



DATE: February 16, 2022

TO: Mayor and Members of the City Council
President and Members of the Board of Directors

FROM: John R. Gillison, City Manager

INITIATED BY: Lori Sassoon, Deputy City Manager/Administrative Services
Noah Daniels, Finance Director

SUBJECT: Consideration of (1) the City Council's Resolution of Intent to Form an Enhanced Infrastructure Financing District (EIFD) and Establish the Rancho Cucamonga EIFD Public Financing Authority; (2) the Fire Protection District Board's Resolution to Participate in the EIFD; (3) the City Council and Fire Protection District Board's Appointment of their Respective Members to the Rancho Cucamonga EIFD Public Financing Authority; and (4) Authorizing certain other actions related thereto. (RESOLUTION NOS. 2022-029 and FD2022-003) (CITY/FIRE)

RECOMMENDATION:

Staff recommends that the City Council:

1. Adopt Resolution 2022-029, a Resolution declaring its intention to establish the Rancho Cucamonga Enhanced Infrastructure Financing District (EIFD) and establishing the Rancho Cucamonga EIFD Public Financing Authority (PFA).
2. Appoint Mayor Dennis Michael and Councilmember Kristine Scott to the Public Financing Authority Board, appoint Councilmember Ryan Hutchinson as alternate Board member, and appoint Linda Daniels as a public member of the Board.

It is recommended that the Fire District Board of Directors:

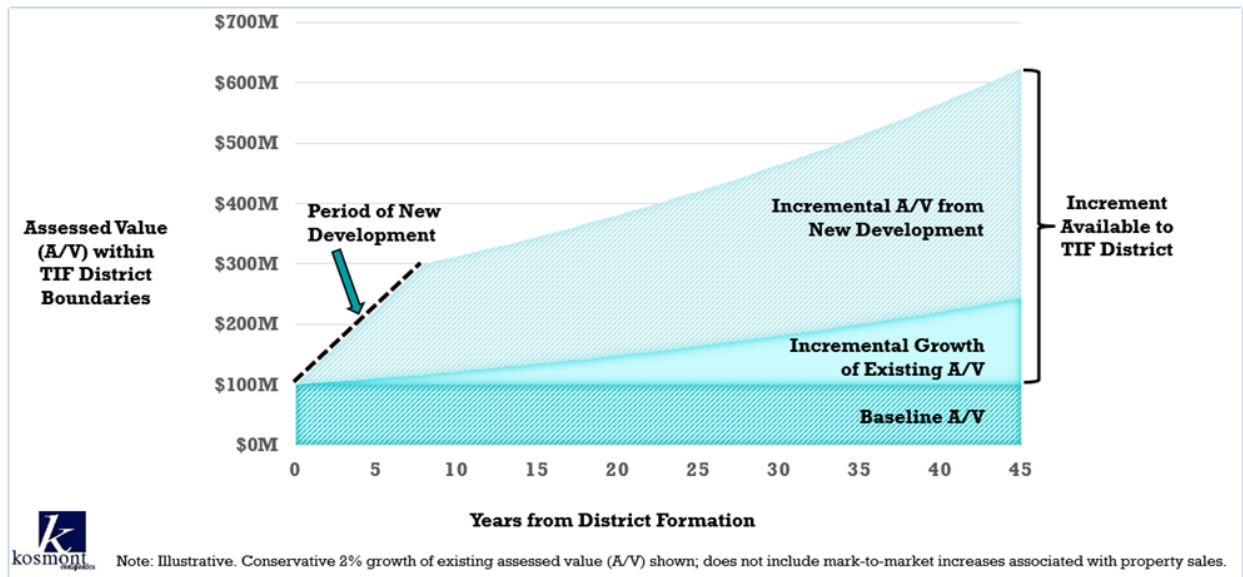
1. Adopt Resolution FD2022-003, a Resolution of Intent to participate in the proposed Rancho Cucamonga Enhanced Infrastructure Financing District and newly formed Public Financing Authority.
2. Appoint Mayor Pro Tem Lynne Kennedy to the Public Financing Authority Board, appoint Councilmember Sam Spagnolo as alternate Board member, and appoint Francisco Oaxaca as a public member of the Board.

BACKGROUND:

As a result of the elimination of redevelopment agencies in California, the City of Rancho Cucamonga lost a tax increment financing tool to invest in public facilities supporting the development of communities. In 2014, SB 628 created a new tax increment financing tool called the Enhanced Infrastructure Financing District (EIFD). The original legislation has been amended to modify the EIFD formation procedural requirements and requirements to issue bonds to finance infrastructure.

The attached white paper from Kosmont Companies provides for a brief overview of how EIFDs function (Attachment 1). EIFDs aid cities in funding public facilities and other public investments to foster future development and increase property values. By capturing tax increment revenue generated within the district as new development occurs and property values increase over time, like a redevelopment project area, a portion of tax increment revenue is redirected from the taxing entity to the EIFD. Importantly, the establishment of EIFDs does not increase property taxes or any other taxes for landowners within or outside the EIFD boundaries.

The following chart illustrates how tax increment financing (TIF) captures that new revenue from new development into the EIFD (note these dollars are for illustrative purposes only):



In mid-2021, the City retained Kosmont Companies to assist with an evaluation of an EIFD for infrastructure investments in support of the new General Plan and to capitalize on the future investments at Cucamonga Station. A study session of the City Council was held in November 2021, and the Council provided direction to staff to move ahead with the EIFD formation. In January 2022, the City Council approved an amended agreement with Kosmont Companies to assist the City through this formation process.

ANALYSIS:

Adoption of the City Council's Resolution of Intention (ROI) (Attachment 2) provides for the following:

1. **Preliminary boundaries of the EIFD.** The proposed EIFD boundaries are noted in color in Exhibit A of the Resolution of Intention. Though the exact boundaries of the EIFD are subject to further review and refinement as the formation process continues, the current boundary consists of various discontinuous, largely undeveloped or underdeveloped parcels. The total land included in these boundaries totals approximately 1,500 acres, with \$729 million in existing assessed value.
2. **The public facilities and development proposed to be financed by the EIFD.** The activities listed under the Resolution of Intention include all eligible activities under the EIFD legislation and are listed in Exhibit B to the Resolution of Intention.

3. **Use of Incremental Tax Revenue.** The ROI anticipates that portion of the City and Fire District property tax increment revenue generated within the EIFD will be allocated to the EIFD. In general, the City receives five (5) cents of every property tax dollar; the Fire District receives thirteen (13) cents. A portion of the incremental growth of these revenue streams would be directed into the EIFD, in the exact amounts to be determined in future resolutions adopted by the City and Fire District.

In the future, should another taxing entity participate in the EIFD, a portion of that taxing entity's property tax increment revenue will also be contributed to the EIFD. The exact percentage of tax increment recommended to be contributed by both the City and Fire District is still being analyzed, and that final decision will be made by the City Council and Fire Board at hearings toward the end of the formation process.

4. **Establishes a Public Financing Authority to serve as the governing board of the EIFD.** The PFA membership is comprised initially of two members of the City Council, one member of the Rancho Cucamonga Fire Protection District Board of Directors, and two public members. Alternate Board members will also be appointed to represent the City Council and/or the Fire Board in the absence of a regular member.

If another taxing entity wishes to participate in the EIFD at a later date, the PFA membership will be revised to include members from the new entity in accordance with the resolution.

5. **Sets a time and place for the first public hearing on the EIFD to be conducted by the Public Financing Authority.** The public hearing is scheduled for May 3, 2022, at 6:00 p.m. in the City Hall Council Chambers.

Approval of the two resolutions and appointments to the PFA begin a series of activities that will take place over the next several months, primarily by the PFA Board. The following schedule outlines the various key tasks and milestones in the formation process. As the schedule indicates, the final City Council and Fire Board approvals follow later in Spring 2022:

Task	Target Date	Notes
Initial meeting of PFA	Early March 2022	PFA will review the EIFD, adopt bylaws, direct the preparation of the draft Infrastructure Financing Plan (IFP)
PFA meets to review draft IFP	Late March 2022	
Presentation to Planning Commission on EIFD and draft Infrastructure Financing Plan (IFP)	Early April 2022	Statute requires that the Planning Commission be informed about the IFP and review the CEQA documentation
PFA holds Public Hearing #1	May 3, 2022	Written and oral comments taken on IFP; no action taken
City Council, Fire Board adopt resolutions approving the IFP and contributions of property tax increment	May 18, 2022	

PFA holds Public Hearing #2	Early June 2022	Additional comments taken; PFA takes action to approve, modify, or reject IFP
PFA holds Public Hearing #3 and protest proceeding	Early July 2022	If majority protest exists – takes action to terminate EIFD. If no majority protest, PFA can propose adoption of the IFP and form the EIFD
Staff files EIFD with BOE per guidelines for Change of Jurisdictional Boundaries	July or August 2022	Pending confirmation of due date by County

The Infrastructure Financing Plan (IFP) referenced in the timeline above becomes the roadmap for the work to be accomplished by the EIFD. The IFP will analyze the tax increment anticipated to be generated by the properties in the EIFD boundary, consider the cost of various infrastructure options to be considered for investment, evaluate the bonding capacity created by the tax increment generated, and provide a plan for how the EIFD will capture tax increment to fund infrastructure investments. The IFP is currently under development and will be provided in draft format to the public, PFA, City Council, Fire Board, and Planning Commission in accordance with the schedule above.

Public information and outreach are also an important part of the EIFD formation process. Work has already begun on various public information materials and a web page that will serve as a resource to interested stakeholders. Landholders and residents within the EIFD boundaries will also receive mailed notification of the process, and public hearings will be advertised extensively. In the event of a majority protest by property owners or residents within the boundaries, the formation proceedings would be discontinued.

CEQA REVIEW:

The City Council’s adoption of the Resolution of Intent and establishment of the Public Financing Authority are exempt from the California Environmental Quality Act (“CEQA”) as actions solely related to the creation of a government funding mechanism and the administrative or organizational activities of the City. Therefore, these actions do not constitute a “project” pursuant to CEQA Guidelines Sections 15378(b)(4) and 15378(b)(5). Neither of these actions could result in a physical change in the environment because the City has not committed itself to any specific project(s) that could be funded by the EIFD. As a separate and independent ground, these actions are exempt from the requirements of CEQA pursuant to Section 15061(b)(3) of the CEQA Guidelines because it can be seen with certainty that there is no possibility that they will have a significant effect on the environment. However, future actions (such as the approval of infrastructure improvements using funding from the EIFD) will be subject to environmental review in accordance with CEQA. For the same reasons, the Rancho Cucamonga Fire Protection District Board’s decision to participate in the EIFD is exempt from CEQA pursuant to CEQA Guidelines Sections 15378(b)(4), 15378(b)(5), and 15061(b)(3).

FISCAL IMPACT:

There is no immediate fiscal impact for establishing the Rancho Cucamonga EIFD or PFA. If ultimately established, the EIFD would create the opportunity to use tax increment financing to fund targeted infrastructure investments in the City. Further information regarding fiscal impact will be analyzed as part of the development of the Infrastructure Financing Plan (IFP), which will be presented to the PFA, City Council, and Fire Board as noted in the timeline above.

COUNCIL MISSION / VISION / GOAL(S) ADDRESSED:

The establishment of an EIFD is in keeping with the Council's core values of intentionally embracing and anticipating the future, and providing and nurturing a high quality of life for all.

ATTACHMENTS:

Attachment 1 – EIFD White Paper

Attachment 2 – City Council Resolution

Attachment 3 – Fire Board Resolution



Enhanced Infrastructure Financing District (“EIFD”) Overview

Enhanced Infrastructure Financing Districts (“EIFD”) are an economic development and public finance tool introduced by Senate Bill 628 in 2014. EIFDs are the predominant form of Tax Increment Financing (“TIF”) in California following the dissolution of Redevelopment Agencies in 2012.

EIFD and TIF are a form of value-capture, where a lead agency (must be a city or a county) designates a boundary around parcels positioned for new development or rehabilitation. The assessed property value within the district is “frozen” at the time of formation as the “baseline” of assessed value for the district. Over time, as new development or rehabilitation occurs and new property value is added to properties within the district, participating taxing entities can dedicate all or a portion of the new incremental property tax from values above the baseline (“property tax increment”) to the EIFD with a dedicated purpose of funding infrastructure (and optionally affordable housing).

Current law includes a lengthy definition of infrastructure eligible to be funded by EIFDs, including roadway, utility, open space, and transit improvements, remediation activities, government facilities, parking, broadband infrastructure, affordable housing, and numerous other categories, preceded by the phrase “including, but not limited to”, demonstrating the legislative intent for the tool to be flexible. EIFDs can also fund improvements outside of the district boundary, so long as the improvements benefit the properties within the district boundary. EIFDs can also fund maintenance costs, so long as the assets being maintained were initially installed at least partially utilizing EIFD funding.

EIFDs do not create a new tax, nor do they encumber any existing agency revenues or resources. EIFDs allow taxing entities like cities, counties, and special district to set aside, similar to a retirement account, a portion of future property tax revenues for special purposes, such as infrastructure. When EIFDs are delineated and utilized appropriately, the argument is that the new assessed property value growth from new development and rehabilitation would not have otherwise occurred but for the creation of the EIFD and the dedication of revenues to solve for critical infrastructure needs. This argument has historically been well-received by private sector development and investment entities as well as third-party grant sources, which rely on the property tax increment dedication as complementary and local match funding, respectively.

EIFD property tax increment may be used on a pay-as-you-go basis or leveraged in the form of EIFD bond issuances. There is no public vote required to form an EIFD or to issue EIFD debt; however, the formation process includes a series of public meetings and hearings that allows the community to comment on the proposed Infrastructure Financing Plan (“IFP”) that would govern EIFD activities. The final public hearing includes an opportunity for landowners and residents within the district boundary to protest formation of the district. If more than 50% of the combined number of landowners and residents within the EIFD protest formation, the process must halt for at least one year. If no protest occurs, the EIFD is authorized for both formation and future debt issuance.

The EIFD is governed by an entity called the Public Financing Authority (“PFA”). The composition of the PFA varies, depending on which taxing entities are committing property tax increment to the EIFD. In a scenario where the lead agency (such as the City of Rancho Cucamonga) is the only entity contributing property tax increment, the PFA is comprised of five members, including three members of the city council and two members of the public appointed by the city council. If two or more taxing entities are contributing property tax increment, such as the City of Rancho Cucamonga and the County of San



Bernardino, the PFA is comprised of at least five members (could be more), where the majority (e.g., three out of five) are either members of the city council or members of the county board of supervisors, and at least two public members appointed by elected officials of the participating taxing entities. For the EIFDs established so far in California where a city and a county are both contributing property tax increment, the “template” for PFA composition has been two members of the city council, one member of the county board of supervisors, one member of the public appointed by the city council, and one member of the public appointed by the county board of supervisors, for a total of five members.

There are approximately ten EIFDs established in California as of the time of this report, and there are more than ten additional EIFDs currently in the formation process.

RESOLUTION NO. 2022-029

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RANCHO CUCAMONGA, CALIFORNIA, DECLARING ITS INTENTION TO ESTABLISH THE RANCHO CUCAMONGA ENHANCED INFRASTRUCTURE FINANCING DISTRICT TO FINANCE THE CONSTRUCTION, REPAIR, ACQUISITION, AND/OR MAINTENANCE OF CAPITAL IMPROVEMENTS AND FACILITIES, INCLUDING THE ACQUISITION AND/OR REMEDIATION OF LAND FOR SUCH IMPROVEMENTS AND FACILITIES; ESTABLISHING A PUBLIC FINANCING AUTHORITY; AND AUTHORIZING CERTAIN OTHER ACTIONS RELATED THERETO

WHEREAS, SB 628, effective as of January 1, 2015, allows a city or county to create a separate government entity known as an "Enhanced Infrastructure Financing District" (EIFD) within a defined area to finance certain infrastructure projects with community-wide benefits; and

WHEREAS, pursuant to Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with Section 53398.50) (the "EIFD Law"), the City Council of the City of Rancho Cucamonga ("Council") is authorized to initiate the process to establish an EIFD; and,

WHEREAS, EIFDs are financed through tax increment generated from the growth in property taxes collected from within a designated district boundary. There are no new taxes or impacts to the property owner within an established EIFD; and,

WHEREAS, EIFD tax increment may be used to pay for a variety of public facilities and other projects authorized by the EIFD Law within the established EIFD boundaries or outside of the established EIFD boundaries if there is a tangible connection to the work of the EIFD, including but not limited to infrastructure such as roads, utilities, streetscapes, parks and public recreation, or other community facilities. Funding may also be used to facilitate public-private activities by enticing development with infrastructure development and expansion, including new industrial-manufacturing facility construction and repair, and brownfields remediation. Affordable housing, including affordable senior housing, is also an eligible activity; and,

WHEREAS, the City executed a Professional Services Agreement dated March 15, 2021 with Kosmont & Associates, Inc. DBA Kosmont Companies for Tax Increment Financing Consulting Services; and,

WHEREAS, on November 3, 2021, City Council provided direction to City staff during a Council Study Session to move forward with initial EIFD formation activities; and,

WHEREAS, the prerequisites set forth in Government Code Section 53398.54 have been complied with prior to the City initiating the creation of or participating in the governance of the EIFD, and the City will provide the required certification to the California Department of Finance ("DOF") in accordance with the EIFD Law; and,

WHEREAS, the proposed boundaries of the Rancho Cucamonga EIFD are identified on Exhibit A entitled "Proposed EIFD Boundaries", a copy which is on file in the office of the City Clerk; and,

WHEREAS, the EIFD will be governed by a Public Financing Authority ("PFA") board which will be responsible for implementing the Infrastructure Financing Plan for the EIFD ("IFP"),

and the PFA is required to be established by the City Council at the same time that the Council adopts its intention to form the proposed EIFD; and,

WHEREAS, the Rancho Cucamonga Fire Protection District is expected to participate in the EIFD as a taxing entity; and,

WHEREAS, the City Council's adoption of this Resolution of Intent and establishment of the Public Financing Authority are exempt from the California Environmental Quality Act ("CEQA") as actions solely related to the creation of a government funding mechanism and the administrative or organizational activities of the City. Therefore, these actions do not constitute a "project" pursuant to CEQA Guidelines Sections 15378(b)(4) and 15378(b)(5). Neither of these actions could result in a physical change in the environment because the City has not committed itself to any specific project(s) that could be funded by the EIFD. As a separate and independent ground, the adoption of this Resolution is exempt from the requirements of CEQA pursuant to Section 15061(b)(3) of the CEQA Guidelines because it can be seen with certainty that there is no possibility that the adoption of this Resolution will have a significant effect on the environment. However, future actions (such as the approval of infrastructure improvements using funding from the EIFD) will be subject to environmental review in accordance with CEQA.

NOW, THEREFORE, the Rancho Cucamonga City Council does hereby find, determine, conclude, and resolve as follows:

- Section 1. The City Council of the City of Rancho Cucamonga proposes and intends to cause the establishment of an EIFD under the provisions of the EIFD Law.
- Section 2. The name proposed for the EIFD shall be the "Rancho Cucamonga Enhanced Infrastructure Financing District."
- Section 3. The proposed boundaries of the EIFD are as shown on Exhibit A attached hereto, which are preliminarily approved and on file in the office of the City Clerk and incorporated herein by reference.
- Section 4. The types of public facilities and development proposed to be financed or assisted by the EIFD pursuant to the EIFD Law are those listed on Exhibit B, attached hereto and incorporated herein by reference.
- Section 5. The City Council hereby finds that the EIFD is necessary for the area within the boundaries of the EIFD and the City. The City Council's stated goals for the EIFD are to create a means by which to assist in the provision of public facilities or other specified projects of communitywide significance that provide significant benefits to, promote economic development of, and enhance quality of life within, the boundaries of the EIFD or the surrounding community.
- Section 6. The City Council hereby declares that, pursuant to the EIFD Law and if approved by resolution pursuant to Government Code Section 53398.68, incremental property tax revenue from the City of Rancho Cucamonga and some or all other affected taxing entities within the EIFD may be used to finance the activities described in Section 4 and listed on Exhibit B. The incremental property tax financing will be described in an IFP to be prepared for approval by the PFA, the City Council, and the legislative bodies of all participating taxing entities under EIFD Law.

Section 7. The City or County of San Bernardino may allocate tax revenues derived from local sales and use taxes imposed pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law (Part 1.5 (commencing with Section 7200) of Division 2 of the Revenue and Taxation Code) or transactions and use taxes imposed in accordance with the Transactions and Use Tax Law (Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code) to the EIFD pursuant to Government Code Section 53398.75.5, if applicable. The City Council does not intend to contribute sales and use taxes or transactions and use taxes to the EIFD.

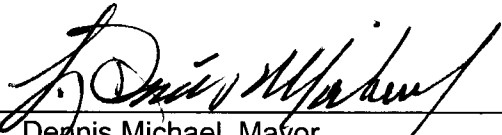
Section 8. The City Council hereby establishes the “Rancho Cucamonga EIFD Public Financing Authority” (“PFA”) to serve as the governing board of the EIFD:

- A. The PFA membership shall be comprised initially of two members of the City Council appointed by the City Council, one member of the Rancho Cucamonga Fire Protection District Board of Directors (“Board”), and two public members jointly selected by the City Council and Board. Members shall serve at the pleasure of the City Council and Board, as the case may be, and shall serve until their successor assumes office.
- B. The City Council further declares that, pursuant to Government Code Section 53398.51.1, should another taxing entities agree to participate as a taxing entity, then the PFA membership shall be modified in accordance with Government Code Section 53398.51.1. For example, if the County of San Bernardino (“County”) agrees to participate as a taxing entity and the participating taxing entities consist of the City, the Rancho Cucamonga Fire Protection District, and the County, then the PFA membership shall be modified to be one member of the City Council, one member of the Board, one member of the County Board of Supervisors (“Board of Supervisors”), and two public members jointly selected by the City Council, the Fire Board, and the Board of Supervisors. Members shall serve at the pleasure of their respective appointing legislative bodies and shall serve until their successor assumes office.
- C. The legislative body of each participating taxing entity may appoint one of its members to be an alternate member of the PFA board who may serve and vote in place of a member who is absent or disqualifies themselves from participating in a meeting of the PFA.
- D. The members are subject to compliance with the EIFD Law and all applicable ethics laws, including Article 2.4 (commencing with Section 53234) of Chapter 2 of the Government Code.
- E. The City Council, Board, and the governing bodies of any other participating entities shall comply with Government Code Section 54974.

Section 8. The City Council hereby sets the time and place for a public hearing of the PFA, the proposed EIFD and IFP, to be held on May 3, 2022, at 6:00 p.m., or as soon thereafter as the matter may be heard, at City Hall Council Chambers, 10500 Civic Center Drive Rancho Cucamonga, CA 91730.

- Section 9. Pursuant to Government Code Section 53398.60, the City Clerk is hereby directed to mail a copy of this Resolution to the PFA and each owner of land (as defined in the EIFD Law), or alternatively with respect to the owners of land may mail a single-page notice of intention identified in Government Code Section 53398.60(b), within the EIFD and to each affected taxing entity (as defined in the EIFD Law). In addition, the City Clerk is hereby directed to cause notice of the public hearing to be published not less than once a week for four successive weeks in a newspaper of general circulation published in the City. The notice shall state that the EIFD will be used to finance public works, briefly describe the facilities, briefly describe the proposed financial arrangements, including the proposed commitment of incremental tax revenue, describe the boundaries of the proposed EIFD and state the day, hour, and place, when and where any persons having any objections to the proposed IFP, or the regularity of any of the prior proceedings, may appear before the PFA and object to the adoption of the proposed IFP.
- Section 10. The Successor Agency to the Redevelopment Agency of the City of Rancho Cucamonga (Successor Agency) has received a finding of completion, as specified in California Health and Safety Code Section 34179.7.
- Section 11. In accordance with Government Code Section 53398.54, the City certifies to the DOF and to the PFA that no former Redevelopment Agency of the City of Rancho Cucamonga (Former RDA) assets that are the subject of litigation involving the State of California, where the City or the Successor Agency are a named plaintiff, have been or will be used to benefit any efforts of the EIFD unless the litigation and all possible appeals have been resolved in a court of law. The City Clerk is authorized and directed on behalf of the City to provide or make this certification to the DOF within 10 days after the City Council's action to participate in the EIFD pursuant to Government Code Section 53398.68 or the City Council's action to form the EIFD pursuant to Government Code Section 53398.69, by delivery of a copy of the appropriate Resolution or signing a separate certification, if and as required by the DOF.
- Section 12. The State Controller has completed its review as specified in California Health and Safety Code Section 34167.5 of asset transfers between the Former RDA, the City or any other public agency. The Successor Agency and the City have complied with all of the State Controller's findings and orders stemming from such review.
- Section 13. This Resolution in no way obligates the PFA to establish any EIFD.
- Section 14. If any section, subsection, phrase or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution that can be given effect without the severed portion.
- Section 15. This Resolution shall take effect immediately upon its adoption.
- Section 16. The City Manager, or designee, are hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this Resolution.
- Section 17. The City Clerk of the City of Rancho Cucamonga shall certify as to the adoption of this Resolution.

PASSED, APPROVED, and ADOPTED this 16th day of February 2022.



L. Dennis Michael, Mayor

ATTEST:



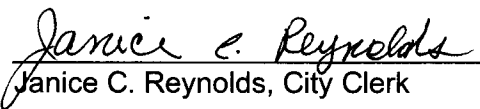
Janice C. Reynolds, City Clerk

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO) ss
CITY OF RANCHO CUCAMONGA)

I, **Janice C. Reynolds**, City Clerk of the City of Rancho Cucamonga, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the City Council of the City of Rancho Cucamonga, at a Regular Meeting of said Council held on the 16th day of February 2022.

AYES: Hutchison, Kennedy, Michael, Scott, Spagnolo
NOES: None
ABSENT: None
ABSTAINED: None

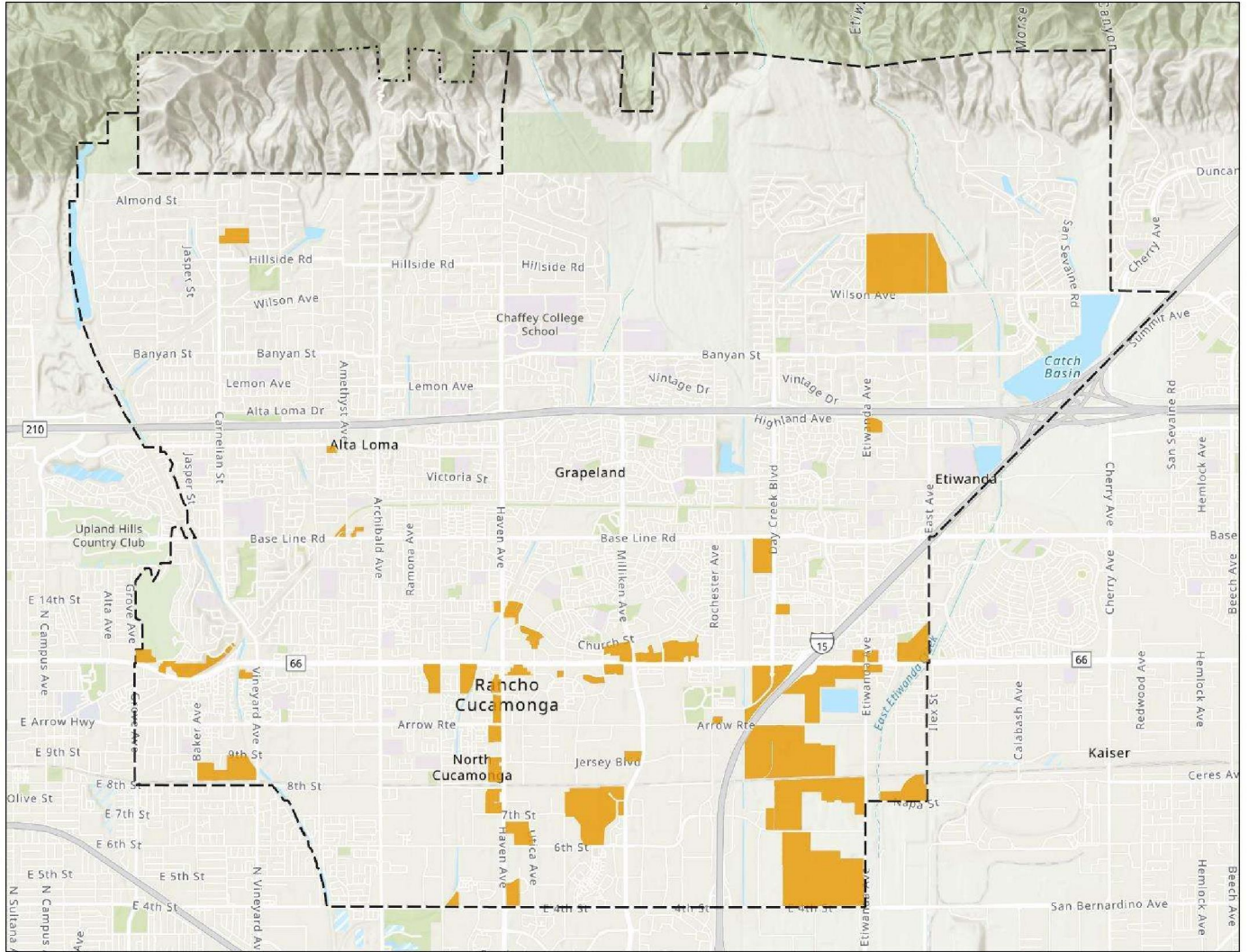
Executed this 17th day of February, 2022, at Rancho Cucamonga, California.



Janice C. Reynolds, City Clerk

EXHIBIT A

Rancho Cucamonga EIFD Boundary



The yellow parcels on the map are included in the preliminary EIFD boundaries. A complete list of the Assessor's Parcel Numbers (APN's) included in the EIFD boundaries is on file in the City Clerk's Office and is incorporated herein by reference.

EXHIBIT B

CITY OF RANCHO CUCAMONGA ENHANCED INFRASTRUCTURE FINANCING DISTRICT LIST OF AUTHORIZED PUBLIC FACILITIES

The Rancho Cucamonga EIFD may finance the purchase, construction, expansion, improvement, seismic retrofit, or rehabilitation of any real tangible property with an estimated useful life of 15 years or longer which are public capital facilities or other projects of community-wide significance that provide significant benefits to the EIFD or the surrounding community. The EIFD may also finance the ongoing or capitalized costs to maintain public capital facilities financed in whole or in part by the EIFD. Facilities funded may be located outside the boundaries of the EIFD, as long as they have a tangible connection to the work of the EIFD as detailed in the infrastructure financing plan. The EIFD may also finance the planning and design work that is directly related to the purchase, construction, expansion, or rehabilitation of property. The EIFD may finance costs described in Government Code Sections [53398.52 [list of eligible improvements]] 53398.56 [replacement housing and relocation obligations if required by actions of EIFD] and 53398.57, as may be amended from time to time. Projects financed by the EIFD may include, but not be limited to, all of the following:

- Highways, interchanges, and ramps;
- Bridges;
- Arterial streets;
- Parking facilities;
- Transit facilities;
- Parks, recreational facilities, and open space;
- Sewage treatment and water reclamation plants and interceptor pipes;
- Facilities for the collection and treatment of water for urban uses;
- Facilities for the transfer and disposal of solid waste, including transfer stations and vehicles;
- Storm water conveyance and collection facilities;
- Flood control levees and dams, retention basins, and drainage channels;
- Child care facilities;
- Libraries;
- Broadband and telecommunications infrastructure;
- Sidewalks and streetscape improvements;
- Bicycle lanes and paths;
- Public art;
- Corporation yards;
- Police facilities;
- Brownfield restoration and other environmental mitigation;
- Affordable housing as authorized under the EIFD Law;
- Projects that implement a sustainable communities strategy and transit priority projects;
- Acquisition, construction, or repair of industrial structures for private use;
- Acquisition, construction, or repair of commercial structures by the small business occupant of such structures, if such acquisition, construction, or repair is for purposes of fostering economic recovery from the COVID-19 pandemic and of ensuring the long-term economic sustainability of small businesses;

- Projects that enable communities to adapt to the impacts of climate change, including, but not limited to, higher average temperatures, decreased air and water quality, the spread of infectious and vector-borne diseases, other public health impacts, extreme weather events, sea level rise, flooding, heat waves, wildfires, and drought;
- Facilities in which nonprofit community organizations provide health, youth, homeless, and social services.

Other Expenses

In addition to the direct costs of the above facilities, other incidental expenses as authorized by the EIFD Law, including, but not limited to, the cost of environmental evaluation and environmental remediation; engineering and surveying; construction staking; utility relocation and demolition costs incidental to the construction of the facilities; costs of project/construction management; costs (including the costs of legal services) associated with the creation of the EIFD; costs of issuance of bonds or other debt of the EIFD, of a community facilities district of the City, or of any other public agency for authorized facilities and payment of debt service thereon; financing costs of improvements incurred by developers until reimbursement from the EIFD; costs incurred by the County or the EIFD in connection with the division of taxes pursuant to Government Code Section 53398.75; or costs otherwise incurred in order to carry out the authorized purposes of the EIFD; reimbursements to other areas for facilities serving the EIFD; and any other expenses incidental to the formation and implementation of the EIFD and to the construction, completion, inspection and acquisition of the authorized facilities.

**CITY OF RANCHO CUCAMONGA ENHANCED INFRASTRUCTURE FINANCING DISTRICT
PARCELS PROPOSED FOR INCLUSION**

20206150	20764105	20941135	22912110	106126135	107791234	107791283	107791419	107791467
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20209108	20764107	21008142	22912116	106126138	107791236	107791302	107791421	107791469
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**CITY OF RANCHO CUCAMONGA ENHANCED INFRASTRUCTURE FINANCING DISTRICT
PARCELS PROPOSED FOR INCLUSION**

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**CITY OF RANCHO CUCAMONGA ENHANCED INFRASTRUCTURE FINANCING DISTRICT
PARCELS PROPOSED FOR INCLUSION**

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RESOLUTION NO. FD 2022-003

**A RESOLUTION OF INTENT OF THE RANCHO CUCAMONGA
FIRE PROTECTION DISTRICT BOARD OF DIRECTORS TO
PARTICIPATE IN THE PROPOSED RANCHO CUCAMONGA
ENHANCED INFRASTRUCTURE FINANCING DISTRICT AND
NEWLY FORMED PUBLIC FINANCING AUTHORITY**

A. Recitals.

WHEREAS, on February 16, 2022, the City Council of the City of Rancho Cucamonga (“City Council”) approved Resolution No. 2022-029 (the “Resolution of Intent”), which is incorporated herein by this reference; and

WHEREAS, pursuant to Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code (commencing with Section 53398.50) (the “EIFD Law”), the Resolution of Intent authorized the initiation of the process to establish an Enhanced Infrastructure Financing District (“EIFD”) entitled the Rancho Cucamonga Enhanced Infrastructure Financing District (“Rancho Cucamonga EIFD”); and

WHEREAS, the proposed boundaries and list of parcels included in the Rancho Cucamonga EIFD are identified on Exhibit A of the Resolution of Intent, a copy which is on file in the office of the City Clerk of Rancho Cucamonga; and

WHEREAS, the proposed Rancho Cucamonga EIFD will be used to finance certain public facilities within the proposed boundaries of the Rancho Cucamonga EIFD, as further defined in Exhibit B of the Resolution of Intent; and

WHEREAS, the Resolution of Intent also established the Rancho Cucamonga EIFD Public Financing Authority (“PFA”) to serve as the governing body of the proposed Rancho Cucamonga EIFD and which will also be responsible for implementing the Infrastructure Financing Plan (“IFP”) required under EIFD Law; and

WHEREAS, All legal prerequisites to the adoption of this Resolution have occurred.

B. Resolution.

NOW, THEREFORE, the Board of Directors of the Rancho Cucamonga Fire Protection District hereby resolves as follows:

Section 1. Recitals. The facts set forth in the Recitals, Part A of this Resolution, are true and correct.

Section 2. Intention to Participate in the Enhanced Infrastructure Financing District. The Rancho Cucamonga Fire Protection Board of Directors (“Board”) intends that the

Rancho Cucamonga Fire Protection District will participate in the Rancho Cucamonga EIFD as described in the Resolution of Intent as a taxing entity if the Board approves the IFP at a later date.

Section 3. Participation in the Public Finance Authority. Pursuant to Exhibit A, as a potential participating taxing entity in the proposed Rancho Cucamonga EIFD, the Rancho Cucamonga Fire Protection District will have membership in the newly formed Public Financing Authority described in the Resolution of Intent. Further, should another taxing entity such as the County of San Bernardino agree to participate as a taxing entity, then the PFA membership shall be modified accordingly. Members shall serve at the pleasure of their respective appointing legislative bodies and shall serve until their successor assumes office.

Section 4. Rancho Cucamonga Fire Protection District Approval of Infrastructure Financing Plan. The IFP will be presented to the Rancho Cucamonga Fire Protection District Board of Directors at its May 3, 2022 regular meeting, or as soon thereafter as the matter may be heard for approval.

Section 5. Required Approval of Infrastructure Financing Plan. The IFP must be approved by the Board before any incremental tax revenue from the Rancho Cucamonga Fire Protection District will be used by the proposed Rancho Cucamonga EIFD. The IFP must also be approved by Board before a public hearing is held for formation of the proposed Rancho Cucamonga EIFD and approval of the IFP by the PFA.

Section 6. Distribution of Infrastructure Financing Plan. City staff will be responsible for the distribution of the ISP, and any required California Environmental Quality Act ("CEQA") reports, to the PFA, the Rancho Cucamonga City Planning Commission, land owner within the boundaries of the Rancho Cucamonga EIFD (as defined under EIFD law), and each affected taxing entity (as defined under EIFD law) as required under California Government Code Section 53398.64 for formation for the proposed Rancho Cucamonga EIFD.

Section 7. Exemption from the California Environment Quality Act. The Board's adoption of this Resolution and decision to participate in the EIFD and PFA are exempt from CEQA as actions solely related to the creation of a government funding mechanism and the administrative or organizational activities of the District. Therefore, these actions do not constitute a "project" pursuant to CEQA Guidelines Sections 15378(b)(4) and 15378(b)(5). Neither of these actions could result in a physical change in the environment because the District has not committed itself to any specific project(s) that could be funded by the EIFD. As a separate and independent ground, the adoption of this Resolution is exempt from the requirements of CEQA pursuant to Section 15061(b)(3) of the CEQA Guidelines because it can be seen with certainty that there is no possibility that the adoption of this Resolution will have a significant effect on the environment. However, future actions (such as the approval of infrastructure improvements using funding from the EIFD) will be subject to environmental review in accordance with CEQA.

Section 8. Responsibility for Mailing and Publication of Notice. As stated in the Resolution of Intent, the Rancho Cucamonga City Clerk is responsible for the mailing publication of notice, as required under EIFD Law (California Government Code Sections 53398.60, 53398.61 and 53398.66), for formation of the proposed Rancho Cucamonga EIFD.

Section 9. Public Hearing. The PFA will hold public hearings for the establishment of the proposed Rancho Cucamonga EIFD and approval of the IFP.


Section 10. No Obligation of Incremental Tax Revenue. This Resolution in no way obligates the Rancho Cucamonga Fire Protection District to use incremental tax revenue to finance public facilities in the proposed Rancho Cucamonga EIFD until the Board approves the IFP.

Section 11. Establishment of the Rancho Cucamonga EIFD. This Resolution in no way obligates the PFA to establish the proposed Rancho Cucamonga EIFD. As stated in the Resolution of Intent, the establishment of the proposed Rancho Cucamonga EIFD and approval of the IFP is contingent upon the approval by the PFA following the required public hearings.

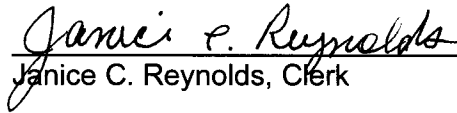
Section 12. Effective Date. This Resolution shall take effect immediately upon its approval by the Board.

Section 13. The District Secretary shall certify to the adoption of this Resolution.

PASSED, APPROVED AND ADOPTED this 16th day of February, 2022.


L. Dennis Michael, President

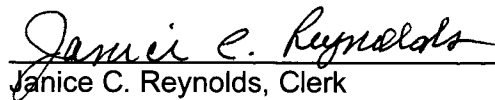
ATTEST:


Janice C. Reynolds, Clerk

I, **JANICE C. REYNOLDS** , **SECRETARY** of the Rancho Cucamonga Fire Protection District, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board of Directors of the Rancho Cucamonga Fire Protection District, at a Regular Meeting of said Board held on the 16th day of February 2022.

AYES: Hutchison, Kennedy, Michael, Scott, Spagnolo
NOES: None
ABSENT: None
ABSTAINED: None

Executed this 17th day of February, 2022, at Rancho Cucamonga, California.


Janice C. Reynolds, Clerk

**CITY OF RANCHO CUCAMONGA ENHANCED INFRASTRUCTURE FINANCING DISTRICT
PARCELS PROPOSED FOR INCLUSION**

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20764101	20927227	22903145	106126131	107791230	107791279	107791415	107791463	107791540
20764102	20927228	22903147	106126132	107791231	107791280	107791416	107791464	107791541
20764103	20941132	22903148	106126133	107791232	107791281	107791417	107791465	107791542
20764104	20941134	22911160	106126134	107791233	107791282	107791418	107791466	107791543

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PARCELS PROPOSED FOR INCLUSION

107791544	109012122	109069151	109069229	109069308	109069370	109069426	109069526	109069573
107791545	109012123	109069152	109069230	109069309	109069371	109069427	109069527	109069574
107791546	109012137	109069153	109069231	109069310	109069371	109069428	109069528	109069575
107791547	109012138	109069154	109069232	109069311	109069372	109069429	109069529	109069576
107791548	109012139	109069155	109069233	109069312	109069372	109069430	109069530	109069577
107791549	109033118	109069156	109069234	109069313	109069373	109069431	109069531	109069578
107791550	109033119	109069157	109069235	109069314	109069373	109069432	109069532	109069579
107791551	109033120	109069158	109069236	109069315	109069374	109069433	109069533	109069580
107791552	109053102	109069159	109069237	109069316	109069375	109069434	109069534	109069581
107791553	109060104	109069160	109069238	109069317	109069376	109069435	109069535	109069582
107791554	109060106	109069161	109069239	109069318	109069377	109069436	109069536	109069583
107791555	109060107	109069162	109069240	109069319	109069378	109069437	109069537	109069584
107791556	109060108	109069163	109069241	109069320	109069380	109069438	109069538	109069585
107791557	109060120	109069165	109069242	109069321	109069381	109069439	109069539	109069586
107791558	109060121	109069166	109069243	109069322	109069382	109069440	109069540	109069587
107791559	109069101	109069167	109069244	109069323	109069383	109069441	109069541	109069588
107791560	109069102	109069168	109069245	109069324	109069384	109069442	109069542	109069589
107791561	109069103	109069169	109069246	109069325	109069385	109069443	109069543	109069590
107791562	109069104	109069170	109069247	109069326	109069386	109069444	109069544	109069591
107791563	109069105	109069201	109069248	109069328	109069387	109069445	109069545	109069601
107791564	109069106	109069202	109069249	109069329	109069388	109069446	109069546	109069602
107791565	109069107	109069203	109069260	109069330	109069389	109069447	109069547	109069603
107791566	109069109	109069204	109069261	109069331	109069401	109069501	109069548	109069604
107791567	109069110	109069205	109069262	109069332	109069402	109069502	109069549	109069605
107791568	109069111	109069206	109069263	109069333	109069403	109069503	109069550	109069606
107791569	109069112	109069207	109069264	109069335	109069404	109069504	109069551	109069607
107791570	109069113	109069208	109069265	109069336	109069405	109069505	109069552	109069608
107791571	109069114	109069209	109069266	109069337	109069406	109069506	109069553	109069609
107791572	109069115	109069210	109069267	109069338	109069407	109069507	109069554	109069610
107791573	109069116	109069211	109069268	109069339	109069408	109069508	109069555	109069611
107791574	109069117	109069212	109069274	109069340	109069409	109069509	109069556	109069612
107791575	109069118	109069213	109069275	109069341	109069410	109069510	109069557	109069613
107791576	109069119	109069214	109069276	109069342	109069411	109069511	109069558	109069614
107791577	109069120	109069215	109069277	109069343	109069412	109069512	109069559	109069615
108708119	109069121	109069216	109069278	109069344	109069413	109069513	109069560	109069616
108708120	109069122	109069217	109069279	109069345	109069414	109069514	109069561	109069617
108708121	109069123	109069218	109069280	109069346	109069415	109069515	109069562	109069618
108708122	109069124	109069219	109069281	109069347	109069416	109069516	109069563	109069619
108708123	109069125	109069220	109069282	109069348	109069417	109069517	109069564	109069620
108708124	109069126	109069221	109069283	109069349	109069418	109069518	109069565	109069621
108708125	109069127	109069222	109069301	109069350	109069419	109069519	109069566	109069622
108708131	109069128	109069223	109069302	109069351	109069420	109069520	109069567	109069623
108708133	109069129	109069224	109069303	109069352	109069421	109069521	109069568	109069624
109012117	109069130	109069225	109069304	109069353	109069422	109069522	109069569	109069625
109012118	109069131	109069226	109069305	109069369	109069423	109069523	109069570	109069626
109012120	109069132	109069227	109069306	109069369	109069424	109069524	109069571	109069627
109012121	109069133	109069228	109069307	109069370	109069425	109069525	109069572	109069628

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PARCELS PROPOSED FOR INCLUSION**

109069629	109069676
109069630	109069677
109069631	109069678
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109069633	109069681
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109069638	110019139
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