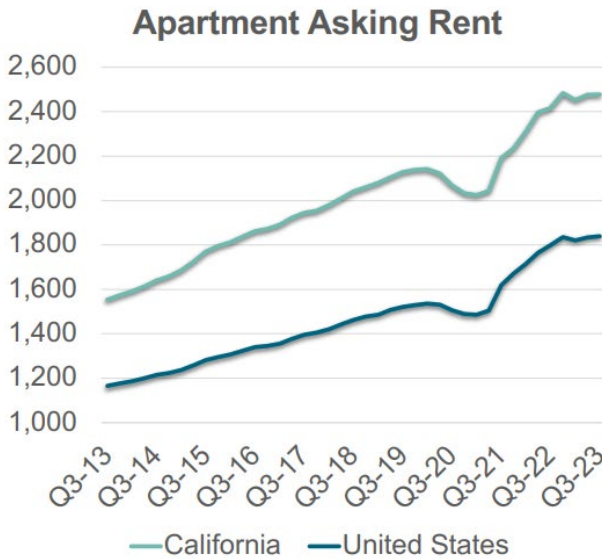
That underperformance continues to tighten the housing market and drive prices up, even in the Inland Empire which is one of the most affordable parts of California.

California Home Listings & Prices



Location	Dec-23 Median Home Price (\$000s)	1-Year Chg. (%)	Chg. since Feb-20 (%)
California	825.8	8.2	39.6
Fresno MSA	409.5	3.6	40.6
Inland Empire	572.4	5.4	44.2
Los Angeles MSA	939.5	7.4	35.5
Sacramento MSA	588.7	5.4	34.7
San Diego MSA	994.3	11.0	45.4
San Francisco MSA	1,687.4	1.9	4.7
San Jose MSA	1,722.8	11.2	34.2

The tight housing market is also reflected in historic low apartment vacancy rates and historic high apartment rents.

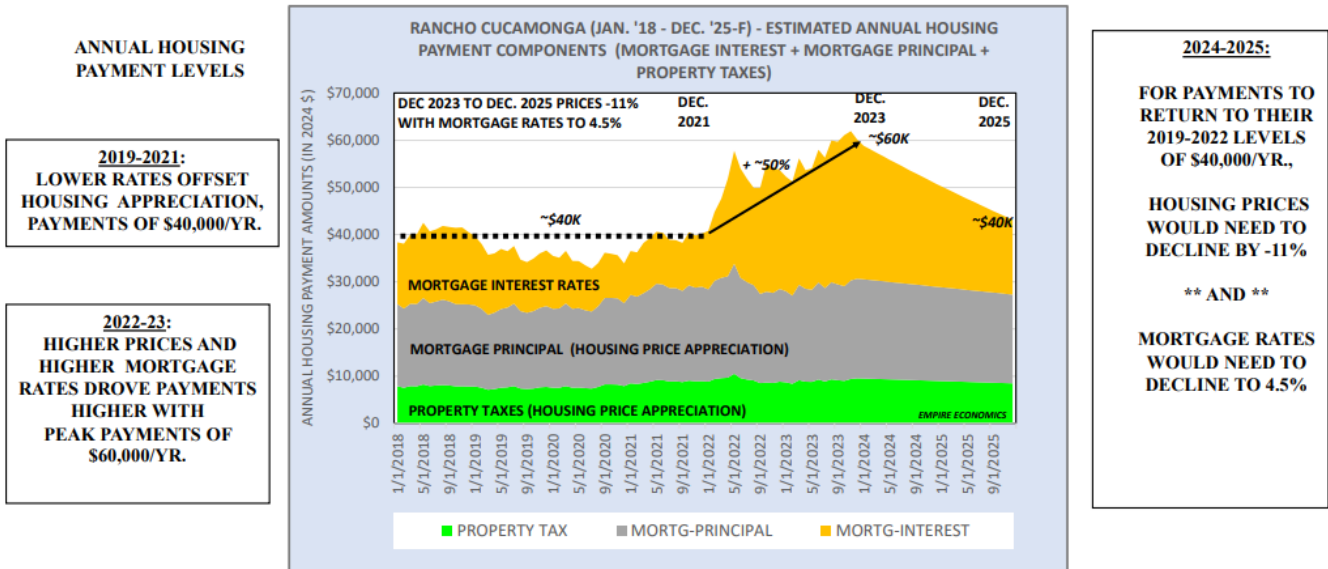


Housing will remain a defining factor and increasing housing supply, while improving affordability, will be important, along with increasing education, if the IE desires to continue its economic path forward. Local agencies will need to find ways to increase housing production if they wish to continue the region's growth. For more information on what Rancho Cucamonga is doing, please review the Housing Section of the Budget Message.

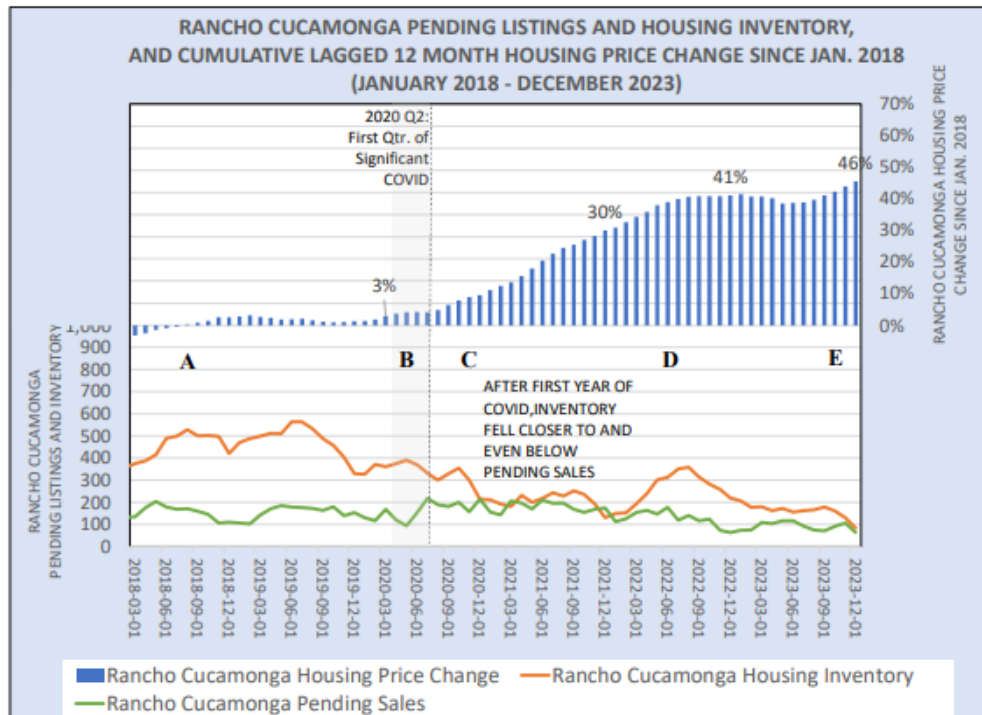
In Rancho Cucamonga, sales have declined significantly as both home prices and mortgage rates have bitten into affordability.

RANCHO CUCAMONGA – ANNUAL HOUSING PAYMENTS BY MONTH (JAN. 2018 – DEC. 2025 FORECAST)

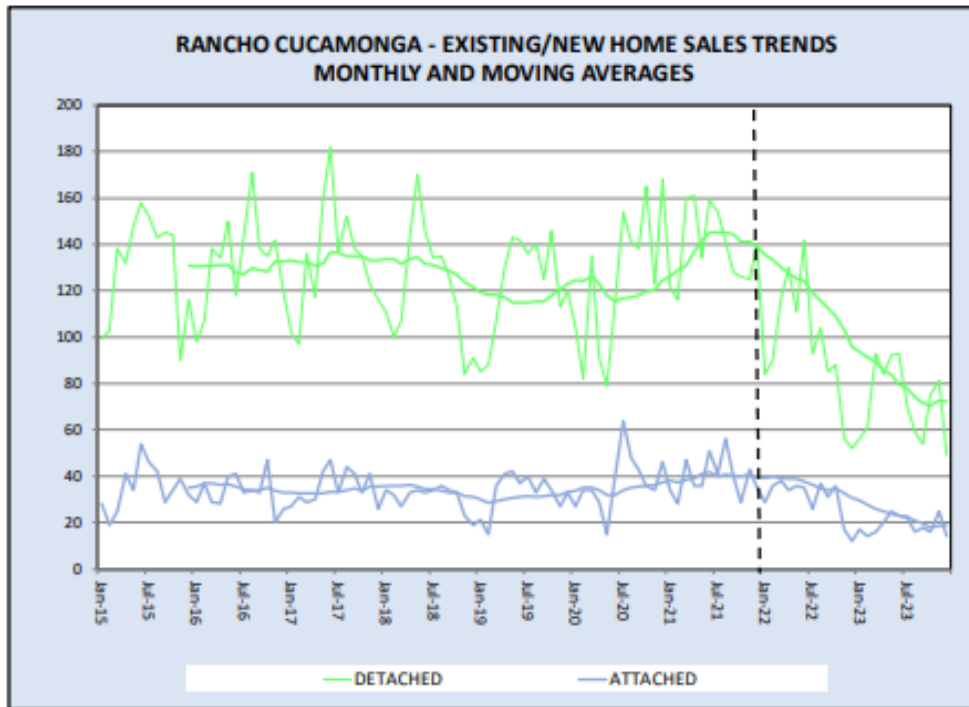
ANNUAL HOUSING PAYMENTS REPRESENT THE SUM OF MORTGAGE PRINCIPAL, MORTGAGE INTEREST RATES AND PROPERTY TAXES



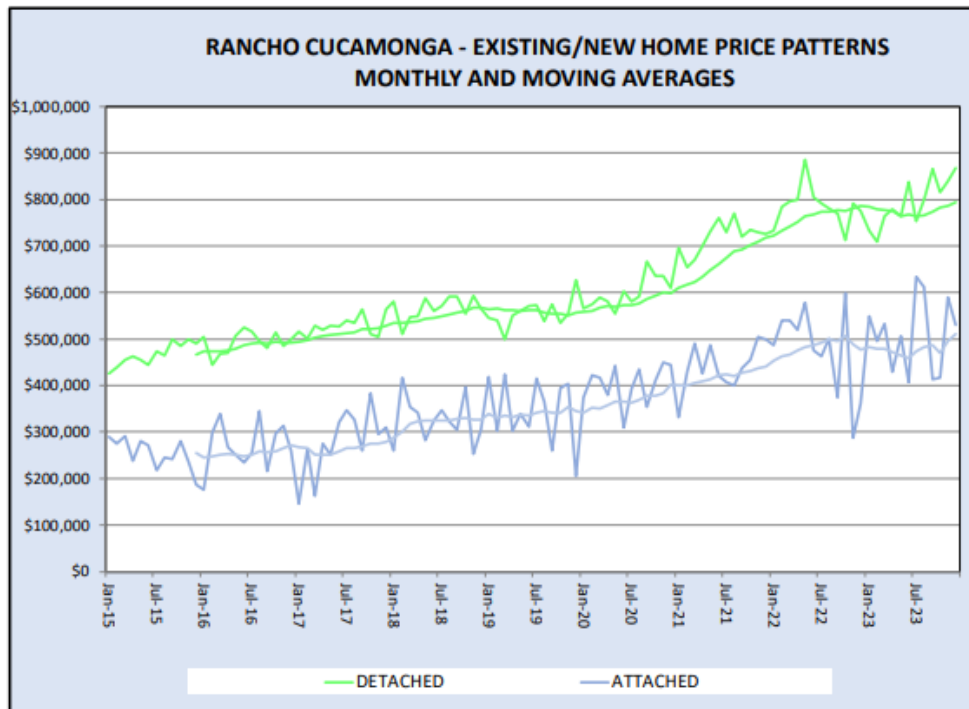
This is expected to reverse as rates decline, making it more practical to move. In the meantime, the decline in sales is quite vivid.



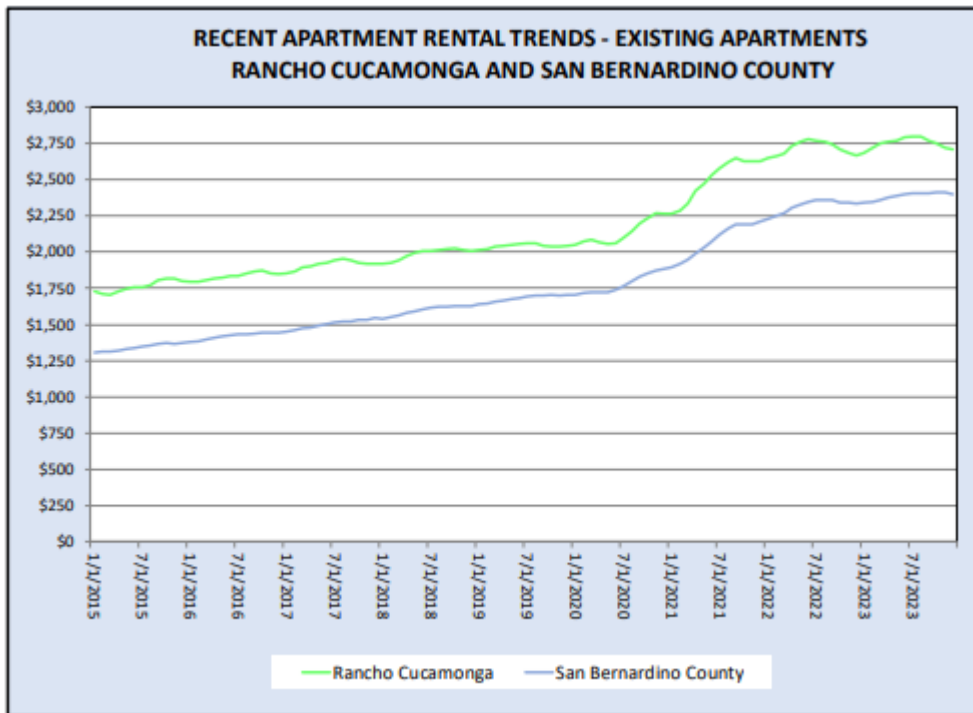
Here one can see both attached and detached product. Existing home sales are very constrained as people are unwilling to assume a higher mortgage and interest rate.



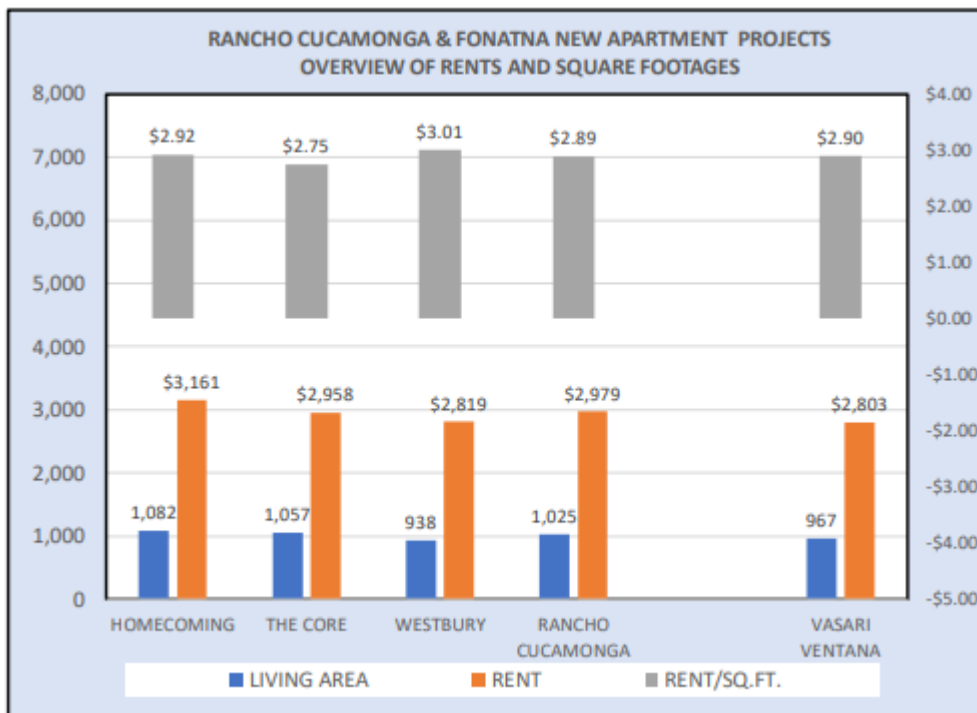
Sales track price appreciation but in the inverse.



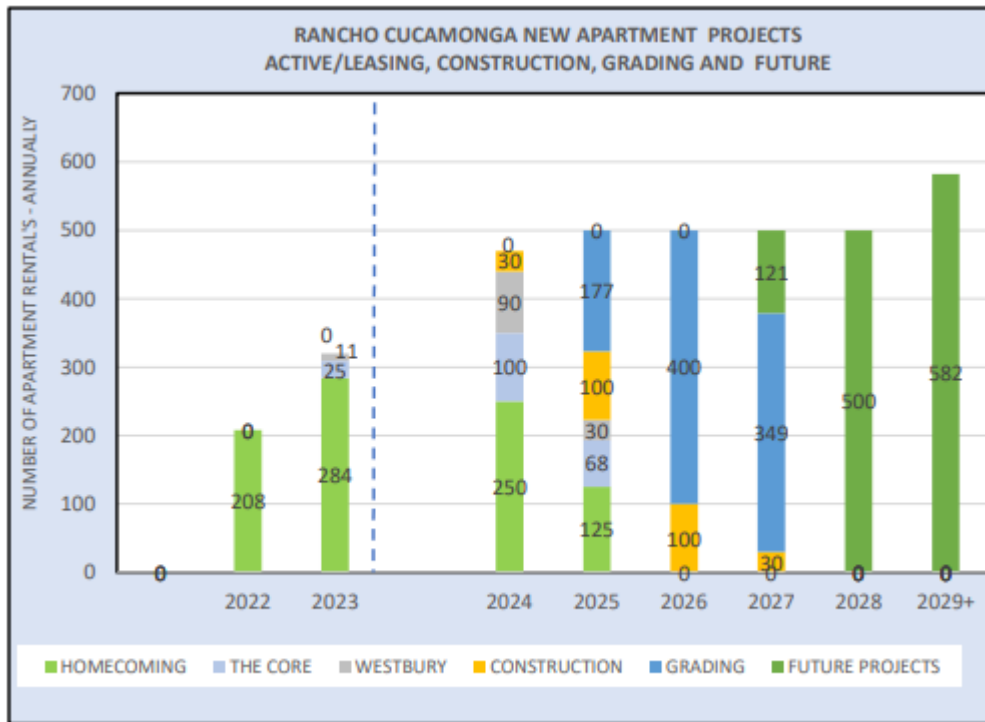
Just as in California, rents have surged in Rancho Cucamonga and are higher than in the County as a whole.



Rental rates remain high in Rancho Cucamonga, generally higher than in surrounding communities (Vasari Ventana is in Fontana).



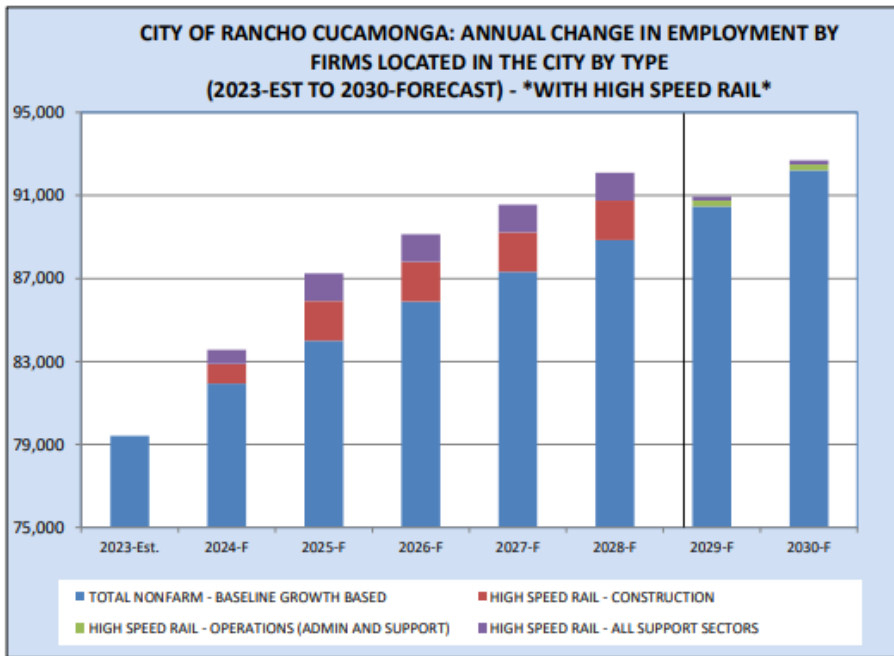
Existing demand will support another 500 units a year of new apartments, at least for the foreseeable future.



The good news is that Rancho Cucamonga is on track to entitle much more than 500 units of new apartments per year. If built (construction lending rates are always a concern), this should help moderate and even possibly soften local rents, while providing more housing for a growing labor force. Housing is the key to continuing the local economic growth cycle for the region and Rancho Cucamonga is committed to doing our part, as the premier community in the Inland Empire, to lead the way.

Finally, we return full circle to Brightline West and its groundbreaking for the Las Vegas to Rancho Cucamonga high speed rail on April 22, 2024. The overall project is expected to:

- Create +1,900 construction jobs beginning in mid-2024 through latter 2028.
- Create + 275 full-time jobs in operations starting in 2027 through 2029 and thereafter.
- For every 1 core job added there will be an addition of 0.7 support jobs, spread across education and healthcare.



THIS GRAPH DOES NOT CURRENTLY INCLUDE ADDITIONAL EMPLOYMENT THAT WOULD BE GENERATED BY THE DEVELOPMENT OF RESTAURANTS, HOTELS AND OTHER FACILITIES IN THE VICINITY OF THE RC STATION

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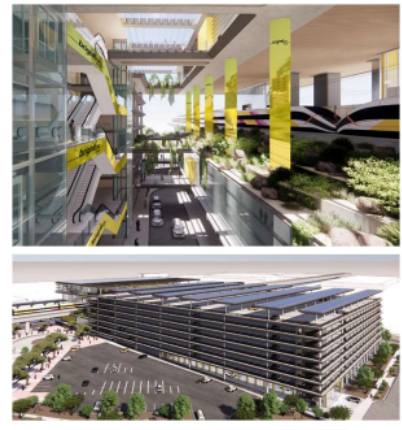
In addition to the impacts in the region, the Rancho Cucamonga Station will benefit the surrounding area.

ESSENTIALS: BRIGHTLINE HAS EXPERTISE FROM BF-HSR

BASIC OPERATIONS: STAFF, TICKETING KIOSKS, TICKETING OFFICE, ARRIVAL TIME WITH/WITHOUT BAGGAGE, RESTROOMS, ELEVATOR AND VENDING MACHINE.

- **TECHNOLOGY/FINANCIAL:** ATM, WI-FI, QSR
- **AMENITIES:** METROPOLITAN LOUNGE, CONVENIENCE STORE, COFFEE SHOPS, BAR, AND CULTURAL EVENTS
- **CONNECTIONS:** TRANSPORTATION HUB - CONNECTIONS TO OTHER RAIL AS WELL AS CAR RENTAL, UBER AND SHUTTLES.
- BW-HSR COACH DESIGN IS EXPECTED TO INCLUDE WHITE AND BLUE INTERIORS, ROOMY SEATING AND WIFI.
- ALTHOUGH BW-HSR WILL COMPETE WITH ALTERNATIVE MODES OF TRANSPORTATION, THE HSR MODULE HAS APPEAL AS AN EXCITING ADVENTURE.

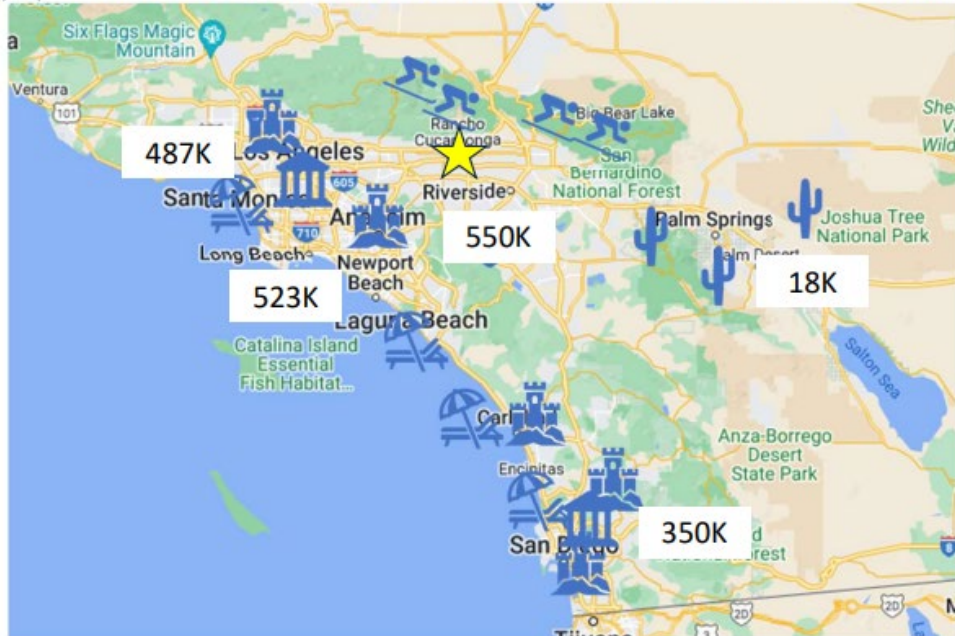
ENTICEMENT: PASSENGERS ENJOY SPENDING TIME AT STATION AND EXCITED ABOUT TRIP TO LV



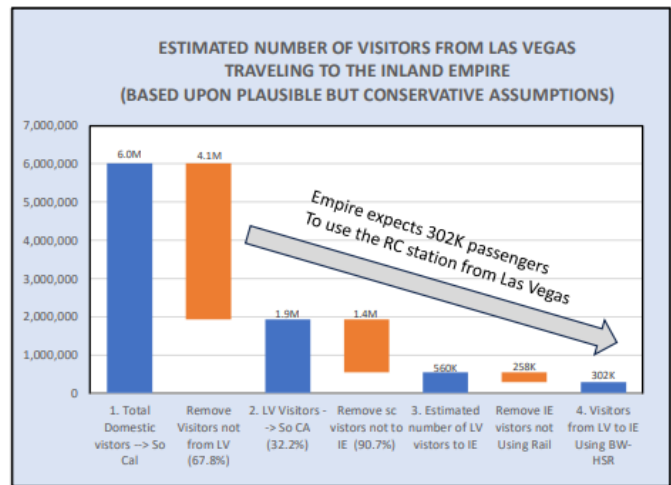
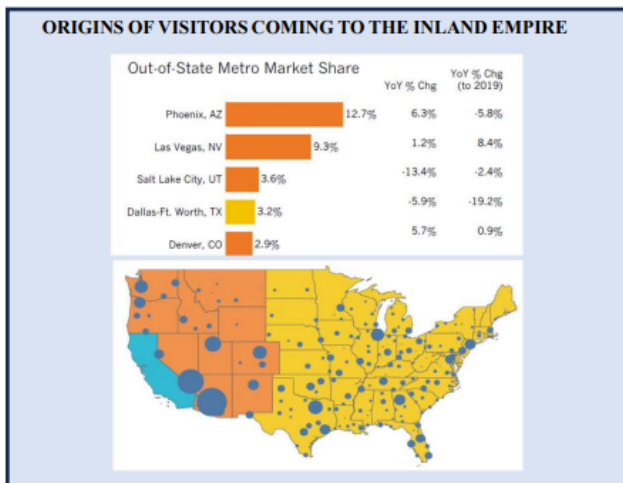
This is particularly true as the City is ideally positioned for tourism throughout all of Southern California.

★ STAR – APPROXIMATE LOCATION OF RC TRAIN STATION

-  Theme Park
-  Beaches
-  Cultural
-  Mountains
-  Desert



While over 4 million passengers will initially use High Speed Rail to go from the Inland Empire to Las Vegas, it is expected that over 300,000 will use High Speed Rail to visit Southern California from Las Vegas.



Brightline West travelers will experience a new kind of transportation unlike the existing airline experience. While hard to describe adequately in words, some of the latest rendering of the interior of the new Siemens U.S. built high speed electric trains give one a better idea of just why expectations are so high.

Brightline states that all guests will benefit from comfortable reclining leather seats and scenic views. The standard seating option, SMART will provide the same legroom as a first-class airline seat.



© Brightline West SMART seats

SMART guests will be able to purchase a range of food and beverage options.

Meanwhile, PREMIUM promises to offer a first-class experience with added amenities, catering to all needs.



© Brightline West PREMIUM seats

In addition, Brightline West trains will be equipped with free high-speed Wi-Fi and power outlets at every seat.

The trains will be fully accessible and will offer a range of food and drink services.

Party Car

Alongside the renderings for the seating options, Brightline West has also released a vision for its Bar and Party car.



© Brightline West Party Car

The Brightline West Party Car will offer varied seating options.



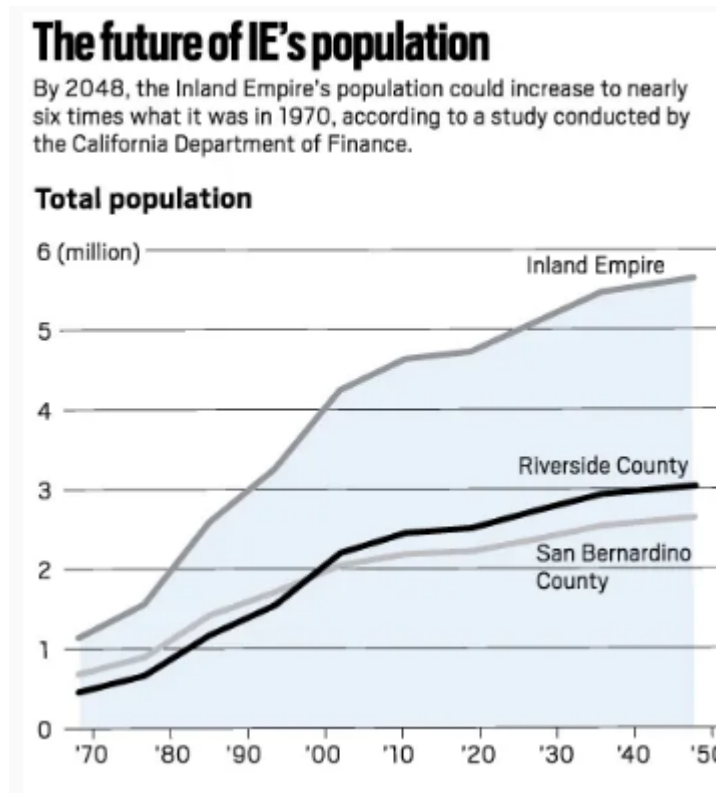
Seating in the © Brightline West Party Car

The car's lighting and atmosphere will also change at night compared to during the day.



The © Brightline Party Car at night

Those visitors will create demand for several hundred more hotel rooms in the immediate station vicinity, as well as additional restaurants and retail that are easily accessible. In addition, based on the impact of Brightline East in Florida, the high-speed rail added about a 9% premium for residential property values closest to a station, which could have a significant impact on real estate in the HART District. In short, the expectation is that the Inland Empire will continue to grow and flourish in the short- to medium- term future and Brightline West will be part of that regional growth.



Rancho Cucamonga is closely tracking all of these trends. The City is committed to growing its population, creating fantastic and affordable places for people to live, with easily accessible (through all modes of

transportation) opportunities for shopping, dining and recreation. In addition, the City is anticipating the growth in tourism and ramping up an already robust local economy in the hospitality area. New luxury hotels such as Sanctity, new high-end restaurants such as Durango, new luxury apartments such as Haven and Arrow, more places to shop at Victoria Gardens, and unique cultural amenities such as the Second Story and Beyond® at the Biane Library, an interactive children’s learning and play space, are transforming how people think of the Inland Empire. By creating a great place for people to live, the City of Rancho Cucamonga will remain, the cultural and economic center of the Inland Empire.

Managing Risk in an Uncertain World: financial performance declines, natural disasters increase, cyber security gets more taxing

"The mystery of life isn't a problem to solve, but a reality to experience."

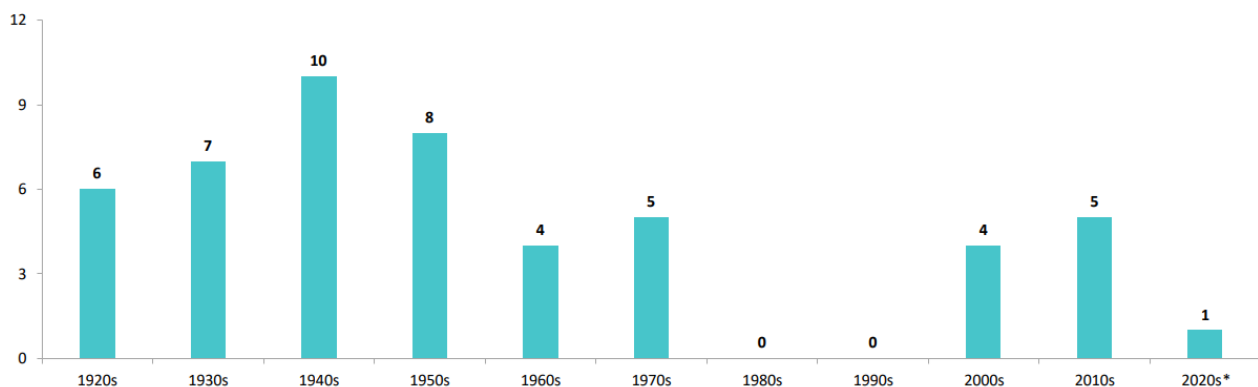
- Frank Herbert, *Dune*

A city is not an island, and many times is impacted, often significantly, by market pressures outside the local boundaries. These forces can be difficult to quantify, but a useful analogue has proven to be a brief review of the factors impacting the insurance market. This review provides insight into factors that influence costs going forward and a key review of recent past experiences. Much of this data is courtesy of Alliant Insurance Services, a leading insurance broker for the public sector.

Overall, the profitability of the insurance market continues to decline. The decade of the 2020’s has not been kind so far. This is in part the reason that property insurance, auto insurance, cyber-security insurance and all other forms of coverage continue to increase for business, public entities, and even private consumers.

Number of Years with Underwriting Profits by Decade, 1920s–2020s

Number of Years with Underwriting Profits



Underwriting Profits Were Common Before the 1980s (40 of the 60 Years Before 1980 Had Combined Ratios Below 100) –But Then They Vanished. Not a Single Underwriting Profit Was Recorded in the 25 Years from 1979 Through 2003


* 2020 through 2022
 Note: Data for 1920–1934 based on stock companies only.
 Sources: Insurance Information Institute research from A.M. Best Data.



One of the major factors driving these losses is climate change. As the weather becomes more severe, and less predictable, we are seeing existing categories of loss (storms, fire) become much more severe and supercharged.

Ascending CAT Perils: Wildfire and SCS

Wildfire



- 01 Climatic changes are resulting in larger and hotter wildfires occurring each summer and later into fall.
- 02 Beyond the physical damage and destruction of wildfires, intense smoke significantly impacts the health and economy of communities:
 - Reduced travel and tourism leading to loss of sales and occupancy taxes.
 - Reduced school attendance and outdoor activities.
 - Smoke can hurt your eyes, irritate your respiratory system, and worsen chronic heart and lung diseases.
- 03 Worsening conditions, from the future "warming world", that ultimately lead to wildfires strike concern for many insureds
- 04 Peril-specific retentions and sublimits are being pushed in at risk areas
- 05 Valuation in high density areas are particularly challenging (Coastal, West Los Angeles, Bay Area, etc.)

Severe Convective Storm (SCS)

SCS insured losses have continued to increase their frequency at nearly 9% since 1990.

- This is showcased by the fact that nearly 70% of all global insured losses this year are from SCS

The "primary reasons" for rising severe convective storm (SCS) insured loss costs continue to be demographic and socioeconomic factors. Though climate change also appears to be a driving factor, it remains difficult to pinpoint the direct correlation of exactly how it is influencing these wind events

Due to the combination of event frequency not being well captured in statistical data as well as the continued volatility of SCS annual losses, insureds are continuing to develop new solutions to limit their exposure and ultimately their loss expectancy.

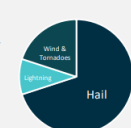
Severe convective Storm Hazards and Loss

Loss by SCS Hazard from Risk Management Solutions

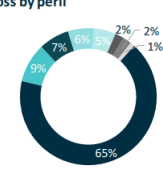
Hail
Hail accounts for 70% of annual average loss. In any given year hail is 60-80% of the damage produced by severe convective storms

Wind & Tornadoes
Severe winds both from straight-line wind events and tornadoes account for about 20% of average annual loss.

Lightning
Lightning, including fires started by lightning accounts for about 10%



Insured loss by peril




Source: Gallagher Re

In fact, since 2017, the insurance industry has been reeling from over 100, \$1B+ weather and climate disasters that resulted in claims. In California, and throughout the nation, major insurers are withdrawing from the market altogether, reducing capacity, increasing minimum deductibles, imposing higher aggregate claim limits, restricting coverage through expanding exclusions and dramatically increasing rates. The impacts of these changes will affect personal lines, business lines and government lines of coverage.

It is not just natural disasters. Cyber loss has been on a high-speed elevator to the top floor for years now. Individuals see it in their personal lives with all the notices of data breach, but now cyber security prevention and cyber insurance are consuming large amounts of public and private resources.

Cyber Loss Trends – Ransomware Activity



Ransomware Activity – Historical Review and Thinking Forward*

Increase in Severity of Ransomware Attacks*

Ransomware Continues to Trend Up

- 101.84% increase from August 2022 to May 2023
- 2023 brought mass exploitation vulnerabilities supporting this (ESXiArgs, CLOP data theft)

2022 Ransomware Activity is Abnormal

- Russian invasion of Ukraine had significant impact
- Ransomware frequency/severity in 2022 remains an abnormality

Increase in Average Initial Ransom Demand

- 2023: \$2 million²
- 2022: \$1.04 million¹
- 2021: \$1.4 million

Increase in Average Ransom Payment

- 70% increase from 2022
- 36% increase from 2021
- Stable in 2023

Increase in Total Ransom Paid

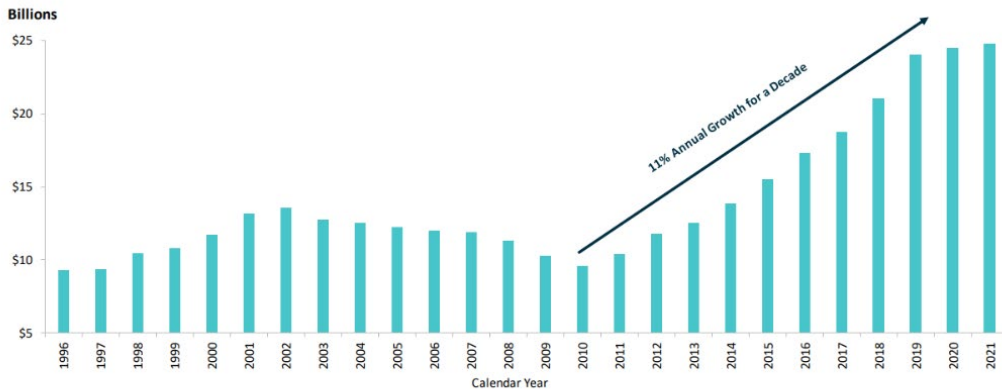
- Record number of ransom amount paid to threat actors
- Total ransom amount paid mirrors the number of active leak sites.

*Sophos State of Ransomware 2023

At the current rate, cyber claims submissions are doubling in impact every 2-3 years. What started in 2018 as an \$8B a year damage is estimated to be \$157B by 2028. As this trend continues, protecting against cyber breaches becomes exponentially harder and more costly.

As a result of all the above, liability claims continue to rise, which increases premiums and results in coverage reductions, not just for individuals but even for cities.

Upward Trend in Liability Claims



Sources: NAIC data sourced from S&P Market Intelligence; Insurance Information Institute.

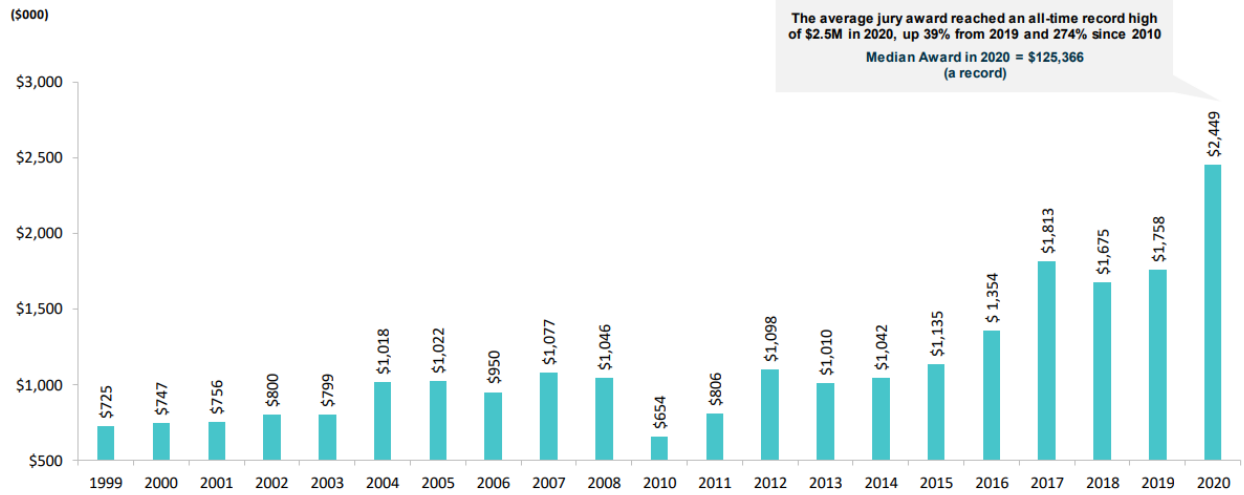
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With rising claims, come rising costs as well. Jury awards, when legal matters are involved, continue to skyrocket. The result is again, increasing premiums and decreased coverage for all.



Average Jury Awards, 1999 – 2020 (latest available)



Source: Jury Verdict Research; *Current Award Trends in Personal Injury* (61st Edition), Thomson Reuters; Risk and Uncertainty Management Center, Univ. of South Carolina.

75



As noted previously, because of the skyrocketing verdict trend, more and more private money is financing plaintiff lawsuits against all kinds of defendants, including government. Of course, the more lawsuits are financed by outside funding, the greater the percentage. The chart on the right shows how much money is lost, in California alone, to excessive lawsuits.

Cities are not immune from these pressures. Indeed, public agencies in many cases are greatly impacted when resources which would otherwise go to provide services are instead diverted to address the above concerns. Moving forward into the future, these macro-level trends and forces will continue to have significant local impacts on budgets that must be accounted for.



Rancho Cucamonga Hospitality Outlook – Positive

"Climb the mountain just a little bit to test that it's a mountain. From the top of the mountain, you cannot see the mountain."

- Frank Herbert, Dune

The hospitality sector, which includes both hotels and restaurants, remains strong for Rancho Cucamonga, even though the region as a whole has seen a softening in this market. With respect to hotels, the region saw decreases in Occupancy, Average Daily Rate (ADR) and Revenue per Average Room (Rev PAR). The data seemingly indicates that the region may be recovering from a mild slowdown in travel, driven by high inflation, as noted in last year's budget message. Nationally, real estate brokerage CBRE continues to forecast an increase in Revenue Per Average Room for 2024, despite national GDP missing growth expectations. Regionally, hotel bookings were down in the first quarter of 2024 as compared to the first quarter of 2023. Yet, with 29,275 room nights booked, occupancy was 15% higher than fourth quarter 2023. GoCal, (formerly known as the Greater Ontario Convention and Visitors Bureau), has also observed that this is the first year in decades the region has not had any NASCAR events. Due to the California Speedway shutting down to reconfigure into a shorter track, this likely accounts for the Q1 decrease. Additionally, the Ontario Convention Center booked two less conferences this winter, further reducing regional occupancy.

Rancho Cucamonga saw some of these decreases in its' statistics. As of March 2024, Occupancy was 79.4%, down 6% from March 2023; ADR was \$157.88, down 3% from the previous year; and RevPAR was \$85.94, down 13% from the previous year. Despite these declines, the City remained far stronger in all categories than the hotels in the City of Ontario.

Additional data indicates the potential for future growth. Ontario International Airport continues to welcome record passenger volumes and is predicting 2.2 million passengers this summer, up 18.7% from last summer's 1.9 million passengers. Ontario passenger volume has now exceeded its pre-pandemic levels; the pandemic-fueled surge in freight has leveled off to a normal and slowly increasing level. Brightline West high-speed rail just broke ground, with an expected completion date of late 2027 and what will likely be 4-6 million passengers in 2028, its first full year of operations. International travel has not yet hit pre-pandemic volumes but continues to increase steadily. GoCal continues to aggressively market our region and support its members with projections for annual visitor spending to increase 7% from \$149B in 2023 to \$160B in 2024.

With hotel metrics and travel activity all on the rise, the 2024/25 hospitality outlook is positive. Rancho Cucamonga hotels continue to show very strong numbers compared to other hotels within the region and the Planning and Economic Development Department continue to receive strong interest by new and existing hoteliers to expand offerings within the city. If trends continue, occupancy should cross back into the low to mid 80% range, which is the traditional threshold for additional hotel construction.



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, based on changing consumer demand. In fact, the first true luxury boutique hotel, a Hilton Tapestry brand at

Base Line and Day Creek, is finishing construction and is expected to open this the second half of 2024. That hotel, which will include a rooftop bar and high-end Mexican cuisine restaurant inside (Durango) that is a sister location to an existing restaurant on Melrose Avenue in West Los Angeles, is just the first of what is expected to be other new up-market hotel offerings in the future.

As noted above, on April 22, 2024, the new highspeed rail system between Rancho Cucamonga and Las Vegas, known as Brightline West, broke ground. Brightline, recognized by Fast Company as one of the Most Innovative Companies in travel, is the only private provider of modern, eco-friendly, intercity passenger rail service in America. 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. The first system for Brightline is Brightline Florida, which has been operating in South Florida since January 2018. Brightline West, the system between Rancho Cucamonga and Vegas, will be their second system.



While it may seem that a high-speed rail connection to Las Vegas has materialized overnight, Brightline West's successful groundbreaking rests upon decades of work and attempts to build such a system. Amtrak had a similar concept, called Desert Wind, that was abandoned in 1997. In 2005, a high-speed version was reincarnated by private interests (including Virgin) under the names DesertXpress and XpressWest and 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. The project to connect the two regions was accelerated in 2018 when Fortress Investment Group, the parent company of Brightline Florida, purchased the project, and a significant hurdle of closing the gap between Apple Valley and Los Angeles was cleared with a new route through the Cajon Pass to Cucamonga Station.

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 an additional station in Apple Valley that ultimately connects to the California High-Speed Rail project in Palmdale. During the week there will be a commuter station stop in Hesperia. All roads will end at the second main station, Cucamonga Station, in 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 and also faster than the three hours it takes to clear security, board, and fly to Las Vegas from ONT. The Rancho Cucamonga Station will connect to Southern California's regional Metrolink service, allowing for seamless connectivity into downtown Los Angeles and out to downtown Redlands.

Economic analysis conducted by Beacon Economics estimates the new line will create 10,000 construction jobs and 1,000 permanent jobs once it is operational. The line is expected to serve 6 million passengers the first year of operation, growing to 8 million passengers by year 5 and over 9 million passengers by year 10. Further, the environmental benefits are potentially enormous with up to 700 million fewer vehicle miles diverted from I-15 and a reduction of 400,000 tons of carbon dioxide emissions per year.

An analysis conducted by Empire Economics looked at a conservative scenario in which Brightline West achieves an annual ridership of 6 million passengers using the system. Empire Economics has calculated that every 1% of those passengers who decide to stay in Rancho Cucamonga for an average of three nights will result in nearly 500 new visitors who shop and eat at local establishments and generate demand for approximately 200 new hotel rooms each day. Clearly, with this kind of potential, one can see why Brightline will spur further hotel stays. In many communities where significant out of town visitors travel, these out-of-town guests pay a nominal room tax on their daily stay which funds general purpose revenue that the local agency 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, continue strongly. Shake Shack, which opened in 2023, is performing strongly as one of the highest performing stores in their chain. The city's newer restaurants which opened in 2023, Pancho Villa's, Cava, The Cut, Bushfire, Sweetgreens, and Soup N Fresh are all showing strong potential. In addition, Rancho Cucamonga continues to see strong demand for new restaurants and is processing plans or has recently approved permits for many new offerings including Philz Coffee, Teaspoon, Groove Café, Pinwheel Pasta, Cornelios Steakhouse, and Durango. Hamilton's Family Brewery also finished the entitlement process this year for a new expanded location and is working on their tenant improvements. Magic Lamp, a well-known restaurant in a historic building, will be re-opening in the summer of 2024 with a fully remodeled location. The City is also seeing expanding interest in "eatertainment", with new offerings based on pickle ball and food (Electric Pickle) as well as interest in a dog play/restaurant concept. The City has a long history of

being a premier shopping, entertainment, and hospitality destination within the Inland Empire and Southern California as a whole. The establishment of a direct, high-speed connection to Las Vegas will help cement our reputation and grow our hospitality-related sector well into the next decade.

Local Property Tax Forecast

"No investment on earth is so safe, so sure, so certain to enrich its owners as undeveloped realty. I always advise my friends to place their savings in realty near a growing city. There is no such savings bank anywhere."

- President Grover Cleveland

Property tax is an interesting paradox in Rancho Cucamonga. On the one hand, the City (as an entity) has an extremely high assessed valuation (2nd highest in the County) and generally has extremely strong growth year to year.



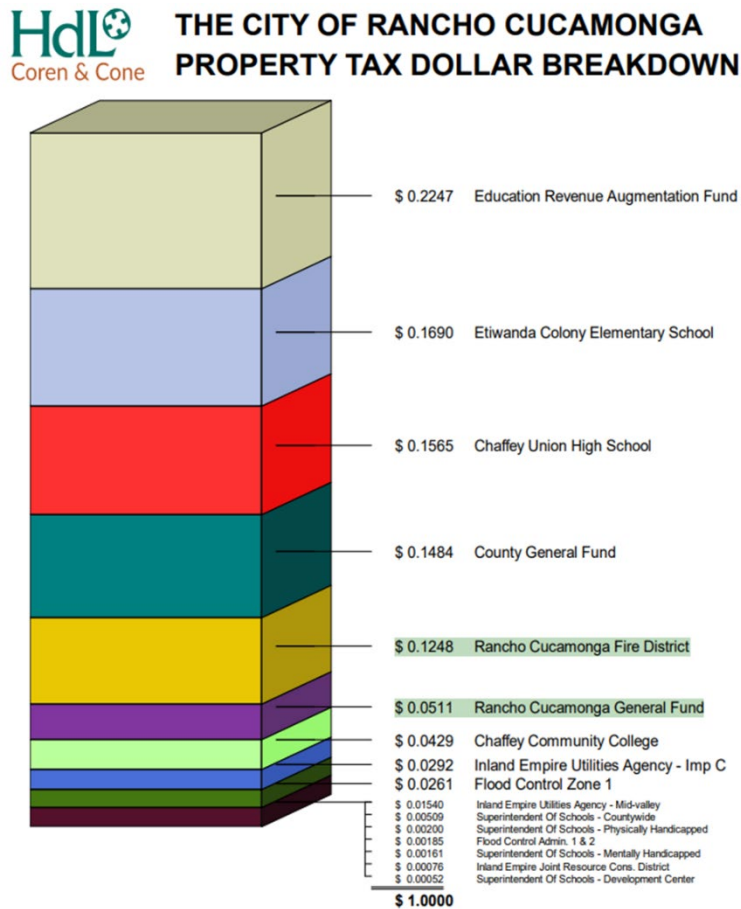
**SAN BERNARDINO COUNTY
CITY GROWTH COMPARISON**

2022/23 To 2023/24 Net Taxable Assessed Value Change

City	2023/24 Net Value	Value Change	% Change
Adelanto	3,317,463,682	305,754,172	10.152%
Apple Valley	8,126,275,782	560,514,797	7.409%
Barstow	1,883,748,709	159,009,789	9.219%
Big Bear Lake	4,836,663,524	420,387,489	9.519%
Chino	19,620,445,648	2,225,645,046	12.795%
Chino Hills	15,250,154,673	610,875,681	4.173%
Colton	5,386,427,743	369,486,847	7.365%
Fontana	30,172,808,247	3,153,502,887	11.671%
Grand Terrace	1,444,968,764	97,459,415	7.233%
Hesperia	8,885,592,009	805,951,446	9.975%
Highland	4,966,896,306	466,528,307	10.366%
Loma Linda	3,015,939,600	188,150,027	6.654%
Montclair	4,605,624,702	325,553,701	7.606%
Needles	539,784,433	44,509,670	8.987%
Ontario	40,283,275,055	3,791,206,552	10.389%
Rancho Cucamonga	34,972,109,014	2,005,611,530	6.084%
Redlands	13,154,519,530	1,098,436,255	9.111%
Rialto	14,908,243,043	1,792,656,085	13.668%
San Bernardino	20,987,303,761	1,872,645,243	9.797%
Twentynine Palms	1,274,157,898	136,631,108	12.011%
Upland	12,290,233,207	742,303,228	6.428%
Victorville	13,024,154,718	1,469,995,391	12.723%
Yucaipa	5,971,533,500	447,503,440	8.101%
Yucca Valley	2,536,739,723	264,619,035	11.646%
City Average % Change:	9.3%	City Median % Change:	9.4%

On the other hand, while important, property tax is a more modest revenue source for the City, compared to its neighbors, and most residents do not realize that because the City incorporated after Proposition 13, the majority of their property tax goes first to the State of California (for schools

statewide), then to several local school districts (Etiwanda and Chaffey Joint Union High School), then to the County of San Bernardino, and then to the Rancho Cucamonga Fire District and the City.



Property tax is also a lagging economic indicator because it is assessed a year in arrears and major economic changes are not felt in the property tax collection for 1-2 years after they begin. The lagging nature of this indicator is now rearing its head as the twin factors of high interest rates and higher home values, continue to detrimentally impact the real estate market. Like last fiscal year, property tax growth has slowed as fewer properties are coming on the market and overall transactions are down. This has been a statewide trend for the last nine consecutive months.

Detached Single Family Residential Full Value Sales

Year	Full Value Sales	Average Price	Median Price	Median % Change
2015	1,778	\$522,377	\$475,000	
2016	1,687	\$541,332	\$505,000	6.32%
2017	1,603	\$570,522	\$525,000	3.96%
2018	1,521	\$607,310	\$555,000	5.71%
2019	1,515	\$616,790	\$557,000	0.36%
2020	1,536	\$658,891	\$600,000	7.72%
2021	1,785	\$807,344	\$715,000	19.17%
2022	1,222	\$866,087	\$790,000	10.49%
2023	891	\$869,332	\$785,000	-0.63%

The chart above shows how sales are declining as interest rates and home prices rise.

The City of Rancho Cucamonga experienced a net taxable value increase of 6.08% for the 2023/24 tax roll, lower than the 8.6% in 2022/23. Residential property is 90% of all parcels, 69.1% of all property tax value in the City, and experienced a \$1.3B growth in assessed valuation, down from \$1.6B the prior year. Vacant lots sold accounted for the largest change in use category from 2022-23-2023/24 with a 52.78% change year-over-year increasing the assessed valuation by \$283,266,217, although reflecting the fact that Rancho Cucamonga is largely developed, these lots now represent only 14.1% of land use categories citywide.

VALUE CHANGE BY CAUSE			
2022/23 Net Value		\$32,966,497,484	
<u>Cause of Value Change</u>	<u>Chg. from 2022/23</u>	<u>% of 2022/23 Net Value</u>	<u>% of All Chg from 2022/23</u>
Parcel Adds/Drops Net Change	\$49,003,460	0.15%	2.4%
Change from CPI 2.0% Growth	\$585,561,112	1.78%	29.2%
Prior Year Transfer of Ownership	\$939,850,144	2.85%	46.9%
New Construction - Non-Res.	\$90,591,533	0.27%	4.5%
New Construction - Residential	\$68,276,654	0.21%	3.4%
Prop. 8 - Reduce/Recapture Net	-\$2,651,576	-0.01%	-0.1%
Unsecured Value Change	\$195,178,707	0.59%	9.7%
Other Changes*	\$79,801,496	0.24%	4.0%
Total Change	\$2,005,611,530	6.08%	
2023/24 Net Value	\$34,972,109,014	6.08%	Growth

*Other Changes may include effects of assessment appeals, multi parcel sales, and changes to secured exemptions, personal property, or utility-owned property values

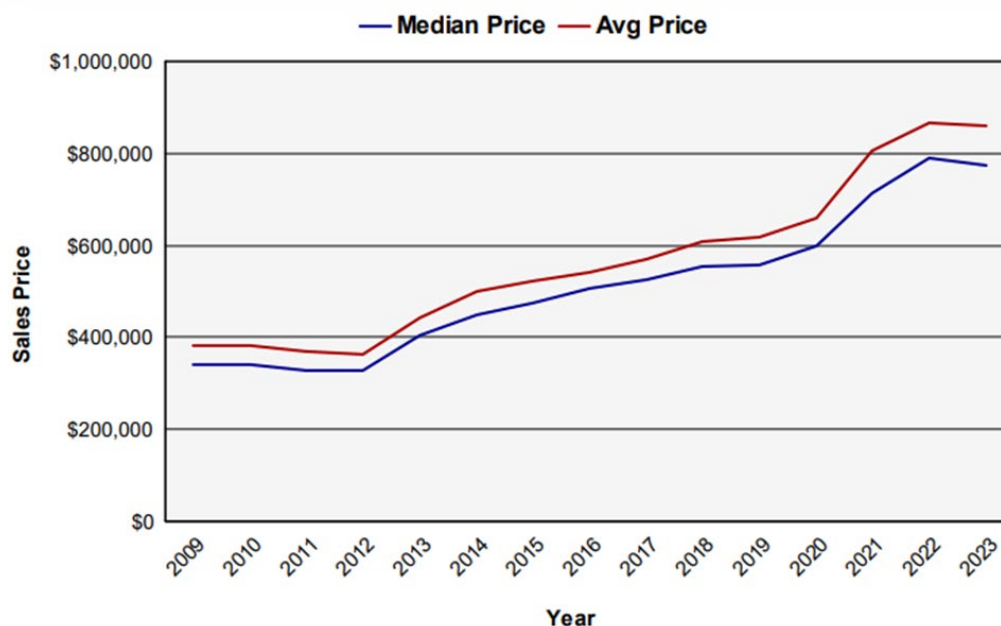
The median sales price in 2023 declined slightly from 2022. During the COVID-19 stimulus years, interest rates dropped to 2.8% in December of 2020 and remained at or below 3.2% until December 2021, resulting in an estimated 68% of homeowners today having rates at/below 4% - substantially less than the current rate of 5.33%. Following the declining median price, the average sale price also declined. Sales have not been this low in over a decade. Not surprisingly, most homeowners who purchased or refinanced their mortgage loans at these historically low rates are now staying in their homes, reluctant to move and take on a higher mortgage rate. Today, someone purchasing a home will have almost twice as much mortgage interest than a loan assumed at the low rates in 2021. The reluctance to move-up is exasperating the already low for-sale inventory, which continues to keep the price of homes high even with declining sales. In 2019-2021 housing payments (mortgage principal, interest rates and property taxes) averaged at \$40,000/year, in 2022-2023, the higher home prices and higher mortgage rates drove payment to a new peak of \$60,000/year. This relative lack of affordability is driving down sales in Rancho Cucamonga.



THE CITY OF RANCHO CUCAMONGA SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales 01/01/2009 - 10/31/2023)

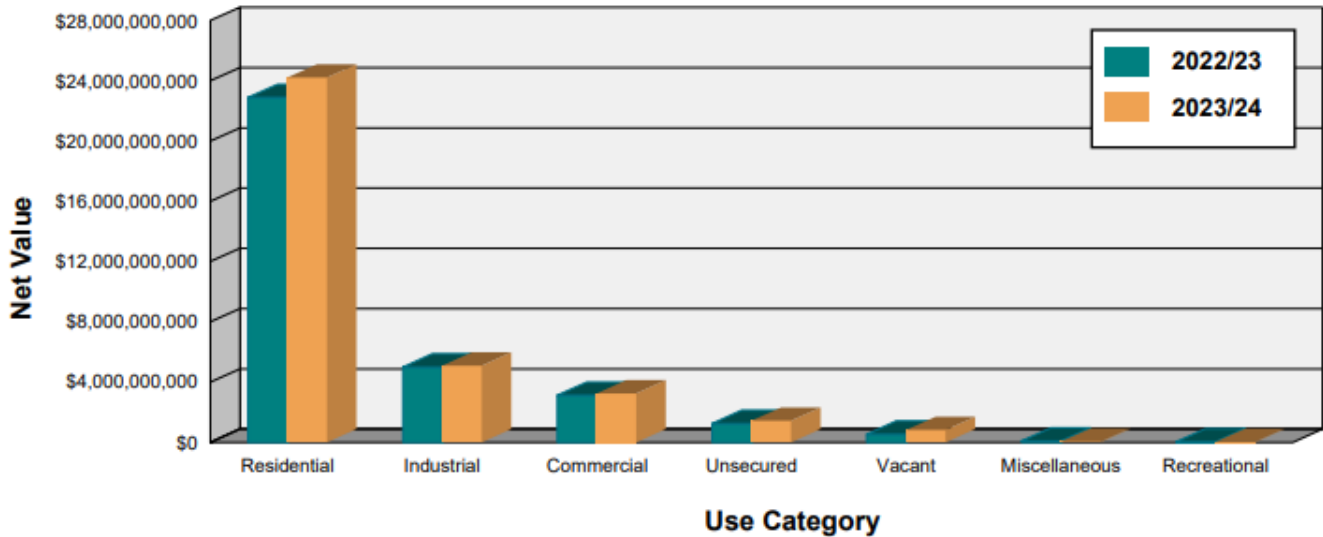
Year	Full Value Sales	Average Price	Median Price	Median % Change
2009	1,412	\$380,706	\$340,000	
2010	1,427	\$381,202	\$340,000	0.00%
2011	1,313	\$370,746	\$327,000	-3.82%
2012	1,589	\$363,938	\$329,000	0.61%
2013	1,666	\$443,058	\$406,000	23.40%
2014	1,527	\$499,404	\$449,000	10.59%
2015	1,778	\$522,377	\$475,000	5.79%
2016	1,687	\$541,332	\$505,000	6.32%
2017	1,603	\$570,522	\$525,000	3.96%
2018	1,521	\$607,310	\$555,000	5.71%
2019	1,515	\$616,790	\$557,000	0.36%
2020	1,536	\$658,891	\$600,000	7.72%
2021	1,785	\$807,344	\$715,000	19.17%
2022	1,221	\$866,235	\$790,000	10.49%
2023	755	\$858,563	\$775,000	-1.90%



Again, in looking at the City's revenue from property tax one has to look backward to see what is going to happen. The value to be added to the 2024/25 tax roll from 955 single family sales in 2023 through

October is \$257M (50.5%). All sales in 2023 will add \$326.3M to the 2024/25 tax roll. The average increase in value for the 1,783 sales that were recorded in 2022 was 82.4%.

Assessed Value by Major Use Category



The City of Rancho Cucamonga has not seen any large new for-sale tract homes on the market since 2022. While there is nothing large and significant in the entitlement pipeline, the city does have several older for-sale tract maps that are now breaking ground. Richland, on the east side of town will add just under 400 homes, each expected to go for at least \$1.7M or more. Grading activity began on the tract in March 2024. Lots are expected to be in the ¼ acre size range as this tract was approved over 20 years ago. Richland also owns and is re-entitling the tract to the north, which is expected to have over 300 for-sale homes although it may take another 12-18 months before it completes entitlement. Several other small tracts that surround this immediate area are also beginning entitlement and could add another 200-400 for-sale attached and detached units.

On the west side of town, Sycamore Heights which includes several hundred for-sale attached units, is also breaking ground. This project, approved over 10 years ago, is on Foothill near the Red Hill area, and will likely sell in the \$600K - \$900K range. The Resort North will include some more for-sale residential, and all of Etiwanda Heights’ 2,000+ units are also planned to be for-sale, resulting in the creation of substantial new single family residential in Rancho Cucamonga over the next decade.

Overall, the value growth of property tax in Rancho Cucamonga for FY 2023/24 was somewhat less than the amount of growth in 2022/23 due to the lower number of homes sold, a reduction in the value added per single family residential home sold and reduced industrial value growth. Residential value growth in this time period was \$1.3B (5.8%) and accounted for 66% of all assessed value growth. As of October 2023, commercial property values are up by \$133.7M (4.3%) and Industrial values have gone up by \$99.5M (2%). Unsecured values make up 4.1% of all values in the city and increased by \$195M (15.6%). Growth was led by the addition of \$44.5M in value to the assessment for Nong Shim Holdings. The larger value taxpayers in the city remain Victoria Gardens, several large apartment complexes (Homecoming, Solamonte, Ironwood North, Victoria Arbors) and industrial (BTC III Arrow Route, Frito Lay, Schosser Forge).

PRIOR AND CURRENT YEAR TOP 10 TAXPAYERS (NET VALUE ORDER)

Rank	2023/24 Top Taxpayers	% Chg	Rank	2022/23 Top Taxpayers
1	Rancho Mall LLC	+1.9%	1	Rancho Mall LLC
2	Btc III Arrow Route Cc LP	+0.2%	2	Btc III Arrow Route Cc LP
3	Homecoming At Terra Vista LLC	+0.4%	3	Homecoming At Terra Vista LLC
4	Solamonte Owner LLC (+\$6.3M)	+2.8%	4	Solamonte Owner LLC
5	Gsic II Cucamonga Owner LP	+2.0%	5	Gsic II Cucamonga Owner LP
6	Frito Lay Inc (+\$21.4M)	+12.7%	6	Prologis/Catellus
7	Nong Shim Holdings USA Inc (+\$56.6M)	+49.8%	7	Bridge Point Rancho Cucamonga LLC
8	Schlosser Forge Company	+20.5%	8	Frito Lay Inc
9	Ironwood North Gw LLC		9	Mg Victoria Arbors Apartments Slim LLC
10	Mg Victoria Arbors Apartments Slim LLC	+2.0%	10	Schlosser Forge Company

Reflecting the significant place that manufacturing still holds in Rancho Cucamonga, is the unsecured value chart which highlights some of the major manufacturing businesses in the city.



THE CITY OF RANCHO CUCAMONGA
2023/24 TOP 25 PROPERTY TAXPAYERS - UNSECURED
 Top Property Taxpayers Based On Net Taxable Values

Owner (Number of Parcels)	Assessed Value
1) SCHLOSSER FORGE COMPANY (1)	\$130,973,324
2) NONG SHIM HOLDINGS USA INC (7)	\$96,618,036
3) PARADIGM PACKAGING WEST LLC (2)	\$66,388,753
4) EVOLUTION FRESH INC (1)	\$59,297,989
5) CALIFORNIA PV ENERGY LLC (37)	\$45,306,453
6) AIRGAS USA LLC (5)	\$41,310,899
7) AMPHASTAR PHARMACEUTICALS INC (1)	\$37,370,529
8) STEELSCAPE INC (1)	\$30,623,457
9) GRUMA CORPORATION (2)	\$25,870,909
10) SPECTRUM PACIFIC WEST LLC (4)	\$19,803,744
11) SEARING INDUSTRIES INC (2)	\$18,725,284
12) OMEGA EXTRUDING (3)	\$14,557,011
13) MIZKAN AMERICAS INC (1)	\$12,397,117
14) PNEUDRAULICS INC (2)	\$10,560,850
15) PRES-TEK PLASTICS INC (3)	\$10,502,053
16) BRIGHTPOINT NORTH AMERICA LP (1)	\$9,352,112
17) IFCO SYSTEMS US LLC (1)	\$9,311,341
18) TREE ISLAND WIRE (USA) INC (3)	\$8,934,113
19) KAISER (4)	\$8,796,363
20) RAYMOND LEASING CORPORATION - LESSOR (29)	\$8,758,374
21) HONEYVILLE INC (1)	\$8,662,037
22) CALIFORNIA BOX COMPANY II (1)	\$8,626,168
23) HERITAGE BAG COMPANY (1)	\$8,432,063
24) EMD SPECIALTY MATERIALS LLC (1)	\$7,955,519
25) CUE HEALTH INC (1)	\$7,891,671

Overall, the City's property tax picture remains steady but shows the impact of high values and high mortgage rates. As befits a lagging indicator, it is likely this revenue source will moderate again in FY 2025/26 before picking up again in FY 2026/27 as interest rates themselves finally moderate.

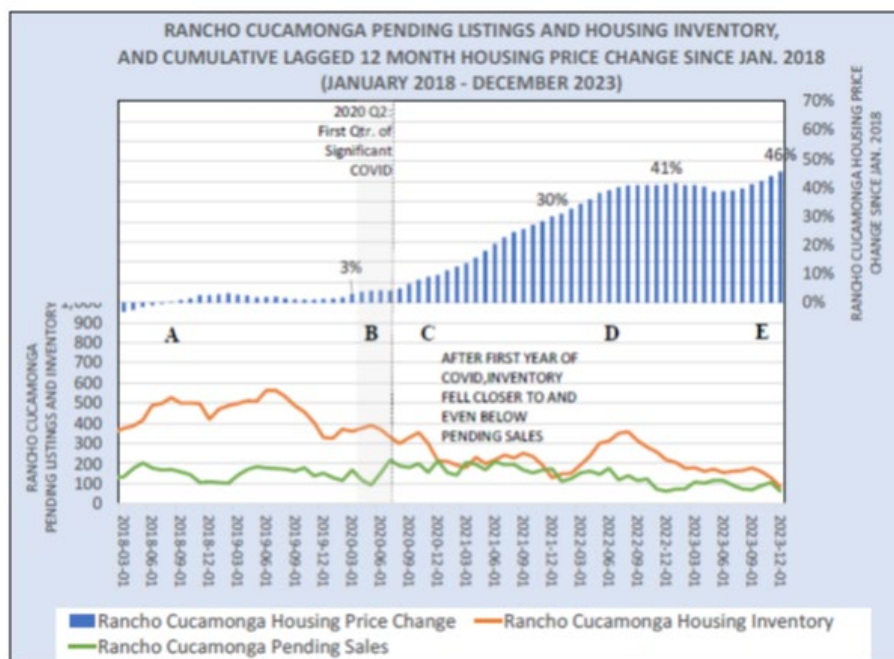
Housing

"Every person who invests in well-selected real estate in a growing section of a prosperous community adopts the surest and safest method of becoming independent, for real estate is the basis of wealth."

- President Theodore Roosevelt

Housing shortages have long been a part of California living, and for more than 50 years, the State and local communities have been fighting to solve the housing crisis. The most widespread problem facing Californians is the relative 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. The lack of affordable and attainable housing also exacerbates homelessness within the state, compounding the challenges of lack of services and resources for those experiencing homelessness or those near homelessness. And it contributes to the higher-than-normal amount of spendable income that Californians spend on housing. As in years past, the strong schools, high levels of public safety (Police and Fire), and lots of amenities for families continue to make Rancho Cucamonga an attractive place to live despite high housing costs and a relative lack of product choices.

Although interest rates fell to 6.7% in January, the historically high rates (still over 4%) coupled with continued appreciation of properties have fueled rising rents and home values. Part of this demand is due to the strong economy. Unemployment in the city is just 3.7%, lower than San Bernardino County's 5.0% unemployment rate. As shown in the chart below, this supply-demand dynamic where increasing demand and decreasing supply results in higher prices has been playing out for the last several years in Rancho Cucamonga. Since January 2015, single-family detached homes have increased from an average of \$425,000 per unit to approximately \$868,000 in December 2023. During the same period, single-family attached homes increased from \$290,000 to \$530,000 per unit.



The City has continued to work to increase supply with a new General Plan that facilitates mixed use growth, a streamlined environmental and entitlement review process, and was even recently awarded the designation "Prohousing City" by the State in April 2024. The City's efforts to streamline the entitlement and permitting processes seem to be improving and increasing the delivery of housing locally.

In looking at entitlement activity over the last sixteen years, shown in the following table, 2022 and 2023 were the two most productive years.

Entitled (Approved) Residential Units by Year

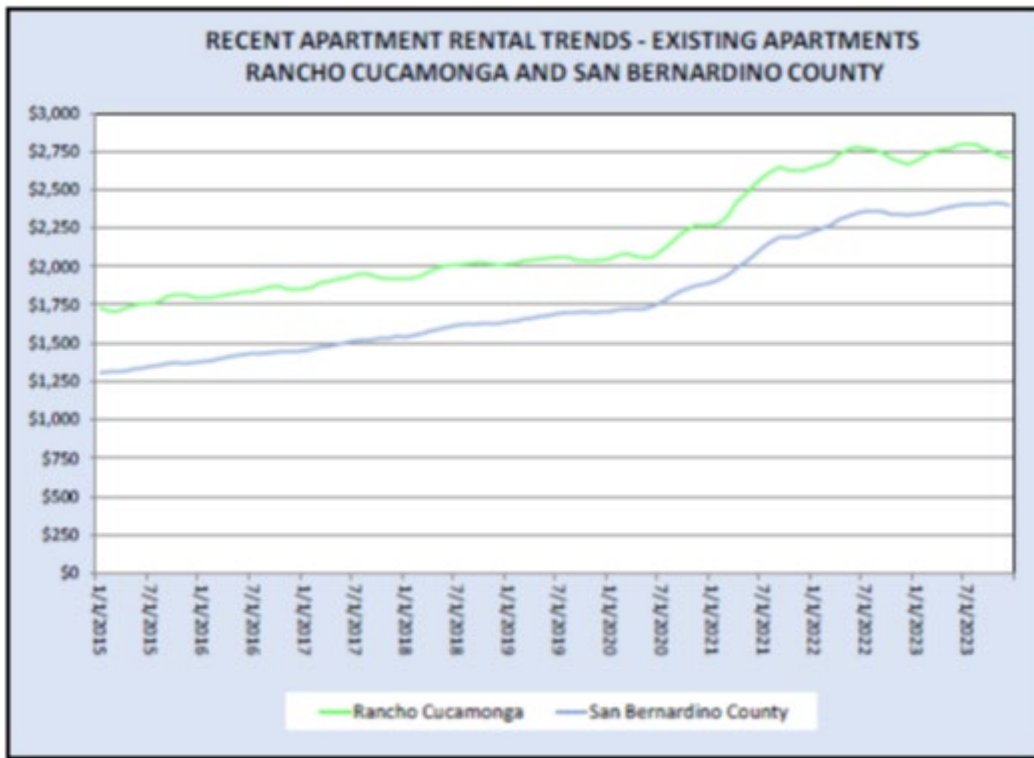
Year	Single Family	Multi Family	Total
2008	115	233	348
2009	73	241	314
2010	79	192	271
2011	353	64	417
2012	100	107	207
2013	429	306	735
2014	128	8	136
2015	129	104	233
2016	54	372	426
2017	64	703	767
2018	3	502	505
2019	83	135	218
2020	6	867	873
2021	43	0	43
2022	0	1490	1490
2023	7	932	939

Unfortunately, the City only processes entitlement applications and building permits but has no authority to compel the construction of new units to increase supply and drive down costs. Developers and builders continue to report that the commercial financing market is not favorable to new development, requiring challenging, expensive terms for construction loans. This was evident in this year’s construction activity in which the City was able to entitle 939 units but only 648 units were completed. On the bright side, more units were completed in 2023 than in the previous eight years, as shown in the table below.

Finalized (Completed) Residential Units by Year

Year	ADUs	Single Family	Multi Family	Total
2015	1	194	0	195
2016	4	202	0	206
2017	9	107	0	116
2018	1	16	10	27
2019	1	63	30	94
2020	5	132	304	441
2021	16	121	278	415
2022	31	37	297	365
2023	46	22	580	648

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 monthly income 12x a year from being leased; however, single-family homes only generate one time revenue when sold. 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. In part, this trend is driven by Rancho Cucamonga’s desirability as it remains the jewel of the Inland Empire and the premium community in terms of safety, schools, and economic vitality, in which to live. Rents reflect demand for living space here in the community and that demand remains strong. Average rents within Rancho Cucamonga remain significantly higher than average rents Countywide. From 2015 to December 2023, rents in the city increased from an average of \$1,727 per month to \$2,707. During this same time, rents in the county only grew from \$1,308 to \$2,402.



While both entitlement activity slowed, multi-family apartment complexes continue to come on-line as older entitlements from 10- and 15-years prior are now finally being built. Currently under construction are the southeast corner of Etiwanda and Foothill as well as the northwest corner of East and Foothill (two projects, one on East and one on Foothill). The projects at Foothill and East both opened this year and are reporting strong interest. Haven and Arrow, southwest corner, is under construction also. However, Milliken and Foothill west did not pull permits and is not expected to go under construction for at least 2-4 years due to high construction lending rates and developer concern about softening rents. The Alexan at Victoria Gardens, a 385-unit luxury apartment development, is expected to start construction in FY 2024/25. As of this writing, there are 1,194 units under construction, 1,560 approved units that are expected to start construction in the next few years, and another 1,802 units moving through the entitlement process.

Residential Development Activity			
Project	Units Under Review	Units Under Construction	Expected to Start Construction
The Resort	258	375	
Haven and Arrow		248	
City Center		311	
Harvest at Terra Vista			660
Alta-Etiwanda	328		
Foothill Landing			367
Alta Cuvee		260	
Alexan at Victoria Gardens			385
Leap Development			158
Haven and 26th	206		
Red Oak and Spruce	176		
Foothill and Lion	141		
Foothill and Grove	308		
Foothill and Elm	385		
Totals	1802	1194	1560

Public Safety Overview

Public Safety has always remained a top priority in Rancho Cucamonga since it was first incorporated in 1978. The decades of focus on public safety is often reflected in the City's ranking among safest communities in the United States, California and the Inland Empire. In October 2023, WalletHub found Rancho Cucamonga to be the #51 safest city in the United States, #4 in California and the #1 safest city in the Inland Empire.¹ The data set ranged from traffic fatalities per capita and assaults per capita to the unemployment rate and the percentage of the population that is uninsured. While this achievement is one that community members should be proud of, it is one that is consciously achieved through deliberate policy direction provided by the City Council, purposeful allocation of resources through the budget process to Animal Services and Community Improvement, and strong partnerships with the San Bernardino County Sheriff Department and the Rancho Cucamonga Fire Protection District.

There are no shortages of public safety challenges. In the past year, agencies across the United States were faced with more severe weather events, large-scale critical incidents, and a barrage of cyber and ransomware attacks targeting the public sector. This comes at a time when the number of first responders available to address these challenges continues to decline, with agencies across the United States missing, on average, between 29-36% of their ideal workforce. Virtually every police and fire department is continuously recruiting to fill vacancies, in part because the current generation is not as interested in these positions as previously, especially with the stress, pressure and long hours that are required.

"The mind can go either direction under stress—toward positive or toward negative: on or off. Think of it as a spectrum whose extremes are unconsciousness at the negative end and hyperconsciousness at the positive end. The way the mind will lean under stress is strongly influenced by training."

- Frank Herbert, *Dune*

One significant but also unique challenge the City and County addressed this past year, in part due to the difficulty in hiring and retaining paramedics, was the poor response times for ambulance transportation. The Rancho Cucamonga Fire District joined forces with 14 other Fire Departments/Districts to create CONFIRE EMS to provide a more holistic approach to emergency medical services that includes emergency ground ambulance transportation, 911 responses triaged based on medically approved protocols, interfacility non-emergency healthcare transportation, and alternate destinations and medical services (telehealth, paramedicine, etc.) for conditions which are not medical emergencies. CONFIRE EMS provides for more capacity and decreased response times by combining the efforts of the emergency medical responders employed by the public agencies in partnership with a private ambulance provider. In December 2023, the County Board of Supervisors chose CONFIRE EMS's public private partnership with Priority Ambulance as the County's sole provider of ambulance transport. Although the contract does not officially begin until October 2024, preparations are well underway for this new endeavor, which is poised to revolutionize the future of emergency medical response in San Bernardino County. The Rancho Cucamonga Fire Protection District has been one of the leaders in helping promote and guide this service improvement.

The City has also experienced personnel challenges in staffing its police forces as well; however, since Rancho Cucamonga has had a contract with the San Bernardino County Sheriff's Department since incorporation, these impacts are not felt as keenly. The City is the largest contract serviced by the County Sheriff at over 200+ personnel and the relationship has proven over the years to be mutually beneficial.

¹ In order to determine the safest cities in which to live, WalletHub compared 182 cities — including the 150 most populated U.S. cities, plus at least two of the most populated cities in each state — across three key dimensions: 1) Home & Community Safety, 2) Natural-Disaster Risk, and 3) Financial Safety.

Rancho Cucamonga's substantial and growing local department, which is continuously adding deputies and specialized personnel, provides surge capacity that is beneficial to other contract agencies and the larger Sheriff department as a whole. At the same time, the City benefits 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 critical public scrutiny shrinking investment in front-line first responders 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 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 2024/25's budget will include a Sheriff contract worth \$51.1M, or nearly 44% of the total General Fund budget. Because of the size of this one contract, it is important to highlight some of the upcoming changes that will have significant impact:

- FY 2023/24 was the last year of the early 2000's pension obligation bonds; as a result, despite generous salary and benefit increases the average County Sheriff contract increase this year was 3.2%; in the case of Rancho Cucamonga this is an anticipated savings of \$1.64M over what it would otherwise have been. This downward trend for retirement costs is anticipated to continue and drop even lower in 2030 when the losses of 2008 are paid off.
- Countywide Cost Allocation Plan (COWCAP) stayed flat. The Schedule A (yearly list of approved positions and equipment) is billed at an all Tier 2 level of employees (due to PEPRA) even though it is actually a blend of both Tier 1 and Tier 2 employees. This financially benefits the City, as 12% of the Sheriff's sworn force is still Classic members, many of whom work in Rancho Cucamonga.
- Out of the challenge of the Sheriff Department's ransomware attack in 2023, a number of new products and efficiencies are being implemented. One of these is a new report writing system that when fully deployed will make deputies more efficient as it is able to use AI from the call to fill in report. This new system also has better analytics, which will be used for better data and trend analysis across the County. Additionally, the new CAD/RMS system will enable more robust reporting to crime databases which will further highlight how safe Rancho Cucamonga is.

The City is, however, seeing significant public safety cost increases including:

- Cost of Sworn personnel increased 3% with an additional 1% POST incentive
- Professional personnel cost increased 3%
- A market rate adjustment for the Captain rank was implemented to increase retention

- Vehicle insurance went up 65%, workers compensation went up 12% for a combined total of \$127,440
- Liability Insurance Premiums increased by \$225,000 (8%) due to both a bad insurance market, an increase in claims, and incrementally increasing funding to get to an 80% confidence level which will alleviate future swings in cost
- Body Worn Cameras are entering their second year of use, the Sheriff covered the first year of cost, but this year the cameras added \$190,380 to the Schedule A. In the long run, these cameras will decrease liability, although they come with significant operational costs



Infrastructure and the Major Projects Program

"The only limit to our realization of tomorrow will be our doubts of today. Let us move forward with strong and active faith."

- President Franklin D. Roosevelt

One hallmark of Rancho Cucamonga since incorporation has been proactive investment in new and replacement infrastructure. In good times or bad, the City has long recognized the importance of maintaining infrastructure for a world-class residential and business community. FY 2024/25 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 FY 2024/25, please refer to the Workgroup sections.

Public Safety

- **Fire Station 171 Rebuild** – Built in 1974, Fire Station 171 (Amethyst) is the oldest station in the city and has increasing maintenance and repair expenses. It lacks ADA compliance, as well as the functionality and physical space needed to accommodate the District's diverse and growing workforce. This \$19.3M project will utilize the design-build process to create a replacement two-story, 10,000 sq. ft. station. The project may also incorporate 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 \$1.8M to better meet the needs of an increasingly gender 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. The Fire District is prioritizing these improvements due to continued turnover and new recruitments in its workforce.
- **9/11 Memorial Park at Station 178 (Phase 2)** – The 9/11 Memorial Park will be located on the southern section of the new Fire Station 178 property and is approximately 1.3 acres. The \$4.2M project will create a park that will include artifacts from World Trade Center

Building, Flight 93, and the Pentagon. The artifacts have been linked together with a canopied walking path and a central gathering space. Additional elements include a local Gold Star Service Member memorial wall, benches for reflection, garden areas, and gathering spaces. This project is funded through a State budget earmark from Assemblymember Eloise Gomez Reyes. It is expected to begin in June of 2024.

- **Heritage Park Bridge Replacements** – The Fire District and City plan to replace the main vehicular/pedestrian bridge and one (1) of the Heritage Park pedestrian-only bridges. This project was originally planned for FY 2021/22 but shifted to FY 2024/25 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, accessible via the vehicular/pedestrian bridge. The District is partnering with the City on this \$2.2M project.

"You and I come by road or rail, but economists travel on infrastructure."

- Margaret Thatcher

Community and Economic Development

- **Fleet Transition and Charging Infrastructure** – 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 2024/25 continues the push toward electrification and includes a \$580,000 project to install additional charging stations at City facilities and \$57,000 to procure additional hybrid trucks for the City's fleet.
- **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 the \$450,000 FY 2024/25 project include the second of four (4) soccer fields at Beryl Park and one (1) baseball field at Old Town Park.
- **LED Site Lighting Upgrades** – In support of Climate Action Plan goals, the City will upgrade site lighting in FY 2024/25 in LMD 2 Paseos, Victoria Arbors Park, and Hermosa Park through this \$412,000 project. These upgrades address critical infrastructure needs by replacing aged wiring and non-functional light fixtures, while transitioning to LED lighting to enhance energy efficiency.
- **Citywide HVAC & Lighting Controls Upgrades** – The current lighting controls and HVAC for most of the City's facilities are decades old and obsolete. Replacement parts are typically no longer available, and the systems are difficult or impossible to connect to modern monitoring and control systems. With State-mandated energy efficiency upgrades facing the City, it is imperative to upgrade the systems both to ensure our facilities are functioning and maintain the opportunity to use modern lighting and HVAC technologies. This \$9.4M project will take place over the next five fiscal years due to both its extensive nature and the overall cost.

- **Citywide & Fire District Access Control Upgrade** – This project will continue the replacement of the citywide and fire district access control system. The existing access control system is over 20 years old and does not provide adequate security against potential system breaches. Additionally, parts are no longer available for repairs. This \$871,000 project will provide for the upgrade to a more secure system.
- **Civic Center Sewer Line Replacement** – After 30 years, the cast iron sewer and storm drain lines within City Hall have reached their end of life. Leaks occur frequently due to cracking pipes, resulting in sewage and dirty water intruding into occupied working spaces. This \$900,000 project will replace all the cast iron lines with more durable ABS pipes.
- **City Hall Waterproofing and Roof Repair** – Design work for the Civic Center Waterproofing project began in FY 2022/23. Extensive testing was conducted during FY 2023/24 and significant roof leaks were discovered. This \$2.2M project will repair all the exterior joints and seal and weatherproof the exterior brick façade, as well as remove and replace roofing materials on the north and south roof decks of City Hall.
- **LoanMart Field Improvements** – Improvements will continue at LoanMart Field this year. \$5.2M has been budgeted to bring the stadium up to Major League Baseball’s latest standards, ensuring LoanMart Field can continue on as a premier minor league venue. Improvements for FY 2024/25 will include upgrades and expansion of the Home and Visitor’s Clubhouses and facilities, as well as extending the backstop netting.
- **Water Conservation/Landscape Renovation Projects** – In FY 2023/24 Public Works will continue working on the City’s multi-year water conservation and landscape renovation effort by addressing non-functional turf areas across LMDs 1, 2, 4, and 6 in adherence to state bans on decorative turf. These projects, budgeted at \$505,000, will replace non-functional turf in non-park landscape and open space areas with drought-resistant alternatives. By addressing these areas in compliance with state regulations, the City aims to significantly reduce water usage and promote sustainable landscaping practices within the community.
- **Victoria Park Lane Decomposed Granite Trail Renovation** - The City is budgeting \$197,000 for the renovation and repair of the trail on Victoria Park Lane from Milliken Avenue to Rochester Avenue due to erosion and root intrusion. This project will provide for the repair of 40,000 square feet of decomposed granite, 200 linear feet of curb, and 5720 square feet of sidewalks along the trail.
- **Smart Irrigation Controllers** – In 2022, the City’s Public Works Department began piloting WeatherTRAK Smart Irrigation Controllers in a handful of LMDs. The pilot program has proven to be very successful by reducing water usage on an average of 30% across areas where WeatherTRAK irrigation controllers have been installed. The long-term savings in water utilities outweighs the initial cost of purchasing and installing these controllers. This year, Public Works will continue this successful transition of irrigation controllers to build on savings in water usage and utilities costs. FY 2024/25’s \$457,000 project will expand this program and install WeatherTRAK Smart Irrigation Controllers throughout LMD 6, LMD 10, PD 85, and the Stadium, and begin installations at a handful of locations within LMD 1 that have been identified as the most impactful for water reductions.

- **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 (4) DC Fast Chargers between the substation and the adjacent outdoor basketball court at RC Sports Center. Design began in FY 2023/24 and the construction will be completed in FY 2024/25. These chargers will provide much needed public fast charging and reduce greenhouse gases.
- **RCMU Electric Substation** – Southeast – A second substation is needed to provide new electric service because the existing Arbors Substation will be nearing capacity in the next few years. This new substation will allow RCMU to expand service to new customers as well as improve overall system reliability. This will be a multi-year project, beginning with site acquisition and conceptual design, at a budget of \$13M.
- **Concrete Repair** – Recognizing the importance of safe and accessible pathways, the concrete repair program will be expanded through a \$4M investment in improvements during FY 2024/25. Projects have been identified to rehabilitate the sidewalk on Victoria Park Lane, which is heavily impacted by trees, and within the Stoneview neighborhood. Additionally, sidewalks repairs have been identified at various locations throughout LMD 2 and LMD 4.
- **Day Creek Tennis Court Renovation Project** – The tennis court surfaces at Day Creek Park were last installed in 2012 and have reached their end of life. Additionally, the wind screens have similarly reached their end of life and need to be replaced. This \$75,000 project will provide for resurfacing the courts and repairing the windscreens.
- **Heritage Park Pedestrian Trail Project** – Multiple sections of the existing asphalt concrete pedestrian trail at Heritage Park have worn out and must be replaced to maintain the safety of users. This \$252,000 project will provide for the damaged sections of the trail to be repaired or replaced.
- **LMD 2 Park Upgrades RIRE Grant Project** – LMD 2 is the only city landscape maintenance district to meet the qualifications necessary to receive State funds from the RIRE grant program. This \$250,000 will provide for the replacement of the shade structure at Ellena Park, which was removed in 2021 due to safety concerns.
- **Almond Street Extension Street Improvement** – When completed, this \$1.1M 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. Community Outreach will occur in FY 2024/25, followed by design.
- **6th Street at BNSF Spur Crossing** – In order to improve access and resiliency in our street network, the City will begin the design of a new railroad spur track crossing. This \$3.8M dollar project, which was funded in large part through contributions from nearby developments, will complete 6th Street between Milliken Avenue and Etiwanda Avenue. Construction is anticipated to start in FY 2025/26.
- **Hellman and Feron Storm Drain** – During this winter’s storms, significant flooding was discovered along a portion of Feron Avenue. To mitigate the flooding, this \$227,000 project will provide for the construction of catch basins to capture the additional water and direct it into the existing Hellman Avenue storm drain.

- **Mountain View Park Playground Replacement** – The existing rubberized surface at Mountain View Park is reaching its end of life. This \$944,000 project will take advantage of this opportunity to replace the existing play equipment at the park.

- **Etiwanda Grade Separation Project**

– The Engineering team is continuing to finalize the pre-construction phases of 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. Staff will continue to work with regional, state, and federal agencies to attempt to secure funding for the construction of the project.



- **Etiwanda East Side Widening** – While the Etiwanda Grade Separation Project design and right-of-way acquisition is wrapping up, the City is still moving forward with improvements to the Etiwanda corridor. This \$1.8M project will widen the east side of Etiwanda Avenue south of the tracks and add curb, gutter, sidewalks, streetlights and pavement rehabilitation.

- **6th Street Cycle Track** – This is a \$1.7M project in partnership with the San Bernardino County Transportation Association. 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. Construction is anticipated to begin early in the new fiscal year.

- **Day Creek Channel Bike Trail** – This \$730,000 investment will provide an ADA-accessible paved pathway for pedestrians and bicyclists along the existing San Bernardino County Flood Control Channel access roads and include an access pathway across an SCE overhead utility corridor for connectivity to the Rancho Cucamonga Sports Complex for special events.



- **Advanced Traffic Management System (ATMS) Phase 2** – Construction of Phase 2 of ATMS will begin in the fall of 2025. 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. Phase 2 will invest just under \$10M to connect 60 additional traffic signals to the City’s Traffic Management Center, improving traffic flow and operations along five key corridors in the city: Milliken Avenue, 19th Street, Arrow Route, Rochester Avenue, and Day Creek Boulevard.

- **RCMU Line Extension** – In this FY 2024/25 enhancement, the City has allocated \$2.8M for RCMU to construct 4,500 Lineal Feet (LF) of new 12 kv line and fiber optic line on Etiwanda Avenue to Church Street and west to Bass Pro Shops to complete a circuit loop. This loop will provide redundancy in RCMU’s electric distribution system. RCMU will also install 2,400 LF of new 12 kv line and fiber optic line along Milliken Avenue to the Cucamonga Station area in preparation of serving the future Brightline West station.

- **Local Street Paving Program** – This \$4.7M project, through overlays and slurry seals, will restore existing road surfaces to a substantially new condition, extending pavement life, use and rideability in various locations across the city. The project involves slurry sealing, cold planing, localized asphalt removal and replacement, crack sealing, asphalt overlay, utility adjustments, pavement striping and curb ramps. The project will include resurfacing of 129 local street segments in 8 neighborhoods across the city consisting of streets in the vicinity of Carnelian Street, Banyan Street, and Beryl Street, Sapphire and Highland Avenue, Arrow Route and Baker Avenue, Archibald Avenue and San Bernardino Road, Spruce Avenue and Base Line Road, and Willson Avenue and Wardman Bullock Road.



- **Major Arterial Paving Program** – The City has \$3.5M in pavement rehabilitation budgeted in FY 2024/25. Work will include cold planing, localized asphalt removal and replacement, crack sealing, asphalt rubber hot mix overlay, traffic signal video detection installation, utility valves and manhole adjustments, pavement striping and ADA curb ramps. Improved areas will include:

- Hermosa Avenue from Wilson Avenue to the northern City Limit, and
- Base Line Road from Day Creek Boulevard to Forester Place.

- **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 through this \$577,000 project. This project has long been desired by residents in the immediate neighborhood and will facilitate pedestrian connections to Chaffey College.

"Too old to plant trees for my own gratification, I shall do it for my posterity."

- President Thomas Jefferson

Civic and Cultural Services

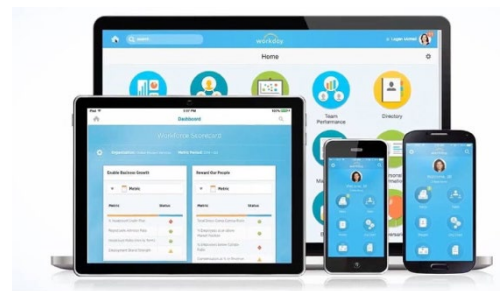
- **Archibald Library Replacement Project** – This \$22M project replaces the Archibald Library through a remodel of the City owned Lions Center East and West facilities. Upgrades to the facilities will create additional community meeting spaces, collection space for the popular Library of Things, and 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 \$6.5M in Infrastructure Grant funding for the project. Construction is expected to begin later in FY 2024-25

"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

- **Workday Implementation** – Staff will implement the Workday Enterprise Resource Planning (ERP) system for financials, payroll, and human capital management (HCM). The project represents a \$5.1M investment, which will increase productivity by digitizing routine transactions, electronically routing 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 technology standards for security, redundancy, and reliability.



City Manager's Office

- **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 \$1.9M 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 may ultimately expand to cover the entire front country from Los Angeles County through 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 through private property. Subsequently, through a federal grant from Congressman Aguilar, the City received \$1.0M 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. Phase 2 of this project involves acquisition of additional open space acreage immediately adjacent to the property, which the City is in the process of negotiating for at the present time.



Staffing and Personnel

“Management is efficiency in climbing the ladder of success; leadership determines whether the ladder is leaning against the right wall.”

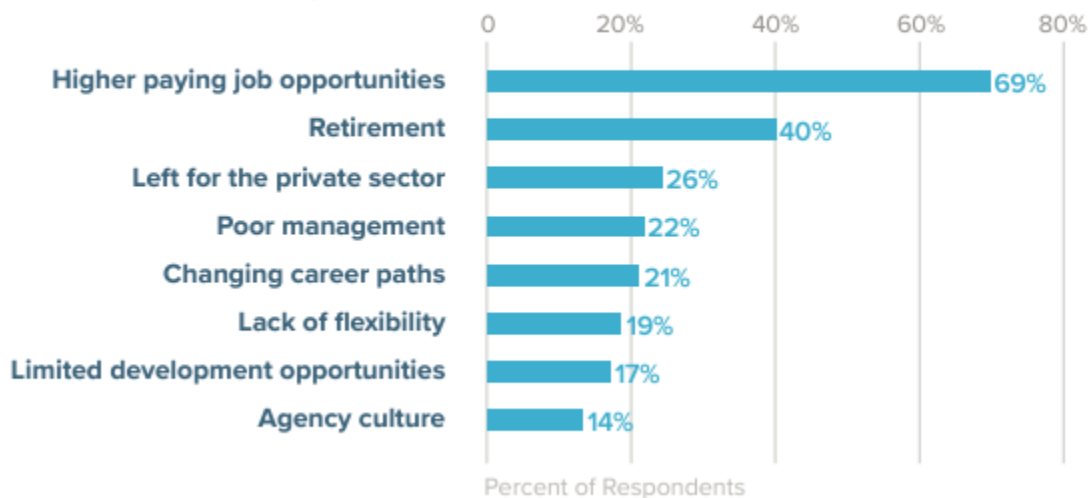
- Stephen Covey

If interested readers were to go back several years, they would find various budget messages for Rancho Cucamonga sprinkled with references to retiring baby boomers and future staffing challenges. The Baby Boomer Retirement Wave began in 2017-18 but it crested in 2020-2022 and will still be a factor for at least one more fiscal year. As noted last year, the hunt for qualified candidates continues. Staffing shortages remain a challenge for all public sector agencies, causing strain on employees and operations. The impacts of the COVID-19 pandemic’s disruption in America’s labor force — something many have referred to as “The Great Resignation” — are also still being felt. In 2022, more than 50 million workers quit their jobs, following the 47.8 million who did so in 2021. In 2023, this trend gradually subsided, with 30.5 million workers resigning as of August. If the labor force participation rate were at the February 2020 level, we would have an additional two million people in the workforce — a shortage that is impacting all industries in nearly every state.

The result is the share of older individuals within the U.S. population continues to steadily increase, resulting in a progressively older, and diminishing population compounded in part by younger generations having fewer children compared to their predecessors. This is exacerbated by the fact that many potential employees are unaware of the opportunities in the public sector. According to the NEOGOV 2024 trends report, nearly 71% of public agency respondents are experiencing staffing shortages, with the majority reporting 6-10% of their jobs unfilled. Across the board, a lack of qualified candidates and high employee turnover (due to vacancies and a lack of qualified candidates) make it challenging for agencies to break this vicious cycle. Further, it has become clear that simply paying employees more is not a reliable way to attract or retain top-level talent as today’s workforce is seeking compensation, benefits, stability, professional development, flexibility, work-life balance, and a sense of contributing to something meaningful.

Top 3 Reasons for Employee Turnover in 2022 and 2023

Source: NEOGOV 2023 survey results



While quit rates remain high everywhere, low unemployment rates across the nation continue to complicate things as many workers have been transitioning to other jobs in search of an improved work-life balance and flexibility, increased compensation, or a strong company culture. However, as a result

of the abrupt departure of so many employees, and the early promotion of others, the training and development of many entry- and mid- level employees has also been cut short compared to pre-pandemic times, resulting in candidate pools of potential employees who are capable of doing the next-level job with further training and development, but not the experienced pools of candidates employers have traditionally hired from.

The City of Rancho Cucamonga, although an employer of choice, is also grappling with these trends. The organization's 12-month turnover and percentage of vacant positions remain higher than desired at a combined level of 13.7% as compared to last year's 12.75% (includes retirements, voluntary and involuntary turnover). Pre-pandemic the City was typically well under 10%. In formal and informal exit interviews the top two reasons employees leave the City line up with the national trends of retiring or receiving a promotional position in another organization.

"A public office is a public trust."

- President Grover Cleveland

To ensure Rancho Cucamonga remains a premium employer, the City continues to work at being on the cutting edge of human resource policy changes in the public sector including:

- Focusing on employee training and development. 2023 was the first year of replacing employee evaluations with employee development plans. 100% of City employees completed their MAP (My Action Plan) and worked with their supervisors to fine tune a development plan that includes more frequent feedback and check-ins on how each employees' professional growth is progressing. Employee feedback on the MAP and development process has been extremely positive and the outlook for the future bodes well for Team RC with this new process. Of note, in the NEOGOV report, opportunities for both training and development continually emerge as priorities for employees looking for new jobs.
- Similarly, the City continues to focus on succession planning within each workgroup and department. Over the past four or five years the organization has looked to have a Director and Deputy Director in each department; when recruitments have not been successful in finding qualified candidates for various leadership roles, the City has been successful in underfilling those roles with talented and ambitious employees who are provided with the knowledge and experience to fill the role within a few years' time. DoIT is researching and testing digital platforms that can capture critical knowledge before employees retire as history has shown a strong succession strategy helps ensure a younger generation is equipped with the institutional knowledge and confidence to continue to build a world class community.
- Studies show that both employees and prospective employees are also looking toward employers who invest in technology. The City continues to shine in this area due to the City Council's ongoing support of the City's technological advancements, including but not limited to the City's EV fleet, including the second electric fire engine in the country, the support for virtual work when and where appropriate, the use of texting instead of relying on email to communicate with prospective employees and residents waiting for inspections on their home projects, and many other innovations. Each department has invested in technology to make their operations more efficient and effective, and the City continually evaluates technology for ways to be fiscally responsible and better serve the community.
- The City is continually striving to keep the Team RC brand at the forefront of recruitment efforts for future employees. In addition to sharing about the City's culture while actively recruiting, the organization also invests in employees and encourages attending and presenting at professional conferences and meetings. A strong employer brand can help

attract qualified candidates by introducing them to an agency's culture, values, and overall goals before they apply. This ensures alignment between the workforce and the employer. Employees are encouraged to share experiences working for the City of Rancho Cucamonga on social media and with colleagues outside of the City, resulting in successful hirings of some of our best employees through our employees' professional networks. Examples of the Team RC brand include:

- A 'Dress Your Workday' policy eliminating every day formal work attire restrictions
- 'Bring Your Baby to Work' program that allows parents with newborns to bring their babies into the workplace if certain conditions are met
- 'Bring Your Dog to Work' allows dog owners to bring their companions 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 when feasible
- Investing in employee health and wellness by providing resources, lunch and learns, employee gyms, and fun activities and competitions aimed at increasing healthy habits
- Investing in professional development and employee MAPs (discussed above)
- The City has also increased outreach to non-traditional groups for a variety of public sector jobs to include diversity, equity, and representation while also filling vacant positions. The City is focused on a flexible and professional work environment which recognizes that depending upon the position and the job requirements, there may be additional latitude to recruit a greater diversity of potential employees.

Rancho Cucamonga believes the best approach is to continually look forward and embrace the opportunities to improve those things that make the City a highly desirable employer for so many.

"If you were successful, someone along the line gave you some help."

- President Barack Obama

Personnel Costs and Staffing Levels

In any activity, or service, the City cannot be successful without the human capital whose diligent labor delivers the multitude of programs and services provided each year. Nevertheless, 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 approximately 23% of the budget, and when combined with police and fire (both personnel intensive departments), that percentage increases to 73%. This percentage, much lower than many of the full-service agencies surrounding Rancho Cucamonga who typically reach into the 90% range, reflects the City's long-standing commitment to operating at the highest levels of effectiveness and efficiency.

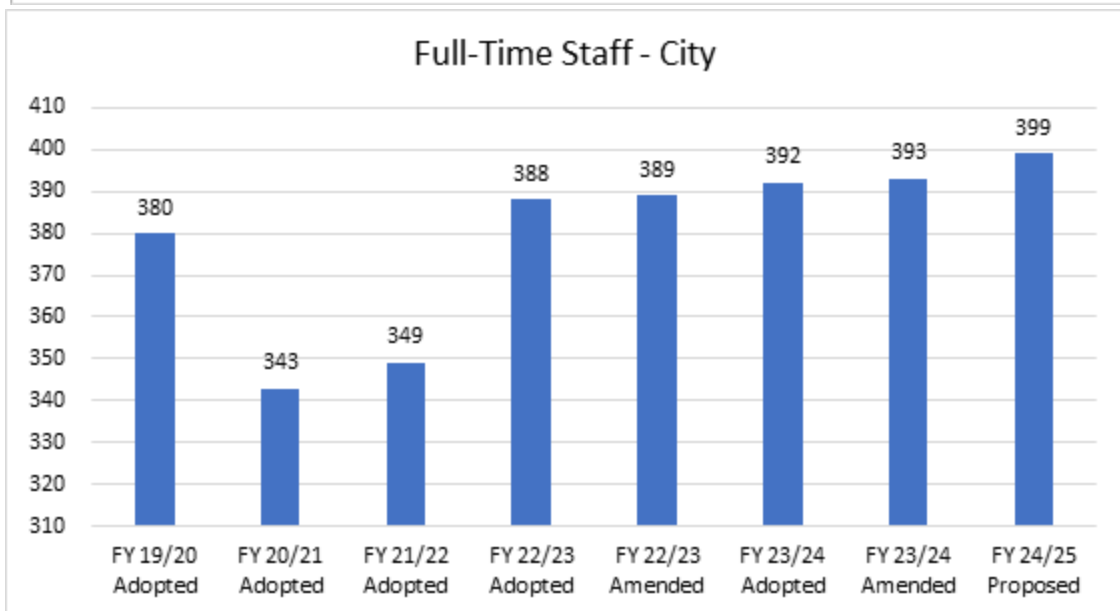
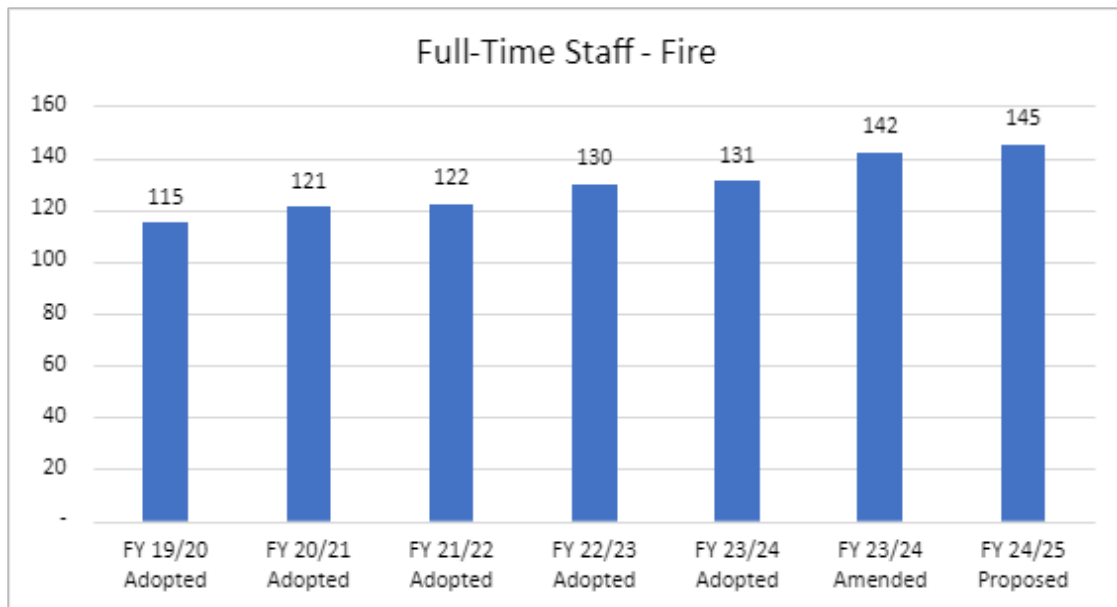
As mentioned above, however, hiring and retaining employees, not just for the City, but for organizations across the country, has become an employer's biggest challenges. With the FY 2023/24 mid-year additions, the City and Fire District have 535 full-time budgeted positions; the City alone has 393 FT budgeted positions with 46 vacancies (11.7% of authorized positions), and the Fire District has 142 FT budgeted positions with 9 vacancies (6.34% of authorized positions), due in part to the additional staff needed to meet the District's CONFIRE obligation for ambulance services. Despite the challenge of carrying vacancies, the City's Leadership remains committed to hiring and retaining employees who are eager to grow, be good stewards, and devoted to continual learning by providing a modern work culture where flexibility, human-centered policies and support, and a commitment to diversity and transparency are plainly visible.

With the uncertainty of inflation and a downturn in California's economic outlook, this Budget contains generally modest 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 the community. Throughout FY 2023/24 and in preparing for FY 2024/25, departments continued to take a cross-functional and holistic approach to consider the greatest needs for the entire organization and how to meet those needs in creative and cost-effective ways. 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

Several changes in Personnel occurred during FY 2023/24 as part of the Amended Budget. These changes are summarized below, but generally were intended to optimize staffing and retain personnel.

- The Fire District added 6 firefighters to meet the District's CONFIRE obligation for ambulance services and added a second battalion (3 Battalion Chiefs) to ensure proper oversight and safety support with the addition of both Station 8 and ambulance services. The District also added a Data Analyst and an EMS Captain as a part of the support team for the addition of ambulance services.
- The City added an additional Human Resources Business Partner to increase capacity for the number of ongoing recruitments, as well as to support new ongoing tasks in HR as a result of the Workday implementation.



Additionally, the City modified some existing positions for better operational efficiency and effectiveness:

New / Funded	Previous / Defunded
CMO Management Analyst II	Management Analyst I
Senior HR Business Partner	Management Analyst I
Associate Planner	Management Analyst I
(2) Public Works Management Analyst II	(2) Management Analyst I
Community Improvement Officer II	Community Improvement Officer I

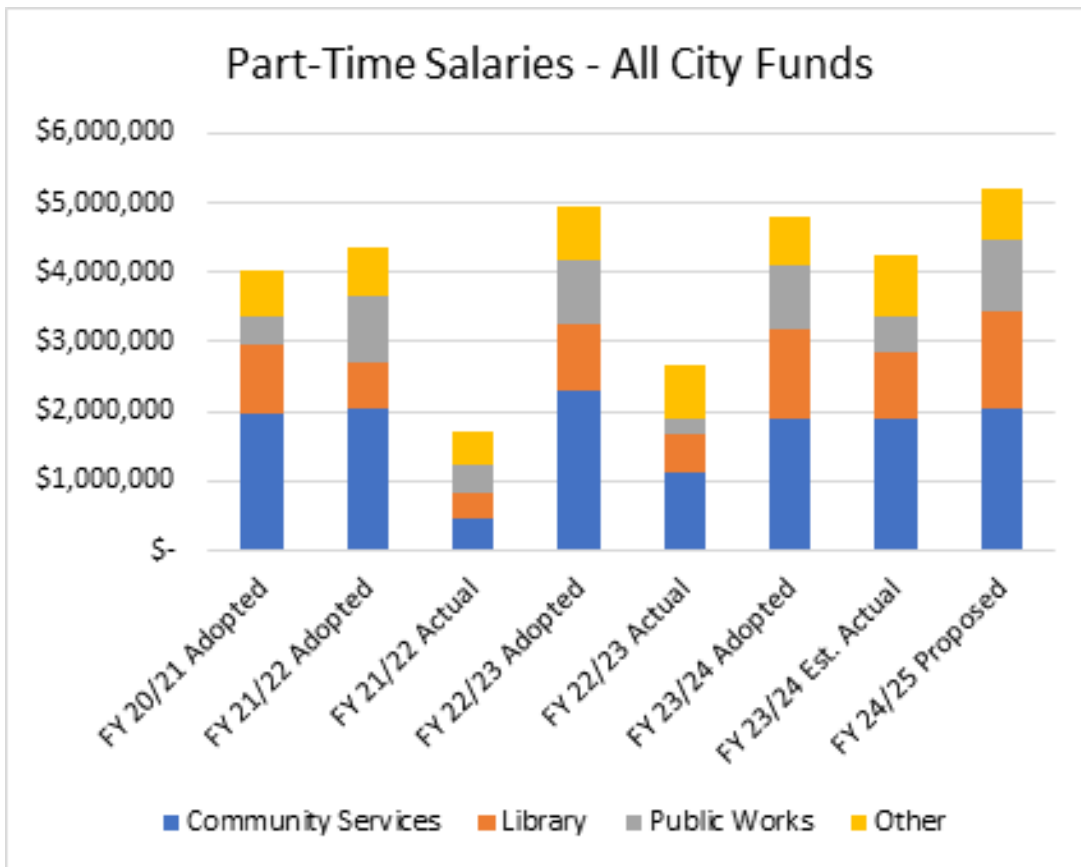
Continuing the theme of re-organization of resources and optimizing department's structure to meet changing needs, a number of new positions are proposed in FY 2024/25 including:

- Deputy City Manager of Administrative Services - as the City continues to grow and develop and with many complex and high-visibility projects on the horizon, staff is recommending adding a Deputy City Manager to oversee Administrative Services to build capacity within the City Manager Team. This additional position will provide Administrative Services with a dedicated Deputy City Manager, allow the Assistant City Manager to focus on overall City operations, and provide additional capacity for the City Manager to focus on long term strategy, fundraising and grants, intergovernmental operations, and economic development. Proposed for 6 months of funding.
- Funded by the utility enterprise fund, the Rancho Cucamonga Municipal Utility is looking to add a Utilities Project Manager and a Customer Service Specialist. As the RCMU service area and customer base continue to grow, the need for additional staff support to maintain customer service, also grows. The additional Customer Service Specialist will help support the continued growth of over 3,500 customers, with another 500+ residential units under construction and more going through the development process. Long-term, RCMU needs to add an additional substation and plan for significant additional transmission lines and a growing and diverse generation portfolio. The Utilities Project Manager will support utility plan check of design extensions and help in the planning and construction of a second electric substation. These two positions are 100% utility funded and will not impact the General Fund. Proposed for 9 months of funding.
- With the addition of the Randall Lewis Second Story and Beyond® (SSAB), the Library Team is looking to add a Community Affairs Coordinator to unify marketing efforts for both Library Services and SSAB. These facilities will require a higher frequency of website updates, social media content creation, outreach efforts and greater social awareness throughout the region. This need is amplified given the revenue goals for SSAB including the desire to solicit sponsorships. Receiving additional support for marketing will also allow Library Administration to reallocate the current library staff to focus on programming, collection development, and customer service. The new Community Affairs Coordinator would be funded from the Library Fund.
- Public Works is seeking to add a Lead Maintenance Worker position which will allow the existing concrete crew to split into two crews. This position will oversee a second concrete crew to work on a greater variety of concrete repairs throughout the city. The efficiency of two concrete crews working simultaneously will allow the Department to conduct more repairs and do so in a timely basis, further reducing the opportunity for claims.
- With the retirement of the long-serving civilian Fire Marshall, the Fire District has taken the opportunity to restructure the Fire Prevention Bureau. Two (2) Fire Prevention Supervisors are recommended to be reclassified as Deputy Fire Marshals, which will allow for traditional fire construction services to return to the Prevention Bureau, from Building and Safety. After coordinating with Building and Safety, it was determined that for efficiency and effectiveness, plan check for fire construction service needs will be handled by a Fire Plans Examiner who will work in coordination on a daily basis with Building and Safety and its in-house plan check services. For this budget one (1) Fire Plan Examiner, funded by the Fire District, is proposed, and will be supplemented with contract services as needed.

Further, several modifications or adjustments to existing positions are proposed in the FY 2024/25 budget to better meet the needs of our growing community:

- At the end of the calendar year the City is looking at separating the Planning and Economic Development Departments into two separate departments due to the overwhelming volume and complexity of work in both departments which has grown to where one individual cannot adequately manage both simultaneously. The two departments will work closely together to coordinate large projects, and work toward General Plan and Economic Development Strategy outcomes. The specific change entails defunding the current Planning Deputy Director to fund a separate Planning Director, while adjusting the scope for the current Planning and Economic Development Director to focus solely on Economic Development. Proposed for 6 months of funding
- The Community Affairs Manager position was underfilled as a Community Affairs Officer several years ago when the former incumbent retired, giving the new individual time to develop to a manager level. Proposed for 6 months of funding.
- With the City Manager's Office Senior Executive Assistant and Administrative Assistant moving on to other positions in the City, an opportunity presents itself to better align the duties, titles and experience for several vacant positions in the Department. As a result, the Executive Assistant in the Department will be realigned to an Executive Assistant II.
- In FY 2023-24 the Business License Program Supervisor retired. Following that retirement, the division was shifted under Community Improvement for better supervision. Accordingly, the Business License Program Supervisor is being eliminated and replaced with a Business License Inspector for a net General Fund savings. Similarly, a Senior Business License Clerk position is being realigned to a Business License Program Coordinator to better reflect duties and responsibilities.
- The current incumbent Management Analyst I in Engineering, has with time, education, and experience, progressed to where the duties performed are now that of a Management Analyst II.
- In Finance, the Management Analyst III – Budget is promoting to Finance Manager. Their former position is being replaced with two (2) management analyst positions (1 & 1 or 1 & 2 depending on recruitment) to better manage the new Workday software and other functions in Finance.
- Similar to the Management Analyst I in Engineering, the Environmental Compliance Inspector, has with time, education and experience now grown into the level of Senior Environmental Compliance Inspector. The title is being realigned accordingly.
- The Assistant Engineer in Public Works will be retiring this year and the position is being changed to Associate Engineer to better reflect the job duties. This results in a net General Fund savings.
- Similarly, an existing part-time Maintenance Technician position is and has been for a while filling in as an Administrative Assistant to assist with the large volume of tree related calls the City receives. This change is now being made permanently.
- Finally, a series of changes is being recommended in the Fire District. The current Community Affairs Senior Coordinator has with time, education and experience grown in their duties and is now performing as a full Fire Public Relations Officer. It is recommended to finalize this change. To further assist with the volume of public relations duties in the Fire District it is recommended that an existing Administrative Assistant position be reclassified into a Fire Community Outreach Specialist. Last, the existing Fire Prevention Supervisors are being promoted to a Deputy Fire Marshall level reflecting their experience and to prepare for succession planning in the Fire Bureau and four part-time Fire Prevention Assistants are being converted into two (2) full-time Fire Prevention Specialist roles.

In the last few budget messages, it was shared that hiring part-time employees was a constant struggle. Like many employers, the City is struggling with how much both private and public employers are paying part-time employees. With the California minimum wage currently boosted up to \$16 an hour for all but fast-food workers (where the minimum wage is now \$20 an hour), and more jobs than workers, some companies are paying up to \$25 an hour for entry level part-time work. In response, the City Council previously approved some pay increases for part-time staff, which has helped improve recruitment and retention of part-time staff, especially in Public Works. The City also changed a long-standing policy that required Community Services staff to be 18 years of age and above. Lowering the minimum age to 16 now allows the hiring of high school students and has improved the Department’s ability to hire Recreation Leader II’s. In addition to expanding the practice of offering conditional offer letters when select part-time positions are interviewed, changes made over the last year have improved part-time recruitment and retention.



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, 58% of the City's employees are PEPRA (up from 54% a year ago) 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. PEPRA employees also pay half the "total normal cost" as determined by CalPERS.

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 the prior year's investment rate of return. CalPERS assumes for long-term forecasting purposes that it will reach a 6.8% rate of return each year.

Plan	FY 2023/24		FY 2024/25	
	Employee	Employer*	Employee	Employer*
Classic City Miscellaneous Tier 1	8%	23.58%	8%	25.98%
Classic City Miscellaneous Tier 2	7%	23.58%	7%	25.98%
PEPRA City Miscellaneous	7.5%	10.96%	7.5%	10.71%
Classic Fire Miscellaneous Tier 1	8%	80.69%	8%	92.35%
Classic Fire Miscellaneous Tier 2	7%	11.84%	7%	12.53%
PEPRA Fire Miscellaneous	7.75%	7.68%	7.75%	8.14%
Classic Fire Safety Tier 1	9%	58.74%	9%	68.80%
Classic Fire Safety Tier 2	9%	22.83%	9%	23.42%
PEPRA Fire Safety	13.75%	13.79%	13.75%	14.25%

*includes UAL, described below, as a %

The overall level of funding of the CalPERS system has been quite volatile over the last 2-3 years. Strong investment performance during the fiscal year ending June 30, 2021, improved asset values. However, the following fiscal year ending June 30, 2022, CalPERS saw decreases in asset values due to the FY 2021/22 poor investment return. The investment performance for the year ending June 30, 2023 was just under the expected return of 6.8% at 6.1%.

CalPERS releases the Actual Valuation Report for each individual plan a year in arrears, so the City anticipates receiving the FY 2022/23 report in July of 2024. Funded ratios vary somewhat among the different plans, but in Rancho Cucamonga the plans average out at a funded rate in the low 80% range

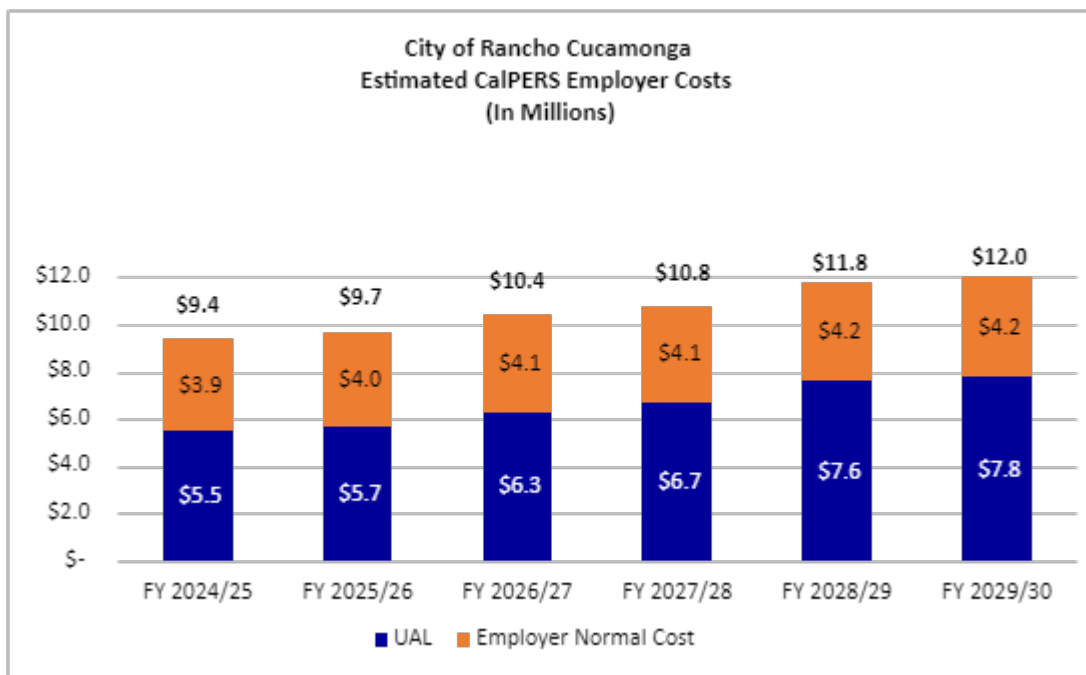
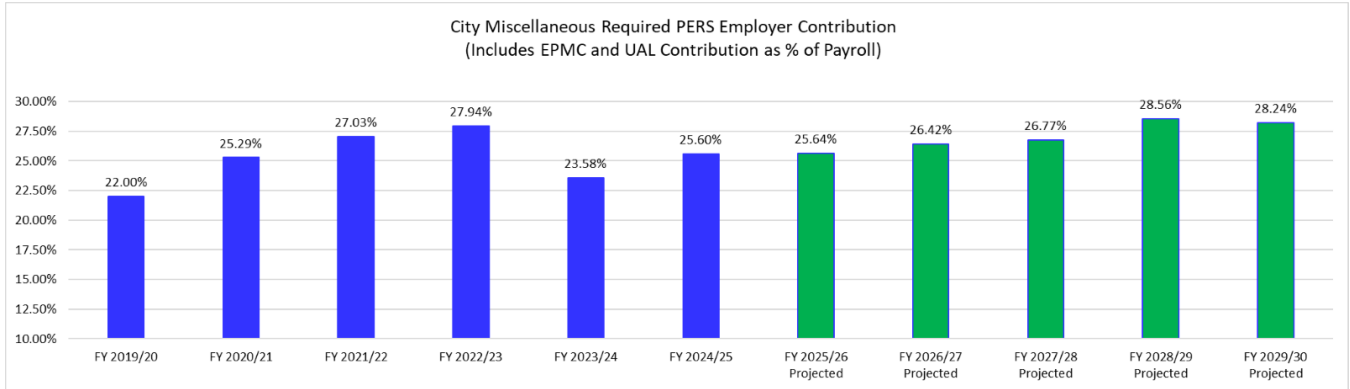
as of June 30, 2022. The drop in funded status in the year ending June 30, 2022, as a result of investment losses, is a prime example of why it is infeasible to fully fund or pay off the unfunded accrued liability (UAL) as investment gains and losses from year to year are inevitable and the funding status is constantly evolving. The City continually aims to be in the mid-70 to high-80 percent range to keep the plans resilient in times of investment losses.

Projected Funded Status as of:	06/30/21	06/30/22
City Miscellaneous Plans Blended (Tier 1, 2, and PEPRA)	86.4%	75%
Fire Miscellaneous Plan – Tier 1	79.9%	69%
Fire Miscellaneous Plan – Tier 2	104.8%	88.7%
Fire Miscellaneous Plan – PEPRA	106%	88.5%
Fire Safety Plan – Tier 1	83.7%	74.2%
Fire Safety Plan – Tier 2	103%	87.2%
Fire Safety Plan – PEPRA	103.8%	85.8%

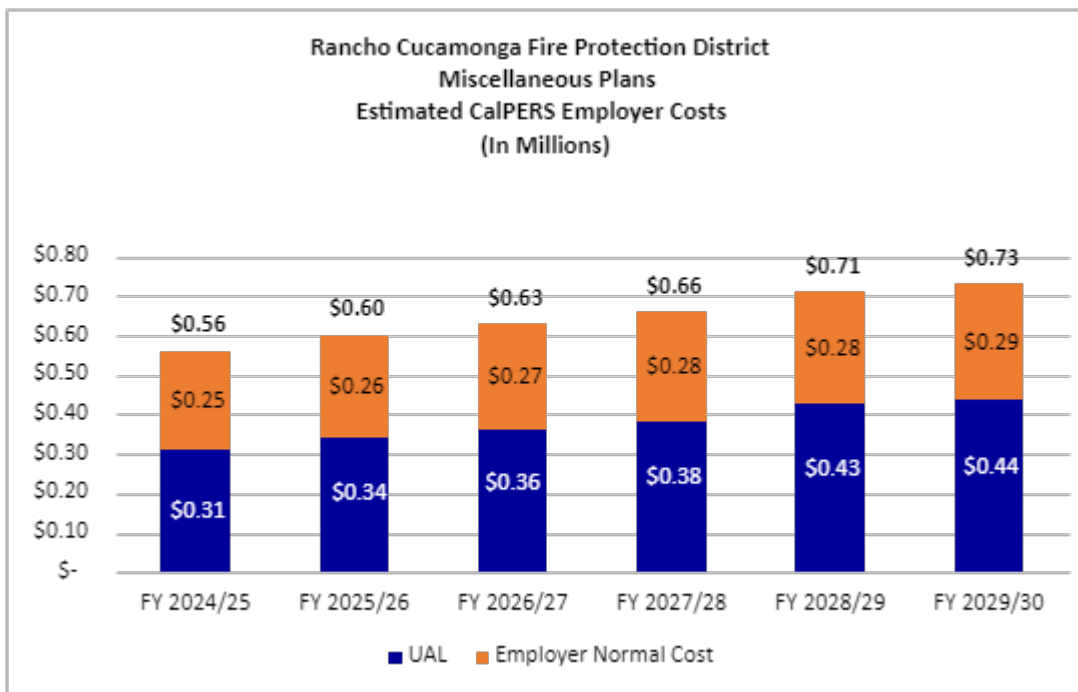
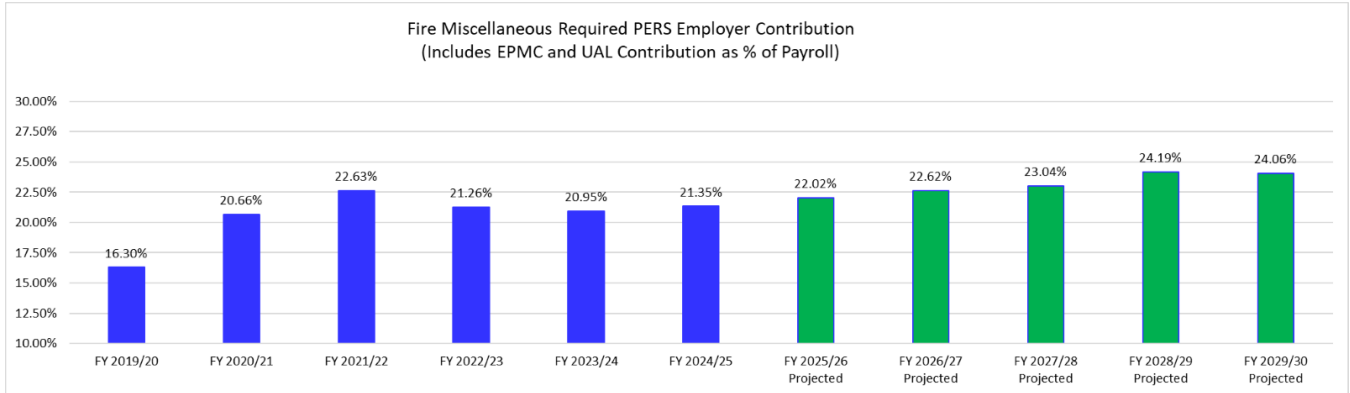
"Every judgment teeters on the brink of error," Leto explained. "To claim absolute knowledge is to become monstrous. Knowledge is an unending adventure at the edge of uncertainty."
 - Frank Herbert, *Children of Dune*

CalPERS estimates salary growth for its active members to average 2-3% a year and the City strives to stay within this range when feasible. Similarly, City and Fire District have 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 UAL portion of the rate, are further 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 PEPRA rates.

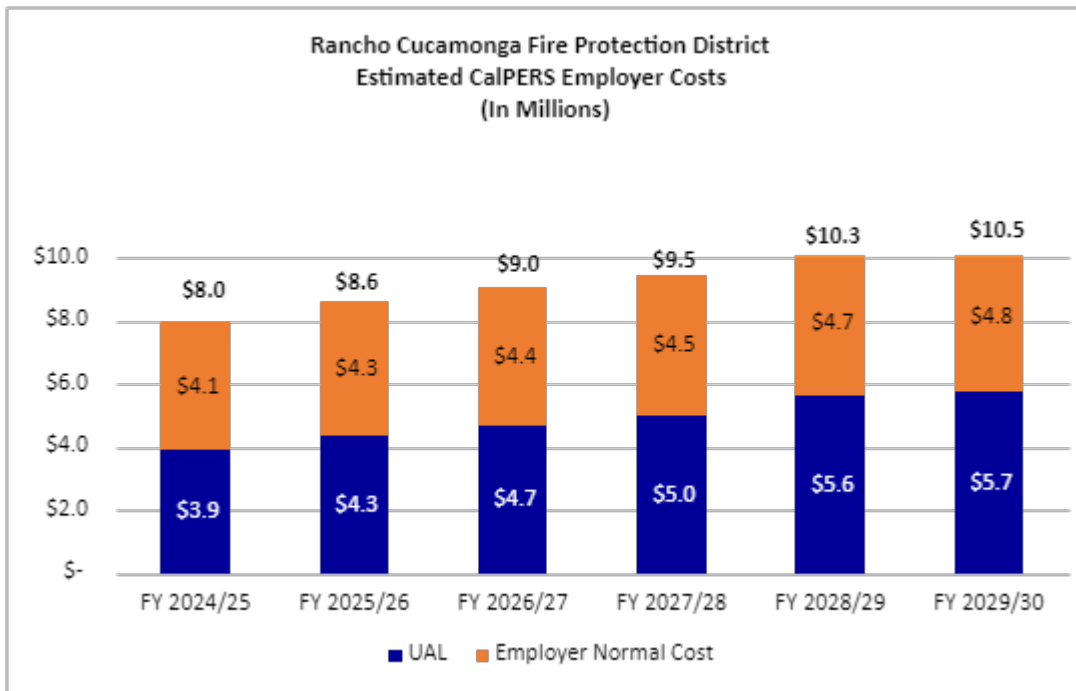
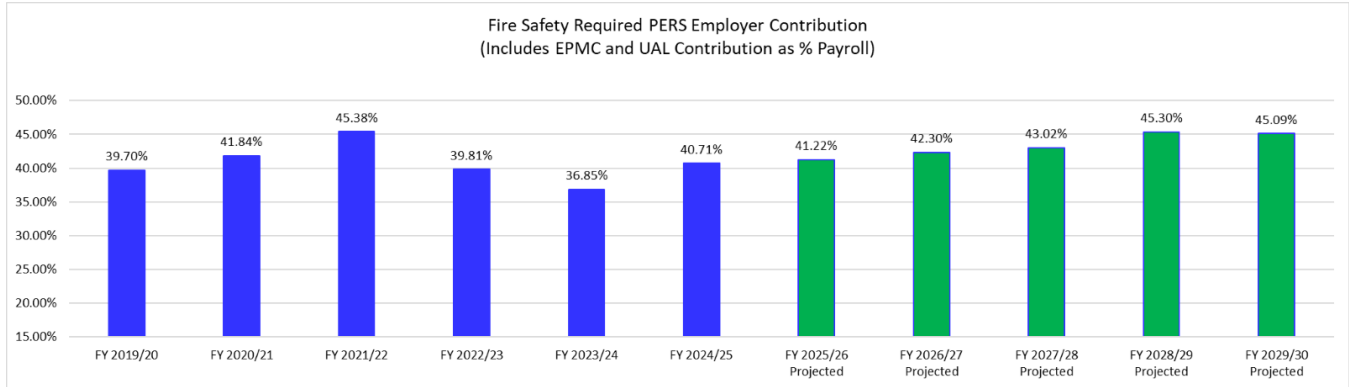
City Miscellaneous Plan



Fire Miscellaneous Plan



Fire Safety Plan



Thankfully, both the City and the Fire District are in sound 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 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 2024/25 is the fifth and last year of this plan, and the Fire District budget includes a \$3.9M prefunding payment in addition to the required CalPERS costs. Similarly, in May 2023 on the City Council’s direction, the City used \$3.9M in surplus funding 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 at the highest fiduciary standards for the public’s funds.

Workgroup Details

Public Safety Workgroup

The Public Safety Workgroup is perhaps the most visible workgroup, to residents and businesses, in the city. Collectively, these are among the primary departments that provide for overall public health and welfare. Accordingly, the Workgroup has been widened from the traditional police and fire, and it includes animal control services and community improvement services (which encompasses business license, code enforcement and parking management). The Police Department, Fire District, Animal Care and Adoption Center and Community Improvement provide critical services to the public including law enforcement, fire and emergency services, animal control, animal care, animal adoption services, property maintenance, business licensing, and parking management and enforcement. 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 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."

- President Ronald Reagan

The Rancho Cucamonga Police Department is committed to providing the best law enforcement services possible to keep Rancho Cucamonga amongst the safest cities in San Bernardino County, the State of California, and the Nation. The 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 and the Office of the Sheriff. In addition to the policing services provided in the contract with the San Bernardino County Sheriff's Department, the City funds numerous community-oriented 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 and investigation with a number of enhanced community policing programs. These programs include six School Resource Officers, more than other neighboring community; the largest Traffic division in San Bernardino County; 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 FY 2024/25, the SOP Team will see their services enhanced with the addition of a COAST Team (Community Outreach and Support Team). A COAST Team is a multidisciplinary team consisting of a social worker, police officer and a paramedic with a trained support dog that are generally in plainclothes. They work together to triage in the field, individuals experiencing mental health issues, substance abuse disorder events, and a variety of ancillary issues. Often the individuals they work with are homeless and

require a coordinated approach to stabilize and place into a more permanent and supportive environment. Rancho Cucamonga will have only the fourth COAST Team in the County of San Bernardino (Fontana, Ontario, County Sheriff) and this best practice model is intended to reduce impacts on front line police and fire first responders while using a best practice approach to address many of the chronically homeless. COAST will supplement SOP 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 and quickly resolve crimes that have recently occurred. 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 add additional ALPR cameras to the intersections at:

- Base Line Road and Archibald Avenue
- Base Line Road and Milliken Avenue

The process to determine the specific cost of the likely improvements is underway and the funding to cover the expense is included in the budget.

Additional funding, in the amount of \$110,200, has been allocated in the FY 2024/25 budget to expand ALPR cameras at the intersections of:

- Haven Avenue and Foothill Boulevard
- Day Creek Boulevard and Church Street
- Milliken Avenue and Vintage Drive

The additional ALPR locations will assist in tracking the movement of vehicles once they have entered the City limits. Further, the Department is updating and replacing older PSVN cameras, replacing wireless connectivity with fiber connectivity, and adding FLOCK Safety cameras which will reduce costs, provide additional AI powered software to analyze events in real-time, and include a more robust maintenance program. Through the use of technology, the City can leverage its personnel in a more efficient manner while continuing to maintain the high standards Rancho Cucamonga is known for.



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. The Real-Time Information Center (RTIC) project envisioned in FY 2022/23, started in FY 2023/24, should be complete by late summer of 2024. 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 and focuses on the entire Foothill Boulevard commercial corridor as well as providing services to the Mall and the east side of Rancho Cucamonga. Rancho Cucamonga years ago, acquired an additional parcel at Victoria Gardens for the future expansion of the VG Substation. Work should begin on design in 2025.

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. A larger lobby is needed for expanded public service while maintaining privacy. With a larger and more diverse workforce, the existing building also needs additional female locker room space. Finally, the growing police department staff needs a larger briefing and training room where everyone can assemble at one time. The City has identified significant the expansion space in the current building which will allow for more locker rooms and a briefing and training area expansion, but this space requires vacating the Emergency Operations Center (EOC). Staff has received a preliminary cost for the expansion of the lobby and the interior renovations noted above, but is still presently working on designing and costing a new EOC replacement, to obtain a full project cost.

"Neither a wise man nor a brave man lies down on the tracks of history to wait for the train of the future to run over him."

- President Dwight D. Eisenhower

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 Fire 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 will support the implementation of the County of San Bernardino contract for ground ambulance medical transportation services, thus enhancing the level of service provided to the community. On December 5, 2023, the San Bernardino County Board of Supervisors awarded Contract No. 23-1282 for ground ambulance medical transportation services to Consolidated Fire Agencies (CONFIRE) and its private subcontractor-partner Priority Ambulance, for an initial five (5) year term beginning October 1, 2024. CONFIRE is a Joint Powers Authorities (JPA) consisting of public entities (cities and fire districts), including Rancho Cucamonga, Apple Valley, Chino Valley, Colton, Loma Linda, Rialto, Victorville, and the San Bernardino County Fire Protection District. Services included within the contract are Advanced Life Support, Basic Life Support, ground ambulance services, and Interfacility and Critical Care Transport services to eleven (11) Exclusive Operating Areas (EOAs) within the County. The contract includes substantial high-performance criteria to ensure the contractor is held accountable to several service quality metrics, including meeting response time thresholds and clinical performance standards.



In support of the County ambulance contract and subsequent enhanced service delivery within the City of Rancho Cucamonga, the Fire District's newly created Data Analyst position will focus on the objective of analyzing and adjusting the service delivery and deployment model. The objective begins with sending the right resource to the right call through the use of Emergency Medical Dispatch (EMD) software and the Emergency Communication Nurse System (ECNS). Although CONFIRE already has both of these in place, the Fire District has been largely unable to alter its deployment model in a manner that takes advantage of those systems, without a robust data analysis program that analyzes calls in near real time. The collection of data in a way that the Fire District can use objective analysis to determine the right resource response for the call type is fundamental to the efficient future of the Fire District's deployment model in a multi-tiered capacity. The addition of a Data Analyst will be critical to the Fire District being able to implement changes as it pertains to the deployment model of direct and support services, including squads, community paramedicine and a COAST Team. Changes in deployment models will also result in savings related to equipment and fuel as the most appropriate apparatus responds to specific call types.

The Fire District in FY 2024/25 will complete ADA improvements to Fire Stations 173, 174, and 175 to better meet the needs of an increasingly diverse workforce. This will include eliminating outdated communal style, gender specific restrooms and locker rooms, replacing these with single-use, non-gender specific restrooms with individual showers. These improvements will have a direct impact on the health and safety of Fire District personnel by allowing crews to immediately shower and rinse off harmful carcinogens and toxins when returning the fire station following an incident. 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.



Additionally, in order to ensure the overall health and wellness of Fire District personnel, the Fire District will continue to implement a series of preventative initiatives. This includes enhanced medical exams and cancer screening for all Fire District personnel, safety and non-safety. The anticipated impacts include catching cancer and other health concerns at a preventative stage; lower risk of on-duty injuries, as well as related time-off and workers compensation claims; and early treatment resulting in increased effectiveness and lower overall financial impact for both Fire personnel and the Fire District.

To streamline the plan check process and enhance coordination with the Building and Safety Department, the Fire District will restructure the Fire Prevention Bureau in order to return traditional fire construction services to the Fire Prevention Bureau. This includes the conversion of two (2) Fire Prevention Supervisors to two (2) Deputy Fire Marshals, which provides for improved succession planning and a better distribution of required duties. Plan check for fire construction service needs will be handled by Fire Plans Examiners who work in coordination with Building and Safety. To adequately handle the construction services workload, the Fire Prevention Bureau will add one (1) Fire Plans Examiner supplemented by contract services and convert four (4) part-time Prevention Assistant positions to two (2) full-time Prevention Specialist I/II positions. This restructuring will allow for a more effective and efficient service to the community.

Furthermore, to ensure the operational readiness of the Fire District's fleet, several key pieces of equipment will be replaced, including:

- Replacement of one (1) Type 1 fire engine due to age, ongoing maintenance issues, and in accordance with the Fire District's Long-Term Emergency apparatus/Vehicle Purchasing and Replacement Plan.
- Replacement of one (1) Fire Shop Truck to ensure Fire mechanics ability to provide immediate roadside assistance to Fire apparatus needing quick repairs in order to get back in service.

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

- **Crossing Guard Services:** The Fire 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 builds 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 Fire District's pillar of service for community risk reduction.
- **IT Projects:** In order to ensure resiliency and continuation of both Fire District and City services, the Fire District will continue to partner with the City on multiple technology replacement and infrastructure upgrade projects, as well as staffing cost sharing. These projects include CISCO SmartNet Services, server replacements, and the Cyber Security Analyst.
- **City Fleet:** The Fire District will continue to partner with Public Works to address future vehicle maintenance needs and repairs of both the Fire 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 2024/25 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 12th 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 Fire District to mitigate the impact on taxpayers over time.

"Believe you can and you're halfway there."

- President Theodore Roosevelt

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.



Like other California animal shelters and rescue groups, the Center is experiencing an increase in the number of unaltered, under socialized, adolescent large dogs being surrendered. These dogs have a longer length of stay and require more resources such as training, veterinary care, and mental and physical enrichment. To better understand this trend, the Animal Center is expanding their outreach

efforts by attending more community events and engagements. The intent is to identify current pet owner needs and the barriers they may have to obtaining necessary pet related resources. This information will help the Center further analyze animal intake trends, prioritize the needs for programs and services, and discover new ways to market and promote animals to help them get adopted.

Another animal intake trend is the increase in the number of underaged puppies coming into the Animal Center. This vulnerable population requires a lot of care and places a strain on financial and personnel resources. The Animal Services Department is focused on recruiting and training more volunteers, specifically foster parents who can assist with puppy care and socialization until they are old enough for adoption. The Animal Care Foundation continues to provide support to offset the foster care program cost and provide additional funding for spay and neuter vouchers.

Lastly, the Department will continue to invest in staff development. The Behavior Specialist is developing an internal mentorship program to enhance the animal handling skills of all staff. The Senior RVT is developing a curriculum for dental procedures to increase the skill set of the Center's veterinary division.

"Every society gets the kind of criminal it deserves. What is equally true is that every community gets the kind of law enforcement it insists on."

- Robert Kennedy



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 well-maintained 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, to ensure the operations do not burden the General Fund.

In latter part of the FY 2023/24 year, the oversight of the Business License Division was transferred from Finance to the Community Improvement Department. This shift was aimed at optimizing efficiency, providing necessary shared support, increasing revenue, and enhancing the customer service experience while streamlining processes between departments. The division also hired and trained a new shared Community Improvement Officer I position in collaboration with the Business Licensing Division. The position's primary responsibility is to inspect home occupation businesses, noise or lighting complaints, street vendors, and short-term vacation rental complaints. Looking forward to FY 2024/25, this position will expand to include a new focus on illegal massage establishments and annual inspections of existing establishments to ensure compliance in the coming year. As Rancho Cucamonga has expanded, it has become more important for Community Improvement to provide proactive enforcement seven days a week. Shared positions, such as the one mentioned above, leverage the City's resources in a more cost-effective manner.

Community Improvement is dedicated to improving residential and commercial properties that are vacant, abandoned, and/or substandard throughout the city. These conditions can have a negative impact on neighborhoods, families, and individuals who are seeking safety and security in their homes, as well as on the upkeep of their property values. Vacant properties can attract unwanted individuals and become a nuisance. Community Improvement's first step is to work collaboratively with property owners to develop an appropriate plan to rehabilitate the buildings. If, however, structures are in a deteriorated and unsafe condition, they will be carefully demolished through the City's permit process. Community Improvement collaborates with the City's Critical Case Team (Animal Control, Police, Fire, Building and Safety, Planning) to find long-term solutions to ensure a safer community for everyone.

As the City also grows, noise concerns also 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 the team's 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, allowing for a more enjoyable city to live in and visit.

The Community Improvement Department is focused on education and engagement to foster positive relationships with the community. By expanding initiatives such as community clean-ups, attending neighborhood meetings, and creating educational materials, the department aims to increase awareness of city standards and resources available to prevent blight and enhance the overall quality of life in neighborhoods. Finally, in partnership with the Community Services Department and Animal Services Department, the team will complete the final phase of adopting comprehensive Officer Safety Standards in accordance with SB296.

Economic and Community Development Workgroup

"We must dare to be great; and we must realize that greatness is the fruit of toil and sacrifice and high courage."

- President William Howard Taft



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 equitably develop the city on a pedestrian and auto 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, helping with business location questions, permit processing issues, real estate acquisition and 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 working in conjunction 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 efficient, effective, and safe use. Engineering also includes the Rancho Cucamonga Municipal Utility (RCMU), which provides electricity and broadband communications services to select portions of the city. Public Works operates and maintains public facilities and infrastructure in a manner that is safe, sustainable, and economical for the 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 2024/25 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 infrastructure. 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 through carefully focused new growth on key corridors and in key nodes.

"Efforts and courage are not enough without purpose and direction."

- President John F. Kennedy

Despite the anticipated economic pause in FY 2024/25, the Planning and Economic Development Department will remain focused on continuing its efforts to further the goals and vision outlined in the General Plan.

The Department's goals for this budget year call for:

- Further efforts to attract new businesses in target industries
- Increased efforts to retain local businesses
- The creation of a Civic Center Master Plan
- In partnership with CSD, initiate a Parks, Recreation, & Facilities Master Plan
- Further updates to the Development Code, particularly as it relates to the form-based code and zoning changes to support the 2021 General Plan
- Maintain a high level of customer service satisfaction
- Invest in the development and skills of staff members

These efforts will help further the City's goals and vision, while positively positioning itself for the next wave of development and economic growth, as the City continues to create places where people want to be and can thrive.

With the expansion and reconstitution of the Economic Development Division in early 2023, the team focused its efforts on developing and completing an updated Economic Development Strategy (EDS). The EDS is a five-year work plan that will guide and support the City in establishing and sustaining itself as the cultural and economic hub of the Inland Empire. It was adopted in October 2023 and was informed by a review of regional, state, and global trends, as well as a detailed analysis of the City's demographic, economic, and market conditions. Among other goals, the EDS calls for the attraction of certain businesses in target industries including advanced manufacturing; medical manufacturing; food and beverage manufacturing; finance, insurance, and real estate; and professional/medical services. The economic development objectives are grouped or phased into three segments based on the estimated time of completion for each goal. In FY 2024/25, the Economic Development team will continue work on phases 1 and 2 of the EDS and in alignment with those goals and strategies, focus on retaining businesses and offering support and resources where needed while evaluating and executing actions that will help to attract new businesses. This work, along with the continued development of great places to live, work and recreate, will continue the City's efforts to prepare for sustained growth.



Creating opportunities for additional housing development is another component that continues to be of importance to the City. Although current market trends indicate that the City should not anticipate an influx of new housing development in the immediate term, the City is prepared to efficiently assist and move forward with new development projects as they are presented (and align with the General Plan and Development Code standards). Through implementation of the General Plan, the adopted Housing Element, and the updated Development Code, the City has laid the regulatory foundation to facilitate substantial private sector development of new housing at many different levels. By adopting these plans, keeping the Development Code updated, and reviewing development applications, the City is doing its part to facilitate the timely 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. While the City does not build housing, its goal is to work with developers to facilitate the entitlement of approximately 1,316 new housing units each year to stay on track with its Regional Housing Needs Assessment and Housing Element commitments.

Updates to the Development Code will continue in FY 2024/25 to facilitate the community's vision for the future through a clearer and more predictable development process that enhances certainty. With a clear development code, investors can access reliable information so they can make good business decisions and trust their investments will be safe. Furthermore, great communication and great customer service go a long way towards building that trust and in FY 2024/25, the team will continue to place a large emphasis on maintaining excellent customer service.



Early 2024 indications show that development interest and activity remain consistent in the city. 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. 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, Fire, and Public Works.

"Men are not prisoners of fate, but only prisoners of their own minds."

- President Franklin D. Roosevelt

The Building and Safety Department plays an interesting role in the Community Development workgroup. The department may have the biggest impact on how the community experiences the entitlement and permitting process because it serves the greatest range of constituents and project types. For this reason, the Building and Safety Department is leading the charge on many of the City's customer service and customer experience improvements in Community Development.



The Building and Safety Department continues to work collaboratively with the DoIT Department to further enhance the Online Permit Center, the main customer service platform utilized across Community Development. Throughout the past year, Building and Safety staff made changes, fixes, and improvements to the Online Permit Center to enhance customer service levels and proficiency. The department implemented several changes by creating specialized permits or workflows to help expedite plan review and permit issuance. These permits and workflows combined with the expertise of the Community Development Technicians (CD Techs) allow for greater plan review and permit issuance to be conducted "over the counter" providing a higher level of customer service for the home improvement market. In FY 2024/25, the Building and Safety and DoIT teams will once again work together to launch G-Whiz a new AI assisted module that helps walk citizens, contractors, and developers through the permit application process which will ensure accuracy and completeness of the applications as well as helping to expedite the application process.

The department's technological advancements enable staff to:

- Process all applications online
- Perform all plan reviews online
- Provide real-time access regarding application and review status
- Accept permit applications outside of normal business hours
- Issue all permits online via the Online Permit Center
- Provide accurate workflow history both internally and externally

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

- President John F. Kennedy



The Building and Safety virtual inspection program continues to thrive. The virtual inspection became a necessity during the COVID-19 pandemic to allow for home improvement projects to continue while keeping staff and the community safe. Now a few years removed from that experience, the virtual inspection has proven to be a valuable component of the inspection group's day-to-day operations. Approximately 30% of the various types of inspections are eligible for a virtual inspection. Virtual

inspections are conducted via a scheduled Facetime or Zoom live stream. The inspector can see the work that requires inspection, ask questions of the contractor/homeowner, and view the approved plans via their iPad or desktop computer. Once the inspection is complete, images and video clips of the work are uploaded to the permit via the Accela permit platform.

The Quiq text messaging system has significantly reduced the number of incoming calls to the Building and Safety Department and has allowed the Department to provide information clearly and efficiently to customers. Originally utilized by the Building and Safety Administrative group and permit technician staff, the Quiq system has been expanded to the Community Development technicians and the Plans Examiners group allowing customers to text questions about plan review corrections, plan review status, or inquiries related to permit applications. The enhancements to the Quiq system have enabled the delivery of clear, concise text messages in real-time, facilitating the transfer of information to customers. In the last fiscal year, the Quiq system fielded almost 12,000 texts, significantly reducing the number of incoming calls, and fostering a more streamlined and customer-centric approach to answering questions. In the upcoming fiscal year, Building and Safety will explore additional opportunities to expand the use of the Quiq system.

The International Accreditation Service offers an accreditation for Building Departments based on customer service levels, conformance to the International Building and Code, and staff members' certifications. There are currently only two accredited Building Departments in the Western United States, and in FY 2024/25 the Building and Safety Department aims to become the third. The Department submitted its initial application in February 2024 and anticipates IAS auditors visiting the department to conduct an on-site assessment culminating in a final assessment report. Once the Department satisfies the IAS accreditation requirements and demonstrates technical competence, the department will receive an accreditation certificate. Ensuring the department provides the highest level of customer service and

safety to the community is of the utmost importance, and IAS accreditation will validate that the team is providing exemplary services to the Rancho Cucamonga community.

Inclusion and equity are City Council goals that are deeply rooted in the city and are also valued by the Building and Safety Department. Central to inclusion and equity is the ability to be present and take part in the activities that are occurring, and this is where accessibility, ADA, and the Certified Access Specialists (CASp) play important roles. The Department of the State Architect for the State of California governs the CASp program which is designed to meet the public's need for experienced, trained, and tested individuals who can inspect buildings and sites for compliance with applicable state and federal construction-related accessibility standards. The Building and Safety Department currently has one (1) CASp on staff and is supporting three (3) additional staff members as they work to attain their CASp certifications. In FY 2024/25 the Department aims to have two (2) Building and Safety staff members and one (1) Engineering staff member achieve their CASp certifications to help ensure that all new construction developments and existing construction remodels are in conformance with the Federal Access Regulations (ADA), State accessibility laws, codes and regulations, and Civil Codes. Conformance with these regulations ensure all individuals are provided the same access to buildings, events, goods, and services.

"We cannot always build the future for our youth, but we can build our youth for the future."

- President Franklin D. Roosevelt

The Engineering Services Department continues to move long-standing projects forward to set new foundations for a higher quality of life for the community. The new Transportation Section has been working hard to coordinate with other agencies such as SBCTA and Brightline West to bring innovative regional transportation



projects to Rancho Cucamonga. One example is Phase 2 of the Advanced Traffic Management System (ATMS) project that is now underway and anticipated to be completed by the end of FY 2024/25 and will improve traffic flow along Milliken Avenue, 19th Street, Arrow Route, Rochester Avenue, and Day Creek Boulevard. Phase 1 of the project provided reductions in average delays of up to 67% along Haven Avenue and 51% along Foothill Boulevard, with hopes to continue this trend by expanding ATMS implementation strategies citywide.

The Capital Management Team continues to work towards finishing pre-construction activities for the Etiwanda Grade Separation Project while Engineering and City Manager's Office staff aggressively seek funding through State and Federal grants to build the bridge. To improve traffic circulation in the interim, staff is working to finalize design on the Etiwanda East Side Widening Project, to increase lane capacity north of the railroad tracks, and looking at options to adjust lane striping adjacent to the tracks to create a smooth transition from existing to future lane configurations. FY 2024/25 also presents an opportunity for Capital staff to finish construction of multiple long-standing projects, including the Day Creek Bike Trail, 6th Street Cycle Track, and West Foothill Complete Streets Project. The completion of these projects will allow staff to pause and refocus on strategic planning for future years, identifying the resources needed to begin implementing goals established in important planning efforts, including Connect RC and the Local Roadway Safety Plan, which were completed in FY 2023/24.

The Rancho Cucamonga Municipal Utility (RCMU) was formed in 2004 to provide economic and reliable electricity to areas primarily in the southeast portion of the city. For many years, the utility had a small customer base of approximately 500 commercial accounts. As the City has developed primarily in RCMU's service area over the past decade, this customer base has not only expanded numerically but also in diversity. RCMU now serves a residential and business customer base of more than 3,600 customers and growing. Significant new development and redevelopment is continuing to occur in the RCMU service area, and the utility is working to build the new infrastructure to serve that growth. RCMU also manages 17,000 streetlights citywide to ensure that streets are illuminated to provide safety for both drivers and pedestrians. 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 continued construction of new fiber optic lines in 2025 to serve new developments and expand the customer base, while updating the Fiber Optic Master Plan in light of the current internet service provider landscape in the city. This will allow the City to make any needed changes to best position the service for a successful future. In FY 2024/25, RCMU will complete construction of its first Electric Vehicle (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 electric vehicles in the city. As part of the utility's advanced planning efforts, the department will begin the process of identifying and planning for a second electrical substation to meet anticipated future power needs.

The Environmental Programs Team continues to work to reduce the community's contributions to greenhouse gas and climate change, which are grounded in the City's Climate Action Plan of environmental stewardship. In 2025, the Team will find creative and effective ways to implement important State mandates related to storm water and solid waste. The Regional Water Quality Control Board is responsible for regulating storm water pollutants and discharges into area waterways and has released its public draft regulation (also known as the proposed MS4 permit). Environmental Programs will be reviewing these new regulations, providing local input as appropriate, and investigating how they might affect operations. In the meantime, Environmental Programs continues to implement current strategies along with providing residents and businesses with information on the importance of keeping pollutants such as sediment, oil and grease from entering the storm drain system.

On the solid waste front, 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 and accounts for approximately 17-18% of total landfill disposal. In, FY 2024/25, Environmental Programs will work with partners and stakeholders to implement SB1383 requirements with a focus on capacity planning and food recovery to produce long-term solutions for a safe and healthy community for all. Environmental Programs will also provide education and outreach through workshops, print material, social media, and newsletters to ensure our residents and business owners are promoting a healthy community by reducing food waste, reduce contamination, and promote effective recycling.

"Yesterday is not ours to recover, but tomorrow is ours to win or lose."

- President Lyndon B. Johnson

Public Works is embracing the current economic slowdown by strategically evaluating future needs to pave the way for a more efficient, sustainable future. In Q3 and Q4 of 2024, Public Works will undertake several new or expanded initiatives for renewed growth. Central to these efforts are the continued development of the electrification of the municipal fleet and charging infrastructure, implementation of the Urban Forest Management Plan, LED sports lighting and site lighting upgrades, and drought tolerant landscape projects. In addition, the Department will continue to work on several major capital projects that began in prior years but had slow progress due to the economy and staffing challenges.

Public Works is transitioning the City's fleet to more sustainable options to achieve Climate Action Plan (CAP) goals and State mandates. 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 reduce city emissions. In addition, the California Air Resources Board (CARB) requirement that 50% of municipal purchases of new medium duty vehicles be zero emission began in 2024. As part of Public Work's fleet electrification initiative, the City will procure seven (7) EVs to replace internal combustion engine vehicles in FY 2024/25. EVs account for half of the vehicles budgeted and will increase the percentage of EVs in the fleet from 10% to 14%, moving the fleet closer to the 2030 CAP goal. Concurrently, EV charging infrastructure will also be installed at the Public Works Service Center to support the electrified fleet, demonstrating the City's proactive stance toward reducing its carbon footprint and to intentionally embrace and anticipate the future.

In FY 2024/25, Public Works will begin implementation efforts on the Urban Forest Management Plan (UFMP), Rooted in RC. The UFMP, which included a tree inventory, canopy coverage assessment, and wildfire risk assessment, was prepared in alignment with the General Plan and CAP, and provides staff with a long-term strategic plan for tree management. The UFMP is 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 to help Rancho Cucamonga mitigate the impacts of climate change, abide by State mandates, reduce the urban heat island effect, and lessen the risk of wildfires.

In line with municipal energy conservation goals outlined in the CAP, Public Works is upgrading much of the current high intensity discharge (HID) sports lighting throughout the city to high efficiency LED lighting, over the course of several years, dependent on funding. 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 50%. Other benefits include better color rendering, reduced light pollution and no warm-up time. The fields scheduled to be upgraded in FY 2024/25 include: the second of four soccer fields at Beryl Park, and the baseball field in Old Town Park.





Water conservation and landscape renovation projects will continue, including drought tolerant renovations in Landscape Maintenance Districts 1, 2, 4R and 6R. These projects feature the removal of non-functional turf, grading, composting, wood chipping, and drought tolerant planting and will reduce water usage and labor costs to irrigate and maintain the landscaping. In 2022, the City began piloting WeatherTRAK Smart Irrigation Controllers in a handful of LMDs. The pilot program has proven to be very successful by reducing water usage on an average of 30% across areas where WeatherTRAK irrigation controllers have been installed. The long-term savings in water utilities outweighs the initial cost of

purchasing and installing these controllers. In FY 2024/25, Public Works will continue this successful transition of irrigation controllers by expanding the program and installing WeatherTRAK Smart Irrigation Controllers throughout LMD 6, LMD 10, PD 85, the Stadium, and in a handful of locations within LMD 1 that have been identified as the most impactful for water reductions. Embracing sustainability practices reflects the City's priority to be fiscally responsible contributing to the long-term resilience and vitality of our community.

Recognizing the importance of safe and accessible pathways, Public Works is expanding the concrete repair program for FY 2024/25. Projects have been identified to rehabilitate the sidewalk on Victoria Park Lane, which is heavily impacted by trees, and within the Stoneview neighborhood. Additionally, sidewalks repairs have been identified at various locations throughout LMD 2 and LMD 4. By prioritizing these repairs, Public Works is upholding the City's commitment to maintaining high-quality infrastructure to foster community connectivity and well-being.

The Red Hill Park South Beautification Project will reimagine and enhance the community's outdoor recreational space located in the southern portion of Red Hill Park. This project will transform the beloved local park over time, funding permitting, by introducing new amenities and revitalizing existing features. The need for this park enhancement project is primarily related to the maintenance challenges and environmental concerns of the existing water feature. The various wildlife, debris, and waste in the water feature, outdated and undersized maintenance infrastructure, and increasing cost of reclaimed water has resulted in a water feature that is no longer environmentally or financially sustainable. Several other key aspects have been identified for improvements including reducing the footprint and depth of the water feature, improving and expanding walking paths, adding additional seating areas, and potentially more park amenities that can include picnic areas, fitness stations, and outdoor gathering spaces. The Red Hill South Beautification Project will include an extensive community outreach component to receive feedback from residents on what the new and improved southern portion of Red Hill Park will encompass.

Civic and Cultural Services Workgroup

"I'll be there for you."

- The Rembrandts

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 provide exceptional services for the residents of Rancho Cucamonga.

FY 2024/25 will see a realignment of several services and an enhancement of a few others, 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. CSD leadership, mindful of the need to pause and assess future growth due to the current controlled economic slowing, will rely on data collected through community surveys and the Parks, Facilities and Recreation Master Plan to strategically realign and enhance service delivery. Acknowledging the importance of resident feedback, the Department is focused on discontinuing programs and services that are no longer actively sought out, charting a "Golden Path" through 2024's cautiously optimistic economic terrain, and streamlining offerings in preparation for a deliberate and well-informed approach in FY 2024/25. The Department remains steadfast in its commitment to the core mission of providing high-quality, sustainable services while fostering strategic partnerships and ensuring inclusivity to serve a diverse community, propelling us toward a brighter "Tomorrow in Motion."

Expanding the commitment to community engagement and connection, the FY 2024/25 budget for Special Events strategically leverages last year's successes. CSD is pleased to maintain 35 annual special events along with these popular newcomers: Family Campout, Breakfast with Santa, and the Back-to-School Backpack event. Dedicated CSD staff, alongside City volunteers, will work hand-in-hand to deliver services throughout the year. Events are enhanced by volunteer service, and the Department will continue to maintain the success of 2023, where citywide volunteers showcased a remarkable 60% increase in hours served and a 93% rise in unique volunteers compared to 2022, contributing an estimated City personnel savings value of \$900,000 (source Independent Sector).

The revitalized *Grapevine*, the City's esteemed community lifestyle magazine and activity guide, received the prestigious Marketing and Communications Award of Excellence, earning well-deserved recognition at the California Park and Recreation Society. This accomplishment underscores the publication's value in fostering communication and outreach, and CSD will seek to maintain the effectiveness of the *Grapevine* in FY 2024/25.



"Survival is the ability to swim in strange water."

- Frank Herbert, *Dune Messiah*

Community Centers will remain the heart of in-person connection and program delivery. Currently, services are available at Central Park and the Sports Center as the Family Resource Center is temporarily closed for renovations. The Department provides inclusive programs at the Community Centers, including the highly successful Adaptive Sports Day, which held its inaugural event in the preceding fiscal year. CSD will once again host Adaptive Sports Day, a community partnership collaboration, as this program empowers individuals with physical disabilities to achieve sports and fitness success in a safe and supportive environment while also creating opportunities for life lessons learned through sports.

In FY 2024/25, CSD will continue to respond to the evolving senior community needs. Recognizing retirement schedules and active senior lifestyles, the Department is committed to maintaining services at Central Park with the continuation of evening hours and the return of operational hours on Saturdays, ensuring greater access for all. Additionally, the 12 piloted programs introduced in FY 2023/24 will continue as they have proven successful, promoting social, educational, recreational, and enriching opportunities for active and working seniors. These efforts underscore the Department's unwavering commitment to creating a vibrant and inclusive community for all.

Victoria Gardens Cultural Center takes center stage for an exhilarating FY 2024/25. The Lewis Family Playhouse is cautiously adjusting its offerings in FY 2024/25, by increasing the number of show productions from 20 to 25 and extending its box office hours to ensure a wide variety of diverse performances are readily accessible to the community. Committed to financial sustainability, the Cultural Center actively seeks partnerships for revenue-generating productions and rentals. This strategic move strengthens the community's cultural atmosphere while ensuring continued accessibility. Scheduled for completion in the coming fiscal year, the Cultural Center's Courtyard Project promises enhanced programming, unique experiences, and a richer cultural landscape bolstered by a dedicated outdoor stage, sound, and lighting.

Continuing into FY 2024/25, CSD advances its commitment to refining administrative functions and structural development. The City's Parks, Facilities, and Recreation Masterplan is scheduled to initiate the masterplan process in the upcoming fiscal year, address the City's future needs while aligning with the City's General Plan. Concurrently, efforts will be made to complete and finalize the pricing plan analysis to reaffirm the cost recovery model. While staff vacancies necessitated a temporary pause on these projects in the previous fiscal year, the Department remains committed to strategically planning for the future, and these initiatives will provide a clear path forward for cautious growth in upcoming years.

"Change will not come if we wait for some other person or some other time. We are the ones we've been waiting for. We are the change that we seek."

- President Barack Obama

Continuing in the Department's commitment to enhancing community infrastructure, the Major Projects Program (MPP) expects to fund approximately \$5.6M allocated across three distinctive initiatives: Beryl Park East Inclusive Playground, Family Resource Center Remodel, and Victoria Gardens Cultural Center Courtyard. These projects underscore the City's dedication to preserving a family-oriented atmosphere while actively contributing to the continual improvement of the community's quality of life. In addition to these major projects, the playing experience at Red Hill Park's pickleball courts will be improved by the addition of fencing to facilitate easier ball retrieval.

With an estimated completion date of September 2024, the Beryl Park East Inclusive Playground is not just a playground; it's a testament to the City's commitment to shaping "Tomorrow in Motion" by providing an inclusive and safe environment where children of all abilities can enjoy playing together. Grant 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. The project's total cost has been adjusted to \$1.3M to accommodate higher construction costs, on-site project construction management, and ADA improvements, including an ADA-accessible flashing beacon crosswalk.

The Family Resource Center's remodel is currently in the design phase and related services have temporarily shifted to Central Park. \$775,000 in grant funds were secured through San Bernardino County from the American Rescue Plan Act to facilitate the much-needed renovations. The project is a collaboration between CSD and Public Works and will bring a comprehensive upgrade, including a new HVAC system, interior and exterior improvements, flooring, an enhanced courtyard, energy-efficient lighting, an improved community kitchen, and upgraded restrooms. The community center's grand re-opening is expected in 2026.

The 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 community gatherings and usage. The project is expected to be awarded to a contractor in FY 2023/24, and construction is expected to be concluded in FY 2024/25. Amenities will include shade, lighting, and a permanent outdoor stage to host events and concerts. Additionally, specific audio-visual equipment tailored for the Courtyard project will be purchased to enhance the overall experience. Crafted to become a community destination for free accessible entertainment, these new amenities will create unique opportunities to engage the visitors at the Victoria Gardens Shopping Mall.

In the Library Services Department, FY 2023/24 brought the continued return and expansion of in-person programs at both the Archibald Library and Biane Library, specifically Toddler Time and Discovery Club programs for children. Several new services launched in early 2024, including Book a Librarian and Career Online High School (COHS). Just under 258,000 people visited the Archibald and Biane Libraries in 2023 and borrowed more than 573,000 physical and 94,600 digital items. The Department continues to focus on capital projects and new initiatives based on strategic planning and the newly launched Randall Lewis Second Story and Beyond® (SSAB), an interactive discovery space located on the second floor of the Biane Library.

As part of the ongoing Building Forward Infrastructure projects funded by the California State Library, the Biane Library will continue enhancements to the almost 20-year-old facility. Funding from the grant and General Fund will cover expenses related to new entry doors and flooring, updated light fixtures, and several ADA compliance items. Planning and development on the Archibald Library replacement project continues to progress as the Department works to relocate services to the Lions Center East and West buildings. Thanks to a \$6.5M California State Library Infrastructure Grant and matching monies from the City's General Fund, the upgraded Lions facilities will offer additional study rooms, display space for the popular Library of Things collection, indoor and outdoor large-scale event areas, and a dedicated Friends of the Library bookstore. Work on both facility projects began in FY 2022/23 and will continue into FY 2024/25. 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.

"I have an unshaken conviction that democracy can never be undermined if we maintain our library resources and a national intelligence capable of utilizing them."

- President Franklin D. Roosevelt

New for FY 2024/25, the Library will expand outreach efforts in a new area of the Library's Strategic Services Plan, Student Success Cards. In partnership with local schools and school districts, the Library will focus on issuing Rancho Cucamonga students a Student Success Card which enables them to access free digital materials including eBooks, eAudiobooks, streaming videos, and electronic databases, as well as online tutoring and other resources. Supported by California Senate Bill 321 which provides support for local school and public library partnerships, this initiative is poised to be an important tool in the educational lives of local students and families.

Similarly impactful will be the Library's focus on early learning and literacy with its implementation of the 1,000 Books Before Kindergarten Program. This program operates nationwide and encourages frequent reading to newborns, infants, toddlers, and preschoolers before they start Kindergarten. Like the Library's annual Summer Reading Program, 1,000 Books Before Kindergarten will provide families with resources and incentives for participating. Expanding the Library's literacy services with this program is an important step in supporting school success for our youngest patrons.



Throughout the year, SSAB Services will continue to increase to support formal education in a fun and informal learning environment. The space offers museum quality exhibits based on learning typologies that include full body, collaborative, and risky play. These types of play help children reach developmental milestones and inspire lifelong learning and intergenerational sharing of knowledge. The June 2024 Grand Opening marked the first step in providing ongoing SSAB Services. Throughout the year, staff will assess admission and traffic patterns to determine the impact on overall Library Services. As a regional

draw, storytimes, passport processing, and other services may see an increase in participation and staffing levels may need to be adjusted. Industry experts project 75,000 visitors during the SSAB's inaugural year, adding to the Biane Library's typical 150,000 to 200,000 annual users.

"At the moment that we persuade a child, any child, to cross that threshold, that magic threshold into a library, we change their lives forever, for the better. It's an enormous force for good."

- President Barack Obama

Part of the SSAB service model is the offering of STEAM-based (Science, Technology, Engineering, Art, and Math) classes along with birthday party packages. The addition of enhanced programs and services is a common offering at established museums and allows for additional learning opportunities at a nominal fee. The literary-based themes of the exhibits are anticipated to rotate annually. The FY 2024/25 budget contains expenses related to the ongoing operations and staffing to support daily admissions, programming, and rental services, as well as the increased expenses for facility and exhibits maintenance. SSAB Services coupled with the ongoing Library capital projects and new library initiatives such as Student Success Cards and 1,000 Books Before Kindergarten, will need to grow strategically and be timed to ensure the balance between excellent customer service and service milestones is achieved.

"We must never forget the free flow of information is essential to a democratic society."

- President Bill Clinton

The City Clerk Services Department facilitates the City's legislative processes and meetings, provides access to the City's official records, and administers City elections.

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 was written to build upon previous plans and furthers the efforts made to develop electronic systems, build transparency in 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 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 a new Records Storage Center, which will be located at Fire Station 178. 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 and ensuring the preservation of the City's story for generations to come.



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.*

"Let the people know that facts, and the country will be safe."

- President Abraham Lincoln

Administrative Services Workgroup

"Use the first moments in study. You may miss many an opportunity for quick victory this way, but the moments of study are insurance of success. Take your time and be sure."

- Frank Herbert, Dune

The Administrative Services Workgroup consists of the Finance, Innovation and Technology (DoIT), and Human Resource 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 mainly, though not solely, focused on delivering services for internal customer departments and their employees. The core functions related to all things Finance, Technology, and Human Resources 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; however, that will transition next calendar year to the Deputy City Manager for Administrative Services, where it has traditionally been vested.

As services change and the City's complexity grows, the Administrative Services team also flexes, responding to its customer needs and reinventing its processes and programs in response. In that role, FY 2024/25 will see the implementation of the City's new ERP (enterprise resource planning), Workday, which is the "mainframe" of the City's core business management software. The project will be the culmination of three years of planning, design, development, testing, and deployment, which had thousands of hours of work poured into it to ensure that the Administrative Workgroup's traditional duties

and services are improved and modernized. Workday was selected both for its data security platform as well as 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 fiscal management and financial decision-making.

Finance continually aims to enhance the overall efficiency and effectiveness of the City's financial systems. The implementation of Workday will allow the City to move away from its traditional paper processes and capture business processes in a modern financial system that can better scale with the City's ever-growing and complex business processes—ultimately reshaping how work is done.

The ultimate goals of the Workday 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 and improve efficiency by providing a self-service employee portal for managing personal information, benefits, and time off requests

Additionally, Workday will enhance data security measures, addressing current vulnerabilities and ensure that all financial information is safeguarded against unauthorized access. The implementation strategy has been adapted to a single-launch approach due to the need to decommission the previous ERP system by September 2024.

In addition to implementing the ERP system, the Finance Department will be implementing other technologies to further enhance its banking processes, such as remote deposit and other integrations to support the electronic transmission of banking information. This banking integration will be leveraged with operational efficiencies with its new financial services provider, US Bank. The anticipated benefits of these banking process enhancements include a significant reduction in processing times and a more efficient reconciliation process, which will directly contribute to improved cash flow management and reduced operational expenses.

This year's budget includes several changes in the organization of the Finance Department. First, the Procurement Division, which had been standalone, will be moved into Finance. This integration began in FY 2022/23 when procurement staff were physically relocated to the Finance Department. This strategic realignment has already fostered closer collaboration between procurement and finance functions, optimizing the procurement cycle and leveraging synergies for better financial oversight and efficiency.

In contrast, the Business License division was transferred to Community Improvement to leverage efficiencies by having a single unit focused on compliance efforts within the city. Prior to the change, the Business License division had been operating short-handed and needed support. This move has enhanced the City's regulatory compliance capabilities, ensuring a more streamlined and practical approach to business licensing and compliance management.

Lastly, with the retirement of the prior Senior Finance Director, staffing is being slightly realigned. The City will be underfilling the traditional DD and hiring a Finance Manager and a management analyst. All of the software and workflow changes being implemented will enhance the need for a dedicated

management analyst to deal with data analytics, reporting and a variety of non-accounting issues in Finance. In addition, with multiple recruitments having failed to yield a viable deputy director of finance, the City will return to its original model of a Finance Manager that allows room for future growth and development.

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. Despite a few exceptions where the special district has voter-approved rate escalators, however, most special district rates are capped. They cannot be increased without voter approval. Rate recommendations for FY 2024/25, when allowable, are the result of financial planning and analysis with current economic conditions. Interested readers should review a further discussion by Public Works on PD 85 and LMD 1 (west, southwest, northwest side of Rancho Cucamonga) which have not had rate changes in over 35 years (Measure A rate increase was voted down by residents) and are beginning to fail precipitously. To address the financial challenges posed by inflation and capped rates, the Finance Department is continuously exploring alternative funding mechanisms within the scope of existing legislation.

"It's all about the band, you can't get anywhere without the people who have come with you."
- Keith Richards, Rolling Stones

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 2024/25 budget is the continued improvement of the City's cybersecurity posture including additional infrastructure replacements, modernizing legacy applications and services as well as updated policies, practices, and end-user training. The Cybersecurity Division continues to grow, adding capacity to proactively address the continuous threat in cybersecurity incidents and threats affecting local government. 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 the organization's digital estate.



To maintain services and increase security, replacement of the desktop equipment is on a regular cycle and will continue into the FY 2024/25 budget. The desktop replacement plan is designed to minimize additional costs by spreading replacements over several years. This approach lessens disruptions, optimizes equipment longevity, and reduces the impact on staff resources. At the end of 2025, the Windows 10 desktop operating system will no longer receive software support. To proactively address this, the migration strategy to Windows 11 involves a combination of hardware replacements and software upgrades that will be addressed as part of the desktop replacement project.

A continuing joint project for DoIT and the Police Department is the implementation of the 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 as well as solving incidents in a timely manner. This project will combine a hardware and software solution to bring together the PSVN into one common operating picture. Our award-winning GIS (geographic information system) 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. This team has grown from creating foundational base maps to an automated integrated enterprise data warehouse that spatially manages the city's inventory and automates business workflows. GIS continues to integrate more deeply with the Community Development departments and RCMU to proactively capture location and asset infrastructure. This work drives data science efforts that will aid in discovering, quantifying, and predicting 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 the roadmap is essential to be ready for the uncertainty of technological innovation by adopting systems that are scalable and agile. In view of the upward trend in technology costs, staff has developed a 10-year spending plan aimed at strategically managing technology infrastructure replacements. This plan was collaboratively created in coordination with both Finance and the Fire District to facilitate long-term budget forecasting.

Another key focus for DoIT in FY 2024/25 will be team development and succession planning. With several upcoming retirements, 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.

"The day hums sweetly when you have enough bees working for you."

- Frank Herbert, *Dune*

The Human Resources Department has experienced turnover in key positions. While somewhat unexpected, it has allowed the department to focus on its core operations, organizational structure, and cross-training staff as the team moves forward. The implementation of Workday will provide improved operational efficiencies, smarter and faster HR service delivery, and data informed insights which will result in better-informed decision making.

With the personnel changes, the department was able to make some further systemic changes to the organizational structure for a more resilient team. This new structure created two Senior Human Resource Business Partners, two Human Resource Business Partners, and one Human Resources Technician creating multiple layers to potentially move up in the department as well as additional mid-level supervisory support.

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. The "Employee Experience" will again be put at the forefront of the department's priorities.



To continue the positive momentum of the launch of the MAP (My Action Plan), which replaced employee evaluations in 2023, the department will provide additional resources and training on setting SMART development goals, providing and receiving immediate feedback, and having ongoing coaching conversations to ensure continued development and success of our most valuable resource, our employees. The City's goal is to be the employer of choice for motivated employees who thrive in a team setting that supports their professional development and respects work-life balance.

The recruitment and retention of a diverse, engaged, well-qualified, and professional workforce will continue to be an area of focus. The department will look to collaborate with other City departments on opportunities for education and outreach to highlight career paths within the public sector. Employees are excited to share their passion for public service with the community including young adults and Veterans.



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 also continue to support and participate in the leadership of RC DRIVE, the City's race, equity, and inclusion initiative, to ensure a diverse, respectful,

inclusive, valued, and engaged workforce.

The Risk Management Division will continue to focus on workplace safety initiatives to ensure employee safety. HR has facilitated safety meetings with many City departments and will continue to meet and discuss such items as hazard reporting procedures, safe work practices, and required safety training. Building on that, the Risk Manager and Safety Officer will convene a City-wide Safety Committee in FY 2024/25, that will include representatives from each department to ensure best safety practices are reaching all of TeamRC. In FY 2023/24, Vector Solution's online safety training platform was fully implemented. The team is now working on organizing the City's Safety Data Sheets and updating the Annual Business Emergency and Contingency Plan in preparation for the annual audit. Additionally, Risk Management has successfully subrogated a total of \$220,000 from July 2023 to April 2024 for all property damage resulting from traffic collisions (e.g., street signs, traffic signals, trees, etc.).

In addition, the department will review and update its highly recognized and valued employee wellness programs to assist employees with health and wellness initiatives including "Know Your Numbers" campaign, Flu Shots, Annual Employee Health, Benefits and Rideshare Fair, Pelotons at City Hall, Health Tips Newsletters, and Lunch and Learns focused on stress management, healthy and active living, and financial wellness. With the launch of the full-service business partner model, Human Resources will level up its ability to provide tools and opportunity for the organization to enhance the knowledge, skills, and abilities of department staff and provide best-in-class service to all City departments and TeamRC employees.

City Manager's Office

"Don't stop thinking about tomorrow. Don't stop, it'll soon be here. It'll be better than before."

- Don't Stop, Fleetwood Mac

The City Manager's Office (CMO) plays a pivotal role in implementing the City Council's policy objectives 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 projects and grant management, the acclaimed Community Affairs Network (CAN), the nationally recognized Healthy RC initiative, the Public Art and Placemaking Program, and the Legislative Advocacy Program. The CMO serves the wide-ranging 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 2024/25, the 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 Cucamonga Canyon Land Acquisition Project. Additionally, the CMO is overseeing the design phase for a new Emergency Operations Center, design phase for expansion of the main Police Station, design phase for a new Victoria Gardens substation and the Arbor Court redesign and reconstruction at the Biane Library in collaboration with the Community Services Department and 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 regular trainings and office hours to guide ACE members and equip them with best practices to ensure community engagement is intentional. With ACE members, CAN will support citywide engagement efforts, including follow up for the Quality-of-Life Survey and Urban Forest Management Plan, Red Hill Community Park South-Beautification Project, and potential ballot measures/initiatives, to

use as paradigms for equitable engagement while streamlining engagement efforts within ACE and across departments.

In FY 2024/25, CMO will continue to analyze the Quality-of-Life Survey (QoL), which was disseminated between August 2023 - December 2023, and collected over 2,400 responses. The analysis will be used to develop data-informed policies, systems, and built environment strategies to improve the quality of life in Rancho Cucamonga over the next several years. In addition to the primary data collected, the City will also analyze secondary data to complement the QoL data and further identify root causes of health equity issues at the neighborhood level. Qualitative data will be collected via focus groups, listening sessions, and key informant interviews, which will be facilitated by trusted Healthy RC community partners to develop a comprehensive range of strategies to address targeted community needs. The qualitative data collected will help to provide additional context to the quantitative data, enhancing an understanding behind the numbers and helping to provide enhanced context to the root cause of issues impacting the community's health.



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 Schools initiative will continue to grow at Cucamonga School District by building off the National League of Cities' (NLC) Cities of Opportunities initiative the City participated in last year. The team will continue to implement strategies to increase parent liaison capacity, better connecting them with social service providers to address the increasing need for food, housing, and financial security, as well as developing workforce development pipelines in the healthcare and technology sectors to prepare students and families at an early age. Finally, the City is looking to expand the Community Schools initiative to additional districts in Rancho Cucamonga.

In its continued commitment to improving the quality of life of Rancho Cucamonga residents, the City is receiving funding through nationwide opioid litigation settlements. Rancho Cucamonga received the first annual disbursement and will continue to do so over the next 18 years. These disbursements will support a wide variety of strategies to fight the opioid crisis, including targeted outreach, engagement, and education for at-risk communities. In FY 2024/25, the CMO will continue to collaborate with stakeholders to assess local needs and develop strategies to save lives and address the underlying causes of substance use disorder. Strategies include developing and implementing education awareness campaigns in the community and in schools throughout the city, community workshops and trainings, and distribution of Narcan throughout City facilities and partner locations. The CMO is also committed to developing a comprehensive strategy to address homelessness in our community. This effort will involve collaborations across departments, social service providers, and community partners to ensure a holistic approach that effectively meet the needs of our community. The newly developed homeless strategy will help focus efforts and complement the creation of a COAST Team in the Police Department.

In FY 2024/25, 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. This includes working with the Engineering Department to implement the Connect RC Active Transportation Plan through the support of grant funding applications that support safe walking and biking for all users. Additionally, the CMO, in collaboration with the Economic Development team, will build upon the Climate Action Plan community

engagement efforts and relaunch the Healthy RC Green Business Program, creating a program to share resources, guides, and tips for businesses, recognize businesses that are engaged in sustainability efforts, and create networking opportunities for these businesses.

"To improve is to change; to be perfect is to change often."

- Winston Churchill

The CMO, working with the Planning and Economic Development Department, continues to work on efforts to address the community’s need to make homeownership more accessible. In FY 2023/24, the City successfully applied for Permanent Local Housing Allocation (PLHA) funding from the California Department of Housing and Community Development (HCD) to construct affordable, for-sale housing. These funds (dispersed over the next five years) 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. The project is scheduled to be completed by 2030, in accordance with the PLHA program from HUD. Earlier this year, the City was also awarded the prestigious ProHousing Designation by the State Department of Housing and Community Development, a recognition of Rancho Cucamonga’s efforts to create housing both attached and detached, for-sale and for-rent, that is attainable by people of all income levels. This designation will help the City compete for additional housing grants that can expand programs and opportunities for housing throughout the city. As part of these housing efforts, Rancho Cucamonga is also focused on creating special places where people want to live and spend time.

Prohousing doubles in size to 22 locations!
Eleven new jurisdictions are now **eligible for grants** through the new **Prohousing Incentive Pilot Program**.

Welcome to Prohousing!
 County of Yuba
 City of Ukiah
 City of Rancho Cordova
 City of Stockton
 City of Emeryville
 City of Redwood City
 City of Fresno
 City of Salinas
 City of Needles
 City of Riverside
 County of San Diego

The Prohousing Designation Program provides incentives to cities and counties in the form of additional points or other preference in the scoring of competitive housing, community development, and infrastructure programs.

PROHOUSING
 hcd.ca.gov



Creating these special places involves a number of efforts, one of which is the RC Public Art Plan. Adopted in April 2023, the RC Public Art Plan outlines a clear set of goals, 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 2024/25, the CMO will continue to implement the Plan’s strategies, including the next round of the Utility Box Beautification and Mini Mural Programs as well as the implementation of a rotating temporary art exhibit.

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. The CMO, in collaboration with a multi-departmental team, works 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 2024/25, the City's requests include a solar and battery storage system and seismic retrofits for the Archibald Library Relocation project as well as funding to complete Phase II of the Day Creek Channel Trail project. This follows earlier efforts that secured funding for Cucamonga Canyon Land Conservation, Cucamonga Canyon trailhead and the Advanced Traffic Management System. Lastly, the team will continue to support City Council as they serve leadership roles as Cal Cities' President and the President for the IE Division.

City Council Leadership

"You cannot escape the responsibility of tomorrow by evading it today."

- President Abraham Lincoln

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 Council and executive leadership. 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
- Wallet Hub's 2023 Safest Cities in America – Ranked #51 out of 182 US cities, #4 in California, #3 in Southern California, #1 in the Inland Empire
- Money Geek's 2023 Safest Cities in America – Ranked #52 out of 302 US cities, #16 in California, #11 in Southern California, #1 in the Inland Empire
- CPRS Marketing & Communications Award of Excellence: The California Park & Recreation Association's annual award recognizing excellence in print, audio or electronic communications. The award was received recognizing the City's new Grapevine Lifestyle Magazine
- 2023 CAPIO EPIC Award – Excellence in Public Information and Communication for the Grapevine Lifestyle Magazine
- ICMA Local Government Excellence Award – 2023 Strategic Leadership and Governance Award category for the RC Cares Program
- GFOA Distinguished Budget Presentation Award for the Fiscal Year Beginning July 1, 2023
- Gallagher – 2023 U.S. Best-in-Class Employer
- Smart Asset – Where Income Increased Most Year Over Year (2023 Study)
- Wallet Hub's 2023 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 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
- Wallet Hub's 2024 Happiest Places in America – Ranked #53 out of 182 cities, #16 in California, #12 in Southern California, and #1 in the Inland Empire
- Ranked 7th nationally among similar size cities for the Center for Digital Government 2023 Digital Cities Survey
- Prohousing Designation from the California Department of Housing and Community Development
- 2023 Award of Excellence Comprehensive Plan-Large Jurisdiction for the Creative Placemaking & Public Art Strategic Plan from the American Planning Association, California Chapter, Inland Empire Section
- 2024 Award of Excellence in Transportation Planning from the Inland Empire Section of the American Planning Association

Grants Received

- Emergency Management Performance Grant (EMPG) – \$25,333: Grant used for personnel costs within the Emergency Management Division of the Fire District
- Homeland Security Grant (Fire) – \$25,067: Grant used for the purchase of ballistic body armor for the Fire District’s Tactical Response Program
- Justice Assistance Grant – \$32,563: Grant supported the purchase of an additional forensic computer to better support deputies and detectives in their investigations
- State of California-Cal Volunteer/Californians For All – \$1,652,064: Grant will fund a partnership with the Southern California Mountains Foundation and the Urban Conservation Corps of the Inland Empire to train underserved youth on industry standards and best practices for urban forestry, trail maintenance and vegetation fuels management. The program aims to help Rancho Cucamonga meet its long-term climate goals, improve west side trails and provide employment prospects for public service
- CA State Parks Habitat Conservation Fund – \$1,000,000: Funding to support the Cucamonga Canyon Land Conservation Project
- Congresswoman Judy Chu’s Community Project Funding – \$1,600,000: Funding will be used for the Cucamonga Canyon Land Conservation Project
- California State Library Grant – \$2,500: Grant will be used for Zip Book Program Service and general collection
- Rancho Cucamonga Community & Arts Foundation – \$30,000: \$6,000 for show sponsorships, \$6,000 for family friendly arts experiences, \$8,000 for arts accessibility, and \$10,000 for the Community Arts Festival
- Randall and Janell Lewis – \$25,000: Lewis Family Playhouse show sponsorships
- San Bernardino County/American Rescue Plan Act – \$775,000: Coronavirus Local Fiscal Recovery Relief Fund for the refurbishment of the Rancho Cucamonga Family Resource Center
- State of California Department of Parks & Recreation – \$286,750: From Prop 68 Parks & Water Bond for the construction of the All-Inclusive Playground at Beryl Park East
- SB 1383 Grant – \$247,840: Grant was awarded to Environmental Programs to fund requirements related to the implementation of Senate Bill 1813. Funding has been used for food waste collection pails distributed to residents, Zero Waste Kitchen video series, multi-family door-to-door outreach for organics recycling, edible food generator outreach and inspections, and compost and mulch giveaway events
- Beverage Container Grant – \$43,689: Grant was awarded to Environmental Programs to encourage waste reduction and improve recycling opportunities for beverage containers. Funding was used for water refill stations at City facilities and partner agencies, recycling containers for schools, businesses, and city facilities, and event outreach
- Used Oil Grant – \$23,680: Grant was awarded to Environmental Programs to encourage used oil and filter recycling and improve recycling opportunities. Funding has been used for reusable used oil collection containers and used oil filter containers distributed to community members, over-time for staff that work the City’s household hazardous waste collection facility, and used oil filter exchange events

- CTC Local Partnership Program Grant – \$2,400,000: This grant covers a portion of the costs related to the West Foothill Complete Streets Project for implementation of active transportation improvements including a cycle track and upgrades to traffic signals for bike signals
- CalAPP Grant – \$80,000: In compliance with SB 379, these grant funds will be primarily used for staff time and other costs related to the launch, implementation, and maintenance of the SolarApp+, which allows the City to implement an online, automated permitting platform that verifies code compliance and issue permits in real time for residential solar energy system
- Congressman Pete Aguilar’s Community Project Funding – \$1,000,000: Funds will be used for Phase 2 of the Advanced Traffic Management System
- Congresswoman Norma Torres’ Community Project Funding – \$1,000,000: Funds to support the Local Circulator Project

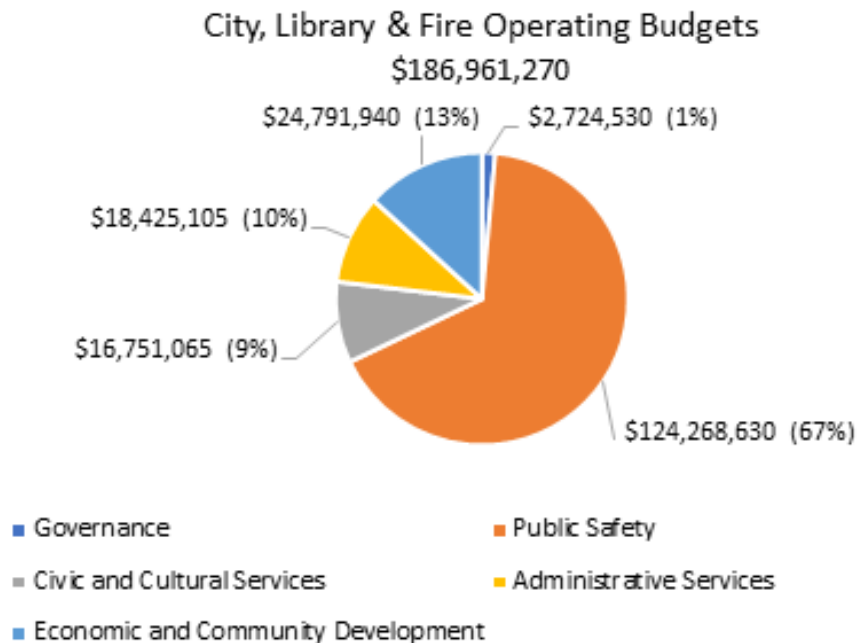
Operating Budget

"If you tell the truth, you won't have to remember anything."

- Mark Twain

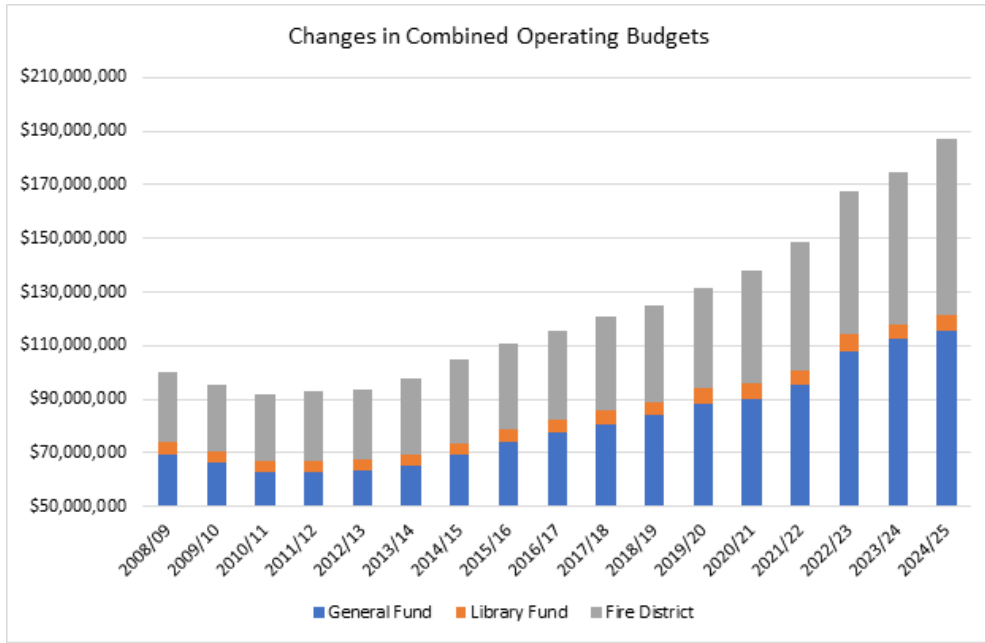
The Operating Budget includes all the regular and recurring non-capital related revenue and expenses from year to year. In the City of Rancho Cucamonga, there are three key operating budgets, the City, the Library, and the Fire District. The City's operating budget is comprised of the General Fund, which is the largest fund and includes the major recurring unrestricted revenue sources and the expenses regularly charged to those revenue streams. The Library's operations have been accounted for separately from the City's General Fund ever since the City took over library services from the County Library System. The Fire District has its own operating funds as a legally separate but subsidiary agency, governed by the City Council.

Together the three operating budgets are divided into key workgroups as indicated below:



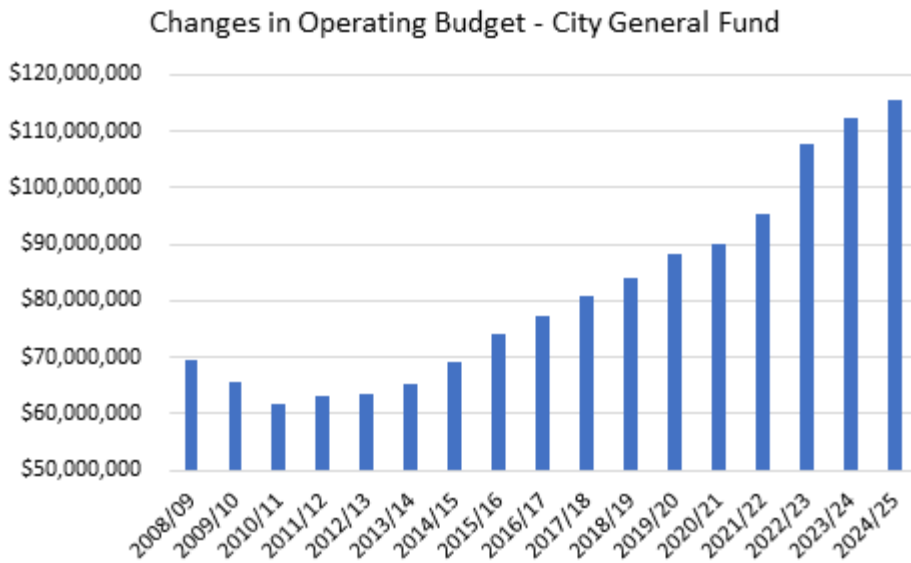
As is typical for most cities, public safety makes up the largest cost components within the combined operating budgets. Consisting of police services, fire protection services, animal care and services, public safety accounts for 67% of the agency's overarching total expenditures. The focus on spending in police and fire, reflects a strong community preference to prioritize funding public safety at a high level. Somewhat uniquely, the Rancho Cucamonga Fire Protection District is a separate subsidiary district (that existed several decades prior to the City's incorporation) with a separate (predominately property tax based) general operating fund that legally cannot be used for expenses outside of the Fire District's purview.

Overall, the combined operating budgets increased by \$12,416,720 or 7% from last year, primarily driven by increases in the Fire District's Operating Budget of \$9,141,750 or 16.21% over the prior year's District budget (details on the increase are below and in the Public Safety Workgroup section). However, combined revenues are also projected to increase 7% to \$186.53 million, a \$12.20M increase over last year's adopted figure of \$174.33M.



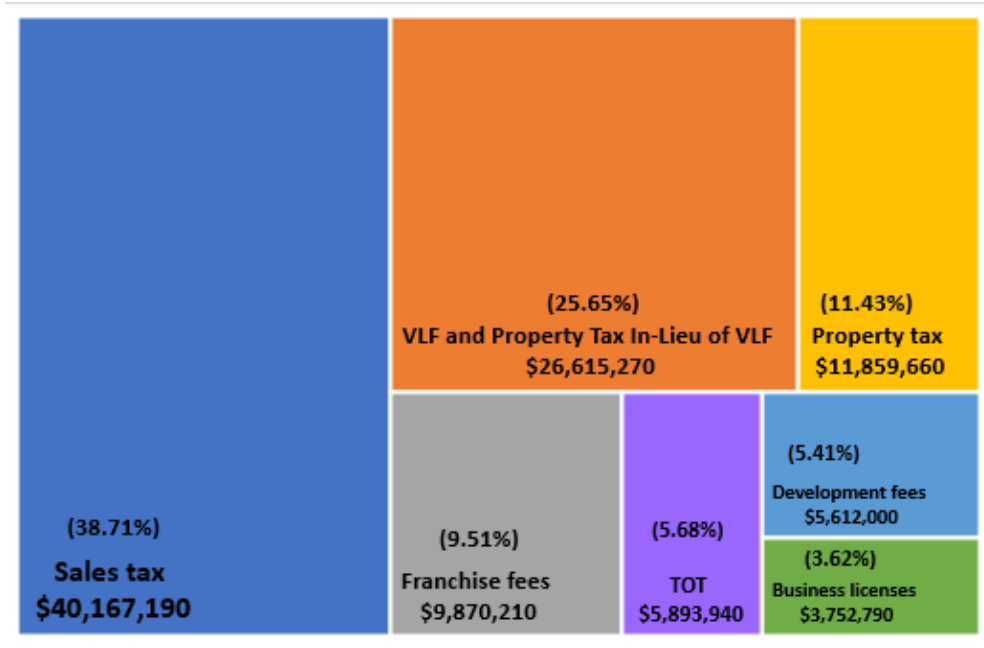
City

The City’s General Fund expenditures for FY 2024/25 are proposed to be \$115,368,260, a \$3,097,600 or 1.9% increase over the prior year. The single most significant increased cost from the last fiscal year is the contract services increase with the San Bernardino County Sheriff's Department to provide police services. The Police Department budget increased by \$1,694,030 or 3.26%, of which more than 95% is the increase in that contracted cost. To present this relatively flat budget with costs all around increasing, the City staff once again took a deep dive into expenditures, reducing programs or services where no longer prudent, pausing where reevaluation best serves the community, and starting anew where efficiencies could be found. Further details are included in the Workgroup section of this message.



City General Fund Revenues

The General Fund revenue for FY 2024/25 is expected to total \$115.37 million. This is an increase of 2.76% over FY 2023/24. The major revenues received are Sales Tax, Vehicle License Fees (VLF) and Property Tax in lieu of VLF, Property Taxes, Franchise Fees, Transient Occupancy Tax (TOT), Development Fees, and Business Licenses. The revenues provide the resources necessary to sustain the day-to-day activities of the City and pay for all administrative and operating expenses. The seven major revenue sources make up 89.95% of revenues, as illustrated below:



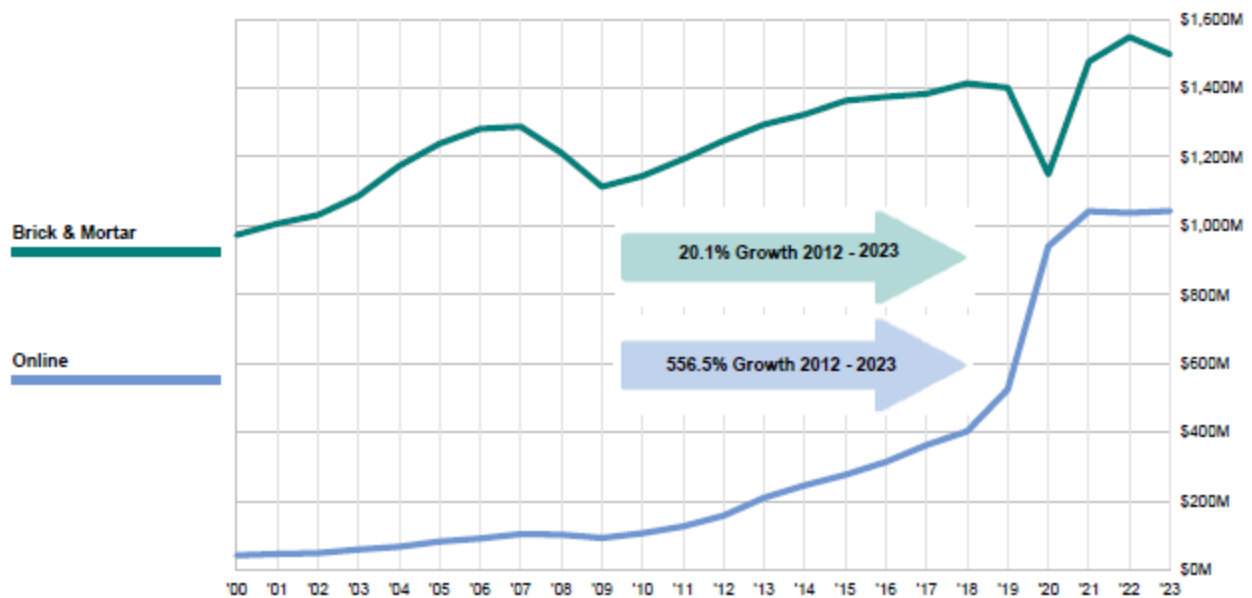
Sales Tax

Sales Tax remains the City's primary revenue source at \$40.17 million, a \$729,310 or 1.85% increase over the prior year. Approximately 20% of the City's sales tax comes from Victoria Gardens, the City's large and very popular outdoor lifestyle mall. Many in the region incorrectly assume that Rancho Cucamonga must be among the highest sales tax-generating cities in San Bernardino County because of Victoria Gardens. In actuality, Rancho Cucamonga is a relatively modest sales tax city for its size, receiving less revenue than either of our large neighbors to the south or east who have higher sales tax rates and auto malls, shopping centers, and large e-commerce and logistic warehouses. Looking statewide, Rancho Cucamonga is also a respectable but average sales tax performer; we ranked 254th in sales tax per capita out of 539 cities and counties for the calendar year 2023 (down from 235th in the prior calendar year). While sales tax is robust, sales tax alone is insufficient to even cover the expenses of the Police Department at \$53.6 million.

Starting in calendar years 2019 and 2020, the gap in consumer spending patterns between brick-and-mortar and online sales narrowed considerably, reflecting both changing shopping dynamics and the impact of the pandemic. While that trend somewhat reversed during calendar years 2021 and 2022, the long-term projection is that online sales will eventually equal and even surpass brick-and-mortar. Although 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 goods are delivered. Further, in-state online sales go to the city where the warehouse that ships the product to the consumer resides, not to the location where the consumer resides. The convoluted nature of online sales tax in California

disadvantages smaller and medium-sized agencies, rural communities, and communities of residents who do proportionately more shopping online.

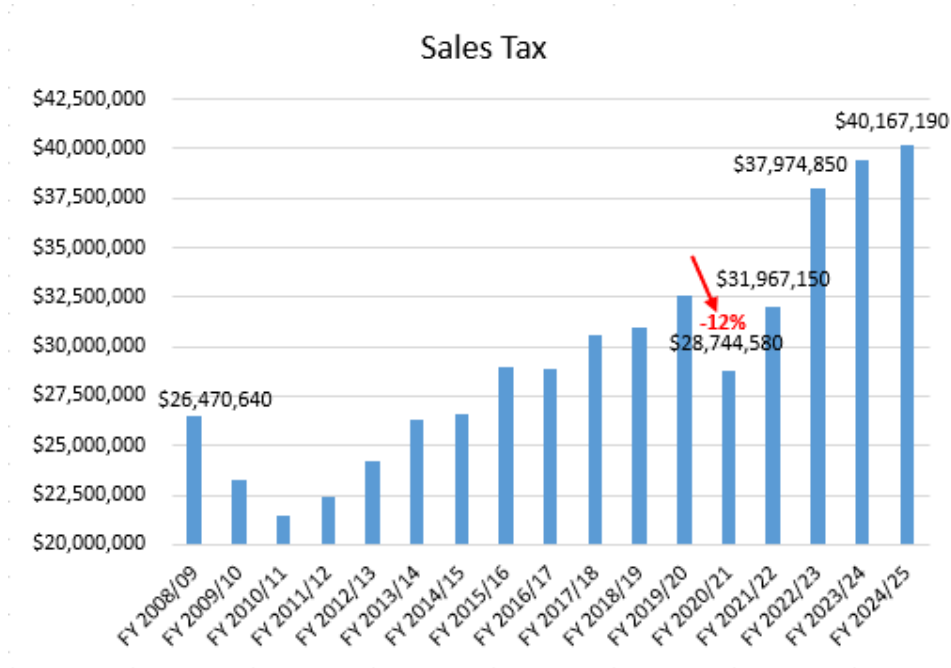
Local 1% Sales Tax by Calendar Year



While much of the online sales tax goes into the county pools, even that is inequitably distributed because cities with sales-tax sharing deals, have artificially inflated shares 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 are shipped. In the Inland Empire, this change dramatically reshaped sales tax distribution, hurting the majority of cities at the expense of a handful of agencies with large warehouses for that online seller. It is also worth noting that the City of Rancho Cucamonga, unlike several nearby cities, does not assess an additional add on sales and use tax. Many neighboring cities have passed measures to add between 1.00% to 1.25% to the total sales tax rate collected in their cities as they grapple with increasing costs and a desire for expanding services.

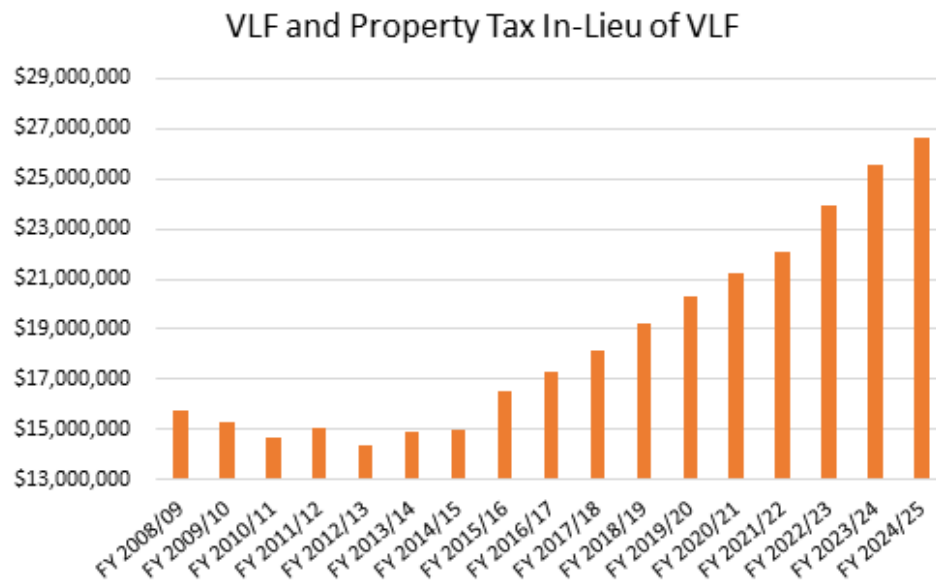
Beyond the sales taxes from State and County pools, the other significant sectors for the City are general consumer goods, restaurants and hotels, and business and industry. For FY 2024/25 all these areas are forecasted to have some mild growth despite broader economic challenges and uncertainties. Starting with general consumer goods, which comprise approximately a third of total City sales tax revenues, consumers appear to continue spending despite tightening household budgets and elevated borrowing costs. The level of growth forecasts is, to a degree, dependent on whether the Federal Reserve implements rate cuts that could provide the general consumer some relief and return in purchasing power beyond essential goods. In terms of hospitality (restaurants and hotels), there is a growth of approximately 2.7% forecasted, based on the boost in menu prices in casual and fast casual dining, which is counteracting the reduced foot traffic as customers make more price-conscious decisions about dining out. Rancho Cucamonga, however, remains a hotbed of new activity for hospitality uses and interest in locations remains strong.

So, at least at the moment, sales tax seems to be growing, but at a much slower rate after several years of solid gains.



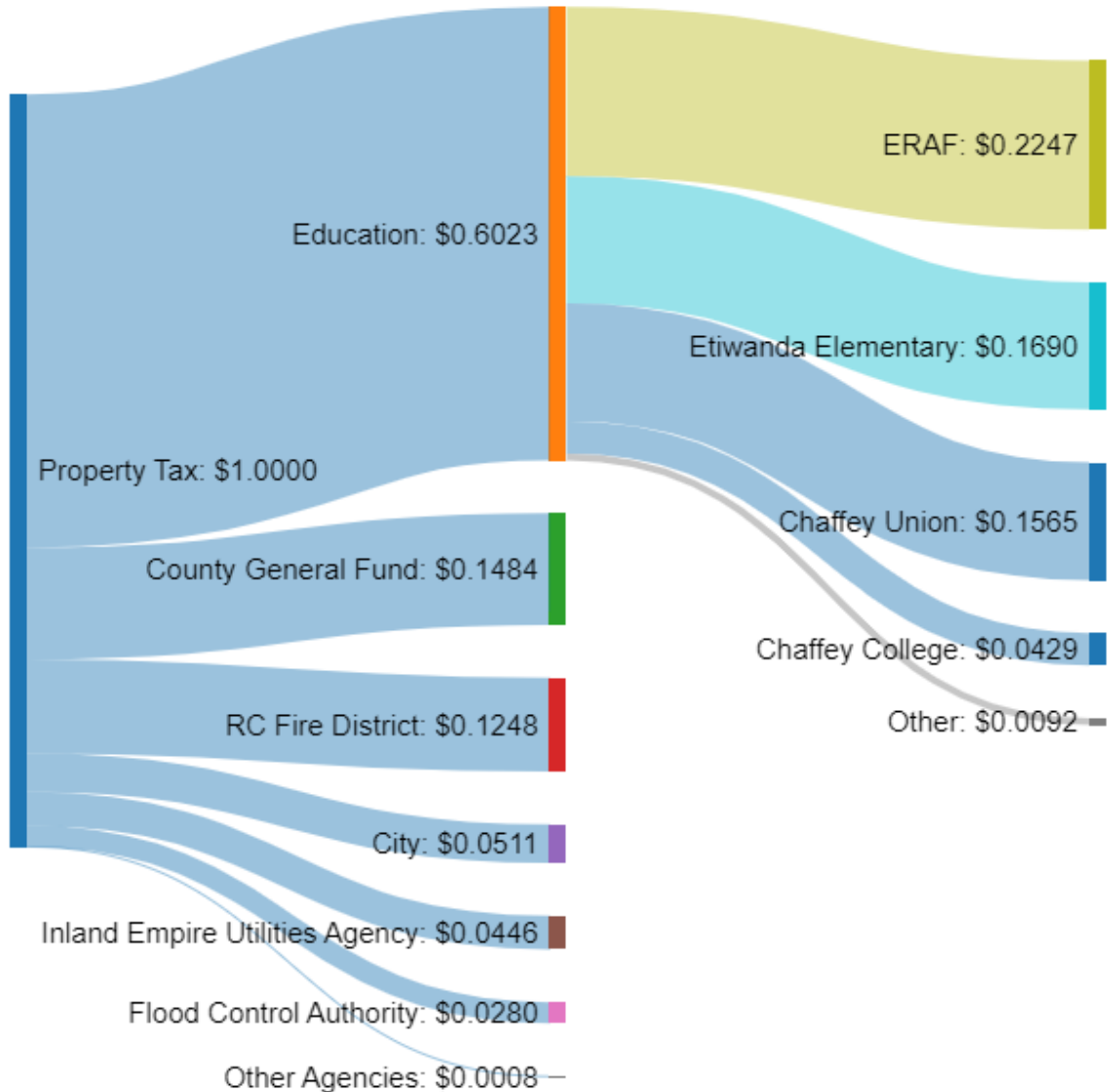
VLF and Property Tax In-Lieu of VLF

Vehicle License Fees (VLF) and Property Tax In-Lieu of VLF is another significant revenue source for Rancho Cucamonga, estimated to be at \$26.6M for FY 2024/25, which is \$1,087,970 or 4.26% more than in FY 2023/24. 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 shown below:



Property Tax

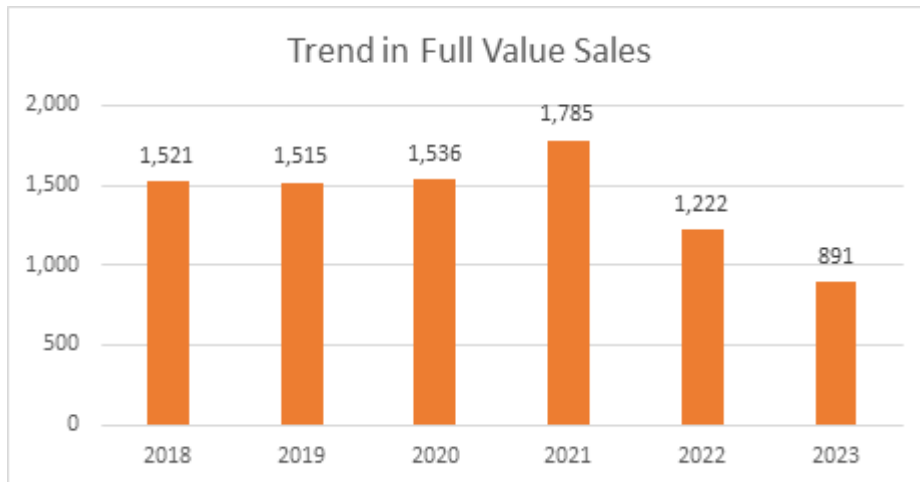
Property tax has always been a relatively modest revenue source for Rancho Cucamonga, owing to our post-Proposition 13 incorporation. While we are colloquially known as a low property tax city, that is somewhat of a misnomer. Property Tax rates are the same as anywhere else; the difference is that most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



For FY 2024/25, property tax is estimated at \$11.86 million, which is a 1.31% decrease from the prior fiscal year. Although the assessed valuation is expected to increase by 3.52%, along with increases in supplemental taxes for property sales over the last few years that are now hitting the tax roll, that increase is swamped by the decreasing amount of property transfer tax revenues as a result of a downward trajectory in property sales throughout the city experienced over the last calendar year and continuing into 2025. The lack of sales volume will continue to impact future property tax revenues as properties which do not change hands, are not reassessed at new market value, thus significantly impacting the City property tax revenues.



**includes Property Transfer Tax*

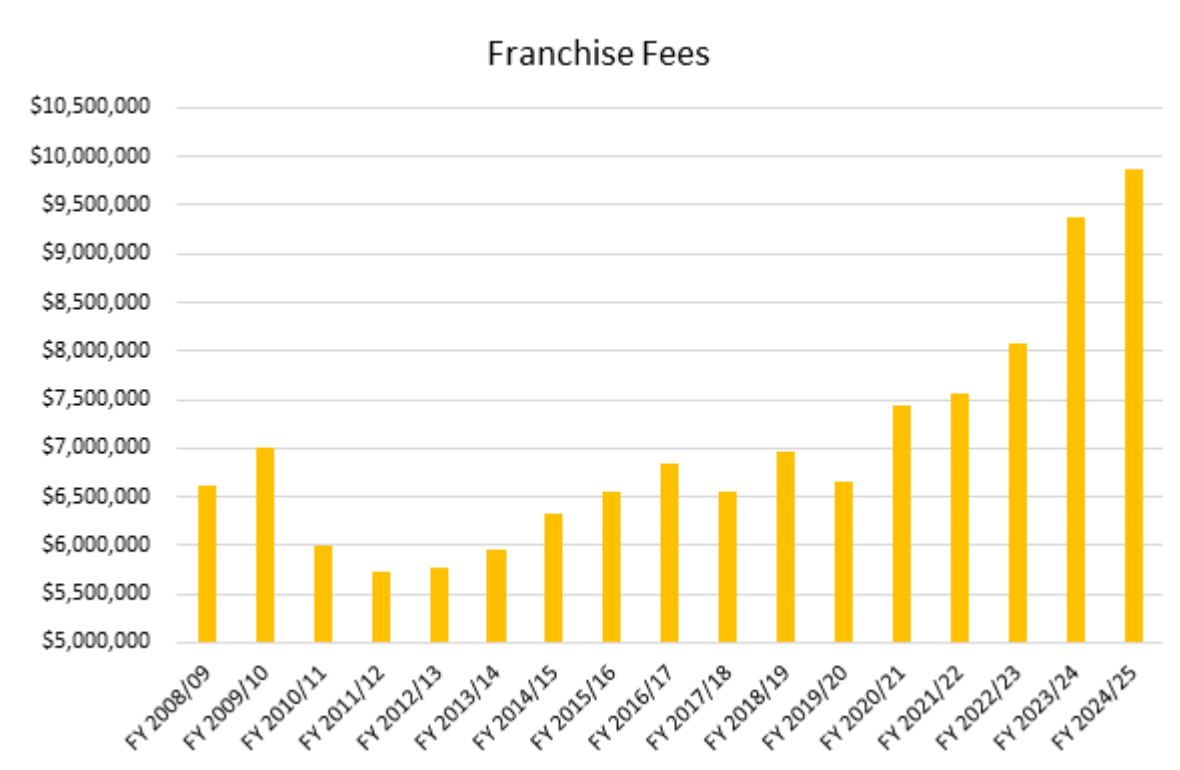


As the city matures and we move into implementation of our new General Plan, the City is taking a more nuanced approach to its revenue needs. As a post-Proposition 13 agency, Rancho Cucamonga has never been able to rely solely on property taxes. Rather, it is the combination of property taxes, sales 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. 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.

Franchise Fees

Franchise Fees are those fees paid by utility providers in the City of Rancho Cucamonga, including Southern California Edison, Southern California Gas, and Burrtec, for the opportunity to operate exclusively in the city using the City 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 utilities, conservation, and increasing efficiency. Franchise fees are estimated at \$9.87M for FY 2024/25, a 5.38%

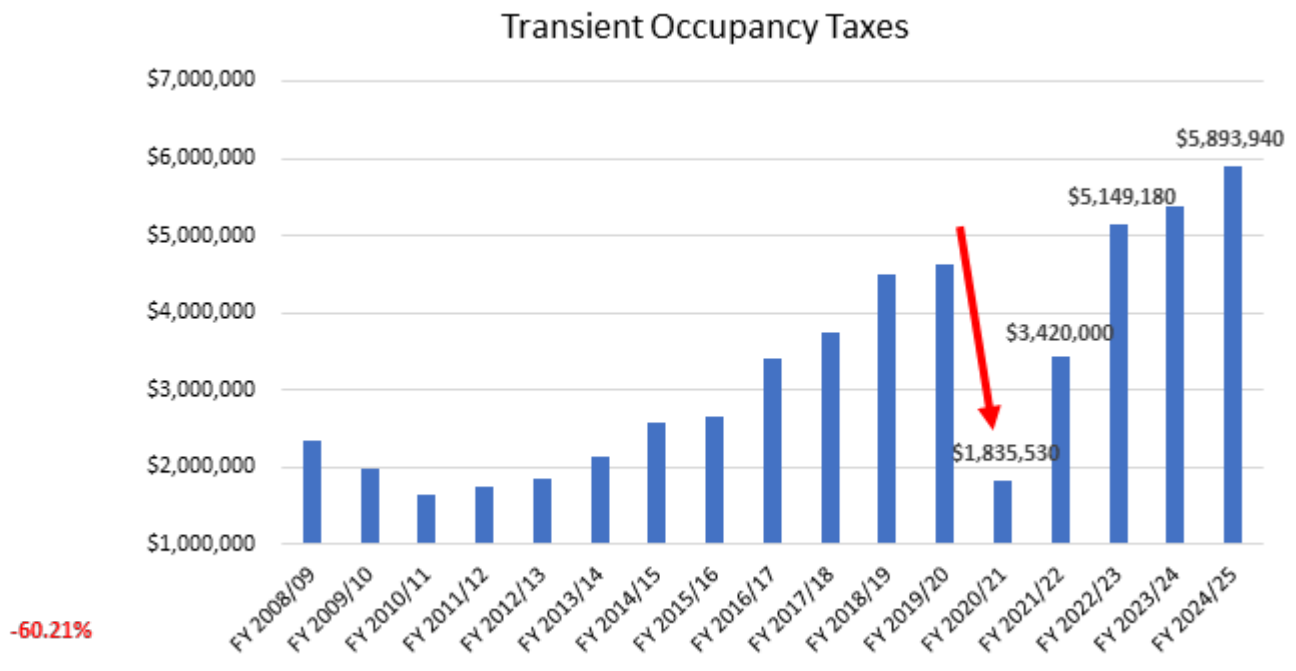
increase over the prior fiscal year, as shown below. This change was primarily driven by increases in gross revenues for all franchises, except for cable, due to a variety of changes, such as commodity price increases and rate increases. The exception for cable is the result of a continuing trend of movement away from the previously commonplace utility for other services, such as streaming.



Transient Occupancy Tax

Transient Occupancy Tax (TOT), also known as “hotel bed tax”, 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. Out-of-town guests pay the TOT on their daily stay, and the revenue generated funds general-purpose services such as homelessness prevention, crime reduction, roadway repair, enhanced parks and open spaces, improved senior services, and school partnerships focused on youth programs.

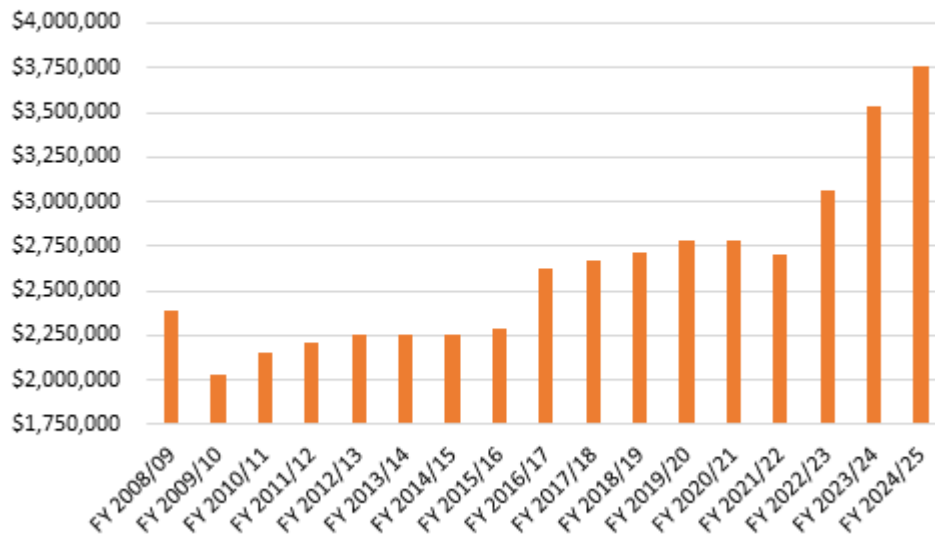
TOT is a percentage of the hotel room rate and is currently 10% in Rancho Cucamonga, about 1.75% to 3.00% lower than other cities in the region. Once a modest revenue source for the City, over the years, with the growth in the number of hotels and rooms and increasing room rates, this has the potential to become a significant revenue source for the City. TOT revenues for FY 2024/25 are anticipated to be \$5.89 million, or 9.79% more than the adopted amount for FY 2023/24. Revenues for FY 2024/25 are forecast based on increased room rates and occupancy at existing hotels and the inclusion of a new boutique hotel Sanctity, Tapestry hotel by Hilton. At the time this budget was developed, the new hotel is expected to be open by Labor Day 2024.



Business Licenses and Development Fees

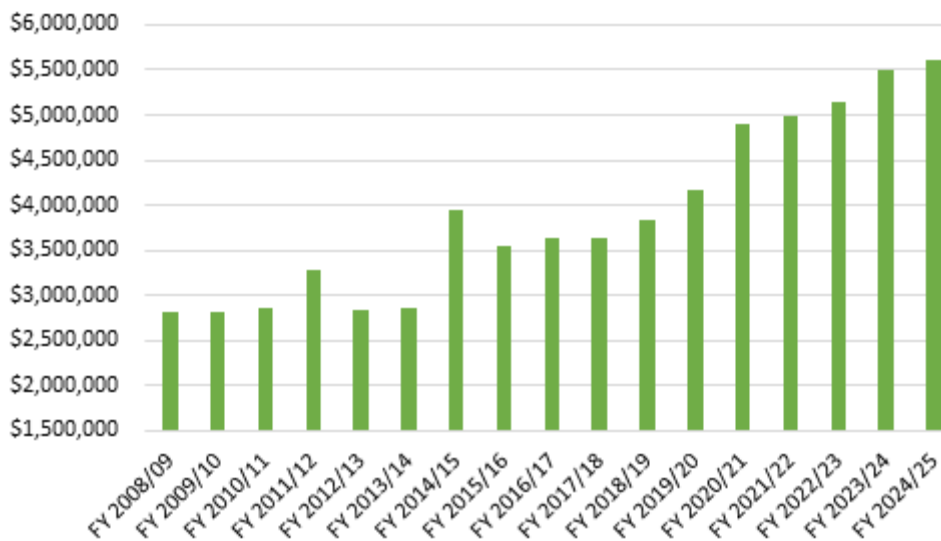
Business Licenses and Development Fees are the final two revenue sources that make up the City’s top seven General Fund revenues. Business license revenue is a nominal tax on the privilege of engaging in business in the city. This revenue is estimated to increase \$215,790 or 6.10% over the prior year due to the continued growth in business in the city.

Business Licenses



Development Fees are estimated to increase slightly to approximately \$5.6M next fiscal year, a 2.09% increase from the prior year due to an anticipated uptick in mixed-use projects, large industrial development, and overall development around the HART District. Development Fees can vary year to year based on expected development and the timing of development; however, the strength of this revenue source highlights the important impact that the City’s revised General Plan has on ensuring that Rancho Cucamonga remains a desirable place to live, work and do business in.

Development Fees

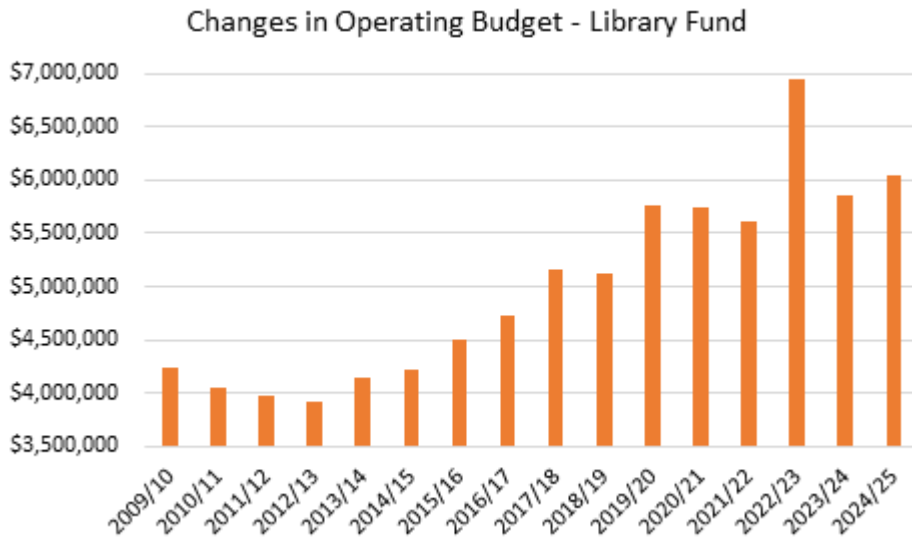


General Fund Reserves

Prudent and conservative budgeting, guided by City Council policy, has allowed the City to regularly contribute to its general fund and capital reserves. For FY 2024/25, the contribution to reserves is budgeted at \$1,524,340. This fiscal strategy is the key to ensuring the City saves funding to replace capital equipment, repair buildings, and maintain infrastructure. Of note the last time the City utilized reserves to balance its Operating Budget was in FY 2010/11 during the Great Recession.

Library Fund

Overall, the Library’s operating budget for FY 2024/25 is \$6,041,200, an increase of \$177,370 or 3.02% from the prior fiscal year. As noted previously, the increase is due to modest increases in the Library Department’s staffing and professional services over the prior year. As a note, during FY 2022/23, the Second Story and Beyond® was included in the Library Fund’s budget but was separated into a standalone proprietary fund to better account for the operations, which accounts for the drop from FY 22/23 to FY 23/24.



The principal funding source for the Library’s operating budget is property tax, which accounts for virtually the entire revenue budget. Property tax revenues for the Library are anticipated to grow about \$167,050 or 2.72% for FY 2024/25. The Library Fund does not have a special or separate revenue source, except for a statutory passthrough related to the prior Redevelopment Agency and shares from the City’s property tax dollar.

In past fiscal years, the Library Fund has also been the beneficiary of significant fundraising efforts conducted by the Library Foundation. That entity has now formally dissolved. The Library Fund is still expecting to receive contributions from the Friends of the Library, which remains an active fundraiser for both libraries and the Second Story and Beyond®. Additionally, the City Council is working on establishing an active endowment for the Second Story and Beyond®.

Fire District

The Fire District's main funding source for its operations is property tax revenue. As was noted previously, the Fire District receives a larger share of each property tax dollar (about 12.5 cents of every dollar), combined with statutory pass-throughs 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 totaled, these property tax revenues represent about 85% of the Fire District's operating revenues.

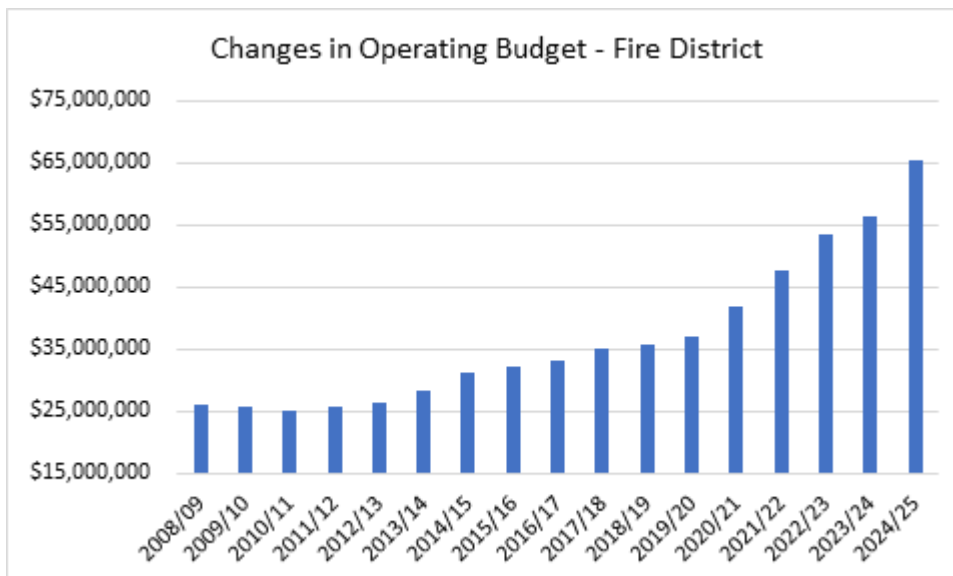
For FY 2024/25, the CFD revenues incorporate a proposed 7% increase to continue to help offset increasing costs driven by high inflation. Despite the consecutive increases over the last two fiscal years, it is important to note that both CFDs No. 85-1 and 88-1 kept rates flat for many years. As such, these rate increases are only being made to counteract rising costs, which in most cases are rising much faster than property tax growth for the Fire District General Fund, which in the past would have absorbed the additional costs the CFDs are financially responsible for. As a result, the rate increases for the CFD were necessary outcomes to prudently and fiscally manage the Fire District.

The following is a summary of the revenues generated by each CFD for FY 2023/24 Adopted and FY 2024/25 Proposed Budgets:

Fiscal Year	CFD 85-1	CFD 88-1	Rate
Current (FY 2023/24)	\$6,914,943	\$448,164	\$154.21
Proposed (FY 2024/25)	\$7,533,937	\$480,616	\$165.00
<i>Increase</i>	\$618,994	\$32,452	\$10.79

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

In total, the Fire District's operating budget for FY 2024/25 is \$65,551,810, which represents a \$9.14M or 16.21% increase over the prior year.



As noted in prior years' budget messages, the Fire District has been working toward the construction of Fire Station 178 as well the new agreement with CONFIRE for ground ambulance transport services, both which require additional personnel and equipment expenses. The latter, however, is anticipated to provide increased revenue once fully implemented. This budget incorporates a full year of projected cost for staffing the new Fire Station 178. Furthermore, during FY 2023/24, the Fire Board approved three new shift Battalion Chiefs to improve operations throughout the City and various personnel related to servicing the ground ambulance medical transportation that the Fire District will begin to operate in FY 2024/25. The Fire District's operating budget also includes continuing funding to partner with the City on key initiatives including funding crossing guard services as well as 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, the districts were created to ensure that new property owners in new developments pay for the infrastructure, landscaping, and other improvements in their immediate neighborhoods. Otherwise without the special assessment, the financial burden of maintaining those specific improvements would be the responsibility of the City's General Fund.

Most of the special assessment districts in the City were formed prior to Proposition 218 (Prop 218) in 1996 and have no index to adjust the special assessment or tax rates to counteract the rising costs to service the improvements meant to be maintained. Prior to Prop 218, the City Council was able to approve each year's budget and rates to provide recurring services and planned capital maintenance or improvements. When Prop 218 took effect, the City Council lost the ability to increase rates which now requires voter approval to authorize 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 has become 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 historically 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 to the districts. The City Council, acting as the governing body, regularly adjusts those services and maintenance levels where and when needed based on the capacity of the funding streams to cover expenses as dictated by the will of the voters in that area of the city. An example is the west side of town where the improvements are most mature, and maintenance is relatively higher as a result. With a lack of voter support in the past for 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 Beryl West 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. For example, new contributions to the west-side districts from the new homeowners in the Empire Lakes CFD are modestly 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 the City Council with the ability to adjust the rates regularly, the City acts as a fiscal steward of that public trust, recommending rate increases only when necessary to balance budgets and keep pace with rising commodity, utility, or contract labor cost increases. Meanwhile the City makes concerted efforts to be as efficient and effective as possible to maintain operating costs, such as installing drought tolerant landscaping and smart irrigation controllers.

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 2024/25	Change	Notes
LMD 1 (General City)	\$92.21	\$92.21	---	A rate increase would require voter approval.
LMD 2 (Victoria Neighborhood Parks)	\$596.42	\$572.06	5.0%	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)	\$531.67	\$437.86	5.0%	The increase reflects inflation for operations and planned capital improvement projects.
LMD 6-R (Caryn Planned Community)	\$504.32	\$504.32	2.88%	The increase reflects inflation for operations and planned capital improvement projects. A CPI ceiling limits the escalator and actual costs are expected to rise more than 2.88%.

District / Name	Maximum	Fiscal Year 2024/25	Change	Notes
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	\$723.93	\$311.92	---	No change is recommended.
LMD 10 (Rancho Etiwanda)	\$1,114.00	\$887.43	5.0%	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.
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)	\$1,720.32	\$1,560.43	---	No change is recommended.

District / Name	Maximum	Fiscal Year 2024/25	Change	Notes
CFD No. 2017-01 (North Etiwanda) <i>only for specific development</i>	\$1,101.52	\$20.00	---	No change is recommended.
CFD No. 2018-01 (The Resort at Empire Lakes)	\$410.70	\$410.70	6.0%	The increase reflects inflation for operations and planned capital improvement projects.
CFD No. 2022-01 (Street Lighting Services) <i>only for new development</i>	Varies	Varies	6.0%	The increase reflects inflation for operations, specifically electrical utilities to operate the streetlights.
CFD No. 2022-02	\$6,513.28	\$6,203.12	6.0%	The increase reflects inflation for future capital improvements for the industrial area of the City.

Recognizing the financial problem with the existing Street Lighting Districts (SLDs) due to Prop 218, 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 development in the city and has the benefit of adjusting the rates annually to cover the ever-increasing cost to provide street lighting. The 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. Although the new CFD does not entirely solve the financial troubles of the original SLDs, it does prevent it from continuing to get worse. 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	\$24.03 per unit	\$79.68 per unit	\$49.98 per unit	\$30.70 per unit	\$67.62 per unit	\$54.48 per acre	\$62.16 per unit	\$40.06 per unit

Along the same lines, 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 \$3.5M 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 ultimately recommended a rate of \$5,852 per acre for industrial development and formed the CFD in partnership with industrial development in 2022.

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 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 and can be increased annually to maintain those improvements over time.

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.

District / Name	Bond Maturity	Fiscal Year 2024/25	Notes
CFD No. 2000-01 (South Etiwanda)	September 2025	\$33,270	A 55% rate reduction is recommended based on forecasted cash balances and bond maturity in September 2025.
CFD No. 2000-02 (Rancho Cucamonga Corporate Park)	September 2025	\$528,170	No change from the prior year.
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	\$1,274,850	Increased 2% for future debt service payments.
CFD No. 2003-01 (Improvement Area No. 2)	September 2033	\$217,620	Increased 2% for future debt service payments.
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 each 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, overall delinquency levels are historically mild.

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	2023
LMD 1	0.65%		0.71%	0.44%	0.73%	0.66%	0.65%	0.73%
LMD 2	0.68%		0.67%	0.77%	0.69%	0.64%	0.63%	0.70%
LMD 3B	0.86%		2.00%	1.04%	0.91%	0.50%	0.53%	0.17%
LMD 4-R	0.32%		0.29%	0.33%	0.30%	0.38%	0.30%	0.31%
LMD 6-R	0.76%		0.70%	0.81%	0.74%	0.99%	0.54%	0.80%
LMD 7	0.91%		0.91%	0.94%	0.99%	0.84%	0.95%	0.82%
LMD 8	0.44%		0.22%	0.44%	0.44%	0.89%	0.22%	0.44%
LMD 9	0.55%		0.37%	0.44%	0.62%	0.60%	0.48%	0.81%
LMD 10	0.47%		0.57%	0.57%	0.70%	0.38%	0.45%	0.13%
SLD 1	0.62%		0.74%	0.68%	0.63%	0.58%	0.56%	0.54%
SLD 2	0.76%		0.78%	0.78%	0.67%	0.74%	0.78%	0.80%
SLD 3	0.61%		0.62%	0.72%	0.57%	0.61%	0.55%	0.62%
SLD 4	0.35%		0.33%	0.37%	0.34%	0.41%	0.32%	0.34%
SLD 5	0.85%		0.91%	1.03%	0.91%	0.95%	0.51%	0.79%
SLD 6	0.93%		1.97%	1.16%	1.07%	0.57%	0.59%	0.19%
SLD 7	0.84%		0.84%	0.88%	0.96%	0.76%	0.88%	0.72%
SLD 8	0.56%		0.35%	0.46%	0.63%	0.65%	0.46%	0.80%
PD 85-1	0.80%		0.84%	0.79%	0.86%	0.79%	0.79%	0.70%
CFD 2000-01	0.27%		0.00%	0.16%	0.19%	0.93%	0.00%	0.33%
CFD 2000-02	0.02%		0.00%	0.00%	0.11%	0.00%	0.00%	0.00%
CFD 2000-03A	0.41%		0.46%	0.76%	0.43%	0.00%	0.27%	0.54%
CFD 2000-03B	0.39%		0.42%	0.69%	0.42%	0.00%	0.28%	0.56%
CFD 2001-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2001-01A	0.52%		0.38%	0.46%	0.59%	0.41%	0.54%	0.72%
CFD 2003-01A	0.08%		0.03%	0.09%	0.08%	0.06%	0.11%	0.08%
CFD 2003-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2004-01	0.85%		0.35%	0.73%	1.08%	1.12%	0.84%	1.01%
CFD 2006-01	0.51%		0.00%	0.00%	0.00%	1.80%	0.60%	0.67%
CFD 2006-02	1.07%		1.05%	0.53%	0.53%	1.08%	0.55%	2.66%
CFD 2017-01	0.00%		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%	0.00%
CFD 85-1	0.55%		0.88%	0.63%	0.58%	0.44%	0.42%	0.37%
CFD 88-1	1.02%		1.05%	0.97%	1.21%	0.99%	0.99%	0.90%
BAD 91-2	0.53%		0.71%	0.69%	0.69%	0.14%	0.69%	0.28%
AD 93-1	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Landscape Maintenance District 1 and Park District 85: Poor Outlook

"If you could kick the person in the pants responsible for most of your trouble, you wouldn't sit for a month."

- Theodore Roosevelt

Some of the City's oldest landscape and park maintenance districts were formed just after incorporation, a time when the laws and court cases governing taxes and assessments were very different. At that time, it was legal and common for city councils to adjust rates yearly in special districts to keep pace with costs. In 1996, with the passage of Proposition 218, government finance was significantly altered. Unless a tax or assessment was adopted with escalators or other provisions to adjust the tax with costs, the tax rate became frozen. Landscape Maintenance District 1 (LMD 1) and Park District 85 (PD 85) are two such special districts whose rates have been frozen now for over 25 years.

LMD 1 was originally adopted in 1979 to provide revenue streams for several City parks: Bear Gulch, Beryl, Hermosa, Church St, Golden Oak, and Old Town Park, as well as common non-park landscape and open space areas, such as medians and monuments, in the western part of the city. The City maintains two separate contracts for LMD 1, one for parks maintenance and another for non-park landscape areas. The district's maintenance revenue stream is still in place and remains unchanged from when it was originally adopted in 1979: \$92.21 per dwelling unit per year.

PD 85 was adopted in 1985 to provide a funding source for the construction of Red Hill and Heritage Parks as well as the ongoing maintenance of those facilities. Between 1985 and 2005, the per dwelling unit assessment was approximately \$52 per year. Of that assessment, \$31 per year was for maintenance while \$21 per year was to pay for the capital improvements. In 2005, the debt was paid off and the assessment fell to \$31 for ongoing maintenance. PD 85 also has remained at the same rate since adoption.

While it is imperative that government be good stewards of the public's resources, including the taxes collected, efficiency will only go so far. In 1979, a gallon of gas cost \$0.88. Minimum wage was \$2.90 per hour. A Ford F150, the most popular truck in American then and now, started at \$5,500. 45 years of inflation later, and these original costs seem impossibly low. The dollar has lost 77% of its value since 1979. In other words, a dollar can only buy 23% of what it could buy in 1979. Today, a Ford F150 starts at \$33,835. A gallon of gas is \$5.73 and minimum wage is \$16 per hour (\$20 per hour for fast food workers). The LMD 1 assessment is still \$92.21 per dwelling unit per year, yet the dollar can only purchase one-quarter of the services, utilities, and staff time that it could purchase in 1979. For PD 85, the dollar can purchase just one-third of the services, utilities, and staff time of what it could in 1985.

Understanding that inflation would eventually outpace LMD 1's and PD 85's revenues, Measure A was placed on the ballot in 2015 with the intent of modernizing the two districts to ensure they would have enough resources to support then current maintenance levels. However, the voters did not pass Measure A and instead voted it down with an 80% NO vote. As such, moving forward since that time, maintenance levels and their corresponding contracts have been periodically adjusted downward as costs have increased, moving from Service Level A to B and from B to C.

This year will mark a significant milestone as costs have reached a point where maintenance levels will have to be significantly adjusted so as to stay within the revenues collected, just as happens with all other landscape districts around the city. Each year, water and electricity costs increase 3-5%. Every few years, minimum wage and benefits for the private sector contractors increase. And periodically the City rebids the contracts, always seeking the best possible rate and highest efficiency. But even the best practices can only delay the inevitable for so long. Beginning in FY 2024/25, maintenance levels on non-

park landscapes (such as medians and parkways) in LMD 1 will shift to Service Level F. This means that most landscape areas will receive less attention than ever before. In many cases, maintenance contractors will only be able visit once per month. For some services, such as weed and pest control, the service interval will be limited to merely a few times per year. Other services such as fertilization, will have to be discontinued all together. However, the maintenance level for parks in LMD 1 will remain at Service Level C for the time being although even there, the end is clearly in sight.

Unfortunately, LMD 1, PD 85, and a few of the City's earlier districts were setup without inflation or price index escalators. More recently built areas of the city are supported by more modern landscape maintenance districts that do have such escalators built in, providing funding that can more closely keep pace with inflation. The results will become starker as some of these older landscape maintenance districts, such as LMD 1 medians and parkways, move into Service Level F. LMD 1 medians and parkways will be the first, but unless an increase in assessments is voter approved, it will not be the last. The parks in both LMD 1 and PD 85 are managed under different service contracts and, for now, the City is able to maintain Service Level C for all of those parks. Given inflation and the associated escalation in costs, however, it is highly likely that the LMD 1 and PD 85 parks service levels will fall to F in the next few years. The City continues to strive to seek the most efficient and cost-effective maintenance, but these efforts do not yield results if private contractors are unwilling to work for the minimal amount of funding available. It is also unreasonable to think that a fixed amount of funding will remain sufficient for maintenance in perpetuity. It is time to reconsider once again a potential ballot measure to increase the landscape maintenance funding for LMD 1 and PD 85.

Summary

"It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better. The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, who comes short again and again, because there is no effort without error and shortcoming; but who does actually strive to do the deeds; who knows great enthusiasms, the great devotions; who spends himself in a worthy cause; who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly, so that his place shall never be with those cold and timid souls who neither know victory nor defeat."

- President Theodore Roosevelt

A City budget represents a blueprint for a year; a tactical plan of spending that aligns with the agencies long term strategy. The fiscal year budget should enact the agency's mission, advance the cause towards its vision, and reflect the values that are important to the City Council, who ultimately represents the people that elected them. With respect to Rancho Cucamonga the budget is an ever-evolving document focused on services, programs and projects all intended to ensure that the *City with a Plan*, is a place where everyone has an opportunity to thrive. In a very real sense, the budget is a living document each year that is a call to something greater. It represents, through its appropriations and expenditures, those who strive to do the deeds, their enthusiasms, their devotions, at times their shortcomings, but in the end their achievements in the arena we call life.

Four 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 2023 show us that

the fiscal over-reaction to COVID-19 created significant inflation whose long-term economic impacts have taken some time to temper. Fiscally, the economy is strong but that strength is part and parcel of some long term shifts we have not yet seen through to their apex. The changing generations, a shift in how, when and where work is accomplished, the rise of Artificial Intelligence, and a struggle to align softening revenue trends with high housing costs and investment in modernizing infrastructure are all trends which have not yet run their course. Like the marathon runner who slows around mile 24 before finding that inner strength to finish the last few miles strong, our economy is pausing to gather its strength before we finally turn the page to a new chapter.

Success in the future will continue to require Disciplined Innovation as was first noted in FY 2021/22. Disciplined Innovation requires strong attention to resources, both human and fiscal, and 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 must 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 2027, the City of Rancho Cucamonga will celebrate its 50-year anniversary. At the same time, the Summer Olympics will take place in Southern California. Brightline West will bring high-speed rail to Rancho Cucamonga from Las Vegas. Eight fire stations will serve the city and provide, for the first time, both paramedic, fire and ambulance services to the community as part of a larger joint powers authority. A new and relocated Archibald Library will be open, along with the 911 Memorial and the Second Story and Beyond® discovery space at Victoria Gardens. A bright future lies ahead.

But that bright future is not yet here. A lot of blood, sweat and tears remain to be had before it comes to pass. FY 2024/25 remains a year to complete many long-standing efforts, lay foundations for the years and the growth to come, and gather our strength by creating new structures and processes, training our new personnel and existing personnel in new skills, and preparing for what we can see on the horizon. This is a year for us to carry our resolve into the future as we lay the cornerstones for an even brighter tomorrow focused on equity, sustainability, and prosperity for all who live and work in Rancho Cucamonga. Our faith is strong, our preparation complete and our resolve unshaken as we strive to improve this world class community. We will go forth and face the challenges ahead, both known and unknown and at the best know high achievement, and at the worst if we fall short, it will be because we dared to do great things, but regardless we will know the satisfaction that only comes to those who strive to accomplish something greater than themselves.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Rancho Cucamonga
California**

For the Fiscal Year Beginning

July 01, 2023

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, 2023. 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 2024/25 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

Elected Officials

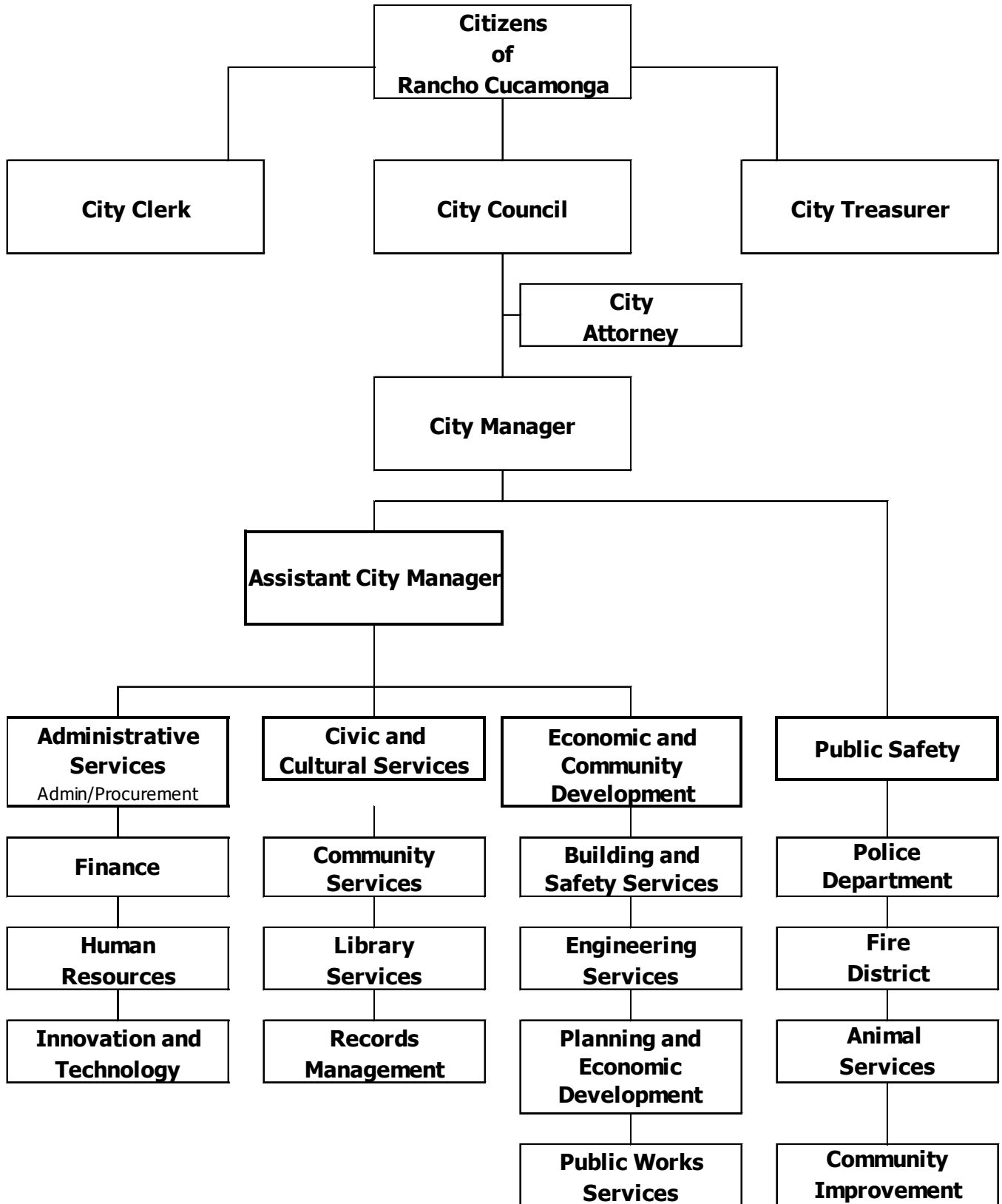
<u>Name</u>		<u>Term Expires</u>
Janice C. Reynolds	City Clerk	2024
Jim Harrington	City Treasurer	2024

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
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	Noah Daniels
Fire Chief	Mike McCliman
Senior Human Resources Director	Robert Neuber
Human Resources Director	Jenifer Phillips
Innovation and Technology Director	Shelly Munson
Library Director	Wess Garcia
Planning and Economic Development Director	Matt Marquez
Police Chief	Mike Smith
Public Works Services Director	Micah Martin

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Organization Chart



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CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Functional Units by Fund Type

**Fiscal Year 2024/25
 Preliminary Budget**
\$327,060,330

General Fund \$115,368,260	Special Revenue Funds \$157,109,060	Capital Projects Funds \$0
<ul style="list-style-type: none"> Governance Police Animal Care and Services Administrative Services Finance Human Resources Innovation and Technology Economic and Comm. Dev. Building and Safety Services Engineering Services Planning Public Works Services Community Services Community Improvement 	<ul style="list-style-type: none"> Assessment Districts Admin AB2766 Air Quality Improvement Public Art Trust Fund Beautification Park Land Acquisition Drainage Fac/General Community/Rec Center Development 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 	<ul style="list-style-type: none"> 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 Grant Pedestrian Grant/Art 3 CA Recycle/Litter Reduction Grant Used Oil Recycling Program State Grants Fund Federal Grants Fund Library Fund CA State Library Staff Innovation Fd (CA St Lb) Library Capital Fund COPS Program Grant-State Homeland Security Grant-Police Emergency Mgmt Performance Grnt Housing Successor Agency EIFD AD 91-2 Redemption-Day Canyon PD 85 Capital Replacement Fund PD 85 Redemption Fund CFD 2000-03 Park Maintenance CFD 2017-01 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
Other General Funds \$20,697,050		
<ul style="list-style-type: none"> Governance Comm Dev Technical Services Police Reimb St/County Parking Cit Law Enforcement Reserve Traffic Safety Administrative Services Benefits Contingency Capital Reserve Human Resources Capital Reserve Economic and Comm. Dev. Comm Dev Technical Services City Technology Fee Building and Safety Services Comm Dev Technical Services City Technology Fee Mobile Home Park Program SB1186 Cert Access Special Program Engineering Services Comm Dev Technical Services City Technology Fee Capital Reserve Planning Comm Dev Technical Services City Technology Fee Public Works Services CWWD Reimbursements Capital Reserve Community Services Capital Reserve 		<ul style="list-style-type: none"> Fiber Optic Network Municipal Utility Second Story and Beyond Sports Complex Utility Public Benefit
		Enterprise Funds \$30,932,580
		Internal Service Funds \$2,953,380
		<ul style="list-style-type: none"> Equipment/Vehicle Replacement Computer Equip/Tech Replacement

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

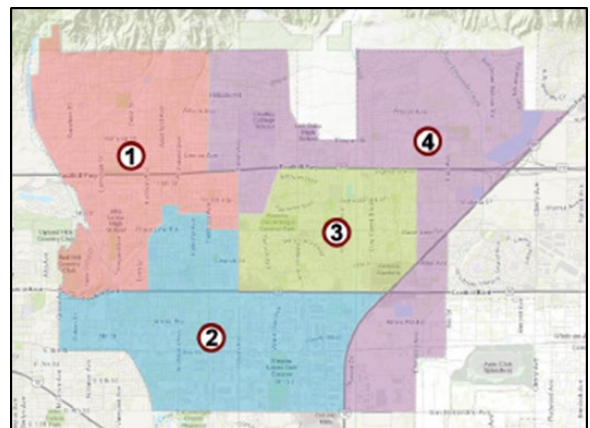
Snapshot of the City

General Information:

The City of Rancho Cucamonga currently has an estimated population of 173,316 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 2 and 3 held elections in November 2022. Districts 1 and 4 will hold elections in 2024. 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):

2013—172,299	2017—176,671	2021—174,476
2014—174,064	2018—179,412	2022—174,090
2015—175,251	2019—175,522	2023—173,545
2016—177,324	2020—175,131	2024—173,316

Number of Registered Voters (per San Bernardino County Registrar of Voters): **107,110**

Capital Asset Statistics (per June 30, 2023, 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 2024/25 Preliminary Budget

Population by Age – 2020 (Census), 2023 (est), and 2028 (est)

2020 Population by Age	
Total	174,570
0 - 4	5.2%
5 - 9	6.2%
10 - 14	6.9%
15 - 24	13.4%
25 - 34	13.6%
35 - 44	13.8%
45 - 54	13.8%
55 - 64	13.2%
65 - 74	8.9%
75 - 84	3.6%
85 +	1.3%

2023 Population by Age	
Total	175,478
0 - 4	5.5%
5 - 9	6.0%
10 - 14	6.2%
15 - 24	12.5%
25 - 34	16.8%
35 - 44	14.8%
45 - 54	12.8%
55 - 64	12.3%
65 - 74	8.6%
75 - 84	3.4%
85 +	1.1%

2028 Population by Age	
Total	177,990
0 - 4	5.7%
5 - 9	5.7%
10 - 14	6.0%
15 - 24	11.1%
25 - 34	15.8%
35 - 44	17.2%
45 - 54	12.3%
55 - 64	11.1%
65 - 74	9.3%
75 - 84	4.6%
85 +	1.3%

Source: Esri Community Profile (Esri forecasts for 2023 and 2028. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.)

Educational Attainment – Current Year

2023 Population 25+ by Educational Attainment	
Total	122,381
Less than 9th Grade	3.0%
9th - 12th Grade, No Diploma	4.4%
High School Graduate	18.0%
GED/Alternative Credential	2.2%
Some College, No Degree	21.7%
Associate Degree	11.5%
Bachelor's Degree	24.7%
Graduate/Professional Degree	14.5%

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Principal Employers – Current Year and Nine Years Ago*

Employer	2023			2014		
	Number of Employees ¹	Rank	Percent of Total Employment	Number of Employees ¹	Rank	Percent of Total Employment
Inland Empire Health Plan (IEHP)	3,511	1	3.61%	850	5	1.17%
Chaffey Community College	1,619	2	1.66%	1,229	1	1.69%
Etiwanda School District	1,854	3	1.91%	1,058	2	1.45%
Frito-Lay	950	4	0.98%	n/a	n/a	n/a
Majestic Terminal Services, Inc.	684	5	0.70%	n/a	n/a	n/a
City of Rancho Cucamonga	662	6	0.68%	858	4	1.18%
Amphastar Pharmaceutical	641	7	0.66%	880	3	1.21%
Central School District	591	8	0.61%	527	6	0.72%
National Community Renaissance Of Califo	550	9	0.57%	n/a	n/a	n/a
Reyes Coca Cola Bottling, LLC	453	10	0.47%	n/a	n/a	n/a
Kindred Hospital Rancho	305	11	0.31%	n/a	n/a	n/a
Bass Pro Shops Outdoor World	338	12	0.35%	n/a	n/a	n/a
Evolution Fresh	279	13	0.29%	n/a	n/a	n/a

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, 2023 Annual Comprehensive Financial Report

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Principal Sales Tax Remitters – Current Year and Nine Years Ago

2023		2014	
<u>Business Name</u>	<u>Business Category</u>	<u>Business Name</u>	<u>Business Category</u>
Amazon.com Services	Fulfillment Centers	Apple	Electronics/Appliance Stores
Apple	Electronics/Appliance Stores	Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores
Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores	Best Buy	Electronics/Appliance Stores
Best Buy	Electronics/Appliance Stores	Chevron	Service Stations
Chevron	Service Stations	Circle K	Service Stations
Circle K	Service Stations	Circle K 76	Service Stations
Costco	Discount Department Stores	Costco	Discount Department Stores
Floor & Décor Outlets of America	Building Materials	Day Creek Arco	Service Stations
Home Depot	Building Materials	Day Creek Shell	Service Stations
Huttig	Building Materials	Haven Mobil	Service Stations
ICL Performance Products	Drugs/Chemicals	Home Depot	Lumber/Building Materials
Living Spaces Furniture	Home Furnishings	JC Penney	Department Stores
Lowe's	Building Materials	Living Spaces Furniture	Home Furnishings
Macy's	Department Stores	Lowe's	Lumber/Building Materials
My Goods Market	Service Stations	Macys	Department Stores
Parallon Supply Chain Solutions	Medical/Biotech	Monoprice	Fulfillment Centers
Ralphs	Grocery Stores	NIC Partners	Electrical Equipment
Schwarz Paper Company	Light Industrial/Printers	Ralphs	Grocery Stores
Shell	Service Stations	Ralphs	Grocery Stores
Stater Bros	Grocery Stores	Ross	Family Apparel
Target	Discount Department Stores	Sears	Department Stores
Tesla Motors	New Motor Vehicle Dealers	Target	Discount Department Stores
Total Wine & More	Convenience Stores/Liquor	Tesoro Refining & Marketing	Service Stations
Walmart	Discount Department Stores	Walmart	Discount Department Stores
Walters Wholesale Electric	Plumbing/Electrical Supplies	Walters Wholesale Electric	Plumbing/Electrical Supplies

* Firms listed alphabetically

Source: June 30, 2023 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.

Major Projects 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 team 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.

Major Projects Program Budget Process: The City maintains a rolling Five-Year Major Projects Program (MPP), previously known as the City's 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 MPP. 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 major 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 MPP 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 2024/25 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 2024/25:

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	LMD #5 Andover
CFD 2018-01 Capital Reserve	Fire Technology Fee
Various Drainage Funds	Various Grant Funds

Capital Projects Funds:

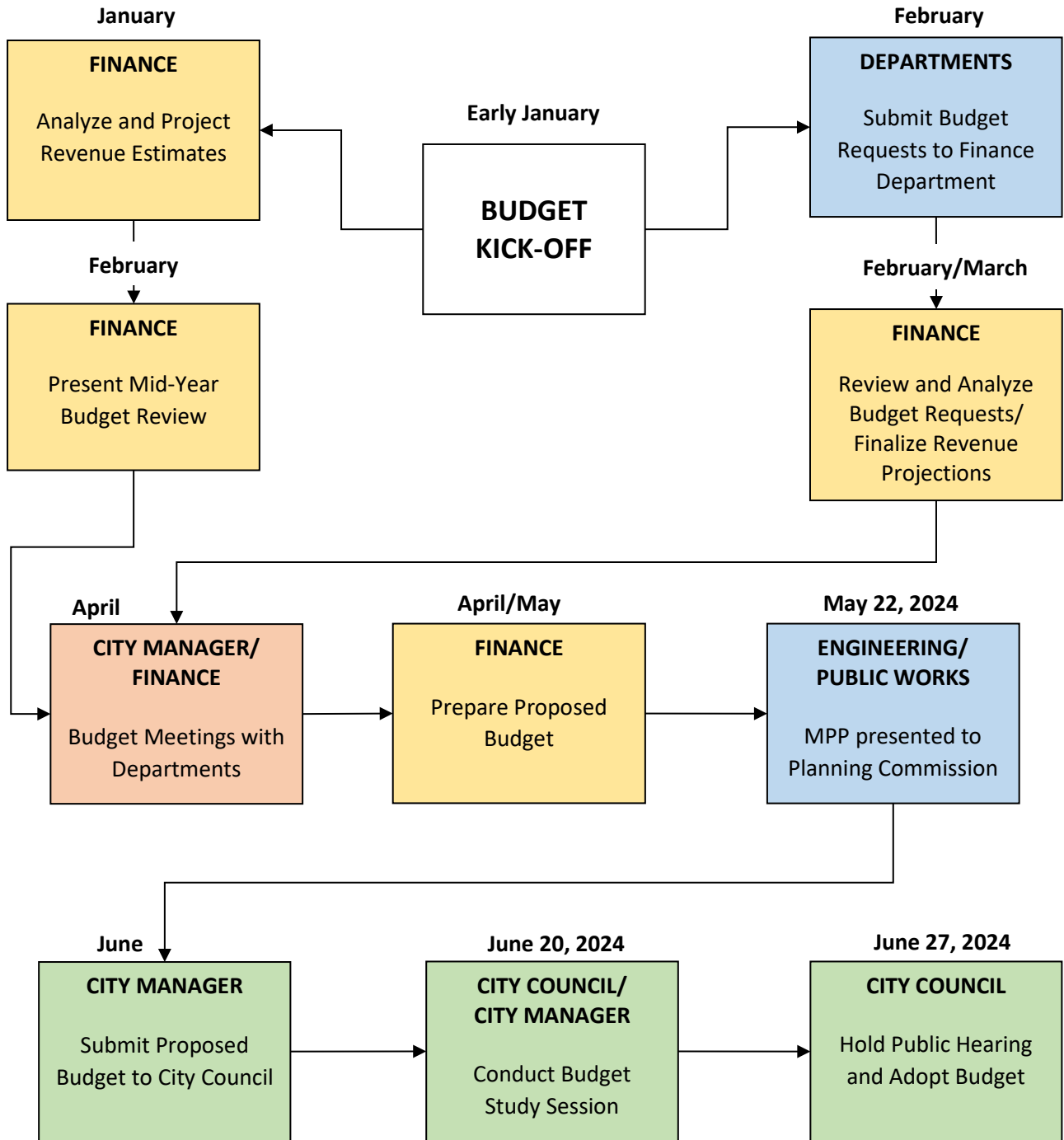
AD 82-1, AD 84-1	CFDs 2000-01, 2003-01, 2006-01
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Enterprise Funds:

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 2024/25 Preliminary Budget

Financial Summary – Operating Budget

Description	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
Revenues By Category:			
Taxes	\$ 140,921,776	\$ 144,675,200	\$ 157,029,180
Licenses & Permits	6,738,210	5,699,580	6,076,570
Fines & Forfeitures	1,426,251	1,202,850	1,295,670
Use of Money & Property	3,579,710	3,147,400	1,446,180
Charges for Services	7,731,391	6,475,550	6,627,320
Intergovernmental	362,663	290,710	285,150
Other	10,573,239	5,876,470	6,164,200
Transfer In	5,644,565	6,961,550	7,686,920
Total Revenues	\$ 176,977,805	\$ 174,329,310	\$ 186,611,190
Expenditures By Department:			
Governance:			
City Council	\$ 97,045	\$ 138,120	\$ 137,920
City Clerk	2,069	2,010	2,010
City Treasurer	31,606	32,160	36,350
City Management	2,136,260	2,410,800	2,548,250
Total Governance	\$ 2,266,980	\$ 2,583,090	\$ 2,724,530
Public Safety:			
Fire District	\$ 48,980,256	\$ 56,410,060	\$ 65,551,810
Police	45,041,975	51,955,060	53,649,090
Animal Care Services	3,210,279	3,653,230	3,756,930
Community Improvement	791,676	924,980	1,327,590
Total Public Safety	\$ 98,024,186	\$ 112,943,330	\$ 124,285,420
Civic and Cultural Services:			
Records Management	\$ 556,185	\$ 730,700	\$ 934,000
Community Services	6,697,818	8,947,790	9,775,865
Library Services	9,568,772	5,863,830	6,041,200
Total Civic and Cultural Services	\$ 16,822,775	\$ 15,542,320	\$ 16,751,065
Administrative Services:			
Administration/General Government	\$ 15,784,454	\$ 8,950,660	\$ 9,295,785
Finance	2,033,885	2,532,240	1,905,390
Human Resources	1,063,208	1,614,620	1,599,110
Innovation and Technology	7,395,697	5,769,060	5,608,030
Total Administrative Services	\$ 26,277,244	\$ 18,866,580	\$ 18,408,315
Economic and Community Development:			
Building and Safety Services	\$ 2,029,791	\$ 2,573,840	\$ 2,521,500
Engineering Services	2,942,462	3,927,200	4,149,820
Planning and Economic Development	3,401,632	4,567,530	4,972,280
Public Works Services	11,596,637	13,540,660	13,148,340
Total Economic and Community Development	\$ 19,970,522	\$ 24,609,230	\$ 24,791,940
Total Expenditures	\$ 163,361,707	\$ 174,544,550	\$ 186,961,270
Excess of Revenues Over (Under) Expenditures	\$ 13,616,098	\$ (215,240)	\$ (350,080)
<i>See Notes to Financial Summary</i>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Financial Summary – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
Revenues By Category:			
Taxes	\$ 173,932,055	\$ 179,161,560	\$ 185,425,000
Licenses & Permits	6,896,084	5,811,610	6,188,600
Fines & Forfeitures	1,451,000	1,222,350	1,314,860
Use of Money & Property	8,801,115	11,945,600	2,384,570
Charges for Services	29,129,550	27,207,080	31,981,640
Intergovernmental	41,249,319	72,576,970	28,653,304
Development Fees	15,758,869	6,368,760	6,050,310
Other	17,908,834	8,334,230	9,115,360
Transfer In	33,928,586	13,367,500	13,913,370
Total Revenues	\$ 329,055,412	\$ 325,995,660	\$ 285,027,014
Expenditures By Department:			
Governance:			
City Council	\$ 97,045	\$ 138,120	\$ 137,920
City Clerk	2,069	2,010	2,010
City Treasurer	31,606	32,160	36,350
City Management	2,136,260	2,410,800	2,599,250
Total Governance	\$ 2,266,980	\$ 2,583,090	\$ 2,775,530
Public Safety:			
Police	\$ 45,978,883	\$ 53,652,330	\$ 61,497,720
Fire District	60,150,497	64,881,920	70,458,780
Animal Services	3,210,929	3,913,880	3,757,800
Community Improvement	791,677	924,980	1,327,590
Total Public Safety	\$ 110,131,986	\$ 123,373,110	\$ 137,041,890
Civic and Cultural Services:			
Records Management	\$ 556,186	\$ 730,700	\$ 934,000
Community Services	7,265,579	10,083,750	12,629,165
Library Services	13,305,933	19,124,570	19,544,540
Total Civic and Cultural Services	\$ 21,127,698	\$ 29,939,020	\$ 33,107,705
Administrative Services:			
Administration/General Government	\$ 30,771,952	\$ 34,287,390	\$ 36,423,955
Finance	5,323,983	6,153,250	5,820,890
Human Resources	1,063,208	1,614,620	1,599,110
Innovation and Technology	11,634,429	7,690,460	6,657,640
Total Administrative Services	\$ 48,793,572	\$ 49,745,720	\$ 50,501,595
Economic and Community Development:			
Building and Safety Services	\$ 2,081,932	\$ 2,640,000	\$ 2,590,170
Engineering Services	49,941,489	100,379,760	61,205,210
Planning and Economic Development	7,387,742	6,785,400	8,809,920
Public Works Services	29,368,716	38,554,850	37,705,000
Total Economic and Community Development	\$ 88,779,879	\$ 148,360,010	\$ 110,310,300
Total Expenditures	\$ 271,100,115	\$ 354,000,950	\$ 333,737,020
Excess of Revenues Over (Under) Expenditures	\$ 57,955,297	\$ (28,005,290)	\$ (48,710,006)

See Notes to Financial Summary

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Notes to Financial Summary

The accompanying Financial Summary reports provide a snapshot of the City of Rancho Cucamonga, California's operating budget and 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:

2022/23 Actual: Total revenues for the operating budget exceeded the adopted budget by a net amount of \$10,762,015. Virtually all revenue categories, except for fines and forfeitures, exceeded expectations. Fines and forfeitures were only slightly lower than the adopted budget, falling short by \$26,030.

The actual tax revenue exceeded expectations by \$3.52 million, reaching a total of \$140,921,776. The primary driver of the increase in actuals over the adopted budget was sales taxes, which at the end of the fiscal year were stronger than anticipated and exceeded the adopted budget by \$2.63 million, about 74% of the overall positive variance in taxes. This was due to a combination of factors, including the uncertainty about consumer spending based on available sales tax data and concerns that economic pressures might subdue the general consumer at the time the budget was adopted. However, those initial forecasts didn't formulate and taxable sales for the year remained overall on par with the prior fiscal year. Next were franchise fees, which increased by a net of \$816,600 over the adopted budget, primarily due to higher gross sales by gas and electric franchises. Franchise fees for gas and electricity were \$941,947 more than the adopted budget, and overall, the other franchise fees were approximate to the adopted budget, except for cable franchise fees, which continued the downward trend and decreased by \$158,653 compared to the adopted budget. Another notable tax revenue is transient occupancy taxes, which amounted to \$4.95 million. It was \$198,965 over the adopted budget but notably was \$527,067 more than the previous year, indicating continued growth in post-pandemic travel.

Licenses & permits encompassed revenue sources from multiple departments but are predominately business licenses and building permits. Combined, these two revenue sources increased \$1,622,515, about 94% of the total change compared to the adopted budget. While building permits can somewhat vary year to year depending on not only economic activity but the timing of when building permits can be issued and collected, combined with the growth in business licenses, reflect favorable economic conditions for the fiscal year, characterized by heightened business activity within the City. Which resulted in higher revenues generated from license and permit charges.

Lastly, other revenues exceeded the adopted budget by \$3.7 million; however, most of the increase was due to the implementation of *GASB Statement No. 96, Subscription-Based Information Technology Arrangements*, which required accounting to implement these agreements for the City. These transactions were not budgeted and amounted to \$3.5 million.

Combined, expenditures and transfers out from the operating budget were lower than the adopted budget by a net amount of \$4.46 million, resulting in total expenditures and transfers of \$163,361,707. Most of the savings were achieved through personnel service costs, which in total amounted to \$9.1 million. Being the larger and more diverse in terms of budgeted full and part-time positions, the City's General comprises most of those savings, amounting to \$5.32 million, leaving the Library Fund at \$1.13 million and the Fire District at \$2.65 million. For the City, the savings existed practically in every division and department but were most prevalent in the animal care services, engineering services, community services, and public works services. Additionally, there were lower than expected costs for contract services, which is part of operations & maintenance, compared to the adopted budget. For the operating

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Notes to Financial Summary

funds, the adopted budget for contract services amounted to \$62.95 million, of which police services comprised almost \$47.5 million for the contracted services from the San Bernardino County Sheriff's Department. For the Fiscal Year 2022/23, the actuals were \$43.85 million, resulting in savings of \$3.65 million for personnel credit when public safety positions were unable to work or when vacancies occurred. Offsetting these savings were transfers totaling \$8.35 million from the City's General Fund and Library Fund to the Library Capital Reserve Fund for the development of the Second Story and Beyond Library capital project. These transfers were not included in the original budget and were appropriated by the City Council during the Fiscal Year 2022/23.

2023/24 Adopted and 2024/25 Preliminary: The City adopts a balanced budget for the operating funds. In line with this objective, the General Fund successfully adopted balanced budgets for Fiscal Year 2023/24, while the Library Fund is expected to contribute \$519,880 to the fund balance based on projected revenues and expenditures. The Fire District, which includes the Fire District's General Fund and Community Facility Districts (CFD) Nos. 85-1 and 88-1 will adopt a balanced budget; however, CFD No. 85-1 Fund will utilize \$627,530 from reserves to support operations and capital improvements in order to do so.

Similarly, for the Fiscal Year 2024/25, the General Fund will adopt a balanced budget, and the Library Fund is forecasted to contribute \$600,000 to reserves. As a whole, the Fire District will adopt a balanced budget, with CFD 85-1 utilizing \$954,560 of fund balance for operations and planned capital projects. As a note, both CFDs 85-1 and 88-1 are recommended to increase their levy of special taxes by 7% for Fiscal Year 2024/25 to offset escalating costs of providing fire suppression and prevention services, in addition to increasing the budget for transfer of funds between Fiscal Year 2023/24 and 2024/25 of \$2,735,990 to \$2,795,620 and \$2,450,600 to \$2,780,650, respectively for CFD 85-1 and CFD 88-1, from the Fire District's General Fund.

The overall revenue budget projected for the Fiscal Year 2024/25 is expected to increase by a net of \$12,281,880. The components of that increase reflect numerous assumptions and expectations by revenue source, as well as funds.

For instance, total taxes are forecasted to increase by \$12.35 million for Fiscal Year 2024/25. That change is comprised of increases in the City's General Fund of \$2.69 million, the Fire District of \$9.5 million, and the Library Fund of \$167,050. Taxes for the Fire District and Library Fund consist solely of property tax-related revenues. The growth reflects a forecasted 3.52% in assessed valuation and, specifically for the Fire District, changes in the allocation of RPTTF funds that are balanced between operations and planned capital improvements. Additionally, CFDs No. 85-1 and 88-1 are recommended to increase their special tax levy by 7%, as previously noted. In contrast, the City General Fund's taxes encompass multiple revenue sources, including property tax, sales tax, transient occupancy tax, franchise fees, and other miscellaneous taxes. The primary driver of growth for taxes in the General Fund is due to property taxes in-lieu of VLF, which is forecasted to grow by \$1.08 million to \$26,399,770 based on assumptions from the City's property tax consultants; sales tax, which is forecasted to increase by \$735,580 to \$39,273,540 based on sales tax data and assumptions available at the time the budget was developed; and total franchise fees by \$503,980 to \$9,870,210 based on expected increases in gross sales that impact the amount remitted to the City.

Licenses & permits and charges for services are expected to increase by \$376,990 and \$151,770, respectively. The growth in licenses and permits is attributed to modest growth in business license revenue along with building permit revenues based on continuing growth in the business activities

Notes to Financial Summary

throughout the City. Charges for services are expected to increase slightly with development-related fees, such as engineering fees and planning fees, due to forecasted activity, but also fee changes that went into effect during the current fiscal year and rate escalators that go into effect in July 2024. Charges for services for recreation programs and services are also expected to increase slightly as customer demand continues to ramp up.

In contrast, the use of money & property will decrease by \$1.7 million, or 54%, from the Fiscal Year 2023/24 adopted budget. The decrease is the result of removing interest earnings from invested funds from the budget to reflect the practice of reinvesting earnings, but instead of using them for current operations, the reinvested earnings are utilized for larger capital improvements and projects in future years. By not budgeting these funds, the City will more accurately reflect the current financial resources being used for operations and present a clearer financial picture.

Total expenditures are projected to increase by \$12,416,720 for Fiscal Year 2024/25, primarily due to changes in personnel services and operations and maintenance budgets.

Personnel services are projected to increase by \$8.5 million for Fiscal Year 2024/25. Comprised primarily of change in the Fire District personnel, about \$6.7 million is attributed to the addition of three battalion chiefs and additional fire administrative staff authorized by the Fire Board during the Fiscal Year 2023/24 and a full year of personnel costs for six firefighters. The Fiscal Year 2023/24 adopted budget included only a half year of costs for the six fire fighters.

Operations and maintenance costs are expected to increase by \$5.2 million, with \$1.6 million due to the increased contracted service costs for police services provided by the San Bernardino County Sheriff's Department.

Financial Summary – All Funds:

2022/23 Actual: In terms of overall revenue, receipts exceed expectations by approximately \$17.5 million across All Funds compared to the adopted budget. Out of this total amount, \$10.7 million has already been discussed in within the Operating Budget section. The highlight of some significant items in the other funds is discussed below.

Charges for services exceeded the adopted budget for FY 2022/23 by \$4.83 million, fueled by additional receipts from the RCMU electric utility commodity fees and wholesale energy fees.

The use of money & property exceeded the expected budget by \$2.99 million, primarily from interest earnings exceeding expectations within the City's investments.

Receipts for intergovernmental revenues were under expectations by \$38.59 million. This was largely driven by 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 when compared to the budget.

Revenues from development impact fees exceeded expectations by \$9.8 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 \$3.21 million in development agreements. These receipts contributed to the additional revenues recognized in the other revenues category. Furthermore, the Industrial Area Traffic Fund received \$1.86 million for in-lieu fees that had not been previously budgeted.

Notes to Financial Summary

Transfers in also exceeded expectations by \$12.69 million, fueled heavily by the transfers between the Library, Capital Reserve, Community Benefit Projects, and Federal Grant funds to the Second Story and Beyond Capital Fund. Furthermore, the Computer Equipment/Technology Replacement internal service fund received \$3.9 million between reimbursement revenue from other funds and intergovernmental revenues, exceeding its anticipated budget of \$1.31 million.

Expenditures resulted in a net variance of \$82.5 million below expectations, of which \$4.46 million was addressed in the operating budget section. Consistent with prior years, the deviation with funds other than the operation funds is due to changes in specialized operations and capital projects.

Capital Projects tend to significantly change from the adopted budget, particularly with 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 Etiwanda Grade Separation project, with an adopted budget of \$62.35 million, had actual expenditures of \$9.4 million, as the project was put on hold in September 2023 due to rising expenses and decreased funding from the State. Additionally, the Advanced Traffic Management System (ATMS) had an adopted budget of \$7.26 million with no expenditures as construction was postponed to future years.

In terms of operations, the Rancho Cucamonga Municipal Utility, which provides electrical utility services primarily to commercial and industrial developments, exceeded expectations by \$4.7 million. The excess was mainly driven by increased price per unit for wholesale power supply.

2023/24 Adopted and 2024/25 Preliminary: The analysis of the budget for the operating funds provided earlier is just a part of the overall picture. In addition, the City has other funds, which primarily include budget resources for future and planned capital projects. 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 2023/24 Adopted Budget, funding was allocated for several large capital projects, including those discussed in the Fiscal Year 2022/23 Actual analysis, as well as the Archibald Library Replacement Project.

The Etiwanda Grade Separation project had a reduced budget of \$47.2 million at the beginning of Fiscal Year 2023/24. However, the City was notified during the fiscal year that the state reimbursement funding would be postponed. As such, the budget was adjusted and reduced to \$709,000 in FY 2023/24 to cover construction costs already obligated. The project will receive \$1.1 million in funding from the City's infrastructure fund in Fiscal Year 2024/25 to cover ongoing maintenance costs until further project funding can be determined. The Advance Traffic Management System - Phase II, initially budgeted at \$6.3 million, was subsequently reduced and rescheduled for Fiscal Year 2024/25 with a revised budget of \$7.9 million.

Additionally, the replacement of the Archibald Library was initially budgeted for \$11.9 million in Fiscal Year 2023/24 which was subsequently reduced to \$1.7 million. This project will be budgeted in Fiscal Year 2024/25 for \$12.1 million after adjustments were made to the project's timeline and funding.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Budget Summary

	General Fund	Fire District Operating Funds	Library Fund	Operating Budget* Subtotal
Estimated Spendable Fund Balances July 1, 2024	\$ 48,140,207	\$ 52,085,822	\$ 8,659,036	\$ 108,885,066
Estimated Revenues:				
Taxes				
Property Tax**	\$ 38,259,430	\$ 56,528,080	\$ 6,306,160	\$ 101,093,670
Sales Tax	40,167,190	-	-	40,167,190
Transient Occupancy Tax	5,893,940	-	-	5,893,940
Admissions Tax	4,170	-	-	4,170
Franchise Fees	9,870,210	-	-	9,870,210
Subtotal-Taxes	<u>94,194,940</u>	<u>56,528,080</u>	<u>6,306,160</u>	<u>157,029,180</u>
Licenses & Permits	6,061,570	15,000	-	6,076,570
Fines & Forfeitures	1,097,670	198,000	-	1,295,670
Use of Money & Property	1,329,830	116,350	-	1,446,180
Charges for Services	6,511,270	3,300	112,750	6,627,320
Intergovernmental	277,150	-	8,000	285,150
Development Fees	-	-	-	-
Other	3,785,180	2,164,730	214,290	6,164,200
Transfer In	2,110,650	5,576,270	-	7,686,920
Total Estimated Revenues	<u>\$ 115,368,260</u>	<u>\$ 64,601,730</u>	<u>\$ 6,641,200</u>	<u>\$ 186,611,190</u>
Estimated Expenditures:				
Personnel Services	\$ 39,647,685	\$ 42,150,080	\$ 3,047,070	\$ 84,844,835
Operations & Maintenance	78,765,205	17,177,540	2,994,130	98,936,875
Capital Outlay	938,500	647,920	-	1,586,420
Debt Service	106,450	-	-	106,450
Cost Allocation	(8,656,120)	-	-	(8,656,120)
Transfer Out	4,566,540	5,576,270	-	10,142,810
Total Estimated Expenditures	<u>\$ 115,368,260</u>	<u>\$ 65,551,810</u>	<u>\$ 6,041,200</u>	<u>\$ 186,961,270</u>
Budgeted Increase (Decrease) in Spendable Fund Balances	<u>\$ -</u>	<u>\$ (950,080)</u>	<u>\$ 600,000</u>	<u>\$ (350,080)</u>
Estimated Spendable Fund Balances, June 30, 2025	<u>\$ 48,140,207</u>	<u>\$ 51,135,742</u>	<u>\$ 9,259,036</u>	<u>\$ 108,534,986</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 \$26,399,770 for the General Fund (Fund 001).

Other General Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
\$ 94,968,435	\$ 265,778,531	\$ -	\$ 20,364,844	\$ 4,433,926	\$ 494,430,801
\$ -	\$ 28,305,820	\$ -	\$ -	\$ -	\$ 129,399,490
-	-	-	-	-	40,167,190
-	-	-	-	-	5,893,940
-	-	-	90,000	-	94,170
-	-	-	-	-	9,870,210
-	28,305,820	-	90,000	-	185,425,000
31,630	80,400	-	-	-	6,188,600
19,190	-	-	-	-	1,314,860
23,070	225,650	-	689,670	-	2,384,570
882,950	87,370	-	22,381,720	2,002,280	31,981,640
1,147,930	26,470,224	-	750,000	-	28,653,304
-	5,750,310	-	300,000	-	6,050,310
1,634,000	827,210	-	489,950	-	9,115,360
1,524,340	1,844,010	-	2,751,040	107,060	13,913,370
\$ 5,263,110	\$ 63,590,994	\$ -	\$ 27,452,380	\$ 2,109,340	\$ 285,027,014
\$ 1,521,540	\$ 9,185,390	\$ -	\$ 3,772,870	\$ 135,320	\$ 99,459,955
3,702,220	20,475,060	-	20,527,810	1,256,260	144,898,225
21,998,130	54,332,530	-	4,382,470	1,561,800	83,861,350
-	11,220	-	142,570	-	260,240
-	-	-	-	-	(8,656,120)
110,850	1,552,850	-	2,106,860	-	13,913,370
\$ 27,332,740	\$ 85,557,050	\$ -	\$ 30,932,580	\$ 2,953,380	\$ 333,737,020
\$ (22,069,630)	\$ (21,966,056)	\$ -	\$ (3,480,200)	\$ (844,040)	\$ (48,710,006)
\$ 72,898,805	\$ 243,812,475	\$ -	\$ 16,884,644	\$ 3,589,886	\$ 445,720,795

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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 via transfers due to concerns about their long-term fiscal sustainability. Those transfers come in two forms: mandated contributions per the engineer's report for the portion that is considered a general benefit to the community (General Benefit Contribution) or per the City's General Fund Subsidy to Special District Policy (General Benefit Equivalent Contribution). The former is legally required and is determined per Proposition 218 provisions. For the City, the only District that has a mandated contribution from the City's General Fund 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.

LMD 2 was originally formed in when the Victoria area was developed in the 1990's. At that time, the law did not require a specific general benefit calculation and apportionment. Subsequently, when the City took LMD 2, 4 and 6 to a vote in the early 2000's, to include an inflator to allow assessments to keep pace with rising costs, the law still did not require a specific general benefit calculation and apportionment. During those respective elections, LMD 2 was voted down by the residents, and LMD 4 and 6 were approved. The two measures that passed were renamed LMD 4R and 6R. Following the election, services were reduced in LMD 2. At the same time, the California Courts began reviewing and series of cases between 2009 and 2013 which pertained to the general benefit requirement. Ultimately, the Courts determined new LMD measures had to include a specific general benefit calculation by land

Special Districts Summary

use category. When LMD 2 was put back in front of the voters, following those court cases, it was approved and thus contains a legally mandated general benefit subsidy from the General Fund.

In 2016 the City took Measure A for LMD 1 and PD 85, to create new districts with an inflator, to the voters. That measure also contained a minimum legally required general fund subsidy in the amount of 11%, but it was voted down overwhelmingly by the voters. Subsequently, the City determined that to subsidize only one district, even if legally required, but not provide a similar equitable amount of funding to other districts, would be impractical and illogical. Thus, the General Fund Subsidy to Special Districts Policy was developed. This policy provides for contributions from the General Fund where required by law, or where no other practical solution exists. It has been utilized to provide a funding subsidy to the existing Street Light Districts (SLDs) as new SLDs are practically speaking impossible to create and get voter approval for on existing street lights. It also helps provide an equitable General Fund subsidy to all landscape districts, if needed because the District is at the maximum allowable assessment, provided the general benefit equivalent does not exceed 11% of the adjusted total budget. That 11% factor is meant to provide equity with the east side planned communities; however, the actual subsidy factor is determined through the annual budget process and might be less than 11% based on the financial needs of the District or more than 11% when the necessary financial resources exceed that threshold.

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 2024/25.

General Benefit Equivalent Contribution

LMD #1 General City - \$68,190
LMD #6R Caryn Community - \$39,540
SLD #2 Residential - \$70,200
SLD #5 Caryn Community - \$22,040
SLD #7 North Etiwanda - \$30,490
PD 85 Redemption Fund - \$117,420

General Benefit Contribution

LMD #2 Victoria - \$370,940

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

Special Districts Summary

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 was the first year that properties were 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 2023/24 and 2024/25.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

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

Fund #	Fund Name	Fund Balance 6/30/2022	FY 2022/23			Fund Balance 6/30/2023
			Actual Revenues	Support From General Fund	Actual Expenditures	
LANDSCAPE MAINTENANCE DISTRICTS						
130	LMD #1 GENERAL CITY	\$ 1,445,404	\$ 1,396,584	\$ 32,934	\$ 1,405,535	\$ 1,469,388
131	LMD #2 VICTORIA	4,273,562	3,933,968	268,584	4,376,376	4,099,737
133	LMD #3B MEDIANS	2,467,906	993,183	-	975,231	2,485,857
134	LMD #4R TERRA VISTA	7,383,646	2,900,466	-	2,772,560	7,511,552
135	LMD #5 ANDOVER**	26,006	3,647	-	29,652	0
136	LMD #6R CARYN COMMUNITY	788,299	576,395	31,913	513,439	883,167
137	LMD #7 NORTH ETIWANDA	1,123,256	1,052,370	-	1,107,004	1,068,623
138	LMD #8 SOUTH ETIWANDA	58,307	35,132	-	43,826	49,614
139	LMD #9 LOWER ETIWANDA	1,740,165	699,843	-	611,663	1,828,345
140	LMD #10 RANCHO ETIWANDA	1,472,354	710,978	-	631,358	1,551,974
141	LMD #1 CAPITAL REPLACEMENT	511,128	108,898	-	78,294	541,731
STREET LIGHTING MAINTENANCE DISTRICTS (A)						
151	SLD #1 ARTERIAL	\$ (2,841,128)	\$ 861,260	\$ -	\$ 985,550	\$ (2,965,418)
152	SLD #2 RESIDENTIAL	(2,503,418)	412,250	110,150	522,460	(2,503,478)
153	SLD #3 VICTORIA	504,200	392,620	-	259,150	637,670
154	SLD #4 TERRA VISTA	(57,693)	168,220	-	157,120	(46,593)
155	SLD #5 CARYN COMMUNITY	(403,744)	44,640	27,100	58,820	(390,824)
156	SLD #6 INDUSTRIAL AREA	63,410	138,510	-	112,720	89,200
157	SLD #7 NORTH ETIWANDA	(777,562)	134,340	43,680	178,170	(777,712)
158	SLD #8 SOUTH ETIWANDA	1,796,997	102,650	-	86,590	1,813,057
OTHER MAINTENANCE DISTRICTS						
838	AD 91-2 REDEMPTION-DAY CANYON	\$ 80,814	\$ 27,860	\$ -	\$ 23,950	\$ 84,724
847	PD 85 CAPITAL REPLACEMENT	597,118	142,390	-	332,080	407,428
848	PD 85 RED HILL AND HERITAGE PARKS	2,735,124	1,440,880	181,200	1,854,510	2,502,694
868	CFD 2000-03 PARK MAINTENANCE	488,386	572,920	-	508,200	553,106
875	CFD 2017-01 NORTH ETIWANDA	3,591	3,020	-	1,220	5,391
876	CFD 2018-01 EMPIRE LAKES	23,797	257,650	-	259,890	21,557
877	CFD 2018-01 CAPITAL RESERVE	166,385	104,510	-	-	270,895
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.

** LMD 5 was dissolved by formal action by the City Council during Fiscal Year 2022/23

FY 2023/24				Estimated	FY 2024/25				Estimated
Estimated	Support From	Estimated	Interfund	Fund Balance	Budgeted	Support From	Budgeted	Interfund	Fund Balance
Revenues	General Fund	Expenditures	Principal*	6/30/2024	Revenues	General Fund	Expenditures	Principal*	6/30/2025
\$ 1,393,070	\$ 63,030	\$ 1,477,550		\$ 1,447,938	\$ 1,450,760	\$ 68,190	\$ 1,586,020		\$ 1,380,868
4,316,950	357,110	5,485,700		3,288,097	4,268,870	370,940	6,160,050		1,767,857
928,170	-	1,141,400		2,272,627	935,270	-	1,154,330		2,053,567
2,951,610	-	3,008,620		7,454,542	3,094,340	-	4,576,900		5,971,982
-	-	-		0	-	-	-		0
593,490	41,950	713,060		805,547	609,740	39,540	779,780		675,047
1,014,680	-	1,285,420		797,883	1,017,750	-	1,111,890		703,743
34,640	-	38,810		45,444	34,640	-	46,980		33,104
783,480	-	788,640		1,823,185	783,480	-	1,345,750		1,260,915
701,370	-	1,097,670		1,155,674	734,580	-	1,086,820		803,434
111,700	-	325,140		328,291	126,650	-	245,820		209,121
\$ 868,910	\$ -	\$ 1,066,230		\$ (3,162,738)	888,790	-	1,064,390		\$ (3,338,338)
430,280	108,660	538,940		(2,503,478)	483,100	70,200	553,300		(2,503,478)
384,140	-	290,020		731,790	384,140	-	299,730		816,200
167,130	-	183,590	9,860	(53,193)	167,130	-	191,930	9,860	(68,133)
44,640	21,240	52,880		(377,824)	44,640	22,040	53,130		(364,274)
140,580	-	90,050		139,730	142,010	-	87,350		194,390
132,430	28,150	160,580		(777,712)	132,760	30,490	160,790		(775,252)
81,730	-	116,370		1,778,417	81,730	-	123,480		1,736,667
\$ 26,640	\$ -	\$ 27,240		\$ 84,124	26,640	-	28,870		\$ 81,894
142,790	-	218,070		332,148	160,720	-	193,170		299,698
1,352,430	111,830	1,740,470		2,226,484	1,366,380	117,420	2,269,210		1,441,074
566,700	-	543,810		575,996	566,700	-	622,200		520,496
3,020	-	1,220		7,191	3,020	-	1,250		8,961
357,360	-	357,400		21,517	570,510	-	566,400		25,627
106,160	-	-		377,055	188,000	-	-		565,055
12,710	-	12,710		-	41,030	-	41,060		(30)
707,150	-	20		707,130	743,590	-	20		1,450,700

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RANCHO
CUCAMONGA
CALIFORNIA

SUMMARIES OF FINANCIAL DATA

REVENUE SUMMARIES

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Revenue and Resource Estimates

Revenue projections in the Fiscal Year 2024/25 Preliminary Budget are estimated using historical information, expert analysis, data collected from the State Controller, the State Department of Finance, the League of California Cities, the San Bernardino County Auditor-Controller's Office, and numerous other 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 forecast that we use in conjunction with our near-term estimates to help guide the agency's medium—and long-term expenditure planning.

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). In contrast, 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%. 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 San Bernardino County from online shopping because of the Wayfair decision and implementation of the marketplace facilitator provision that required 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, to help project 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 FY 2024/25 forecast for sales tax revenue is an increase from the FY 2023/24 adopted budget of \$729,310, or 1.85%, for a total amount of \$40,167,190. The assumptions for that forecast are that general consumer spending, which comprises about a third of the City's total sales tax revenues, as well as the restaurant and hospitality, business and industry, and sales tax allocation pools, grow mildly during FY 2024/25. The actual growth is dependent upon inflation and interest rate trends, labor costs, consumer debt, vacillating taxable product prices, and varying consumer spending patterns. Early projections for FY 2025/26 suggest approximately a 2.5% increase; however, those projections will need to be refined throughout the FY 2025/26 budget cycle as more sales tax information and data are received and reviewed.

Vehicle license fees (VLF and property tax in-lieu of VLF). Most 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. Then 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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Revenue and Resource Estimates

– 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 \$26,615,270, which is a \$1,087,970 or 4.26% increase from the FY 2023/24 budget. Growth in this revenue source is based on the rise in the City's assessed valuation of the properties within the City utilizing projected growth information from the City's property tax consultant, HdL Coren & Cone. Given the depressed volume of property turnovers due to high interest rates and low inventory of existing homes, the forecast for Property Tax in lieu of VLF is between 3% and 4% for the next few years.

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. The underlying basis for the City's franchise agreements is gross sales, which are not available to the City for forecasting purposes. As such, franchise fee revenues are projected utilizing 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, changes in activities communicated by the respective service providers, and interpretation of historical revenue trends. For the FY 2024/25, franchise fees are projected to be \$9,870,210, an increase of \$503,980, or 5.38%, from the FY 2023/24 adopted budget. That increase is net of forecasted increases in franchise fees for gas, electrical, and refuse, which are expected to increase from rate increases that are expected to increase gross sales, with a decrease from cable service providers due to a five-year trending decline in the revenue source because of the movement to streaming services.

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 of 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 overall property tax revenue will increase by 3.52% citywide. Similar to Property Tax in lieu of VLF, due to those factors, growth for property tax is forecasted to be between 3% and 4% for the next several years.

Property tax revenues include revenues derived from or adjacent to ad valorem property taxes. For the City General Fund (including post-RDA property tax revenue) have decreased overall by \$157,280 or 1.31% from the FY 2023/24 adopted budget, primarily due to projected decreases in property transfer tax as a result of the low turnover in properties. Other sources include supplemental property tax, penalties and interest on delinquent property taxes, and unitary taxes collected by public agencies by the State. All of which are relatively unchanged to be conservative with their estimations.

On the other hand, the Library Fund's property tax has increased by \$167,050 or 2.72% from FY 2023/24 as the Library continues to receive a statutory pass-through payment from the County of San Bernardino for the share it owed from the former Rancho Cucamonga redevelopment agency. The Fire District also

Revenue and Resource Estimates

receives passthrough property tax, yet is expected to increase by \$8,839,090, or 22.30% over the FY 2023/24 adopted budget due to financial planning between the Fire District’s General Fund (operating fund) and the Fire District Capital Replacement Fund (not an operating fund). The overall amount allocated between the two funds is expected to increase by about 3.5% in FY 2024/25, the allocation between the Fire District’s two funds are the result of increasing operational expenditures which necessitated a shift in the revenue allocation. From a planning perspective, this aligns with the Fire District’s immediate capital spending plan, having just completed Fire Station #178 and any new stations being several years out. Additionally, for the Fire District, special tax revenue for the Fire District’s two Community Facilities Districts (CFDs) increased by \$662,050 or 8.95% from the FY 2023/24 adopted budget based on a recommended 7% special tax 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 \$115,110 (excluding special services fees) or 2.09% from the FY 2023/24 adopted budget.

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 \$215,790 or 6.1% from the FY 2023/24 adopted budget 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 \$525,550 or 9.79% from the FY 2023/24 adopted budget, due to projected revenues from existing hotels, by an increase in room rates and occupancy percentages, and the addition of a new hotel, the Tapestry Hotel, currently under construction.

Additionally, at this time, the City is seeking to increase the TOT rate from 10% to 12% in the November 2024 ballot. If approved, TOT revenues could increase as much as \$1 million per year; however, that projected revenue is not included in the FY 2024/25 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 \$18,158,420 or 6.37% 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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Revenue and Resource Estimates

Additional property tax revenues are reflected in the Fire Protection Capital Fund in the amount of \$8,140,880 or 2.86% of the City's overall budget. These property tax revenues represent the tax increment that was collected by the former redevelopment agency and allocated to the Fire District, which in turn utilizes the revenues for future capital improvements and acquisitions. As noted above, a larger share of this revenue source was allocated to the Fire General Fund for FY 2024/25 than in the prior years due to overall growth in the Fire District's operational expenditures.

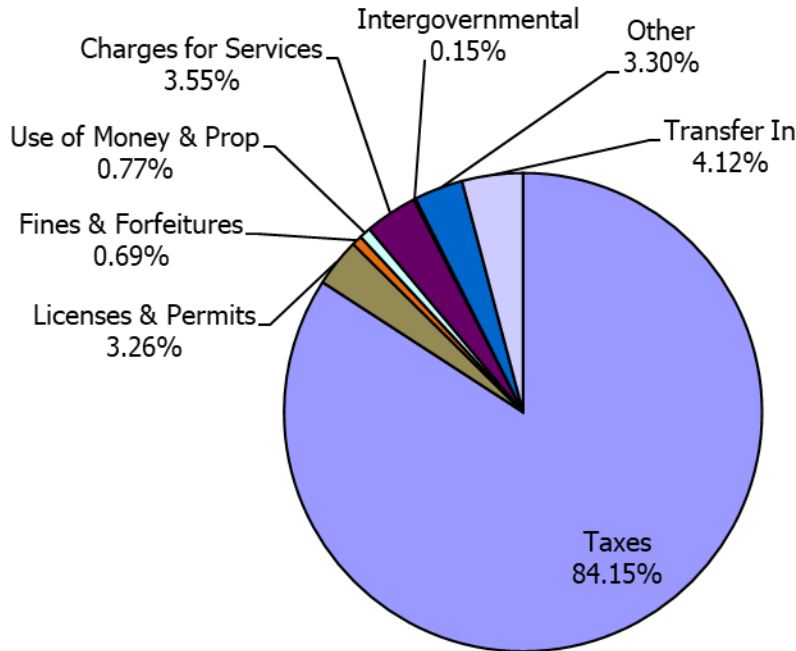
Charges for services are received for the City's Municipal Utility, in the amount of \$21,263,060, which provides electrical service to a portion of the City and represents 7.46% of the City's overall budget. All charges for services are set by fee resolutions which are approved by the City Council and 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 \$28,653,304 or 10.05% of the City's overall budget.

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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Revenue Summary by Category – Operating Budget*



Taxes:	
Property Tax**	\$ 101,093,670
Sales Tax	40,167,190
Franchise Fees	9,870,210
Transient Occupancy Tax	5,893,940
Admissions Tax	4,170
Subtotal-Taxes	157,029,180
Licenses & Permits	6,076,570
Fines & Forfeitures	1,295,670
Use of Money & Property	1,446,180
Charges for Services	6,627,320
Intergovernmental	285,150
Other	6,164,200
Transfer In	7,686,920
Total Operating Budget	\$ 186,611,190

*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 \$26,399,770 for the General Fund (Fund 001).

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Summary by Category – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
001 - GENERAL FUND			
TAXES	\$ 90,082,114	\$ 91,509,150	\$ 94,194,940
LICENSES & PERMITS	6,724,955	5,684,580	6,061,570
FINES & FORFEITURES	1,295,341	1,054,850	1,097,670
USE OF MONEY & PROPERTY	1,991,716	2,021,630	1,329,830
CHARGES FOR SERVICES	7,655,678	6,392,150	6,511,270
INTERGOVERNMENTAL	240,762	290,710	277,150
OTHER	7,181,735	3,542,630	3,785,180
TRANSFER IN	2,045,020	1,774,960	2,110,650
TOTAL 001 - GENERAL FUND	\$ 117,217,321	\$ 112,270,660	\$ 115,368,260
281 - FIRE FUND			
TAXES	\$ 38,371,556	\$ 39,632,450	\$ 48,471,540
LICENSES & PERMITS	13,255	15,000	15,000
FINES & FORFEITURES	130,910	148,000	198,000
USE OF MONEY & PROPERTY	1,263,000	862,330	116,350
CHARGES FOR SERVICES	4,782	2,300	2,300
INTERGOVERNMENTAL	96,177	0	0
OTHER	2,230,881	2,167,070	2,164,730
TRANSFER IN	866	0	0
TOTAL 281 - FIRE FUND	\$ 42,111,427	\$ 42,827,150	\$ 50,967,920
282 - COMMUNITY FACILITIES DIST 85-1			
TAXES	\$ 6,350,118	\$ 6,939,100	\$ 7,569,700
USE OF MONEY & PROPERTY	69,690	58,790	0
CHARGES FOR SERVICES	2,300	0	500
TRANSFER IN	1,240,940	2,735,990	2,795,620
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 7,663,048	\$ 9,733,880	\$ 10,365,820
283 - COMMUNITY FACILITIES DIST 88-1			
TAXES	\$ 418,804	\$ 455,390	\$ 486,840
USE OF MONEY & PROPERTY	(49)	0	0
CHARGES FOR SERVICES	560	0	500
TRANSFER IN	2,325,077	2,450,600	2,780,650
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,744,392	\$ 2,905,990	\$ 3,267,990
290 - LIBRARY FUND			
TAXES	\$ 5,699,184	\$ 6,139,110	\$ 6,306,160
USE OF MONEY & PROPERTY	255,353	204,650	0
CHARGES FOR SERVICES	68,071	81,100	112,750
INTERGOVERNMENTAL	25,724	0	8,000
OTHER	1,160,623	166,770	214,290
TRANSFER IN	32,662	0	0
TOTAL 290 - LIBRARY FUND	\$ 7,241,617	\$ 6,591,630	\$ 6,641,200
TOTAL OPERATING BUDGET	\$ 176,977,805	\$ 174,329,310	\$ 186,611,190

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
001 - GENERAL FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 5,787,760	\$ 6,105,140	\$ 6,265,020
4103 Property Taxes-PY Sec & Unsec	81,770	103,620	86,840
4104 Property Taxes-Penalties/Int.	51,501	61,040	54,700
4105 Property Taxes-Supplemental	123,298	142,680	280,750
4106 Property Taxes-Unitary	822,976	933,800	822,980
4107 Property Transfer Tax	933,482	1,317,740	860,000
4111 Property Tax In-Lieu of VLF	24,123,464	25,317,580	26,399,770
4113 Property Tax- Post RDA Res Blc	3,704,817	3,352,920	3,489,370
4120 Sales and Use Tax	39,706,878	38,537,960	39,273,540
4121 Prop 172-Half Cent Sales Tax	903,438	899,920	893,650
4125 Transient Occupancy Tax	4,950,215	5,368,390	5,893,940
4126 Admissions Tax	4,633	2,130	4,170
4130 Franchise Fee-Gas & Electric	3,672,597	3,982,720	4,134,680
4131 Franchise Fee-Resid. Refuse	1,368,792	1,402,240	1,626,520
4132 Franchise Fee-Comm. Refuse	2,381,086	2,451,810	2,819,980
4133 Franchise Fee-Cable	1,465,407	1,529,460	1,289,030
TOTAL TAXES	\$ 90,082,114	\$ 91,509,150	\$ 94,194,940
<u>LICENSES & PERMITS</u>			
4201 Business Licenses	\$ 3,644,988	\$ 3,419,760	\$ 3,608,260
4207 Building Permits	2,596,107	1,914,750	2,040,000
4209 Mobile Home Permit	3,916	3,860	3,900
4210 Bldg Permits-SB1473(90% to CA)	1,139	1,740	1,740
4215 Animal Licenses	289,149	220,000	240,000
4216 Parking Permits	933	900	16,240
4220 Other Licenses & Permits	128	430	1,000
4231 Business Licenses-P/Y	9,209	8,680	8,680
4232 Business Licenses-Penalties	171,821	108,560	135,850
4240 Short-Term Rental Permit	7,565	5,900	5,900
TOTAL LICENSES & PERMITS	\$ 6,724,955	\$ 5,684,580	\$ 6,061,570
<u>FINES & FORFEITURES</u>			
4301 Vehicle Code Fines	\$ 83,564	\$ 92,900	\$ 50,000
4302 Parking Citations	633,780	407,250	460,000
4306 Vehicle Release Fees	155,980	155,060	186,000
4307 Citation Proof of Corr Fees	8,630	4,060	4,500
4308 General Ordinance Fines	142,355	150,900	191,280
4309 False Alarm Fees	77,045	85,010	85,510
4313 Other Fines & Forfeitures	193,986	159,670	120,380
TOTAL FINES & FORFEITURES	\$ 1,295,340	\$ 1,054,850	\$ 1,097,670
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 523,233	\$ 882,280	\$ 0
4402 Unrealized Gain	43,105	0	0
4403 Restricted - Interest Earnings	282,756	0	0
4404 Interest Earnings - Leases	6,900	0	0
4419 Other Rental/Lease Income	30,720	31,560	32,500

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4420 Other Rent/Lease (Contra)	1,042	0	0
4431 Special Event Rental-ActiveNet	21,820	32,570	25,000
4439 Other Rental/Lease Inc.-ANet	1,046,721	994,520	1,232,330
4440 Sale of Fixed Assets	35,419	80,700	40,000
TOTAL USE OF MONEY & PROPERTY	\$ 1,991,716	\$ 2,021,630	\$ 1,329,830
<u>CHARGES FOR SERVICES</u>			
4501 Plan Check Fees	\$ 1,153,009	\$ 1,399,190	\$ 1,200,000
4508 Planning Fees	834,789	870,950	950,000
4509 Planning- Special Services Fee	2,115,381	800,000	1,000,000
4510 Engineering Fees	1,548,919	1,312,000	1,422,000
4523 Web Sales Fees	97,211	68,410	147,620
4554 Park Maintenance Fees	72	0	100
4560 Fingerprint Fees	370	550	4,500
4564 Returned Item Charge	0	150	380
4570 Sale of Printed Material	8,814	8,530	9,000
4581 Ticket Sales	626,212	473,150	594,130
4588 Theatre Rental Ticket Sales	1,876	0	0
4591 Recreation Fees - ActiveNet	776,840	775,610	1,004,940
4592 Sale of Tax Items - ActiveNet	1,335	8,000	16,000
4596 Advertising Revenue -ActiveNet	0	4,650	2,600
4630 Animal Adoption Fees	106,296	120,000	100,000
4631 Animal Spay/Neuter Fees	5,375	6,000	5,000
4633 Animal Boarding Fees	5,772	6,000	6,000
4634 Animal Impound Fees	13,466	14,000	14,000
4636 Owner Surrender Fees	9,415	10,000	10,000
4638 Microchipping Fee	6,245	6,000	7,000
4640 Vaccination Services	16,280	16,000	18,000
4680 Towing Services Agreement Fees	328,000	492,960	0
TOTAL CHARGES FOR SERVICES	\$ 7,655,677	\$ 6,392,150	\$ 6,511,270
<u>INTERGOVERNMENTAL</u>			
4701 Motor Vehicle In-Lieu Fees	\$ 178,842	\$ 209,720	\$ 215,500
4710 Homeowners Property Tax Relief	61,920	80,990	61,650
TOTAL INTERGOVERNMENTAL	\$ 240,762	\$ 290,710	\$ 277,150
<u>OTHER</u>			
4901 Other Revenue	\$ 1,070,695	\$ 1,244,370	\$ 1,426,740
4903 Animal Center Contributions	26,649	25,000	30,000
4905 Contributions/Fundraising	117,771	132,000	127,500
4911 Reimbursement from Other Funds	745,537	870,850	802,360
4913 State Mandate Reimbursement	966,003	70,920	70,000
4914 Non-Abated Reimbursements	335,589	313,360	520,660
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	8,511	0	0
4925 OFS - Subscriptions (GASB 96)	3,102,685	0	0
4941 Other Revenue - ActiveNet	204,407	90,480	112,990
4945 Contrib/Fundraising -ActiveNet	83,365	282,010	139,930

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4946 Processing Fee - ActiveNet	71,687	63,640	105,000
4999 Unapplied Cash	(1,163)	0	0
TOTAL OTHER	\$ 7,181,736	\$ 3,542,630	\$ 3,785,180
<u>TRANSFER IN</u>			
8006 Transfer In-Fund 006	\$ 122,300	\$ 27,850	\$ 3,790
8178 Operating Transfer In	36,690	0	0
8188 Transfer In-Fund 188	218,390	0	0
8211 Transfer In - Prop 1B	43,331	0	0
8226 Transfer In - Fund 226	365	0	0
8271 Transfer In-Fund 271	0	0	0
8272 Transfer In - Fund 272	49	0	0
8274 Transfer In-State Grants Fund	1,150	1,150	0
8356 Transfer In - Fund 356	33	0	0
8374 Transfer In - Fund 374	0	0	0
8604 Transfer In-Fund 604	0	0	0
8705 Transfer In-Municipal Utility	1,622,710	1,745,960	2,106,860
TOTAL TRANSFER IN	\$ 2,045,018	\$ 1,774,960	\$ 2,110,650
TOTAL 001 - GENERAL FUND	\$ 117,217,318	\$ 112,270,660	\$ 115,368,260
281 - FIRE FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 21,906,624	\$ 23,114,540	\$ 23,892,630
4103 Property Taxes-PY Sec & Unsec	308,714	391,230	327,850
4104 Property Taxes-Penalties/Int.	99,286	136,590	105,440
4105 Property Taxes-Supplemental	1,009,463	871,250	1,072,050
4106 Property Taxes-Unitary	842,122	880,080	844,220
4110 Homeowners Exemption	143,939	143,940	143,510
4112 Property Tax- Post RDA	14,061,407	14,094,820	21,566,200
4113 Property Tax- Post RDA Res Blc	0	0	519,640
TOTAL TAXES	\$ 38,371,555	\$ 39,632,450	\$ 48,471,540
<u>LICENSES & PERMITS</u>			
4211 Fire Permits	\$ 13,255	\$ 15,000	\$ 15,000
TOTAL LICENSES & PERMITS	\$ 13,255	\$ 15,000	\$ 15,000
<u>FINES & FORFEITURES</u>			
4309 False Alarm Fees	\$ 6,888	\$ 10,000	\$ 15,000
4313 Other Fines & Forfeitures	2,250	8,000	8,000
4316 Weed Abatement	121,773	130,000	175,000
TOTAL FINES & FORFEITURES	\$ 130,911	\$ 148,000	\$ 198,000
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 459,833	\$ 745,980	\$ 0
4402 Unrealized Gain	(20,184)	0	0
4403 Restricted - Interest Earnings	684,047	0	0
4404 Interest Earnings - Leases	14,404	0	0
4419 Other Rental/Lease Income	125,446	116,350	116,350

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4420 Other Rent/Lease (Contra)	(383)	0	0
4440 Sale of Fixed Assets	(164)	0	0
TOTAL USE OF MONEY & PROPERTY	\$ 1,262,999	\$ 862,330	\$ 116,350
<u>CHARGES FOR SERVICES</u>			
4501 Plan Check Fees	\$ 0	\$ 100	\$ 100
4548 D.U.I. Recovery	894	100	100
4549 Hazmat Recovery	0	100	100
4553 Fire Maintenance Fees	3,888	2,000	2,000
TOTAL CHARGES FOR SERVICES	\$ 4,782	\$ 2,300	\$ 2,300
<u>INTERGOVERNMENTAL</u>			
4750 Grant Income-Federal	\$ 96,177	\$ 0	\$ 0
TOTAL INTERGOVERNMENTAL	\$ 96,177	\$ 0	\$ 0
<u>OTHER</u>			
4901 Other Revenue	\$ 21,128	\$ 8,500	\$ 8,800
4911 Reimbursement from Other Funds	8,160	8,980	8,980
4914 Non-Abated Reimbursements	512,585	655,500	655,500
4916 Reimbursement from OPEB Trust	1,366,288	1,488,050	1,485,410
4925 OFS - Subscriptions (GASB 96)	318,261	0	0
4941 Other Revenue - ActiveNet	4,459	6,040	6,040
TOTAL OTHER	\$ 2,230,881	\$ 2,167,070	\$ 2,164,730
<u>TRANSFER IN</u>			
8275 Trsf In-Fd 275	\$ 866	\$ 0	\$ 0
TOTAL TRANSFER IN	\$ 866	\$ 0	\$ 0
TOTAL 281 - FIRE FUND	\$ 42,111,426	\$ 42,827,150	\$ 50,967,920
282 - COMMUNITY FACILITIES DIST 85-1			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 6,316,452	\$ 6,914,950	\$ 7,533,940
4103 Property Taxes-PY Sec & Unsec	26,797	20,830	28,460
4104 Property Taxes-Penalties/Int.	6,870	3,320	7,300
TOTAL TAXES	\$ 6,350,119	\$ 6,939,100	\$ 7,569,700
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 42,183	\$ 58,790	\$ 0
4402 Unrealized Gain	27,507	0	0
TOTAL USE OF MONEY & PROPERTY	\$ 69,690	\$ 58,790	\$ 0
<u>CHARGES FOR SERVICES</u>			
4552 CFD Annexation Fees	\$ 2,300	\$ 0	\$ 500
TOTAL CHARGES FOR SERVICES	\$ 2,300	\$ 0	\$ 500
<u>TRANSFER IN</u>			
8281 Transfer In-Fire Fund	\$ 1,240,940	\$ 2,735,990	\$ 2,795,620

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL TRANSFER IN	\$ 1,240,940	\$ 2,735,990	\$ 2,795,620
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 7,663,049	\$ 9,733,880	\$ 10,365,820
283 - COMMUNITY FACILITIES DIST 88-1			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 412,944	\$ 448,170	\$ 480,620
4103 Property Taxes-PY Sec & Unsec	4,362	5,510	4,630
4104 Property Taxes-Penalties/Int.	1,497	1,710	1,590
TOTAL TAXES	\$ 418,803	\$ 455,390	\$ 486,840
<u>USE OF MONEY & PROPERTY</u>			
4402 Unrealized Gain	\$ (49)	\$ 0	\$ 0
TOTAL USE OF MONEY & PROPERTY	\$ (49)	\$ 0	\$ 0
<u>CHARGES FOR SERVICES</u>			
4552 CFD Annexation Fees	\$ 560	\$ 0	\$ 500
TOTAL CHARGES FOR SERVICES	\$ 560	\$ 0	\$ 500
<u>TRANSFER IN</u>			
8281 Transfer In-Fire Fund	\$ 2,325,077	\$ 2,450,600	\$ 2,780,650
TOTAL TRANSFER IN	\$ 2,325,077	\$ 2,450,600	\$ 2,780,650
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,744,391	\$ 2,905,990	\$ 3,267,990
290 - LIBRARY FUND			
<u>TAXES</u>			
4101 Property Taxes-CY Sec/Unsec	\$ 3,195,311	\$ 3,371,010	\$ 3,512,870
4103 Property Taxes-PY Sec & Unsec	44,887	56,800	47,670
4105 Property Taxes-Supplemental	67,684	126,990	154,120
4112 Property Tax- Post RDA	2,250,962	2,443,970	2,451,160
4113 Property Tax- Post RDA Res Blc	140,340	140,340	140,340
TOTAL TAXES	\$ 5,699,184	\$ 6,139,110	\$ 6,306,160
<u>USE OF MONEY & PROPERTY</u>			
4401 Interest Earnings	\$ 111,352	\$ 204,650	\$ 0
4402 Unrealized Gain	144,001	0	0
TOTAL USE OF MONEY & PROPERTY	\$ 255,353	\$ 204,650	\$ 0
<u>CHARGES FOR SERVICES</u>			
4512 Library Card & Merchndse Sales	\$ 2,534	\$ 3,500	\$ 3,500
4565 Passport Processing Fees	47,316	60,000	85,000
4567 Passport Photo Fees	10,126	9,600	16,250
4570 Sale of Printed Material	8,095	8,000	8,000
TOTAL CHARGES FOR SERVICES	\$ 68,071	\$ 81,100	\$ 112,750
<u>INTERGOVERNMENTAL</u>			
4740 Grant Income-Other	\$ 25,724	\$ 0	\$ 8,000

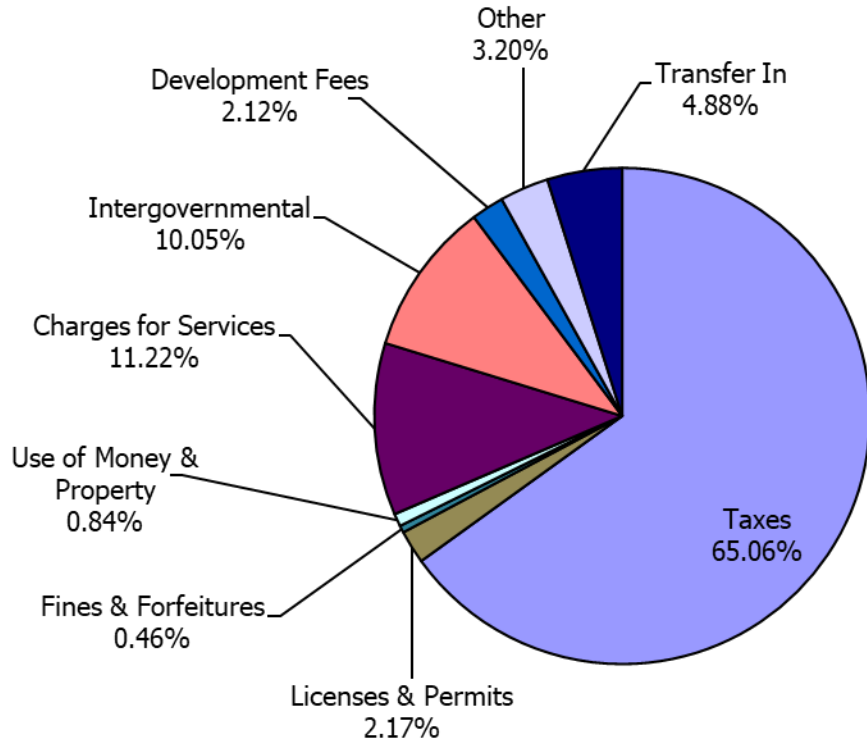
CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL INTERGOVERNMENTAL	\$ 25,724	\$ 0	\$ 8,000
<u>OTHER</u>			
4901 Other Revenue	\$ 36,770	\$ 50,000	\$ 50,000
4907 Private Contributions Library	110,000	100,000	145,000
4909 RC Library Foundation Support	889,585	0	0
4914 Non-Abated Reimbursements	15,038	13,000	13,000
4925 OFS - Subscriptions (GASB 96)	106,910	0	0
4941 Other Revenue - ActiveNet	14	0	0
4946 Processing Fee - ActiveNet	2,306	3,770	6,290
TOTAL OTHER	\$ 1,160,623	\$ 166,770	\$ 214,290
<u>TRANSFER IN</u>			
8310 Transfer In - Public Lib Bond	\$ 32,662	\$ 0	\$ 0
TOTAL TRANSFER IN	\$ 32,662	\$ 0	\$ 0
TOTAL 290 - LIBRARY FUND	\$ 7,241,617	\$ 6,591,630	\$ 6,641,200
TOTAL OPERATING BUDGET	\$ 176,977,801	\$ 174,329,310	\$ 186,611,190

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Summary by Category – All Funds



Taxes	\$ 185,425,000
Licenses & Permits	6,188,600
Fines & Forfeitures	1,314,860
Use of Money & Property	2,384,570
Charges for Services	31,981,640
Intergovernmental	28,653,304
Development Fees	6,050,310
Other	9,115,360
Transfer In	<u>13,913,370</u>
 Total All Funds Budget	 <u><u>\$ 285,027,014</u></u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Summary by Category – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
TAXES	\$ 113,661,747	\$ 116,949,370	\$ 120,756,040
LICENSES & PERMITS	6,882,829	5,796,610	6,173,600
FINES & FORFEITURES	1,320,089	1,074,350	1,116,860
USE OF MONEY & PROPERTY	6,735,531	9,667,270	2,268,220
CHARGES FOR SERVICES	29,121,746	27,204,720	31,978,170
INTERGOVERNMENTAL	41,153,142	72,576,970	27,563,124
DEVELOPMENT FEES	15,758,867	6,368,760	6,050,310
OTHER	15,677,950	6,167,160	6,950,630
TRANSFER IN	30,361,708	8,180,910	8,337,100
TOTAL CITY OF RANCHO CUCAMONGA	\$ 260,673,609	\$ 253,986,120	\$ 211,194,054
R.C. FIRE PROTECTION DISTRICT			
TAXES	\$ 60,270,313	\$ 62,212,190	\$ 64,668,960
LICENSES & PERMITS	13,255	15,000	15,000
FINES & FORFEITURES	130,910	148,000	198,000
USE OF MONEY & PROPERTY	2,065,580	2,278,330	116,350
CHARGES FOR SERVICES	7,806	2,360	3,470
INTERGOVERNMENTAL	96,177	0	1,090,180
OTHER	2,230,881	2,167,070	2,164,730
TRANSFER IN	3,566,883	5,186,590	5,576,270
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 68,381,805	\$ 72,009,540	\$ 73,832,960
TOTAL ALL FUNDS BUDGET	\$ 329,055,414	\$ 325,995,660	\$ 285,027,014

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
001 - GENERAL FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 5,787,760	\$ 6,105,140	\$ 6,265,020
4103 Property Taxes-PY Sec & Unsec	81,770	103,620	86,840
4104 Property Taxes-Penalties/Int.	51,501	61,040	54,700
4105 Property Taxes-Supplemental	123,298	142,680	280,750
4106 Property Taxes-Unitary	822,976	933,800	822,980
4107 Property Transfer Tax	933,482	1,317,740	860,000
4111 Property Tax In-Lieu of VLF	24,123,464	25,317,580	26,399,770
4113 Property Tax- Post RDA Res Blc	3,704,817	3,352,920	3,489,370
4120 Sales and Use Tax	39,706,878	38,537,960	39,273,540
4121 Prop 172-Half Cent Sales Tax	903,438	899,920	893,650
4125 Transient Occupancy Tax	4,950,215	5,368,390	5,893,940
4126 Admissions Tax	4,633	2,130	4,170
4130 Franchise Fee-Gas & Electric	3,672,597	3,982,720	4,134,680
4131 Franchise Fee-Resid. Refuse	1,368,792	1,402,240	1,626,520
4132 Franchise Fee-Comm. Refuse	2,381,086	2,451,810	2,819,980
4133 Franchise Fee-Cable	1,465,407	1,529,460	1,289,030
4201 Business Licenses	3,644,988	3,419,760	3,608,260
4207 Building Permits	2,596,107	1,914,750	2,040,000
4209 Mobile Home Permit	3,916	3,860	3,900
4210 Bldg Permits-SB1473(90% to CA)	1,139	1,740	1,740
4215 Animal Licenses	289,149	220,000	240,000
4216 Parking Permits	933	900	16,240
4220 Other Licenses & Permits	128	430	1,000
4231 Business Licenses-P/Y	9,209	8,680	8,680
4232 Business Licenses-Penalties	171,821	108,560	135,850
4240 Short-Term Rental Permit	7,565	5,900	5,900
4301 Vehicle Code Fines	83,564	92,900	50,000
4302 Parking Citations	633,780	407,250	460,000
4306 Vehicle Release Fees	155,980	155,060	186,000
4307 Citation Proof of Corr Fees	8,630	4,060	4,500
4308 General Ordinance Fines	142,355	150,900	191,280
4309 False Alarm Fees	77,045	85,010	85,510
4313 Other Fines & Forfeitures	193,986	159,670	120,380
4401 Interest Earnings	523,233	882,280	0
4402 Unrealized Gain	43,105	0	0
4403 Restricted - Interest Earnings	282,756	0	0
4404 Interest Earnings - Leases	6,900	0	0
4419 Other Rental/Lease Income	30,720	31,560	32,500
4420 Other Rent/Lease (Contra)	1,042	0	0
4431 Special Event Rental-ActiveNet	21,820	32,570	25,000
4439 Other Rental/Lease Inc.-ANet	1,046,721	994,520	1,232,330
4440 Sale of Fixed Assets	35,419	80,700	40,000
4501 Plan Check Fees	1,153,009	1,399,190	1,200,000
4508 Planning Fees	834,789	870,950	950,000
4509 Planning- Special Services Fee	2,115,381	800,000	1,000,000
4510 Engineering Fees	1,548,919	1,312,000	1,422,000
4523 Web Sales Fees	97,211	68,410	147,620

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4554 Park Maintenance Fees	72	0	100
4560 Fingerprint Fees	370	550	4,500
4564 Returned Item Charge	0	150	380
4570 Sale of Printed Material	8,814	8,530	9,000
4581 Ticket Sales	626,212	473,150	594,130
4588 Theatre Rental Ticket Sales	1,876	0	0
4591 Recreation Fees - ActiveNet	776,840	775,610	1,004,940
4592 Sale of Tax Items - ActiveNet	1,335	8,000	16,000
4596 Advertising Revenue -ActiveNet	0	4,650	2,600
4630 Animal Adoption Fees	106,296	120,000	100,000
4631 Animal Spay/Neuter Fees	5,375	6,000	5,000
4633 Animal Boarding Fees	5,772	6,000	6,000
4634 Animal Impound Fees	13,466	14,000	14,000
4636 Owner Surrender Fees	9,415	10,000	10,000
4638 Microchipping Fee	6,245	6,000	7,000
4640 Vaccination Services	16,280	16,000	18,000
4680 Towing Services Agreement Fees	328,000	492,960	0
4701 Motor Vehicle In-Lieu Fees	178,842	209,720	215,500
4710 Homeowners Property Tax Relief	61,920	80,990	61,650
4901 Other Revenue	1,070,695	1,244,370	1,426,740
4903 Animal Center Contributions	26,649	25,000	30,000
4905 Contributions/Fundraising	117,771	132,000	127,500
4911 Reimbursement from Other Funds	745,537	870,850	802,360
4913 State Mandate Reimbursement	966,003	70,920	70,000
4914 Non-Abated Reimbursements	335,589	313,360	520,660
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	8,511	0	0
4925 OFS - Subscriptions (GASB 96)	3,102,685	0	0
4941 Other Revenue - ActiveNet	204,407	90,480	112,990
4945 Contrib/Fundraising -ActiveNet	83,365	282,010	139,930
4946 Processing Fee - ActiveNet	71,687	63,640	105,000
4999 Unapplied Cash	(1,163)	0	0
8006 Transfer In-Fund 006	122,300	27,850	3,790
8178 Operating Transfer In	36,690	0	0
8188 Transfer In-Fund 188	218,390	0	0
8211 Transfer In - Prop 1B	43,331	0	0
8226 Transfer In - Fund 226	365	0	0
8272 Transfer In - Fund 272	49	0	0
8274 Transfer In-State Grants Fund	1,150	1,150	0
8356 Transfer In - Fund 356	33	0	0
8705 Transfer In-Municipal Utility	1,622,710	1,745,960	2,106,860
TOTAL 001 - GENERAL FUND	\$ 117,217,318	\$ 112,270,660	\$ 115,368,260
003 - REIMB ST/COUNTY PARKING CIT			
4303 Parking Cit Surcharge-State	\$ 6,186	\$ 4,870	\$ 4,810
4304 Parking Cit Surcharge-County	4,640	3,660	3,600
4305 Parking Cit Surcharge-Cnty Crt	13,923	10,970	10,780
4402 Unrealized Gain	(1,410)	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4901 Other Revenue	116,011	73,840	100,730
TOTAL 003 - REIMB ST/COUNTY PARKING CIT	\$ 139,350	\$ 93,340	\$ 119,920
006 - CVWD REIMBURSEMENTS			
4402 Unrealized Gain	\$ 15,864	\$ 0	\$ 0
4745 Other Intergov'tl Reimbursmnt	393,538	529,860	529,860
TOTAL 006 - CVWD REIMBURSEMENTS	\$ 409,402	\$ 529,860	\$ 529,860
016 - COMM DEV TECHNICAL SRVCS FUND			
4401 Interest Earnings	\$ 52,136	\$ 102,690	\$ 0
4402 Unrealized Gain	(37,905)	0	0
4518 General Plan Update Fee	376,284	407,970	407,970
8274 Transfer In-State Grants Fund	310,000	0	0
TOTAL 016 - COMM DEV TECHNICAL SRVCS FUND	\$ 700,515	\$ 510,660	\$ 407,970
017 - LAW ENFORCEMENT RESERVE			
4401 Interest Earnings	\$ 81,351	\$ 151,930	\$ 0
4402 Unrealized Gain	(57,298)	0	0
TOTAL 017 - LAW ENFORCEMENT RESERVE	\$ 24,053	\$ 151,930	\$ 0
018 - TRAFFIC SAFETY			
4402 Unrealized Gain	(2,116)	0	0
4911 Reimbursement from Other Funds	379,650	399,650	399,650
TOTAL 018 - TRAFFIC SAFETY	\$ 377,534	\$ 399,650	\$ 399,650
020 - COMM DEV TECHNOLOGY FEE			
4401 Interest Earnings	\$ 35,012	\$ 65,230	\$ 0
4402 Unrealized Gain	(36,316)	0	0
4517 Technology Fee-Permit	390,892	427,270	427,270
TOTAL 020 - COMM DEV TECHNOLOGY FEE	\$ 389,588	\$ 492,500	\$ 427,270
022 - MOBILE HOME PARK PROGRAM			
4218 Mobile Home Lot Fees-City	\$ 14,916	\$ 14,920	\$ 14,920
4219 Mobile Home Lot Fees-State	16,710	16,710	16,710
4401 Interest Earnings	2,002	4,050	0
4402 Unrealized Gain	705	0	0
4901 Other Revenue	1,120	1,120	1,120
TOTAL 022 - MOBILE HOME PARK PROGRAM	\$ 35,453	\$ 36,800	\$ 32,750
023 - ACCESSIBILITY COMPLIANCE FUND			
4401 Interest Earnings	\$ 2,193	\$ 4,450	\$ 0
4650 Cert Access Spec Prog Fee	45,018	47,710	47,710
TOTAL 023 - ACCESSIBILITY COMPLIANCE FUND	\$ 47,211	\$ 52,160	\$ 47,710
025 - CAPITAL RESERVE			
4401 Interest Earnings	774,437	1,379,320	23,070
4402 Unrealized Gain	(76,059)	0	0
4750 Grant Income-Federal	56,818	0	618,070
4911 Reimbursement from Other Funds	7,000	132,500	132,500

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
8001 Transfer In-General Fund	1,369,340	1,644,340	1,524,340
TOTAL 025 - CAPITAL RESERVE	\$ 2,131,536	\$ 3,156,160	\$ 2,297,980
030 - COMMUNITY BENEFIT PROJECT FUND			
4401 Interest Earnings	\$ 73,158	\$ 117,930	\$ 0
4402 Unrealized Gain	(6,001)	0	0
4901 Other Revenue	3,150,000	1,000,000	1,000,000
TOTAL 030 - COMMUNITY BENEFIT PROJECT FUND	\$ 3,217,157	\$ 1,117,930	\$ 1,000,000
073 - BENEFITS CONTINGENCY			
4401 Interest Earnings	\$ 36,234	\$ 66,840	\$ 0
4402 Unrealized Gain	10,043	0	0
TOTAL 073 - BENEFITS CONTINGENCY	\$ 46,277	\$ 66,840	\$ 0
100 - ASSESSMENT DISTRICTS ADMIN			
4401 Interest Earnings	\$ 10,522	\$ 20,320	\$ 0
4402 Unrealized Gain	5,640	0	0
4552 CFD Annexation Fees	2,240	0	0
4901 Other Revenue	698,370	697,640	697,640
TOTAL 100 - ASSESSMENT DISTRICTS ADMIN	\$ 716,772	\$ 717,960	\$ 697,640
105 - AB2766 AIR QUALITY IMPROVEMENT			
4401 Interest Earnings	\$ 5,405	\$ 6,450	\$ 0
4402 Unrealized Gain	(2,997)	0	0
4740 Grant Income-Other	230,317	233,720	232,020
4914 Non-Abated Reimbursements	1,678	0	0
8001 Transfer In-General Fund	180	0	0
TOTAL 105 - AB2766 AIR QUALITY IMPROVEMENT	\$ 234,583	\$ 240,170	\$ 232,020
106 - MSRC AIR POLLUTION REDUCT GRNT			
4740 Grant Income-Other	\$ 20,000	\$ 10,000	\$ 0
TOTAL 106 - MSRC AIR POLLUTION REDUCT GRNT	\$ 20,000	\$ 10,000	\$ 0
109 - PUBLIC ART TRUST FUND			
4401 Interest Earnings	\$ 6,591	\$ 12,200	\$ 0
4402 Unrealized Gain	1,409	0	0
4809 In Lieu Fees	62,495	100,000	100,000
TOTAL 109 - PUBLIC ART TRUST FUND	\$ 70,495	\$ 112,200	\$ 100,000
110 - BEAUTIFICATION			
4401 Interest Earnings	\$ 5,910	\$ 12,180	\$ 0
4402 Unrealized Gain	2,291	0	0
TOTAL 110 - BEAUTIFICATION	\$ 8,201	\$ 12,180	\$ 0
111 - PARK LAND ACQUISITION			
4401 Interest Earnings	\$ 77,946	\$ 152,860	\$ 0
4402 Unrealized Gain	5,630	0	0
4818 Park Land Acq Impact Fee	570,771	487,180	487,180

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL 111 - PARK LAND ACQUISITION	\$ 654,347	\$ 640,040	\$ 487,180
112 - DRAINAGE FAC/GENERAL			
4401 Interest Earnings	\$ 33,253	\$ 59,390	\$ 0
4402 Unrealized Gain	4,227	0	0
4806 Storm Drain Fees	225,252	100,000	100,000
TOTAL 112 - DRAINAGE FAC/GENERAL	\$ 262,732	\$ 159,390	\$ 100,000
113 - COMMUNITY/REC CENTER DEVELOPMNT			
4401 Interest Earnings	\$ 34,203	\$ 66,030	\$ 0
4402 Unrealized Gain	(16,222)	0	0
4822 Community/Rec Ctr Impact Fee	696,074	545,910	417,370
TOTAL 113 - COMMUNITY/REC CENTER DEVELOPMNT	\$ 714,055	\$ 611,940	\$ 417,370
114 - DRAINAGE-ETIWANDA/SAN SEVAINE			
4401 Interest Earnings	\$ 4,798	\$ 9,000	\$ 0
4402 Unrealized Gain	(2,116)	0	0
4807 Secondary Regional Fee	94,556	0	0
TOTAL 114 - DRAINAGE-ETIWANDA/SAN SEVAINE	\$ 97,238	\$ 9,000	\$ 0
115 - HENDERSON/WARDMAN DRAINAGE			
4402 Unrealized Gain	\$ 4,053	\$ 0	\$ 0
4807 Secondary Regional Fee	2,048	0	0
TOTAL 115 - HENDERSON/WARDMAN DRAINAGE	\$ 6,101	\$ 0	\$ 0
116 - ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 20,929	\$ 41,700	\$ 0
4402 Unrealized Gain	5,638	0	0
4807 Secondary Regional Fee	64,354	0	0
TOTAL 116 - ETIWANDA DRAINAGE	\$ 90,921	\$ 41,700	\$ 0
118 - UPPER ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 6,039	\$ 12,420	\$ 0
4402 Unrealized Gain	2,291	0	0
TOTAL 118 - UPPER ETIWANDA DRAINAGE	\$ 8,330	\$ 12,420	\$ 0
119 - PARK IMPROVEMENT			
4401 Interest Earnings	\$ 56,406	\$ 91,880	\$ 0
4402 Unrealized Gain	(12,523)	0	0
4819 Park Improvement Impact Fee	1,304,823	300,000	413,210
TOTAL 119 - PARK IMPROVEMENT	\$ 1,348,706	\$ 391,880	\$ 413,210
120 - PARK DEVELOPMENT			
4401 Interest Earnings	\$ 72,962	\$ 151,780	\$ 0
4402 Unrealized Gain	53,224	0	0
TOTAL 120 - PARK DEVELOPMENT	\$ 126,186	\$ 151,780	\$ 0
122 - SOUTH ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 16,211	\$ 27,940	\$ 0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4402 Unrealized Gain	(22,565)	0	0
4807 Secondary Regional Fee	676,665	0	0
TOTAL 122 - SOUTH ETIWANDA DRAINAGE	\$ 670,311	\$ 27,940	\$ 0
123 - LIBRARY IMPACT FEE			
4401 Interest Earnings	\$ 15,405	\$ 30,550	\$ 0
4402 Unrealized Gain	(4,233)	0	0
4814 Library Impact Fee	243,382	215,540	139,350
TOTAL 123 - LIBRARY IMPACT FEE	\$ 254,554	\$ 246,090	\$ 139,350
124 - TRANSPORTATION			
4401 Interest Earnings	\$ 578,528	\$ 1,054,900	\$ 0
4402 Unrealized Gain	(92,797)	0	0
4820 Regional Transportation Fee	3,091,576	2,300,000	1,879,140
4821 Local Transportation Fee	5,065,615	1,850,000	2,043,930
4901 Other Revenue	3,195	0	0
TOTAL 124 - TRANSPORTATION	\$ 8,646,117	\$ 5,204,900	\$ 3,923,070
125 - ANIMAL CENTER IMPACT FEE			
4401 Interest Earnings	\$ 3,036	\$ 3,460	\$ 0
4402 Unrealized Gain	(882)	0	0
4815 Animal Center Impact Fee	48,206	45,130	45,130
TOTAL 125 - ANIMAL CENTER IMPACT FEE	\$ 50,360	\$ 48,590	\$ 45,130
126 - LOWER ETIWANDA DRAINAGE			
4401 Interest Earnings	\$ 12,836	\$ 23,470	\$ 0
4402 Unrealized Gain	(2,117)	0	0
4807 Secondary Regional Fee	167,435	0	0
TOTAL 126 - LOWER ETIWANDA DRAINAGE	\$ 178,154	\$ 23,470	\$ 0
127 - POLICE IMPACT FEE			
4401 Interest Earnings	\$ 10,809	\$ 19,610	\$ 0
4402 Unrealized Gain	(2,646)	0	0
4816 Police Impact Fee	163,806	125,000	125,000
TOTAL 127 - POLICE IMPACT FEE	\$ 171,969	\$ 144,610	\$ 125,000
128 - ETIWANDA NO. EQUESTRIAN FACIL.			
4401 Interest Earnings	\$ 7,184	\$ 14,740	\$ 0
4402 Unrealized Gain	2,819	0	0
TOTAL 128 - ETIWANDA NO. EQUESTRIAN FACIL.	\$ 10,003	\$ 14,740	\$ 0
129 - UNDERGROUND UTILITIES			
4401 Interest Earnings	\$ 117,990	\$ 238,280	\$ 0
4402 Unrealized Gain	(8,831)	0	0
4813 Underground Utilities Fee	1,400,000	0	0
TOTAL 129 - UNDERGROUND UTILITIES	\$ 1,509,159	\$ 238,280	\$ 0
130 - LMD #1 GENERAL CITY			
4101 Property Taxes-CY Sec/Unsec	\$ 1,246,012	\$ 1,256,110	\$ 1,269,210

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4103 Property Taxes-PY Sec & Unsec	6,988	9,410	9,410
4104 Property Taxes-Penalties/Int.	2,130	2,810	2,810
4401 Interest Earnings	14,154	25,670	0
4402 Unrealized Gain	7,577	0	0
4404 Interest Earnings - Leases	6,053	0	0
4419 Other Rental/Lease Income	29,091	31,560	31,560
4420 Other Rent/Lease (Contra)	958	0	0
4554 Park Maintenance Fees	2,837	2,050	2,050
4555 Sports Field User Grp Rentals	0	110	110
4556 Sports Lighting Fees	17,124	20,000	20,000
4901 Other Revenue	0	100	100
8001 Transfer In-General Fund	32,934	66,960	68,190
8135 Transfer In-LMD 1	25,939	0	0
8876 Transfer In - CFD Empire Lakes	37,720	70,920	115,510
TOTAL 130 - LMD #1 GENERAL CITY	\$ 1,429,517	\$ 1,485,700	\$ 1,518,950
131 - LMD #2 VICTORIA			
4101 Property Taxes-CY Sec/Unsec	\$ 3,817,779	\$ 4,038,580	\$ 4,240,500
4103 Property Taxes-PY Sec & Unsec	24,352	21,810	21,810
4104 Property Taxes-Penalties/Int.	7,921	5,600	5,600
4401 Interest Earnings	38,677	58,900	0
4402 Unrealized Gain	26,787	0	0
4554 Park Maintenance Fees	3,152	960	960
4901 Other Revenue	15,300	0	0
8001 Transfer In-General Fund	268,584	369,270	370,940
8274 Transfer In-State Grants Fund	0	250,000	0
TOTAL 131 - LMD #2 VICTORIA	\$ 4,202,552	\$ 4,745,120	\$ 4,639,810
133 - LMD #3B MEDIANS			
4101 Property Taxes-CY Sec/Unsec	\$ 825,813	\$ 838,460	\$ 843,610
4103 Property Taxes-PY Sec & Unsec	5,779	8,230	8,230
4104 Property Taxes-Penalties/Int.	1,635	1,380	1,380
4216 Parking Permits	125,848	80,000	80,000
4401 Interest Earnings	24,593	46,830	0
4402 Unrealized Gain	9,515	0	0
4901 Other Revenue	0	100	100
8876 Transfer In - CFD Empire Lakes	0	0	1,950
TOTAL 133 - LMD #3B MEDIANS	\$ 993,183	\$ 975,000	\$ 935,270
134 - LMD #4R TERRA VISTA			
4101 Property Taxes-CY Sec/Unsec	\$ 2,790,731	\$ 2,940,050	\$ 3,082,780
4103 Property Taxes-PY Sec & Unsec	6,081	8,600	8,600
4104 Property Taxes-Penalties/Int.	1,342	2,150	2,150
4401 Interest Earnings	72,078	123,900	0
4402 Unrealized Gain	29,250	0	0
4554 Park Maintenance Fees	983	700	700
4555 Sports Field User Grp Rentals	0	110	110
TOTAL 134 - LMD #4R TERRA VISTA	\$ 2,900,465	\$ 3,075,510	\$ 3,094,340

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
135 - LMD #5 ANDOVER			
4101 Property Taxes-CY Sec/Unsec	\$ 2,493	\$ 2,500	\$ 0
4401 Interest Earnings	97	420	0
4402 Unrealized Gain	1,058	0	0
TOTAL 135 - LMD #5 ANDOVER	\$ 3,648	\$ 2,920	\$ 0
136 - LMD #6R CARYN COMMUNITY			
4101 Property Taxes-CY Sec/Unsec	\$ 566,039	\$ 588,180	\$ 604,430
4103 Property Taxes-PY Sec & Unsec	1,849	3,970	3,970
4104 Property Taxes-Penalties/Int.	317	1,340	1,340
4401 Interest Earnings	8,367	14,600	0
4402 Unrealized Gain	(178)	0	0
8001 Transfer In-General Fund	31,913	42,740	39,540
TOTAL 136 - LMD #6R CARYN COMMUNITY	\$ 608,307	\$ 650,830	\$ 649,280
137 - LMD #7 NORTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 941,560	\$ 955,850	\$ 958,920
4103 Property Taxes-PY Sec & Unsec	9,681	9,190	9,190
4104 Property Taxes-Penalties/Int.	2,665	2,350	2,350
4401 Interest Earnings	9,245	12,460	0
4402 Unrealized Gain	7,931	0	0
4404 Interest Earnings - Leases	15,743	0	0
4419 Other Rental/Lease Income	57,652	42,860	42,860
4420 Other Rent/Lease (Contra)	1,983	0	0
4554 Park Maintenance Fees	1,706	1,250	1,250
4556 Sports Lighting Fees	4,205	3,180	3,180
TOTAL 137 - LMD #7 NORTH ETIWANDA	\$ 1,052,371	\$ 1,027,140	\$ 1,017,750
138 - LMD #8 SOUTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 34,109	\$ 34,270	\$ 34,270
4103 Property Taxes-PY Sec & Unsec	76	250	250
4104 Property Taxes-Penalties/Int.	10	120	120
4401 Interest Earnings	408	700	0
4402 Unrealized Gain	529	0	0
TOTAL 138 - LMD #8 SOUTH ETIWANDA	\$ 35,132	\$ 35,340	\$ 34,640
139 - LMD #9 LOWER ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 672,513	\$ 779,040	\$ 779,040
4103 Property Taxes-PY Sec & Unsec	2,029	1,080	1,080
4104 Property Taxes-Penalties/Int.	293	300	300
4401 Interest Earnings	16,924	33,140	0
4402 Unrealized Gain	5,286	0	0
4554 Park Maintenance Fees	2,797	2,950	2,950
4555 Sports Field User Grp Rentals	0	110	110
TOTAL 139 - LMD #9 LOWER ETIWANDA	\$ 699,842	\$ 816,620	\$ 783,480
140 - LMD #10 RANCHO ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 631,459	\$ 664,310	\$ 697,520
4103 Property Taxes-PY Sec & Unsec	2,736	3,840	3,840

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4104 Property Taxes-Penalties/Int.	397	1,710	1,710
4401 Interest Earnings	13,729	21,540	0
4402 Unrealized Gain	5,639	0	0
4404 Interest Earnings - Leases	18,275	0	0
4419 Other Rental/Lease Income	30,617	27,220	27,220
4420 Other Rent/Lease (Contra)	635	0	0
4554 Park Maintenance Fees	324	180	180
4555 Sports Field User Grp Rentals	0	40	40
4556 Sports Lighting Fees	7,167	3,970	3,970
4901 Other Revenue	0	100	100
TOTAL 140 - LMD #10 RANCHO ETIWANDA	\$ 710,978	\$ 722,910	\$ 734,580
141 - LMD 1 CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 6,521	\$ 11,940	\$ 0
4402 Unrealized Gain	1,057	0	0
8130 Transfer In-Fund 130	90,000	90,000	90,000
8876 Transfer In - CFD Empire Lakes	11,320	21,700	36,650
TOTAL 141 - LMD 1 CAPITAL REPLACEMENT FUND	\$ 108,898	\$ 123,640	\$ 126,650
150 - GENERAL CITY STREET LIGHTS			
4402 Unrealized Gain	\$ (4,407)	\$ 0	\$ 0
4923 Misc. Other Financing Sources	42,615	0	0
8151 Transfer In-Fund 151	106,956	111,640	111,640
8152 Transfer In-Fund 152	103,614	109,330	113,950
8153 Transfer In-Fund 153	40,109	43,370	43,370
8154 Transfer In-Fund 154	20,054	20,130	20,130
8155 Transfer In-Fund 155	10,027	9,560	9,560
8156 Transfer In-Fund 156	13,370	14,980	14,980
8157 Transfer In-Fund 157	30,081	30,310	30,310
8158 Transfer In-Fund 158	10,027	10,680	10,680
TOTAL 150 - GENERAL CITY STREET LIGHTS	\$ 372,446	\$ 350,000	\$ 354,620
151 - SLD #1 ARTERIAL			
4101 Property Taxes-CY Sec/Unsec	\$ 824,758	\$ 836,100	\$ 841,110
4103 Property Taxes-PY Sec & Unsec	4,366	5,400	5,400
4104 Property Taxes-Penalties/Int.	1,166	1,490	1,490
4401 Interest Earnings	4,751	7,530	0
4402 Unrealized Gain	4,053	0	0
4901 Other Revenue	6,335	3,170	3,170
8876 Transfer In - CFD Empire Lakes	11,320	16,830	24,630
8878 Transfer In-Fund 878	0	5,920	12,990
TOTAL 151 - SLD #1 ARTERIAL	\$ 856,749	\$ 876,440	\$ 888,790
152 - SLD #2 RESIDENTIAL			
4101 Property Taxes-CY Sec/Unsec	\$ 378,479	\$ 381,890	\$ 392,560
4103 Property Taxes-PY Sec & Unsec	2,577	3,060	3,060
4104 Property Taxes-Penalties/Int.	805	940	940
4402 Unrealized Gain	4,229	0	0
8001 Transfer In-General Fund	74,114	96,900	70,200

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
8876 Transfer In - CFD Empire Lakes	26,400	44,240	66,180
8878 Transfer In-Fund 878	0	150	20,360
TOTAL 152 - SLD #2 RESIDENTIAL	\$ 486,604	\$ 527,180	\$ 553,300
153 - SLD #3 VICTORIA			
4101 Property Taxes-CY Sec/Unsec	\$ 378,846	\$ 381,410	\$ 381,410
4103 Property Taxes-PY Sec & Unsec	2,349	2,160	2,160
4104 Property Taxes-Penalties/Int.	766	570	570
4401 Interest Earnings	5,631	11,590	0
4402 Unrealized Gain	(3,526)	0	0
TOTAL 153 - SLD #3 VICTORIA	\$ 384,066	\$ 395,730	\$ 384,140
154 - SLD #4 TERRA VISTA			
4101 Property Taxes-CY Sec/Unsec	\$ 165,719	\$ 166,400	\$ 166,400
4103 Property Taxes-PY Sec & Unsec	374	580	580
4104 Property Taxes-Penalties/Int.	83	150	150
4401 Interest Earnings	709	1,440	0
4402 Unrealized Gain	(353)	0	0
TOTAL 154 - SLD #4 TERRA VISTA	\$ 166,532	\$ 168,570	\$ 167,130
155 - SLD #5 CARYN COMMUNITY			
4101 Property Taxes-CY Sec/Unsec	\$ 43,766	\$ 44,150	\$ 44,150
4103 Property Taxes-PY Sec & Unsec	140	360	360
4104 Property Taxes-Penalties/Int.	24	130	130
8001 Transfer In-General Fund	24,243	19,940	22,040
TOTAL 155 - SLD #5 CARYN COMMUNITY	\$ 68,173	\$ 64,580	\$ 66,680
156 - SLD #6 INDUSTRIAL AREA			
4101 Property Taxes-CY Sec/Unsec	\$ 131,617	\$ 132,360	\$ 132,470
4103 Property Taxes-PY Sec & Unsec	1,059	1,380	1,380
4104 Property Taxes-Penalties/Int.	300	230	230
4401 Interest Earnings	569	1,170	0
4402 Unrealized Gain	(705)	0	0
8876 Transfer In - CFD Empire Lakes	0	0	250
8878 Transfer In-Fund 878	0	6,610	7,680
TOTAL 156 - SLD #6 INDUSTRIAL AREA	\$ 132,840	\$ 141,750	\$ 142,010
157 - SLD #7 NORTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 129,155	\$ 130,820	\$ 131,150
4103 Property Taxes-PY Sec & Unsec	1,210	1,260	1,260
4104 Property Taxes-Penalties/Int.	312	350	350
4401 Interest Earnings	1,596	3,030	0
4402 Unrealized Gain	705	0	0
8001 Transfer In-General Fund	34,723	21,590	30,490
TOTAL 157 - SLD #7 NORTH ETIWANDA	\$ 167,701	\$ 157,050	\$ 163,250
158 - SLD #8 SOUTH ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 70,628	\$ 81,120	\$ 81,120
4103 Property Taxes-PY Sec & Unsec	201	470	470

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4104 Property Taxes-Penalties/Int.	29	140	140
4401 Interest Earnings	18,301	37,420	0
4402 Unrealized Gain	7,930	0	0
TOTAL 158 - SLD #8 SOUTH ETIWANDA	\$ 97,089	\$ 119,150	\$ 81,730
174 - STATE GAS TAX			
4401 Interest Earnings	\$ 87,444	\$ 184,760	\$ 0
4402 Unrealized Gain	201,468	0	0
4720 Gas Tax 2105-Prop 111	993,190	1,144,910	1,083,090
4721 State Gas Tax-2106	625,901	698,080	660,250
4722 State Gas Tax-2107	1,353,553	1,375,190	1,480,190
4723 State Gas Tax-2107.5	10,000	10,000	10,000
4725 Gas Tax R&T7360	1,421,999	1,728,940	1,549,210
4901 Other Revenue	76,785	0	0
TOTAL 174 - STATE GAS TAX	\$ 4,770,340	\$ 5,141,880	\$ 4,782,740
176 - MEASURE I 1990-2010			
4401 Interest Earnings	\$ 632	\$ 1,370	\$ 0
4402 Unrealized Gain	176	0	0
TOTAL 176 - MEASURE I 1990-2010	\$ 808	\$ 1,370	\$ 0
177 - MEASURE I 2010-2040			
4401 Interest Earnings	\$ 84,936	\$ 156,340	\$ 0
4402 Unrealized Gain	(71,401)	0	0
4715 Measure I Local St Allotment	4,634,809	4,522,300	4,698,330
4901 Other Revenue	11,400	0	0
TOTAL 177 - MEASURE I 2010-2040	\$ 4,659,744	\$ 4,678,640	\$ 4,698,330
178 - SB 140			
4402 Unrealized Gain	\$ 1,586	\$ 0	\$ 0
TOTAL 178 - SB 140	\$ 1,586	\$ 0	\$ 0
179 - ROAD MAINT & REHAB ACCT			
4401 Interest Earnings	\$ 69,764	\$ 133,650	\$ 0
4402 Unrealized Gain	(53,068)	0	0
4726 Road Maint & Rehab Acct Rev	3,893,870	4,313,090	4,464,850
4901 Other Revenue	42,600	0	0
TOTAL 179 - ROAD MAINT & REHAB ACCT	\$ 3,953,166	\$ 4,446,740	\$ 4,464,850
181 - SB 1 - TCEP			
4760 Grant Income-State	\$ 5,526,094	\$ 47,152,410	\$ 0
4901 Other Revenue	133,652	0	0
8124 Transfer In-Transportation Fd	4,461	0	0
TOTAL 181 - SB 1 - TCEP	\$ 5,664,207	\$ 47,152,410	\$ 0
182 - AB 2928 TRAFFIC CONGEST RELIEF			
4402 Unrealized Gain	\$ 12,691	\$ 0	\$ 0
TOTAL 182 - AB 2928 TRAFFIC CONGEST RELIEF	\$ 12,691	\$ 0	\$ 0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
186 - FOOTHILL BLVD MAINTENANCE			
8001 Transfer In-General Fund	\$ 1,433	\$ 0	\$ 0
TOTAL 186 - FOOTHILL BLVD MAINTENANCE	<u>\$ 1,433</u>	<u>\$ 0</u>	<u>\$ 0</u>
188 - INTEGRATED WASTE MANAGEMENT			
4134 Integrated Waste Mgmt Fee	\$ 1,874,939	\$ 1,856,520	\$ 1,856,520
4220 Other Licenses & Permits	400	400	400
4401 Interest Earnings	46,436	91,530	0
4402 Unrealized Gain	(2,474)	0	0
4590 Administrative Fee-C&D Program	28,607	30,000	30,000
4901 Other Revenue	148,766	104,000	104,000
8274 Transfer In-State Grants Fund	2,942	5,000	0
TOTAL 188 - INTEGRATED WASTE MANAGEMENT	<u>\$ 2,099,616</u>	<u>\$ 2,087,450</u>	<u>\$ 1,990,920</u>
194 - PROPOSITION 1B STATE FUNDING			
4401 Interest Earnings	\$ 1,152	\$ 0	\$ 0
4402 Unrealized Gain	11,281	0	0
TOTAL 194 - PROPOSITION 1B STATE FUNDING	<u>\$ 12,433</u>	<u>\$ 0</u>	<u>\$ 0</u>
195 - STATE ASSET SEIZURE			
4401 Interest Earnings	\$ 493	\$ 1,090	\$ 0
4402 Unrealized Gain	352	0	0
TOTAL 195 - STATE ASSET SEIZURE	<u>\$ 845</u>	<u>\$ 1,090</u>	<u>\$ 0</u>
196 - CA ASSET SEIZURE 15%			
4401 Interest Earnings	\$ 43	\$ 140	\$ 0
4402 Unrealized Gain	(176)	0	0
8195 Transfer In-Fund 195	2,680	2,680	2,680
TOTAL 196 - CA ASSET SEIZURE 15%	<u>\$ 2,547</u>	<u>\$ 2,820</u>	<u>\$ 2,680</u>
198 - CITYWIDE INFRASTRUCTURE IMPRV			
4401 Interest Earnings	\$ 274,469	\$ 507,450	\$ 0
4402 Unrealized Gain	(174,728)	0	0
4745 Other Intergov'tl Reimbursemnt	16,423,622	0	0
4901 Other Revenue	206,165	0	0
8182 Operating Transfer In-Fund 182	294,026	0	0
8194 Transfer In-Fund 194	261,325	0	0
8209 Transfer In - Fund 209	491,817	0	0
8530 Transfer In-Fund 530	13	0	0
8600 Transfer In - Fund 600	14,164	0	0
8602 Transfer In-Fund 602	1,211,207	0	0
8812 Transfer In-AD 88-2 Debt Srvc.	985,650	0	0
8813 Transfer In - Fund 813	3,651,525	0	0
TOTAL 198 - CITYWIDE INFRASTRUCTURE IMPRV	<u>\$ 23,639,255</u>	<u>\$ 507,450</u>	<u>\$ 0</u>
199 - INDUSTRIAL AREA TRAFFIC FUND			
4401 Interest Earnings	\$ 53	\$ 0	\$ 0
4402 Unrealized Gain	(73,331)	0	0
4809 In Lieu Fees	1,860,627	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL 199 - INDUSTRIAL AREA TRAFFIC FUND	\$ 1,787,349	\$ 0	\$ 0
204 - COMMUNITY DEVELOPMENT BLK GRNT			
4402 Unrealized Gain	\$ 11,810	\$ 0	\$ 0
4741 Program Income	157,598	150,000	150,000
4750 Grant Income-Federal	897,224	1,253,530	2,488,810
8001 Transfer In-General Fund	126,680	0	0
TOTAL 204 - COMMUNITY DEVELOPMENT BLK GRNT	\$ 1,193,312	\$ 1,403,530	\$ 2,638,810
209 - FEDERAL SAFETEA-LU			
4401 Interest Earnings	\$ 2,194	\$ 0	\$ 0
4402 Unrealized Gain	21,329	0	0
TOTAL 209 - FEDERAL SAFETEA-LU	\$ 23,523	\$ 0	\$ 0
211 - PROP 1B - SLPP			
4401 Interest Earnings	\$ 107	\$ 470	\$ 0
4402 Unrealized Gain	881	0	0
TOTAL 211 - PROP 1B - SLPP	\$ 988	\$ 470	\$ 0
214 - PEDESTRIAN GRANT/ART 3			
4740 Grant Income-Other	\$ 0	\$ 618,620	\$ 618,620
8198 Transfer In-Fund 198	9,236	0	0
TOTAL 214 - PEDESTRIAN GRANT/ART 3	\$ 9,236	\$ 618,620	\$ 618,620
218 - PUBLIC RESRCE GRNTS/HEALTHY RC			
4905 Contributions/Fundraising	0	0	10,000
TOTAL 218 - PUBLIC RESRCE GRNTS/HEALTHY RC	\$ 0	\$ 0	\$ 10,000
225 - CA RECYC/LITTER REDUCTION GRNT			
4402 Unrealized Gain	\$ 881	\$ 0	\$ 0
4740 Grant Income-Other	43,651	43,650	43,700
TOTAL 225 - CA RECYC/LITTER REDUCTION GRNT	\$ 44,532	\$ 43,650	\$ 43,700
227 - USED OIL RECYCLING PROGRAM			
4401 Interest Earnings	\$ 214	\$ 370	\$ 0
4740 Grant Income-Other	26,450	26,450	23,680
TOTAL 227 - USED OIL RECYCLING PROGRAM	\$ 26,664	\$ 26,820	\$ 23,680
239 - FEDERAL GRANT FUNDS-DREIER			
4402 Unrealized Gain	\$ 529	\$ 0	\$ 0
TOTAL 239 - FEDERAL GRANT FUNDS-DREIER	\$ 529	\$ 0	\$ 0
258 - SENIOR OUTREACH GRANT			
8001 Transfer In-General Fund	\$ 5,267	\$ 0	\$ 0
TOTAL 258 - SENIOR OUTREACH GRANT	\$ 5,267	\$ 0	\$ 0
274 - STATE GRANTS FUND			
4402 Unrealized Gain	\$ 4,054	\$ 0	\$ 0
4760 Grant Income-State	978,037	2,801,110	2,577,434

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL 274 - STATE GRANTS FUND	\$ 982,091	\$ 2,801,110	\$ 2,577,434
275 - FEDERAL GRANTS FUND			
4401 Interest Earnings	\$ 639	\$ 0	\$ 0
4750 Grant Income-Federal	1,000,866	1,831,550	1,831,550
4760 Grant Income-State	(38,704)	0	0
TOTAL 275 - FEDERAL GRANTS FUND	\$ 962,801	\$ 1,831,550	\$ 1,831,550
290 - LIBRARY FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 3,195,311	\$ 3,371,010	\$ 3,512,870
4103 Property Taxes-PY Sec & Unsec	44,887	56,800	47,670
4105 Property Taxes-Supplemental	67,684	126,990	154,120
4112 Property Tax- Post RDA	2,250,962	2,443,970	2,451,160
4113 Property Tax- Post RDA Res Blc	140,340	140,340	140,340
4401 Interest Earnings	111,352	204,650	0
4402 Unrealized Gain	144,001	0	0
4512 Library Card & Merchndse Sales	2,534	3,500	3,500
4565 Passport Processing Fees	47,316	60,000	85,000
4567 Passport Photo Fees	10,126	9,600	16,250
4570 Sale of Printed Material	8,095	8,000	8,000
4740 Grant Income-Other	25,724	0	8,000
4901 Other Revenue	36,770	50,000	50,000
4907 Private Contributions Library	110,000	100,000	145,000
4909 RC Library Foundation Support	889,585	0	0
4914 Non-Abated Reimbursements	15,038	13,000	13,000
4925 OFS - Subscriptions (GASB 96)	106,910	0	0
4941 Other Revenue - ActiveNet	14	0	0
4946 Processing Fee - ActiveNet	2,306	3,770	6,290
8310 Transfer In - Public Lib Bond	32,662	0	0
TOTAL 290 - LIBRARY FUND	\$ 7,241,617	\$ 6,591,630	\$ 6,641,200
291 - CA STATE LIBRARY			
4402 Unrealized Gain	\$ 176	\$ 0	\$ 0
4740 Grant Income-Other	26,443	20,000	20,000
TOTAL 291 - CA STATE LIBRARY	\$ 26,619	\$ 20,000	\$ 20,000
292 - STAFF INNOVATION FD (CA ST LB)			
4401 Interest Earnings	\$ 2,559	\$ 5,260	\$ 0
4402 Unrealized Gain	1,234	0	0
TOTAL 292 - STAFF INNOVATION FD (CA ST LB)	\$ 3,793	\$ 5,260	\$ 0
310 - PUBLIC LIBRARY BOND ACT-2000			
4402 Unrealized Gain	\$ 1,410	\$ 0	\$ 0
TOTAL 310 - PUBLIC LIBRARY BOND ACT-2000	\$ 1,410	\$ 0	\$ 0
314 - SSAB SUSTAINING FUND			
4402 Unrealized Gain	(705)	0	0
4905 Contributions/Fundraising	7,000	0	0
4907 Private Contributions Library	15,000	0	300,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
8001 Transfer In-General Fund	250,000	0	0
TOTAL 314 - SSAB SUSTAINING FUND	\$ 271,295	\$ 0	\$ 300,000
329 - LIBRARY CAPITAL FUND			
4401 Interest Earnings	\$ 61,620	\$ 89,150	\$ 0
4402 Unrealized Gain	(410,730)	0	0
4740 Grant Income-Other	900,678	0	0
4760 Grant Income-State	127,926	2,836,990	2,836,990
8001 Transfer In-General Fund	4,200,000	0	0
8025 Transfer In-Capital Rsrv Fund	2,505,670	0	0
8030 Transfer In-Fund 030	1,500,000	0	0
8275 Trsf In-Fd 275	1,000,000	0	0
8290 Transfer In-Library Fund	5,220,030	0	0
TOTAL 329 - LIBRARY CAPITAL FUND	\$ 15,105,194	\$ 2,926,140	\$ 2,836,990
340 - DRUG ABATEMENT ACT			
4401 Interest Earnings	\$ 289	\$ 600	\$ 0
4402 Unrealized Gain	176	0	0
TOTAL 340 - DRUG ABATEMENT ACT	\$ 465	\$ 600	\$ 0
354 - COPS PROGRAM GRANT-STATE			
4402 Unrealized Gain	\$ (2,470)	\$ 0	\$ 0
4740 Grant Income-Other	444,844	490,390	490,390
TOTAL 354 - COPS PROGRAM GRANT-STATE	\$ 442,374	\$ 490,390	\$ 490,390
361 - JUSTICE ASSISTANCE GRANT(JAG)			
4402 Unrealized Gain	\$ 176	\$ 0	\$ 0
4750 Grant Income-Federal	18,996	0	35,070
TOTAL 361 - JUSTICE ASSISTANCE GRANT(JAG)	\$ 19,172	\$ 0	\$ 35,070
380 - HOMELAND SECURITY GRANT-FIRE			
4740 Grant Income-Other	\$ 26,781	\$ 0	\$ 25,070
TOTAL 380 - HOMELAND SECURITY GRANT-FIRE	\$ 26,781	\$ 0	\$ 25,070
381 - HOMELAND SECURITY GRANT-POLICE			
4740 Grant Income-Other	\$ 0	\$ 35,450	\$ 35,450
4750 Grant Income-Federal	2,812	0	0
TOTAL 381 - HOMELAND SECURITY GRANT-POLICE	\$ 2,812	\$ 35,450	\$ 35,450
383 - EMERGENCY MGMT PERFORMNCE GRNT			
4740 Grant Income-Other	\$ 35,020	\$ 35,020	\$ 25,340
TOTAL 383 - EMERGENCY MGMT PERFORMNCE GRNT	\$ 35,020	\$ 35,020	\$ 25,340
392 - OPIOID SETTLEMENT FUND			
4401 Interest Earnings	\$ 706	\$ 0	\$ 0
4402 Unrealized Gain	(6,170)	0	0
TOTAL 392 - OPIOID SETTLEMENT FUND	\$ (5,464)	\$ 0	\$ 0
396 - HOUSING SUCCESSOR AGENCY			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4401 Interest Earnings	\$ 191,193	\$ 51,420	\$ 0
4402 Unrealized Gain	6,871	0	0
4901 Other Revenue	<u>312,087</u>	<u>12,000</u>	<u>12,000</u>
TOTAL 396 - HOUSING SUCCESSOR AGENCY	\$ 510,151	\$ 63,420	\$ 12,000
399 - EIFD			
4101 Property Taxes-CY Sec/Unsec	\$ 97,036	\$ 104,230	\$ 395,760
4401 Interest Earnings	<u>0</u>	<u>(4,780)</u>	<u>0</u>
TOTAL 399 - EIFD	\$ 97,036	\$ 99,450	\$ 395,760
600 - AD 82-1 6TH ST INDUSTRIAL			
4401 Interest Earnings	\$ 60	\$ 0	\$ 0
4402 Unrealized Gain	<u>529</u>	<u>0</u>	<u>0</u>
TOTAL 600 - AD 82-1 6TH ST INDUSTRIAL	\$ 589	\$ 0	\$ 0
602 - AD 84-1 DAY CREEK/MELLO			
4401 Interest Earnings	\$ 5,473	\$ 0	\$ 0
4402 Unrealized Gain	<u>52,529</u>	<u>0</u>	<u>0</u>
TOTAL 602 - AD 84-1 DAY CREEK/MELLO	\$ 58,002	\$ 0	\$ 0
606 - AD 86-2 R/C DRAINAGE DISTRICT			
8001 Transfer In-General Fund	<u>\$ 41,128</u>	<u>\$ 0</u>	<u>\$ 0</u>
TOTAL 606 - AD 86-2 R/C DRAINAGE DISTRICT	\$ 41,128	\$ 0	\$ 0
612 - CFD 2001-01			
4401 Interest Earnings	\$ 14,038	\$ 0	\$ 0
4402 Unrealized Gain	<u>134,847</u>	<u>0</u>	<u>0</u>
TOTAL 612 - CFD 2001-01	\$ 148,885	\$ 0	\$ 0
614 - CFD 2003-01 PROJECT FUND			
4401 Interest Earnings	\$ 3,285	\$ 0	\$ 0
4402 Unrealized Gain	<u>6,875</u>	<u>0</u>	<u>0</u>
TOTAL 614 - CFD 2003-01 PROJECT FUND	\$ 10,160	\$ 0	\$ 0
615 - CFD 2003-01 CULTURAL CENTER			
4401 Interest Earnings	\$ 3,583	\$ 0	\$ 0
TOTAL 615 - CFD 2003-01 CULTURAL CENTER	\$ 3,583	\$ 0	\$ 0
617 - CFD 2004-01 RANCHO ETIWANDA ES			
4401 Interest Earnings	\$ 864	\$ 0	\$ 0
4402 Unrealized Gain	<u>176</u>	<u>0</u>	<u>0</u>
TOTAL 617 - CFD 2004-01 RANCHO ETIWANDA ES	\$ 1,040	\$ 0	\$ 0
681 - CFD 2006-02 AMADOR ON ROUTE 66			
4401 Interest Earnings	\$ 23	\$ 0	\$ 0
4402 Unrealized Gain	<u>176</u>	<u>0</u>	<u>0</u>
TOTAL 681 - CFD 2006-02 AMADOR ON ROUTE 66	\$ 199	\$ 0	\$ 0
700 - SPORTS COMPLEX			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4126 Admissions Tax	\$ 154,477	\$ 135,000	\$ 90,000
4402 Unrealized Gain	4,407	0	0
4404 Interest Earnings - Leases	84,022	0	0
4419 Other Rental/Lease Income	20,179	22,990	22,990
4420 Other Rent/Lease (Contra)	(107,405)	0	0
4426 Stadium Lease-Minimum Rent	135,180	141,600	146,880
4439 Other Rental/Lease Inc.-ANet	115,000	133,090	115,000
4554 Park Maintenance Fees	6,260	4,410	4,410
4556 Sports Lighting Fees	2,612	0	0
4562 Maintenance Fees	3,723	6,250	6,250
4901 Other Revenue	41,615	0	0
8001 Transfer In-General Fund	1,442,944	2,323,380	2,323,380
TOTAL 700 - SPORTS COMPLEX	\$ 1,903,014	\$ 2,766,720	\$ 2,708,910
705 - MUNICIPAL UTILITY			
4401 Interest Earnings	\$ 130,316	\$ 252,740	\$ 0
4402 Unrealized Gain	71,372	0	0
4601 Monthly Srvc Fee-Electric Util	944,540	836,000	860,000
4602 Commodity Fee-Electric Util.	13,459,705	12,300,000	14,500,000
4603 New Srvc Activation Fee-Util.	22,905	20,000	20,000
4604 Dist Line Ext Fee-Elec Utility	1,196,075	500,000	1,500,000
4605 Wholesale Energy Sales & Cntrt	1,209,010	600,000	600,000
4608 Standby Demand Fee	91,320	94,060	94,060
4610 Late Fee-Electric Utility	21,814	14,000	44,000
4611 Power Cost Adjustment Factor	893,215	2,200,000	3,645,000
4620 Low Income Disc (Contra Rev)	(251)	0	0
4621 Med Supp Assist (Contra-Rev)	(520)	0	0
4650 Cert Access Spec Prog Fee	2,707	0	0
4750 Grant Income-Federal	8,564	0	0
4802 Developer Participation	21,184	300,000	300,000
4901 Other Revenue	(695)	0	0
4915 Bad Debt Recovery	12,729	500	500
4935 Contributed Capital	471,678	0	0
8274 Transfer In-State Grants Fund	0	220,000	220,000
8275 Trsf In-Fd 275	0	0	207,660
8709 Transfer In-Cap and Trade	425,000	0	0
TOTAL 705 - MUNICIPAL UTILITY	\$ 18,980,668	\$ 17,337,300	\$ 21,991,220
706 - UTILITY PUBLIC BENEFIT FUND			
4401 Interest Earnings	\$ 3,893	\$ 7,700	\$ 0
4402 Unrealized Gain	(529)	0	0
4609 Public Benefit Fund-Elec Util	377,902	300,000	300,000
TOTAL 706 - UTILITY PUBLIC BENEFIT FUND	\$ 381,266	\$ 307,700	\$ 300,000
708 - RCMU CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 75,129	\$ 153,720	\$ 0
4402 Unrealized Gain	29,427	0	0
TOTAL 708 - RCMU CAPITAL REPLACEMENT FUND	\$ 104,556	\$ 153,720	\$ 0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
709 - RCMU CAP AND TRADE FUND			
4401 Interest Earnings	\$ 39,704	\$ 77,400	\$ 0
4402 Unrealized Gain	4,226	0	0
4735 ARB-Cap and Trade Revenue	645,759	425,000	750,000
TOTAL 709 - RCMU CAP AND TRADE FUND	\$ 689,689	\$ 502,400	\$ 750,000
710 - SECOND STORY AND BEYOND			
4419 Other Rental/Lease Income	\$ 0	\$ 22,800	\$ 4,800
4581 Ticket Sales	0	0	700,500
4591 Recreation Fees - ActiveNet	0	1,070	5,000
4690 Contract Classes-Library	0	82,000	62,500
4691 Program Revenue-Library	0	551,250	40,000
4941 Other Revenue - ActiveNet	0	1,640	92,250
4946 Processing Fee - ActiveNet	0	26,350	92,250
8290 Transfer In-Library Fund	0	239,470	0
TOTAL 710 - SECOND STORY AND BEYOND	\$ 0	\$ 924,580	\$ 997,300
711 - FIBER OPTIC NETWORK			
4401 Interest Earnings	\$ 114,557	\$ 168,120	\$ 0
4402 Unrealized Gain	53,928	0	0
4404 Interest Earnings - Leases	4,913	0	0
4419 Other Rental/Lease Income	179,833	150,000	150,000
4420 Other Rent/Lease (Contra)	(5,373)	0	0
4446 Fiber License Revenue	238,896	237,000	250,000
4911 Reimbursement from Other Funds	4,950	4,950	4,950
4935 Contributed Capital	84,552	0	0
TOTAL 711 - FIBER OPTIC NETWORK	\$ 676,256	\$ 560,070	\$ 404,950
712 - EQUIP/VEHICLE REPLACEMENT			
4401 Interest Earnings	\$ 38,169	\$ 60,700	\$ 0
4402 Unrealized Gain	(13,224)	0	0
4540 Intragovernmental User Fees	1,245,230	1,245,230	1,245,230
4903 Animal Center Contributions	14,607	0	0
8006 Transfer In-Fund 006	156,300	107,000	107,060
TOTAL 712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,441,082	\$ 1,412,930	\$ 1,352,290
714 - COMP EQUIP/TECH REPLCMENT FUND			
4401 Interest Earnings	\$ 91,261	\$ 155,190	\$ 0
4402 Unrealized Gain	50,579	0	0
4540 Intragovernmental User Fees	1,007,050	1,007,050	757,050
4911 Reimbursement from Other Funds	1,331,430	0	0
8020 Transfer In-Fund 020	900,000	0	0
8025 Transfer In-Capital Rsrv Fund	421,864	0	0
8288 Transfer In-Fund 288	105,466	0	0
TOTAL 714 - COMP EQUIP/TECH REPLCMENT FUND	\$ 3,907,650	\$ 1,162,240	\$ 757,050
838 - AD 91-2 REDEMPTION-DAY CANYON			
4101 Property Taxes-CY Sec/Unsec	\$ 26,125	\$ 26,200	\$ 26,200
4103 Property Taxes-PY Sec & Unsec	362	310	310

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4104 Property Taxes-Penalties/Int.	66	130	130
4401 Interest Earnings	728	1,530	0
4402 Unrealized Gain	176	0	0
TOTAL 838 - AD 91-2 REDEMPTION-DAY CANYON	\$ 27,457	\$ 28,170	\$ 26,640
847 - PD 85 CAPITAL REPLACEMENT FUND			
4401 Interest Earnings	\$ 6,078	\$ 2,950	\$ 0
4402 Unrealized Gain	4,053	0	0
8848 Transfer In-Fund 848	116,800	116,800	116,800
8876 Transfer In - CFD Empire Lakes	15,090	25,990	43,920
TOTAL 847 - PD 85 CAPITAL REPLACEMENT FUND	\$ 142,021	\$ 145,740	\$ 160,720
848 - PD 85 REDEMPTION FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 1,154,445	\$ 1,163,810	\$ 1,164,150
4103 Property Taxes-PY Sec & Unsec	8,832	10,110	10,110
4104 Property Taxes-Penalties/Int.	2,770	3,450	3,450
4401 Interest Earnings	25,523	40,390	0
4402 Unrealized Gain	18,857	0	0
4404 Interest Earnings - Leases	29,164	0	0
4419 Other Rental/Lease Income	137,342	124,010	124,010
4420 Other Rent/Lease (Contra)	(2,571)	0	0
4554 Park Maintenance Fees	4,594	4,210	4,210
4555 Sports Field User Grp Rentals	0	110	110
4556 Sports Lighting Fees	26,708	17,270	17,270
4901 Other Revenue	(1)	100	100
8001 Transfer In-General Fund	123,287	112,000	117,420
8876 Transfer In - CFD Empire Lakes	15,090	29,360	42,970
TOTAL 848 - PD 85 REDEMPTION FUND	\$ 1,544,040	\$ 1,504,820	\$ 1,483,800
868 - CFD 2000-03 PARK MAINTENANCE			
4101 Property Taxes-CY Sec/Unsec	\$ 557,853	\$ 561,760	\$ 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	4,527	8,160	0
4402 Unrealized Gain	(2,292)	0	0
4554 Park Maintenance Fees	60	0	0
TOTAL 868 - CFD 2000-03 PARK MAINTENANCE	\$ 560,148	\$ 574,860	\$ 566,700
875 - CFD 2017-01 NO. ETIWANDA			
4101 Property Taxes-CY Sec/Unsec	\$ 3,016	\$ 3,020	\$ 3,020
4402 Unrealized Gain	(176)	0	0
TOTAL 875 - CFD 2017-01 NO. ETIWANDA	\$ 2,840	\$ 3,020	\$ 3,020
876 - CFD 2018-01 EMPIRE LAKES			
4101 Property Taxes-CY Sec/Unsec	\$ 257,007	\$ 357,360	\$ 570,510
4402 Unrealized Gain	(2,468)	0	0
TOTAL 876 - CFD 2018-01 EMPIRE LAKES	\$ 254,539	\$ 357,360	\$ 570,510
877 - CFD 2018-01 CAPITAL RESERVE			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
4401 Interest Earnings	\$ 2,990	\$ 6,560	\$ 0
4402 Unrealized Gain	(3,173)	0	0
8876 Transfer In - CFD Empire Lakes	99,960	106,160	188,000
TOTAL 877 - CFD 2018-01 CAPITAL RESERVE	\$ 99,777	\$ 112,720	\$ 188,000
878 - CFD 2022-01 STREET LIGHTING			
4101 Property Taxes-CY Sec/Unsec	\$ 0	\$ 12,710	\$ 41,030
TOTAL 878 - CFD 2022-01 STREET LIGHTING	\$ 0	\$ 12,710	\$ 41,030
879 - CFD 2022-02 INDUSTRIAL SERVICE			
4101 Property Taxes-CY Sec/Unsec	\$ 0	\$ 707,150	\$ 743,590
TOTAL 879 - CFD 2022-02 INDUSTRIAL SERVICE	\$ 0	\$ 707,150	\$ 743,590
TOTAL CITY OF RANCHO CUCAMONGA	\$ 260,673,608	\$ 253,986,120	\$ 211,194,054
<u>R.C. FIRE PROTECTION DISTRICT</u>			
281 - FIRE FUND			
4101 Property Taxes-CY Sec/Unsec	\$ 21,906,624	\$ 23,114,540	\$ 23,892,630
4103 Property Taxes-PY Sec & Unsec	308,714	391,230	327,850
4104 Property Taxes-Penalties/Int.	99,286	136,590	105,440
4105 Property Taxes-Supplemental	1,009,463	871,250	1,072,050
4106 Property Taxes-Unitary	842,122	880,080	844,220
4110 Homeowners Exemption	143,939	143,940	143,510
4112 Property Tax- Post RDA	14,061,407	14,094,820	21,566,200
4113 Property Tax- Post RDA Res Blc	0	0	519,640
4211 Fire Permits	13,255	15,000	15,000
4309 False Alarm Fees	6,888	10,000	15,000
4313 Other Fines & Forfeitures	2,250	8,000	8,000
4316 Weed Abatement	121,773	130,000	175,000
4401 Interest Earnings	459,833	745,980	0
4402 Unrealized Gain	(20,184)	0	0
4403 Restricted - Interest Earnings	684,047	0	0
4404 Interest Earnings - Leases	14,404	0	0
4419 Other Rental/Lease Income	125,446	116,350	116,350
4420 Other Rent/Lease (Contra)	(383)	0	0
4440 Sale of Fixed Assets	(164)	0	0
4501 Plan Check Fees	0	100	100
4548 D.U.I. Recovery	894	100	100
4549 Hazmat Recovery	0	100	100
4553 Fire Maintenance Fees	3,888	2,000	2,000
4750 Grant Income-Federal	96,177	0	0
4901 Other Revenue	21,128	8,500	8,800
4911 Reimbursement from Other Funds	8,160	8,980	8,980
4914 Non-Abated Reimbursements	512,585	655,500	655,500
4916 Reimbursement from OPEB Trust	1,366,288	1,488,050	1,485,410
4925 OFS - Subscriptions (GASB 96)	318,261	0	0
4941 Other Revenue - ActiveNet	4,459	6,040	6,040
8275 Trsf In-Fd 275	866	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenue Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL 281 - FIRE FUND	\$ 42,111,426	\$ 42,827,150	\$ 50,967,920
282 - COMMUNITY FACILITIES DIST 85-1			
4101 Property Taxes-CY Sec/Unsec	\$ 6,316,452	\$ 6,914,950	\$ 7,533,940
4103 Property Taxes-PY Sec & Unsec	26,797	20,830	28,460
4104 Property Taxes-Penalties/Int.	6,870	3,320	7,300
4401 Interest Earnings	42,183	58,790	0
4402 Unrealized Gain	27,507	0	0
4552 CFD Annexation Fees	2,300	0	500
8281 Transfer In-Fire Fund	1,240,940	2,735,990	2,795,620
TOTAL 282 - COMMUNITY FACILITIES DIST 85-1	\$ 7,663,049	\$ 9,733,880	\$ 10,365,820
283 - COMMUNITY FACILITIES DIST 88-1			
4101 Property Taxes-CY Sec/Unsec	\$ 412,944	\$ 448,170	\$ 480,620
4103 Property Taxes-PY Sec & Unsec	4,362	5,510	4,630
4104 Property Taxes-Penalties/Int.	1,497	1,710	1,590
4402 Unrealized Gain	(49)	0	0
4552 CFD Annexation Fees	560	0	500
8281 Transfer In-Fire Fund	2,325,077	2,450,600	2,780,650
TOTAL 283 - COMMUNITY FACILITIES DIST 88-1	\$ 2,744,391	\$ 2,905,990	\$ 3,267,990
284 - FIRE AMBULANCE SERVICES			
4745 Other Intergov'tl Reimbursemnt	\$ 0	\$ 0	\$ 1,090,180
TOTAL 284 - FIRE AMBULANCE SERVICES	\$ 0	\$ 0	\$ 1,090,180
285 - FIRE TECHNOLOGY FEE FUND			
4401 Interest Earnings	\$ 362	\$ 700	\$ 0
4402 Unrealized Gain	53	0	0
4517 Technology Fee-Permit	165	60	170
TOTAL 285 - FIRE TECHNOLOGY FEE FUND	\$ 580	\$ 760	\$ 170
288 - FIRE PROTECTION CAPITAL FUND			
4112 Property Tax- Post RDA	\$ 5,743,391	\$ 6,656,870	\$ 0
4113 Property Tax- Post RDA Res Blc	9,386,443	8,528,380	8,140,880
4401 Interest Earnings	724,089	1,356,510	0
4402 Unrealized Gain	8,435	0	0
TOTAL 288 - FIRE PROTECTION CAPITAL FUND	\$ 15,862,358	\$ 16,541,760	\$ 8,140,880
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 68,381,804	\$ 72,009,540	\$ 73,832,960
TOTAL ALL FUNDS	\$ 329,055,412	\$ 325,995,660	\$ 285,027,014

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenues by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
GENERAL FUND			
001 - GENERAL FUND	\$ 117,217,321	\$ 112,270,660	\$ 115,368,260
TOTAL GENERAL FUND	\$ 117,217,321	\$ 112,270,660	\$ 115,368,260
OTHER GENERAL FUNDS			
003 - REIMB ST/COUNTY PARKING CIT	\$ 139,349	\$ 93,340	\$ 119,920
006 - CVWD REIMBURSEMENTS	409,402	529,860	529,860
016 - COMM DEV TECHNICAL SRVCS FUND	700,515	510,660	407,970
017 - LAW ENFORCEMENT RESERVE	24,053	151,930	0
018 - TRAFFIC SAFETY	377,534	399,650	399,650
020 - COMM DEV TECHNOLOGY FEE	389,588	492,500	427,270
022 - MOBILE HOME PARK PROGRAM	35,453	36,800	32,750
023 - ACCESSIBILITY COMPLIANCE FUND	47,211	52,160	47,710
025 - CAPITAL RESERVE	2,131,536	3,156,160	2,297,980
030 - COMMUNITY BENEFIT PROJECT FUND	3,217,157	1,117,930	1,000,000
073 - BENEFITS CONTINGENCY	46,277	66,840	0
TOTAL OTHER GENERAL FUNDS	\$ 7,518,075	\$ 6,607,830	\$ 5,263,110
SPECIAL REVENUE			
100 - ASSESSMENT DISTRICTS ADMIN	\$ 716,771	\$ 717,960	\$ 697,640
105 - AB2766 AIR QUALITY IMPROVEMENT	234,583	240,170	232,020
106 - MSRC AIR POLLUTION REDUCT GRNT	20,000	10,000	0
109 - PUBLIC ART TRUST FUND	70,495	112,200	100,000
110 - BEAUTIFICATION	8,201	12,180	0
111 - PARK LAND ACQUISITION	654,347	640,040	487,180
112 - DRAINAGE FAC/GENERAL	262,731	159,390	100,000
113 - COMMUNITY/REC CENTER DEVELPMNT	714,055	611,940	417,370
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	97,238	9,000	0
115 - HENDERSON/WARDMAN DRAINAGE	6,101	0	0
116 - ETIWANDA DRAINAGE	90,920	41,700	0
118 - UPPER ETIWANDA DRAINAGE	8,329	12,420	0
119 - PARK IMPROVEMENT	1,348,706	391,880	413,210
120 - PARK DEVELOPMENT	126,186	151,780	0
122 - SOUTH ETIWANDA DRAINAGE	670,311	27,940	0
123 - LIBRARY IMPACT FEE	254,554	246,090	139,350
124 - TRANSPORTATION	8,646,117	5,204,900	3,923,070
125 - ANIMAL CENTER IMPACT FEE	50,361	48,590	45,130
126 - LOWER ETIWANDA DRAINAGE	178,154	23,470	0
127 - POLICE IMPACT FEE	171,969	144,610	125,000
128 - ETIWANDA NO. EQUESTRIAN FACIL.	10,004	14,740	0
129 - UNDERGROUND UTILITIES	1,509,159	238,280	0
130 - LMD #1 GENERAL CITY	1,429,519	1,485,700	1,518,950
131 - LMD #2 VICTORIA	4,202,552	4,745,120	4,639,810
133 - LMD #3B MEDIANS	993,183	975,000	935,270
134 - LMD #4R TERRA VISTA	2,900,466	3,075,510	3,094,340
135 - LMD #5 ANDOVER	3,647	2,920	0
136 - LMD #6R CARYN COMMUNITY	608,308	650,830	649,280
137 - LMD #7 NORTH ETIWANDA	1,052,370	1,027,140	1,017,750
138 - LMD #8 SOUTH ETIWANDA	35,132	35,340	34,640

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenues by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
139 - LMD #9 LOWER ETIWANDA	699,843	816,620	783,480
140 - LMD #10 RANCHO ETIWANDA	710,978	722,910	734,580
141 - LMD 1 CAPITAL REPLACEMENT FUND	108,898	123,640	126,650
150 - GENERAL CITY STREET LIGHTS	372,447	350,000	354,620
151 - SLD #1 ARTERIAL	856,750	876,440	888,790
152 - SLD #2 RESIDENTIAL	486,604	527,180	553,300
153 - SLD #3 VICTORIA	384,064	395,730	384,140
154 - SLD #4 TERRA VISTA	166,533	168,570	167,130
155 - SLD #5 CARYN COMMUNITY	68,173	64,580	66,680
156 - SLD #6 INDUSTRIAL AREA	132,840	141,750	142,010
157 - SLD #7 NORTH ETIWANDA	167,702	157,050	163,250
158 - SLD #8 SOUTH ETIWANDA	97,088	119,150	81,730
174 - STATE GAS TAX	4,770,339	5,141,880	4,782,740
176 - MEASURE I 1990-2010	808	1,370	0
177 - MEASURE I 2010-2040	4,659,743	4,678,640	4,698,330
178 - SB 140	1,586	0	0
179 - ROAD MAINT & REHAB ACCT	3,953,166	4,446,740	4,464,850
181 - SB 1 - TCEP	5,664,206	47,152,410	0
182 - AB 2928 TRAFFIC CONGEST RELIEF	12,691	0	0
186 - FOOTHILL BLVD MAINTENANCE	1,433	0	0
188 - INTEGRATED WASTE MANAGEMENT	2,099,615	2,087,450	1,990,920
194 - PROPOSITION 1B STATE FUNDING	12,433	0	0
195 - STATE ASSET SEIZURE	846	1,090	0
196 - CA ASSET SEIZURE 15%	2,546	2,820	2,680
198 - CITYWIDE INFRASTRUCTURE IMPRV	23,639,254	507,450	0
199 - INDUSTRIAL AREA TRAFFIC FUND	1,787,349	0	0
204 - COMMUNITY DEVELOPMENT BLK GRNT	1,193,312	1,403,530	2,638,810
209 - FEDERAL SAFETEA-LU	23,522	0	0
211 - PROP 1B - SLPP	988	470	0
214 - PEDESTRIAN GRANT/ART 3	9,236	618,620	618,620
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	0	0	10,000
225 - CA RECYC/LITTER REDUCTION GRNT	44,532	43,650	43,700
227 - USED OIL RECYCLING PROGRAM	26,664	26,820	23,680
239 - FEDERAL GRANT FUNDS-DREIER	529	0	0
258 - SENIOR OUTREACH GRANT	5,267	0	0
274 - STATE GRANTS FUND	982,091	2,801,110	2,577,434
275 - FEDERAL GRANTS FUND	962,801	1,831,550	1,831,550
290 - LIBRARY FUND	7,241,617	6,591,630	6,641,200
291 - CA STATE LIBRARY	26,619	20,000	20,000
292 - STAFF INNOVATION FD (CA ST LB)	3,793	5,260	0
310 - PUBLIC LIBRARY BOND ACT-2000	1,410	0	0
329 - LIBRARY CAPITAL FUND	15,105,194	2,926,140	2,836,990
340 - DRUG ABATEMENT ACT	465	600	0
354 - COPS PROGRAM GRANT-STATE	442,374	490,390	490,390
361 - JUSTICE ASSISTANCE GRANT(JAG)	19,172	0	35,070
380 - HOMELAND SECURITY GRANT-FIRE	26,781	0	25,070
381 - HOMELAND SECURITY GRANT-POLICE	2,812	35,450	35,450
383 - EMERGENCY MGMT PERFORMNCE GRNT	35,020	35,020	25,340
392 - OPIOID SETTLEMENT FUND	(5,464)	0	0
396 - HOUSING SUCCESSOR AGENCY	510,151	63,420	12,000
399 - EIFD	97,036	99,450	395,760

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Revenues by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
838 - AD 91-2 REDEMPTION-DAY CANYON	27,458	28,170	26,640
847 - PD 85 CAPITAL REPLACEMENT FUND	142,022	145,740	160,720
848 - PD 85 REDEMPTION FUND	1,544,040	1,504,820	1,483,800
868 - CFD 2000-03 PARK MAINTENANCE	560,148	574,860	566,700
875 - CFD 2017-01 NO. ETIWANDA	2,839	3,020	3,020
876 - CFD 2018-01 EMPIRE LAKES	254,540	357,360	570,510
877 - CFD 2018-01 CAPITAL RESERVE	99,777	112,720	188,000
878 - CFD 2022-01 STREET LIGHTING	0	12,710	41,030
879 - CFD 2022-02 INDUSTRIAL SERVICE	0	707,150	743,590
TOTAL SPECIAL REVENUE	\$ 107,319,150	\$ 109,979,970	\$ 61,000,964
CAPITAL PROJECTS			
600 - AD 82-1 6TH ST INDUSTRIAL	\$ 589	\$ 0	\$ 0
602 - AD 84-1 DAY CREEK/MELLO	58,002	0	0
606 - AD 86-2 R/C DRAINAGE DISTRICT	41,128	0	0
612 - CFD 2001-01	148,885	0	0
614 - CFD 2003-01 PROJECT FUND	10,160	0	0
615 - CFD 2003-01 CULTURAL CENTER	3,583	0	0
617 - CFD 2004-01 RANCHO ETIWANDA ES	1,040	0	0
681 - CFD 2006-02 AMADOR ON ROUTE 66	200	0	0
TOTAL CAPITAL PROJECTS	\$ 263,587	\$ 0	\$ 0
ENTERPRISE FUNDS			
314 - SSAB SUSTAINING FUND	\$ 271,295	\$ 0	\$ 300,000
700 - SPORTS COMPLEX	1,903,014	2,766,720	2,708,910
705 - MUNICIPAL UTILITY	18,980,670	17,337,300	21,991,220
706 - UTILITY PUBLIC BENEFIT FUND	381,265	307,700	300,000
708 - RCMU CAPITAL REPLACEMENT FUND	104,556	153,720	0
709 - RCMU CAP AND TRADE FUND	689,688	502,400	750,000
710 - SECOND STORY AND BEYOND	0	924,580	997,300
711 - FIBER OPTIC NETWORK	676,256	560,070	404,950
TOTAL ENTERPRISE FUNDS	\$ 23,006,744	\$ 22,552,490	\$ 27,452,380
INTERNAL SERVICE FUNDS			
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,441,082	\$ 1,412,930	\$ 1,352,290
714 - COMP EQUIP/TECH REPLCMENT FUND	3,907,651	1,162,240	757,050
TOTAL INTERNAL SERVICE FUNDS	\$ 5,348,733	\$ 2,575,170	\$ 2,109,340
TOTAL CITY OF RANCHO CUCAMONGA	\$ 260,673,610	\$ 253,986,120	\$ 211,194,054
<u>R.C. FIRE PROTECTION DISTRICT</u>			
SPECIAL REVENUE			
281 - FIRE FUND	\$ 42,111,427	\$ 42,827,150	\$ 50,967,920
282 - COMMUNITY FACILITIES DIST 85-1	7,663,048	9,733,880	10,365,820
283 - COMMUNITY FACILITIES DIST 88-1	2,744,392	2,905,990	3,267,990
284 - FIRE AMBULANCE SERVICES	0	0	1,090,180
285 - FIRE TECHNOLOGY FEE FUND	580	760	170
288 - FIRE PROTECTION CAPITAL FUND	15,862,359	16,541,760	8,140,880

CITY OF RANCHO CUCAMONGA, CALIFORNIA
Fiscal Year 2024/25 Preliminary Budget

Revenues by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL SPECIAL REVENUE	<u>\$ 68,381,806</u>	<u>\$ 72,009,540</u>	<u>\$ 73,832,960</u>
TOTAL R.C. FIRE PROTECTION DISTRICT	<u>\$ 68,381,806</u>	<u>\$ 72,009,540</u>	<u>\$ 73,832,960</u>
TOTAL ALL FUNDS	<u><u>\$ 329,055,416</u></u>	<u><u>\$ 325,995,660</u></u>	<u><u>\$ 285,027,014</u></u>



RANCHO
CUCAMONGA
CALIFORNIA

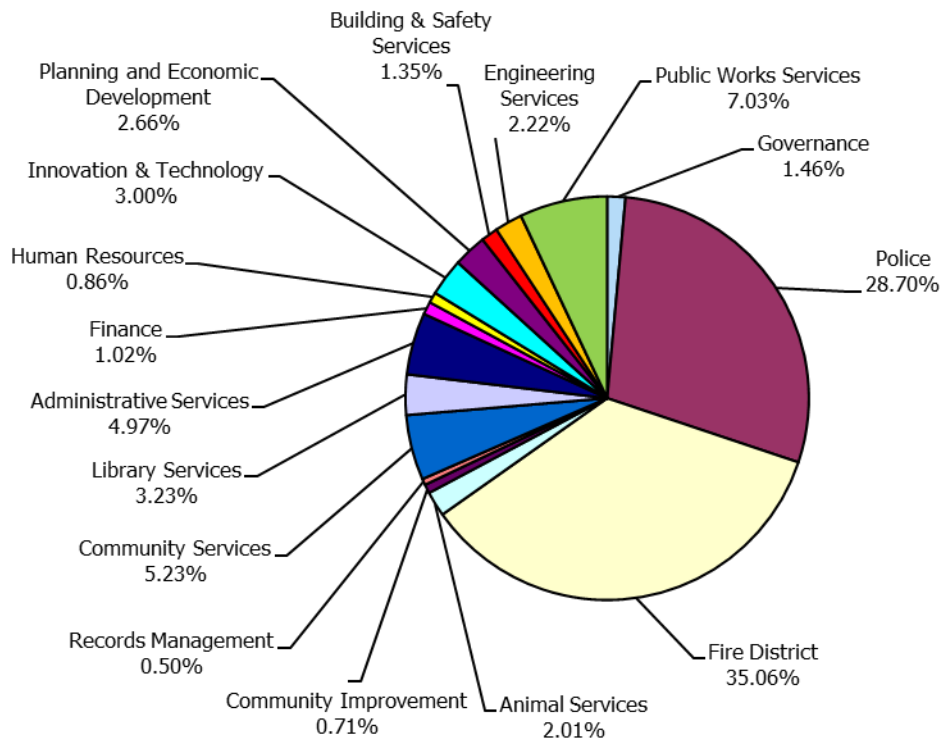
SUMMARIES OF FINANCIAL DATA

EXPENDITURE SUMMARIES

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Expenditure Summary by Department – Operating Budget*



Governance	\$ 2,724,530
Police	53,649,090
Fire District	65,551,810
Animal Services	3,756,930
Community Improvement	1,327,590
Records Management	934,000
Community Services	9,775,865
Library Services	6,041,200
Administrative Services	9,295,785
Finance	1,905,390
Human Resources	1,599,110
Innovation & Technology	5,608,030
Planning and Economic Development	4,972,280
Building & Safety Services	2,521,500
Engineering Services	4,149,820
Public Works Services	13,148,340
Total Operating Budget	<u>\$ 186,961,270</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 2024/25 Preliminary Budget

Expenditure Summary by Category – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>001 -GENERAL FUND</u>			
PERSONNEL SERVICES	\$ 31,542,227	\$ 38,140,030	\$ 39,647,685
OPERATIONS & MAINTENANCE	68,715,018	75,866,710	78,765,205
CAPITAL OUTLAY	5,839,931	510,000	938,500
DEBT SERVICE	(2,248,716)	106,450	106,450
COST ALLOCATION	(7,062,550)	(7,049,650)	(8,656,120)
TRANSFER OUT	8,026,771	4,697,120	4,566,540
TOTAL GENERAL FUND	\$ 104,812,681	\$ 112,270,660	\$ 115,368,260
<u>281 -FIRE FUND</u>			
PERSONNEL SERVICES	\$ 21,455,440	\$ 23,967,070	\$ 29,845,860
OPERATIONS & MAINTENANCE	12,492,399	13,562,400	15,545,790
CAPITAL OUTLAY	318,261	0	0
DEBT SERVICE	14,434	111,090	0
TRANSFER OUT	3,566,017	5,186,590	5,576,270
TOTAL FIRE FUND	\$ 37,846,551	\$ 42,827,150	\$ 50,967,920
<u>282 -COMMUNITY FACILITIES DIST 85-1</u>			
PERSONNEL SERVICES	\$ 7,536,140	\$ 9,075,680	\$ 9,629,300
OPERATIONS & MAINTENANCE	853,124	953,320	1,043,160
CAPITAL OUTLAY	0	647,920	647,920
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 8,389,264	\$ 10,676,920	\$ 11,320,380
<u>283 -COMMUNITY FACILITIES DIST 88-1</u>			
PERSONNEL SERVICES	\$ 2,473,140	\$ 2,402,870	\$ 2,674,920
OPERATIONS & MAINTENANCE	271,300	503,120	588,590
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,744,440	\$ 2,905,990	\$ 3,263,510
<u>290 -LIBRARY FUND</u>			
PERSONNEL SERVICES	\$ 2,990,959	\$ 4,054,930	\$ 4,332,540
OPERATIONS & MAINTENANCE	1,252,363	1,569,430	1,708,660
CAPITAL OUTLAY	106,910	0	0
DEBT SERVICE	(1,490)	0	0
TRANSFER OUT	5,220,030	239,470	0
TOTAL LIBRARY FUND	\$ 9,568,772	\$ 5,863,830	\$ 6,041,200
TOTAL OPERATING BUDGET	\$ 163,361,708	\$ 174,544,550	\$ 186,961,270

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>001-GENERAL FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 18,812,390	\$ 22,823,190	\$ 23,557,910
5005 - Overtime Salaries	367,839	367,340	400,970
5010 - Part Time Salaries	1,953,883	2,926,180	3,125,840
Fringe Benefits	10,271,172	11,843,670	12,377,565
5060 - Tuition Reimbursement	53,653	46,000	46,000
5061 - Employee Development	62,894	115,080	118,830
5065 - Coffee Fund	3,808	4,000	4,000
5070 - Executive Reimbursement	19,947	18,000	20,000
5093 - Other Funds-Salary Reimbursmnt	(3,360)	(3,430)	(3,430)
TOTAL PERSONNEL SERVICES	\$ 31,542,226	\$ 38,140,030	\$ 39,647,685
<u>OPERATIONS & MAINTENANCE</u>			
5100 - Travel and Meetings	\$ 300,973	\$ 562,430	\$ 539,240
5102 - Training	146,995	371,000	395,220
5105 - Mileage	2,508	6,900	7,100
5150 - Office Supplies & Equipment	159,368	223,580	219,880
5151 - Postage	51,351	98,760	98,760
5160 - Membership Dues	157,930	201,330	208,930
5161 - Publications & Subscriptions	100,500	54,170	54,640
5165 - Licenses, Permits & Fees	158,393	309,620	341,180
5200 - Operations & Maintenance	1,539,301	1,976,490	1,971,610
5201 - O & M/Volunteer Program	8,482	17,000	17,000
5204 - O & M/Facilities	354,679	502,480	507,760
5205 - O & M/Reimbursable	(2,697)	0	0
5207 - O & M/Capital Supplies	30,518	17,900	15,000
5210 - O & M/Crime Prevention	22,728	29,000	29,000
5215 - O & M/Computer Equipment	80,469	13,980	16,050
5217 - Technical Investigative Costs	72,741	138,550	149,340
5220 - Cellular Technology	135,230	156,380	156,380
5250 - Vehicle Operations & Maint.	646,048	516,980	516,980
5251 - Depreciation - Vehicles	249,050	249,050	249,050
5252 - Emergency Equipment & Veh Rntl	26,066	39,000	40,000
5253 - Vehicle Collision Repair	0	150,000	150,000
5255 - Gasoline	694,278	757,890	757,890
5256 - Diesel Fuel	24,858	38,440	32,670
5257 - CNG Fuel	24,653	31,330	26,630
5260 - O&M/Animal Care	128,505	122,480	132,920
5262 - O&M/Community & Info Programs	1,510	2,000	2,000
5263 - O&M/Field Services	3,647	5,580	5,580
5264 - O&M/Veterinarian Services	110,288	139,000	150,000
5265 - O&M/Kitten Nursery	10,977	10,000	10,000
5280 - Equip Operations & Maint	6,123	10,790	10,790

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5281 - Depreciation - Equipment	996,180	996,180	996,180
5283 - Depreciation-Computer Equip	1,007,050	1,007,050	757,050
5285 - Safety Gear & Equipment	53,351	50,000	50,000
5300 - Contract Services	50,700,626	59,286,990	61,731,890
5303 - Contract Serv/Reimbursable	348,216	805,240	1,005,240
5304 - Contract Serv/Facilities	2,297,240	2,474,870	2,346,410
5310 - Tree Maintenance	355,342	414,120	450,000
5312 - Legal Services	603,676	614,250	614,250
5320 - Hazardous Waste Removal	10,590	18,200	18,510
5350 - Contract Vehicle Maint/Repair	117,052	142,010	154,810
5360 - Contract Serv/Animal Care	19,811	29,660	22,860
5362 - Contract Serv/Comm & Info Prgm	404	1,030	1,030
5363 - Contract Serv/Field Services	8,628	15,500	15,500
5364 - Contract Serv/Vet Services	93,603	78,900	85,700
5365 - Cont Srv-Spay/Neuter Program	63,989	47,500	47,500
5380 - Contract Equip. Maint/Repair	27,101	34,500	34,500
5400 - Telephone Utilities	137,501	134,900	135,010
5401 - Gas Utilities	350,734	351,730	374,240
5402 - Water Utilities	415,427	550,030	478,410
5403 - Electric Utilities	1,143,829	1,173,430	1,165,580
5405 - Internet Services	102,432	96,000	130,000
5410 - Property Insurance	524,813	676,220	1,219,045
5510 - Property Tax Admin. Fee	106,224	107,310	107,310
5530 - Banking Fees Allocation	0	0	3,600
5723 - Misc Contributions to Fire	8,160	8,980	8,980
5725 - Other Expenditures	3,977,567	0	0
TOTAL OPERATIONS & MAINTENANCE	\$ 68,715,018	\$ 75,866,710	\$ 78,765,205
<u>CAPITAL OUTLAY</u>			
5603 - Capital Outlay-Equipment	\$ 226,144	\$ 10,000	\$ 80,000
5606 - Capital Outlay-Furn/Fixtures	10,000	0	0
5607 - Cap Outlay-Imprv Oth Than Bldg	138,294	0	383,500
5609 - Capital Outlay - Subscriptions	5,357,612	0	0
5650 - Capital Project	107,881	500,000	475,000
TOTAL CAPITAL OUTLAY	\$ 5,839,931	\$ 510,000	\$ 938,500
<u>DEBT SERVICE</u>			
5700 - Interest Expense	\$ 6,211	\$ 5,220	\$ 5,220
5701 - Principal Repayments	100,229	101,230	101,230
5704 - Long Term Debt Repymt Contra	(100,229)	0	0
5706 - Subscription Principal Expense	742,205	0	0
5707 - Subscription Interest Expense	37,070	0	0
5708 - Subscription Contra (GASB 96)	(3,034,203)	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL DEBT SERVICE	\$ (2,248,717)	\$ 106,450	\$ 106,450
<u>COST ALLOCATION</u>			
5990 - Cost Allocation Plan Offset	\$ (7,062,550)	\$ (7,049,650)	\$ (8,656,120)
TOTAL COST ALLOCATION	\$ (7,062,550)	\$ (7,049,650)	\$ (8,656,120)
<u>TRANSFER OUT</u>			
9025 - Transfer Out-Capital Reserve	\$ 1,369,340	\$ 1,644,340	\$ 1,524,340
9105 - Transfer Out-Fund 105	180	0	0
9130 - Transfer Out-LMD1	32,934	66,960	68,190
9131 - Transfer Out-LMD2	268,584	369,270	370,940
9136 - Transfer Out-LMD6R	31,913	42,740	39,540
9152 - Transfer Out-SLD2	74,114	96,900	70,200
9155 - Transfer Out-SLD5	24,243	19,940	22,040
9157 - Transfer Out-SLD7	34,723	21,590	30,490
9186 - Transfer Out-Fund 186	1,433	0	0
9204 - Transfer Out-Fund 204	126,680	0	0
9258 - Transfer Out - Fund 258	5,267	0	0
9314 - Transfer Out - Fund 314	250,000	0	0
9329 - Transfer Out-Library Cap Fund	4,200,000	0	0
9606 - Transfer Out-AD 86-2 Imprvment	41,128	0	0
9700 - Transfer Out-Sports Complex	1,442,944	2,323,380	2,323,380
9848 - Transfer Out-Fund 848	123,287	112,000	117,420
TOTAL TRANSFER OUT	\$ 8,026,770	\$ 4,697,120	\$ 4,566,540
TOTAL GENERAL FUND	\$ 104,812,678	\$ 112,270,660	\$ 115,368,260
<u>281-FIRE FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 15,590,153	\$ 17,634,280	\$ 21,219,950
5005 - Overtime Salaries	4,543,225	5,071,980	6,144,280
5010 - Part Time Salaries	46,018	92,160	93,780
Fringe Benefits	11,320,344	12,682,220	14,717,410
5082 - Reimb Personnel from CFD 85-1	(7,536,140)	(9,075,680)	(9,629,300)
5083 - Reimb Personnel from CFD 88-1	(2,473,140)	(2,402,870)	(2,674,920)
5093 - Other Funds-Salary Reimbursmnt	(35,020)	(35,020)	(25,340)
TOTAL PERSONNEL SERVICES	\$ 21,455,440	\$ 23,967,070	\$ 29,845,860
<u>OPERATIONS & MAINTENANCE</u>			
5100 - Travel and Meetings	\$ 19,591	\$ 39,520	\$ 30,070
5102 - Training	100,396	202,420	287,520
5150 - Office Supplies & Equipment	22,918	32,000	31,500
5151 - Postage	60	300	900
5155 - Public Relations/Educ Material	25,595	30,750	30,750

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5160 - Membership Dues	4,805	9,590	10,270
5161 - Publications & Subscriptions	8,182	8,020	8,060
5165 - Licenses, Permits & Fees	9,340	11,060	11,480
5200 - Operations & Maintenance	404,494	402,040	395,740
5204 - O & M/Facilities	57,091	77,550	91,350
5220 - Cellular Technology	69,334	71,320	54,960
5240 - Operation of Acquired Property	0	2,800	1,400
5250 - Vehicle Operations & Maint.	193,430	230,480	219,150
5252 - Emergency Equipment & Veh Rntl	0	1,500	1,500
5255 - Gasoline	47,448	63,800	79,860
5256 - Diesel Fuel	197,083	259,200	264,310
5258 - Propane	56	15,000	15,000
5280 - Equip Operations & Maint	41,482	48,350	44,350
5285 - Safety Gear & Equipment	99,654	124,740	162,080
5290 - Specialized Tools & Equipment	44,204	41,510	45,240
5291 - Equipment Supplies & Repairs	26,310	71,200	68,550
5300 - Contract Services	1,490,098	1,616,290	2,103,350
5304 - Contract Serv/Facilities	375,091	446,460	549,860
5312 - Legal Services	30,266	50,000	50,000
5320 - Hazardous Waste Removal	1,105	2,500	2,000
5321 - Fire Incident Costs	(2,601)	10,000	10,000
5400 - Telephone Utilities	15,768	18,440	18,120
5401 - Gas Utilities	22,659	37,900	24,400
5402 - Water Utilities	24,571	28,790	28,360
5403 - Electric Utilities	121,629	133,150	172,290
5410 - Property Insurance	150,589	188,310	573,110
5411 - Other Insurance	48,729	53,020	60,000
5416 - General Liability Insurance	548,048	851,700	716,480
5417 - General Liability Claims	107	0	0
5500 - Assessment Administration	70,350	70,420	70,480
5501 - Admin./General Overhead	3,353,760	3,353,760	4,244,090
5510 - Property Tax Admin. Fee	192,485	186,910	186,910
5720 - Misc Contributions to City	918,920	951,600	957,300
5725 - Other Expenditures	3,759,350	3,820,000	3,925,000
TOTAL OPERATIONS & MAINTENANCE	\$ 12,492,397	\$ 13,562,400	\$ 15,545,790
<u>CAPITAL OUTLAY</u>			
5609 - Capital Outlay - Subscriptions	\$ 318,261	\$ 0	\$ 0
TOTAL CAPITAL OUTLAY	\$ 318,261	\$ 0	\$ 0
<u>DEBT SERVICE</u>			
5700 - Interest Expense	\$ 14,434	\$ 920	\$ 0
5701 - Principal Repayments	385,551	110,170	0
5704 - Long Term Debt Repymt Contra	(385,551)	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5706 - Subscription Principal Expense	100,322	0	0
5707 - Subscription Interest Expense	8,512	0	0
5708 - Subscription Contra (GASB 96)	(108,834)	0	0
TOTAL DEBT SERVICE	\$ 14,434	\$ 111,090	\$ 0
<u>TRANSFER OUT</u>			
9282 - Transfer Out-CFD 85-1	\$ 1,240,940	\$ 2,735,990	\$ 2,795,620
9283 - Transfer Out-CFD 88-1	2,325,077	2,450,600	2,780,650
TOTAL TRANSFER OUT	\$ 3,566,017	\$ 5,186,590	\$ 5,576,270
TOTAL FIRE FUND	\$ 37,846,549	\$ 42,827,150	\$ 50,967,920
<u>282-COMMUNITY FACILITIES DIST 85-1</u>			
<u>PERSONNEL SERVICES</u>			
5081 - Reimb Personnel to Fire Fund	\$ 7,536,140	\$ 9,075,680	\$ 9,629,300
TOTAL PERSONNEL SERVICES	\$ 7,536,140	\$ 9,075,680	\$ 9,629,300
<u>OPERATIONS & MAINTENANCE</u>			
5165 - Licenses, Permits & Fees	\$ 3,596	\$ 5,850	\$ 5,970
5200 - Operations & Maintenance	8,392	11,250	14,850
5300 - Contract Services	410,777	458,660	529,850
5400 - Telephone Utilities	4,005	7,960	7,230
5401 - Gas Utilities	23,087	41,540	27,380
5402 - Water Utilities	12,435	15,820	19,350
5403 - Electric Utilities	61,763	83,170	109,460
5501 - Admin./General Overhead	329,070	329,070	329,070
TOTAL OPERATIONS & MAINTENANCE	\$ 853,125	\$ 953,320	\$ 1,043,160
<u>CAPITAL OUTLAY</u>			
5650 - Capital Project	\$ 0	\$ 647,920	\$ 647,920
TOTAL CAPITAL OUTLAY	\$ 0	\$ 647,920	\$ 647,920
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 8,389,265	\$ 10,676,920	\$ 11,320,380
<u>283-COMMUNITY FACILITIES DIST 88-1</u>			
<u>PERSONNEL SERVICES</u>			
5081 - Reimb Personnel to Fire Fund	\$ 2,473,140	\$ 2,402,870	\$ 2,674,920
TOTAL PERSONNEL SERVICES	\$ 2,473,140	\$ 2,402,870	\$ 2,674,920
<u>OPERATIONS & MAINTENANCE</u>			
5165 - Licenses, Permits & Fees	\$ 1,611	\$ 1,750	\$ 1,950
5200 - Operations & Maintenance	3,071	3,850	3,850
5300 - Contract Services	103,342	328,980	383,190
5400 - Telephone Utilities	1,638	1,900	1,990

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5401 - Gas Utilities	3,954	8,000	4,400
5402 - Water Utilities	3,860	4,470	4,670
5403 - Electric Utilities	23,714	24,060	33,430
5501 - Admin./General Overhead	130,110	130,110	130,110
5723 - Misc Contributions to Fire	0	0	25,000
TOTAL OPERATIONS & MAINTENANCE	\$ 271,300	\$ 503,120	\$ 588,590
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,744,440	\$ 2,905,990	\$ 3,263,510
<u>290-LIBRARY FUND</u>			
<u>PERSONNEL SERVICES</u>			
5000 - Regular Salaries	\$ 1,543,256	\$ 1,976,340	\$ 2,070,300
5010 - Part Time Salaries	544,344	841,660	976,770
TOTAL PERSONNEL SERVICES	\$ 2,087,600	\$ 2,818,000	\$ 3,047,070
<u>OPERATIONS & MAINTENANCE</u>			
Fringe Benefits	903,360	1,236,930	1,285,470
5100 - Travel and Meetings	\$ 15,915	\$ 29,060	\$ 23,120
5102 - Training	6,355	0	0
5105 - Mileage	245	350	350
5150 - Office Supplies & Equipment	11,868	16,000	16,000
5152 - Computer Software	3,600	3,600	3,600
5160 - Membership Dues	4,001	5,940	6,970
5200 - Operations & Maintenance	609,244	762,520	789,000
5207 - O & M/Capital Supplies	34,570	44,000	66,100
5215 - O & M/Computer Equipment	2,293	61,080	4,500
5300 - Contract Services	273,884	343,940	393,070
5400 - Telephone Utilities	1,052	1,200	1,200
5402 - Water Utilities	5,705	4,060	3,760
5403 - Electric Utilities	90,009	66,360	81,010
5405 - Internet Services	16,302	54,000	54,000
5501 - Admin./General Overhead	177,320	177,320	265,980
TOTAL OPERATIONS & MAINTENANCE	\$ 2,155,723	\$ 2,806,360	\$ 2,994,130
<u>CAPITAL OUTLAY</u>			
5609 - Capital Outlay - Subscriptions	\$ 106,910	\$ 0	\$ 0
TOTAL CAPITAL OUTLAY	\$ 106,910	\$ 0	\$ 0
<u>DEBT SERVICE</u>			
5706 - Subscription Principal Expense	\$ 52,929	\$ 0	\$ 0
5707 - Subscription Interest Expense	316	0	0
5708 - Subscription Contra (GASB 96)	(54,735)	0	0
TOTAL DEBT SERVICE	\$ (1,490)	\$ 0	\$ 0

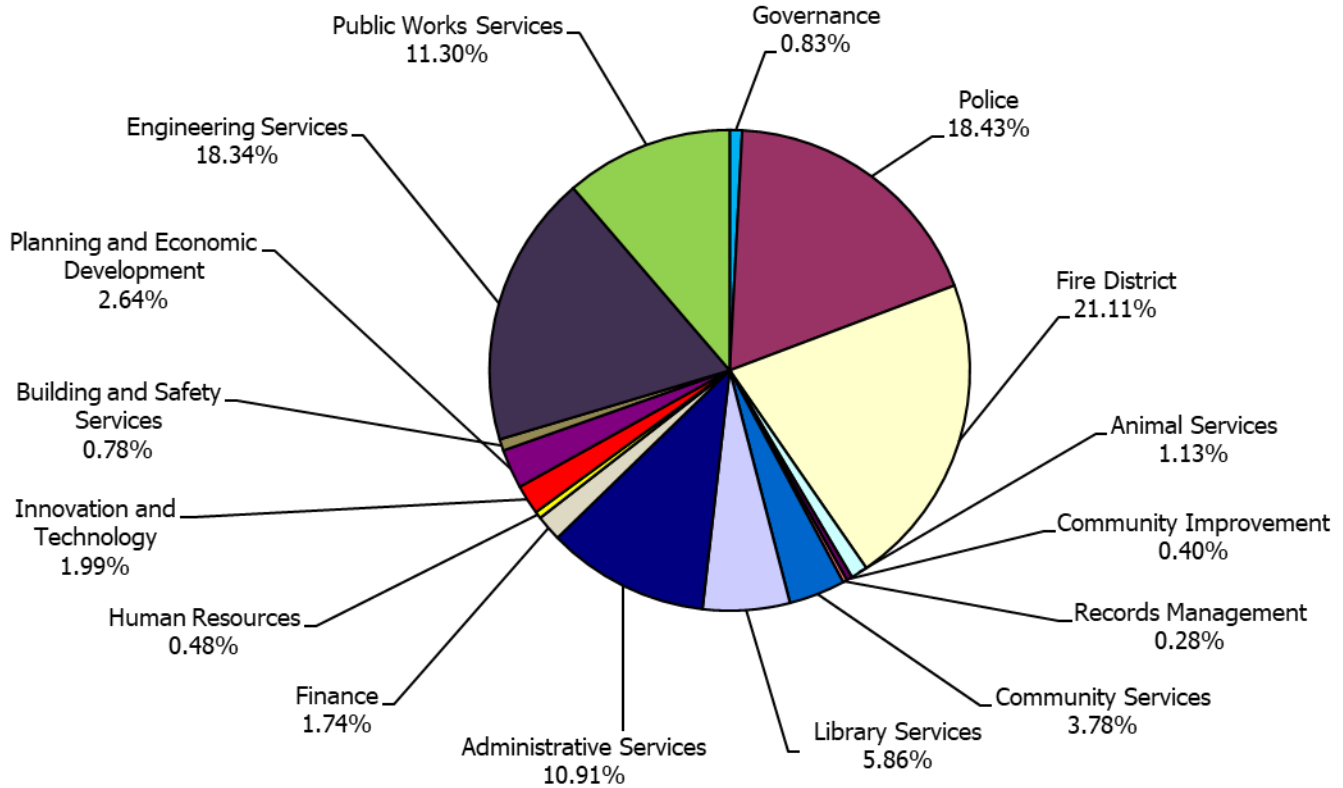
CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – Operating Budget

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>TRANSFER OUT</u>			
9329 - Transfer Out-Library Cap Fund	\$ 5,220,030	\$ 0	\$ 0
9710 - Transfer Out-Fund 710	0	239,470	0
TOTAL TRANSFER OUT	\$ 5,220,030	\$ 239,470	\$ 0
TOTAL LIBRARY FUND	\$ 9,568,773	\$ 5,863,830	\$ 6,041,200
TOTAL OPERATING BUDGET	\$ 163,361,705	\$ 174,544,550	\$ 186,961,270

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Summary by Department – All Funds



Governance	\$ 2,775,530
Police	61,497,720
Fire District	70,458,780
Animal Services	3,757,800
Community Improvement	1,327,590
Records Management	934,000
Community Services	12,629,165
Library Services	19,544,540
Administrative Services	36,423,955
Finance	5,820,890
Human Resources	1,599,110
Innovation and Technology	6,657,640
Planning and Economic Development	8,809,920
Building and Safety Services	2,590,170
Engineering Services	61,205,210
Public Works Services	37,705,000
Total All Funds Budget	\$ 333,737,020

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Summary by Category – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>CITY OF RANCHO CUCAMONGA</u>			
PERSONNEL SERVICES	\$ 45,123,700	\$ 55,765,530	\$ 58,595,345
OPERATIONS & MAINTENANCE	110,902,541	118,447,660	125,536,985
CAPITAL OUTLAY	37,453,547	113,549,360	79,255,470
DEBT SERVICE	(1,952,991)	260,240	260,240
COST ALLOCATION	(7,062,550)	(7,049,650)	(8,656,120)
TRANSFER OUT	26,565,805	8,180,910	8,337,100
TOTAL CITY OF RANCHO CUCAMONGA	\$ 211,030,052	\$ 289,154,050	\$ 263,329,020
<u>R.C. FIRE PROTECTION DISTRICT</u>			
PERSONNEL SERVICES	\$ 31,464,720	\$ 35,445,620	\$ 42,150,080
OPERATIONS & MAINTENANCE	16,258,435	17,369,210	18,075,770
CAPITAL OUTLAY	8,660,991	6,734,390	4,605,880
DEBT SERVICE	14,434	111,090	0
TRANSFER OUT	3,671,483	5,186,590	5,576,270
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 60,070,063	\$ 64,846,900	\$ 70,408,000
TOTAL ALL FUNDS	\$ 271,100,115	\$ 354,000,950	\$ 333,737,020

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
001-GENERAL FUND			
5000 - Regular Salaries	\$ 18,812,390	\$ 22,823,190	\$ 23,557,910
5005 - Overtime Salaries	367,839	367,340	400,970
5010 - Part Time Salaries	1,953,883	2,926,180	3,125,840
Fringe Benefits	10,271,172	11,843,670	12,377,565
5060 - Tuition Reimbursement	53,653	46,000	46,000
5061 - Employee Development	62,894	115,080	118,830
5065 - Coffee Fund	3,808	4,000	4,000
5070 - Executive Reimbursement	19,947	18,000	20,000
5093 - Other Funds-Salary Reimbursmnt	(3,360)	(3,430)	(3,430)
5100 - Travel and Meetings	300,973	562,430	539,240
5102 - Training	146,995	371,000	395,220
5105 - Mileage	2,508	6,900	7,100
5150 - Office Supplies & Equipment	159,368	223,580	219,880
5151 - Postage	51,351	98,760	98,760
5160 - Membership Dues	157,930	201,330	208,930
5161 - Publications & Subscriptions	100,500	54,170	54,640
5165 - Licenses, Permits & Fees	158,393	309,620	341,180
5200 - Operations & Maintenance	1,539,301	1,976,490	1,971,610
5201 - O & M/Volunteer Program	8,482	17,000	17,000
5204 - O & M/Facilities	354,679	502,480	507,760
5205 - O & M/Reimbursable	(2,697)	0	0
5207 - O & M/Capital Supplies	30,518	17,900	15,000
5210 - O & M/Crime Prevention	22,728	29,000	29,000
5215 - O & M/Computer Equipment	80,469	13,980	16,050
5217 - Technical Investigative Costs	72,741	138,550	149,340
5220 - Cellular Technology	135,230	156,380	156,380
5250 - Vehicle Operations & Maint.	646,048	516,980	516,980
5251 - Depreciation - Vehicles	249,050	249,050	249,050
5252 - Emergency Equipment & Veh Rntl	26,066	39,000	40,000
5253 - Vehicle Collision Repair	0	150,000	150,000
5255 - Gasoline	694,278	757,890	757,890
5256 - Diesel Fuel	24,858	38,440	32,670
5257 - CNG Fuel	24,653	31,330	26,630
5260 - O&M/Animal Care	128,505	122,480	132,920
5262 - O&M/Community & Info Programs	1,510	2,000	2,000
5263 - O&M/Field Services	3,647	5,580	5,580
5264 - O&M/Veterinarian Services	110,288	139,000	150,000
5265 - O&M/Kitten Nursery	10,977	10,000	10,000
5280 - Equip Operations & Maint	6,123	10,790	10,790
5281 - Depreciation - Equipment	996,180	996,180	996,180
5283 - Depreciation-Computer Equip	1,007,050	1,007,050	757,050
5285 - Safety Gear & Equipment	53,351	50,000	50,000
5300 - Contract Services	50,700,626	59,286,990	61,731,890
5303 - Contract Serv/Reimbursable	348,216	805,240	1,005,240

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5304 - Contract Serv/Facilities	2,297,240	2,474,870	2,346,410
5310 - Tree Maintenance	355,342	414,120	450,000
5312 - Legal Services	603,676	614,250	614,250
5320 - Hazardous Waste Removal	10,590	18,200	18,510
5350 - Contract Vehicle Maint/Repair	117,052	142,010	154,810
5360 - Contract Serv/Animal Care	19,811	29,660	22,860
5362 - Contract Serv/Comm & Info Prgm	404	1,030	1,030
5363 - Contract Serv/Field Services	8,628	15,500	15,500
5364 - Contract Serv/Vet Services	93,603	78,900	85,700
5365 - Cont Srv-Spay/Neuter Program	63,989	47,500	47,500
5380 - Contract Equip. Maint/Repair	27,101	34,500	34,500
5400 - Telephone Utilities	137,501	134,900	135,010
5401 - Gas Utilities	350,734	351,730	374,240
5402 - Water Utilities	415,427	550,030	478,410
5403 - Electric Utilities	1,143,829	1,173,430	1,165,580
5405 - Internet Services	102,432	96,000	130,000
5410 - Property Insurance	524,813	676,220	1,219,045
5510 - Property Tax Admin. Fee	106,224	107,310	107,310
5530 - Banking Fees Allocation	0	0	3,600
5603 - Capital Outlay-Equipment	226,144	10,000	80,000
5606 - Capital Outlay-Furn/Fixtures	10,000	0	0
5607 - Cap Outlay-Imprv Oth Than Bldg	138,294	0	383,500
5609 - Capital Outlay - Subscriptions	5,357,612	0	0
5650 - Capital Project	107,881	500,000	475,000
5700 - Interest Expense	6,211	5,220	5,220
5701 - Principal Repayments	100,229	101,230	101,230
5704 - Long Term Debt Repymt Contra	(100,229)	0	0
5706 - Subscription Principal Expense	742,205	0	0
5707 - Subscription Interest Expense	37,070	0	0
5708 - Subscription Contra (GASB 96)	(3,034,203)	0	0
5723 - Misc Contributions to Fire	8,160	8,980	8,980
5725 - Other Expenditures	3,977,567	0	0
5990 - Cost Allocation Plan Offset	(7,062,550)	(7,049,650)	(8,656,120)
9025 - Transfer Out-Capital Reserve	1,369,340	1,644,340	1,524,340
9105 - Transfer Out-Fund 105	180	0	0
9130 - Transfer Out-LMD1	32,934	66,960	68,190
9131 - Transfer Out-LMD2	268,584	369,270	370,940
9136 - Transfer Out-LMD6R	31,913	42,740	39,540
9152 - Transfer Out-SLD2	74,114	96,900	70,200
9155 - Transfer Out-SLD5	24,243	19,940	22,040
9157 - Transfer Out-SLD7	34,723	21,590	30,490
9186 - Transfer Out-Fund 186	1,433	0	0
9204 - Transfer Out-Fund 204	126,680	0	0
9258 - Transfer Out - Fund 258	5,267	0	0
9314 - Transfer Out - Fund 314	250,000	0	0
9329 - Transfer Out-Library Cap Fund	4,200,000	0	0
9606 - Transfer Out-AD 86-2 Imprvment	41,128	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
9700 - Transfer Out-Sports Complex	1,442,944	2,323,380	2,323,380
9848 - Transfer Out-Fund 848	123,287	112,000	117,420
TOTAL GENERAL FUND	\$ 104,812,678	\$ 112,270,660	\$ 115,368,260
<u>003-REIMB ST/COUNTY PARKING CIT</u>			
5200 - Operations & Maintenance	\$ 140,759	\$ 93,340	\$ 119,920
TOTAL REIMB ST/COUNTY PARKING CIT	\$ 140,759	\$ 93,340	\$ 119,920
<u>006-CVWD REIMBURSEMENTS</u>			
5000 - Regular Salaries	\$ 135,968	\$ 146,580	\$ 142,760
Fringe Benefits	72,384	72,740	71,380
5200 - Operations & Maintenance	66,229	83,900	69,620
5252 - Emergency Equipment & Veh Rntl	0	1,000	1,000
5255 - Gasoline	6,469	6,470	6,470
5256 - Diesel Fuel	6,626	6,980	6,980
5257 - CNG Fuel	2,805	3,240	3,240
5350 - Contract Vehicle Maint/Repair	8,643	25,000	25,000
5380 - Contract Equip. Maint/Repair	14,548	20,000	20,000
9001 - Transfer Out-General Fund	122,300	27,850	3,790
9712 - T/O Equipment/Vehicle Replacem	156,300	107,000	107,060
TOTAL CVWD REIMBURSEMENTS	\$ 592,272	\$ 500,760	\$ 457,300
<u>016-COMM DEV TECHNICAL SRVCS FUND</u>			
5010 - Part Time Salaries	\$ 0	\$ 33,670	\$ 33,670
Fringe Benefits	0	490	490
5102 - Training	0	500	500
5160 - Membership Dues	0	0	5,500
5300 - Contract Services	543,329	196,000	261,000
TOTAL COMM DEV TECHNICAL SRVCS FUND	\$ 543,329	\$ 230,660	\$ 301,160
<u>017-LAW ENFORCEMENT RESERVE</u>			
5207 - O & M/Capital Supplies	\$ 34,093	\$ 30,000	\$ 30,000
5300 - Contract Services	0	65,000	39,000
5501 - Admin./General Overhead	6,410	6,410	4,210
5602 - Capital Outlay-Bldg & Imprvmnt	141,520	60,000	0
5603 - Capital Outlay-Equipment	33,844	293,300	0
5650 - Capital Project	0	100,000	5,776,430
TOTAL LAW ENFORCEMENT RESERVE	\$ 215,867	\$ 554,710	\$ 5,849,640
<u>018-TRAFFIC SAFETY</u>			
5207 - O & M/Capital Supplies	\$ 0	\$ 2,000	\$ 2,500
5300 - Contract Services	305,060	395,000	395,000
5501 - Admin./General Overhead	4,760	4,760	5,850

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL TRAFFIC SAFETY	\$ 309,820	\$ 401,760	\$ 403,350
<u>020-COMM DEV TECHNOLOGY FEE</u>			
5300 - Contract Services	\$ 0	\$ 0	\$ 379,990
5501 - Admin./General Overhead	156,420	156,420	92,690
9714 - Transfer Out - Comptr Eq Rplc	900,000	0	0
TOTAL COMM DEV TECHNOLOGY FEE	\$ 1,056,420	\$ 156,420	\$ 472,680
<u>022-MOBILE HOME PARK PROGRAM</u>			
5200 - Operations & Maintenance	\$ 16,710	\$ 16,710	\$ 16,710
5300 - Contract Services	0	5,000	5,000
5501 - Admin./General Overhead	8,990	8,990	5,690
5720 - Misc Contributions to City	3,360	3,430	3,430
TOTAL MOBILE HOME PARK PROGRAM	\$ 29,060	\$ 34,130	\$ 30,830
<u>023-ACCESSIBILITY COMPLIANCE FUND</u>			
5102 - Training	\$ 12,500	\$ 12,500	\$ 12,500
5200 - Operations & Maintenance	3,552	12,500	12,500
5501 - Admin./General Overhead	7,030	7,030	12,840
TOTAL ACCESSIBILITY COMPLIANCE FUND	\$ 23,082	\$ 32,030	\$ 37,840
<u>025-CAPITAL RESERVE</u>			
5207 - O & M/Capital Supplies	\$ 14,927	\$ 150,000	\$ 150,000
5300 - Contract Services	78,821	245,130	95,130
5320 - Hazardous Waste Removal	21,000	21,000	40,000
5411 - Other Insurance	101,892	106,560	113,980
5416 - General Liability Insurance	1,039,034	1,078,500	1,150,620
5417 - General Liability Claims	759,928	500,000	558,730
5501 - Admin./General Overhead	61,700	61,810	40,780
5600 - Capital Outlay-Land	236,860	0	0
5602 - Capital Outlay-Bldg & Imprvmnt	423,998	3,270,910	3,859,010
5603 - Capital Outlay-Equipment	279,827	0	250,000
5607 - Cap Outlay-Imprv Oth Than Bldg	115,284	0	550,000
5650 - Capital Project	347,150	10,622,800	4,927,000
9329 - Transfer Out-Library Cap Fund	2,505,670	0	0
9714 - Transfer Out - Comptr Eq Rplc	421,864	0	0
TOTAL CAPITAL RESERVE	\$ 6,407,955	\$ 16,056,710	\$ 11,735,250
<u>030-COMMUNITY BENEFIT PROJECT FUND</u>			
5650 - Capital Project	\$ 0	\$ 0	\$ 6,635,690
9329 - Transfer Out-Library Cap Fund	1,500,000	0	0
TOTAL COMMUNITY BENEFIT PROJECT FUND	\$ 1,500,000	\$ 0	\$ 6,635,690

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>073-BENEFITS CONTINGENCY</u>			
5000 - Regular Salaries	\$ 1,151,909	\$ 1,164,510	\$ 1,255,040
Fringe Benefits	16,703	16,890	18,200
5501 - Admin./General Overhead	12,230	12,230	15,840
TOTAL BENEFITS CONTINGENCY	\$ 1,180,842	\$ 1,193,630	\$ 1,289,080
<u>100-ASSESSMENT DISTRICTS ADMIN</u>			
5000 - Regular Salaries	\$ 189,240	\$ 196,160	\$ 203,750
5005 - Overtime Salaries	0	0	20,000
5010 - Part Time Salaries	24	0	0
Fringe Benefits	100,824	97,340	101,880
5100 - Travel and Meetings	0	8,500	8,500
5102 - Training	1,750	1,000	1,000
5105 - Mileage	0	300	300
5150 - Office Supplies & Equipment	124	1,500	1,000
5161 - Publications & Subscriptions	47	0	0
5200 - Operations & Maintenance	7,235	17,750	32,950
5300 - Contract Services	67,055	131,700	96,500
5312 - Legal Services	11,010	10,000	10,000
5501 - Admin./General Overhead	367,490	367,490	509,820
TOTAL ASSESSMENT DISTRICTS ADMIN	\$ 744,799	\$ 831,740	\$ 985,700
<u>105-AB2766 AIR QUALITY IMPROVEMENT</u>			
5200 - Operations & Maintenance	\$ 10,081	\$ 13,840	\$ 15,160
5300 - Contract Services	1,610	1,730	1,730
5501 - Admin./General Overhead	1,680	1,680	1,460
5604 - Capital Outlay-Vehicles	86,183	0	0
5650 - Capital Project	6,186	594,400	402,460
TOTAL AB2766 AIR QUALITY IMPROVEMENT	\$ 105,740	\$ 611,650	\$ 420,810
<u>106-MSRC AIR POLLUTION REDUCT GRNT</u>			
5604 - Capital Outlay-Vehicles	\$ 20,000	\$ 10,000	\$ 0
TOTAL MSRC AIR POLLUTION REDUCT GRNT	\$ 20,000	\$ 10,000	\$ 0
<u>109-PUBLIC ART TRUST FUND</u>			
5200 - Operations & Maintenance	\$ 19,548	\$ 48,000	\$ 56,000
5501 - Admin./General Overhead	520	520	580
5725 - Other Expenditures	15,000	0	0
TOTAL PUBLIC ART TRUST FUND	\$ 35,068	\$ 48,520	\$ 56,580
<u>110-BEAUTIFICATION</u>			
5501 - Admin./General Overhead	\$ 410	\$ 410	\$ 1,480
TOTAL BEAUTIFICATION	\$ 410	\$ 410	\$ 1,480

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>111-PARK LAND ACQUISITION</u>			
5501 - Admin./General Overhead	\$ 2,920	\$ 2,920	\$ 2,910
TOTAL PARK LAND ACQUISITION	\$ 2,920	\$ 2,920	\$ 2,910
<u>112-DRAINAGE FAC/GENERAL</u>			
5000 - Regular Salaries	\$ 20,379	\$ 0	\$ 0
Fringe Benefits	10,943	0	0
5501 - Admin./General Overhead	8,110	8,110	2,260
5650 - Capital Project	20,000	100,000	326,940
TOTAL DRAINAGE FAC/GENERAL	\$ 59,432	\$ 108,110	\$ 329,200
<u>113-COMMUNITY/REC CENTER DEVELOPMNT</u>			
5501 - Admin./General Overhead	\$ 710	\$ 710	\$ 1,580
TOTAL COMMUNITY/REC CENTER DEVELOPMNT	\$ 710	\$ 710	\$ 1,580
<u>114-DRAINAGE-ETIWANDA/SAN SEVAINE</u>			
5501 - Admin./General Overhead	\$ 130	\$ 130	\$ 280
TOTAL DRAINAGE-ETIWANDA/SAN SEVAINE	\$ 130	\$ 130	\$ 280
<u>115-HENDERSON/WARDMAN DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 0	\$ 0	\$ 390
TOTAL HENDERSON/WARDMAN DRAINAGE	\$ 0	\$ 0	\$ 390
<u>116-ETIWANDA DRAINAGE</u>			
5000 - Regular Salaries	\$ 222	\$ 0	\$ 0
Fringe Benefits	119	0	0
5501 - Admin./General Overhead	3,390	3,390	980
5650 - Capital Project	0	100,000	100,000
TOTAL ETIWANDA DRAINAGE	\$ 3,731	\$ 103,390	\$ 100,980
<u>118-UPPER ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 0	\$ 0	\$ 240
TOTAL UPPER ETIWANDA DRAINAGE	\$ 0	\$ 0	\$ 240
<u>119-PARK IMPROVEMENT</u>			
5300 - Contract Services	\$ 0	\$ 250,000	\$ 250,000
5501 - Admin./General Overhead	1,880	1,880	4,730
5603 - Capital Outlay-Equipment	524,839	0	0
5607 - Cap Outlay-Imprv Oth Than Bldg	0	772,690	0
TOTAL PARK IMPROVEMENT	\$ 526,719	\$ 1,024,570	\$ 254,730
<u>120-PARK DEVELOPMENT</u>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5102 - Training	\$ 0	\$ 500	\$ 0
5150 - Office Supplies & Equipment	0	200	0
5200 - Operations & Maintenance	0	5,000	5,000
5300 - Contract Services	0	79,000	79,000
5501 - Admin./General Overhead	13,190	13,190	11,680
5607 - Cap Outlay-Imprv Oth Than Bldg	8,320	9,870	0
5650 - Capital Project	0	0	2,498,400
TOTAL PARK DEVELOPMENT	\$ 21,510	\$ 107,760	\$ 2,594,080
<u>122-SOUTH ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 470	\$ 470	\$ 480
TOTAL SOUTH ETIWANDA DRAINAGE	\$ 470	\$ 470	\$ 480
<u>123-LIBRARY IMPACT FEE</u>			
5501 - Admin./General Overhead	\$ 1,180	\$ 1,180	\$ 1,200
TOTAL LIBRARY IMPACT FEE	\$ 1,180	\$ 1,180	\$ 1,200
<u>124-TRANSPORTATION</u>			
5000 - Regular Salaries	\$ 289,274	\$ 254,340	\$ 269,900
Fringe Benefits	153,441	127,170	134,680
5501 - Admin./General Overhead	75,520	75,520	57,260
5650 - Capital Project	315,903	6,955,500	9,760,260
9181 - Transfer to TCEP	4,461	0	0
TOTAL TRANSPORTATION	\$ 838,599	\$ 7,412,530	\$ 10,222,100
<u>125-ANIMAL CENTER IMPACT FEE</u>			
5501 - Admin./General Overhead	\$ 650	\$ 650	\$ 870
5602 - Capital Outlay-Bldg & Imprvmnt	0	260,000	0
TOTAL ANIMAL CENTER IMPACT FEE	\$ 650	\$ 260,650	\$ 870
<u>126-LOWER ETIWANDA DRAINAGE</u>			
5501 - Admin./General Overhead	\$ 300	\$ 300	\$ 300
TOTAL LOWER ETIWANDA DRAINAGE	\$ 300	\$ 300	\$ 300
<u>127-POLICE IMPACT FEE</u>			
5501 - Admin./General Overhead	\$ 1,310	\$ 1,310	\$ 1,220
5602 - Capital Outlay-Bldg & Imprvmnt	0	170,000	800,000
TOTAL POLICE IMPACT FEE	\$ 1,310	\$ 171,310	\$ 801,220
<u>128-ETIWANDA NO. EQUESTRIAN FACIL.</u>			
5501 - Admin./General Overhead	\$ 0	\$ 0	\$ 280
TOTAL ETIWANDA NO. EQUESTRIAN FACIL.	\$ 0	\$ 0	\$ 280

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>129-UNDERGROUND UTILITIES</u>			
5501 - Admin./General Overhead	\$ 5,100	\$ 5,100	\$ 4,640
TOTAL UNDERGROUND UTILITIES	\$ 5,100	\$ 5,100	\$ 4,640
<u>130-LMD #1 GENERAL CITY</u>			
5000 - Regular Salaries	\$ 17,047	\$ 20,030	\$ 38,760
5005 - Overtime Salaries	0	0	5,000
5010 - Part Time Salaries	389	11,940	13,350
Fringe Benefits	9,107	13,570	23,490
5200 - Operations & Maintenance	53,356	63,750	65,050
5204 - O & M/Facilities	981	2,530	2,530
5252 - Emergency Equipment & Veh Rntl	1,972	6,300	6,300
5280 - Equip Operations & Maint	102	3,000	3,000
5300 - Contract Services	561,555	649,120	663,630
5304 - Contract Serv/Facilities	6,820	8,150	8,180
5310 - Tree Maintenance	124,709	132,670	145,940
5350 - Contract Vehicle Maint/Repair	1,751	2,000	2,000
5400 - Telephone Utilities	2,027	2,160	2,190
5402 - Water Utilities	289,861	380,530	346,650
5403 - Electric Utilities	28,670	43,170	37,740
5500 - Assessment Administration	43,290	43,290	43,290
5501 - Admin./General Overhead	73,490	73,490	88,260
5607 - Cap Outlay-Imprv Oth Than Bldg	87,509	0	0
5650 - Capital Project	12,240	0	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	\$ 1,405,536	\$ 1,546,360	\$ 1,586,020
<u>131-LMD #2 VICTORIA</u>			
5000 - Regular Salaries	\$ 500,310	\$ 632,100	\$ 667,190
5005 - Overtime Salaries	17,127	1,090	4,000
5010 - Part Time Salaries	9,631	62,900	70,330
Fringe Benefits	267,883	333,480	355,290
5200 - Operations & Maintenance	74,636	90,300	89,300
5252 - Emergency Equipment & Veh Rntl	0	200	0
5300 - Contract Services	1,434,664	1,833,860	1,847,720
5310 - Tree Maintenance	244,541	284,240	392,330
5350 - Contract Vehicle Maint/Repair	4,809	5,000	5,000
5402 - Water Utilities	522,578	952,430	738,980
5403 - Electric Utilities	39,643	60,950	51,630
5500 - Assessment Administration	24,760	24,760	24,760
5501 - Admin./General Overhead	373,270	373,270	513,220
5504 - Interfund Allocation	83,160	86,840	86,840
5603 - Capital Outlay-Equipment	27,491	8,000	0
5607 - Cap Outlay-Imprv Oth Than Bldg	25,000	25,000	222,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5650 - Capital Project	726,873	1,675,000	1,091,460
TOTAL LMD #2 VICTORIA	\$ 4,376,376	\$ 6,449,420	\$ 6,160,050
<u>133-LMD #3B MEDIANS</u>			
5000 - Regular Salaries	\$ 86,622	\$ 107,960	\$ 115,200
5005 - Overtime Salaries	0	3,500	0
5010 - Part Time Salaries	0	880	980
Fringe Benefits	46,275	53,850	57,870
5152 - Computer Software	495	500	500
5200 - Operations & Maintenance	18,544	19,300	19,300
5204 - O & M/Facilities	2,286	12,080	12,080
5300 - Contract Services	348,893	458,750	442,350
5304 - Contract Serv/Facilities	184,776	208,760	219,060
5310 - Tree Maintenance	30,528	34,480	52,220
5402 - Water Utilities	91,824	134,440	121,620
5403 - Electric Utilities	25,148	33,570	40,880
5500 - Assessment Administration	4,460	4,460	4,460
5501 - Admin./General Overhead	54,010	54,010	67,810
5603 - Capital Outlay-Equipment	81,370	0	0
TOTAL LMD #3B MEDIANS	\$ 975,231	\$ 1,126,540	\$ 1,154,330
<u>134-LMD #4R TERRA VISTA</u>			
5000 - Regular Salaries	\$ 635,175	\$ 753,220	\$ 769,660
5005 - Overtime Salaries	1,039	11,550	1,050
5010 - Part Time Salaries	4,195	29,410	32,890
Fringe Benefits	340,164	383,940	394,930
5200 - Operations & Maintenance	63,767	87,620	87,620
5252 - Emergency Equipment & Veh Rntl	0	1,700	1,700
5280 - Equip Operations & Maint	4,015	5,750	5,750
5300 - Contract Services	559,993	802,190	798,870
5310 - Tree Maintenance	77,540	106,130	121,470
5350 - Contract Vehicle Maint/Repair	5,042	6,000	6,000
5402 - Water Utilities	366,184	477,240	433,730
5403 - Electric Utilities	16,192	24,970	21,790
5500 - Assessment Administration	14,440	14,440	14,440
5501 - Admin./General Overhead	302,420	302,420	413,250
5603 - Capital Outlay-Equipment	26,092	0	0
5607 - Cap Outlay-Imprv Oth Than Bldg	0	943,750	943,750
5650 - Capital Project	356,301	838,000	530,000
TOTAL LMD #4R TERRA VISTA	\$ 2,772,559	\$ 4,788,330	\$ 4,576,900
<u>135-LMD #5 ANDOVER</u>			
5000 - Regular Salaries	\$ 0	\$ 2,080	\$ 0
Fringe Benefits	0	1,040	0
5200 - Operations & Maintenance	28	1,300	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5300 - Contract Services	444	1,620	0
5402 - Water Utilities	651	930	0
5403 - Electric Utilities	79	170	0
5500 - Assessment Administration	170	170	0
5501 - Admin./General Overhead	2,340	2,340	0
9130 - Transfer Out-LMD1	25,939	0	0
TOTAL LMD #5 ANDOVER	\$ 29,651	\$ 9,650	\$ 0
<u>136-LMD #6R CARYN COMMUNITY</u>			
5000 - Regular Salaries	\$ 13,349	\$ 13,870	\$ 15,980
5005 - Overtime Salaries	0	0	5,500
5010 - Part Time Salaries	0	1,460	1,630
Fringe Benefits	7,168	7,390	8,400
5200 - Operations & Maintenance	5,037	10,550	10,550
5252 - Emergency Equipment & Veh Rntl	0	200	0
5300 - Contract Services	273,410	334,360	304,110
5310 - Tree Maintenance	63,198	65,310	71,850
5402 - Water Utilities	91,877	173,540	144,180
5403 - Electric Utilities	1,857	3,880	2,580
5500 - Assessment Administration	4,570	4,570	4,570
5501 - Admin./General Overhead	52,270	52,270	33,930
5603 - Capital Outlay-Equipment	703	4,000	126,500
5650 - Capital Project	0	50,000	50,000
TOTAL LMD #6R CARYN COMMUNITY	\$ 513,439	\$ 721,400	\$ 779,780
<u>137-LMD #7 NORTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 128,283	\$ 143,520	\$ 52,640
5005 - Overtime Salaries	623	0	0
5010 - Part Time Salaries	4,976	24,170	27,030
Fringe Benefits	68,926	78,840	34,680
5200 - Operations & Maintenance	38,043	49,470	46,470
5204 - O & M/Facilities	4,963	5,000	2,500
5252 - Emergency Equipment & Veh Rntl	0	6,200	5,000
5300 - Contract Services	442,859	530,610	465,200
5304 - Contract Serv/Facilities	2,614	3,030	3,030
5310 - Tree Maintenance	60,733	78,410	73,650
5402 - Water Utilities	188,611	372,150	296,820
5403 - Electric Utilities	13,722	19,820	17,410
5500 - Assessment Administration	11,070	11,070	0
5501 - Admin./General Overhead	128,180	128,180	86,780
5603 - Capital Outlay-Equipment	6,609	12,000	0
5607 - Cap Outlay-Imprv Oth Than Bldg	6,113	152,000	0
5720 - Misc Contributions to City	680	680	680
TOTAL LMD #7 NORTH ETIWANDA	\$ 1,107,005	\$ 1,615,150	\$ 1,111,890

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>138-LMD #8 SOUTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 3,945	\$ 4,160	\$ 8,690
Fringe Benefits	2,118	2,080	4,030
5200 - Operations & Maintenance	518	1,500	1,500
5300 - Contract Services	10,875	11,670	14,300
5310 - Tree Maintenance	6,848	9,000	9,900
5402 - Water Utilities	5,349	9,950	7,870
5403 - Electric Utilities	232	520	380
5500 - Assessment Administration	730	0	0
5501 - Admin./General Overhead	13,210	310	310
TOTAL LMD #8 SOUTH ETIWANDA	\$ 43,825	\$ 39,190	\$ 46,980
<u>139-LMD #9 LOWER ETIWANDA</u>			
5000 - Regular Salaries	\$ 206,465	\$ 226,890	\$ 314,590
5010 - Part Time Salaries	3,728	22,420	25,080
Fringe Benefits	110,823	120,040	164,840
5200 - Operations & Maintenance	11,208	17,800	17,800
5252 - Emergency Equipment & Veh Rntl	0	1,200	1,000
5300 - Contract Services	96,886	139,970	129,340
5310 - Tree Maintenance	37,816	56,650	62,330
5402 - Water Utilities	64,286	81,030	76,510
5403 - Electric Utilities	2,602	4,340	3,840
5500 - Assessment Administration	5,240	5,240	5,240
5501 - Admin./General Overhead	72,320	72,320	95,180
5603 - Capital Outlay-Equipment	289	1,600	0
5650 - Capital Project	0	0	450,000
TOTAL LMD #9 LOWER ETIWANDA	\$ 611,663	\$ 749,500	\$ 1,345,750
<u>140-LMD #10 RANCHO ETIWANDA</u>			
5000 - Regular Salaries	\$ 114,813	\$ 164,680	\$ 190,070
5005 - Overtime Salaries	669	1,050	1,050
5010 - Part Time Salaries	10,234	36,110	40,380
Fringe Benefits	62,130	93,110	107,400
5200 - Operations & Maintenance	9,553	18,270	18,270
5204 - O & M/Facilities	24,551	26,650	26,650
5252 - Emergency Equipment & Veh Rntl	4,232	3,600	3,300
5280 - Equip Operations & Maint	360	1,000	1,000
5300 - Contract Services	187,929	194,520	192,350
5304 - Contract Serv/Facilities	2,614	4,160	4,190
5310 - Tree Maintenance	14,894	21,090	43,270
5402 - Water Utilities	84,447	142,380	120,710
5403 - Electric Utilities	14,903	18,100	18,790
5500 - Assessment Administration	2,820	2,820	2,820
5501 - Admin./General Overhead	95,440	95,440	131,670
5603 - Capital Outlay-Equipment	1,117	6,400	109,250

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5607 - Cap Outlay-Imprv Oth Than Bldg	0	384,000	75,000
5720 - Misc Contributions to City	650	650	650
TOTAL LMD #10 RANCHO ETIWANDA	\$ 631,356	\$ 1,214,030	\$ 1,086,820
<u>141-LMD 1 CAPITAL REPLACEMENT FUND</u>			
5200 - Operations & Maintenance	\$ 0	\$ 10,000	\$ 10,000
5300 - Contract Services	0	30,000	30,000
5501 - Admin./General Overhead	650	650	620
5603 - Capital Outlay-Equipment	5,569	32,000	100,000
5607 - Cap Outlay-Imprv Oth Than Bldg	72,076	174,520	0
5650 - Capital Project	0	50,000	105,200
TOTAL LMD 1 CAPITAL REPLACEMENT FUND	\$ 78,295	\$ 297,170	\$ 245,820
<u>150-GENERAL CITY STREET LIGHTS</u>			
5200 - Operations & Maintenance	\$ 135,623	\$ 100,000	\$ 100,000
5300 - Contract Services	241,231	250,000	250,000
5501 - Admin./General Overhead	0	0	4,620
TOTAL GENERAL CITY STREET LIGHTS	\$ 376,854	\$ 350,000	\$ 354,620
<u>151-SLD #1 ARTERIAL</u>			
5000 - Regular Salaries	\$ 13,466	\$ 27,320	\$ 28,040
Fringe Benefits	7,230	13,660	14,020
5102 - Training	261	220	220
5160 - Membership Dues	10	80	80
5200 - Operations & Maintenance	20,105	48,140	50,550
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	1,028	1,500	1,500
5403 - Electric Utilities	566,305	587,960	647,300
5500 - Assessment Administration	106,710	106,710	106,710
5501 - Admin./General Overhead	70,330	70,330	49,800
9150 - Transfer Out-Fund 150	106,956	111,640	111,640
TOTAL SLD #1 ARTERIAL	\$ 892,401	\$ 1,022,090	\$ 1,064,390
<u>152-SLD #2 RESIDENTIAL</u>			
5102 - Training	\$ 220	\$ 220	\$ 220
5160 - Membership Dues	80	80	80
5200 - Operations & Maintenance	410	410	430
5300 - Contract Services	437	20,990	20,990
5380 - Contract Equip. Maint/Repair	0	50	50
5403 - Electric Utilities	348,764	367,250	390,200
5500 - Assessment Administration	26,350	26,350	26,350
5501 - Admin./General Overhead	2,500	2,500	1,030

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
9150 - Transfer Out-Fund 150	103,614	109,330	113,950
TOTAL SLD #2 RESIDENTIAL	\$ 482,375	\$ 527,180	\$ 553,300
<u>153-SLD #3 VICTORIA</u>			
5000 - Regular Salaries	\$ 18,095	\$ 34,940	\$ 36,170
Fringe Benefits	9,716	17,470	18,090
5102 - Training	220	220	220
5160 - Membership Dues	80	80	80
5200 - Operations & Maintenance	3	200	210
5300 - Contract Services	0	8,050	8,050
5380 - Contract Equip. Maint/Repair	0	30	30
5403 - Electric Utilities	138,015	146,200	154,120
5500 - Assessment Administration	24,820	24,820	24,820
5501 - Admin./General Overhead	11,450	11,450	14,570
9150 - Transfer Out-Fund 150	40,109	43,370	43,370
TOTAL SLD #3 VICTORIA	\$ 242,508	\$ 286,830	\$ 299,730
<u>154-SLD #4 TERRA VISTA</u>			
5000 - Regular Salaries	\$ 18,095	\$ 35,730	\$ 36,980
Fringe Benefits	9,716	17,870	18,490
5102 - Training	220	220	220
5160 - Membership Dues	80	80	80
5200 - Operations & Maintenance	1,070	1,070	1,120
5300 - Contract Services	0	3,730	3,730
5380 - Contract Equip. Maint/Repair	0	110	110
5403 - Electric Utilities	65,164	69,260	72,770
5500 - Assessment Administration	14,420	14,420	14,420
5501 - Admin./General Overhead	8,780	8,780	12,660
5700 - Interest Expense	1,450	1,360	1,360
5701 - Principal Repayments	9,858	9,860	9,860
5704 - Long Term Debt Repymt Contra	(9,858)	0	0
9150 - Transfer Out-Fund 150	20,054	20,130	20,130
TOTAL SLD #4 TERRA VISTA	\$ 139,049	\$ 182,620	\$ 191,930
<u>155-SLD #5 CARYN COMMUNITY</u>			
5000 - Regular Salaries	\$ 4,203	\$ 0	\$ 0
Fringe Benefits	2,257	0	0
5300 - Contract Services	0	1,770	1,770
5403 - Electric Utilities	30,916	32,560	34,580
5500 - Assessment Administration	4,570	4,570	4,570
5501 - Admin./General Overhead	3,200	3,200	2,650
9150 - Transfer Out-Fund 150	10,027	9,560	9,560
TOTAL SLD #5 CARYN COMMUNITY	\$ 55,173	\$ 51,660	\$ 53,130
<u>156-SLD #6 INDUSTRIAL AREA</u>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5000 - Regular Salaries	\$ 18,095	\$ 0	\$ 0
Fringe Benefits	9,716	0	0
5300 - Contract Services	0	2,780	2,780
5403 - Electric Utilities	53,043	55,560	59,900
5500 - Assessment Administration	4,030	4,030	4,030
5501 - Admin./General Overhead	9,460	9,460	5,660
9150 - Transfer Out-Fund 150	13,370	14,980	14,980
TOTAL SLD #6 INDUSTRIAL AREA	\$ 107,714	\$ 86,810	\$ 87,350
<u>157-SLD #7 NORTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 13,466	\$ 0	\$ 0
Fringe Benefits	7,230	0	0
5300 - Contract Services	0	5,630	5,630
5403 - Electric Utilities	95,720	100,760	106,810
5500 - Assessment Administration	13,980	13,980	13,980
5501 - Admin./General Overhead	6,520	6,520	4,060
9150 - Transfer Out-Fund 150	30,081	30,310	30,310
TOTAL SLD #7 NORTH ETIWANDA	\$ 166,997	\$ 157,200	\$ 160,790
<u>158-SLD #8 SOUTH ETIWANDA</u>			
5000 - Regular Salaries	\$ 16,695	\$ 33,790	\$ 35,000
Fringe Benefits	8,964	16,900	17,500
5102 - Training	220	220	220
5160 - Membership Dues	80	80	80
5200 - Operations & Maintenance	36	410	430
5300 - Contract Services	0	1,980	1,980
5380 - Contract Equip. Maint/Repair	0	50	50
5403 - Electric Utilities	32,742	34,640	40,400
5500 - Assessment Administration	5,700	5,700	5,700
5501 - Admin./General Overhead	7,700	7,700	11,440
9150 - Transfer Out-Fund 150	10,027	10,680	10,680
TOTAL SLD #8 SOUTH ETIWANDA	\$ 82,164	\$ 112,150	\$ 123,480
<u>174-STATE GAS TAX</u>			
5000 - Regular Salaries	\$ 1,113,965	\$ 1,313,480	\$ 1,386,670
5005 - Overtime Salaries	4,797	12,000	12,000
5010 - Part Time Salaries	7,319	29,120	32,560
Fringe Benefits	591,208	658,550	702,940
5102 - Training	2,780	2,780	3,500
5200 - Operations & Maintenance	0	620	1,500
5300 - Contract Services	230,141	636,890	392,880
5350 - Contract Vehicle Maint/Repair	1,495	6,110	6,420
5380 - Contract Equip. Maint/Repair	0	1,200	1,260
5403 - Electric Utilities	114,289	99,370	99,370
5501 - Admin./General Overhead	262,570	262,570	328,480

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5607 - Cap Outlay-Imprv Oth Than Bldg	0	35,000	0
5650 - Capital Project	5,999,288	3,335,250	1,525,000
TOTAL STATE GAS TAX	\$ 8,327,852	\$ 6,392,940	\$ 4,492,580
<u>176-MEASURE I 1990-2010</u>			
5501 - Admin./General Overhead	\$ 240	\$ 240	\$ 1,200
TOTAL MEASURE I 1990-2010	\$ 240	\$ 240	\$ 1,200
<u>177-MEASURE I 2010-2040</u>			
5000 - Regular Salaries	\$ 241,550	\$ 313,340	\$ 321,210
5005 - Overtime Salaries	5,646	14,300	14,300
Fringe Benefits	128,506	156,350	160,820
5300 - Contract Services	1,016,557	1,250,000	1,360,000
5501 - Admin./General Overhead	57,670	57,670	75,770
5650 - Capital Project	816,118	1,845,000	4,820,000
TOTAL MEASURE I 2010-2040	\$ 2,266,047	\$ 3,636,660	\$ 6,752,100
<u>178-SB 140</u>			
9001 - Transfer Out-General Fund	\$ 36,690	\$ 0	\$ 0
TOTAL SB 140	\$ 36,690	\$ 0	\$ 0
<u>179-ROAD MAINT & REHAB ACCT</u>			
5501 - Admin./General Overhead	\$ 4,460	\$ 4,460	\$ 2,340
5650 - Capital Project	1,452,219	5,045,000	3,500,000
TOTAL ROAD MAINT & REHAB ACCT	\$ 1,456,679	\$ 5,049,460	\$ 3,502,340
<u>181-SB 1 - TCEP</u>			
5501 - Admin./General Overhead	\$ 2,410	\$ 2,410	\$ 690
5650 - Capital Project	9,398,514	47,150,000	0
TOTAL SB 1 - TCEP	\$ 9,400,924	\$ 47,152,410	\$ 690
<u>182-AB 2928 TRAFFIC CONGEST RELIEF</u>			
9198 - Transfer Out - Fund 198	\$ 294,026	\$ 0	\$ 0
TOTAL AB 2928 TRAFFIC CONGEST RELIEF	\$ 294,026	\$ 0	\$ 0
<u>188-INTEGRATED WASTE MANAGEMENT</u>			
5000 - Regular Salaries	\$ 699,297	\$ 732,730	\$ 767,340
5005 - Overtime Salaries	63,401	65,000	65,000
Fringe Benefits	371,632	362,370	383,870
5100 - Travel and Meetings	3,696	6,000	6,000
5102 - Training	1,450	2,000	3,000
5105 - Mileage	108	300	500
5150 - Office Supplies & Equipment	1,069	1,000	1,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5160 - Membership Dues	800	1,060	1,060
5200 - Operations & Maintenance	22,302	29,500	31,500
5204 - O & M/Facilities	0	570	570
5300 - Contract Services	30,782	142,800	107,800
5304 - Contract Serv/Facilities	3,601	4,180	4,400
5501 - Admin./General Overhead	109,970	109,970	163,260
9001 - Transfer Out-General Fund	218,390	0	0
TOTAL INTEGRATED WASTE MANAGEMENT	\$ 1,526,498	\$ 1,457,480	\$ 1,535,300
<u>194-PROPOSITION 1B STATE FUNDING</u>			
5501 - Admin./General Overhead	\$ 110	\$ 0	\$ 0
9198 - Transfer Out - Fund 198	261,325	0	0
TOTAL PROPOSITION 1B STATE FUNDING	\$ 261,435	\$ 0	\$ 0
<u>195-STATE ASSET SEIZURE</u>			
5501 - Admin./General Overhead	\$ 380	\$ 380	\$ 620
9196 - Transfer Out-Fund 196	2,680	2,680	2,680
TOTAL STATE ASSET SEIZURE	\$ 3,060	\$ 3,060	\$ 3,300
<u>196-CA ASSET SEIZURE 15%</u>			
5300 - Contract Services	\$ 0	\$ 2,980	\$ 2,980
5501 - Admin./General Overhead	40	40	30
TOTAL CA ASSET SEIZURE 15%	\$ 40	\$ 3,020	\$ 3,010
<u>198-CITYWIDE INFRASTRUCTURE IMPRV</u>			
5000 - Regular Salaries	\$ 1,174	\$ 7,300	\$ 7,010
Fringe Benefits	630	3,650	3,510
5300 - Contract Services	45,199	0	0
5312 - Legal Services	109,150	20,000	20,000
5501 - Admin./General Overhead	15,240	15,240	15,950
5650 - Capital Project	565,823	4,124,350	2,685,000
9214 - Transfer Out-Fund 214	9,236	0	0
TOTAL CITYWIDE INFRASTRUCTURE IMPRV	\$ 746,452	\$ 4,170,540	\$ 2,731,470
<u>204-COMMUNITY DEVELOPMENT BLK GRNT</u>			
5000 - Regular Salaries	\$ 100,008	\$ 110,510	\$ 117,810
Fringe Benefits	53,221	54,910	58,910
5501 - Admin./General Overhead	43,560	43,560	32,950
5650 - Capital Project	1,775,788	1,194,550	2,418,530
TOTAL COMMUNITY DEVELOPMENT BLK GRNT	\$ 1,972,577	\$ 1,403,530	\$ 2,628,200
<u>209-FEDERAL SAFETEA-LU</u>			
9198 - Transfer Out - Fund 198	\$ 491,817	\$ 0	\$ 0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL FEDERAL SAFETEA-LU	\$ 491,817	\$ 0	\$ 0
<u>211-PROP 1B - SLPP</u>			
9001 - Transfer Out-General Fund	\$ 43,331	\$ 0	\$ 0
TOTAL PROP 1B - SLPP	\$ 43,331	\$ 0	\$ 0
<u>214-PEDESTRIAN GRANT/ART 3</u>			
5650 - Capital Project	\$ 11,555	\$ 618,620	\$ 239,550
TOTAL PEDESTRIAN GRANT/ART 3	\$ 11,555	\$ 618,620	\$ 239,550
<u>218-PUBLIC RESRCE GRNTS/HEALTHY RC</u>			
5200 - Operations & Maintenance	\$ 0	\$ 0	\$ 10,000
TOTAL PUBLIC RESRCE GRNTS/HEALTHY RC	\$ 0	\$ 0	\$ 10,000
<u>225-CA RECYC/LITTER REDUCTION GRNT</u>			
5005 - Overtime Salaries	\$ 3,784	\$ 4,600	\$ 4,600
Fringe Benefits	55	70	0
5100 - Travel and Meetings	1,011	3,000	3,000
5102 - Training	1,450	1,600	1,600
5200 - Operations & Maintenance	33,245	31,000	31,000
5300 - Contract Services	14,500	15,000	16,500
TOTAL CA RECYC/LITTER REDUCTION GRNT	\$ 54,045	\$ 55,270	\$ 56,700
<u>226-USED OIL RECYCLING GRANT</u>			
9001 - Transfer Out-General Fund	\$ 365	\$ 0	\$ 0
TOTAL USED OIL RECYCLING GRANT	\$ 365	\$ 0	\$ 0
<u>227-USED OIL RECYCLING PROGRAM</u>			
5005 - Overtime Salaries	\$ 17,804	\$ 18,000	\$ 18,000
Fringe Benefits	258	270	270
5100 - Travel and Meetings	1,912	150	2,000
5102 - Training	0	0	700
5200 - Operations & Maintenance	3,580	9,000	7,000
5501 - Admin./General Overhead	1,050	1,050	540
TOTAL USED OIL RECYCLING PROGRAM	\$ 24,604	\$ 28,470	\$ 28,510
<u>271-COUNTY SENIOR TRANSPORT. GRANT</u>			
9001 - Transfer Out-General Fund	\$ 0	\$ 0	\$ 0
<u>272-FREEDOM COURTYARD RSRC GRANTS</u>			
9001 - Transfer Out-General Fund	\$ 49	\$ 0	\$ 0
TOTAL FREEDOM COURTYARD RSRC GRANTS	\$ 49	\$ 0	\$ 0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>274-STATE GRANTS FUND</u>			
5200 - Operations & Maintenance	\$ 32,565	\$ 75,710	\$ 113,710
5300 - Contract Services	330,541	62,500	80,000
5607 - Cap Outlay-Imprv Oth Than Bldg	0	286,750	0
5650 - Capital Project	2,363,313	1,900,000	1,900,000
9001 - Transfer Out-General Fund	1,150	1,150	0
9016 - Transfer Out-CD Tech Svcs Fund	310,000	0	0
9131 - Transfer Out-LMD2	0	250,000	0
9188 - Transfer Out-Integrated Waste	2,942	5,000	0
9705 - Transfer Out-Municipal Utility	0	220,000	220,000
TOTAL STATE GRANTS FUND	\$ 3,040,511	\$ 2,801,110	\$ 2,313,710
<u>275-FEDERAL GRANTS FUND</u>			
5300 - Contract Services	\$ 23,465	\$ 0	\$ 0
5650 - Capital Project	0	1,831,550	2,000,000
9281 - Transfer Out-Fire Fund	866	0	0
9329 - Transfer Out-Library Cap Fund	1,000,000	0	0
9705 - Transfer Out-Municipal Utility	0	0	207,660
TOTAL FEDERAL GRANTS FUND	\$ 1,024,331	\$ 1,831,550	\$ 2,207,660
<u>290-LIBRARY FUND</u>			
5000 - Regular Salaries	\$ 1,543,256	\$ 1,976,340	\$ 2,070,300
5010 - Part Time Salaries	544,344	841,660	976,770
Fringe Benefits	903,360	1,236,930	1,285,470
5100 - Travel and Meetings	15,915	29,060	23,120
5102 - Training	6,355	0	0
5105 - Mileage	245	350	350
5150 - Office Supplies & Equipment	11,868	16,000	16,000
5152 - Computer Software	3,600	3,600	3,600
5160 - Membership Dues	4,001	5,940	6,970
5200 - Operations & Maintenance	609,244	762,520	789,000
5207 - O & M/Capital Supplies	34,570	44,000	66,100
5215 - O & M/Computer Equipment	2,293	61,080	4,500
5300 - Contract Services	273,884	343,940	393,070
5400 - Telephone Utilities	1,052	1,200	1,200
5402 - Water Utilities	5,705	4,060	3,760
5403 - Electric Utilities	90,009	66,360	81,010
5405 - Internet Services	16,302	54,000	54,000
5501 - Admin./General Overhead	177,320	177,320	265,980
5609 - Capital Outlay - Subscriptions	106,910	0	0
5706 - Subscription Principal Expense	52,929	0	0
5707 - Subscription Interest Expense	316	0	0
5708 - Subscription Contra (GASB 96)	(54,735)	0	0
9329 - Transfer Out-Library Cap Fund	5,220,030	0	0
9710 - Transfer Out-Fund 710	0	239,470	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL LIBRARY FUND	\$ 9,568,773	\$ 5,863,830	\$ 6,041,200
<u>291-CA STATE LIBRARY</u>			
5200 - Operations & Maintenance	\$ 13,505	\$ 20,000	\$ 19,850
5300 - Contract Services	0	150	150
5501 - Admin./General Overhead	620	620	740
TOTAL CA STATE LIBRARY	\$ 14,125	\$ 20,770	\$ 20,740
<u>292-STAFF INNOVATION FD (CA ST LB)</u>			
5100 - Travel and Meetings	\$ 5,240	\$ 18,500	\$ 22,500
5501 - Admin./General Overhead	200	200	1,700
TOTAL STAFF INNOVATION FD (CA ST LB)	\$ 5,440	\$ 18,700	\$ 24,200
<u>310-PUBLIC LIBRARY BOND ACT-2000</u>			
9290 - Transfer Out-Library Fund	\$ 32,662	\$ 0	\$ 0
TOTAL PUBLIC LIBRARY BOND ACT-2000	\$ 32,662	\$ 0	\$ 0
<u>329-LIBRARY CAPITAL FUND</u>			
5501 - Admin./General Overhead	\$ 510	\$ 510	\$ 3,270
5650 - Capital Project	3,683,244	12,295,000	12,488,430
TOTAL LIBRARY CAPITAL FUND	\$ 3,683,754	\$ 12,295,510	\$ 12,491,700
<u>354-COPS PROGRAM GRANT-STATE</u>			
5000 - Regular Salaries	\$ 0	\$ 31,290	\$ 65,050
Fringe Benefits	0	15,650	32,530
5100 - Travel and Meetings	763	5,000	5,000
5200 - Operations & Maintenance	0	0	33,050
5215 - O & M/Computer Equipment	0	3,170	3,170
5300 - Contract Services	190,873	375,000	375,000
5501 - Admin./General Overhead	4,510	4,510	17,720
5603 - Capital Outlay-Equipment	0	0	101,600
TOTAL COPS PROGRAM GRANT-STATE	\$ 196,146	\$ 434,620	\$ 633,120
<u>356-JUSTICE ASSIST GRNT (JAG) ARRA</u>			
9001 - Transfer Out-General Fund	\$ 33	\$ 0	\$ 0
TOTAL JUSTICE ASSIST GRNT (JAG) ARRA	\$ 33	\$ 0	\$ 0
<u>361-JUSTICE ASSISTANCE GRANT(JAG)</u>			
5200 - Operations & Maintenance	\$ 7,800	\$ 0	\$ 35,070
5207 - O & M/Capital Supplies	1,512	0	0
5215 - O & M/Computer Equipment	31,002	0	0
TOTAL JUSTICE ASSISTANCE GRANT(JAG)	\$ 40,314	\$ 0	\$ 35,070

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>374-COPS HIRING PROGRAM GRANT</u>			
9001 - Transfer Out-General Fund	\$ 0	\$ 0	\$ 0
<u>380-HOMELAND SECURITY GRANT-FIRE</u>			
5207 - O & M/Capital Supplies	\$ 45,415	\$ 0	\$ 25,440
TOTAL HOMELAND SECURITY GRANT-FIRE	\$ 45,415	\$ 0	\$ 25,440
<u>381-HOMELAND SECURITY GRANT-POLICE</u>			
5603 - Capital Outlay-Equipment	\$ 29,560	\$ 35,450	\$ 0
TOTAL HOMELAND SECURITY GRANT-POLICE	\$ 29,560	\$ 35,450	\$ 0
<u>383-EMERGENCY MGMT PERFORMNCE GRNT</u>			
5723 - Misc Contributions to Fire	\$ 35,020	\$ 35,020	\$ 25,340
TOTAL EMERGENCY MGMT PERFORMNCE GRNT	\$ 35,020	\$ 35,020	\$ 25,340
<u>392-OPIOID SETTLEMENT FUND</u>			
5102 - Training	\$ 0	\$ 0	\$ 10,000
5200 - Operations & Maintenance	0	0	31,000
TOTAL OPIOID SETTLEMENT FUND	\$ 0	\$ 0	\$ 41,000
<u>396-HOUSING SUCCESSOR AGENCY</u>			
5245 - Subsidies To Low/Mod Housing	\$ 28,716	\$ 28,740	\$ 28,740
5300 - Contract Services	150,000	150,000	150,000
5720 - Misc Contributions to City	200,000	200,000	200,000
TOTAL HOUSING SUCCESSOR AGENCY	\$ 378,716	\$ 378,740	\$ 378,740
<u>399-EIFD</u>			
5100 - Travel and Meetings	\$ 0	\$ 200	\$ 200
5161 - Publications & Subscriptions	650	0	0
5200 - Operations & Maintenance	1,395	800	800
5300 - Contract Services	33,066	25,000	25,000
5312 - Legal Services	6,806	7,500	7,500
5501 - Admin./General Overhead	0	0	400
TOTAL EIFD	\$ 41,917	\$ 33,500	\$ 33,900
<u>600-AD 82-1 6TH ST INDUSTRIAL</u>			
9198 - Transfer Out - Fund 198	\$ 14,164	\$ 0	\$ 0
TOTAL AD 82-1 6TH ST INDUSTRIAL	\$ 14,164	\$ 0	\$ 0
<u>602-AD 84-1 DAY CREEK/MELLO</u>			
9198 - Transfer Out - Fund 198	\$ 1,211,207	\$ 0	\$ 0
TOTAL AD 84-1 DAY CREEK/MELLO	\$ 1,211,207	\$ 0	\$ 0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>604-AD 84-2 ALTA LOMA CHANNEL</u>			
9001 - Transfer Out-General Fund	\$ 0	\$ 0	\$ 0
<u>607-CFD 2000-01 SOUTH ETIWANDA</u>			
9852 - Transfer out to Fund 852	\$ 63	\$ 0	\$ 0
TOTAL CFD 2000-01 SOUTH ETIWANDA	\$ 63	\$ 0	\$ 0
<u>612-CFD 2001-01</u>			
9860 - Transfer out to Fund 860	\$ 685,743	\$ 0	\$ 0
TOTAL CFD 2001-01	\$ 685,743	\$ 0	\$ 0
<u>614-CFD 2003-01 PROJECT FUND</u>			
9864 - Transfer out to Fund 864	\$ 184,700	\$ 0	\$ 0
TOTAL CFD 2003-01 PROJECT FUND	\$ 184,700	\$ 0	\$ 0
<u>615-CFD 2003-01 CULTURAL CENTER</u>			
9864 - Transfer out to Fund 864	\$ 15,853	\$ 0	\$ 0
TOTAL CFD 2003-01 CULTURAL CENTER	\$ 15,853	\$ 0	\$ 0
<u>617-CFD 2004-01 RANCHO ETIWANDA ES</u>			
9820 - Transfer out-CFD 2004-01	\$ 51,177	\$ 0	\$ 0
TOTAL CFD 2004-01 RANCHO ETIWANDA ES	\$ 51,177	\$ 0	\$ 0
<u>680-CFD 2006-01 VINTNER'S GROVE</u>			
9869 - Transfer Out-Fund 869	\$ 1,848	\$ 0	\$ 0
TOTAL CFD 2006-01 VINTNER'S GROVE	\$ 1,848	\$ 0	\$ 0
<u>681-CFD 2006-02 AMADOR ON ROUTE 66</u>			
9871 - Transfer Out-Fund 871	\$ 6,501	\$ 0	\$ 0
TOTAL CFD 2006-02 AMADOR ON ROUTE 66	\$ 6,501	\$ 0	\$ 0
<u>700-SPORTS COMPLEX</u>			
5000 - Regular Salaries	\$ 596,239	\$ 929,870	\$ 939,670
5005 - Overtime Salaries	61,289	60,000	80,000
5010 - Part Time Salaries	59,936	232,960	260,480
Fringe Benefits	325,183	532,600	552,930
5080 - Pension Expense	43,969	0	0
5165 - Licenses, Permits & Fees	0	280	280
5200 - Operations & Maintenance	114,094	132,790	132,790
5204 - O & M/Facilities	45,523	54,210	59,520
5250 - Vehicle Operations & Maint.	534	1,500	1,500
5252 - Emergency Equipment & Veh Rntl	4,500	4,800	4,800
5280 - Equip Operations & Maint	16,558	19,360	19,360

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5299 - Depreciation Expense	559,906	0	0
5300 - Contract Services	26,908	57,070	58,620
5304 - Contract Serv/Facilities	267,911	208,080	226,930
5310 - Tree Maintenance	46,107	37,400	41,140
5400 - Telephone Utilities	1,111	1,230	1,230
5401 - Gas Utilities	16,134	14,250	14,250
5402 - Water Utilities	74,764	117,300	93,590
5403 - Electric Utilities	171,814	199,960	193,820
5501 - Admin./General Overhead	20,490	20,490	20,490
5603 - Capital Outlay-Equipment	0	0	68,250
5700 - Interest Expense	15,390	14,160	14,160
5701 - Principal Repayments	127,170	128,410	128,410
5704 - Long Term Debt Repymt Contra	(127,170)	0	0
TOTAL SPORTS COMPLEX	\$ 2,468,360	\$ 2,766,720	\$ 2,912,220
<u>705-MUNICIPAL UTILITY</u>			
5000 - Regular Salaries	\$ 383,057	\$ 461,260	\$ 650,130
5010 - Part Time Salaries	39,321	11,070	41,070
Fringe Benefits	211,950	227,600	321,500
5080 - Pension Expense	(183,611)	0	0
5100 - Travel and Meetings	732	6,010	6,010
5102 - Training	473	42,000	42,000
5150 - Office Supplies & Equipment	2,190	2,500	2,500
5152 - Computer Software	0	14,000	14,000
5160 - Membership Dues	18,439	20,240	23,250
5161 - Publications & Subscriptions	1,800	1,930	200
5165 - Licenses, Permits & Fees	160	170	170
5209 - O & M/Electric Utility	12,510,651	12,992,210	17,039,000
5215 - O & M/Computer Equipment	0	0	1,000
5216 - Solar Net Metering	21,156	1,000	1,000
5220 - Cellular Technology	111,956	121,300	151,300
5299 - Depreciation Expense	1,402,058	0	0
5309 - Contract Srvc/Electric Utility	516,295	987,220	1,117,890
5312 - Legal Services	81,078	130,000	50,000
5400 - Telephone Utilities	492	540	540
5501 - Admin./General Overhead	215,810	215,810	332,600
5603 - Capital Outlay-Equipment	670,491	215,000	215,000
5650 - Capital Project	2,660,126	1,915,370	3,875,350
5699 - Capital Proj Contra Acct (FS)	(2,962,691)	0	0
5720 - Misc Contributions to City	0	5,000	5,000
5725 - Other Expenditures	8,564	0	0
5899 - Clearing Acct-Electric Utility	(10,230)	0	0
5900 - Bad Debt Expense-Electric Util	8,846	0	0
9001 - Transfer Out-General Fund	1,622,710	1,745,960	2,106,860
TOTAL MUNICIPAL UTILITY	\$ 17,331,823	\$ 19,116,190	\$ 25,996,370

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>706-UTILITY PUBLIC BENEFIT FUND</u>			
5000 - Regular Salaries	\$ 148,772	\$ 151,710	\$ 154,780
Fringe Benefits	78,949	75,080	77,390
5160 - Membership Dues	1,240	1,240	1,240
5161 - Publications & Subscriptions	0	200	200
5209 - O & M/Electric Utility	72,957	206,800	161,800
5300 - Contract Services	674	25,000	25,000
5501 - Admin./General Overhead	20,360	20,360	27,210
TOTAL UTILITY PUBLIC BENEFIT FUND	\$ 322,952	\$ 480,390	\$ 447,620
<u>709-RCMU CAP AND TRADE FUND</u>			
9705 - Transfer Out-Municipal Utility	\$ 425,000	\$ 0	\$ 0
TOTAL RCMU CAP AND TRADE FUND	\$ 425,000	\$ 0	\$ 0
<u>710-SECOND STORY AND BEYOND</u>			
5000 - Regular Salaries	\$ 0	\$ 67,690	\$ 78,120
5010 - Part Time Salaries	0	446,050	442,940
Fringe Benefits	0	168,650	173,860
5100 - Travel and Meetings	0	2,500	2,500
5102 - Training	0	300	300
5105 - Mileage	0	200	200
5150 - Office Supplies & Equipment	0	5,000	5,000
5200 - Operations & Maintenance	0	79,980	80,850
5215 - O & M/Computer Equipment	0	1,000	0
5300 - Contract Services	0	119,300	181,730
5402 - Water Utilities	0	1,950	0
5403 - Electric Utilities	0	31,960	0
TOTAL SECOND STORY AND BEYOND	\$ 0	\$ 924,580	\$ 965,500
<u>711-FIBER OPTIC NETWORK</u>			
5150 - Office Supplies & Equipment	\$ 0	\$ 5,000	\$ 5,000
5160 - Membership Dues	158	550	550
5200 - Operations & Maintenance	82,939	276,200	176,200
5299 - Depreciation Expense	327,732	0	0
5300 - Contract Services	193,627	187,240	189,120
5312 - Legal Services	112	0	0
5330 - Payment to Trustee	6,500	5,500	0
5501 - Admin./General Overhead	14,660	14,660	16,130
5650 - Capital Project	645,885	164,300	223,870
5699 - Capital Proj Contra Acct (FS)	(645,885)	0	0
5700 - Interest Expense	267,450	0	0
TOTAL FIBER OPTIC NETWORK	\$ 893,178	\$ 653,450	\$ 610,870
<u>712-EQUIP/VEHICLE REPLACEMENT</u>			

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5200 - Operations & Maintenance	\$ 313,318	\$ 391,890	\$ 410,760
5299 - Depreciation Expense	706,526	0	0
5300 - Contract Services	12,150	12,000	12,000
5501 - Admin./General Overhead	30,810	30,810	19,210
5603 - Capital Outlay-Equipment	450,445	853,430	591,800
5604 - Capital Outlay-Vehicles	77,835	820,000	870,000
5650 - Capital Project	146,491	165,000	0
5699 - Capital Proj Contra Acct (FS)	(439,330)	0	0
TOTAL EQUIP/VEHICLE REPLACEMENT	\$ 1,298,245	\$ 2,273,130	\$ 1,903,770
<u>714-COMP EQUIP/TECH REPLCMENT FUND</u>			
5000 - Regular Salaries	\$ 1,835	\$ 36,560	\$ 36,560
5005 - Overtime Salaries	176	0	0
5010 - Part Time Salaries	23,236	67,160	67,160
Fringe Benefits	5,310	31,600	31,600
5100 - Travel and Meetings	2,464	0	0
5152 - Computer Software	90,845	0	40,000
5215 - O & M/Computer Equipment	95,709	125,000	182,500
5299 - Depreciation Expense	870,946	0	0
5300 - Contract Services	2,939,984	1,386,100	566,810
5501 - Admin./General Overhead	19,980	19,980	24,980
5603 - Capital Outlay-Equipment	48,921	60,000	100,000
5605 - Capital Outlay-Computer Equip	248,946	195,000	0
5699 - Capital Proj Contra Acct (FS)	(122,546)	0	0
5700 - Interest Expense	12,926	0	0
5703 - Capital Lease Payment	507,340	0	0
5704 - Long Term Debt Repymt Contra	(507,340)	0	0
TOTAL COMP EQUIP/TECH REPLCMENT FUND	\$ 4,238,732	\$ 1,921,400	\$ 1,049,610
<u>838-AD 91-2 REDEMPTION-DAY CANYON</u>			
5000 - Regular Salaries	\$ 12,578	\$ 14,360	\$ 15,820
Fringe Benefits	6,754	7,180	7,910
5500 - Assessment Administration	1,300	1,300	1,300
5501 - Admin./General Overhead	2,840	2,840	3,840
TOTAL AD 91-2 REDEMPTION-DAY CANYON	\$ 23,472	\$ 25,680	\$ 28,870
<u>847-PD 85 CAPITAL REPLACEMENT FUND</u>			
5200 - Operations & Maintenance	\$ 21,907	\$ 15,000	\$ 15,000
5252 - Emergency Equipment & Veh Rntl	2,000	2,000	2,000
5300 - Contract Services	2,437	23,000	23,000
5501 - Admin./General Overhead	1,080	1,080	670
5603 - Capital Outlay-Equipment	0	0	52,500
5607 - Cap Outlay-Imprv Oth Than Bldg	196,233	0	0
5650 - Capital Project	14,079	200,000	100,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL PD 85 CAPITAL REPLACEMENT FUND	\$ 237,736	\$ 241,080	\$ 193,170
<u>848-PD 85 REDEMPTION FUND</u>			
5000 - Regular Salaries	\$ 144,890	\$ 169,250	\$ 177,640
5005 - Overtime Salaries	1,379	4,600	4,600
Fringe Benefits	77,592	84,490	88,890
5200 - Operations & Maintenance	45,083	57,270	57,270
5204 - O & M/Facilities	2,814	3,300	3,300
5252 - Emergency Equipment & Veh Rntl	0	6,500	6,500
5280 - Equip Operations & Maint	2,766	3,300	3,300
5300 - Contract Services	310,620	409,830	351,660
5304 - Contract Serv/Facilities	10,201	15,690	15,280
5310 - Tree Maintenance	8,892	24,380	26,820
5400 - Telephone Utilities	1,655	1,600	1,920
5402 - Water Utilities	141,474	204,200	190,230
5403 - Electric Utilities	165,128	184,270	176,710
5500 - Assessment Administration	99,190	99,190	99,190
5501 - Admin./General Overhead	64,670	64,670	93,400
5607 - Cap Outlay-Imprv Oth Than Bldg	427,020	479,000	252,740
5650 - Capital Project	0	600,000	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	\$ 1,623,134	\$ 2,531,300	\$ 2,269,210
<u>868-CFD 2000-03 PARK MAINTENANCE</u>			
5000 - Regular Salaries	\$ 114,139	\$ 138,820	\$ 166,810
5010 - Part Time Salaries	588	7,280	8,140
Fringe Benefits	61,137	71,340	74,700
5200 - Operations & Maintenance	16,870	27,500	27,500
5300 - Contract Services	65,297	84,850	85,960
5310 - Tree Maintenance	309	25,000	25,000
5402 - Water Utilities	86,741	127,840	114,570
5403 - Electric Utilities	2,052	3,580	2,960
5500 - Assessment Administration	1,290	1,290	1,290
5501 - Admin./General Overhead	81,450	81,450	115,270
TOTAL CFD 2000-03 PARK MAINTENANCE	\$ 429,873	\$ 568,950	\$ 622,200
<u>875-CFD 2017-01 NO. ETIWANDA</u>			
5500 - Assessment Administration	\$ 1,200	\$ 1,200	\$ 1,200
5501 - Admin./General Overhead	20	20	50
TOTAL CFD 2017-01 NO. ETIWANDA	\$ 1,220	\$ 1,220	\$ 1,250
<u>876-CFD 2018-01 EMPIRE LAKES</u>			
5102 - Training	\$ 0	\$ 220	\$ 220
5160 - Membership Dues	0	80	80

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5200 - Operations & Maintenance	0	11,070	11,180
5217 - Technical Investigative Costs	0	0	5,000
5300 - Contract Services	9,916	19,060	20,470
5312 - Legal Services	555	0	0
5380 - Contract Equip. Maint/Repair	0	110	110
5403 - Electric Utilities	6,712	6,500	6,500
5500 - Assessment Administration	1,850	1,850	1,850
5501 - Admin./General Overhead	3,100	3,100	930
9130 - Transfer Out-LMD1	37,720	70,920	115,510
9133 - Transfer Out-Fund 133	0	0	1,950
9141 - Transfer Out-Fund 141	11,320	21,700	36,650
9151 - Transfer Out-Fund 151	11,320	16,830	24,630
9152 - Transfer Out-SLD2	26,400	44,240	66,180
9156 - Transfer Out-SLD6	0	0	250
9847 - Transfer Out-Fund 847	15,090	25,990	43,920
9848 - Transfer Out-Fund 848	15,090	29,360	42,970
9877 - Transfer Out - CFD Emp Lak	99,960	106,160	188,000
TOTAL CFD 2018-01 EMPIRE LAKES	\$ 239,033	\$ 357,190	\$ 566,400
<u>878-CFD 2022-01 STREET LIGHTING</u>			
5500 - Assessment Administration	\$ 0	\$ 30	\$ 30
9151 - Transfer Out-Fund 151	0	5,920	12,990
9152 - Transfer Out-SLD2	0	150	20,360
9156 - Transfer Out-SLD6	0	6,610	7,680
TOTAL CFD 2022-01 STREET LIGHTING	\$ 0	\$ 12,710	\$ 41,060
<u>879-CFD 2022-02 INDUSTRIAL SERVICE</u>			
5500 - Assessment Administration	\$ 0	\$ 20	\$ 20
TOTAL CFD 2022-02 INDUSTRIAL SERVICE	\$ 0	\$ 20	\$ 20
TOTAL CITY OF RANCHO CUCAMONGA	\$ 211,030,050	\$ 289,154,050	\$ 263,329,020
<u>R.C. FIRE PROTECTION DISTRICT</u>			
<u>281-FIRE FUND</u>			
5000 - Regular Salaries	\$ 15,590,153	\$ 17,634,280	\$ 21,219,950
5005 - Overtime Salaries	4,543,225	5,071,980	6,144,280
5010 - Part Time Salaries	46,018	92,160	93,780
Fringe Benefits	11,320,344	12,682,220	14,717,410
5082 - Reimb Personnel from CFD 85-1	(7,536,140)	(9,075,680)	(9,629,300)
5083 - Reimb Personnel from CFD 88-1	(2,473,140)	(2,402,870)	(2,674,920)
5093 - Other Funds-Salary Reimbursmnt	(35,020)	(35,020)	(25,340)
5100 - Travel and Meetings	19,591	39,520	30,070
5102 - Training	100,396	202,420	287,520
5150 - Office Supplies & Equipment	22,918	32,000	31,500
5151 - Postage	60	300	900

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
5155 - Public Relations/Educ Material	25,595	30,750	30,750
5160 - Membership Dues	4,805	9,590	10,270
5161 - Publications & Subscriptions	8,182	8,020	8,060
5165 - Licenses, Permits & Fees	9,340	11,060	11,480
5200 - Operations & Maintenance	404,494	402,040	395,740
5204 - O & M/Facilities	57,091	77,550	91,350
5220 - Cellular Technology	69,334	71,320	54,960
5240 - Operation of Acquired Property	0	2,800	1,400
5250 - Vehicle Operations & Maint.	193,430	230,480	219,150
5252 - Emergency Equipment & Veh Rntl	0	1,500	1,500
5255 - Gasoline	47,448	63,800	79,860
5256 - Diesel Fuel	197,083	259,200	264,310
5258 - Propane	56	15,000	15,000
5280 - Equip Operations & Maint	41,482	48,350	44,350
5285 - Safety Gear & Equipment	99,654	124,740	162,080
5290 - Specialized Tools & Equipment	44,204	41,510	45,240
5291 - Equipment Supplies & Repairs	26,310	71,200	68,550
5300 - Contract Services	1,490,098	1,616,290	2,103,350
5304 - Contract Serv/Facilities	375,091	446,460	549,860
5312 - Legal Services	30,266	50,000	50,000
5320 - Hazardous Waste Removal	1,105	2,500	2,000
5321 - Fire Incident Costs	(2,601)	10,000	10,000
5400 - Telephone Utilities	15,768	18,440	18,120
5401 - Gas Utilities	22,659	37,900	24,400
5402 - Water Utilities	24,571	28,790	28,360
5403 - Electric Utilities	121,629	133,150	172,290
5410 - Property Insurance	150,589	188,310	573,110
5411 - Other Insurance	48,729	53,020	60,000
5416 - General Liability Insurance	548,048	851,700	716,480
5417 - General Liability Claims	107	0	0
5500 - Assessment Administration	70,350	70,420	70,480
5501 - Admin./General Overhead	3,353,760	3,353,760	4,244,090
5510 - Property Tax Admin. Fee	192,485	186,910	186,910
5609 - Capital Outlay - Subscriptions	318,261	0	0
5700 - Interest Expense	14,434	920	0
5701 - Principal Repayments	385,551	110,170	0
5704 - Long Term Debt Repymt Contra	(385,551)	0	0
5706 - Subscription Principal Expense	100,322	0	0
5707 - Subscription Interest Expense	8,512	0	0
5708 - Subscription Contra (GASB 96)	(108,834)	0	0
5720 - Misc Contributions to City	918,920	951,600	957,300
5725 - Other Expenditures	3,759,350	3,820,000	3,925,000
9282 - Transfer Out-CFD 85-1	1,240,940	2,735,990	2,795,620
9283 - Transfer Out-CFD 88-1	2,325,077	2,450,600	2,780,650
TOTAL FIRE FUND	\$ 37,846,549	\$ 42,827,150	\$ 50,967,920

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
<u>282-COMMUNITY FACILITIES DIST 85-1</u>			
5081 - Reimb Personnel to Fire Fund	\$ 7,536,140	\$ 9,075,680	\$ 9,629,300
5165 - Licenses, Permits & Fees	3,596	5,850	5,970
5200 - Operations & Maintenance	8,392	11,250	14,850
5300 - Contract Services	410,777	458,660	529,850
5400 - Telephone Utilities	4,005	7,960	7,230
5401 - Gas Utilities	23,087	41,540	27,380
5402 - Water Utilities	12,435	15,820	19,350
5403 - Electric Utilities	61,763	83,170	109,460
5501 - Admin./General Overhead	329,070	329,070	329,070
5650 - Capital Project	0	647,920	647,920
TOTAL COMMUNITY FACILITIES DIST 85-1	\$ 8,389,265	\$ 10,676,920	\$ 11,320,380
<u>283-COMMUNITY FACILITIES DIST 88-1</u>			
5081 - Reimb Personnel to Fire Fund	\$ 2,473,140	\$ 2,402,870	\$ 2,674,920
5165 - Licenses, Permits & Fees	1,611	1,750	1,950
5200 - Operations & Maintenance	3,071	3,850	3,850
5300 - Contract Services	103,342	328,980	383,190
5400 - Telephone Utilities	1,638	1,900	1,990
5401 - Gas Utilities	3,954	8,000	4,400
5402 - Water Utilities	3,860	4,470	4,670
5403 - Electric Utilities	23,714	24,060	33,430
5501 - Admin./General Overhead	130,110	130,110	130,110
5723 - Misc Contributions to Fire	0	0	25,000
TOTAL COMMUNITY FACILITIES DIST 88-1	\$ 2,744,440	\$ 2,905,990	\$ 3,263,510
<u>288-FIRE PROTECTION CAPITAL FUND</u>			
5152 - Computer Software	\$ 84,880	\$ 71,000	\$ 0
5200 - Operations & Maintenance	83,007	189,600	194,000
5207 - O & M/Capital Supplies	336,736	1,453,900	408,000
5215 - O & M/Computer Equipment	39,472	3,000	55,380
5250 - Vehicle Operations & Maint.	41,232	50,000	50,000
5280 - Equip Operations & Maint	1,921	3,000	12,980
5290 - Specialized Tools & Equipment	102,225	3,000	0
5300 - Contract Services	562,840	514,000	115,000
5321 - Fire Incident Costs	0	5,000	5,000
5501 - Admin./General Overhead	57,870	57,870	57,870
5602 - Capital Outlay-Bldg & Imprvmnt	0	150,000	273,720
5603 - Capital Outlay-Equipment	34,709	420,500	196,700
5604 - Capital Outlay-Vehicles	7,312	3,405,000	1,195,000
5605 - Capital Outlay-Computer Equip	130,384	175,000	20,000
5650 - Capital Project	8,170,325	1,935,970	2,272,540
5720 - Misc Contributions to City	1,331,430	0	0
9714 - Transfer Out - Comprtr Eq Rplc	105,466	0	0

CITY OF RANCHO CUCAMONGA, CALIFORNIA
Fiscal Year 2024/25 Preliminary Budget

Expenditure Detail – All Funds

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL FIRE PROTECTION CAPITAL FUND	<u>\$ 11,089,809</u>	<u>\$ 8,436,840</u>	<u>\$ 4,856,190</u>
TOTAL R.C. FIRE PROTECTION DISTRICT	<u>\$ 60,070,063</u>	<u>\$ 64,846,900</u>	<u>\$ 70,408,000</u>
TOTAL ALL FUNDS	<u><u>\$ 271,100,113</u></u>	<u><u>\$ 354,000,950</u></u>	<u><u>\$ 333,737,020</u></u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditures by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
CITY OF RANCHO CUCAMONGA			
GENERAL FUND			
DIVISION			
001 - NON-DEPARTMENTAL GENERAL	\$ 13,860,451	\$ 6,829,580	\$ 8,311,685
002 - NON-DEPARTMENTAL PERSONNEL	173,041	216,590	202,350
101 - CITY COUNCIL	97,045	138,120	137,920
102 - CITY MANAGEMENT	1,108,043	1,206,370	1,297,150
103 - CITY CLERK	2,069	2,010	2,010
104 - ANIMAL CARE AND SERVICES	3,210,279	3,653,230	3,756,930
106 - RECORDS MANAGEMENT	556,186	730,700	934,000
107 - HEALTHY RC PROGRAM	581,561	663,660	676,350
108 - COMMUNITY AFFAIRS	446,656	540,770	574,750
201 - ADMIN SRVCS-ADMINISTRATION	290,789	305,470	457,420
204 - BUSINESS LICENSING	342,067	448,030	0
205 - CITY FACILITIES	1,206,067	1,346,450	0
206 - FINANCE	1,691,818	2,084,210	1,905,390
209 - INNOVATION & TECHNOLOGY SRVCS	7,158,086	5,523,610	5,336,270
210 - HUMAN RESOURCES	717,320	925,970	1,003,150
211 - PROCUREMENT	254,107	252,570	324,330
212 - RISK MANAGEMENT	345,888	688,650	595,960
213 - TREASURY MANAGEMENT	31,606	32,160	36,350
217 - CITY TELECOMMUNICATIONS	237,611	245,450	271,760
301 - ECONOMIC AND COMMUNITY DVLPMNT	1,209,321	1,719,830	1,835,890
302 - BUILDING AND SAFETY	2,029,791	2,573,840	2,521,500
303 - ENGINEERING - ADMINISTRATION	477,053	572,230	586,180
305 - ENGINEERING - DEVELOPMENT MGT	1,235,966	1,509,930	1,586,020
306 - ENGINEERING - NPDES	320,050	491,470	544,870
307 - ENGINEERING - PROJECT MGT	661,485	959,690	1,017,450
308 - ENGINEERING - TRAFFIC MGT	247,908	393,880	415,300
311 - FIRE FACILITIES MAINTENANCE	405,055	419,200	513,420
312 - CITY FACILITIES MAINTENANCE	4,260,024	4,841,780	4,582,320
314 - PLANNING	2,174,607	2,826,490	3,115,180
315 - PLANNING COMMISSION	17,704	21,210	21,210
317 - VEHICLE AND EQUIP. MAINT.	2,297,914	2,439,350	2,111,540
318 - STREET MAINTENANCE	2,242,317	2,701,270	2,789,280
319 - PARK MAINTENANCE	2,391,328	3,139,060	3,151,780
322 - COMMUNITY IMPROVEMENT	791,677	924,980	1,327,590
401 - COMMUNITY SRVCS-ADMINISTRATION	1,979,550	3,234,630	3,759,050
402 - CSD-CENTRAL PARK OPERATIONS	908,764	1,383,020	1,497,845
403 - CSD-LIONS CENTER	113,253	0	0
404 - CSD-RC FAMILY RESOURCE CENTER	141,525	134,950	9,620
405 - CSD-RC SPORTS CENTER	444,443	343,030	341,750
406 - CSD-SPECIAL EVENTS	424,059	541,790	430,415
407 - CSD-VICTORIA GARDENS CULT CTR	1,934,476	2,492,640	2,715,000
408 - CSD-CONTRACT CLASSES	467,147	369,910	593,730
409 - CSD-PARK SERVICES	284,600	447,820	428,455
701 - POLICE-ADMINISTRATION	45,041,975	51,955,060	53,649,090

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditures by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
TOTAL GENERAL FUND	\$ 104,812,682	\$ 112,270,660	\$ 115,368,260
OTHER GENERAL FUNDS			
003 - REIMB ST/COUNTY PARKING CIT	\$ 140,759	\$ 93,340	\$ 119,920
006 - CVWD REIMBURSEMENTS	592,273	500,760	457,300
016 - COMM DEV TECHNICAL SRVCS FUND	543,329	230,660	301,160
017 - LAW ENFORCEMENT RESERVE	215,866	554,710	5,849,640
018 - TRAFFIC SAFETY	309,820	401,760	403,350
020 - COMM DEV TECHNOLOGY FEE	1,056,420	156,420	472,680
022 - MOBILE HOME PARK PROGRAM	29,060	34,130	30,830
023 - ACCESSIBILITY COMPLIANCE FUND	23,082	32,030	37,840
025 - CAPITAL RESERVE	6,407,955	16,056,710	11,735,250
030 - COMMUNITY BENEFIT PROJECT FUND	1,500,000	0	6,635,690
073 - BENEFITS CONTINGENCY	1,180,842	1,193,630	1,289,080
TOTAL OTHER GENERAL FUNDS	\$ 11,999,406	\$ 19,254,150	\$ 27,332,740
SPECIAL REVENUE			
100 - ASSESSMENT DISTRICTS ADMIN	\$ 744,800	\$ 831,740	\$ 985,700
105 - AB2766 AIR QUALITY IMPROVEMENT	105,740	611,650	420,810
106 - MSRC AIR POLLUTION REDUCT GRNT	20,000	10,000	0
109 - PUBLIC ART TRUST FUND	35,068	48,520	56,580
110 - BEAUTIFICATION	410	410	1,480
111 - PARK LAND ACQUISITION	2,920	2,920	2,910
112 - DRAINAGE FAC/GENERAL	59,431	108,110	329,200
113 - COMMUNITY/REC CENTER DEVELPMNT	710	710	1,580
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	130	130	280
115 - HENDERSON/WARDMAN DRAINAGE	0	0	390
116 - ETIWANDA DRAINAGE	3,732	103,390	100,980
118 - UPPER ETIWANDA DRAINAGE	0	0	240
119 - PARK IMPROVEMENT	526,719	1,024,570	254,730
120 - PARK DEVELOPMENT	21,510	107,760	2,594,080
122 - SOUTH ETIWANDA DRAINAGE	470	470	480
123 - LIBRARY IMPACT FEE	1,180	1,180	1,200
124 - TRANSPORTATION	838,598	7,412,530	10,222,100
125 - ANIMAL CENTER IMPACT FEE	650	260,650	870
126 - LOWER ETIWANDA DRAINAGE	300	300	300
127 - POLICE IMPACT FEE	1,310	171,310	801,220
128 - ETIWANDA NO. EQUESTRIAN FACIL.	0	0	280
129 - UNDERGROUND UTILITIES	5,100	5,100	4,640
130 - LMD #1 GENERAL CITY	1,405,535	1,546,360	1,586,020
131 - LMD #2 VICTORIA	4,376,376	6,449,420	6,160,050
133 - LMD #3B MEDIANS	975,231	1,126,540	1,154,330
134 - LMD #4R TERRA VISTA	2,772,560	4,788,330	4,576,900
135 - LMD #5 ANDOVER	29,652	9,650	0
136 - LMD #6R CARYN COMMUNITY	513,439	721,400	779,780
137 - LMD #7 NORTH ETIWANDA	1,107,004	1,615,150	1,111,890
138 - LMD #8 SOUTH ETIWANDA	43,826	39,190	46,980
139 - LMD #9 LOWER ETIWANDA	611,663	749,500	1,345,750
140 - LMD #10 RANCHO ETIWANDA	631,358	1,214,030	1,086,820
141 - LMD 1 CAPITAL REPLACEMENT FUND	78,294	297,170	245,820
150 - GENERAL CITY STREET LIGHTS	376,854	350,000	354,620

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditures by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
151 - SLD #1 ARTERIAL	892,401	1,022,090	1,064,390
152 - SLD #2 RESIDENTIAL	482,375	527,180	553,300
153 - SLD #3 VICTORIA	242,508	286,830	299,730
154 - SLD #4 TERRA VISTA	139,050	182,620	191,930
155 - SLD #5 CARYN COMMUNITY	55,173	51,660	53,130
156 - SLD #6 INDUSTRIAL AREA	107,714	86,810	87,350
157 - SLD #7 NORTH ETIWANDA	166,997	157,200	160,790
158 - SLD #8 SOUTH ETIWANDA	82,164	112,150	123,480
174 - STATE GAS TAX	8,327,853	6,392,940	4,492,580
176 - MEASURE I 1990-2010	240	240	1,200
177 - MEASURE I 2010-2040	2,266,047	3,636,660	6,752,100
178 - SB 140	36,690	0	0
179 - ROAD MAINT & REHAB ACCT	1,456,679	5,049,460	3,502,340
181 - SB 1 - TCEP	9,400,924	47,152,410	690
182 - AB 2928 TRAFFIC CONGEST RELIEF	294,026	0	0
188 - INTEGRATED WASTE MANAGEMENT	1,526,496	1,457,480	1,535,300
194 - PROPOSITION 1B STATE FUNDING	261,435	0	0
195 - STATE ASSET SEIZURE	3,060	3,060	3,300
196 - CA ASSET SEIZURE 15%	40	3,020	3,010
198 - CITYWIDE INFRASTRUCTURE IMPRV	746,453	4,170,540	2,731,470
204 - COMMUNITY DEVELOPMENT BLK GRNT	1,972,577	1,403,530	2,628,200
209 - FEDERAL SAFETEA-LU	491,817	0	0
211 - PROP 1B - SLPP	43,331	0	0
214 - PEDESTRIAN GRANT/ART 3	11,555	618,620	239,550
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	0	0	10,000
225 - CA RECYC/LITTER REDUCTION GRNT	54,045	55,270	56,700
226 - USED OIL RECYCLING GRANT	365	0	0
227 - USED OIL RECYCLING PROGRAM	24,604	28,470	28,510
272 - FREEDOM COURTYARD RSRC GRANTS	49	0	0
274 - STATE GRANTS FUND	3,040,510	2,801,110	2,313,710
275 - FEDERAL GRANTS FUND	1,024,332	1,831,550	2,207,660
290 - LIBRARY FUND	9,568,772	5,863,830	6,041,200
291 - CA STATE LIBRARY	14,125	20,770	20,740
292 - STAFF INNOVATION FD (CA ST LB)	5,440	18,700	24,200
310 - PUBLIC LIBRARY BOND ACT-2000	32,662	0	0
329 - LIBRARY CAPITAL FUND	3,683,754	12,295,510	12,491,700
354 - COPS PROGRAM GRANT-STATE	196,146	434,620	633,120
356 - JUSTICE ASSIST GRNT (JAG) ARRA	33	0	0
361 - JUSTICE ASSISTANCE GRANT(JAG)	40,313	0	35,070
380 - HOMELAND SECURITY GRANT-FIRE	45,415	0	25,440
381 - HOMELAND SECURITY GRANT-POLICE	29,560	35,450	0
383 - EMERGENCY MGMT PERFORMNCE GRNT	35,020	35,020	25,340
392 - OPIOID SETTLEMENT FUND	0	0	41,000
396 - HOUSING SUCCESSOR AGENCY	378,716	378,740	378,740
399 - EIFD	41,916	33,500	33,900
838 - AD 91-2 REDEMPTION-DAY CANYON	23,471	25,680	28,870
847 - PD 85 CAPITAL REPLACEMENT FUND	237,737	241,080	193,170
848 - PD 85 REDEMPTION FUND	1,623,133	2,531,300	2,269,210
868 - CFD 2000-03 PARK MAINTENANCE	429,873	568,950	622,200
875 - CFD 2017-01 NO. ETIWANDA	1,220	1,220	1,250
876 - CFD 2018-01 EMPIRE LAKES	239,033	357,190	566,400

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Expenditures by Fund

	2022/23 Actual	2023/24 Adopted Budget	2024/25 Preliminary Budget
878 - CFD 2022-01 STREET LIGHTING	0	12,710	41,060
879 - CFD 2022-02 INDUSTRIAL SERVICE	0	20	20
TOTAL SPECIAL REVENUE	\$ 65,068,419	\$ 129,493,380	\$ 86,742,060
CAPITAL PROJECTS			
600 - AD 82-1 6TH ST INDUSTRIAL	\$ 14,164	\$ 0	\$ 0
602 - AD 84-1 DAY CREEK/MELLO	1,211,207	0	0
607 - CFD 2000-01 SOUTH ETIWANDA	63	0	0
612 - CFD 2001-01	685,743	0	0
614 - CFD 2003-01 PROJECT FUND	184,700	0	0
615 - CFD 2003-01 CULTURAL CENTER	15,853	0	0
617 - CFD 2004-01 RANCHO ETIWANDA ES	51,177	0	0
680 - CFD 2006-01 VINTNER'S GROVE	1,848	0	0
681 - CFD 2006-02 AMADOR ON ROUTE 66	6,501	0	0
TOTAL CAPITAL PROJECTS	\$ 2,171,256	\$ 0	\$ 0
ENTERPRISE FUNDS			
700 - SPORTS COMPLEX	\$ 2,468,359	\$ 2,766,720	\$ 2,912,220
705 - MUNICIPAL UTILITY	17,331,823	19,116,190	25,996,370
706 - UTILITY PUBLIC BENEFIT FUND	322,951	480,390	447,620
709 - RCMU CAP AND TRADE FUND	425,000	0	0
710 - SECOND STORY AND BEYOND	0	924,580	965,500
711 - FIBER OPTIC NETWORK	893,179	653,450	610,870
TOTAL ENTERPRISE FUNDS	\$ 21,441,312	\$ 23,941,330	\$ 30,932,580
INTERNAL SERVICE FUNDS			
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,298,246	\$ 2,273,130	\$ 1,903,770
714 - COMP EQUIP/TECH REPLCMENT FUND	4,238,732	1,921,400	1,049,610
TOTAL INTERNAL SERVICE FUNDS	\$ 5,536,978	\$ 4,194,530	\$ 2,953,380
TOTAL CITY OF RANCHO CUCAMONGA	\$ 211,030,053	\$ 289,154,050	\$ 263,329,020
R.C. FIRE PROTECTION DISTRICT			
SPECIAL REVENUE			
281 - FIRE FUND	\$ 37,846,550	\$ 42,827,150	\$ 50,967,920
282 - COMMUNITY FACILITIES DIST 85-1	8,389,264	10,676,920	11,320,380
283 - COMMUNITY FACILITIES DIST 88-1	2,744,440	2,905,990	3,263,510
288 - FIRE PROTECTION CAPITAL FUND	11,089,807	8,436,840	4,856,190
TOTAL SPECIAL REVENUE	\$ 60,070,061	\$ 64,846,900	\$ 70,408,000
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 60,070,061	\$ 64,846,900	\$ 70,408,000
TOTAL ALL FUNDS	\$ 271,100,114	\$ 354,000,950	\$ 333,737,020

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Summary

DEPARTMENT	ADOPTED 2022/23	ADOPTED 2023/24	PRELIMINARY 2024/25
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	18.00	19.00	19.00
TOTAL GOVERNANCE	25.00	26.00	26.00
PUBLIC SAFETY			
Fire District	131.00	131.00	145.00
Animal Services	23.00	24.00	24.00
Community Improvement	9.25	9.25	9.00
TOTAL PUBLIC SAFETY	163.25	164.25	178.00
CIVIC AND CULTURAL SERVICES			
Records Management	5.50	6.00	6.00
Community Services	37.00	37.00	37.00
Library Services	29.00	29.00	30.00
TOTAL CIVIC AND CULTURAL SERVICES	71.50	72.00	73.00
ADMINISTRATIVE SERVICES			
Administration/Procurement	4.00	3.00	4.00
Finance	20.64	21.00	20.00
Human Resources	9.00	11.00	11.00
Innovation and Technology	25.00	26.00	26.00
TOTAL ADMINISTRATIVE SERVICES	58.64	61.00	61.00
ECONOMIC AND COMMUNITY DEVELOPMENT			
Building and Safety Services	20.25	20.25	20.00
Engineering Services	38.50	39.50	42.00
Planning and Economic Development	19.00	18.00	18.00
Public Works Services	130.00	129.00	132.00
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	207.75	206.75	212.00
TOTAL FULL-TIME POSITIONS	526.14	530.00	550.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

<u>DEPARTMENT AND POSITION TITLE</u>	<u>ADOPTED 2022/23</u>	<u>ADOPTED 2023/24</u>	<u>PRELIMINARY 2024/25</u>
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	2.00	2.00	2.00
Assistant City Manager	0.50	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Community Affairs Coordinator	2.00	2.00	2.00
Community Affairs Manager (1)	-	-	0.50
Community Affairs Officer	1.00	1.00	0.50
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	1.00
Executive Assistant I**	1.00	1.00	-
Executive Assistant II (2)	-	-	1.00
Management Aide	1.00	1.00	1.00
Management Analyst I***	2.00	2.00	1.00
Management Analyst II***	1.00	1.00	2.00
Management Analyst III	1.00	1.00	1.00
Senior Executive Assistant	1.00	1.00	1.00
Total City Management	18.00	19.00	19.00
TOTAL GOVERNANCE	25.00	26.00	26.00
PUBLIC SAFETY			
Fire District			
Administrative Assistant	3.00	3.00	2.00
Business Manager	1.00	1.00	1.00
Captain Specialist	3.00	3.00	3.00
Community Affairs Senior Coordinator**	1.00	1.00	-
Community Outreach Specialist	-	-	1.00
Deputy Fire Marshal	-	-	2.00
Emergency Management Coordinator	1.00	1.00	-
Emergency Manager	-	-	1.00
Emergency Management Specialist	-	-	1.00
EMS Administrator	1.00	1.00	1.00
EMS Captain***	-	-	1.00
EMS Quality Improvement Nurse	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED	ADOPTED	PRELIMINARY
	2022/23	2023/24	2024/25
Field Training Officer	1.00	1.00	1.00
Fire Battalion Chief***	4.00	4.00	7.00
Fire Captain	30.00	30.00	30.00
Fire Chief	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00
Fire Engineer	30.00	30.00	30.00
Fire Equipment Lead Mechanic	1.00	1.00	1.00
Fire Equipment Mechanic	3.00	3.00	3.00
Fire Marshal*	1.00	1.00	1.00
Fire Plans Examiner*	-	-	1.00
Fire Prevention Specialist I*	2.00	-	2.00
Fire Prevention Specialist II	2.00	4.00	4.00
Fire Prevention Supervisor**	2.00	2.00	-
Fire Shop Supervisor	1.00	1.00	1.00
Firefighter***	36.00	36.00	42.00
Management Aide	1.00	1.00	1.00
Management Analyst I	1.00	1.00	-
Management Analyst II	1.00	1.00	1.00
Management Analyst III (Data Analyst)***	-	-	1.00
Public Relations Officer*	-	-	1.00
Total Fire District	131.00	131.00	145.00
Animal Services			
Animal Behavior Specialist	1.00	1.00	1.00
Animal Care Supervisor	2.00	2.00	2.00
Animal Caretaker	1.00	2.00	2.00
Animal Center Manager (3)	1.00	1.00	1.00
Animal Rescue Specialist	1.00	1.00	1.00
Animal Services Director	1.00	1.00	1.00
Animal Services Dispatcher	1.00	1.00	1.00
Animal Services Officer II	4.00	4.00	4.00
Customer Care Assistant	3.00	3.00	3.00
Deputy Director of Animal Services	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Senior Animal Care Supervisor	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	3.00	3.00
Total Animal Services	23.00	24.00	24.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2022/23	ADOPTED 2023/24	PRELIMINARY 2024/25
Community Improvement			
Community Improvement Manager	1.00	1.00	1.00
Community Improvement Supervisor	-	0.50	1.00
Community Improvement Officer I*** (4)	2.00	2.00	2.00
Community Improvement Officer II	2.00	2.00	2.00
Management Analyst I (15)	0.25	0.25	-
Senior Community Improvement Officer	1.00	0.50	-
Business License Program Supervisor** (4)	1.00	1.00	-
Business License Inspector	-	-	1.00
Business License Technician (4)	1.00	1.00	1.00
Business License Program Coordinator*	-	-	1.00
Senior Business License Clerk** (4)	1.00	1.00	-
Total Community Improvement	9.25	9.25	9.00
TOTAL PUBLIC SAFETY	163.25	164.25	178.00
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	1.00
Total Records Management	5.50	6.00	6.00
Community Services			
Administrative Assistant	1.00	1.00	1.00
Box Office Coordinator	1.00	-	-
Community Services Coordinator	11.00	10.00	10.00
Community Services Director	1.00	1.00	1.00
Community Services Superintendent	3.00	3.00	3.00
Community Services Supervisor	6.00	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 (6)	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	2.00	2.00
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	1.00	1.00	1.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED	ADOPTED	PRELIMINARY
	2022/23	2023/24	2024/25
Theater Productions Supervisor	1.00	1.00	1.00
Theatre Production Coordinator	1.00	1.00	1.00
Theatre Technician III	1.00	2.00	2.00
Total Community Services	37.00	37.00	37.00
Library Services			
Deputy Director of Library Services	1.00	1.00	1.00
Community Affairs Coordinator*	-	-	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	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	5.00	5.00	5.00
Senior Librarian	2.00	2.00	2.00
Total Library Services	29.00	29.00	30.00
TOTAL CIVIC AND CULTURAL SERVICES	71.50	72.00	73.00
ADMINISTRATIVE SERVICES			
DCM/Administrative Services (1)	1.00	-	1.00
Total Administrative Services	1.00	-	1.00
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
Customer Services Representative	2.00	2.00	2.00
Deputy Director of Finance (5)	0.64	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Finance Director**	2.00	2.00	1.00
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
Procurement Manager	1.00	1.00	1.00
Procurement Technician	2.00	2.00	2.00
Senior Accountant	2.00	2.00	2.00
Special Districts Analyst	1.00	1.00	1.00
Total Finance	23.64	24.00	23.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2022/23	ADOPTED 2023/24	PRELIMINARY 2024/25
Human Resources/Risk Management			
Administrative Assistant	1.00	1.00	1.00
Deputy Human Resources Director	1.00	-	-
Human Resources Business Partner	3.00	3.50	2.00
Human Resources Director	1.00	2.00	2.00
Human Resources Technician	1.00	0.50	1.00
Management Analyst I	0.50	-	-
Risk Manager	-	1.00	1.00
Risk Management Coordinator	-	1.00	1.00
Safety Officer	-	1.00	1.00
Senior Human Resources Business Partner*	0.50	1.00	2.00
Senior Risk Management Analyst	1.00	-	-
Total Human Resources/Risk Management	9.00	11.00	11.00
Innovation and Technology			
Administrative Assistant	2.00	2.00	2.00
Chief Information Security Officer	1.00	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	1.00
GIS Supervisor	1.00	1.00	1.00
Information Technology Analyst I (7)	3.00	3.00	3.00
Information Technology Analyst II	4.00	4.00	4.00
Information Technology Operations Supervisor	1.00	1.00	1.00
Information Technology Specialist II	2.00	3.00	3.00
Information Technology Technician	1.00	1.00	1.00
Information Technology Technician	-	-	1.00
Information and Technology Director	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Senior GIS Analyst (8)	1.00	1.00	1.00
Senior Information Technology Analyst	2.00	2.00	2.00
Total Innovation and Technology	25.00	26.00	26.00
TOTAL ADMINISTRATIVE SERVICES	58.64	61.00	61.00
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	1.00
DCM/Economic & Community Development	1.00	1.00	1.00
Director of Economic Development	1.00	1.00	1.00
Director of Planning (1)	-	-	1.00
Deputy Director of Economic Development (9)	1.00	1.00	1.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2022/23	ADOPTED 2023/24	PRELIMINARY 2024/25
Deputy Director of Planning**	1.00	1.00	-
Economic Development Manager (10)	1.00	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 (11)	3.00	3.00	3.00
Planning Technician	1.00	-	-
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00
Total Planning and Economic Development	19.00	18.00	18.00
Building and Safety Services			
Administrative Assistant	2.00	2.00	2.00
Building and Safety Director	1.00	1.00	1.00
Building Inspection Supervisor	1.00	-	-
Building Inspector	4.00	4.00	4.00
Building & Safety Manager	-	1.00	1.00
Community Development Technician II (12)	3.00	3.00	3.00
Deputy Director of Building and Safety	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Management Analyst I (15)	0.25	0.25	-
Plans Examiner I	1.00	1.00	1.00
Plans Examiner II (13)	1.00	1.00	1.00
Public Service Technician I	1.00	1.00	1.00
Public Service Technician II	1.00	1.00	1.00
Public Service Technician III	1.00	0.50	0.50
Senior Building Inspector	1.00	1.00	1.00
Senior Public Service Technician	-	0.50	0.50
Senior Plans Examiner	1.00	1.00	1.00
Total Building and Safety Services	20.25	20.25	20.00
Engineering Services			
Administrative Assistant	1.00	1.00	1.00
Assistant Engineer*	6.00	7.00	8.00
Associate Engineer**	6.00	5.00	4.00
Customer Services Specialist III (2)	2.00	3.00	4.00
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	1.00
Environmental Programs Manager	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Management Aide	2.00	2.00	2.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED	ADOPTED	PRELIMINARY
	2022/23	2023/24	2024/25
Management Analyst I**	2.50	2.00	1.00
Management Analyst II*	-	0.50	2.00
Principal Engineer	1.00	1.00	1.00
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
Senior Environmental Compliance Inspector*	-	-	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
Utilities Operations/Project Manager*	-	-	1.00
Utility Marker	1.00	1.00	1.00
Total Engineering Services	38.50	39.50	42.00
Public Works Services			
Administrative Assistant*	1.00	1.00	2.00
Associate Engineer	1.00	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*	16.00	15.00	16.00
Lead Mechanic	1.00	1.00	1.00
Maintenance Coordinator	11.00	12.00	12.00
Maintenance Supervisor	9.00	9.00	9.00
Maintenance Worker* (14)	55.00	55.00	56.00
Management Analyst I***	2.00	2.00	-
Management Analyst II***	-	-	2.00
Management Analyst III	1.00	1.00	1.00
Mechanic	3.00	3.00	3.00
Parks/Landscape Maintenance Superintendent	1.00	1.00	1.00
Public Works Safety Coordinator	1.00	-	-
Public Works Services Director	1.00	1.00	1.00
Senior Maintenance Worker	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	1.00
Total Public Works Services	130.00	129.00	132.00
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	207.75	206.75	212.00
TOTAL FULL-TIME POSITIONS	526.14	530.00	550.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2022/23	ADOPTED 2023/24	PRELIMINARY 2024/25
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	0.88
Animal Services	14.39	12.07	13.86
Community Improvement	0.46	0.46	0.89
TOTAL PUBLIC SAFETY	17.61	15.29	15.63
CIVIC AND CULTURAL SERVICES			
Records Management	0.40	0.71	0.71
Community Services	63.87	54.17	54.17
Library Services	23.60	31.15	31.15
TOTAL CIVIC AND CULTURAL SERVICES	87.87	86.03	86.03
ADMINISTRATIVE SERVICES			
Administration/Procurement	0.60	-	-
Innovation and Technology	0.24	1.43	1.43
TOTAL ADMINISTRATIVE SERVICES	0.84	1.43	1.43
ECONOMIC AND COMMUNITY DEVELOPMENT			
Building and Safety Services	-	-	-
Engineering Services	0.72	0.14	0.14
Planning and Economic Development	0.35	0.88	0.88
Public Works Services	28.16	28.16	26.80
TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT	29.23	29.18	27.82
TOTAL PART-TIME POSITIONS	136.01	131.93	130.91

Changes in staffing levels for Fiscal Year 2024/25 Preliminary Budget

- * Position(s) funded for FY 2024/25
- ** Position(s) defunded for FY 2024/25
- *** Position(s) were added or amended in FY2023/24
- (1) Position has been budgeted for 50% of the 2024/25 fiscal year
- (2) Position(s) funded approximately 75% of the 2024/25 fiscal year
- (3) Position underfilled by Senior Animal Services Officer
- (4) Position(s) reallocated from Finance to Community Improvement in FY2023/24
- (5) Position underfilled by Finance Manager
- (6) Position underfilled by Executive Assistant I
- (7) One position underfilled by Information Technology Specialist II
- (8) One position underfilled by GIS Analyst
- (9) Position underfilled by Economic Development Manager
- (10) Position underfilled by Management Analyst II
- (11) Position underfilled by Management Analyst I
- (12) Position(s) underfilled by Community Development Technician I
- (13) Position underfilled by Plans Examiner I
- (14) One position overfilled by Senior Maintenance Worker
- (15) Position reallocated from Community Improvement and Building & Safety



RANCHO
CUCAMONGA
CALIFORNIA

SUMMARIES OF FINANCIAL DATA

FUND BALANCE SUMMARIES

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 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	\$27,256,176
Working Capital	\$ 4,908,291

Funds 281-283 – Fire District Operating Funds:

Working Capital	\$24,366,570
Changes in Economic Circumstances	\$11,223,786
Employee Leave Payouts	\$ 4,772,229

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 2024/25 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2024	Budget				Estimated Spendable Fund Balance June 30, 2025
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
CITY OF RANCHO CUCAMONGA						
GENERAL FUND						
001 - GENERAL FUND	\$ 48,140,207	\$ 113,257,610	\$ 2,110,650	\$ 4,566,540	\$ 110,801,720	\$ 48,140,207
TOTAL GENERAL FUND	\$ 48,140,207	\$ 113,257,610	\$ 2,110,650	\$ 4,566,540	\$ 110,801,720	\$ 48,140,207
OTHER GENERAL FUNDS						
003 - REIMB ST/COUNTY PARKING CIT	\$ 2,416	\$ 119,920	\$ -	\$ -	\$ 119,920	\$ 2,416
006 - CVWD REIMBURSEMENTS	555,001	529,860	-	110,850	346,450	627,561
016 - COMM DEV TECHNICAL SRVCS FUND	5,165,727	407,970	-	-	301,160	5,272,537
017 - LAW ENFORCEMENT RESERVE	10,460,469	-	-	-	5,849,640	4,610,829
018 - TRAFFIC SAFETY	209,635	399,650	-	-	403,350	205,935
020 - CITY TECHNOLOGY FEE FUND	2,462,488	427,270	-	-	472,680	2,417,078
022 - MOBILE HOME PARK PROGRAM	202,140	32,750	-	-	30,830	204,060
023 - SB1186 CERT ACCESS SPEC PROG	240,497	47,710	-	-	37,840	250,367
025 - CAPITAL RESERVE	65,011,981	773,640	1,524,340	-	11,735,250	55,574,711
030 - COMMUNITY BENEFIT PROJECT FUND	7,652,973	1,000,000	-	-	6,635,690	2,017,283
073 - BENEFITS CONTINGENCY	3,005,109	-	-	-	1,289,080	1,716,029
TOTAL OTHER GENERAL FUNDS	\$ 94,968,435	\$ 3,738,770	\$ 1,524,340	\$ 110,850	\$ 27,221,890	\$ 72,898,805
SPECIAL REVENUE						
100 - ASSESSMENT DISTRICTS ADMIN	\$ 690,635	\$ 697,640	\$ -	\$ -	\$ 985,700	\$ 402,575
105 - AB2766 AIR QUALITY IMPROVEMENT	524,211	232,020	-	-	420,810	335,421
106 - MSRC AIR POLLUTION REDUCT GRNT	95	-	-	-	-	95
109 - PUBLIC ART TRUST FUND	668,774	100,000	-	-	56,580	712,194
110 - BEAUTIFICATION	583,367	-	-	-	1,480	581,887
111 - PARK LAND ACQUISITION	8,201,966	487,180	-	-	2,910	8,686,236
112 - DRAINAGE FAC/GENERAL	2,852,907	100,000	-	-	329,200	2,623,707
113 - COMMUNITY/REC CENTER DEVELPMNT	3,916,074	417,370	-	-	1,580	4,331,864
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	497,738	-	-	-	280	497,458
115 - HENDERSON/WARDMAN DRAINAGE	944,756	-	-	-	390	944,366
116 - ETIWANDA DRAINAGE	1,981,892	-	-	-	100,980	1,880,912
118 - UPPER ETIWANDA DRAINAGE	594,977	-	-	-	240	594,737
119 - PARK IMPROVEMENT	4,707,425	413,210	-	-	254,730	4,865,905
120 - PARK DEVELOPMENT	6,900,644	-	-	-	2,594,080	4,306,564
122 - SOUTH ETIWANDA DRAINAGE	1,742,879	-	-	-	480	1,742,399
123 - LIBRARY IMPACT FEE	1,702,673	139,350	-	-	1,200	1,840,823
124 - TRANSPORTATION	59,367,551	3,923,070	-	-	10,222,100	53,068,521
125 - ANIMAL CENTER IMPACT FEE	154,703	45,130	-	-	870	198,963
126 - LOWER ETIWANDA DRAINAGE	1,269,122	-	-	-	300	1,268,822
127 - POLICE IMPACT FEE	1,045,593	125,000	-	-	801,220	369,373
128 - ETIWANDA NO. EQUESTRIAN FACIL.	706,048	-	-	-	280	705,768
129 - UNDERGROUND UTILITIES	12,751,951	-	-	-	4,640	12,747,311
130 - LMD #1 GENERAL CITY	1,447,938	1,335,250	183,700	90,000	1,496,020	1,380,868
131 - LMD #2 VICTORIA	3,288,098	4,268,870	370,940	-	6,160,050	1,767,858
133 - LMD #3B MEDIANS	2,272,627	933,320	1,950	-	1,154,330	2,053,567
134 - LMD #4R TERRA VISTA	7,454,542	3,094,340	-	-	4,576,900	5,971,982
135 - LMD #5 ANDOVER	-	-	-	-	-	-
136 - LMD #6R CARYN COMMUNITY	805,546	609,740	39,540	-	779,780	675,046
137 - LMD #7 NORTH ETIWANDA	797,883	1,017,750	-	-	1,111,890	703,743
138 - LMD #8 SOUTH ETIWANDA	45,444	34,640	-	-	46,980	33,104

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Spendable Fund Balances

	Estimated	Budget				Estimated
	Spendable	Operating			Spendable	
	Fund Balance	Revenues	Transfers In	Transfers Out	Expenditures	Fund Balance
	July 1, 2024					June 30, 2025
139 - LMD #9 LOWER ETIWANDA	1,823,185	783,480	-	-	1,345,750	1,260,915
140 - LMD #10 RANCHO ETIWANDA	1,155,675	734,580	-	-	1,086,820	803,435
141 - LMD 1 CAPITAL REPLACEMENT FUND	328,291	-	126,650	-	245,820	209,121
150 - GENERAL CITY STREET LIGHTS	-	-	354,620	-	354,620	-
151 - SLD #1 ARTERIAL	341,735	851,170	37,620	111,640	952,750	166,135
152 - SLD #2 RESIDENTIAL	982,058	396,560	156,740	113,950	439,350	982,058
153 - SLD #3 VICTORIA	739,877	384,140	-	43,370	256,360	824,287
154 - SLD #4 TERRA VISTA	92,984	167,130	-	20,130	171,800	68,184
155 - SLD #5 CARYN COMMUNITY	(81,551)	44,640	22,040	9,560	43,570	(68,001)
156 - SLD #6 INDUSTRIAL AREA	139,065	134,080	7,930	14,980	72,370	193,725
157 - SLD #7 NORTH ETIWANDA	165,388	132,760	30,490	30,310	130,480	167,848
158 - SLD #8 SOUTH ETIWANDA	1,777,281	81,730	-	10,680	112,800	1,735,531
174 - STATE GAS TAX	4,503,598	4,782,740	-	-	4,492,580	4,793,758
176 - MEASURE I 1990-2010	(5)	-	-	-	1,200	(1,205)
177 - MEASURE I 2010-2040	8,958,447	4,698,330	-	-	6,752,100	6,904,677
179 - ROAD MAINT & REHAB ACCT	7,893,725	4,464,850	-	-	3,502,340	8,856,235
181 - SB 1 - TCEP	(132,338)	-	-	-	690	(133,028)
188 - INTEGRATED WASTE MANAGEMENT	5,826,159	1,990,920	-	-	1,535,300	6,281,779
195 - STATE ASSET SEIZURE	48,929	-	-	2,680	620	45,629
196 - CA ASSET SEIZURE 15%	8,503	-	2,680	-	3,010	8,173
198 - CITYWIDE INFRASTRUCTURE IMPRV	43,357,213	-	-	-	2,731,470	40,625,743
199 - INDUSTRIAL AREA TRAFFIC FUND	1,896,559	-	-	-	-	1,896,559
204 - COMMUNITY DEVELOPMENT BLK GRNT	-	2,638,810	-	-	2,628,200	10,610
214 - PEDESTRIAN GRANT/ART 3	210,025	618,620	-	-	239,550	589,095
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	-	10,000	-	-	10,000	-
225 - CA RECYC/LITTER REDUCTION GRNT	30,810	43,700	-	-	56,700	17,810
227 - USED OIL RECYCLING PROGRAM	24,189	23,680	-	-	28,510	19,359
274 - STATE GRANTS FUND	(3,136,999)	2,577,434	-	220,000	2,093,710	(2,873,275)
275 - FEDERAL GRANTS FUND	1,692,483	1,831,550	-	207,660	2,000,000	1,316,373
290 - LIBRARY FUND	8,659,036	6,641,200	-	-	6,041,200	9,259,036
291 - CA STATE LIBRARY	105,467	20,000	-	-	20,740	104,727
292 - STAFF INNOVATION FD (CA ST LB)	243,963	-	-	-	24,200	219,763
329 - LIBRARY CAPITAL FUND	12,954,939	2,836,990	-	-	12,491,700	3,300,229
340 - DRUG ABATEMENT ACT	29,232	-	-	-	-	29,232
354 - COPS PROGRAM GRANT-STATE	1,418,849	490,390	-	-	633,120	1,276,119
361 - JUSTICE ASSISTANCE GRANT(JAG)	-	35,070	-	-	35,070	-
380 - HOMELAND SECURITY GRANT-FIRE	(26,313)	25,070	-	-	25,440	(26,683)
381 - HOMELAND SECURITY GRANT-POLICE	(26,747)	35,450	-	-	-	8,703
383 - EMERGENCY MGMT PERFORMNCE GRNT	-	25,340	-	-	25,340	-
396 - HOUSING SUCCESSOR AGENCY	2,841,646	12,000	-	-	378,740	2,474,906
392 - OPIOID SETTLEMENT FUND	50,536	-	-	-	41,000	9,536
399 - EIFD	162,122	395,760	-	-	33,900	523,982
838 - AD 91-2 REDEMPTION-DAY CANYON	84,200	26,640	-	-	28,870	81,970
847 - PD 85 CAPITAL REPLACEMENT FUND	426,124	-	160,720	-	193,170	393,674
848 - PD 85 REDEMPTION FUND	2,379,818	1,323,410	160,390	116,800	2,152,410	1,594,408
868 - CFD 2000-03 PARK MAINTENANCE	641,549	566,700	-	-	622,200	586,049
875 - CFD 2017-01 NO. ETIWANDA	7,011	3,020	-	-	1,250	8,781

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2024	Budget				Estimated Spendable Fund Balance June 30, 2025
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
876 - CFD 2018-01 EMPIRE LAKES	39,263	570,510	-	520,060	46,340	43,373
877 - CFD 2018-01 CAPITAL RESERVE	372,323	-	188,000	-	-	560,323
878 - CFD 2022-01 STREET LIGHTING	-	41,030	-	41,030	30	(30)
879 - CFD 2022-02 INDUSTRIAL SERVICE	707,130	743,590	-	-	20	1,450,700
TOTAL SPECIAL REVENUE	\$ 237,633,496	\$ 59,156,954	\$ 1,844,010	\$ 1,552,850	\$ 85,189,210	\$ 211,892,400
ENTERPRISE FUNDS						
700 - SPORTS COMPLEX	\$ -	\$ 385,530	\$ 2,323,380	\$ -	\$ 2,912,220	\$ (203,310)
705 - MUNICIPAL UTILITY	7,097,514	21,563,560	427,660	2,106,860	23,889,510	3,092,364
706 - UTILITY PUBLIC BENEFIT FUND	342,987	300,000	-	-	447,620	195,367
708 - RCMU CAPITAL REPLACEMENT FUND	7,665,831	-	-	-	-	7,665,831
709 - RCMU CAP AND TRADE FUND	4,492,965	750,000	-	-	-	5,242,965
710 - SECOND STORY AND BEYOND	(447,350)	997,300	-	-	965,500	(415,550)
314 - SSAB SUSTAINING FUND	299,525	300,000	-	-	-	599,525
711 - FIBER OPTIC NETWORK	913,371	404,950	-	-	610,870	707,451
TOTAL ENTERPRISE FUNDS	\$ 20,364,844	\$ 24,701,340	\$ 2,751,040	\$ 2,106,860	\$ 28,825,720	\$ 16,884,644
INTERNAL SERVICE FUNDS						
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,196,496	\$ 1,245,230	\$ 107,060	\$ -	\$ 1,903,770	\$ 645,016
714 - COMP EQUIP/TECH REPLCMENT FUND	3,237,430	757,050	-	-	1,049,610	2,944,870
TOTAL INTERNAL SERVICE FUNDS	\$ 4,433,926	\$ 2,002,280	\$ 107,060	\$ -	\$ 2,953,380	\$ 3,589,886
TOTAL CITY OF RANCHO CUCAMONGA	\$ 405,540,908	\$ 202,856,954	\$ 8,337,100	\$ 8,337,100	\$ 254,991,920	\$ 353,405,942
R.C. FIRE PROTECTION DISTRICT						
SPECIAL REVENUE						
281 - FIRE FUND	\$ 49,814,838	\$ 50,967,920	\$ -	\$ 5,576,270	\$ 45,391,650	\$ 49,814,838
282 - COMMUNITY FACILITIES DIST 85-1	2,045,779	7,570,200	2,795,620	-	11,320,380	1,091,219
283 - COMMUNITY FACILITIES DIST 88-1	-	487,340	2,780,650	-	3,263,510	4,480
284 - FIRE AMBULANCE SERVICES	-	1,090,180	-	-	-	1,090,180
285 - FIRE TECHNOLOGY FEE FUND	225,205	170	-	-	-	225,375
288 - FIRE PROTECTION CAPITAL FUND	36,804,071	8,140,880	-	-	4,856,190	40,088,761
TOTAL SPECIAL REVENUE	\$ 88,889,893	\$ 68,256,690	\$ 5,576,270	\$ 5,576,270	\$ 64,831,730	\$ 92,314,853
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 88,889,893	\$ 68,256,690	\$ 5,576,270	\$ 5,576,270	\$ 64,831,730	\$ 92,314,853
TOTAL ALL FUNDS	\$ 494,430,801	\$ 271,113,644	\$ 13,913,370	\$ 13,913,370	\$ 319,823,650	\$ 445,720,795

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

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

	Estimated Spendable Fund Balance July 1, 2024	Estimated Spendable Fund Balance June 30, 2025	Change	Change	Reason for Changes >\$500,000 and 10%
CITY OF RANCHO CUCAMONGA					
GENERAL FUND					
001 - GENERAL FUND	\$ 48,140,207	\$ 48,140,207	\$ -	0%	
TOTAL GENERAL FUND	\$ 48,140,207	\$ 48,140,207	\$ -	0%	
OTHER GENERAL FUNDS					
003 - REIMB ST/COUNTY PARKING CIT	\$ 2,416	\$ 2,416	\$ -	0%	
006 - CVWD REIMBURSEMENTS	555,001	627,561	72,560	13%	Results of operations, for use in future period
016 - COMM DEV TECHNICAL SRVCS FUND	5,165,727	5,272,537	106,810	2%	Use of funds accumulated over a period of time for capital projects
017 - LAW ENFORCEMENT RESERVE	10,460,469	4,610,829	(5,849,640)	-56%	Use of funds accumulated over a period of time for capital projects
018 - TRAFFIC SAFETY	209,635	205,935	(3,700)	-2%	
020 - CITY TECHNOLOGY FEE FUND	2,462,488	2,417,078	(45,410)	-2%	
022 - MOBILE HOME PARK PROGRAM	202,140	204,060	1,920	1%	
023 - SB1186 CERT ACCESS SPEC PROG	240,497	250,367	9,870	4%	Use of funds accumulated over a period of time for capital projects
025 - CAPITAL RESERVE	65,011,981	55,574,711	(9,437,270)	-15%	Results of operations, for use in future period
030 - COMMUNITY BENEFIT PROJECT FUND	7,652,973	2,017,283	(5,635,690)	-74%	Use of funds accumulated over a period of time for employee leave payouts
073 - BENEFITS CONTINGENCY	3,005,109	1,716,029	(1,289,080)	-43%	
TOTAL OTHER GENERAL FUNDS	\$ 94,968,435	\$ 72,898,805	\$ (22,069,630)	-23%	
SPECIAL REVENUE					
100 - ASSESSMENT DISTRICTS ADMIN	\$ 690,635	\$ 402,575	\$ (288,060)	-42%	
105 - AB2766 AIR QUALITY IMPROVEMENT	524,211	335,421	(188,790)	-36%	
106 - MSRC AIR POLLUTION REDUCT GRNT	95	95	-	0%	
109 - PUBLIC ART TRUST FUND	668,774	712,194	43,420	6%	
110 - BEAUTIFICATION	583,367	581,887	(1,480)	0%	
111 - PARK LAND ACQUISITION	8,201,966	8,686,236	484,270	6%	
112 - DRAINAGE FAC/GENERAL	2,852,907	2,623,707	(229,200)	-8%	
113 - COMMUNITY/REC CENTER DEVELPMNT	3,916,074	4,331,864	415,790	11%	Results of operations, for use in future period
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	497,738	497,458	(280)	0%	
115 - HENDERSON/WARDMAN DRAINAGE	944,756	944,366	(390)	0%	
116 - ETIWANDA DRAINAGE	1,981,892	1,880,912	(100,980)	-5%	
118 - UPPER ETIWANDA DRAINAGE	594,977	594,737	(240)	0%	
119 - PARK IMPROVEMENT	4,707,425	4,865,905	158,480	3%	Use of funds accumulated over a period of time for capital projects
120 - PARK DEVELOPMENT	6,900,644	4,306,564	(2,594,080)	-38%	Use of funds accumulated over a period of time for capital projects
122 - SOUTH ETIWANDA DRAINAGE	1,742,879	1,742,399	(480)	0%	
123 - LIBRARY IMPACT FEE	1,702,673	1,840,823	138,150	8%	Use of funds accumulated over a period of time for capital projects
124 - TRANSPORTATION	59,367,551	53,068,521	(6,299,030)	-11%	Results of operations, for use in future period
125 - ANIMAL CENTER IMPACT FEE	154,703	198,963	44,260	29%	Use of funds accumulated over a period of time for capital projects
126 - LOWER ETIWANDA DRAINAGE	1,269,122	1,268,822	(300)	0%	Use of funds accumulated over a period of time for capital projects
127 - POLICE IMPACT FEE	1,045,593	369,373	(676,220)	-65%	Use of funds accumulated over a period of time for capital projects
128 - ETIWANDA NO. EQUESTRIAN FACIL.	706,048	705,768	(280)	0%	
129 - UNDERGROUND UTILITIES	12,751,951	12,747,311	(4,640)	0%	Unable to increase revenues and operational expenditures have increased.
130 - LMD #1 GENERAL CITY	1,447,938	1,380,868	(67,070)	-5%	Use of funds accumulated over a period of time for capital projects
131 - LMD #2 VICTORIA	3,288,098	1,767,858	(1,520,240)	-46%	Use of funds accumulated over a period of time for capital projects
133 - LMD #3B MEDIANS	2,272,627	2,053,567	(219,060)	-10%	Use of funds accumulated over a period of time for capital projects
134 - LMD #4R TERRA VISTA	7,454,542	5,971,982	(1,482,560)	-20%	Use of funds accumulated over a period of time for capital projects
136 - LMD #6R CARYN COMMUNITY	805,546	675,046	(130,500)	-16%	
137 - LMD #7 NORTH ETIWANDA	797,883	703,743	(94,140)	-12%	

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

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

	Estimated Spendable Fund Balance July 1, 2024	Estimated Spendable Fund Balance June 30, 2025	Change	Change	Reason for Changes >\$500,000 and 10%
138 - LMD #8 SOUTH ETIWANDA	45,444	33,104	(12,340)	-27%	Unable to increase revenues and operational expenditures have increased.
139 - LMD #9 LOWER ETIWANDA	1,823,185	1,260,915	(562,270)	-31%	Use of funds accumulated over a period of time for capital projects
140 - LMD #10 RANCHO ETIWANDA	1,155,675	803,435	(352,240)	-30%	Use of funds accumulated over a period of time for capital projects
141 - LMD 1 CAPITAL REPLACEMENT FUND	328,291	209,121	(119,170)	-36%	Use of funds accumulated over a period of time for capital projects
151 - SLD #1 ARTERIAL	341,735	166,135	(175,600)	-51%	Use of funds accumulated over a period of time for capital projects
152 - SLD #2 RESIDENTIAL	982,058	982,058	-	0%	
153 - SLD #3 VICTORIA	739,877	824,287	84,410	11%	
154 - SLD #4 TERRA VISTA	92,984	68,184	(24,800)	-27%	
155 - SLD #5 CARYN COMMUNITY	(81,551)	(68,001)	13,550	-17%	
156 - SLD #6 INDUSTRIAL AREA	139,065	193,725	54,660	39%	
157 - SLD #7 NORTH ETIWANDA	165,388	167,848	2,460	1%	
158 - SLD #8 SOUTH ETIWANDA	1,777,281	1,735,531	(41,750)	-2%	Use of funds accumulated over a period of time for capital projects
174 - STATE GAS TAX	4,503,598	4,793,758	290,160	6%	
176 - MEASURE I 1990-2010	(5)	(1,205)	(1,200)	0%	
177 - MEASURE I 2010-2040	8,958,447	6,904,677	(2,053,770)	-23%	Results of operations, for use in future period
179 - ROAD MAINT & REHAB ACCT	7,893,725	8,856,235	962,510	12%	
181 - SB 1 - TCEP	(132,338)	(133,028)	(690)	1%	
188 - INTEGRATED WASTE MANAGEMENT	5,826,159	6,281,779	455,620	8%	Results of operations, for use in future period
195 - STATE ASSET SEIZURE	48,929	45,629	(3,300)	-7%	
196 - CA ASSET SEIZURE 15%	8,503	8,173	(330)	-4%	
198 - CITYWIDE INFRASTRUCTURE IMPRV	43,357,213	40,625,743	(2,731,470)	-6%	
199 - INDUSTRIAL AREA TRAFFIC FUND	1,896,559	1,896,559	-	0%	
204 - COMMUNITY DEVELOPMENT BLK GRNT	-	10,610	10,610	100%	
214 - PEDESTRIAN GRANT/ART 3	210,025	589,095	379,070	180%	
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	-	-	10,000	0%	
225 - CA RECYC/LITTER REDUCTION GRNT	30,810	17,810	(13,000)	-42%	
227 - USED OIL RECYCLING PROGRAM	24,189	19,359	(4,830)	-20%	
274 - STATE GRANTS FUND	(3,136,999)	(2,873,275)	263,724	-8%	
275 - FEDERAL GRANTS FUND	1,692,483	1,316,373	(376,110)	-22%	
290 - LIBRARY FUND	8,659,036	9,259,036	600,000	7%	
291 - CA STATE LIBRARY	105,467	104,727	(740)	-1%	
292 - STAFF INNOVATION FD (CA ST LB)	243,963	219,763	(24,200)	-10%	Use of funds accumulated over a period of time for capital projects
329 - LIBRARY CAPITAL FUND	12,954,939	3,300,229	(9,654,710)	-75%	capital projects
340 - DRUG ABATEMENT ACT	29,232	29,232	-	0%	
354 - COPS PROGRAM GRANT-STATE	1,418,849	1,276,119	(142,730)	-10%	Use of grant funds
380 - HOMELAND SECURITY GRANT-FIRE	(26,313)	(26,683)	(370)	1%	
381 - HOMELAND SECURITY GRANT-POLICE	(26,747)	8,703	35,450	0%	
396 - HOUSING SUCCESSOR AGENCY	2,841,646	2,474,906	(366,740)	-13%	
392 - OPIOID SETTLEMENT FUND	50,536	9,536	(41,000)	-81%	Use of funds received in prior fiscal year for use in the new fiscal year.
399 - EIFD	162,122	523,982	361,860	223%	Results of operations, for use in future period
838 - AD 91-2 REDEMPTION-DAY CANYON	84,200	81,970	(2,230)	-3%	
847 - PD 85 CAPITAL REPLACEMENT FUND	426,124	393,674	(32,450)	-8%	Use of funds accumulated over a period of time for capital projects
848 - PD 85 REDEMPTION FUND	2,379,818	1,594,408	(785,410)	-33%	capital projects
868 - CFD 2000-03 PARK MAINTENANCE	641,549	586,049	(55,500)	-9%	
875 - CFD 2017-01 NO. ETIWANDA	7,011	8,781	1,770	25%	Results of operations, for use in future period
876 - CFD 2018-01 EMPIRE LAKES	39,263	43,373	4,110	10%	Results of operations, for use in future period
877 - CFD 2018-01 CAPITAL RESERVE	372,323	560,323	188,000	50%	Results of operations, for use in future period
878 - CFD 2022-01 STREET LIGHTING	-	(30)	(30)	0%	
879 - CFD 2022-02 INDUSTRIAL SERVICE	707,130	1,450,700	743,570	100%	Results of operations, for use in future period
TOTAL SPECIAL REVENUE	\$ 237,633,496	\$ 211,892,400	\$ (25,741,096)	-11%	

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

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

	Estimated Spendable Fund Balance July 1, 2024	Estimated Spendable Fund Balance June 30, 2025	Change	Change	Reason for Changes >\$500,000 and 10%
ENTERPRISE FUNDS					
700 - SPORTS COMPLEX	\$ -	\$ (203,310)	\$ (203,310)	0%	
705 - MUNICIPAL UTILITY	7,097,514	3,092,364	(4,005,150)	-56%	Use of funds accumulated over a period of time for capital projects
706 - UTILITY PUBLIC BENEFIT FUND	342,987	195,367	(147,620)	-43%	Use of funds accumulated over a period of time for capital projects
708 - RCMU CAPITAL REPLACEMENT FUND	7,665,831	7,665,831	-	0%	
709 - RCMU CAP AND TRADE FUND	4,492,965	5,242,965	750,000	17%	Results of operations, for use in future period
710 - SECOND STORY AND BEYOND	(447,350)	(415,550)	31,800	0%	
314 - SSAB SUSTAINING FUND	299,525	599,525	300,000	100%	Results of operations, for use in future period
711 - FIBER OPTIC NETWORK	913,371	707,451	(205,920)	-23%	Use of funds accumulated over a period of time for capital projects
TOTAL ENTERPRISE FUNDS	\$ 20,364,844	\$ 16,884,644	\$ (3,480,200)	-17%	
INTERNAL SERVICE FUNDS					
712 - EQUIP/VEHICLE REPLACEMENT	\$ 1,196,496	\$ 645,016	\$ (551,480)	-46%	Use of funds accumulated over a period of time for vehicle and equipment replacement
714 - COMP EQUIP/TECH REPLCMENT FUND	3,237,430	2,944,870	(292,560)	-9%	Use of funds accumulated over a period of time for computer equipment and technology replacement
TOTAL INTERNAL SERVICE FUNDS	\$ 4,433,926	\$ 3,589,886	\$ (844,040)	-19%	
TOTAL CITY OF RANCHO CUCAMONGA	\$ 405,540,908	\$ 353,405,942	\$ (52,134,966)	-13%	
R.C. FIRE PROTECTION DISTRICT					
SPECIAL REVENUE					
281 - FIRE FUND	\$ 49,814,838	\$ 49,814,838	\$ -	0%	
282 - COMMUNITY FACILITIES DIST 85-1	2,045,779	1,091,219	(954,560)	-47%	Use of funds accumulated over a period of time for capital projects
283 - COMMUNITY FACILITIES DIST 88-1	-	4,480	4,480	0%	
284 - FIRE AMBULANCE SERVICES	-	1,090,180	1,090,180	100%	Revenue from Ambulance Contract; spending plan to be determined in FY2024/25
285 - FIRE TECHNOLOGY FEE FUND	225,205	225,375	170	0%	
288 - FIRE PROTECTION CAPITAL FUND	36,804,071	40,088,761	3,284,690	9%	Results of operations, for use in future period
TOTAL SPECIAL REVENUE	\$ 88,889,893	\$ 92,314,853	\$ 3,424,960	4%	
TOTAL R.C. FIRE PROTECTION DISTRICT	\$ 88,889,893	\$ 92,314,853	\$ 3,424,960	4%	
TOTAL ALL FUNDS	\$ 494,430,801	\$ 445,720,795	\$ (48,710,006)	-10%	

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RANCHO
CUCAMONGA
CALIFORNIA

DEPARTMENTAL BUDGET DETAILS

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 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 2024/25 Preliminary Budget

City Council – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 131,552	\$ 162,330	\$ 162,330
Operations and Maintenance	20,003	30,300	33,300
Capital Outlay	-	-	-
Cost Allocation	(54,510)	(54,510)	(57,710)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	97,045	138,120	137,920
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	131,552	162,330	162,330
Operations and Maintenance	20,003	30,300	33,300
Capital Outlay	-	-	-
Cost Allocation	(54,510)	(54,510)	(57,710)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 97,045	\$ 138,120	\$ 137,920
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	5.00	5.00	5.00
Total Staffing	5.00	5.00	5.00

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 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 2024/25 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 2024/25 Preliminary Budget

City Clerk – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2022/23</u>	<u>Adopted Budget 2023/24</u>	<u>Preliminary Budget 2024/25</u>
Operating Budget			
Personnel Services	\$ 2,929	\$ 2,870	\$ 2,870
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	(860)	(860)	(860)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,069</u>	<u>2,010</u>	<u>2,010</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
All Funds			
Personnel Services	2,929	2,870	2,870
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	(860)	(860)	(860)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 2,069</u>	<u>\$ 2,010</u>	<u>\$ 2,010</u>
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>

City Treasurer – Department Budget Summary

Overview of Department

The City Treasurer is an elected official charged with the responsibility for the custody and investment of all City funds. The Treasurer is the City's official "signature" for all financial transactions made. The 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 2024/25 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 California Municipal Treasurer's Association (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 2024/25 Preliminary Budget

City Treasurer – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 2,929	\$ 2,870	\$ 2,870
Operations and Maintenance	40,527	41,140	46,460
Capital Outlay	-	-	-
Cost Allocation	(11,850)	(11,850)	(12,980)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>31,606</u>	<u>32,160</u>	<u>36,350</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	2,929	2,870	2,870
Operations and Maintenance	40,527	41,140	46,460
Capital Outlay	-	-	-
Cost Allocation	(11,850)	(11,850)	(12,980)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 31,606</u>	<u>\$ 32,160</u>	<u>\$ 36,350</u>
Staffing Summary (Budgeted)			
Full Time	-	-	-
Part Time	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total Staffing	<u><u>1.00</u></u>	<u><u>1.00</u></u>	<u><u>1.00</u></u>

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 2024/25 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 communications and 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
- Conduct a thorough needs assessment to better understand the challenges faced by individuals experiencing homelessness and collaborate across departments, social service providers, and community partners to ensure a holistic approach to develop strategies that effectively meet the needs of our community.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

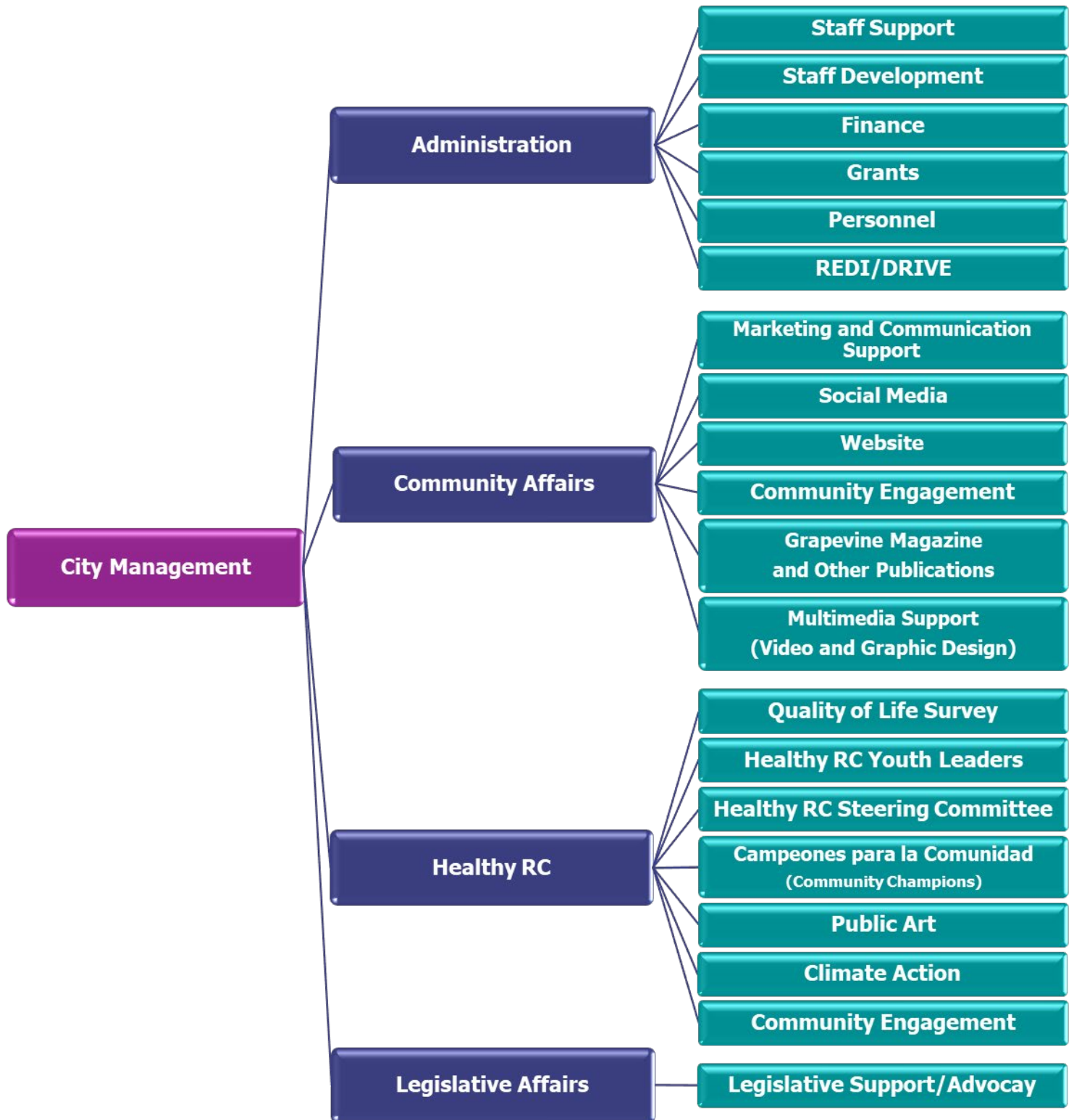
City Management – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 2,684,424	\$ 2,773,010	\$ 2,977,410
Operations and Maintenance	167,176	353,130	373,520
Capital Outlay	-	-	-
Cost Allocation	(715,340)	(715,340)	(802,680)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	2,136,260	2,410,800	2,548,250
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	51,000
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	51,000
All Funds			
Personnel Services	2,684,424	2,773,010	2,977,410
Operations and Maintenance	167,176	353,130	424,520
Capital Outlay	-	-	-
Cost Allocation	(715,340)	(715,340)	(802,680)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 2,136,260	\$ 2,410,800	\$ 2,599,250
Staffing Summary (Budgeted)			
Full Time	18.00	19.00	19.00
Part Time	0.46	-	-
Total Staffing	18.46	19.00	19.00

City Management – Performance Measures



City Management – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Police (Contract) – Department Budget Summary

Overview of Department

The San Bernardino County Sheriff's Department partnered with the City of Rancho Cucamonga upon its incorporation in 1977. This longstanding partnership is based on collaboration and support, resulting in Rancho Cucamonga being one of the safest cities in California. The members of the Police Department provide the highest level of service for the City's residents, businesses, and visitors. Services provided by the Department include:

Patrol. This division provides basic emergency response services to the residents of Rancho Cucamonga. This includes the use of three K9 units to assist with tracking suspects or missing persons. Patrol is augmented by four volunteer units: explorers, citizens on patrol, reserve deputies, and equestrians on patrol.

Traffic Safety. This division investigates traffic collisions, provides proactive enforcement to reduce collisions, and performs dedicated DUI enforcement. Deputies present safe driving and DUI education to local students.

Investigations. This division is comprised of detectives and deputies who work in conjunction with patrol and performs felony case follow-up, monitors sex registrants for compliance, and follows emerging crime trends.

Crime Prevention. This division is responsible for community engagement and education. They 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 units 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.

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. These deputies serve as the regional lead for the Inland Empire Organized Retail Crime Association and work with state and local law enforcement agencies as well as retail partners.



FY 2024/25 Budget Highlights

- Continue to expand the city's network of ALPR cameras at strategic intersections
- Pursue a partnership with the Rancho Cucamonga Fire Department and the Department of Behavioral Health to implement and deploy a Community Outreach and Support Team (C.O.A.S.T)
- Completion and implementation of the Real Time Information Center (RTIC) 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 with the addition of a technical support employee assigned to the unit
- Continue to work with the City Manager's Office on the completion of the Police Station's improvement projects and the new Victoria Gardens sub-station
- Addition of a third full-time K-9 deputy to support patrol functions

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

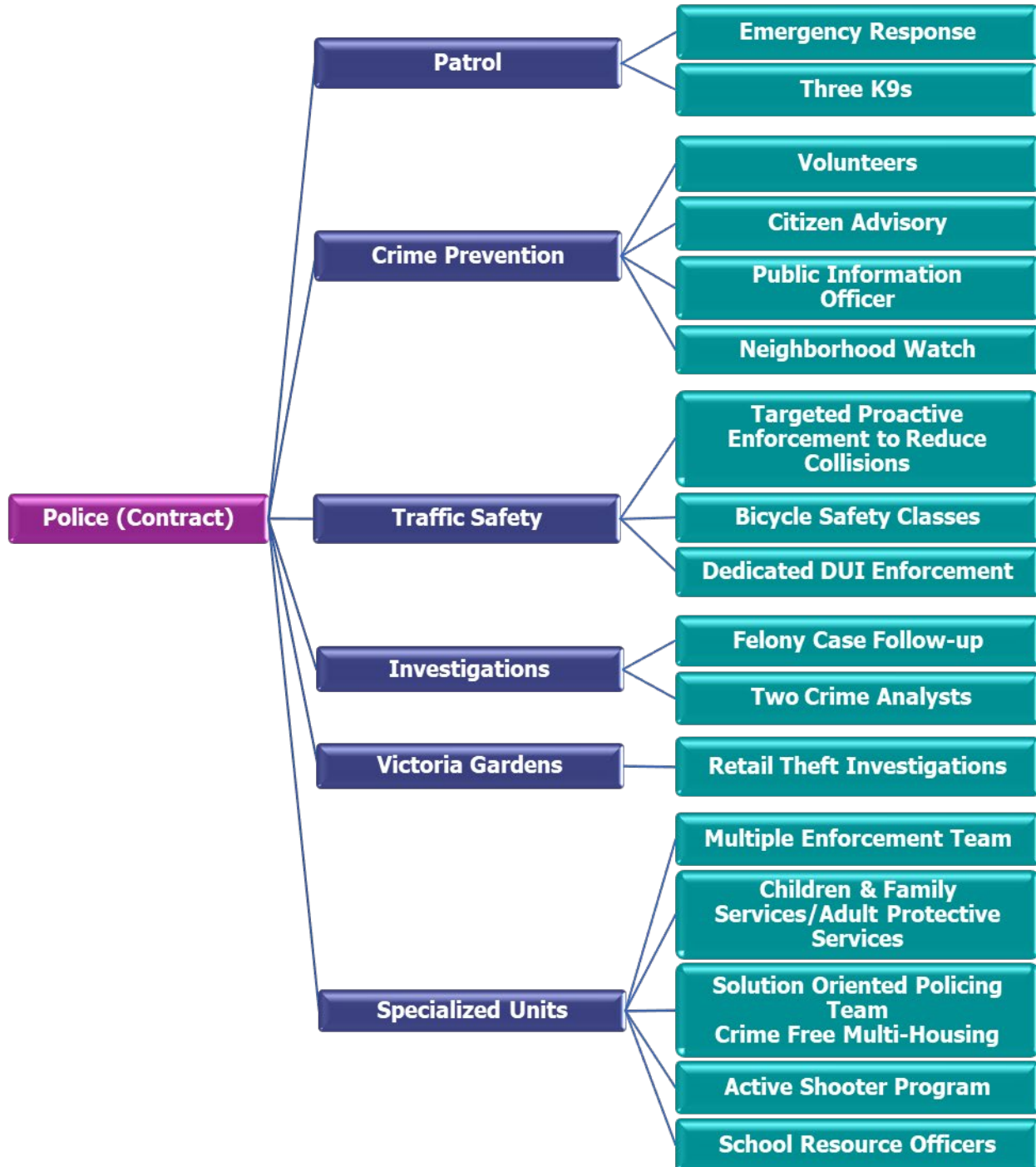
Police (Contract) – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	45,041,975	51,955,060	53,649,090
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	45,041,975	51,955,060	53,649,090
Other Funds			
Personnel Services	-	46,940	97,580
Operations and Maintenance	729,271	988,900	1,070,340
Capital Outlay	204,923	658,750	6,678,030
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	934,194	1,694,590	7,845,950
All Funds			
Personnel Services	-	46,940	97,580
Operations and Maintenance	45,771,246	52,943,960	54,719,430
Capital Outlay	204,923	658,750	6,678,030
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	2,713	2,680	2,680
Total Cost	\$ 45,978,882	\$ 53,652,330	\$ 61,497,720
Staffing Summary (Budgeted)			
Safety Personnel	143.00	143.00	143.00
Non-Safety Personnel	43.00	43.00	43.00
Total Staffing	186.00	186.00	186.00

Police (Contract) – Performance Measures



Police (Contract) – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

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 2024/25 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 2024/25 Preliminary Budget

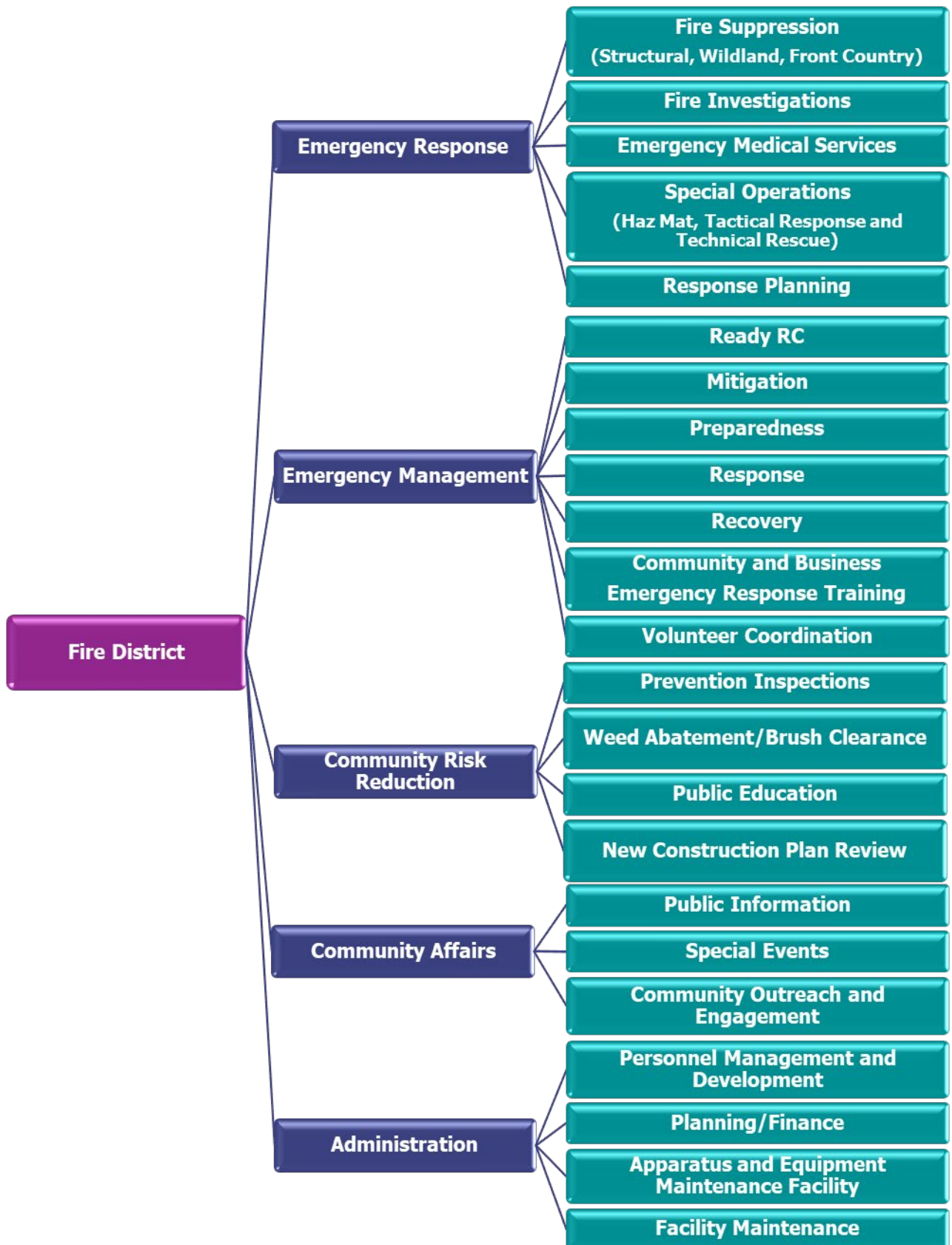
Fire District – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 31,464,720	\$ 35,445,620	\$ 42,150,080
Operations and Maintenance	13,616,824	15,018,840	17,177,540
Capital Outlay	318,261	647,920	647,920
Cost Allocation	-	-	-
Debt Service	14,434	111,090	-
Transfer Out	3,566,017	5,186,590	5,576,270
Subtotal	48,980,256	56,410,060	65,551,810
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	2,722,045	2,385,390	949,010
Capital Outlay	8,342,730	6,086,470	3,957,960
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	11,064,775	8,471,860	4,906,970
All Funds			
Personnel Services	31,464,720	35,445,620	42,150,080
Operations and Maintenance	16,338,869	17,404,230	18,126,550
Capital Outlay	8,660,991	6,734,390	4,605,880
Cost Allocation	-	-	-
Debt Service	14,434	111,090	-
Transfer Out	3,671,483	5,186,590	5,576,270
Total Cost	\$ 60,150,497	\$ 64,881,920	\$ 70,458,780
Staffing Summary (Budgeted)			
Full Time	131.00	131.00	143.00
Part Time	2.76	2.76	0.88
Total Staffing	133.76	133.76	143.88

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 PAWsitve impact by enriching the lives of animals and people*. The Animal Services Department cares for nearly 3,600 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:

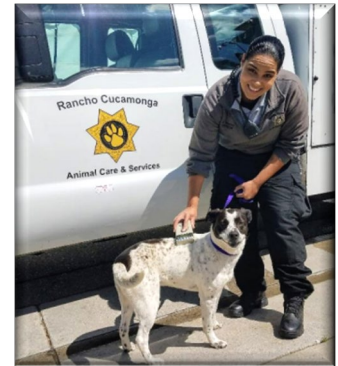


Animal Care: General animal care and housing, adoptions, reuniting lost pets with owners and promoting responsible pet ownership.

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 2024/25 Budget Highlights

- Animal Center Operations:
 - Increasing community outreach events
 - Identifying barriers for community pet care and adoptions
 - Recruiting and training foster program volunteers
- Staff Development:
 - Animal handling mentorship program
 - Veterinary dental procedure curriculum

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

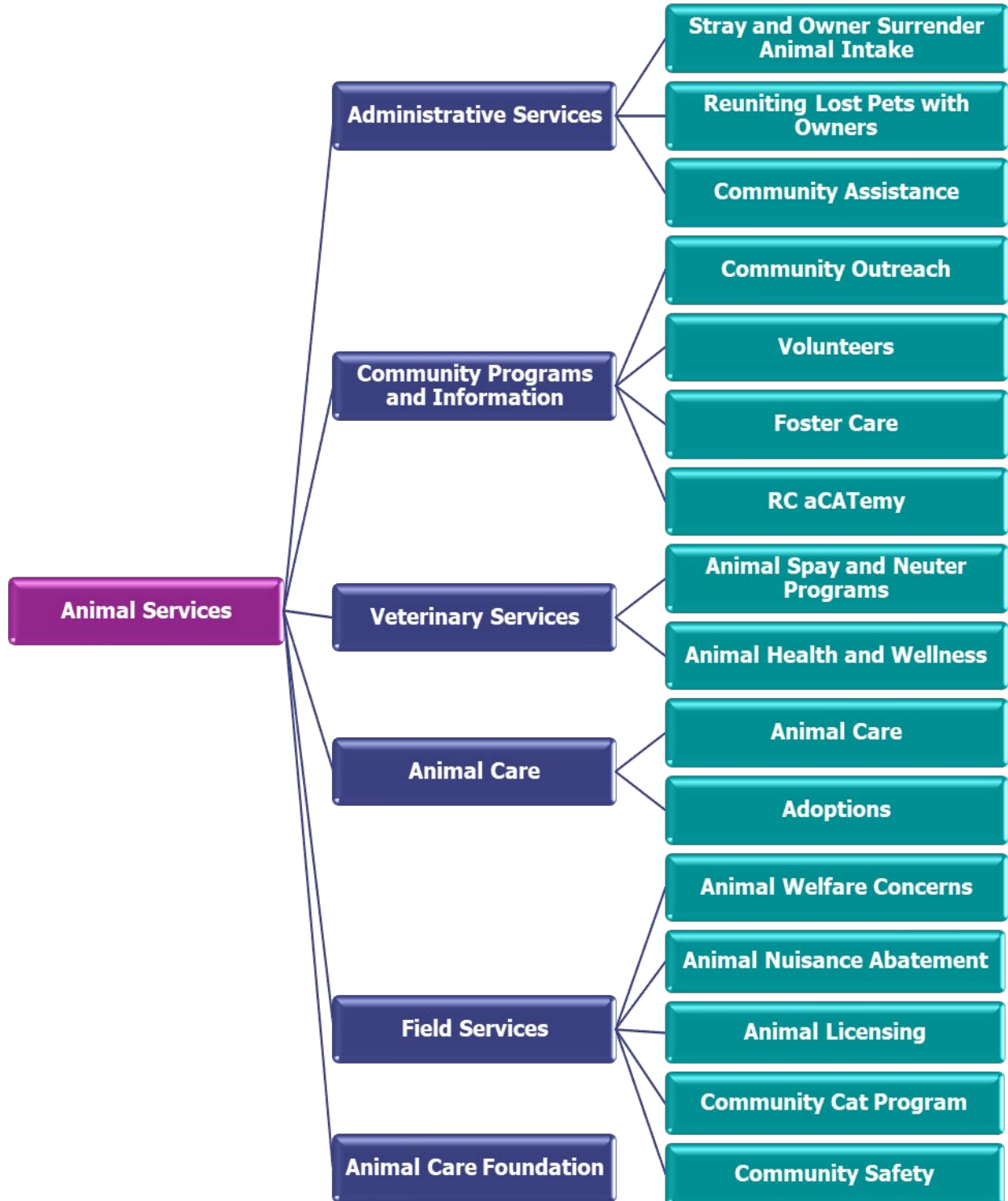
Animal Services – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 2,720,726	\$ 3,171,000	\$ 3,252,320
Operations and Maintenance	459,149	472,230	494,610
Capital Outlay	30,404	10,000	10,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	3,210,279	3,653,230	3,756,930
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	650	650	870
Capital Outlay	-	260,000	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	650	260,650	870
All Funds			
Personnel Services	2,720,726	3,171,000	3,252,320
Operations and Maintenance	459,799	472,880	495,480
Capital Outlay	30,404	270,000	10,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 3,210,929	\$ 3,913,880	\$ 3,757,800
Staffing Summary (Budgeted)			
Full Time	23.00	24.00	24.00
Part Time	14.39	12.07	13.86
Total Staffing	37.39	36.07	37.86

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 2024/25 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
- Oversight of the Business License Division was transferred from Finance to the Community Improvement Department. This shift was aimed at optimizing efficiency, providing necessary shared support, increasing revenue, and enhancing the customer service experience while streamlining processes between departments
- In partnership with the Community Services Department and Animal Services Department, the team will complete the final phase of adopting a comprehensive Officer Safety Standards policy in accordance with SB296

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Community Improvement – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 651,442	\$ 717,530	\$ 1,112,960
Operations and Maintenance	140,234	207,450	214,630
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	791,676	924,980	1,327,590
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	651,442	717,530	1,112,960
Operations and Maintenance	140,234	207,450	214,630
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 791,676	\$ 924,980	\$ 1,327,590

Staffing Summary (Budgeted)

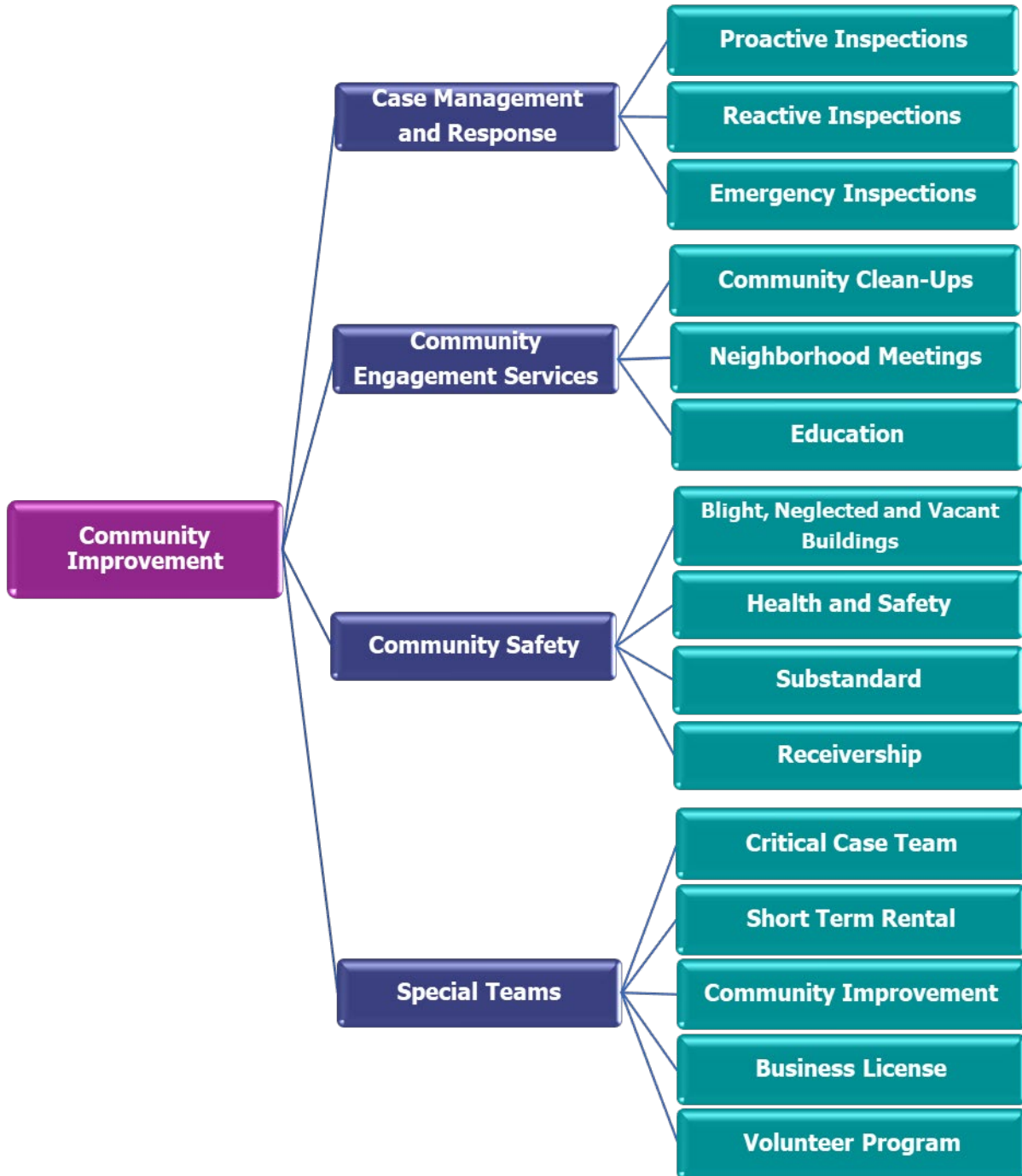
Full Time*	5.75	5.75	8.00
Part Time	0.46	0.46	0.89
Total Staffing	6.21	6.21	8.89

* Full-Time Staff represents shifting of Business License Staff in mid Fiscal Year 2023/24

Community Improvement – Performance Measures



Community Improvement – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 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

Submit a Public Records Request to the City
Make a request for: Bids, Budgets, and Building Permits, etc.



Submit a Records Request to the Fire District
Make a request for: Incident, Inspection, Fire Investigation, and Hazardous Materials Reports



FY 2024/25 Budget Highlights

- Review, inventory, and transfer city on-site records storage boxes and historical” boxes/documents/artifacts currently stored in an off-site facility to the new Records Facility at Fire Station 178 to improve the efficiency of accessing information and eliminate contracted facility costs
- Plan and administer, in coordination with the County Registrar of Voters Office, election services for the city for the November 5, 2024 election, including voter outreach, ballot measures, candidate nomination and orientation, and handling compliance officer filing obligations per the Fair Political Practices Commission
- Continue to provide professional development and training opportunities to staff to refresh and increase specialized skills, assist in succession planning, 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 2024/25 Preliminary Budget

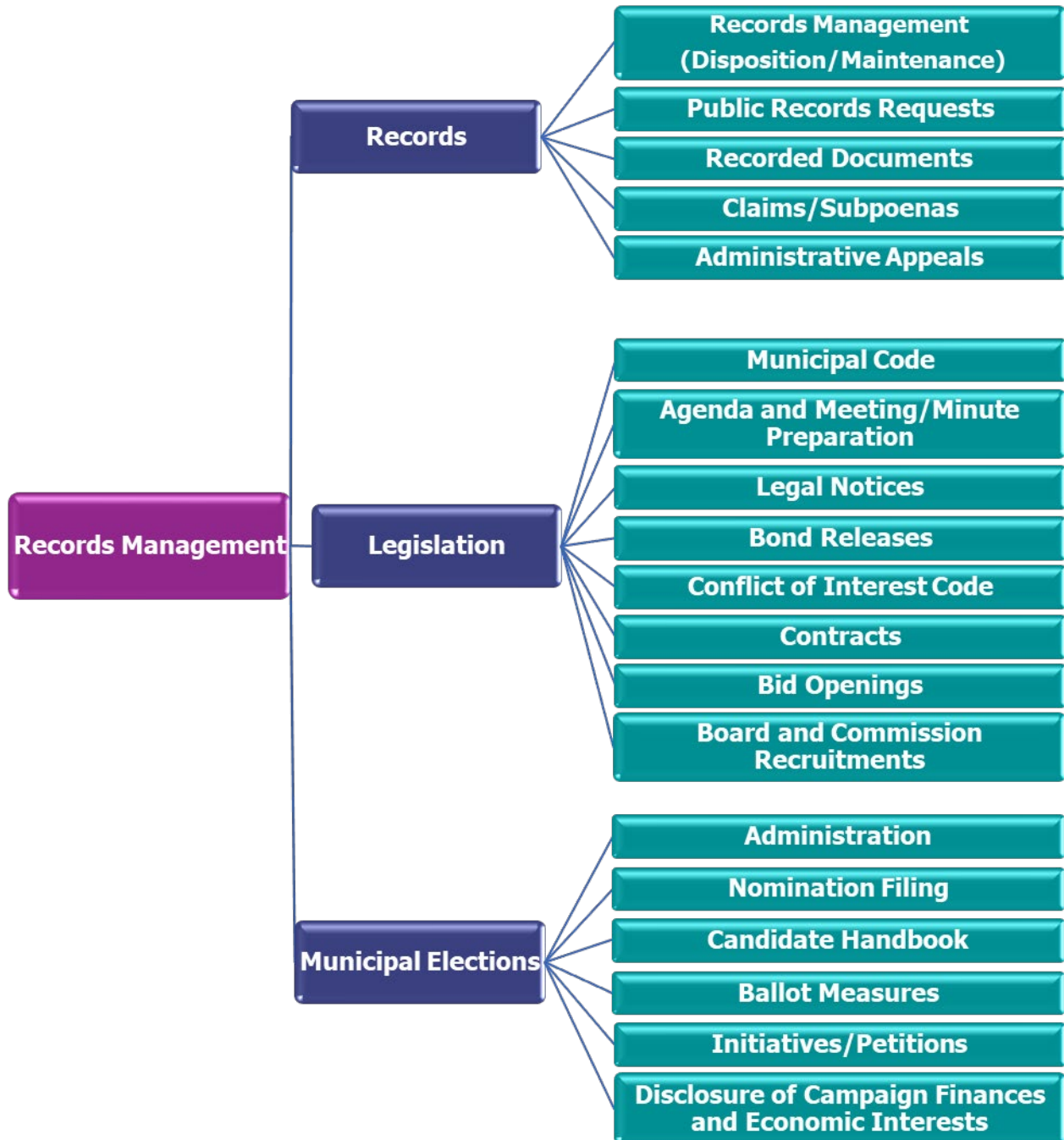
Records Management – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 726,348	\$ 889,990	\$ 870,490
Operations and Maintenance	88,577	99,450	357,880
Capital Outlay	-	-	-
Cost Allocation	(258,740)	(258,740)	(294,370)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	556,185	730,700	934,000
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
All Funds			
Personnel Services	726,348	889,990	870,490
Operations and Maintenance	88,577	99,450	357,880
Capital Outlay	-	-	-
Cost Allocation	(258,740)	(258,740)	(294,370)
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 556,185	\$ 730,700	\$ 934,000
Staffing Summary (Budgeted)			
Full Time	5.50	6.00	6.00
Part Time	0.40	0.71	-
Total Staffing	5.90	6.71	6.00

Records Management – Performance Measures



Records Management – Services to the Community



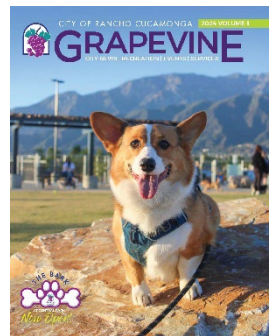
Community Services – Department Budget Summary

Overview of Department

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. CSD leadership, mindful of the need to pause and assess future growth due to the current controlled economic slowing, will rely on survey data to strategically realign and enhance service delivery. Acknowledging the importance of resident feedback, the Department is focused on discontinuing programs and services that are no longer actively sought out, charting a "Golden Path" through 2024's cautiously optimistic economic terrain, and streamlining offerings in preparation for a deliberate and well-informed approach in FY 2024/25.

FY 2024/25 Budget Highlights

- The Department will maintain 35 annual special events, reintroducing popular additions from FY 2023/24, including Family Campout, Breakfast with Santa, and the Back-to-School Backpack Event.
- In FY 2024/25, CSD will seek to maintain the effectiveness of the award-winning Grapevine, the City's esteemed award-winning lifestyle magazine and activity guide.
- Community Centers will remain the heart of in-person connection and program delivery. The Department is thrilled to announce the continuation of the Adaptive Sports Day building on the preceding year's highly successful inaugural event at the Sports Center.
- In response to evolving senior needs, twelve successful pilot programs launched in FY 2023/24 will continue. In addition, Central Park will continue to offer evening hours and resume operational hours on Saturdays.
- Lewis Family Playhouse cautiously increasing show production from 20 to 25 and extending box office hours. Actively seeking partnerships for revenue-generating productions and rentals. The Courtyard project is underway to offer enhanced programming and outdoor experiences.



- The initiation of a pricing plan analysis and the City's Parks, Facilities, and Recreation Masterplan were temporarily paused in the previous fiscal year due to staffing vacancies. Both projects are scheduled to resume in FY 2024/25.
- Persisting in the commitment to enhance community infrastructure, approximately 5.6 million dollars have been allocated across 3 Major Projects Programs: Beryl Park East Inclusive Playground (\$1.3 Million project, partially grant-funded completion in 2024), Family Resource Center remodel (\$775,000 grant-funded, completion in 2026), and Victoria Gardens Cultural Center Courtyard project (\$3.5 Million project, construction in FY 2024/25).

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

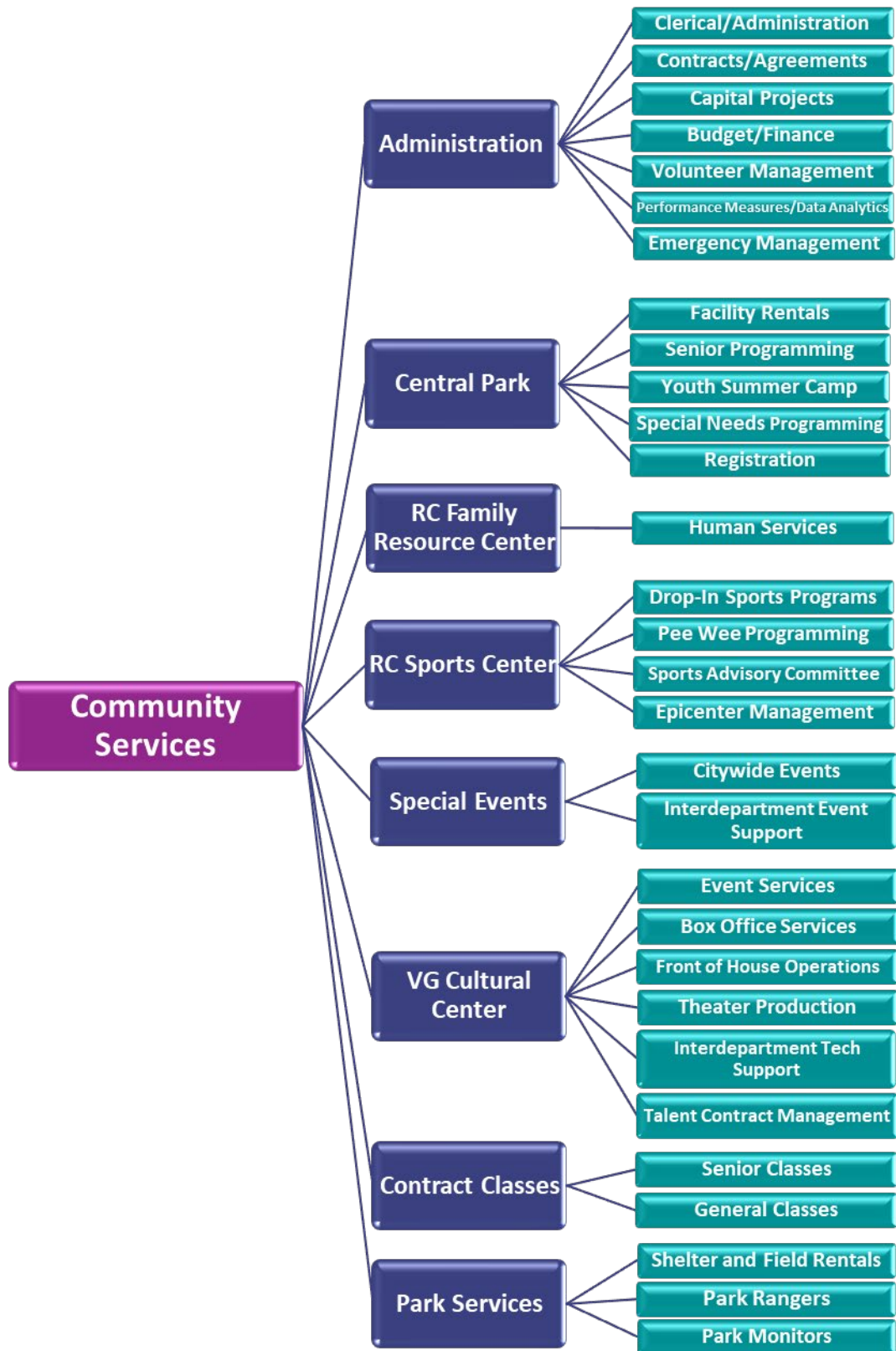
Community Services – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2022/23</u>	<u>Adopted Budget 2023/24</u>	<u>Preliminary Budget 2024/25</u>
Operating Budget			
Personnel Services	\$ 4,597,500	\$ 6,645,700	\$ 6,863,475
Operations and Maintenance	1,766,284	2,302,090	2,458,890
Capital Outlay	334,034	-	453,500
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>6,697,818</u>	<u>8,947,790</u>	<u>9,775,865</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	18,700	353,400	354,900
Capital Outlay	533,158	782,560	2,498,400
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	15,902	-	-
Subtotal	<u>567,760</u>	<u>1,135,960</u>	<u>2,853,300</u>
All Funds			
Personnel Services	4,597,500	6,645,700	6,863,475
Operations and Maintenance	1,784,984	2,655,490	2,813,790
Capital Outlay	867,192	782,560	2,951,900
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	15,902	-	-
Total Cost	<u>\$ 7,265,578</u>	<u>\$ 10,083,750</u>	<u>\$ 12,629,165</u>
Staffing Summary (Budgeted)			
Full Time	37.00	37.00	37.00
Part Time	63.87	54.17	58.02
Total Staffing	<u>100.87</u>	<u>91.17</u>	<u>95.02</u>

Community Services – Performance Measures



Community Services – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 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
- 24/7 Library Kiosk featuring books and DVDs at the RC Family Resource Center
- Virtual Library providing free 24/7 access to research databases, online homework tutoring, language learning software, and resources for small businesses and job seekers
- Library of Things and Seed Library
- LINK+ (Interlibrary Loan Services) and Zip Books
- Book a Librarian – one-on-one research and technology assistance
- Storytimes, monthly teen and adult programs, and annual Summer Reading Program
- Nights of Discovery—Large scale community events
- Public computers and printers
- Career Online High School
- Study rooms
- Delivery of materials for homebound residents
- California Parks Pass Program
- Passport processing and photo services



FY 2024/25 Budget Highlights

Launch and/or expand the following services:

- Second Story and Beyond®
- 24/7 Library Kiosk at Fire Station 178
- Outreach Services – Student Success Cards
- 1,000 Books Before Kindergarten Reading Program



Significant infrastructure projects at both library facilities including:

- Continue refresh of the Biane Library’s infrastructure including lighting fixtures, VGCC Rotunda doors, flooring, and 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 quiet study areas, dedicated collection space for the Library of Things, and large-scale indoor and outdoor program event spaces

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

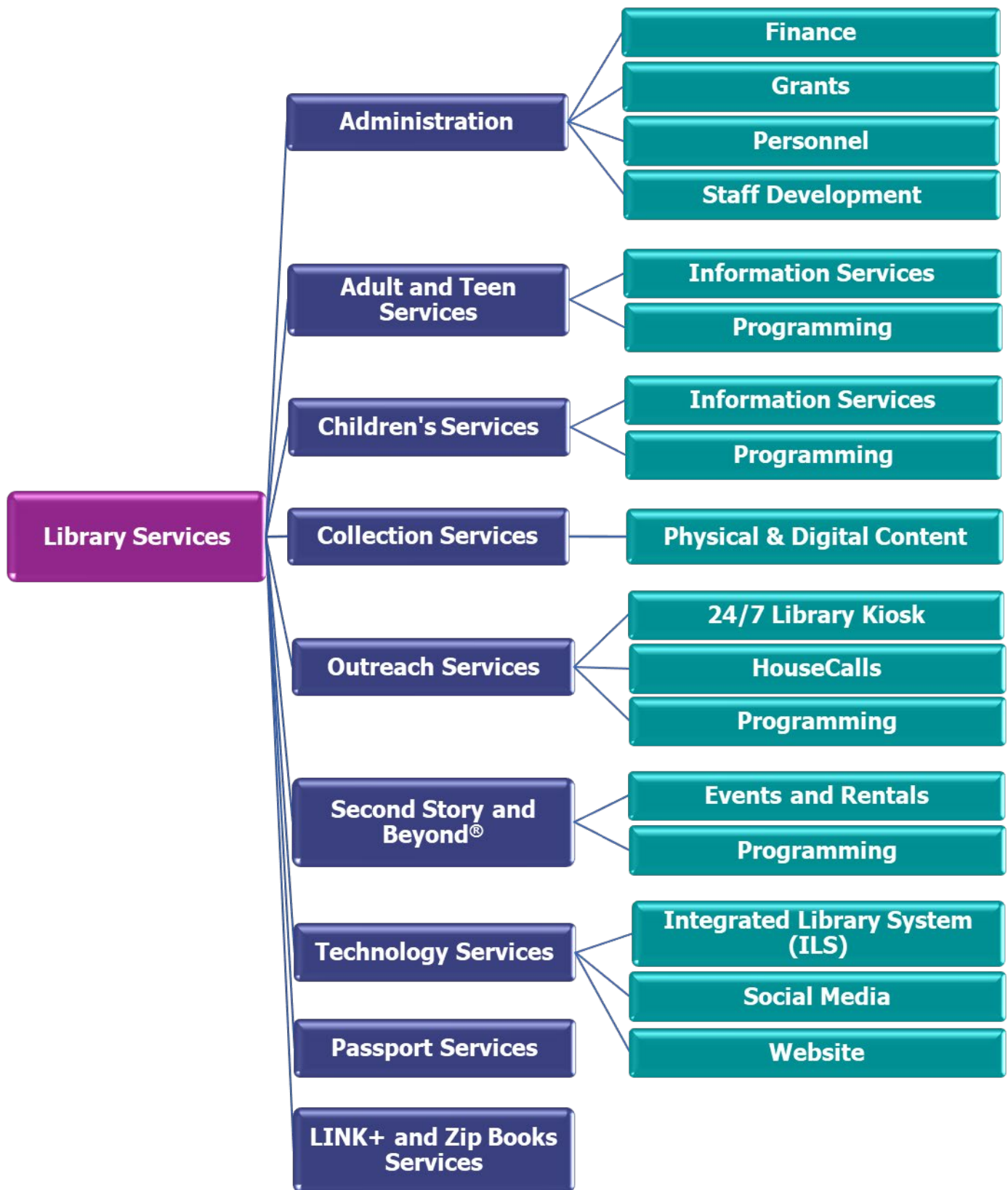
Library Services – Department Budget Summary

<u>Funds Summary</u>	<u>Actuals 2022/23</u>	<u>Adopted Budget 2023/24</u>	<u>Preliminary Budget 2024/25</u>
Operating Budget			
Personnel Services	\$ 2,990,959	\$ 4,054,930	\$ 4,332,540
Operations and Maintenance	1,252,363	1,569,430	1,708,660
Capital Outlay	106,910	-	-
Cost Allocation	-	-	-
Debt Service	(1,490)	-	-
Transfer Out	5,220,030	239,470	-
Subtotal	<u>9,568,772</u>	<u>5,863,830</u>	<u>6,041,200</u>
Other Funds			
Personnel Services	-	682,390	694,920
Operations and Maintenance	21,255	283,350	319,990
Capital Outlay	3,683,244	12,295,000	12,488,430
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>3,704,499</u>	<u>13,260,740</u>	<u>13,503,340</u>
All Funds			
Personnel Services	2,990,959	4,737,320	5,027,460
Operations and Maintenance	1,273,618	1,852,780	2,028,650
Capital Outlay	3,790,154	12,295,000	12,488,430
Cost Allocation	-	-	-
Debt Service	(1,490)	-	-
Transfer Out	5,252,692	239,470	-
Total Cost	<u>\$ 13,305,933</u>	<u>\$ 19,124,570</u>	<u>\$ 19,544,540</u>
Staffing Summary (Budgeted)			
Full Time	29.00	29.00	30.00
Part Time	23.60	31.15	34.06
Total Staffing	<u>52.60</u>	<u>60.15</u>	<u>64.06</u>

Library Services – Performance Measures



Library Services – Services to the Community



Administrative Services – Department Budget Summary

Overview of Department

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

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

FY 2024/25 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 2024/25 Preliminary Budget

Administrative Services – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 942,958	\$ 985,100	\$ 1,175,030
Operations and Maintenance	8,424,164	4,777,460	5,257,515
Capital Outlay	-	-	-
Cost Allocation	(1,615,470)	106,450	106,450
Debt Service	6,211	(1,615,470)	(1,809,750)
Transfer Out	8,026,591	4,697,120	4,566,540
Subtotal	15,784,454	8,950,660	9,295,785
Other Funds			
Personnel Services	1,344,476	1,398,840	1,522,890
Operations and Maintenance	3,806,287	3,116,900	3,191,660
Capital Outlay	4,094,242	20,344,840	21,985,960
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	5,742,492	476,150	427,660
Subtotal	14,987,497	25,336,730	27,128,170
All Funds			
Personnel Services	2,287,434	2,383,940	2,697,920
Operations and Maintenance	12,230,451	7,894,360	8,449,175
Capital Outlay	4,094,242	20,344,840	21,985,960
Cost Allocation	(1,615,470)	106,450	106,450
Debt Service	6,211	(1,615,470)	(1,809,750)
Transfer Out	13,769,083	5,173,270	4,994,200
Total Cost	\$ 30,771,951	\$ 34,287,390	\$ 36,423,955
Staffing Summary (Budgeted)			
Full Time	4.00	3.00	4.00
Part Time	0.60	-	-
Total Staffing	4.60	3.00	4.00

Administrative Services – Performance Measures



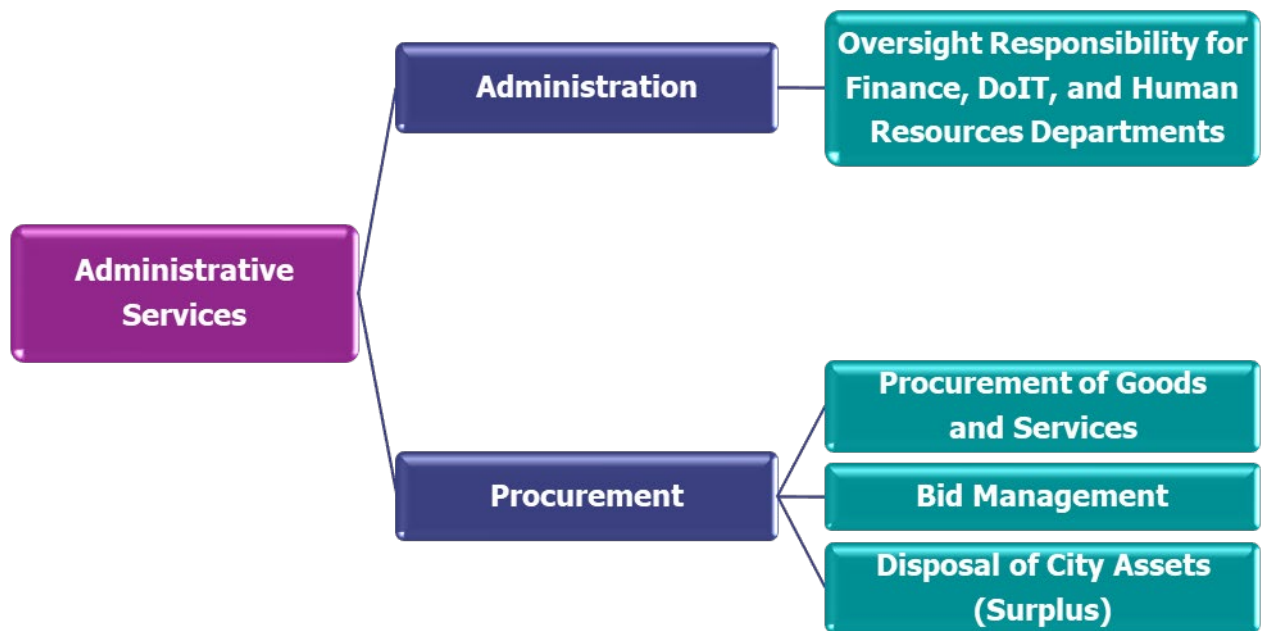
*Please see additional Performance Measures for
Administrative Services in each of the following
department sections:*

Finance

Human Resources

Innovation and Technology

Administrative Services – Services to the Community



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

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.

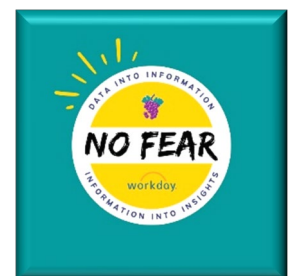
The Department consists of five divisions to accomplish its mission:

- **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.
- **Procurement:** Responsible for procuring high-quality goods and services for the City in an efficient, transparent, and fiscally responsible manner.
- **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.
- **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 2024/25 Budget Highlights

- Collaborated with DoIT and Human Resources Departments to implement the "New and Optimized Financial Enterprise Application Replacement" or "NO FEAR" project, which is the City's new financial and human resource system. Overall, this project will modernize existing processes by streamlining and making reporting and data information more accessible to City workers. The go live date is July 2025.
- Transitioned financial service partners from Union Bank to US Bank following a merger between the two banks.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Finance – Department Budget Summary

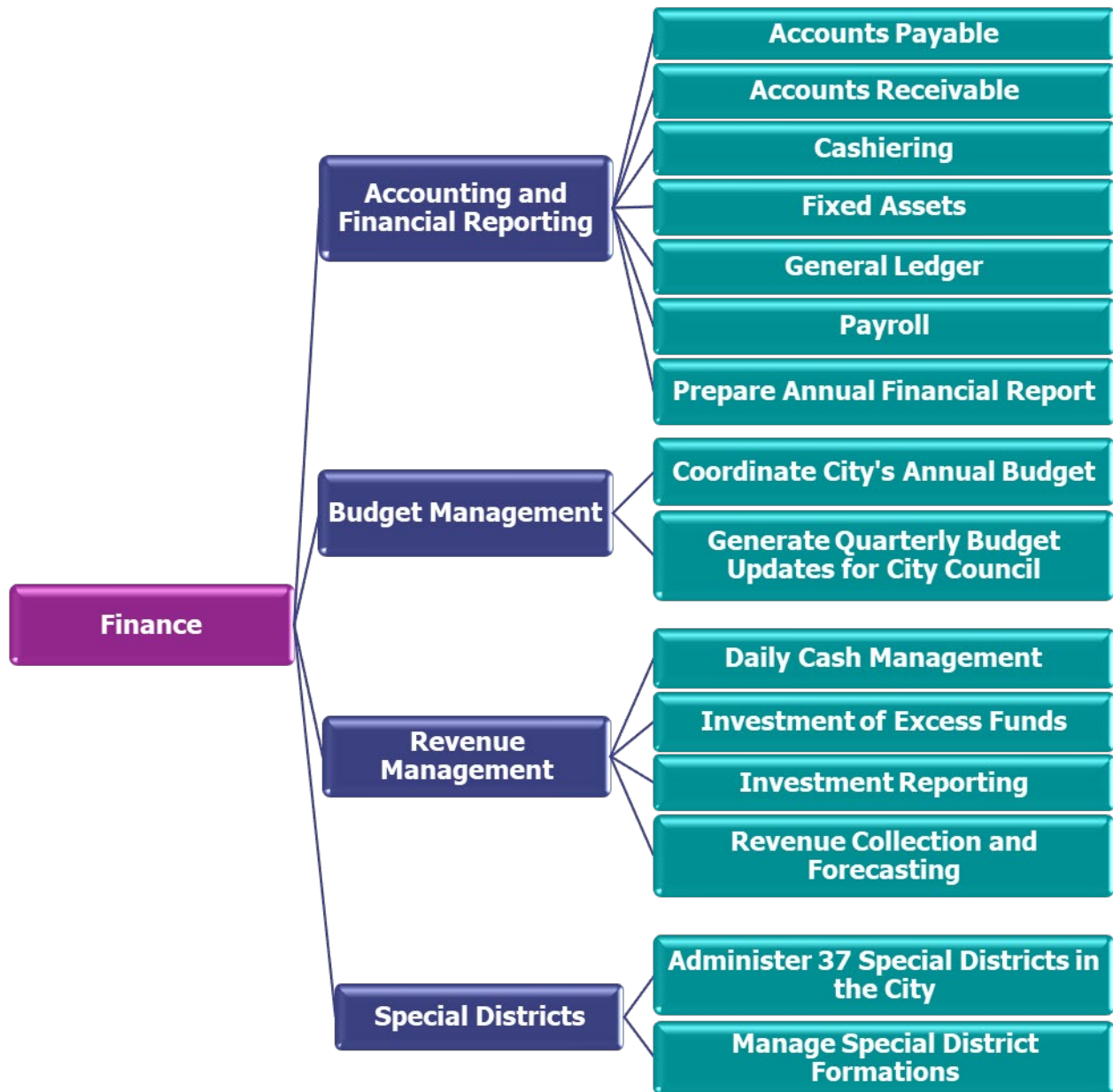
<u>Funds Summary</u>	<u>Actuals 2022/23</u>	<u>Adopted Budget 2023/24</u>	<u>Preliminary Budget 2024/25</u>
Operating Budget			
Personnel Services	\$ 2,668,230	\$ 3,177,250	\$ 2,628,530
Operations and Maintenance	93,275	82,610	74,980
Capital Outlay	-	-	-
Cost Allocation	(727,620)	(727,620)	(798,120)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,033,885</u>	<u>2,532,240</u>	<u>1,905,390</u>
Other Funds			
Personnel Services	447,034	491,180	529,920
Operations and Maintenance	2,507,312	2,755,930	2,978,710
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	1,450	11,220	11,220
Transfer Out	334,302	362,680	395,650
Subtotal	<u>3,290,098</u>	<u>3,621,010</u>	<u>3,915,500</u>
All Funds			
Personnel Services	3,115,264	3,668,430	3,158,450
Operations and Maintenance	2,600,587	2,838,540	3,053,690
Capital Outlay	-	-	-
Cost Allocation	(727,620)	(727,620)	(798,120)
Debt Service	1,450	11,220	11,220
Transfer Out	334,302	362,680	395,650
Total Cost	<u>\$ 5,323,983</u>	<u>\$ 6,153,250</u>	<u>\$ 5,820,890</u>
Staffing Summary (Budgeted)			
Full Time*	24.14	24.50	19.00
Part Time	-	-	-
Total Staffing	<u>24.14</u>	<u>24.50</u>	<u>19.00</u>

* Full-Time Staff represents shifting of Business License Staff in mid Fiscal Year 2023/24

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 department assists the organization in managing its greatest asset, the employees of the City, who strive to provide the highest level of service possible to the community. 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 serve City Departments in positive employee relations, talent acquisition, training, professional development, succession planning, and employee engagement.

The Human Resources Department offers TeamRC a wide range of services throughout the employee life cycle, that includes, a positive and efficient Recruitment and Selection process, Employee Onboarding - an intentional acclimation to the "Rancho Way", Health Benefits and Leave Administration, Employee and Labor Relations, Training and Organizational Development, Risk Management, Safety, Workers Compensation, and Employee Wellness.

FY 2024/25 Budget Highlights



- Successfully complete implementation of "NO FEAR", Workday's human capital management system
- Build on the successful launch of the "My Action Plan (MAP)" rollout. This forward-thinking professional development plan was well received by employees and managers alike. The Human Resources Department will provide comprehensive and quality resources and training on giving and receiving feedback, having difficult conversations, and the coach approach



- Rollout of the new and improved TeamRC New Employee Onboarding Program that provides a comprehensive history of the City of Rancho Cucamonga and TeamRC through speakers, storytelling, videos, and a guiding tour of our beautiful City
- Assess our ever-popular programs that enhance the "TeamRC Employee Experience" including the Baby on Board program, Annual Staff Development Day, RC Cares program, Remote Work Policy, Dress Your Day Policy, HR2U, New Employee Mixer and the Health, Wellness & Rideshare Fair
- Continue transformational efforts to a full-service business partner model from specialized HR roles to better serve our internal customers
- Foster and facilitate employee development, organizational development, and succession planning through innovative and cooperative programs
- Launch a city-wide safety committee to meet regularly and discuss such items as hazard reporting procedures, safe work practices, and required safety training
- Adhere to safety initiatives to update OSHA-required safety policies, training, reporting procedures, inspections, hazard controls, and how to address emergency situations
- Assess the effectiveness of Vector Solutions, a learning management system used to track and give employees access to industry-related courses.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

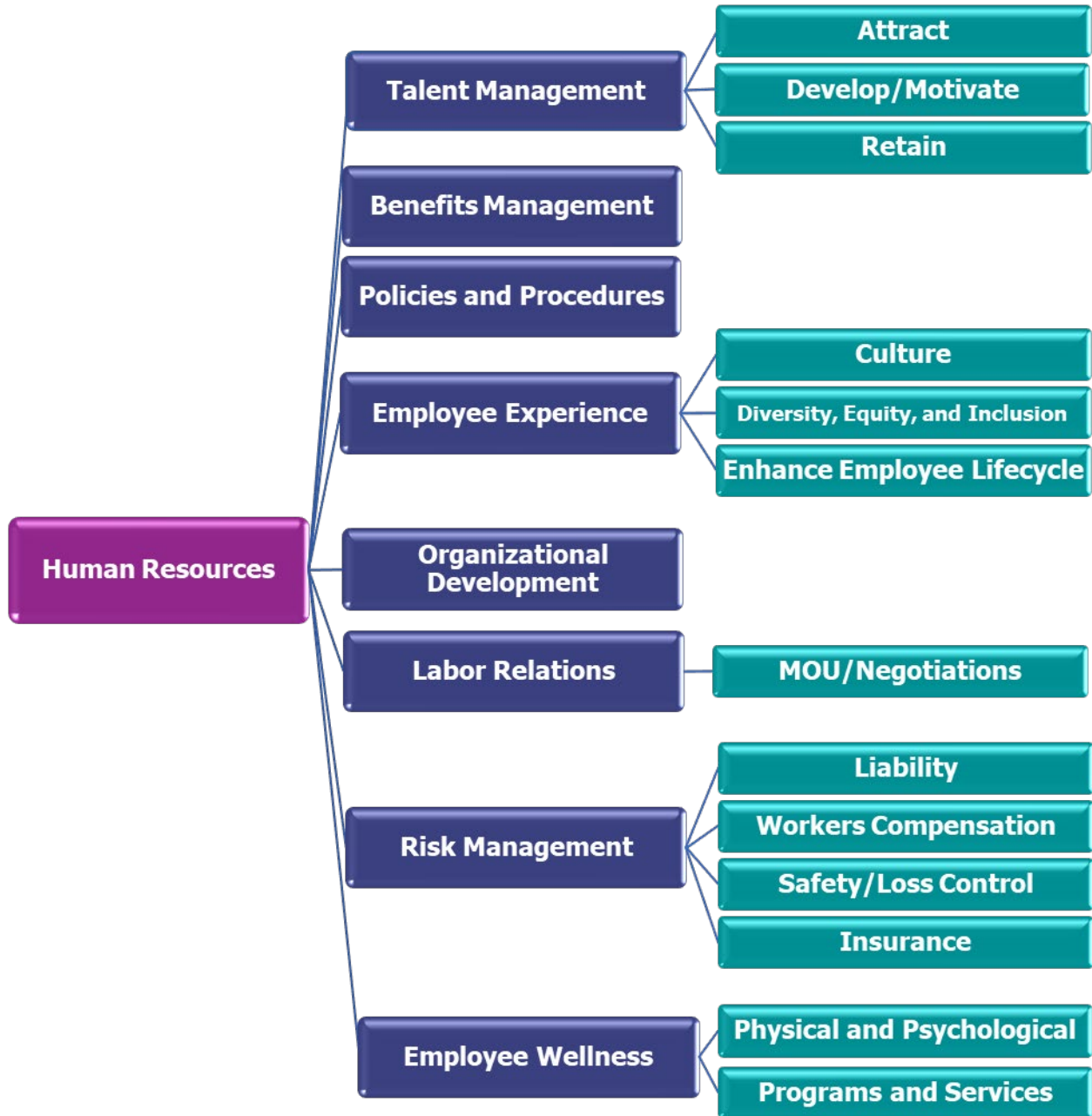
Human Resources – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 1,267,413	\$ 1,596,000	\$ 1,789,970
Operations and Maintenance	252,065	475,070	495,400
Capital Outlay	-	-	-
Cost Allocation	(456,450)	(456,450)	(686,260)
Debt Service	-	-	-
Transfer Out	180	-	-
Subtotal	<u>1,063,208</u>	<u>1,614,620</u>	<u>1,599,110</u>
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
All Funds			
Personnel Services	1,267,413	1,596,000	1,789,970
Operations and Maintenance	252,065	475,070	495,400
Capital Outlay	-	-	-
Cost Allocation	(456,450)	(456,450)	(686,260)
Debt Service	-	-	-
Transfer Out	180	-	-
Total Cost	<u>\$ 1,063,208</u>	<u>\$ 1,614,620</u>	<u>\$ 1,599,110</u>
Staffing Summary (Budgeted)			
Full Time	9.00	11.00	12.00
Part Time	-	-	-
Total Staffing	<u>9.00</u>	<u>11.00</u>	<u>12.00</u>

Human Resources – Performance Measures



Human Resources – Services to the Community



Innovation and Technology – Department Budget Summary

Overview of Department

The Department of Innovation and Technology facilitates the impactful use of technology across all City departments, allowing for increased efficiency, improved transparency, and overall enhanced service to the community. In 2023, 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 2024/25 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 modernization of our end point protection and management, deployment of a local administrator password solution, and an update of Information Technology policies to include the cybersecurity best practices, as well as applicable laws and regulations.
- Redesign and implementation of our online permit system to simplify the application process. The new design will guide customers to the correct permit and reduce errors that need to be correct by city staff.
- Upgrade of our citywide GIS Enterprise Software Environment that is reaching its end-of-life. The upgrade will provide the ability to support new features to manage infrastructure of our municipal utilities and expand our data science capabilities.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

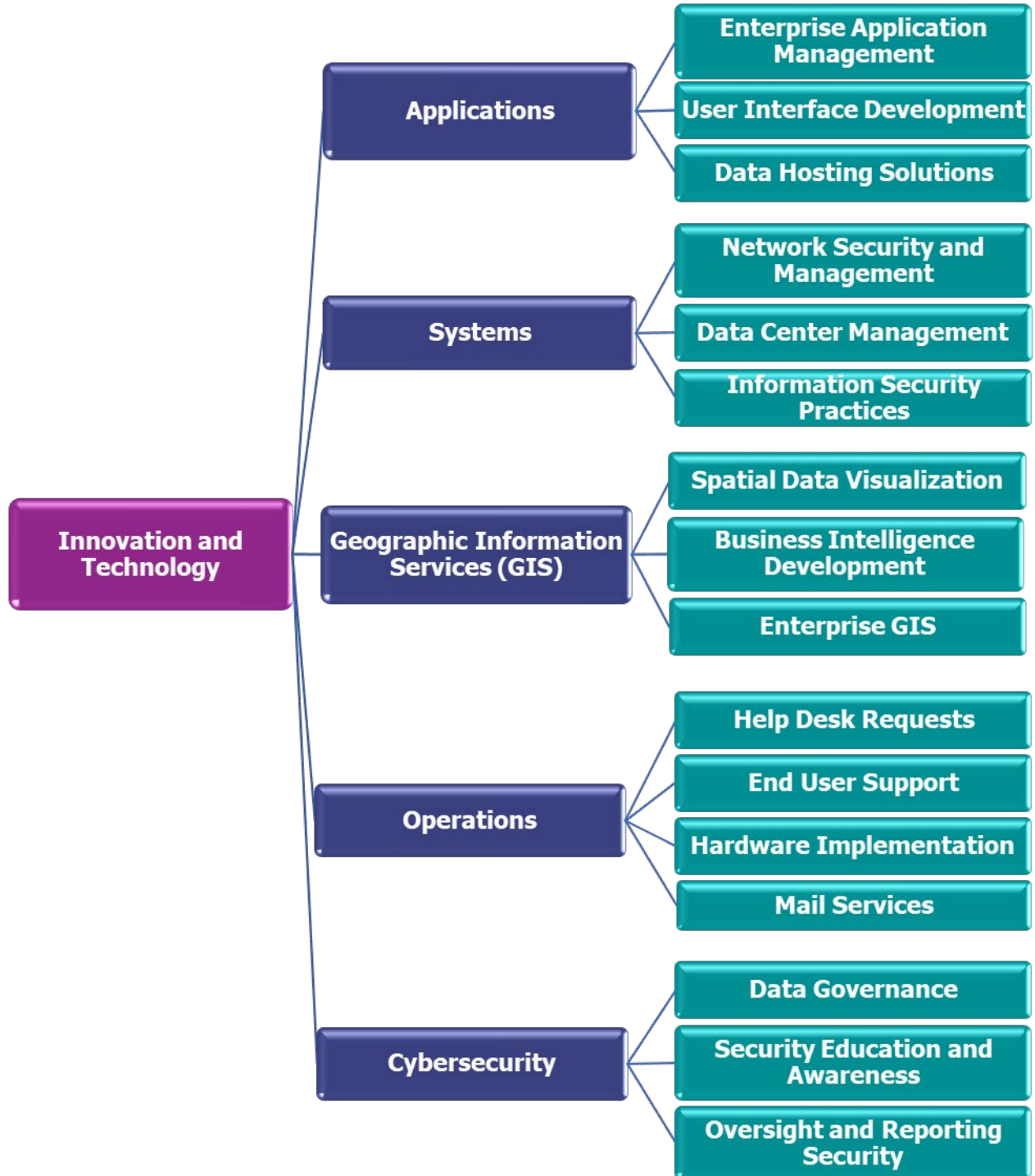
Innovation and Technology – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 3,121,926	\$ 3,678,940	\$ 3,846,650
Operations and Maintenance	3,335,166	4,241,300	4,364,860
Capital Outlay	5,357,612	-	-
Cost Allocation	(2,164,080)	(2,151,180)	(2,603,480)
Debt Service	(2,254,927)	-	-
Transfer Out	-	-	-
Subtotal	<u>7,395,697</u>	<u>5,769,060</u>	<u>5,608,030</u>
Other Funds			
Personnel Services	30,557	135,320	135,320
Operations and Maintenance	4,019,928	1,531,080	814,290
Capital Outlay	175,322	255,000	100,000
Cost Allocation	-	-	-
Debt Service	12,925	-	-
Transfer Out	-	-	-
Subtotal	<u>4,238,732</u>	<u>1,921,400</u>	<u>1,049,610</u>
All Funds			
Personnel Services	3,152,483	3,814,260	3,981,970
Operations and Maintenance	7,355,094	5,772,380	5,179,150
Capital Outlay	5,532,934	255,000	100,000
Cost Allocation	(2,164,080)	(2,151,180)	(2,603,480)
Debt Service	(2,242,002)	-	-
Transfer Out	-	-	-
Total Cost	<u>\$ 11,634,429</u>	<u>\$ 7,690,460</u>	<u>\$ 6,657,640</u>
Staffing Summary (Budgeted)			
Full Time	25.00	26.00	26.00
Part Time	0.24	1.43	1.43
Total Staffing	<u>25.24</u>	<u>27.43</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 encouraging business investment opportunities in the City; 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 Economic and Community Development workgroup, 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 2024/25 Budget Highlights

- Continue to evaluate the Development Code for refinements and update regularly to ensure it remains in alignment with the General Plan and State law
- Implement Phase 2 of the City’s Economic Development Strategy. Phase 2 is made up of strategies that are estimated to take 2-3 years to complete
- By July 2024, complete and adopt a focused plan for the Civic Center area
- Monitor the Department’s adopted approach to customer service and make adjustments as needed to ensure customer satisfaction remains at least at a 90% satisfaction rate per month throughout the fiscal year
- Complete the entitlement process for the City-owned surplus land located on Haven Avenue and Civic Center Drive
- By July 2024, partner with CSD to initiate a Parks, Recreation, & Facilities Master Plan
- Enhance the City’s economic development marketing efforts
- Continue to monitor regulations from the State regarding housing and other land use issues and evaluate if development standards need to be updated to reflect changes
- Continue to invest in staff through training and innovation to reduce attrition and to address development challenges as an infill city
- Focus on efforts to attract businesses in target industries identified in the Economic Development Strategy
- By the end of calendar year 2024, entitle 1,316 new housing units consistent with the City’s approved Housing Element
- Further incorporate the use of existing and new technology into business attraction, retention, and expansion efforts



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

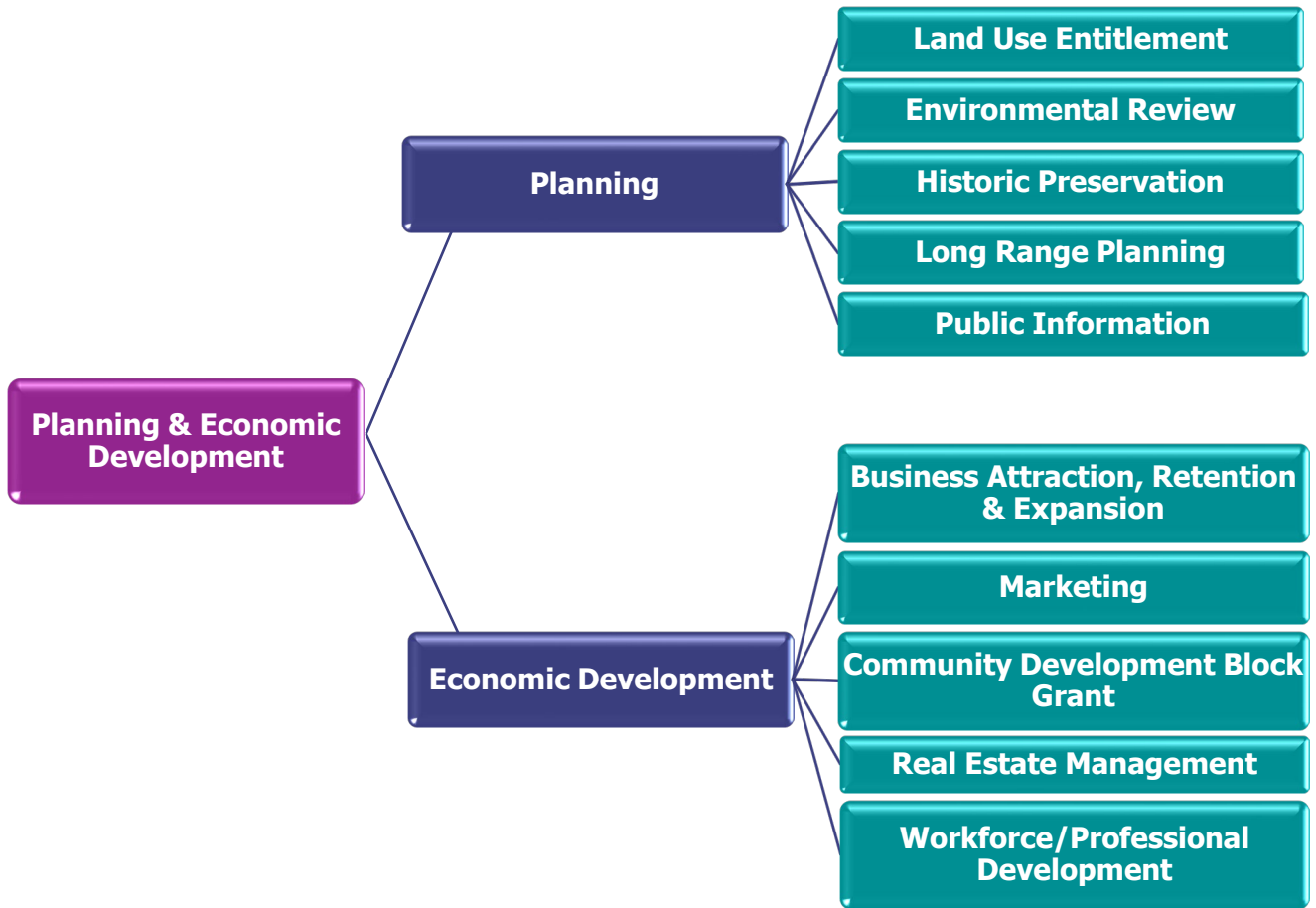
Planning and Economic Development – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 2,269,847	\$ 2,680,850	\$ 2,697,360
Operations and Maintenance	1,131,785	1,886,680	2,274,920
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	3,401,632	4,567,530	4,972,280
Other Funds			
Personnel Services	153,239	199,580	210,880
Operations and Maintenance	1,157,093	823,740	1,208,230
Capital Outlay	1,775,788	1,194,550	2,418,530
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	3,086,120	2,217,870	3,837,640
All Funds			
Personnel Services	2,423,086	2,880,430	2,908,240
Operations and Maintenance	2,288,878	2,710,420	3,483,150
Capital Outlay	1,775,788	1,194,550	2,418,530
Transfer Out	900,000	-	-
Total Cost	\$ 7,387,752	\$ 6,785,400	\$ 8,809,920
Staffing Summary (Budgeted)			
Full Time	19.00	18.00	18.00
Part Time	0.35	0.88	-
Total Staffing	19.35	18.88	18.00

Planning and Economic Development – Performance Measures



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

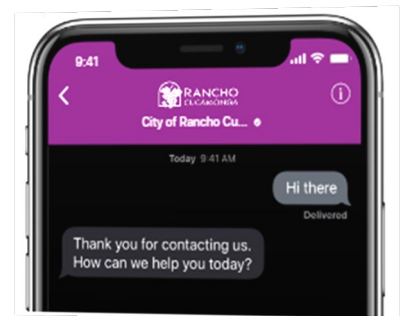
Building and Safety Services enforces nationally recognized standards and construction codes as well as State regulatory mandates, to ensure that building construction, site development, and the permit process comply. In addition, Building and Safety Services enforces codes related to energy, accessibility laws, places of assembly, and housing requirements. In the interest of preserving life and safety within our community our building and fire inspectors perform field inspections and safety assessments, while our in-house plan review staff manages and reviews all building and fire plans. When necessary, we utilize the assistance of contract experts to ensure the highest level of safety and quality.



FY 2024/25 Budget Highlights

Continue to modify and streamline our online permitting process to improve the customer service

- Implement the G-WHIZ Accela add on which will expedite the permit application process and enhance the Online Permitting user experience.
- Support staff in achieving CASp certification to help provide a more inclusive and equitable community
- Continue to integrate Building and Safety, Planning, and Engineering to create a seamless flow of information and process in Community Development



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

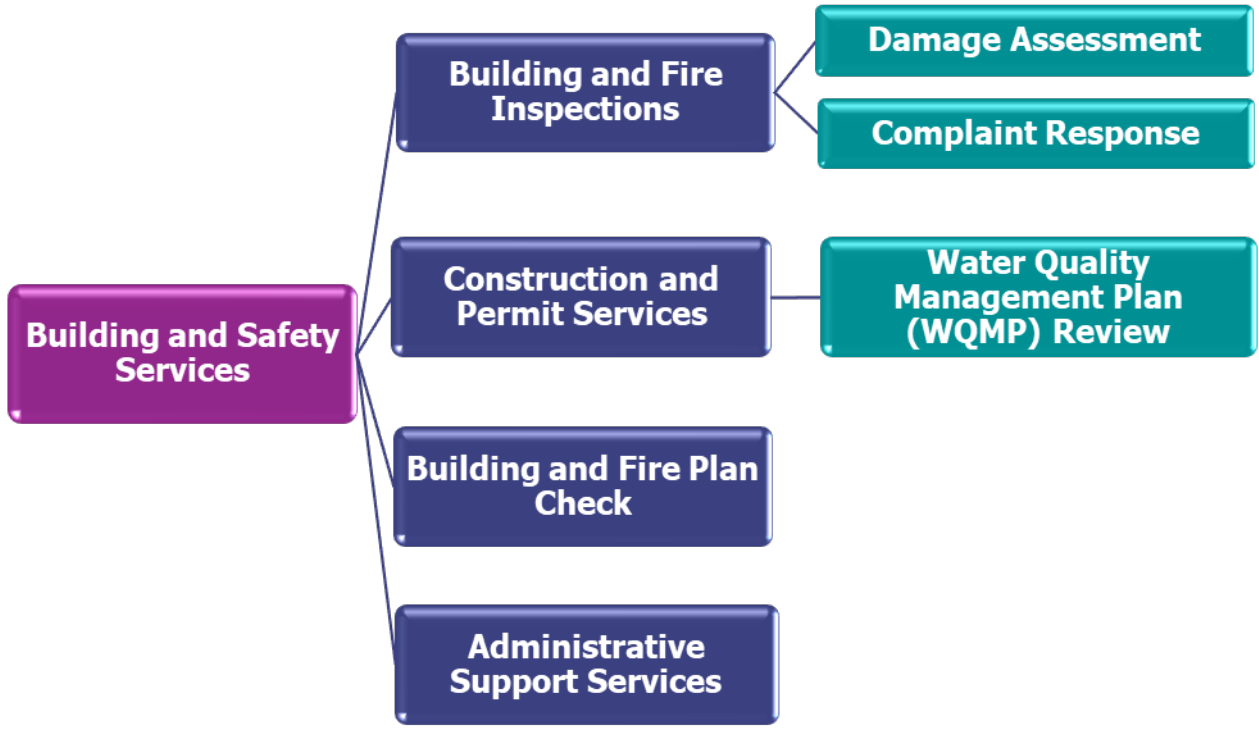
Building and Safety Services – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 1,896,038	\$ 2,467,080	\$ 2,389,210
Operations and Maintenance	133,753	106,760	132,290
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	2,029,791	2,573,840	2,521,500
Other Funds			
Personnel Services	-	-	-
Operations and Maintenance	52,142	66,160	68,670
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	52,142	66,160	68,670
All Funds			
Personnel Services	1,896,038	2,467,080	2,389,210
Operations and Maintenance	185,895	172,920	200,960
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Total Cost	\$ 2,081,933	\$ 2,640,000	\$ 2,590,170
Staffing Summary (Budgeted)			
Full Time	20.25	20.25	20.00
Part Time	-	-	-
Total Staffing	20.25	20.25	20.00

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 2024/25 Budget Highlights

Fiscal Year 2024/25 will be a year to complete the construction phases for long awaited projects, begin to implement key planning efforts completed in FY2023/24, and focus on the next phases of implementation for important environmental programs. This year the Department will take an opportunity to pause and reflect on long-standing strategic goals and will utilize FY2024/25 to intentionally plan for necessary resources to carry out projects and develop programs that will help us reach these goals.

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

- Continuing to finalize the pre-construction phases of the Etiwanda Grade Separation project in order to pause the project while staff seeks funding for construction.
- Facilitate the development of large industrial projects on the remaining 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 Advanced Traffic Management System (ATMS) Phase 2 beginning in fall 2025, which will connect 60 additional traffic signals to our Traffic Management Center improving traffic flow and operations along four key arterials in the city.
- Construction of improved bicycle and pedestrian infrastructure through the implementation of the recently completed Connect RC Plan, including the addition of high visibility crosswalks, curb extensions, and bike lanes in multiple areas throughout the city.
- Construction of key infrastructure improvement projects including re-building of Heritage Park Bridge and the completion of the West Foothill Complete Streets Project.
- Completion of an updated Pavement Management Program to better understand pavement condition and develop strategies to best utilize resources.
- Construction of an EV Charging Hub located at the RC Sports Center to include four DC Fast Chargers further expanding the availability of charging infrastructure in the area.
- 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 edible food generators, which includes restaurants, and meeting the procurement requirements for purchase of recycled organic products.
- Implementation of the new Municipal Separate Storm Sewer Systems (MS4) permit that will govern the management of our storm drain system.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

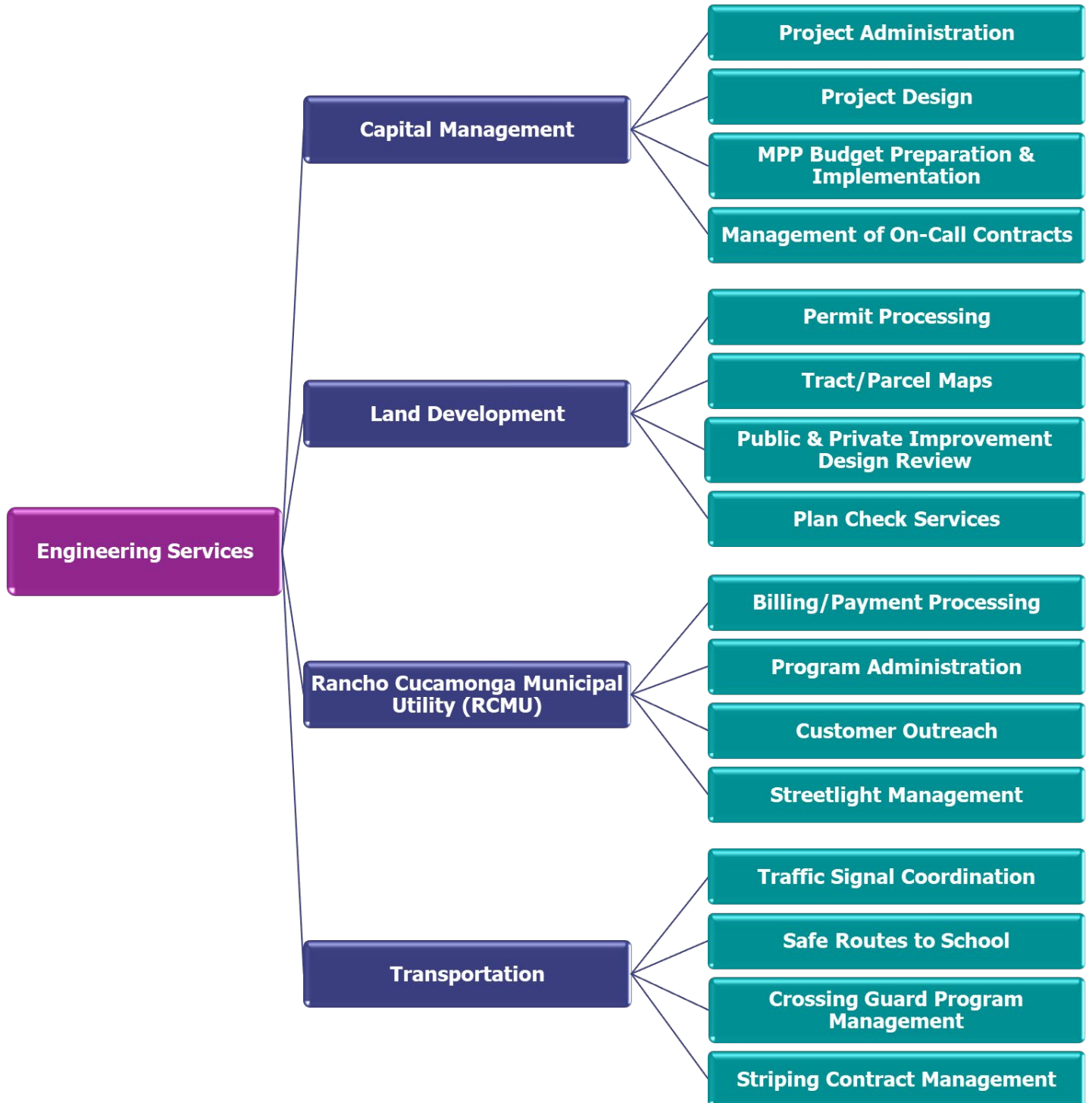
Engineering Services – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 2,308,113	\$ 3,192,300	\$ 3,400,250
Operations and Maintenance	624,349	734,900	749,570
Capital Outlay	10,000	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	2,942,462	3,927,200	4,149,820
Other Funds			
Personnel Services	4,403,843	4,999,360	5,529,550
Operations and Maintenance	17,797,696	18,093,850	22,148,010
Capital Outlay	18,967,345	71,613,390	27,270,970
Cost Allocation	-	-	-
Debt Service	267,450	-	-
Transfer Out	5,562,693	1,745,960	2,106,860
Subtotal	46,999,027	96,452,560	57,055,390
All Funds			
Personnel Services	6,711,956	8,191,660	8,929,800
Operations and Maintenance	18,422,045	18,828,750	22,897,580
Capital Outlay	18,977,345	71,613,390	27,270,970
Cost Allocation	-	-	-
Debt Service	267,450	-	-
Transfer Out	5,562,693	1,745,960	2,106,860
Total Cost	\$ 49,941,489	\$ 100,379,760	\$ 61,205,210
Staffing Summary (Budgeted)			
Full Time	38.50	39.50	41.50
Part Time	0.72	0.14	0.14
Total Staffing	39.22	39.64	41.64

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*: Serving 15 City facilities and 8 Fire District facilities; *Parks and Landscape*: Maintains 31 parks, Adult Sports Park and baseball stadium, 125 street front miles of landscape, and a comprehensive inventory of trees, paseos and trails; *Street/Fleet/Storm Drain*: Maintains 534 roadway miles, including 4,004 catch basins and 226 signalized intersections, and provides fleet maintenance for 166 vehicles and over 140 pieces of on and off-road equipment.; and *Administration/Project Management*: Manage departmental support services, contracts, budget, and capital maintenance projects.

FY 2024/25 Budget Highlights

- **Fleet Transition and Charging Infrastructure** – 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 2024/25 continues the push toward electrification with plans for charging infrastructure installation at City facilities.
- **Red Hill South Beautification Project** – This project will transform the beloved local park by introducing new amenities and revitalizing existing features. The need for this park enhancement project stems from the maintenance challenges and environmental concerns of the existing water feature. The various wildlife, debris, and waste in the water feature, outdated and undersized maintenance infrastructure, and increasing cost of reclaimed water has resulted in a water feature that is no longer environmentally or financially sustainable. Several key aspects have been identified for improvements including reducing the footprint and depth of the water feature, modernizing the amphitheater, improving walking paths, adding additional seating areas, and potentially more park amenities to create a welcoming and inclusive space that fosters community connection.
- **LED Site Lighting Upgrades** – In support of Climate Action Plan goals, the City will upgrade site lighting in LMD 2 Paseos, Victoria Arbors Park, and Hermosa Park in FY 2024/25. These upgrades address critical infrastructure needs by replacing aged wiring and non-functional light fixtures, while transition to LED lighting to enhance energy efficiency.
- **Water Conservation/Landscape Renovation Projects** – Water conservation and landscape renovation projects are set to tackle non-functional turf areas across LMDs 2, 4, and 6 in adherence to state bans on decorative turf. These projects will replace non-functional turf with drought-resistant alternatives, while LMD 1 projects focus on planting projects to enhance water efficiency.



CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

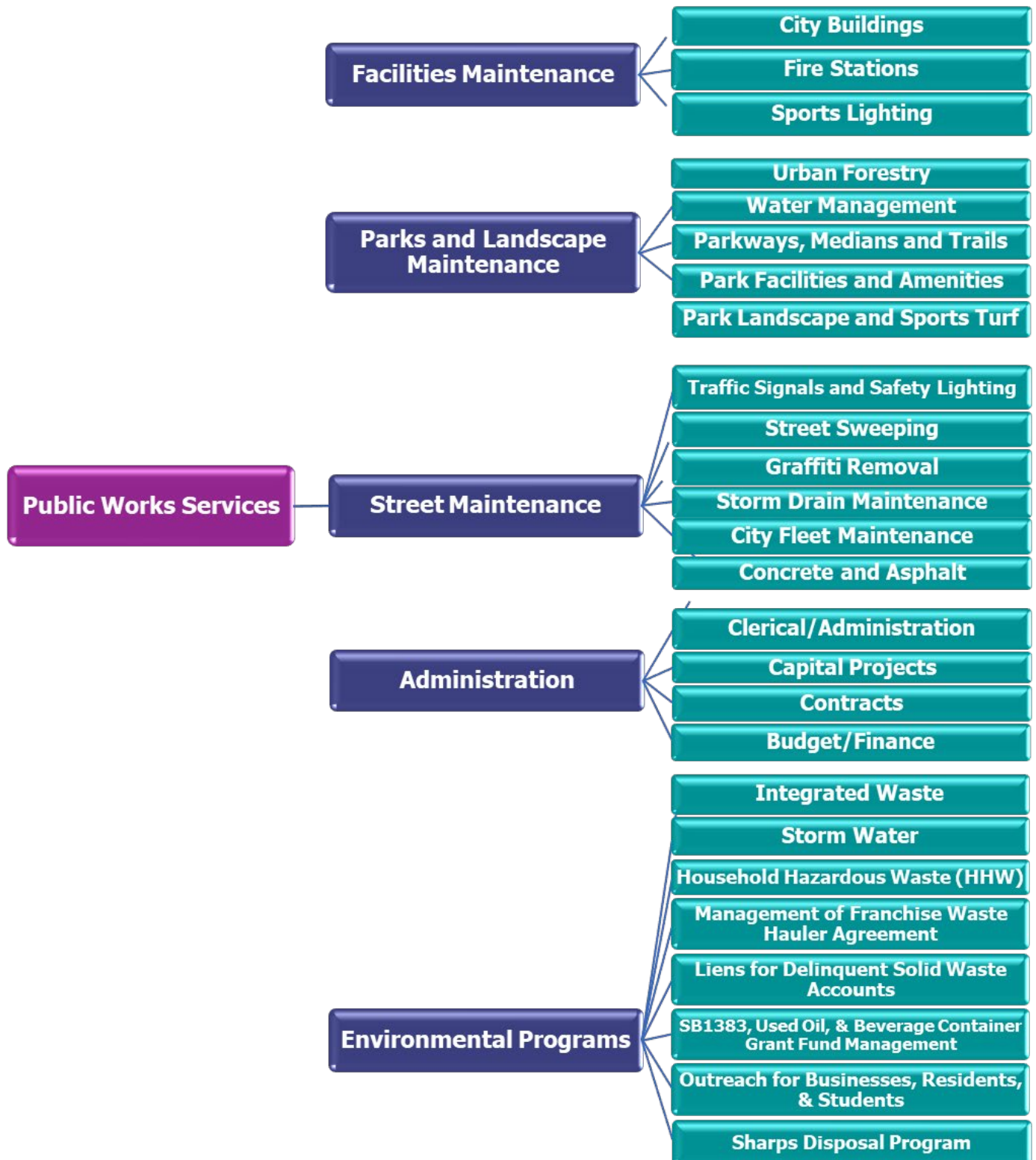
Public Works Services – Department Budget Summary

Funds Summary	Actuals 2022/23	Adopted Budget 2023/24	Preliminary Budget 2024/25
Operating Budget			
Personnel Services	\$ 5,549,852	\$ 5,997,210	\$ 6,475,960
Operations and Maintenance	6,996,534	8,101,080	7,787,290
Capital Outlay	107,881	500,000	475,000
Cost Allocation	(1,057,630)	(1,057,630)	(1,589,910)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	11,596,637	13,540,660	13,148,340
Other Funds			
Personnel Services	4,211,375	5,616,960	5,894,060
Operations and Maintenance	10,744,391	12,962,540	12,805,670
Capital Outlay	2,072,683	5,635,270	4,876,650
Cost Allocation	-	-	-
Debt Service	15,390	142,570	142,570
Transfer Out	-	-	-
Subtotal	17,043,839	24,357,340	23,718,950
All Funds			
Personnel Services	9,761,227	11,614,170	12,370,020
Operations and Maintenance	17,740,925	21,063,620	20,592,960
Capital Outlay	2,180,564	6,135,270	5,351,650
Cost Allocation	(1,057,630)	(1,057,630)	(1,589,910)
Debt Service	15,390	142,570	142,570
Transfer Out	728,239	656,850	837,710
Total Cost	\$ 29,368,715	\$ 38,554,850	\$ 37,705,000
Staffing Summary (Budgeted)			
Full Time	130.00	129.00	132.00
Part Time	28.16	28.16	33.00
Total Staffing	158.16	157.16	165.00

Public Works Services – Performance Measures



Public Works Services – Services to the Community



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MAJOR PROJECTS PROGRAM

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CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Major Projects Program – Summary by Department

The City’s Major Projects Program (MPP) for Fiscal Year 2024/25 will provide needed infrastructure improvements city-wide. The MPP summarizes the projects planned for the upcoming fiscal year by Category.

Following is the total budgeted by Category for Fiscal Year 2024/25:

Facilities	\$ 32,199,870
Miscellaneous	1,900,000
Municipal Utilities	3,128,350
Parks & Recreation	14,215,050
Streets	15,073,940
Traffic	<u>9,307,000</u>
Total Major Projects Program	<u>\$ 75,824,210</u>

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

Facilities

- **ADA Improvements - Fire Stations 173, 174, and 175** will focus on improvements to ADA accessibility for each station’s restrooms in order to meet current requirements and comply with the Americans with Disabilities Act of 1990.
- **Archibald Library Replacement Project** will replace the Archibald Library through the update and conversion of another City-owned property, rather than investing on improvements at the current site which has current infrastructure challenges and limited options. The Library will include expanded and enhanced programs and services to meet the current and future needs of the community.
- **RC Family Resource Center Rehabilitation** consists of \$775,000 in grant funding secured from the American Rescue Plan Act through San Bernardino County to facilitate much-needed renovations including the replacement of the HVAC systems and flooring, installation of lighting for energy efficiency and safety, community kitchen improvements, new interior painting, and restroom improvements.
- **RCPD Facility Improvement and Modernization** will be a multi-year effort to assess, plan, and construct projects that will improve and modernize the main RC Police Station. This will include upgrades to accommodate changes in operations that have occurred throughout the years since the facility was first built. The station's maintenance plan will be assessed to better understand the necessary repairs for a structure of its age.

Major Projects Program – Summary by Department

- **Civic Center Waterproofing and Roof Repairs** project was much needed due to deteriorations such as brick veneers to deteriorate, joints to shrink and crack, resulting in water seeping into City Hall from exposures to natural environments; thus, requiring the replacement of existing SBS and rubberized asphalt roofing, resealing of existing brick veneer, removal and replacement of all sealant joints, backer-rods, etc.
- **Citywide Sports Lighting Upgrade Program** will include the new electrical infrastructure, light poles, light pole foundations and LED sports lights at Garcia Park. This will provide an additional lighted baseball field for user groups and programming use.
- **Corporate Yard EV Charging Stations** project includes the installation of multiple electric vehicles charging stations for City owned electric vehicles due to the recent inclusion and ongoing expansion, requiring the need for electric vehicle charging stations for internal use only.

Miscellaneous

- **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.

Municipal Utilities

- **RCMU Line Extension: Etiwanda North – Phase 2** project will consist of the installation of 4,500 feet of new 12 kV electric distribution and fiber optic line extension to connect to existing second circuit to complete a circuit loop feed.
- **RCMU Line Extension - Milliken Ave - South of Jersey Blvd** includes the installation of 2,400 feet of new 12 kV electric distribution and fiber line extension to connect to the existing RCMU circuit to prepare for Brightline West’s temporary construction and permanent power needs, as well as connect to an existing 2nd circuit. This RCMU extension project will provide electric service to the future Brightline West station, parking garage and EV charging stalls.

Parks & Recreation

- **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. RC Fire District acquired the property from the County of San Bernardino in December 2021 and is required to improve and develop it.
- **Red Hill South Beautification Project** will refresh of the south side of the park and provide the solution to the inefficiencies of the current water feature by reducing the size of the water feature, adding a filtration system, and incorporating aesthetic design elements – creating a more versatile space, and increasing the quality of visitor’s experiences.
- **Quakes Stadium Upgrades** were for necessary upgrades required to be completed at the Quakes Stadium, based on MLB standards. These upgrades include field laser grading, palm tree removal or replacements, overall pedestrian improvements, and other required improvements at the Stadium.

Major Projects Program – Summary by Department

- **Mountain View Park Playground Replacement Project** will include the replacement of the existing rubberized surfacing, as well as the complete replacement of the existing play equipment with new inclusive and accessible playground equipment.
- **Irrigation Controllers Project** is to replace old irrigation controllers with remote operated, smart controllers for more efficient water management in order to reduce water usage, bringing the cost of water utilities down.
- **Water Conservation/Landscape Renovation Program** includes the replacement of turf in areas LMD 1, 2, 4, and 6 with drought tolerant landscaping and hardscapes to reduce the labor costs to irrigate and maintain landscaping. The watering of non-functional turf is currently restricted, and landscape water usage will need to be further reduced in the future, this project will greatly reduce water usage.
- **Heritage Park Bridge Replacements** project will construct a new multi-use bridge that spans the Demens Creek Channel to the equestrian arenas in Heritage Community Park; to replace the existing timber-framed bridges which are approaching the end of their service lives and are much needed to maintain access to the equestrian facilities, trails, and Fire District emergency response staging area.

Streets

- **Local Streets Paving Program** will consist of projects using slurry seals, grinds, and overlays on local neighborhood streets throughout the City to restore the existing road surface throughout various areas to a substantially new condition extending pavement life, use, and rideability.
- **Etiwanda East Side Widening** project involves pavement rehabilitation, curb, gutter streetlight and sidewalk enhancements, and utility relocations to enhance pedestrian and vehicular safety by completing the missing section of the northbound vehicle lane, adjacent sidewalk, and street lighting.
- **Haven Avenue Sidewalk** project involves the construction of a sidewalk along the east side of Haven Avenue in front of Chaffey College. This will enhance and encourage bicycle and pedestrian access, and also improve their safety.
- **6th Street at BNSF Spur Crossing** project involves the construction of an at grade crossing which will complete the 6th Street roadway between Milliken Ave. and Etiwanda Ave., improving traffic circulation, movement of goods, and emergency response in the area.
- **Major Arterial Paving Program** includes the design of 3 locations in upcoming years, and the restoration of the existing road surface to a substantially new condition, using asphalt rubber hot mix overlay, cold planing, crack sealing, utility adjustments, and video detection. This will include green bike lane striping and curb ramp upgrades which will extend pavement life, use and rideability.
- **Almond Street Extension Street Improvements** involve the construction of a new local road to complete the connection of Almond Street between Carnelian Street and Via Verde, providing an additional east-west street connection north of SR-210, improving traffic circulation and public safety access, in support of the goals of the General Plan.

Major Projects Program – Summary by Department

- **6th Street Pavement Rehabilitation – Cycle Track** project will include the construction of a Class 4 Bike Lane (Cycle Track) on both north and south sides of 6th Street. These improvements are being led by SBCTA
- **Citywide Concrete Repair Program** will replace damaged sections of concrete sidewalks, curbs, gutters, and drive approaches which are a potential public safety concerns, across various locations in LMD 2 and LMD 4.

Traffic

- **Advanced Traffic Management System - Phase 2** project will enable real time reactivity and monitoring, retiming, and coordination of the City's traffic signal system as part of a multiphase project to implement the Traffic Signals Communication Master Plan adopted in 2018. This will include installation of CCTV and VDS cameras, fiber optic communication, and the upgrading and integrating of traffic signals with the Traffic Management Center located at City Hall.

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 MPP costs, future operational costs are identified in the MPP 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 2024/25 are included in the following pages.

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Major Projects Program – Detail by Department

<u>Project Category</u>	<u>Funding Source</u>	<u>Amount</u>
Facilities		
RCPD Facility Improvement and Modernization	Law Enforcement Reserve	5,688,430
Above Ground Diesel Tank Replacement	Capital Reserve	250,000
EOC Relocation	Law Enforcement Reserve	88,000
RC Family Resource Center Rehabilitation	Capital Reserve	775,000
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
Archibald Library Replacement Project	Library Capital Fund	12,073,600
	Community Benefit Project Fund	<u>4,635,690</u>
		16,709,290
Paul A. Biane Library Infrastructure Project	Library Capital Fund	414,830
Council Chambers - Carpeting & Seating Replacement	Capital Reserve	150,000
Citywide & Fire District Access Control Upgrade	Capital Reserve	280,480
	Fire District Capital Fund	<u>123,720</u>
		404,200
Citywide - HVAC & Lighting Controls	Capital Reserve	1,652,000
Citywide Sports Lighting Upgrade Program	LMD #9 Lower Etiwanda	450,000
Civic Center Sewer Line Replacement	Capital Reserve	900,000
Civic Center Waterproofing and Roof Repairs	Capital Reserve	2,048,530
RC Sports Center Sewer Line Improvement	Capital Reserve	480,000
Corporate Yard EV Charging Stations	Capital Reserve	550,000
	Facilities Total:	<u>32,199,870</u>
Miscellaneous		
Wildfire Early Detection System	State Grant Funds	1,900,000
	Miscellaneous Total:	<u>1,900,000</u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Major Projects Program – Detail by Department

<u>Project Category</u>	<u>Funding Source</u>	<u>Amount</u>
Municipal Utilities		
RCMU EV Charging Station Hub	Municipal Utility	293,350
RCMU Line Extension Design: Etiwanda North - Phase 2	Municipal Utility	2,000,000
RCMU Electric Substation - Southeast	Municipal Utility	15,000
RCMU Line Extension - Milliken Ave - South of Jersey Blvd	Municipal Utility	800,000
The Resort Parkway North - RCMU Distribution	Municipal Utility	17,000
	Fiber Optic Network	3,000
		<u>20,000</u>
	Municipal Utilities Total:	<u>3,128,350</u>
Parks & Recreation		
Mountain View Park Playground Replacement	LMD #4R Terra Vista	943,750
Cucamonga Canyon Trailhead	Federal Grant Funds	1,000,000
	Park Development	<u>808,400</u>
		1,808,400
Citywide Site Lighting Repairs and Upgrades Program	LMD #2 Victoria	356,460
	LMD 1 Capital Replacement	<u>55,200</u>
		411,660
Cucamonga Creek Bike Trail	AB 2766 Air Quality Improvement	22,750
	Pedestrian Grant/Article 3	<u>42,250</u>
		65,000
Heritage Park Bridge Replacement	Citywide Infrastructure Improvements	1,200,000
	Fire District Capital Fund	<u>1,200,000</u>
		2,400,000
Red Hill South Beautification Project	Capital Reserve	500,000
	PD 85 Capital Replacement Fund	100,000
	PD 85 Redemption Fund	600,000
	Park Development	<u>500,000</u>
		1,700,000
DG Trail Renovation on Victoria Park Lane	LMD #2 Victoria	197,000
Heritage Park - Pedestrian Trail	PD 85 Redemption Fund	252,740
Quakes Stadium Upgrades	Capital Reserve	2,000,000
	Community Benefit Project Fund	2,000,000
	Park Development Fund	<u>1,190,000</u>
		5,190,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Major Projects Program – Detail by Department

<u>Project Category</u>	<u>Funding Source</u>	<u>Amount</u>
LMD 2 Park Upgrades RIRE Grant	LMD #2 Victoria	210,000
Day Creek Tennis Court Renovation	LMD #10 Rancho Etiwanda	75,000
Irrigation Controllers Project	LMD #6R Caryn Community	126,500
	LMD #10 Rancho Etiwanda	109,250
	LMD 1 Capital Replacement	100,000
	Sports Complex	68,250
	PD 85 Capital Replacement Fund	52,500
		456,500
Water Conservation / Landscape Renovation Program	LMD #2 Victoria	275,000
	LMD #4R Terra Vista	130,000
	LMD #6R Caryn Community	50,000
	LMD 1 Capital Replacement	50,000
		505,000
	Parks & Recreation Total:	14,215,050
Streets		
Almond Street Extension Street Improvements	Citywide Infrastructure Improvements	120,000
Etiwanda East Side Widening	Transportation	1,370,000
Etiwanda Grade Separation	Citywide Infrastructure Improvements	1,140,000
Local Streets Paving Program	State Gas Tax	1,155,000
	Measure I 2010-2040	3,500,000
		4,655,000
Major Arterial Paving Program	Road Maint & Rehab Acct	3,500,000
Hellman and Feron Storm Drain	Drainage Facilities/General	226,940
6th Street at BNSF Spur Crossing	Transportation	465,000
	Municipal Utility	200,000
		665,000
6th Street Pavement Rehabilitation - Cycle Track	Measure I 2010-2040	1,220,000
Citywide Concrete Repair Program	General Fund	475,000
	Measure I 2010-2040	100,000
	State Gas Tax	150,000
	LMD #2 Victoria	250,000
	LMD #4R Terra Vista	400,000
		1,375,000

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Major Projects Program – Detail by Department

<u>Project Category</u>	<u>Funding Source</u>	<u>Amount</u>
Haven Avenue Sidewalk	Pedestrian Grant/Article 3	197,292
	AB 2766 Air Quality Improvement	379,708
		<u>577,000</u>
Civic Center Drive Crosswalk	Citywide Infrastructure Improvements	225,000
	Streets Total:	<u>15,073,940</u>
Traffic		
Advance Traffic Management System-Phase 2	Transportation	7,925,260
	Fire District Capital Fund	80,870
	Fiber Optic Network	80,870
	Federal Grants Fund	1,000,000
		<u>9,087,000</u>
Traffic Signal Modification Program	State Gas Tax	220,000
	Traffic Total:	<u>9,307,000</u>
	Major Projects Program Total:	<u>\$ 75,824,210</u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Major Projects Program – Annual Operating Costs/(Savings)

Project Description/ Expenditure Category and Description	Fiscal Year Impact on Operations Begins			
	2024/25	2025/26	2026/27	2027/28
Facilities				
RCPD Facility Improvement and Modernization Operations and Maintenance Start-up and routine maintenance on the new facility; increase in utilities		\$		
Cultural Center Courtyard Redesign Operations and Maintenance Change in type and frequency of maintenance and increase landscape and irrigation	\$			
EOC Relocation Operations and Maintenance Start-up and routine maintenance on the new facility; increase in utilities	\$			
9/11 Memorial Park at Fire Station 178 (Phase 2) Operations and Maintenance Start-up and routine maintenance of landscape and irrigation, and increase in facility utilities	\$			
Miscellaneous				
Wildfire Early Detection System Operations and Maintenance Annual subscription and license to webportal, cellular data access, training for staff, and cell tower lease costs				\$\$ (2031/32)
Municipal Utilities				
RCMU Line Extension - Milliken Ave - South of Jersey Blvd Operations and Maintenance General maintenance of electric distribution and fiber optic line extension		\$		
RCMU EV Charging Station Hub Operations and Maintenance Recurring operation costs including vendor warranty for equipment, and technical support		\$		
RCMU Line Extension Design: Etiwanda North - Phase 2 Operations and Maintenance General maintenance of electric distribution and fiber optic line extension, vendor warranty for equipment, and technical support		\$		
RC Fiber Extension Amethyst Avenue Operations and Maintenance General maintenance of electric distribution and fiber optic line extension, vendor warranty for equipment, and technical support			\$	
The Resort Parkway North - RCMU Distribution Operations and Maintenance General maintenance of electric distribution			\$\$	
RCMU Electric Substation - Southeast Operations and Maintenance General maintenance of electric distribution and fiber optic line extension, vendor warranty for equipment, and technical support				\$\$

CITY OF RANCHO CUCAMONGA, CALIFORNIA
 Fiscal Year 2024/25 Preliminary Budget

Major Projects Program – Annual Operating Costs/(Savings)

Project Description/ Expenditure Category and Description	Fiscal Year Impact on Operations Begins			
	2024/25	2025/26	2026/27	2027/28
Streets				
6th Street at BNSF Spur Crossing Operations and Maintenance Start-up and operation of new lighting; maintenance of roadway			\$	
Almond Street Extension Street Improvements Operations and Maintenance Start-up and operation of new lighting; maintenance of roadway and landscaping			\$	
Etiwanda East Side Widening Operations and Maintenance Start-up and operation of new lighting; maintenance of roadway		\$		
West Foothill Boulevard Street Improvements Operations and Maintenance Start-up and operation of new lighting, traffic signals; maintenance of roadway, sidewalks and landscaping	\$			
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				\$ (2030/31)
Hellman and Feron Storm Drain Operations and Maintenance Maintenance of drainage system and basin, landscaping, graffiti removal			\$	
Traffic				
Advanced Traffic Management System - Phase 2 Operations and Maintenance Ongoing diagnostics of network and coordination issues, maintenance of hardware			\$\$	
Parks & Recreation				
Day Creek Channel Bike Trail Operations and Maintenance Maintenance of striping, debris cleaning, and traffic signal system	\$			
Cucamonga Canyon Trailhead Operations and Maintenance Periodic maintenance and graffiti removal		\$		

Legend for Overall Impact on Operations:

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



RANCHO
CUCAMONGA
CALIFORNIA

APPENDIX

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Financial Policies

BUDGETING POLICY

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

CAPITAL IMPROVEMENT POLICY

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

REVENUE POLICY

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

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

Financial Policies

PURCHASING POLICY

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

Financial Policies

FUND BALANCE/RESERVE POLICY

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

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

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

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

Committed Fund Balance

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

- Changes in Economic Circumstances

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

Financial Policies

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

- City Facilities' Capital Repair

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

- Fire District Facilities Capital Repair

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

- Working Capital

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

- Self-Insurance

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

- PASIS Worker's Compensation Tail Claims

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

- Employee Leave Payouts

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

Financial Policies

- 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.

Financial Policies

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.

Financial Policies

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.

Financial Policies

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

Financial Policies

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:

- **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.

Financial Policies

- **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.

Financial Policies

- **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.

Financial Policies

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.

Financial Policies

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, consideration will be given to making adjustments to future investment strategies as market conditions permit.

Financial Policies

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.

Financial Policies

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 to investors. A negotiated sale may be appropriate if extensive pre-marketing to investors is advantageous.

Financial Policies

- 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.
- 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

Financial Policies

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.

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

Financial Policies

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.

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:

Financial Policies

- 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.
- 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

Financial Policies

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.

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.

Financial Policies

E. Mello-Roos and Special Assessment Obligations:

1. These obligations, although repaid through special taxes levied on a specific group of taxpayers, constitute overlapping indebtedness of the City, and have an impact on the overall level of debt affordability.
2. The City has developed separate guidelines for the issuance of Mello-Roos and Special Assessment Obligations.

F. Capitalized Interest:

1. Capitalized interest increases the amount of debt to be issued and, therefore, will be avoided unless deemed beneficial from a credit standpoint, as in the case of lease-purchase obligations.
2. Interest on General Obligation Bonds will not be capitalized.
3. Interest on lease-purchase obligations will be capitalized for a maximum of 18 months following a conservatively based estimate of project completion to provide a cushion for project slippage.

G. Payment Dates:

1. It is preferable that new debt service payments occur in September and March to align with past debt issuances.

VIII. INVESTMENT OF BOND PROCEEDS

1. All investments of bond proceeds shall adhere to the City's Investment Policy, approved periodically by the City Council.

Financial Policies

IX. CONDUIT DEBT

1. Conduit financing are securities issued by the City to finance a project of a non-governmental third party, such as a non-profit organization or other private entity.
2. The City may sponsor conduit financings for those activities that may have a public purpose and are consistent with the City's overall service and policy objectives.
3. The City will not in any way pledge the City's credit in any form.
4. No City funds shall be pledged to support the conduit debt and no appropriation will be made in the event of a default of conduit debt.

X. DERIVATIVES

A. Use of Derivatives

1. The City may use derivative instruments to mitigate interest rate risk as specified in Section 5922(a) of the Government Code of the State of California. The Finance Director will recommend the use of these instruments only in a manner consistent with the Government Code and when the following findings can be made:
 - a. The instrument reduces exposure to changes in interest rates in the context of a financing or the overall asset/liability management of the City; or
 - b. The instrument achieves a lower net cost of borrowing with respect to the City's debt.
2. As required by the Government Code, the City Council must determine that the instrument will reduce the amount or duration of payment, result in a lower cost of borrowing, or enhance the relationship between risk and return.
3. Derivative instruments will not be used for speculative purposes.

B. Methods of Procurement

1. The Finance Director will solicit and procure derivative instruments by competitive bid whenever feasible.
2. A negotiated transaction should only be used if the Finance Director determines that due to the size or complexity that a competitive bid is impractical and a negotiated transaction. Such findings will be based on advice from an independent financial advisor and with the assistance of the City Attorney.
 - a. The independent financial advisor should make findings on the terms and conditions of the derivative instrument and the fair market value of such agreement.

C. Aspects of Risk Exposure

1. Before entering into a derivative instrument, the Finance Director should evaluate the risk inherent to the transaction. The risks to be evaluated should include:
 - a. Amortization Risk: The mismatch of the expiration of the underlying obligation and the derivative instrument.

Financial Policies

- b. Basis Risk: The mismatch between the actual variable rate debt service and variable rate index used to determine the derivative instrument.
- c. Credit Risk: The occurrence of an event modifying the credit rating of the counterparty.
- d. Counterparty Risk: The failure of the counterparty to make its required payments.
- e. Rollover Risk: The potential need to find a replacement counterparty as part of the overall plan of finance if the derivative instrument does not extend to the final maturity of the underlying variable rate bonds.
- f. Tax Events Risk: The risk created by potential changes to Federal and State income tax codes on the interest rates to be paid by the City on its variable rate bonds.
- g. Termination Risk: The possibility that, upon a default by the counterparty, the City may be required to make a large payment to the counterparty if the derivative instrument is terminated prior to its scheduled maturity pursuant to its terms.

D. Counterparty

- 1. A counterparty, or the entity who takes the other side of the derivative instrument, exists for every derivative agreement. The risk that the counterparty will default on its obligation must be mitigated. Therefore, a counterparty should meet the following standards:
 - a. At least two of the counterparty's credit ratings are rated at least "Aa3" or "AA-", or equivalent, by any two of the nationally recognized rating agencies (i.e. Moody's, Standard and Poor's, or Fitch); or
 - b. The payment obligations of the counterparty are unconditionally guaranteed by an entity with such a credit rating.
- 2. A counterparty should be collateralized at levels and with securities acceptable to the Finance Director if the payment obligations are not unconditionally guaranteed.

E. Termination

- 1. Prior to making any termination payment due to the default of a counterparty, the Finance Director will evaluate whether it is financially advantageous for the City to obtain a replacement counterparty to avoid making such termination payment.

F. Legality

- 1. The City Attorney must receive an opinion reasonably acceptable to the market from a nationally recognized law firm that any derivative instrument that the City enters, is a legal, valid and binding obligation of the City.

Financial Policies

XI. CONTINUING DISCLOSURE AND ADMINISTRATION

A. Continuing Disclosure

1. The City will comply with Rule 15(c)2-12 of the Securities and Exchange Commission by filing an annual report that provides certain financial information and operating data relevant to investors in City obligations.
 - a. The City will covenant to provide its annual disclosure report no later than 270 days following the end of the fiscal year to the Electronic Municipal Market Access (EMMA) site maintained by the Municipal Securities Rulemaking Board (MSRB).
 - b. The City will issue a material event notice in accordance with the provisions of Rule 15(c)2-12 of the Securities and Exchange Commission. Prior to the issuance of any material event, the Finance Director may convene a meeting of the Mayor, City Manager, City Attorney and policymakers or outside professionals as appropriate, to discuss the materiality of any event and the process for equal, timely and appropriate disclosure to the marketplace.

B. Arbitrage Rebate Compliance

1. The City will comply with all of its tax certificates for tax-exempt financings by monitoring the arbitrage earned on bond proceeds and by rebating all positive arbitrage, pursuant to Internal Revenue Code Section 148. The Finance Director may choose to hire an arbitrage consultant to prepare the calculations required by the Internal Revenue Service. Contractor payments shall be made from either the General Fund or from the special fund for which the calculation was made.

C. Ratings

1. The City will secure underlying ratings on all newly issued obligations from at least one national rating agency, if deemed beneficial for the financing.
 - a. Some forms of debts, such as equipment leases and private placements, will not require ratings.
2. The Finance Director shall meet with a rating agency, either in person or via conference call as deemed appropriate by the financing team, that rates City debt issues.
3. The Finance Director shall ensure prompt delivery to rating agencies of the Annual Comprehensive Financial Report (ACFR) and adopted budgets when requested.
4. Certificates of Substantial Completion on projects financed with long term obligations shall be delivered to the rating agencies and Bond Insurer, as relevant.
5. Any changes in ratings will be promptly noticed to the City Manager and the City Council.

Financial Policies

XII. FINANCIAL CONSULTANTS

A. General

1. The Finance Director will be responsible for recommending the financial consultants and professionals based on prior experience, recommendations, or a Request for Proposals (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate given the circumstances.

B. Independent Financial Advisors

1. The City will utilize an independent financial advisory team to assist in the structuring of its debt offerings, to conduct its competitive bond sales, and to assist with a negotiated bond sale to ensure that interest rates are appropriate.

C. Bond Counsel Services

1. The City will select bond counsel teams for its current bond programs.
2. As-needed bond counsel teams will be selected for those issuances that do not fall into any other categories of City debt obligations.

D. Underwriters

1. The City will select the underwriting firm to provide the City with market knowledge, assist with credit analysis and preparation, premarketing of bonds, pricing and sale of bonds, and trading of bonds, as applicable.

E. Trustee

1. The Finance Director shall have the discretion to select a commercial banking firm as trustee, either through a request for qualifications process or by relying on existing banking relationships.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

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 2022/23 is \$1,236,243,656 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 2022/23:

Assessed value	\$	32,966,497,484
Debt limit (3.75% of assessed value)		1,236,243,656
Debt applicable to limit:		
General obligation bonds		-
Legal debt margin	\$	<u>1,236,243,656</u>

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Glossary of Budget Terms

Accrual Basis of Accounting:	Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.
Ad Valorem Tax "According to its value":	A state or local government tax based on the value of real property as determined by the county tax assessor.
Adopted Budget:	The official budget as approved by the City Council at the start of each fiscal year.
Amended Budget:	The adopted budget as amended by the City Council through the course of a fiscal year.
Appropriations:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.
Arbitrage:	The interest earned on the investment of the bond proceeds at a rate above the interest rate paid on the debt.
Assessed Valuation:	A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.
Audit:	An examination of systems, procedures, programs, and financial data. The end product of an audit is a report issued by an independent auditor describing how well a local government's financial statements describe its financial condition and the results of its operations.
Balanced Budget:	The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus available fund balance.
Bond:	A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.
Budget:	A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).
Capital Budget:	A budget which focuses on capital projects to implement the Capital Improvement Program

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Glossary of Budget Terms

Capital Expenditure:	An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than \$5,000.
Capital 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.
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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Glossary of Budget Terms

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.
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.
Major 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.
Major Project 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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Glossary of Budget Terms

Modified Accrual Basis:	The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.
Object Code:	The classification of expenditures in terms of what is bought and paid for grouped into categories.
Overlapping Debt:	The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, that must be borne by property owners within the unit.
Performance Measures:	The regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs.
Personnel Expenses:	Compensation paid to or on behalf of City employees for salaries and wages, overtime, and benefits.
Proprietary Funds:	Account for records of operations similar to those found in a business, such as internal service funds and enterprise funds.
Revenue:	Moneys that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.
Special Revenue Funds:	Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.
Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.
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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Glossary of Budget Terms

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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

List of Acronyms

ADA	Americans with Disabilities Act	HHW	Household Hazardous Waste
ADR	Average Daily Rate	HR	Human Resources
AQMD	Air Quality Management District	HVAC	Heating, Ventilating & Air Conditioning
ALPR	Automated License Plate Reader	IAQ	Indoor Air Quality
ARPA	American Rescue Plan Act	IESBDC	Inland Empire Small Business Development Center
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
CaIPERS	California Public Employees' Retirement System	LGIP	Local Government Investment Pool
CAP	Cost Allocation Plan	LMD	Landscape Maintenance District
CARB	California Air Resources Board	MPP	Major Projects Program
CDBG	Community Development Block Grant	MMF	Money Market Funds
CDTFA	California Department of Tax & Fee Administration	NSRO	Nationally Recognized Statistical Rating Organization
CERT	Community Emergency Response Training	PASIS	Public Agencies Self Insurance System
CFD	Community Facilities District	PCI	Pavement Condition Index
CNG	Compressed Natural Gas	PED	Planning & Economic Development
CONFIRE	Consolidated Fire Agencies, Joint Power Authority	PD	Park District
COWCAP	Countywide Cost Allocation Plan	PEPRA	Public Employees' Pension Reform Act
CPI	Consumer Price Index	PERS	Public Employees Retirement System
CPR	Cardiopulmonary Resuscitation	PLHA	Permanent Local Housing Allocation
CSD	Community Services Department	PSVN	Public Safety Video Network
CVWD	Cucamonga Valley Water District	PLHA	Public Local Housing Allocation
CY	Calendar Year	RCLS	Rancho Cucamonga Library Services
DVP	Delivery-Versus-Payment	RCMU	Rancho Cucamonga Municipal Utility
EIR	Environmental Impact Review	ROPS	Recognized Obligation Payment Schedule
ERP	Enterprise Resource Planning	RRFB	Rectangular Rapid Flashing Beacon
ESRI	Environmental Systems Research Institute	RTIC	Real Time Information Center
EV	Electric Vehicle	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	SOC	Standard of Coverage
GOTMD	Greater Ontario Tourism Marketing District	TOD	Transit Oriented Development
HCD	CA Dept. of Housing & Community Development	TOT	Transient Occupancy Tax
HdL	Hinderliter de Llamas	UAL	Unfunded Accrued Liability
		UFMP	Urban Forest Management Plan
		VLF	Vehicle License Fees

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

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.

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.

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 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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

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

100	Assessment Districts Admin - Established to account for revenues and expenditures associated with the management of all City assessment districts.
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.
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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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.
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.
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.
284	Fire Ambulance Services – Established to account for the costs associated with administering an ambulance services contract in partnership with CONFIRE.
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.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

<u>Fund #</u>	<u>Fund Description</u>
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.
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.
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.
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.
392	Opioid Settlement Fund - Established to account for funds received from the State of California as part of the multiple lawsuits against opioid manufacturers and distributors. Funds received from opioid settlements are used for opioid remediation activities to support treatment, recovery, and harm reduction.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

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

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

Fund #

Fund Description

ENTERPRISE FUNDS

Enterprise Funds are used primarily to account for "business-like" activities that are primarily financed through user charges.

- 314** **Second Story and Beyond Sustaining Fund** – Established to account for the ongoing management of contributions received in support of the Second Story and Beyond facility at the Paul A. Biane Library.
- 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 A. Biane 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.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

- 712** **Equip/Vehicle Replacement** - Established to account for the accumulation of user charges to various City departments and the costs associated with replacing the City's vehicles and equipment.

CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2024/25 Preliminary Budget

Description of Funds by Fund Type

Fund #

Fund Description

714

Comp Equip/Tech Replcment Fund - Established to account for the accumulation of resources and the costs associated with replacing and maintaining the City's computer equipment and technology.