

**CITY OF RANCHO CUCAMONGA**

**AB 1600 DEVELOPMENT IMPACT FEE**

**REPORT FOR THE FISCAL YEAR**

**ENDED JUNE 30, 2023**

# Table of Contents

Legal Requirements .....	1
Description of Public Facility Fees .....	2-16
Current Fee Schedule .....	17-18
Development Impact Fee Capital Project Expenditures .....	19-20

## **LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING**

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

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

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

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

### **C. ADDITIONAL NOTES**

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a capital improvement plan indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. The City's Fiscal Year 2023/2024 Capital Improvement Program can be found on the City's website ([www.cityofrc.us](http://www.cityofrc.us)).

## DESCRIPTION OF DEVELOPMENT IMPACT FEES

### Fund 111 – Park Land Acquisition:

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 1,537,674	\$ 1,029,923	\$ 1,429,190	\$ 1,699,875	\$ 570,771
Interest	64,214	101,591	5,983	(257,832) <sup>1</sup>	83,577
<b>Total Revenues</b>	<u>1,601,888</u>	<u>1,131,514</u>	<u>1,435,173</u>	<u>1,442,043</u>	<u>654,348</u>
<b>Expenditures</b>					
	290	7,454	15,454	2,480	2,920
<b>Total Expenditures</b>	<u>290</u>	<u>7,454</u>	<u>15,454</u>	<u>2,480</u>	<u>2,920</u>
<b>Revenues Over (Under) Expenditures</b>	<u>1,601,598</u>	<u>1,124,059</u>	<u>1,419,719</u>	<u>1,439,563</u>	<u>651,428</u>
<b>Fund Balance, Beginning of year</b>	<u>1,350,198</u>	<u>2,951,796</u>	<u>4,075,856</u>	<u>5,495,575</u>	<u>6,935,138</u>
<b>Fund Balance, End of year</b>	<u>\$ 2,951,796</u>	<u>\$ 4,075,856</u>	<u>\$ 5,495,575</u>	<u>\$ 6,935,138</u>	<u>\$ 7,586,566</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 1,537,674	\$ 1,029,923	\$ 1,429,190	\$ 1,699,875	\$ 570,771
Prior Fiscal Year (2-yr Old Funds)	190,389	1,537,674	1,029,923	1,429,190	1,699,875
Prior Fiscal Year (3-yr Old Funds)	1,072,996	190,389	1,537,674	1,029,923	1,429,190
Prior Fiscal Year (4-yr Old Funds)	80,227	1,072,996	190,389	1,537,674	1,029,923
Prior Fiscal Year (5-yr Old Funds)	2,931	75,704	1,072,996	190,389	1,537,674
In Excess of Five Prior Fiscal Years	<u>-</u>	<u>-</u>	<u>60,250</u>	<u>1,130,766</u>	<u>1,318,235</u>
Accumulated Interest Earned	<u>67,578</u>	<u>169,169</u>	<u>175,153</u>	<u>(82,679)</u>	<u>898</u>
<b>Total Revenue Available</b>	<u>\$ 2,951,796</u>	<u>\$ 4,075,856</u>	<u>\$ 5,495,575</u>	<u>\$ 6,935,138</u>	<u>\$ 7,586,566</u>

**Notes:**

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

**Fund 112 – Drainage Facilities:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 753,875	\$ 602,499	\$ 441,124	\$ 1,859,788	\$ 225,252
Interest	116,243	106,439	(15,115) <sup>1</sup>	(111,268) <sup>1</sup>	37,479
<b>Total Revenues</b>	<u>870,119</u>	<u>708,938</u>	<u>426,009</u>	<u>1,748,520</u>	<u>262,731</u>
<b>Expenditures</b>					
	364,842	41,758	3,563,206	188,459	59,431
<b>Total Expenditures</b>	<u>364,842</u>	<u>41,758</u>	<u>3,563,206</u>	<u>188,459</u>	<u>59,431</u>
<b>Revenues Over (Under) Expenditures</b>					
	505,277	667,181	(3,137,197)	1,560,061	203,300
<b>Fund Balance, Beginning of year</b>	<u>3,062,945</u>	<u>3,568,222</u>	<u>4,235,403</u>	<u>1,098,206</u>	<u>2,658,267</u>
<b>Fund Balance, End of year</b>	<u>\$ 3,568,222</u>	<u>\$ 4,235,403</u>	<u>\$ 1,098,206</u>	<u>\$ 2,658,267</u>	<u>\$ 2,861,568</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 753,875	\$ 602,499	\$ 441,124	\$ 1,859,788	\$ 225,252
Prior Fiscal Year (2-yr Old Funds)	1,091,047	753,875	367,666	441,124	1,859,788
Prior Fiscal Year (3-yr Old Funds)	488,542	1,091,047		179,207	441,124
Prior Fiscal Year (4-yr Old Funds)	246,926	488,542		-	119,776 <sup>2</sup>
Prior Fiscal Year (5-yr Old Funds)	723,724	246,926		-	-
In Excess of Five Prior Fiscal Years	66,016	747,982		-	-
Accumulated Interest Earned	198,092	304,531	289,417	178,149	215,628
<b>Total Revenue Available</b>	<u>\$ 3,568,222</u>	<u>\$ 4,235,403</u>	<u>\$ 1,098,206</u>	<u>\$ 2,658,267</u>	<u>\$ 2,861,568</u>

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

**Fund 113 – Community and Recreation Centers:**

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

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

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

Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 543,520	\$ 362,663	\$ 533,387	\$ 893,342	\$ 696,074
Interest	23,858	37,494	1,278	(105,035) <sup>1</sup>	17,982
<b>Total Revenues</b>	<u>567,378</u>	<u>400,157</u>	<u>534,665</u>	<u>788,307</u>	<u>714,056</u>
<b>Expenditures</b>	<u>110</u>	<u>14,147</u>	<u>6,147</u>	<u>910</u>	<u>710</u>
<b>Total Expenditures</b>	<u>110</u>	<u>14,147</u>	<u>6,147</u>	<u>910</u>	<u>710</u>
<b>Revenues Over (Under) Expenditures</b>	<u>567,268</u>	<u>386,011</u>	<u>528,518</u>	<u>787,397</u>	<u>713,346</u>
<b>Fund Balance, Beginning of year</b>	<u>516,915</u>	<u>1,084,183</u>	<u>1,470,194</u>	<u>1,998,712</u>	<u>2,786,109</u>
<b>Fund Balance, End of year</b>	<u>\$ 1,084,183</u>	<u>\$ 1,470,194</u>	<u>\$ 1,998,712</u>	<u>\$ 2,786,109</u>	<u>\$ 3,499,455</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 543,520	\$ 362,663	\$ 533,387	\$ 893,342	\$ 696,074
Prior Fiscal Year (2-yr Old Funds)	65,645	543,520	362,663	533,387	893,342
Prior Fiscal Year (3-yr Old Funds)	422,182	65,645	543,520	362,663	533,387
Prior Fiscal Year (4-yr Old Funds)	27,761	422,182	65,645	543,520	362,663
Prior Fiscal Year (5-yr Old Funds)	-	13,614	422,182	65,645	543,520
In Excess of Five Prior Fiscal Years	-	-	7,467	428,739	493,674
Accumulated Interest Earned	<u>25,076</u>	<u>62,570</u>	<u>63,848</u>	<u>(41,187)</u>	<u>(23,205)</u>
<b>Total Revenue Available</b>	<u>\$ 1,084,183</u>	<u>\$ 1,470,194</u>	<u>\$ 1,998,712</u>	<u>\$ 2,786,109</u>	<u>\$ 3,499,455</u>

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

**Fund 114 – Drainage-Etiwanda/San Sevaine:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 16,848	\$ 14,430	\$ 9,048	\$ 137,982	\$ 94,556
Interest	13,017	6,569	(249) <sup>1</sup>	(15,092) <sup>1</sup>	2,682
<b>Total Revenues</b>	<u>29,865</u>	<u>20,999</u>	<u>8,799</u>	<u>122,890</u>	<u>97,238</u>
<b>Expenditures</b>					
	176,927	14,691	250	250	130
<b>Total Expenditures</b>	<u>176,927</u>	<u>14,691</u>	<u>250</u>	<u>250</u>	<u>130</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(147,062)</u>	<u>6,308</u>	<u>8,549</u>	<u>122,640</u>	<u>97,108</u>
<b>Fund Balance, Beginning of year</b>	<u>410,324</u>	<u>263,262</u>	<u>269,570</u>	<u>278,119</u>	<u>400,759</u>
<b>Fund Balance, End of year</b>	<u>\$ 263,262</u>	<u>\$ 269,570</u>	<u>\$ 278,119</u>	<u>\$ 400,759</u>	<u>\$ 497,867</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 16,848	\$ 14,430	\$ 9,048	\$ 137,982	\$ 94,556
Prior Fiscal Year (2-yr Old Funds)	93,756	16,848	14,430	9,048	137,982
Prior Fiscal Year (3-yr Old Funds)	100,083	93,756	16,848	14,430	9,048
Prior Fiscal Year (4-yr Old Funds)	-	85,392	93,756	16,848	14,430
Prior Fiscal Year (5-yr Old Funds)	-	-	85,142	178,648	195,366 <sup>2</sup>
In Excess of Five Prior Fiscal Years	-	-	-	-	-
Accumulated Interest Earned	<u>52,575</u>	<u>59,144</u>	<u>58,895</u>	<u>43,803</u>	<u>46,485</u>
<b>Total Revenue Available</b>	<u>\$ 263,262</u>	<u>\$ 269,570</u>	<u>\$ 278,119</u>	<u>\$ 400,759</u>	<u>\$ 497,867</u>

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

**Fund 115 – Drainage-Henderson/Wardman:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ -	\$ -	\$ -	\$ -	\$ 2,050
Interest	16,643	7,075	(12,794) <sup>1</sup>	(38,381) <sup>1</sup>	4,053
<b>Total Revenues</b>	<u>16,643</u>	<u>7,075</u>	<u>(12,794)</u>	<u>(38,381)</u>	<u>6,103</u>
<b>Expenditures</b>					
<b>Total Expenditures</b>	<u>250</u>	<u>260</u>	<u>360</u>	<u>360</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>16,393</u>	<u>6,815</u>	<u>(13,154)</u>	<u>(38,741)</u>	<u>6,103</u>
<b>Fund Balance, Beginning of year</b>	<u>967,342</u>	<u>983,735</u>	<u>990,550</u>	<u>977,396</u>	<u>938,655</u>
<b>Fund Balance, End of year</b>	<u>\$ 983,735</u>	<u>\$ 990,550</u>	<u>\$ 977,396</u>	<u>\$ 938,655</u>	<u>\$ 944,759</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ 2,050
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	62,464	-	-	-	-
In Excess of Five Prior Fiscal Years	<u>923,889</u>	<u>986,093</u>	<u>985,733</u>	<u>985,373</u>	<u>985,374</u>
Accumulated Interest Earned	<u>(2,617)</u>	<u>4,457</u>	<u>(8,336)</u>	<u>(46,717)</u>	<u>(42,664)</u>
<b>Total Revenue Available</b>	<u>\$ 983,735</u>	<u>\$ 990,550</u>	<u>\$ 977,396</u>	<u>\$ 938,655</u>	<u>\$ 944,759</u>

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



**Fund 116 – Etiwanda Drainage:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 19,224	\$ -	\$ 10,788	\$ 41,106	\$ 64,354
Interest	70,194	55,284	(2,132) <sup>1</sup>	(71,435) <sup>1</sup>	26,566
<b>Total Revenues</b>	<u>89,418</u>	<u>55,284</u>	<u>8,656</u>	<u>(30,329)</u>	<u>90,920</u>
<b>Expenditures</b>					
	90,639	25,859	30,604	39,323	3,732
<b>Total Expenditures</b>	<u>90,639</u>	<u>25,859</u>	<u>30,604</u>	<u>39,323</u>	<u>3,732</u>
<b>Revenues Over (Under) Expenditures</b>	<u>(1,220)</u>	<u>29,425</u>	<u>(21,948)</u>	<u>(69,652)</u>	<u>87,188</u>
<b>Fund Balance, Beginning of year</b>	<u>2,061,718</u>	<u>2,060,498</u>	<u>2,089,923</u>	<u>2,067,975</u>	<u>1,998,323</u>
<b>Fund Balance, End of year</b>	<u>\$ 2,060,498</u>	<u>\$ 2,089,923</u>	<u>\$ 2,067,975</u>	<u>\$ 1,998,323</u>	<u>\$ 2,085,511</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 19,224	\$ -	\$ 10,788	\$ 41,106	\$ 64,354
Prior Fiscal Year (2-yr Old Funds)	109,582	19,224	-	10,788	41,106
Prior Fiscal Year (3-yr Old Funds)	135,501	109,582	19,224	-	10,788
Prior Fiscal Year (4-yr Old Funds)	206,878	135,501	109,582	19,224	-
Prior Fiscal Year (5-yr Old Funds)	208,288	206,878	135,501	109,582	19,224
In Excess of Five Prior Fiscal Years	<u>1,192,457</u>	<u>1,374,886</u>	<u>1,551,160</u>	<u>1,647,338</u>	<u>1,753,188</u>
Accumulated Interest Earned	<u>188,568</u>	<u>243,852</u>	<u>241,720</u>	<u>170,285</u>	<u>196,851</u>
<b>Total Revenue Available</b>	<u>\$ 2,060,498</u>	<u>\$ 2,089,923</u>	<u>\$ 2,067,975</u>	<u>\$ 1,998,323</u>	<u>\$ 2,085,511</u>

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

**Fund 118 – Etiwanda Drainage/Upper Etiwanda:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	19,685	16,061	(556) <sup>1</sup>	(20,851) <sup>1</sup>	8,329
<b>Total Revenues</b>	<u>19,685</u>	<u>16,061</u>	<u>(556)</u>	<u>(20,851)</u>	<u>8,329</u>
<b>Expenditures</b>					
<b>Total Expenditures</b>	<u>380</u>	<u>390</u>	<u>450</u>	<u>450</u>	<u>-</u>
<b>Revenues Over (Under) Expenditures</b>	<u>19,305</u>	<u>15,671</u>	<u>(1,006)</u>	<u>(21,301)</u>	<u>8,329</u>
<b>Fund Balance, Beginning of year</b>	<u>573,978</u>	<u>593,283</u>	<u>608,955</u>	<u>607,949</u>	<u>586,648</u>
<b>Fund Balance, End of year</b>	<u>\$ 593,283</u>	<u>\$ 608,955</u>	<u>\$ 607,949</u>	<u>\$ 586,648</u>	<u>\$ 594,977</u>
<b>Five-Year Revenue Test</b>					
<b>Revenue Available:</b>					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	19,790	-	-	-	-
In Excess of Five Prior Fiscal Years	<u>520,104</u>	<u>539,504</u>	<u>539,054</u>	<u>538,604</u>	<u>538,604</u>
Accumulated Interest Earned	<u>53,390</u>	<u>69,451</u>	<u>68,895</u>	<u>48,044</u>	<u>56,373</u>
<b>Total Revenue Available</b>	<u>\$ 593,283</u>	<u>\$ 608,955</u>	<u>\$ 607,949</u>	<u>\$ 586,648</u>	<u>\$ 594,977</u>

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

**Fund 119 – Park Improvement:**

This impact fee intends to provide funding for park improvements.

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 796,949	\$ 528,838	\$ 860,217	\$ 1,681,547	\$ 1,304,823
Interest	34,963	55,010	1,924	(172,549) <sup>1</sup>	43,883
<b>Total Revenues</b>	<u>831,912</u>	<u>583,848</u>	<u>862,141</u>	<u>1,508,998</u>	<u>1,348,706</u>
<b>Expenditures</b>					
<b>Total Expenditures</b>	<u>-</u>	<u>3,422</u>	<u>7,017</u>	<u>750</u>	<u>526,719</u>
<b>Revenues Over (Under) Expenditures</b>	<u>831,912</u>	<u>580,425</u>	<u>855,125</u>	<u>1,508,248</u>	<u>821,987</u>
<b>Fund Balance, Beginning of year</b>	<u>757,748</u>	<u>1,589,660</u>	<u>2,170,085</u>	<u>3,025,210</u>	<u>4,533,458</u>
<b>Fund Balance, End of year</b>	<u>\$ 1,589,660</u>	<u>\$ 2,170,085</u>	<u>\$ 3,025,210</u>	<u>\$ 4,533,458</u>	<u>\$ 5,355,445</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 796,949	\$ 528,838	\$ 860,217	\$ 1,681,547	\$ 1,304,823
Prior Fiscal Year (2-yr Old Funds)	96,238	796,949	528,838	860,217	1,681,547
Prior Fiscal Year (3-yr Old Funds)	618,821	96,238	796,949	528,838	860,217
Prior Fiscal Year (4-yr Old Funds)	40,855	618,821	96,238	796,949	528,838
Prior Fiscal Year (5-yr Old Funds)	-	37,433	618,821	96,238	796,949
In Excess of Five Prior Fiscal Years	-	-	30,416	648,487	218,006
Accumulated Interest Earned	<u>36,797</u>	<u>91,807</u>	<u>93,732</u>	<u>(78,817)</u>	<u>(34,934)</u>
<b>Total Revenue Available</b>	<u>\$ 1,589,660</u>	<u>\$ 2,170,085</u>	<u>\$ 3,025,210</u>	<u>\$ 4,533,458</u>	<u>\$ 5,355,445</u>

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

**Fund 120 – Park Development:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 97,438	\$ -	\$ 98,645	\$ -	\$ -
Interest	<u>272,746</u>	<u>215,675</u>	<u>(22,669)</u> 1	<u>(273,199)</u> 1	<u>126,186</u>
<b>Total Revenues</b>	<u>370,184</u>	<u>215,675</u>	<u>75,976</u>	<u>(273,199)</u>	<u>126,186</u>
<b>Expenditures</b>					
Total Expenditures	<u>205,812</u>	<u>385,583</u>	<u>321,903</u>	<u>514,443</u>	<u>272,035</u>
	<u>205,812</u>	<u>385,583</u>	<u>321,903</u>	<u>514,443</u>	<u>272,035</u>
<b>Revenues Over (Under) Expenditures</b>					
Revenues Over (Under) Expenditures	<u>164,373</u>	<u>(169,908)</u>	<u>(245,926)</u>	<u>(787,642)</u>	<u>(145,849)</u>
<b>Fund Balance, Beginning of year</b>	<u>8,200,527</u>	<u>8,364,900</u>	<u>8,194,992</u>	<u>7,949,065</u>	<u>7,161,423</u>
<b>Fund Balance, End of year</b>	<u>\$ 8,364,900</u>	<u>\$ 8,194,992</u>	<u>\$ 7,949,065</u>	<u>\$ 7,161,423</u>	<u>\$ 7,015,575</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 97,438	\$ -	\$ 98,645	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	97,438	-	98,645	-
Prior Fiscal Year (3-yr Old Funds)	-	-	97,438	-	98,645
Prior Fiscal Year (4-yr Old Funds)	-	-	-	97,438	-
Prior Fiscal Year (5-yr Old Funds)	2,456,180	-	-	-	97,438
In Excess of Five Prior Fiscal Years	<u>4,769,775</u>	<u>6,840,372</u>	<u>6,518,470</u>	<u>6,004,027</u>	<u>5,731,992</u>
Accumulated Interest Earned	<u>1,041,507</u>	<u>1,257,181</u>	<u>1,234,513</u>	<u>961,314</u>	<u>1,087,500</u>
<b>Total Revenue Available</b>	<u>\$ 8,364,900</u>	<u>\$ 8,194,992</u>	<u>\$ 7,949,065</u>	<u>\$ 7,161,423</u>	<u>\$ 7,015,575</u>

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

**Fund 122 – South Etiwanda Drainage:**

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

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

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

Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 188,100	\$ -	\$ -	\$ -	\$ 676,665
Interest	31,664	29,800	(1,007) 1	(38,247) 1	(6,354) 1
<b>Total Revenues</b>	<u>219,764</u>	<u>29,800</u>	<u>(1,007)</u>	<u>(38,247)</u>	<u>670,311</u>
<b>Expenditures</b>	160	240	800	800	470
<b>Total Expenditures</b>	<u>160</u>	<u>240</u>	<u>800</u>	<u>800</u>	<u>470</u>
<b>Revenues Over (Under) Expenditures</b>	<u>219,604</u>	<u>29,560</u>	<u>(1,807)</u>	<u>(39,047)</u>	<u>669,841</u>
<b>Fund Balance, Beginning of year</b>	<u>865,218</u>	<u>1,084,823</u>	<u>1,114,382</u>	<u>1,112,575</u>	<u>1,073,528</u>
<b>Fund Balance, End of year</b>	<u>\$ 1,084,823</u>	<u>\$ 1,114,382</u>	<u>\$ 1,112,575</u>	<u>\$ 1,073,528</u>	<u>\$ 1,743,369</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 188,100	\$ -	\$ -	\$ -	\$ 676,665
Prior Fiscal Year (2-yr Old Funds)	217,965	188,100	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	217,965	188,100	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	217,965	188,100	-
Prior Fiscal Year (5-yr Old Funds)	321,585	-	-	217,965	188,100
In Excess of Five Prior Fiscal Years	<u>297,533</u>	<u>618,878</u>	<u>618,078</u>	<u>617,278</u>	<u>834,773</u>
Accumulated Interest Earned	<u>59,639</u>	<u>89,439</u>	<u>88,432</u>	<u>50,185</u>	<u>43,831</u>
<b>Total Revenue Available</b>	<u>\$ 1,084,823</u>	<u>\$ 1,114,382</u>	<u>\$ 1,112,575</u>	<u>\$ 1,073,528</u>	<u>\$ 1,743,369</u>

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

**Fund 123 – Library:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 196,042	\$ 152,220	\$ 206,369	\$ 311,353	\$ 243,382
Interest	18,277	21,863	167	(48,739) <sup>1</sup>	11,172
<b>Total Revenues</b>	<u>214,319</u>	<u>174,083</u>	<u>206,536</u>	<u>262,614</u>	<u>254,554</u>
<b>Expenditures</b>					
	-	12,439	2,646	260	1,180
<b>Total Expenditures</b>	<u>-</u>	<u>12,439</u>	<u>2,646</u>	<u>260</u>	<u>1,180</u>
<b>Revenues Over (Under) Expenditures</b>	<u>214,319</u>	<u>161,644</u>	<u>203,890</u>	<u>262,354</u>	<u>253,374</u>
<b>Fund Balance, Beginning of year</b>	<u>469,003</u>	<u>683,321</u>	<u>844,966</u>	<u>1,048,855</u>	<u>1,311,209</u>
<b>Fund Balance, End of year</b>	<u>\$ 683,321</u>	<u>\$ 844,966</u>	<u>\$ 1,048,855</u>	<u>\$ 1,311,209</u>	<u>\$ 1,564,584</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 196,042	\$ 152,220	\$ 206,369	\$ 311,353	\$ 243,382
Prior Fiscal Year (2-yr Old Funds)	43,401	196,042	152,220	206,369	311,353
Prior Fiscal Year (3-yr Old Funds)	183,164	43,401	196,042	152,220	206,369
Prior Fiscal Year (4-yr Old Funds)	130,105	183,164	43,401	196,042	152,220
Prior Fiscal Year (5-yr Old Funds)	106,649	130,105	183,164	43,401	196,042
In Excess of Five Prior Fiscal Years	-	94,211	221,670	404,574	446,795
Accumulated Interest Earned	23,960	45,823	45,990	(2,749)	8,423
<b>Total Revenue Available</b>	<u>\$ 683,321</u>	<u>\$ 844,966</u>	<u>\$ 1,048,855</u>	<u>\$ 1,311,209</u>	<u>\$ 1,564,584</u>

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

**Fund 124 – Transportation:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 9,320,720	\$ 5,664,811	\$ 8,174,413	\$ 10,718,234	\$ 8,157,191
Interest	1,008,520	928,355	12,512	(1,821,213) <sup>1</sup>	485,731
Other Revenues	341,728	296,647	311,562		3,195
<b>Total Revenues</b>	<u>10,670,968</u>	<u>6,889,813</u>	<u>8,498,488</u>	<u>8,897,021</u>	<u>8,646,117</u>
<b>Expenditures</b>					
Total Expenditures	<u>3,810,209</u>	<u>1,361,925</u>	<u>3,048,294</u>	<u>1,495,315</u>	<u>838,598</u>
	<u>3,810,209</u>	<u>1,361,925</u>	<u>3,048,294</u>	<u>1,495,315</u>	<u>838,598</u>
<b>Revenues Over (Under) Expenditures</b>					
Revenues Over (Under) Expenditures	6,860,760	5,527,888	5,450,194	7,401,706	7,807,519
<b>Fund Balance, Beginning of year</b>	<u>24,453,463</u>	<u>31,314,223</u>	<u>36,842,111</u>	<u>42,292,305</u>	<u>49,694,011</u>
<b>Fund Balance, End of year</b>	<u>\$ 31,314,223</u>	<u>\$ 36,842,111</u>	<u>\$ 42,292,305</u>	<u>\$ 49,694,011</u>	<u>\$ 57,501,530</u>
<b>Five-Year Revenue Test</b>					
<b>Revenue Available:</b>					
Current Fiscal Year	\$ 9,320,720	\$ 5,664,811	\$ 8,174,413	\$ 10,718,234	\$ 8,157,191
Prior Fiscal Year (2-yr Old Funds)	8,051,072	9,320,720	5,664,811	8,174,413	10,718,234
Prior Fiscal Year (3-yr Old Funds)	4,264,267	8,051,072	9,320,720	5,664,811	8,174,413
Prior Fiscal Year (4-yr Old Funds)	3,017,054	4,264,267	8,051,072	9,320,720	5,664,811
Prior Fiscal Year (5-yr Old Funds)	4,482,634	3,017,054	4,264,267	8,051,072	9,320,720
In Excess of Five Prior Fiscal Years	<u>-</u>	<u>3,417,357</u>	<u>3,697,680</u>	<u>6,466,632</u>	<u>13,682,301</u>
Accumulated Interest Earned	<u>2,178,475</u>	<u>3,106,830</u>	<u>3,119,342</u>	<u>1,298,129</u>	<u>1,783,860</u>
<b>Total Revenue Available</b>	<u>\$ 31,314,223</u>	<u>\$ 36,842,111</u>	<u>\$ 42,292,305</u>	<u>\$ 49,694,011</u>	<u>\$ 57,501,530</u>

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

**Fund 125 – Animal Center:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 32,014	\$ 28,365	\$ 44,177	\$ 62,159	\$ 48,206
Interest	3,692	4,169	62	(9,633) <sup>1</sup>	2,154
<b>Total Revenues</b>	<u>35,706</u>	<u>32,534</u>	<u>44,239</u>	<u>52,526</u>	<u>50,360</u>
<b>Expenditures</b>					
	-	168	368	60	650
<b>Total Expenditures</b>	<u>-</u>	<u>168</u>	<u>368</u>	<u>60</u>	<u>650</u>
<b>Revenues Over (Under) Expenditures</b>	<u>35,706</u>	<u>32,366</u>	<u>43,871</u>	<u>52,466</u>	<u>49,710</u>
<b>Fund Balance, Beginning of year</b>	<u>96,144</u>	<u>131,850</u>	<u>164,216</u>	<u>208,087</u>	<u>260,553</u>
<b>Fund Balance, End of year</b>	<u>\$ 131,850</u>	<u>\$ 164,216</u>	<u>\$ 208,087</u>	<u>\$ 260,553</u>	<u>\$ 310,263</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 32,014	\$ 28,365	\$ 44,177	\$ 62,159	\$ 48,206
Prior Fiscal Year (2-yr Old Funds)	9,534	32,014	28,365	44,177	62,159
Prior Fiscal Year (3-yr Old Funds)	34,364	9,534	32,014	28,365	44,177
Prior Fiscal Year (4-yr Old Funds)	28,066	34,364	9,534	32,014	28,365
Prior Fiscal Year (5-yr Old Funds)	22,974	50,872	34,364	9,534	32,014
In Excess of Five Prior Fiscal Years	<u>-</u>	<u>-</u>	<u>50,504</u>	<u>84,808</u>	<u>93,692</u>
Accumulated Interest Earned	<u>4,898</u>	<u>9,067</u>	<u>9,129</u>	<u>(504)</u>	<u>1,650</u>
<b>Total Revenue Available</b>	<u>\$ 131,850</u>	<u>\$ 164,216</u>	<u>\$ 208,087</u>	<u>\$ 260,553</u>	<u>\$ 310,263</u>

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



**Fund 126 – Lower Etiwanda Drainage:**

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

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

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

Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ -	\$ 59,568	\$ -	\$ 427,281	\$ 167,435
Interest	20,890	17,636	(447) 1	(41,441) 1	10,719
<b>Total Revenues</b>	<u>20,890</u>	<u>77,205</u>	<u>(447)</u>	<u>385,840</u>	<u>178,154</u>
<b>Expenditures</b>	390	400	480	480	300
<b>Total Expenditures</b>	<u>390</u>	<u>400</u>	<u>480</u>	<u>480</u>	<u>300</u>
<b>Revenues Over (Under) Expenditures</b>	20,500	76,805	(927)	385,360	177,854
<b>Fund Balance, Beginning of year</b>	<u>609,850</u>	<u>630,351</u>	<u>707,155</u>	<u>706,228</u>	<u>1,091,588</u>
<b>Fund Balance, End of year</b>	<u>\$ 630,351</u>	<u>\$ 707,155</u>	<u>\$ 706,228</u>	<u>\$ 1,091,588</u>	<u>\$ 1,269,442</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ -	\$ 59,568	\$ -	\$ 427,281	\$ 167,435
Prior Fiscal Year (2-yr Old Funds)	-	-	59,568	-	427,281
Prior Fiscal Year (3-yr Old Funds)	-	-	-	59,568	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	59,568
Prior Fiscal Year (5-yr Old Funds)	63,754	-	-	-	-
In Excess of Five Prior Fiscal Years	<u>511,996</u>	<u>575,350</u>	<u>574,870</u>	<u>574,390</u>	<u>574,090</u>
Accumulated Interest Earned	<u>54,601</u>	<u>72,238</u>	<u>71,790</u>	<u>30,349</u>	<u>41,068</u>
<b>Total Revenue Available</b>	<u>\$ 630,351</u>	<u>\$ 707,155</u>	<u>\$ 706,228</u>	<u>\$ 1,091,588</u>	<u>\$ 1,269,442</u>

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

**Fund 127 – Police:**

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

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

<b>Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>Last Five Fiscal Years, Ended June 30,</b>					
Description	2019	2020	2021	2022	2023
<b>Revenues</b>					
Fees	\$ 152,816	\$ 117,280	\$ 135,096	\$ 186,794	\$ 163,806
Interest	14,038	16,333	138	(34,062) <sup>1</sup>	8,163
<b>Total Revenues</b>	<u>166,854</u>	<u>133,614</u>	<u>135,234</u>	<u>152,732</u>	<u>171,969</u>
<b>Expenditures</b>					
	-	11,890	1,573	200	1,310
<b>Total Expenditures</b>	<u>-</u>	<u>11,890</u>	<u>1,573</u>	<u>200</u>	<u>1,310</u>
<b>Revenues Over (Under) Expenditures</b>	<u>166,854</u>	<u>121,723</u>	<u>133,661</u>	<u>152,532</u>	<u>170,659</u>
<b>Fund Balance, Beginning of year</b>	<u>346,553</u>	<u>513,407</u>	<u>635,130</u>	<u>768,792</u>	<u>921,324</u>
<b>Fund Balance, End of year</b>	<u>\$ 513,407</u>	<u>\$ 635,130</u>	<u>\$ 768,792</u>	<u>\$ 921,324</u>	<u>\$ 1,091,983</u>
<b>Five-Year Revenue Test</b>					
Revenue Available:					
Current Fiscal Year	\$ 152,816	\$ 117,280	\$ 135,096	\$ 186,794	\$ 163,806
Prior Fiscal Year (2-yr Old Funds)	113,023	152,816	117,280	135,096	186,794
Prior Fiscal Year (3-yr Old Funds)	120,240	113,023	152,816	117,280	135,096
Prior Fiscal Year (4-yr Old Funds)	63,034	120,240	113,023	152,816	117,280
Prior Fiscal Year (5-yr Old Funds)	47,769	63,034	120,240	113,023	152,816
In Excess of Five Prior Fiscal Years	<u>-</u>	<u>35,879</u>	<u>97,340</u>	<u>217,379</u>	<u>329,093</u>
Accumulated Interest Earned	<u>16,525</u>	<u>32,859</u>	<u>32,997</u>	<u>(1,065)</u>	<u>7,098</u>
<b>Total Revenue Available</b>	<u>\$ 513,407</u>	<u>\$ 635,130</u>	<u>\$ 768,792</u>	<u>\$ 921,324</u>	<u>\$ 1,091,983</u>

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

## CURRENT FEE SCHEDULE

### Fees effective as of June 30, 2023:

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

Residential, Single Family (Detached)	\$4,060
Residential, Multi Family (Attached)	\$2,772
Residential, Mobile Home Park	\$2,171
Assisted Living Facility	\$1,349

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

Residential, Single Family (Detached)	\$3,923
Residential, Multi Family (Attached)	\$2,678
Residential, Mobile Home Park	\$2,098
Assisted Living Facility	\$1,304

#### **General City Drainage Fee (per net acre)** \$23,015

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

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

##### Regional Mainline Fee

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

##### Secondary Regional Fee

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

##### Master Plan Fee

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

#### **Library Impact Fee (per dwelling unit)**

Residential, Single Family (Detached)	\$762
Residential, Multi Family (Attached)	\$521
Residential, Mobile Home Park	\$408
Assisted Living Facility	\$253

#### **Animal Center Impact Fee (per dwelling unit)**

Residential, Single Family (Detached)	\$144
Residential, Multi Family (Attached)	\$99
Residential, Mobile Home Park	\$77
Assisted Living Facility	\$48

**Fees effective as of June 30, 2022 (Continued):**

**Police Impact Fee**

Residential, Single Family (Detached) (per dwelling unit)	\$322
Residential, Multi Family (Attached) (per dwelling unit)	\$254
Residential, Mobile Home Park	\$155
Assisted Living Facilities (per dwelling unit)	\$117
Commercial/Retail KSF (per 1000 sf)	\$1,013
Office KSF (per 1000 sf)	\$317
Industrial KSF (per 1000 sf)	\$46
Hotel/Motel (per room)	\$156

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

Residential, Single Family (Detached)	\$2,123
Residential, Multi Family (Attached)	\$1,449
Residential, Mobile Home Park	\$1,135
Assisted Living Facility	\$706

**Transportation Development Fees**

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

**Development Impact Fee Project Identification**

Impact Fee/Fund	Current Projects	Project Phase	Construction			Total Estimated Project Cost(1)	Development Impact Fees	
			Estimated Construction Start Date	Estimated Date of Completion	Budget To Date(1)		Estimated % of Project Funded with Fees(2)	

**Parkland Acquisition Impact Fee**

111 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Community and Recreation Center Impact Fee**

113 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Drainage – Henderson/Wardman Impact Fee**

115 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Etiwanda Drainage Impact Fee**

116 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Etiwanda Drainage/Upper Etiwanda Impact Fee**

118 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Park Improvement Impact Fee**

119	Central Park - Amphitheatre	In Review	TBD	TBD	11,000,000	1,500,000	13.64%
	Beryl Park East Inclusive Playground	In Progress	21/22	23/24	1,156,480	772,690	66.81%

**Development Impact Fee Project Identification**

Impact Fee/Fund	Current Projects	Project Phase	Construction		Total Estimated Project Cost(1)	Development Impact Fees	
			Estimated Construction Start Date	Estimated Date of Completion		Budget To Date(1)	Estimated % of Project Funded with Fees(2)

**Park Development Impact Fee**  
 120 Cucamonga Canyon Trailhead In Progress 23/24 23/24 1,763,890 80,000 4.54%

**South Etiwanda Drainage Impact Fee**  
 122 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Library Impact Fee**  
 123 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Transportation Impact Fee**  
 124  
 6th St at BNSF Spur Crossing West of Etiwanda In Progress 23/24 27/28 3,112,000 1,987,000 63.85%  
 Advance Traffic Management System Phase 2 In Progress 23/24 23/24 7,449,900 7,272,900 97.62%  
 Etiwanda Avenue - East Side Widening In Progress 23/24 26/27 1,128,000 1,123,000 99.56%  
 HSIP Traffic Signal Modification at Various Locations In Progress 23/24 23/24 717,400 264,400 36.86%

**Animal Center Impact Fee**  
 125 Animal Center Office Reconfigure In Progress 23/24 24/25 220,000 220,000 100.00%

**Lower Etiwanda Drainage Impact Fee**  
 126 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

**Police Impact Fee**  
 127 DIF fees have accumulated in excess of five years. Insufficient funds have been collected for the potential projects.

(1) Estimated Project Cost and Budget to Date amounts are from the 2023/24 -Capital Improvement Program. Funding to Date amounts are as of June 30, 2028. Budget to Date and Funding to Date include DIF amounts only. For information on additional funding sources please see the Capital Improvement Program at [www.CityofRC.us](http://www.CityofRC.us).

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