

# City of Rancho Cucamonga



## Rancho Cucamonga Fire Protection District



## Fiscal Year 2025/26 Preliminary Budget

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**  
Fiscal Year 2025/26 Preliminary Budget

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## City Council Leadership

*"You cannot escape the responsibility of tomorrow by evading it today."* – President Abraham Lincoln

The development of the City of Rancho Cucamonga into the crown jewel of the Inland Empire did not happen by accident. It occurred by design and intentional efforts on the part of the City Council and executive leadership over several decades. Through the tireless efforts of past and present council members, Rancho Cucamonga has truly become a great city in which to live, work, and play. With a mindset on continuous improvement, the City Council annually develops meaningful goals for the future that are in line with the City's mission, vision, and values.

***Vision Statement.*** All World Class organizations also have a clearly defined vision. A vision statement defines the target outcomes for an organization with respect to those things it seeks to accomplish in the near future. For Rancho Cucamonga:

***Our vision is to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive by building on our success as a world class community.***

***Mission Statement.*** The City Council mission statement establishes the organization's purpose and serves as a focal point for current and future endeavors. The Mission Statement succinctly sets out the organization's everyday work focus:

***Continuously ensure and advance the quality of life for the community through inclusive decision-making.***

***Council Core Values.*** Goals, Mission and Vision statements do not exist in a vacuum. It is critical they are surrounded and supported by core values. Core values that we hold individually are a set of fundamental beliefs, ideals or practices that inform how we conduct our lives, both personally and professionally. Businesses can also have and maintain core values. These core values help an organization determine how to allocate resources, make important decisions, and grow.

Rancho Cucamonga's core values include:

- Providing and nurturing an excellent quality of life for all.
- Promoting and enhancing a safe and healthy community for all.
- Building and preserving a family-oriented atmosphere.
- Intentionally embracing and anticipating the future.
- Creating equitable opportunity to prosper.
- Working together cooperatively and respectfully with each other, staff, and all stakeholders.
- Relentless pursuit of improvement.
- Actively seeking and respectfully considering all public input.



## MEMORANDUM

City Manager's Office

**Date:** June 26, 2025  
**To:** Mayor and Members of the City Council  
**By:** John R. Gillison, City Manager  
**Subject:** Fiscal Year 2025/26 Adopted Budget

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### A Year of Transition

#### PRELUDE

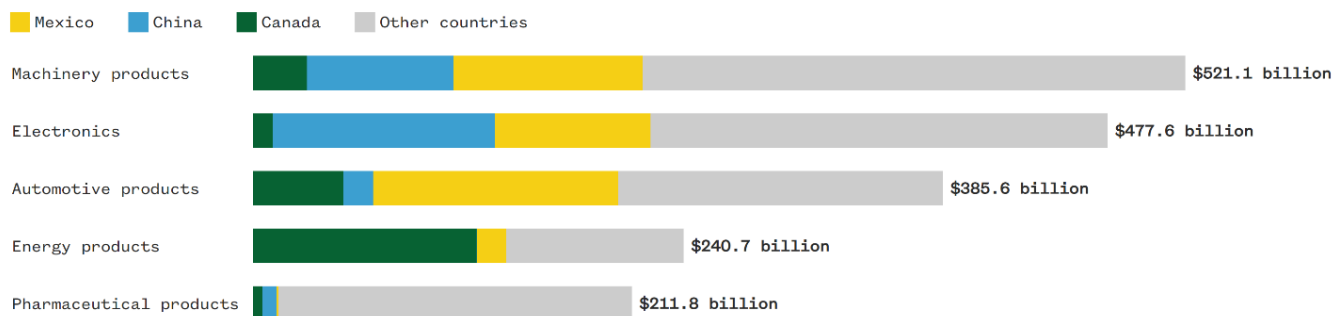
*"Life it seems, is nothing if not a series of initiations, transitions and incorporations."* – Alan Dundes

Last year the Budget Message was focused on the cycles the economy goes through. It appeared at that time, inflation was easing, and the economy was going to slowly ease into a new cycle of growth. Of concern was the California budget deficit which appeared to be between \$20B to \$80B and had the prospect of lasting several years into the future. At the time, the Inland Empire was continuing its strong pattern of growth, but at a slightly declining rate. The City's focus for FY 2024/25 was a "Strategic Pause" as we slowed and anticipated a period of higher activity by assessing and preparing.

Overall, much of the year rolled out as anticipated. Inflation continued to cool, California grappled with a deficit that appeared to be shrinking, and the City was assessing needs for the next growth cycle. Then as the year ended, and the presidential election cycle concluded, the nation experienced a significant and substantive change in control of the Administration and both Houses of Congress. As the new calendar year began, the watchword of the day became "tariffs."

A tariff is an import tax, imposed by a government on imported goods. It is paid by the importer to bring the goods into the country. Tariffs burden foreign products, increasing the price paid by the end user and thereby encouraging growth of the similar domestic industry that produces a comparable product, presumably at an equivalent or lower price. Tariffs can be fixed or variable. There is near unanimous consensus among economists that tariffs have a short-term negative effect on economic growth and economic welfare. This is because the economic burden of tariffs falls on the importer, the exporter, and the consumer.

## Top five goods imported by the U.S. worldwide in 2024



Source: U.S. Census Bureau

Graphic: Jiachuan Wu / NBC News

With the advent of tariffs on specific categories of products as well as general goods brought in from all foreign countries in Q1 2025, the stock market indexes began a roller-coaster ride and several trillion dollars of earnings were ultimately erased from the market. Foreign travel to the United States, especially from Canada and Mexico (of which California is traditionally a substantial beneficiary) began to decrease substantially. The prices of various goods, electronics, raw materials and manufactured products began to increase, in some cases substantially.

Governor Gavin Newsom released his proposed 2025/26 California state budget on January 10, 2025, notably before the impact of the Trump Tariffs. Initially, the Governor projected a small positive balance of \$363M after two years of state budget deficits, including \$16.5B in additional revenue and the use of \$7.1M in reserves. The Administration's revenue projections reflected an economic outlook that expects moderate growth to continue in the near term, with cautions about federal policies on tariffs, international trade, and immigration restrictions, all of which could increase inflationary pressure on the economy, dampen economic growth and reduce state revenues. In addition, federal cuts to domestic programs — particularly health care — could threaten the well-being of millions of Californians and would significantly reduce federal support that currently flows to California.

On May 14, 2025, Governor Newsom released his revised FY 2025/26 budget. Governor Newsom announced that between revenue declines resulting from lost capital gains in the stock market (which he blamed on President Trump) as well as spiraling costs for social services, California was now facing a \$12B budget deficit. Despite acknowledging that California has a spending problem, his budget mostly relies on reductions to recently increased programs in terms of spending reductions. Rather than the \$363B budget unveiled just a few short months ago, the Governor's latest budget has shrunk to \$322B and is still in a deficit situation that relies on gimmicks and borrowing from special funds, as well as uncertain tax revenues and unlikely expenditure scenarios, to balance on paper.

Moreover, President Donald Trump's heavy tariffs on imported goods and retaliatory tariffs on U.S. exports which negatively impacted stock values, are likely to continue to substantially impact and decrease both imports through California and income taxes from capital gains, both of which are an important source of state revenues. California's economy has also not fully recovered from the effects of the pandemic, , with a substantial +5% unemployment, among the highest nationwide. Job growth appears to be concentrated substantially in government or government supported services which is an unhealthy trend for the long term; job growth is also concentrated in both the Inland Empire and Central Valley with most coastal communities barely holding even or declining.

With all of this as the backdrop, one can likely easily see why the FY 2025/26 Budget theme is **A Year of Transitions: Navigating Change while seeking Consistency**. This was highlighted in the 2025 State of the City address in mid-April which focused on Smart Growth built on a foundation of Solid Roots.

### City Council Goals

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

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

The goals which the City Council sets often span one year but, in many cases, may be multiyear goals. These goals implement the City Council Mission, Vision, and Core Values. To accomplish these goals, City Staff muster everyone's collective efforts in a focused workplan which simultaneously carries out the ministerial duties of the City while aligning mid- and long-term efforts to accomplish the City Council goals.

For Calendar Year 2025 the City Council Goals are:

- By the end of October 2025, bring a project to add lights to the Garcia Sports Field to the City Council for consideration.
- By the end of December 2025, present to the City Council a plan and implementation strategy for workforce development pathways into public service.
- By the end of December 2025, present to the City Council concept plans to modernize and expand the public safety facilities at the Civic Center.
- By end of June 2026, complete construction on Phase 2 of ATMS.
- By end of June 2026, finalize the site location and high-level concept design details for the second RCMU substation.

## State Overview

*"A Man only learns by two things, one is reading, and the other is association with smarter people."*

– Will Rogers

The State of California is headed into its third consecutive deficit year, exacerbated by the series of accounting maneuvers, budget gimmicks and overly optimistic estimates the Governor and Legislature used in FY 2023/24 and FY 2024/25. While Governor Newsom released his initial proposed 2025/26 California state budget on January 10, 2025, notably before the impact of the Trump Tariffs, he initially projected a small positive balance of \$363M after two years of state budget deficits, including \$16.5B in additional revenue and the use of \$7.1M in reserves. At the time, the Legislative Analyst Office (LAO) criticized the budget for not reducing spending enough, as well as overly optimistic revenue projections. To his credit, however, Governor Newsom did at the time caution about federal policies on tariffs, international trade, and curtailment of immigration, all of which would negatively impact state revenues.

Nevertheless, the Governor's January budget was, as it has often been, overly optimistic. The Administration's revenue projections reflected an economic outlook that expected moderate growth to continue in the near term, with cautions about federal policies on tariffs, international trade, and immigration restrictions, all of which could increase inflationary pressure on the economy, dampen economic growth and reduce state revenues. In addition, federal cuts to domestic programs — particularly health care — which at the time were as yet unknown in their details, had the potential to threaten the well-being of millions of Californians and would significantly reduce federal support that flowed to California. Finally, President Trump's trade and tariff actions have greatly impacted the stock market. California remains a state that is highly dependent on income tax, primarily capital gains from the stock market, and thus subject to potentially significant revenue swings depending on the stock market. Those swings had not yet materialized in January 2025.

*"Leaders made mistakes. And those mistakes, amplified by the numbers who followed without questioning, moved inevitably toward great disasters." – Frank Herbert, Chapterhouse: Dune*

On May 14, 2025, Governor Newsom released his revised FY 2025/26 budget. Although only a blueprint, as the final budget requires legislative action by both the Senate and Assembly, the Governor's May Revise nevertheless usually is substantially similar to the final adopted budget. In this case, Governor Newsom announced that between revenue declines resulting from lost capital gains in the stock market (which he blamed on President Trump) as well as spiraling costs for social services, California was now facing a \$12B budget deficit. Rather than the \$363B budget unveiled just a few short months ago, the Governor's latest budget has shrunk to \$322B but is still in a deficit situation that relies on the use of one-time funds, redirection of special funds, and other non-standard expenditure maneuvers as well as unlikely and questionable revenue scenarios, to balance on paper. In a somewhat unusual statement, the Governor admitted that California has a spending problem; ironically, his budget does little to reduce that spending problem. The State budget has grown \$100B since Governor Newsom started his term in 2019-20. Without further changes, California, even as the fourth largest economy in the world, has hard times ahead.

Some of the major changes proposed by Governor Newsom include significantly constricting state funded health insurance coverage for adults who are not legal immigrants. This coverage was expanded last year but it quickly became clear even just a few months ago that the expansion was costing the State billions of dollars in extra funding that it did not possess. Similarly, the elimination of an asset rule last year led to a significant increase in the number of seniors qualifying for Medi-Cal. The Governor now proposes to reverse this by reinstating the previous asset rule, which would further restrict coverage.

The Governor also proposed to reduce insurance coverage for weight loss drugs and reduce home health care services for those covered by Medi-Cal. Of greatest concern, however, is that even with these changes the State could still have significant exposure to billions in potential federal funding cuts in Medicaid.

As has been typical of the Governor, he also proposed to sweep billions of dollars out of a variety of specialty funds including one for raising reimbursement rates for Medi-Cal, and another one to reduce greenhouse gases and use those monies to backfill core services. In the latter case, the Governor is again going to the “cap and trade” well to use those funds to cover firefighting efforts for CalFire. Governor Newsom is proposing to reduce increases that would otherwise be negotiated for state employees and close another state prison (despite Prop 36 increasing the need for more prison space with its crackdown on repeat offenders). The budget also includes a statement that the Governor supports CEQA reform, however, the legislature has been extraordinarily reluctant to provide any meaningful CEQA reform and offend both labor and environmental groups who are powerful allies.

Interestingly enough, the State also has a revenue problem. With the January wildfires the State delayed the tax deadline of Los Angeles County from April to October. When the State did the same thing several years ago during COVID, it also over-estimated income tax revenue and created an even worse deficit for itself. Given that 25% of the State population lives in Los Angeles County, and between import duties and capital gains swings, revenue is going to be very hard to predict, it would appear these delays only further complicate the revenue picture for the State budget. By the Governor’s estimate, the tariffs are causing the State to lose \$16B in revenues due to reduced imports, and another \$10B in lost capital gains revenue. It therefore seems possible that the LAO projections from earlier this year, which were for multi-year multi-billion-dollar deficits, are perhaps more likely and more severe than most are hoping for.

### 2025-26 Total State Expenditures by Agency

(Dollars in Millions)

	General Fund	Special Funds	Bond Funds	Totals
Legislative, Judicial, Executive	\$8,195	\$4,555	\$376	\$13,126
Business, Consumer Services & Housing	491	1,320	522	2,333
Transportation	724	17,144	97	17,965
Natural Resources	3,836	3,457	2,472	9,766
Environmental Protection	121	3,865	372	4,357
Health and Human Services	85,362	44,891	450	130,703
Corrections and Rehabilitation	13,406	4,087	-	17,493
K-12 Education	80,344	105	1,517	81,966
Higher Education	23,058	176	551	23,785
Labor and Workforce Development	946	1,143	-	2,089
Government Operations	2,698	180	12	2,890
General Government:				
Non-Agency Departments	1,285	2,096	171	3,552
Tax Relief/Local Government	556	3,727	-	4,283
Statewide Expenditures	5,354	2,232	1	7,587
<b>Total</b>	<b>\$226,376</b>	<b>\$88,978</b>	<b>\$6,541</b>	<b>\$321,895</b>

Note: Numbers may not add due to rounding.

Governor Newsom’s FY 2025/26 Budget proposes to provide \$60B in rebates to taxpayers for utility use. The reality is the rebates are through the California Climate Credit which is a surcharge customers pay on their bill, so in reality they are only getting back what they paid in the first place. This does not

address the high energy rates in California which have been acting as a drag on economic growth. Lastly, as has been his wont the last 12 months, the Governor used the State Budget to show how he was tackling homelessness, while blaming the lack of progress on local leaders not being aggressive enough on cleaning up encampments. The irony in this statement is significant as California has over 180,000 homeless individuals, the highest in the Country and a new record for the state. Meanwhile encampments are springing up on state highways and freeways throughout California (including in Rancho Cucamonga and San Bernardino County) and the Governor adamantly refuses to provide sufficient funds to Caltrans for cleanups or hold Caltrans accountable to clean up the encampments. Repeated calls to Caltrans result in no action, whether by residents, the Sheriff Department or the City, and with no legal authority to go on to the freeway right of way, the City is left with the blame even though the problem is one that belongs to Caltrans and the State.

In conclusion, at the time this budget message was prepared, the City assumes that an unbalanced State budget may once again lead to further reductions in State spending, including reimbursements for legally mandated expenses, or the loss of additional local revenues that are not legally protected. With the Governor's focus on running for President in 2028, his already weak focus on making progress with persistent statewide concerns will be even more diluted. Rancho Cucamonga, lacking a large pool of locally protected sales tax revenue like our neighbors to the south and east, is therefore being conservative and prudent in our local budget until some of this uncertainty resolves itself over time.

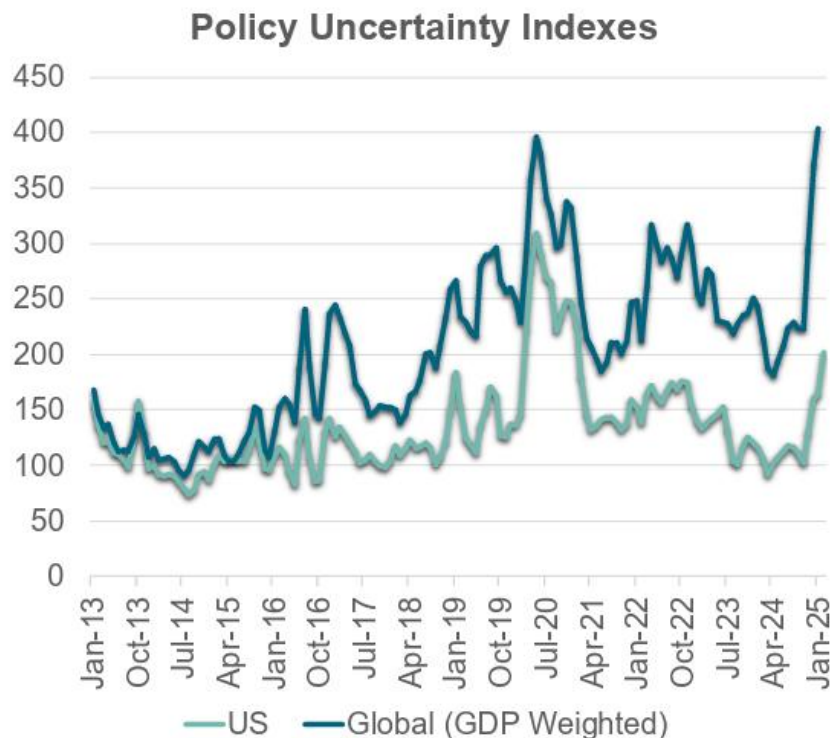


## Regional and Local Economic Overview

*"The problem in America isn't so much what people don't know; the problem is what people think they know that just ain't so." – Will Rogers*

Christopher Thornberg is a local economist who runs Beacon Economics. Mr. Thornberg has in recent years often expounded on the disconnect between what data shows is actually happening in the economy (objective reality) and what we as residents think is happening in the economy (social narrative). While the economic reality determines outcomes, our social narratives drive the choices we make. These two forces are often not in alignment.

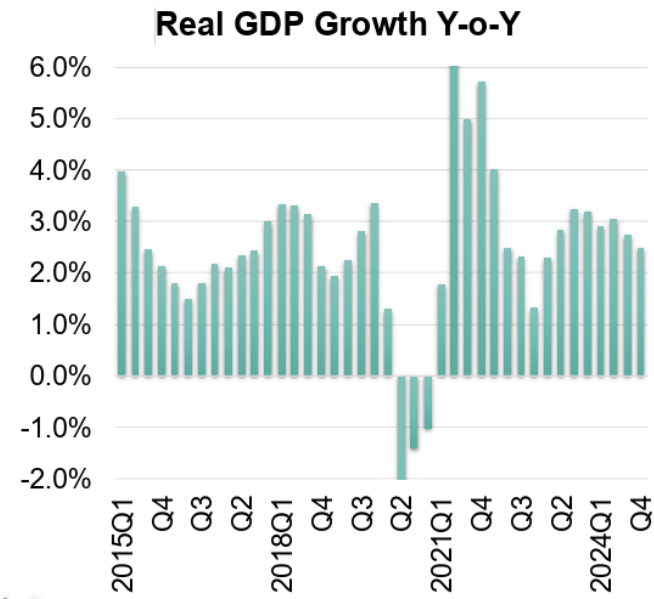
Objectively and subjectively, the change in Administration brought about during the Fall 2024 election, has brought with it an increasing sense of uncertainty. The governance portfolio that the new Administration has brought with it also comes with big policy shifts, across a wide spectrum, often rolling out in a non-typical fashion. As a result, not just the perception of uncertainty but also the objective reality of big policy swings has become an everyday part of our lexicon.



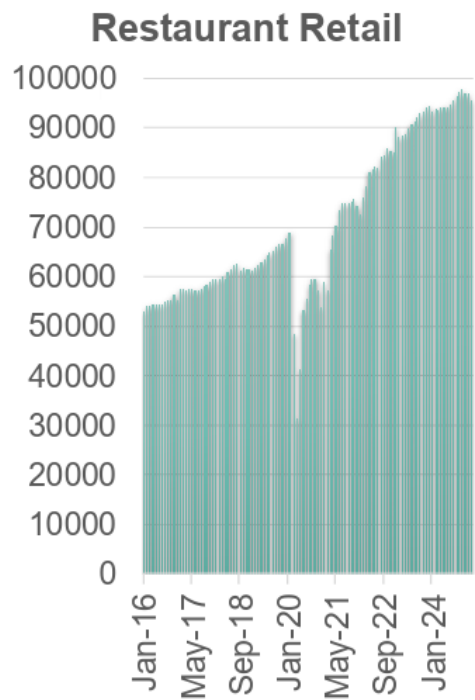
Yet this uncertainty of what might happen exists against a backdrop of economic data that suggests the economy is cooling, but still strong, albeit with the near-term future indicating some downside economic risks such as a growing stock market asset bubble and a concerning increase in federal deficits. Remembering that our choices are affected by what we think is happening; the concern is growing that weakening consumer sentiment could bring about a series of choices that causes a downturn (objective reality), rather than the more typical downturn where declining economic data precedes weakening consumer sentiment.



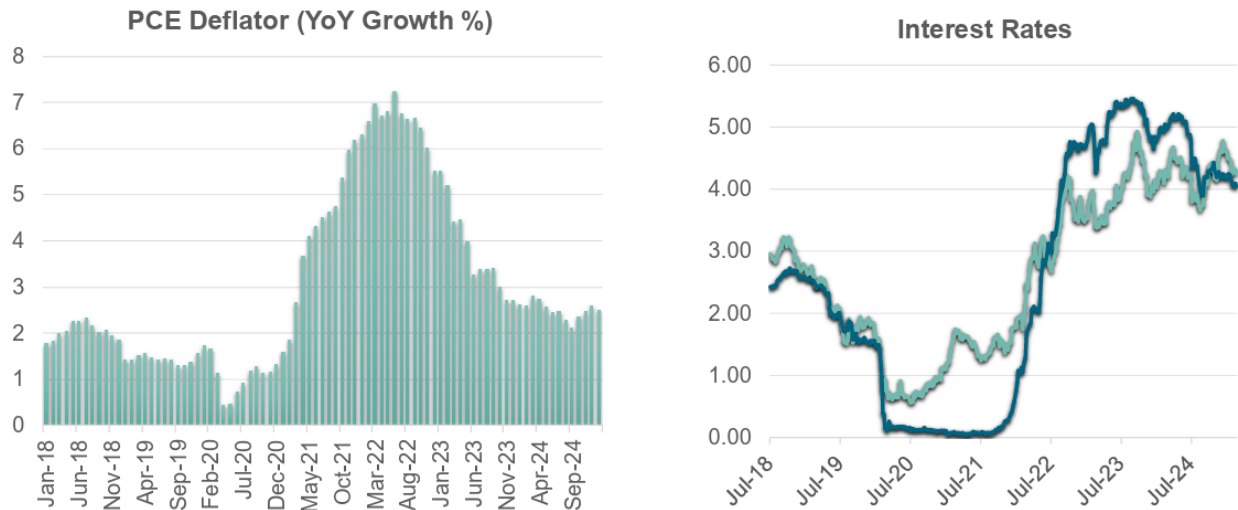
Coming into 2025, initial economic data was still strong.



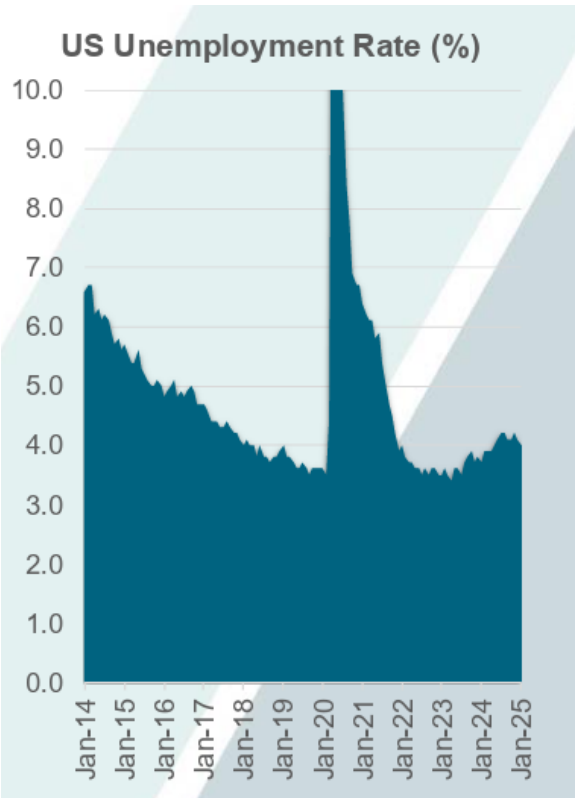
One example is retail spending on restaurants, an important local trend in Rancho Cucamonga. The data shows spending was solidly increasing nationwide.



Inflation appears to be slowly declining and interest rates, although nowhere near where they were five years ago, also appear to be slowly declining.



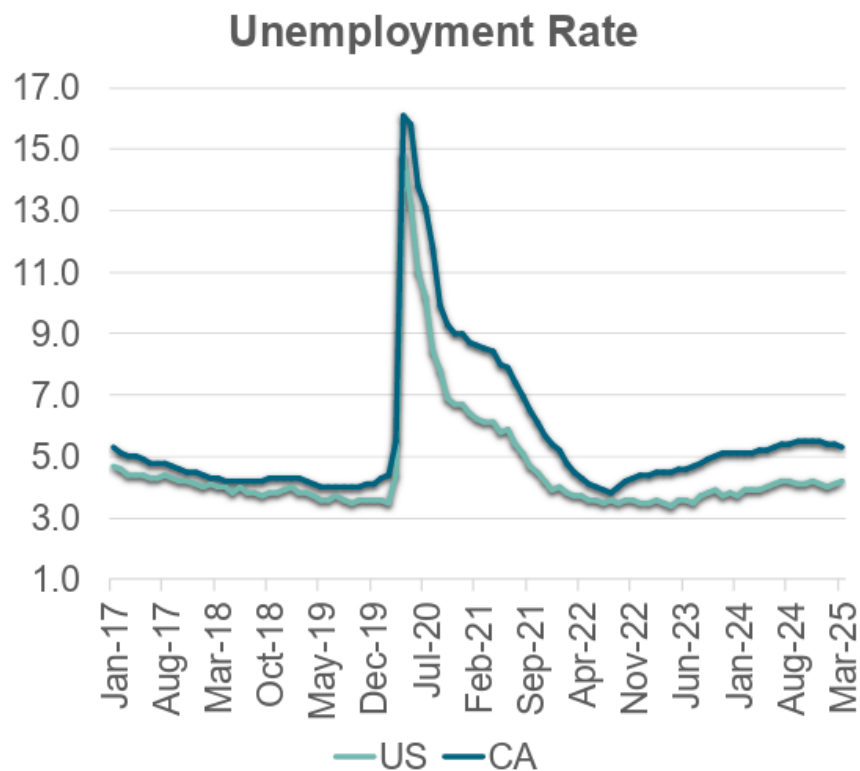
As noted elsewhere in this Budget Message, labor markets everywhere remain tight. Unemployment is near all-time lows.

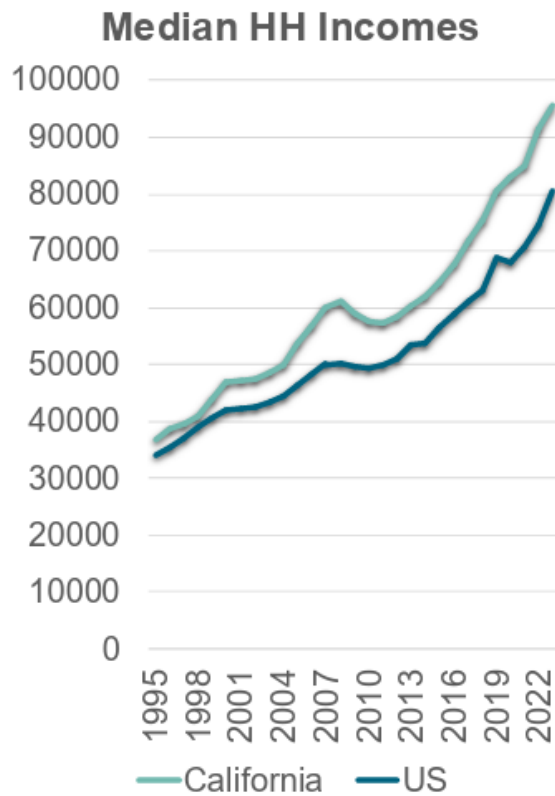


And with low unemployment has come solid gains in earnings even, and perhaps especially, for those with lower education levels.

Inflation Adjusted Earnings Growth 2018-2023		
	Male	Female
Median earnings	\$51,391	\$38,649
	6.2%	9.3%
Median earnings full-time	\$63,975	\$52,370
	4.57%	5.39%
Median by Education (Age 25+)		
Less than high school	\$36,740	\$24,766
	6.70%	13.68%
High school grad	\$45,709	\$31,508
	5.08%	7.03%
Some college / associate	\$54,496	\$38,541
	2.36%	5.62%
Bachelor's degree	\$81,218	\$57,055
	3.49%	4.71%
Graduate / professional	\$104,054	\$74,815
	-3.04%	3.01%

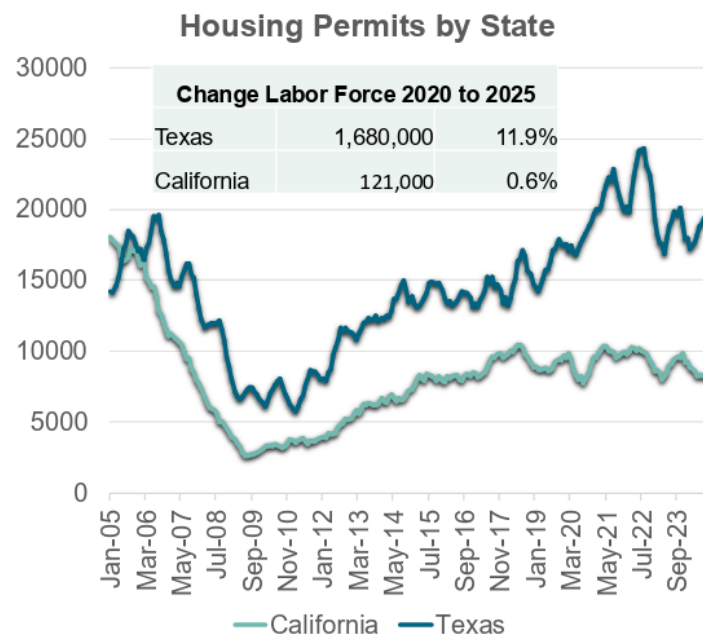
These figures are not just national in scope. California, despite some weakening compared to the nation as a whole, has also seen low unemployment and a rise in household income.



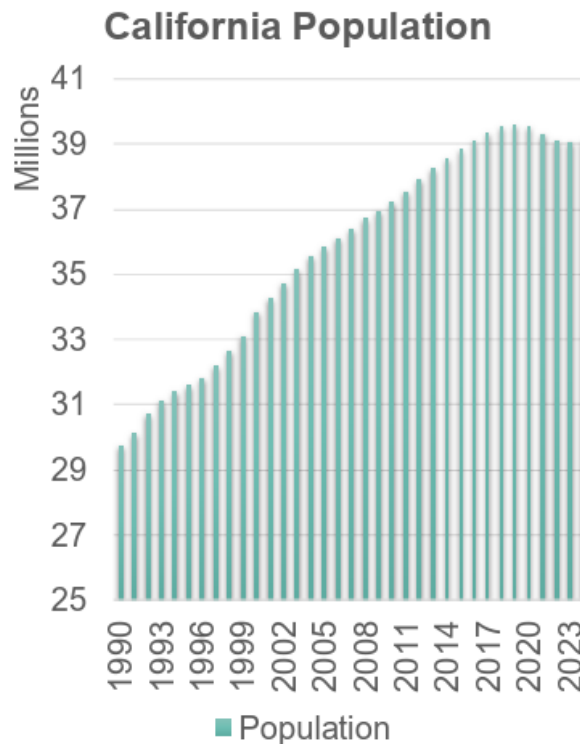


After adjusting for taxes taken and benefits received, the poverty rate is the lowest ever.

One of the larger macro-concerns, however, is a persistent concern with labor force nationally. That concern is nowhere more apparent than in a comparison between California and Texas. Comparing housing permits between California and Texas is very illustrative. Annually, Texas issues nearly double the number of permits that California does.



The result is that California's population is basically static, as without more housing permits, the economy can't accommodate an increased labor force.

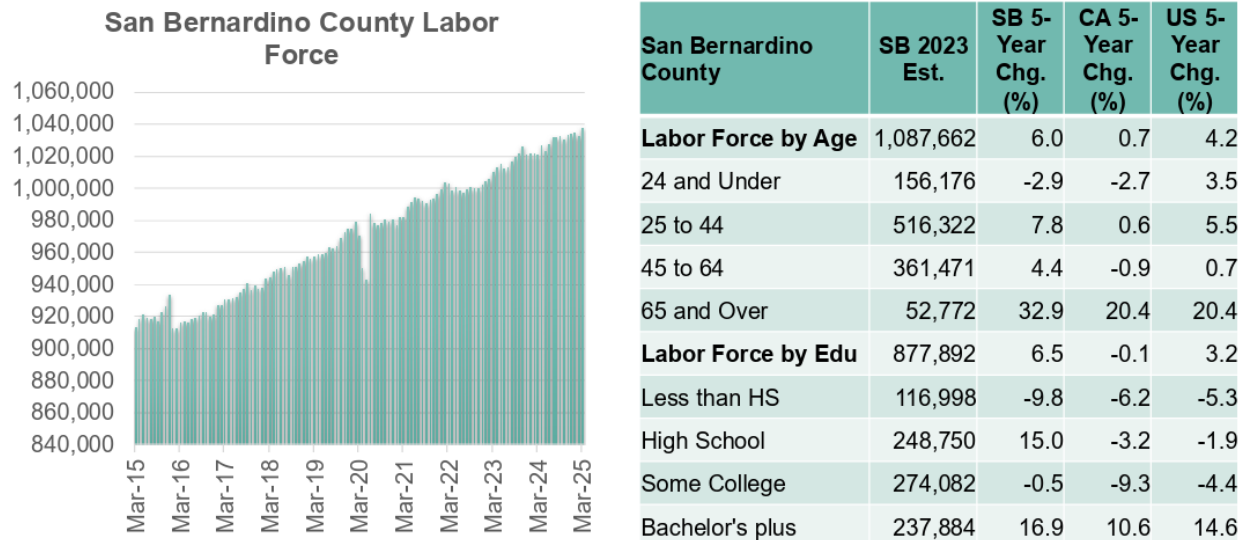


Despite the stagnation in labor force and population overall in California, as well as rising house prices, the Inland Empire, Riverside and San Bernardino County, are one of the few areas growing. These areas are growing because compared to the rest of California, house prices are still somewhat affordable and new home construction continues to grow in the Inland Empire. As a result, both the Inland Empire (and the Central Valley) are driving much of California's economy.

## Employment and Labor Force

	Payroll Employment			Labor Force	
	Feb-25	5 Yr Ch	Share	Feb-25	5 Yr Ch
Total Nonfarm	18004	340		19707	79
California	18004	340		19707	79
<b>Inland Empire</b>	<b>1705</b>	<b>117</b>	<b>34.3%</b>	<b>2216</b>	<b>138</b>
Central Valley	1483	110	32.5%	1997	114
Greater Sacramento	1145	59	17.3%	1274	64
San Diego	1564	41	12.2%	1665	47
Central Coast	557	-9	-2.5%	724	0
Orange County (MD)	1692	1	0.3%	1631	-3
San Jose	1151	-15	-4.4%	1058	-9
Oakland (MD)	1178	-22	-6.5%	1449	-28
San Francisco (MD)	1142	-64	-18.8%	928	-47
Los Angeles (MD)	4601	-33	-9.8%	5038	-220

The gains in the labor force have been across the spectrum although weaker in the younger age groups.

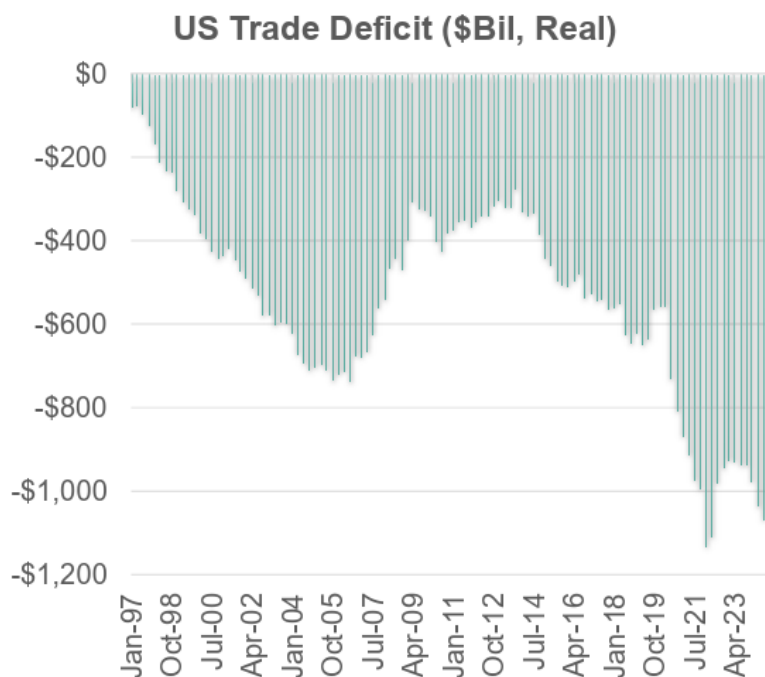


Much of the Inland Empire job growth is in Health Care, Government and Logistics, although the latter is slowing more and more due to overconcentration of warehouses and the impact of tariffs.

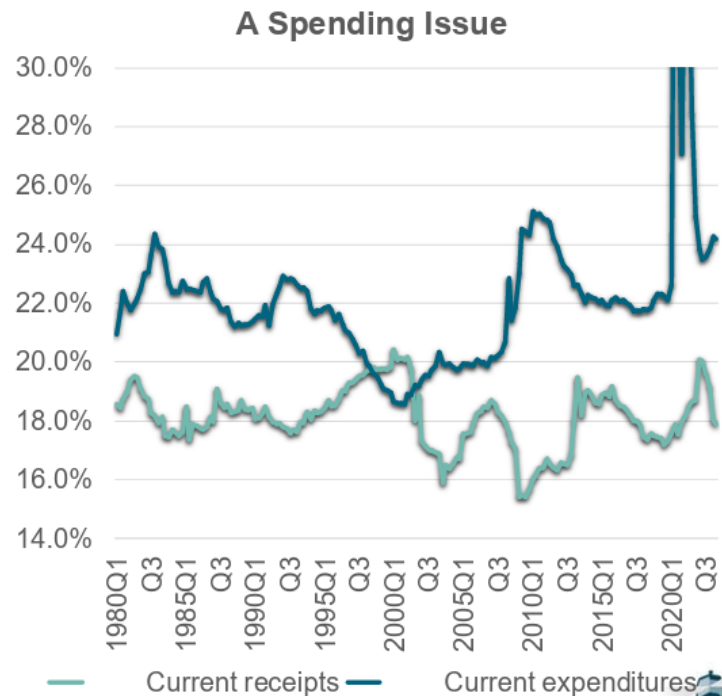
Employment for Inland Empire			
Industry	Feb-25	Avg 20-24	24-25
Total Nonfarm	1705.1	26.3	11.3
Logistics	206.1	11.0	3.3
Health Care	290.3	9.2	16.0
Leisure and Hospitality	178.7	2.7	-9.9
NR/Construction	112.6	1.3	-4.9
Prof Sci Tech	46.8	1.3	-0.9
Education	26.7	1.0	1.8
Retail Trade	183.7	1.0	1.3
Government	277.1	0.8	10.2
Other Services	50.5	0.6	-0.1
Wholesale Trade	68.6	0.0	-0.2
Management	8.8	-0.1	0.3
Information	12.9	-0.3	-0.2
Financial Activities	43.2	-0.3	-1.5
Admin Support	105.6	-0.8	-1.0
Manufacturing	93.4	-1.2	-2.9

So outside of a tight labor market, which a lack of housing contributes to, and higher home prices, what are some other potential economic threats? Deficits and asset bubbles (stock prices) are the two main economic threats outside of a tight labor market. During the Pandemic, the lost economic output was \$850B. But the Federal Government deployed \$6T in stimulus, or nearly \$50,000 per household in the United States. We have had a federal deficit for several decades now, however, during the Pandemic it was accelerated and now it is a rapidly growing significant concern. On top of that, the soaring stock market has inflated people's investment earnings by an additional \$200,000 per household. Looking historically at the price to earnings ratio, the current stock market returns are overblown and due for a correction. Put both things together, government deficits needing to be reined in (lower spending, higher taxes, or both) and a stock market asset bubble (paper profits that may not be sustainable), the recipe is a potentially dangerous one. Perhaps this is why Moody's recently downgraded the United States credit rating from its prior AAA rating.

The US Trade Deficit continues to grow. Overseas production is only part of the problem. The real driver is over-consumption in the US as demand for cheap foreign made goods is strong and growing. Many people have seen their earnings grow the last several years, both real wages and stock market investment, and they want to spend that income on goods and experiences. Below you can see the effect this has had.



While personal spending is driving the trade deficit, government is also spending more than it takes in at both the federal and state levels.



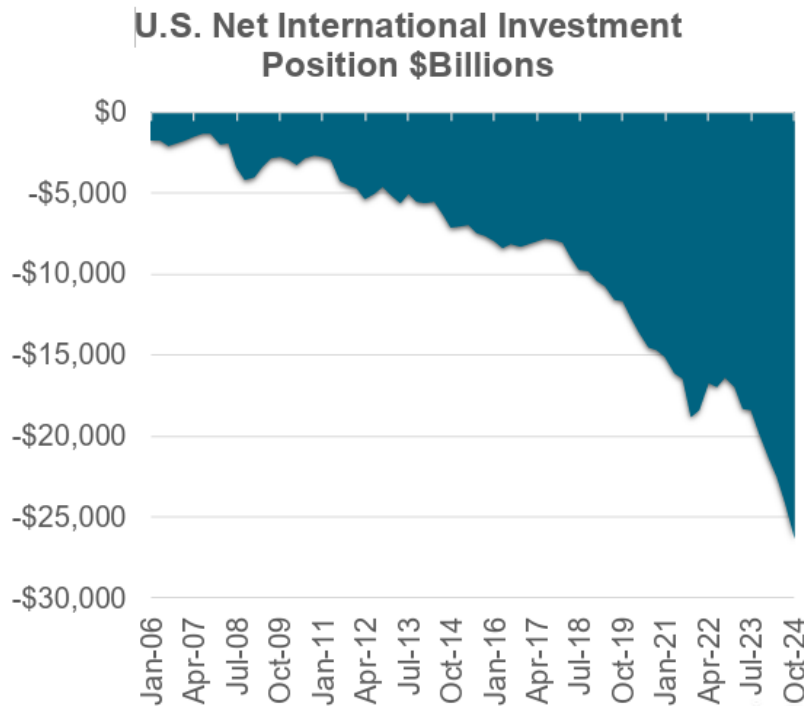
By some estimates, it would take an increase of over \$15,000 per household per year to close the federal deficit. And none of the changes being proposed will really make a difference without a big reduction in entitlement or other large programs. We can't reduce personnel and shrink our way out of this.

Budget Function	FY 2024 (\$ Bil.)	Share of Total
<b>Total</b>	<b>\$9,682.9</b>	<b>100.0%</b>
Medicare	\$1,582.7	16.3%
Social Security	\$1,541.0	15.9%
National Defense	\$1,358.3	14.0%
Net Interest	\$1,149.6	11.9%
Health	\$1,098.4	11.3%

Spending Category	FY 2024 (\$ Bil.)	Share of Total
Grants and fixed charges	\$6,941.2	71.7%
Contractual services and supplies	\$1,145.8	11.8%
<b>Personnel compensation &amp; benefits</b>	<b>\$835.3</b>	<b>8.6%</b>



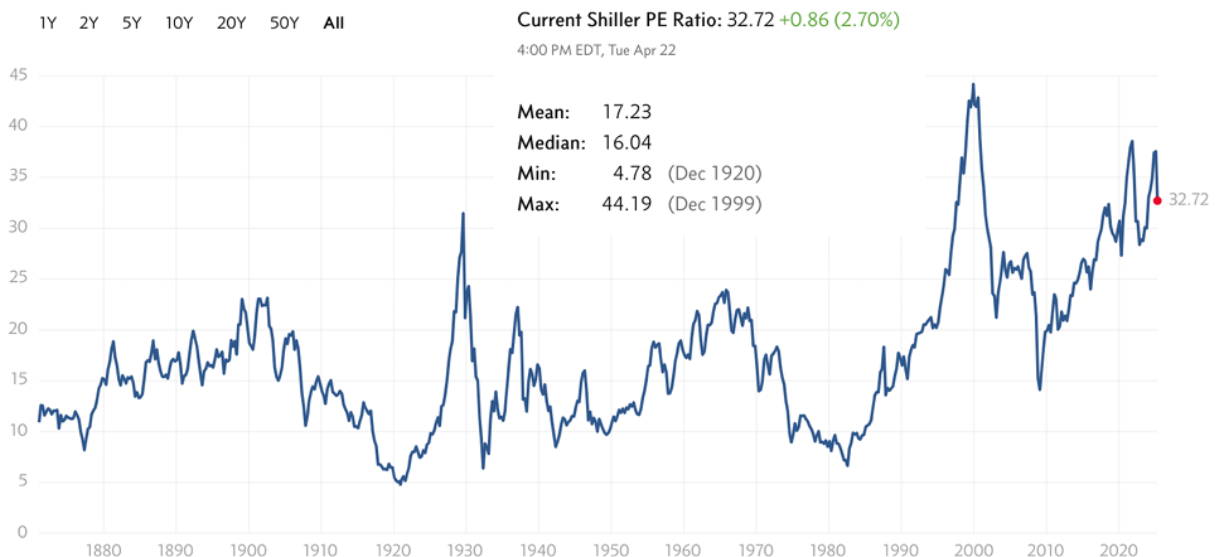
The United States deficit debt is largely owned by overseas investors, largely in Asian countries hence the recent threats by a number of countries to economically retaliate against the United States.



As alluded to above, one of the things fueling the trade deficit, which is a result of over-spending by individuals, is the run up in the stock market, particularly since COVID. Stocks have not been this overpriced since the decline of the early 2000's (and 1930 before that).

## Powell's Other Legacy; Asset Bubbles

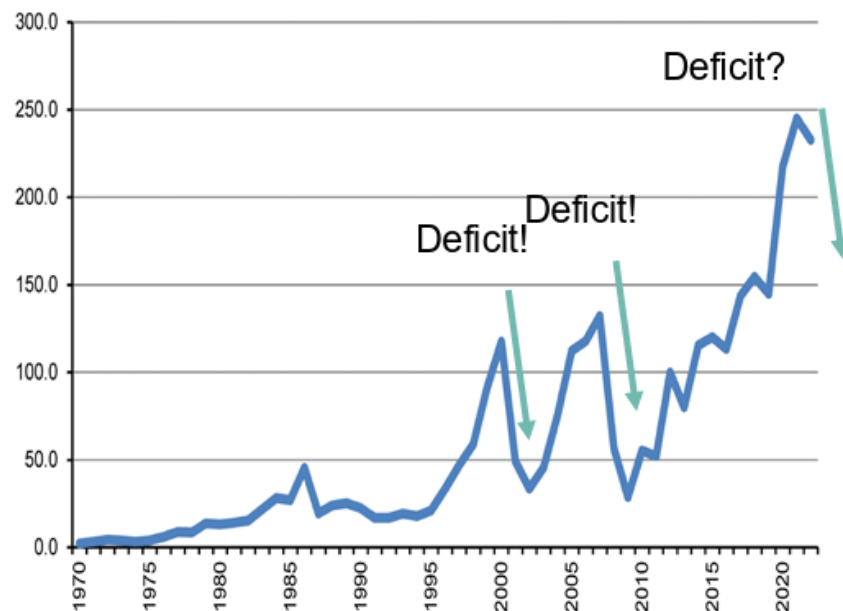
### Shiller Stock Market Price Earnings Ratio



A large trade imbalance and resulting government deficit spending driven by an asset bubble and lower taxes, is not just a federal concern. The January 2025 California State budget projected the use of \$7.1M in reserves in order to balance. By May of 2025 the budget picture had degraded to the point that the State had a \$12B deficit on top of a \$6B loan to cover Medi-Cal expenditures. In the last five years the State has grown its expenditures by 30%, well exceeding any inflationary measures. The growth in expenditures through new or expanded programs tracked a strong stock market which drove higher income tax returns, unfortunately, the State did not pay down its obligations or put enough away for a rainy day. The State budget is highly leveraged in capital gains tied to the stock market. Ballooning personal income taxes drove California to enlarge social programs, rather than pay down pension bills. Unfortunately, every time the market resets, (as it appears to be doing now) the State has, in the past, faced a major deficit.

## CA CG Income Tax Revenues (LAO Estimate)

Capital Gains Realizations  
(Dollars in Billions)



The asset bubble led the State into higher and higher levels of spending without planning for what might happen in the future (the future being now). As this budget message is being finalized the State has at least a \$12B deficit, and a multi-year problem that will take considerable discipline to resolve.

Figure 5

**State Faces Growing Multiyear Deficits**

(In Billions)

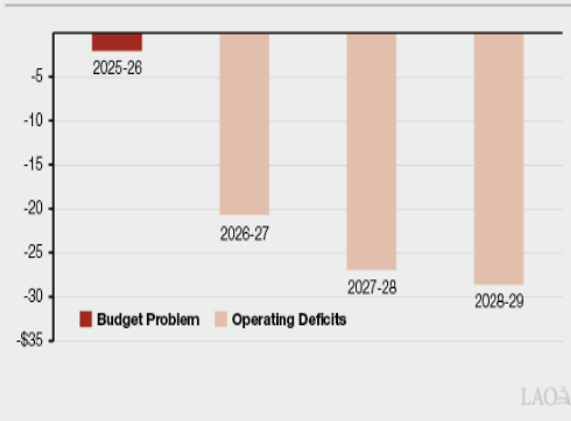
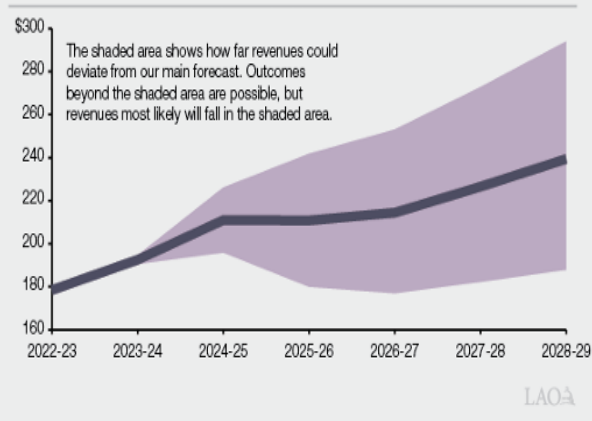


Figure 4

**Revenues Are Highly Uncertain**

Total General Fund Revenue (In Billions)



Meanwhile, California is focused on the wrong issues. Instead of reining in spending, focusing on efforts to meaningfully partner with local governments to increase housing supply, which could increase the labor supply and lead to higher levels of economic development, and diversifying its revenues away from personal income tax, the State is hoping the deficit will “go away” with modest reforms and the passage of time.

Rancho Cucamonga has by comparison, a conservative expenditure budget. The last time California had as significant of a state budget deficit, during the Great Recession almost 16 years ago, it solved much of its deficit by eliminating Redevelopment and sweeping all those local revenues up to the State level. Readers should take note of what this history lesson teaches us lest it be repeated. The next most likely target if the State has ongoing, persistent, and large state budget deficits is to change the allocation of state and local sales taxes in such a way that those local agencies who achieve goals significant to the State (reduced homelessness, increasing home building, greater levels of density near transit, reduced water usage) are rewarded with more sales tax, while those agencies who fail to achieve the same goals receive less sales tax. Although no such proposal yet exists, it does not take a psychic to see what could happen if the State budget continues to struggle to meet its obligations.

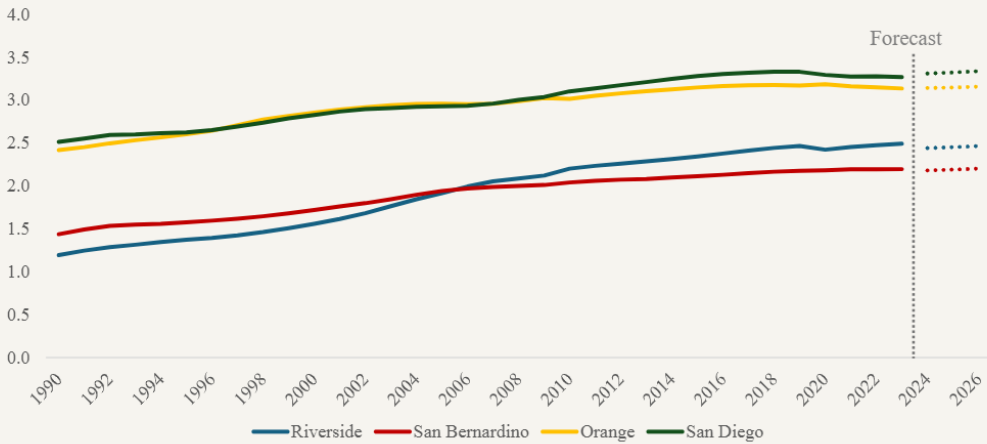
### Local Economy

As noted earlier, the tariffs introduced in early April have begun to dramatically impact the national economy, including California. Bringing it home to the local economy, logistics and trade with overseas nations is a huge driver of the warehouse market which the Inland Empire has invested heavily in. Initially tariffs on Asian countries ranged from 24% to 145% which would have, if left in place, significantly reduced imports into the United States, most of which flow through California and more specifically the Inland Empire. Early reports were that shipping containers into the ports were down 30% in April. May-June is a critical time as that is when most holiday orders are placed. If the logistics sector is impacted significantly, the job losses will reverberate through the entire supply chain. In San Bernardino County, nearly 1 in 5 jobs are associated with logistics. As this message is written, whether there will be substantial logistics job losses remains hard to predict. Some of the tariffs have begun to ease, however it appears they will remain in the 20-40% range which may still have significant local economic impacts. While some portion of the tariffs may be absorbed by companies from their profit margin, most

economists expect that anything over 10% will be passed along to the consumer. Recent reports from Walmart and others would appear to indicate this is indeed the case.

Absent the tariff uncertainty, the local picture is actually fairly positive. As noted previously, the population is growing locally in the Inland Empire, while it is beginning to contract for some of our neighboring coastal counties.

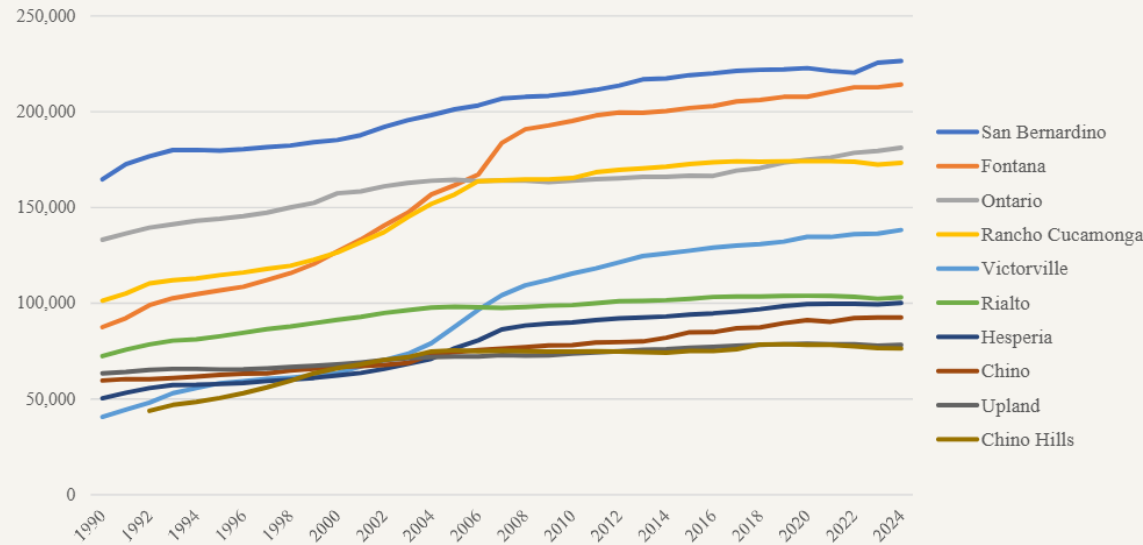
**Population, Riverside County, San Bernardino County, Orange County, San Diego County**



Source: Dept of Finance, State of California

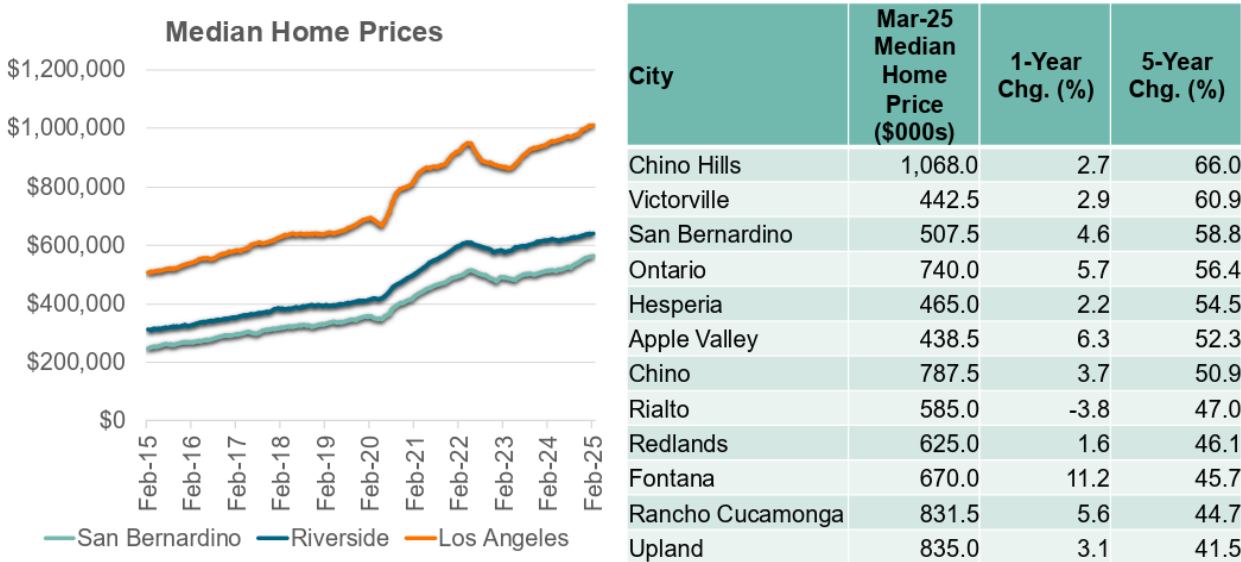
Rancho Cucamonga continues to grow, albeit at a slower pace than lower-priced areas of the County such as San Bernardino, Fontana, Ontario and Victorville.

**Ten Largest Cities in San Bernardino County, 1990 - 2024**



Source: Dept of Finance, State of California

Rancho Cucamonga’s slower growth is in part attributable to slightly less new construction and a price premium which makes houses less affordable than in other communities. Although the City has been aggressively approving entitlements for thousands of homes per year, developers are intentionally slowing their pace of building new units to maintain higher prices. Rancho Cucamonga remains among the most expensive places to purchase a home in San Bernardino County.

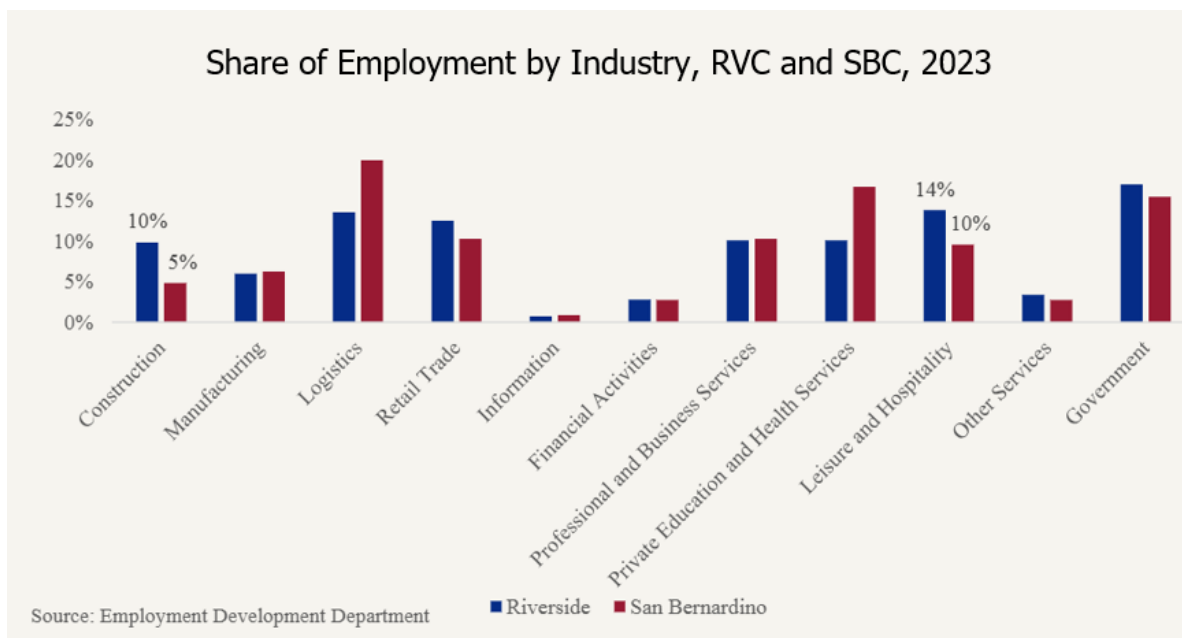


Unemployment regionally is quite low and the chart below shows, that for a large city, Rancho Cucamonga has a very strong economic picture with the lowest unemployment rate of any large city.

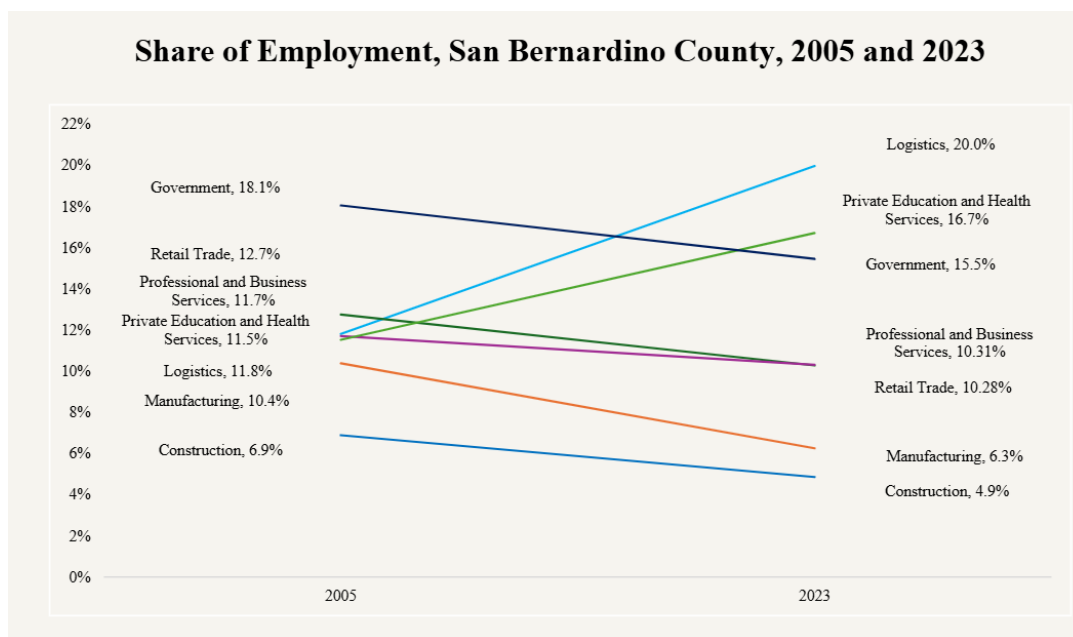
### Unemployment Rates, San Bernardino Cities, 2024

City Name	Abbreviation	Unemployment Rate
Big Bear Lake	BBL	3.1
Chino Hills	CHH	3.2
Loma Linda	LOL	3.4
Redlands	RED	3.6
Rancho Cucamonga	RAN	3.7
Yucaipa	YUC	3.8
Upland	UPL	3.9
Montclair	MCL	4.1
Chino	CHI	4.2
Ontario	ONT	4.4
Fontana	FON	4.5
Colton	COL	4.8
Highland	HGH	4.8
Rialto	RIT	5.3
Barstow	BAR	5.4
Apple Valley	APV	5.8
San Bernardino	SBD	5.9
Grand Terrace	GTR	5.9
Twentynine Palms	TNP	6
Hesperia	HES	6.6
Yucca Valley	YUV	6.7
Victorville	VIC	7.1
Adelanto	ADL	9.9
Needles	NEE	10.1
San Bernardino County		4.8

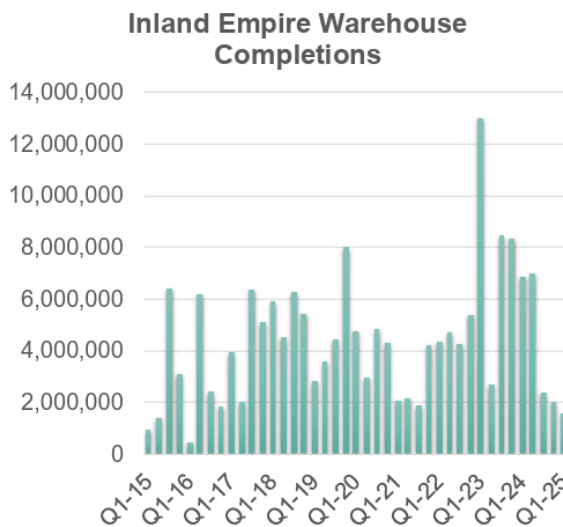
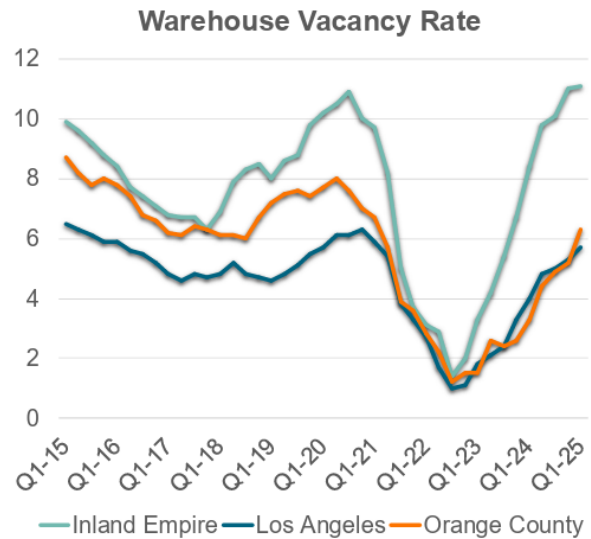
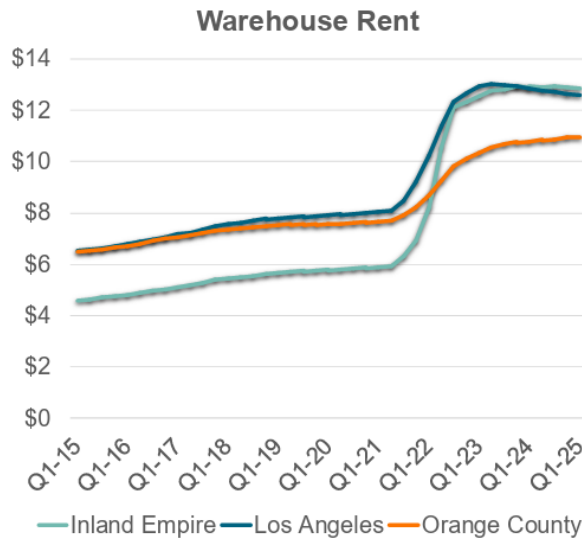
The following chart shows where those jobs are located in the Inland Empire. Logistics remains the king, followed closely by government, education and health services and then leisure and hospitality as well as retail trade. While not as diversified as would be ideal, the overall employment picture is positive.



Here is another view of just San Bernardino County showing the sectors that are growing over time. It is clear that health care and logistics are the two significantly growing sectors.

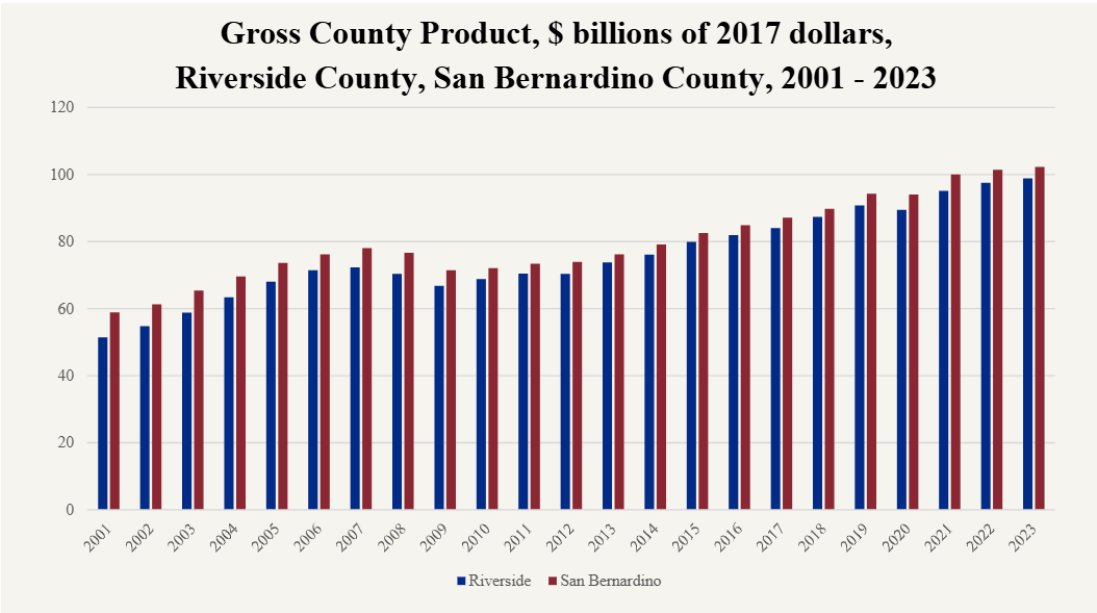


While logistics growth has fueled an economic boom, there are warning signs that diversification would be prudent. Looking at the data, it is hard to deny the Inland Empire might have gone too heavy into logistics, overbuilding warehouses and leading to declining rents and an increasing vacancy rate.

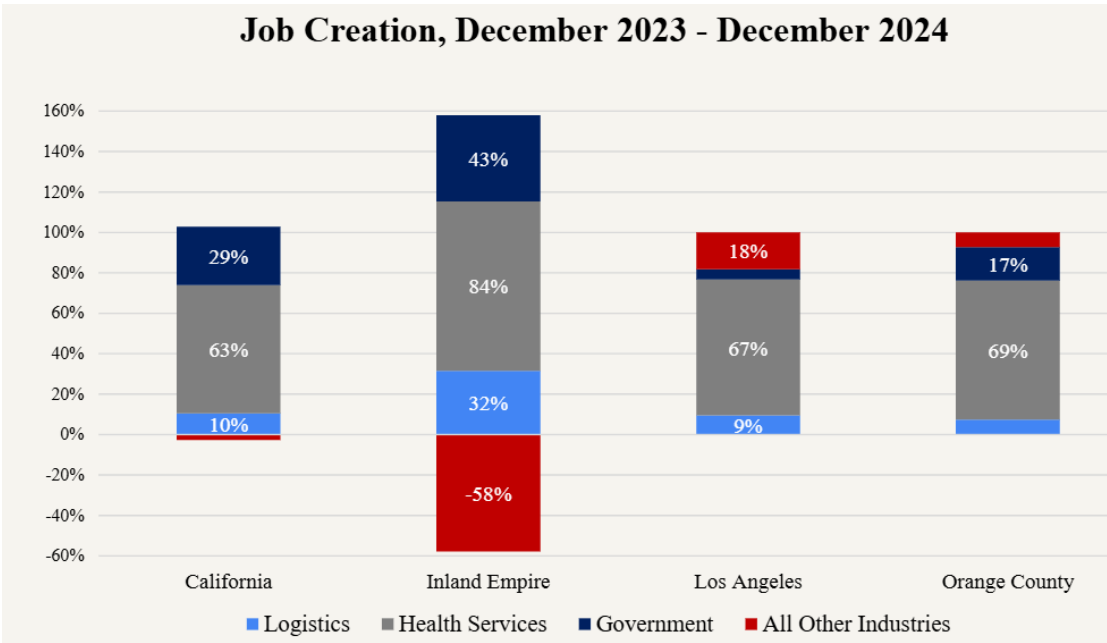


Warehouse Submarket	Completions since Q1-23 (Sq. ft. 000s)	Share (%)
Inland Empire Total	52,252	100.0
Corona	13,179	25.2
Perris/Moreno Valley	10,105	19.3
SB/Redlands/Yucaipa	9,689	18.5
Fontana	5,183	9.9
Victorville	3,238	6.2
Rancho Cucamonga	2,263	4.3
Ontario	1,726	3.3
Temecula	615	1.2
Chino	552	1.1
Montclair	57	0.1
Palm Springs	0	0.0

Nevertheless, at least for now, the positive employment picture shows up in the gross production output of the Inland Empire which continues to rise year over year.

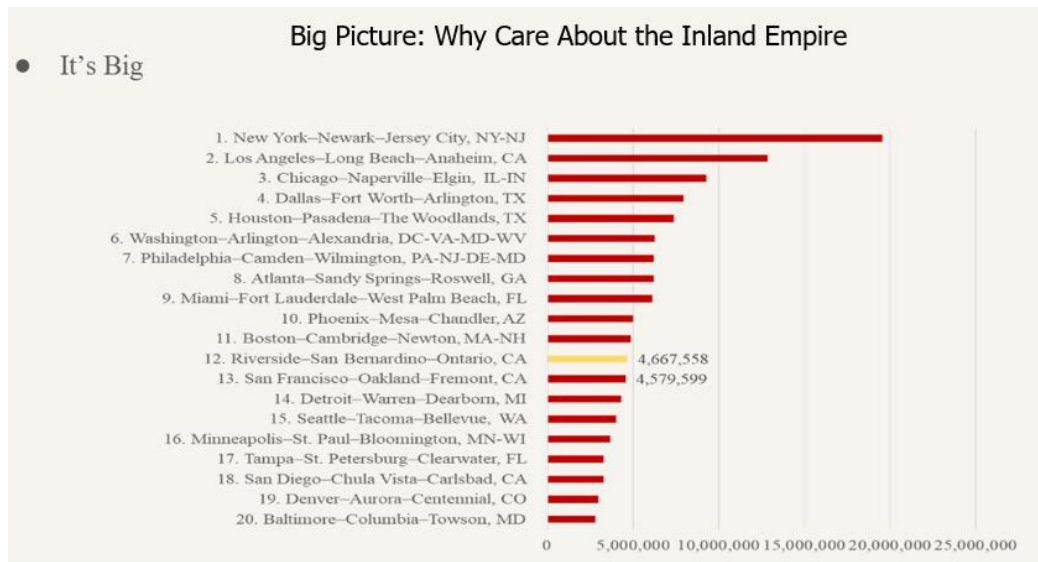


Why is the Inland Empire economy important beyond its obvious impacts to those of us locally? It's because as noted previously, the Inland Empire is one of just two areas (Central Valley being the other) in the State that are driving California's economy. Compare job creation in the four-county area, noting as you do that Los Angeles County is the largest county by population in California and has the biggest impact on State revenues.





And it is not just job creation. Again, as noted before, the Inland Empire is now a significant metropolitan statistical area with a growing population.



As has been true, one of the main concerns in the Inland Empire is that we remain a commuter area with a significant number of our residents still commuting to other counties for work.

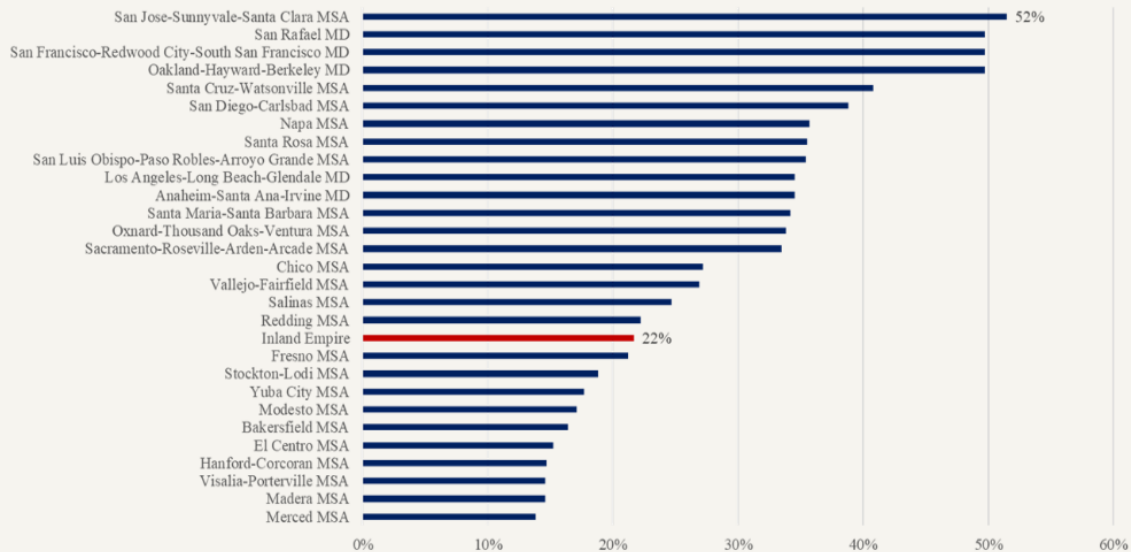
Commuters, Riverside County and San Bernardino County, Origin and Destination, 2022

	INTO San Bernardino	FROM San Bernardino	INTO Riverside	FROM Riverside
San Bernardino	---	---	78,500	114,000
Riverside	114,000	78,500	---	---
LA County	61,000	133,000	17,000	53,000
Orange	13,000	37,000	16,000	76,000
San Diego	1,000	3,000	7,000	47,000
<b>Total</b>	<b>189,000</b>	<b>251,500</b>	<b>118,500</b>	<b>290,000</b>
<b>Share of Total Empl</b>	<b>23%</b>	<b>30%</b>	<b>14%</b>	<b>34%</b>

Much of the commute stems from the fact that many of our degree-holding residents work outside the county. This shows up another way when you look at bachelor's degrees.

While our size is helping us grow, until we improve the percentage of our residents with college degrees, this will continue to limit our economic growth, wage gains, overall output and comparison to other large metropolitan statistical areas.

### % of Prime-Age Workers with at least a Bachelor's Degree California MSAs and MDs, 2019

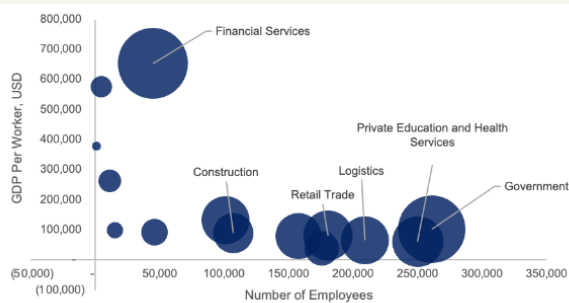


If we can change education, our growth potential will be significantly and positively altered. Here is what we could look like if our educational attainment was closer to that of the San Francisco Bay area.

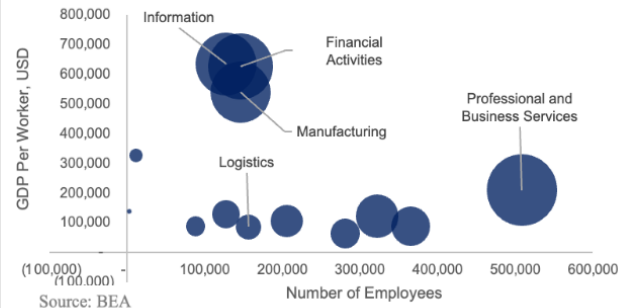
### Big Picture: Why Care About the Inland Empire

- Inland Empire 2050: Where Do You Want to Be?

Inland Empire Industry Productivity  
Bubble Size Represents Industry GDP



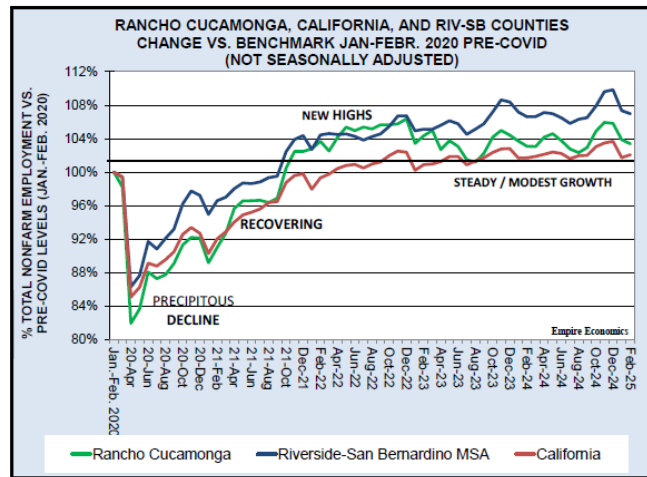
San Francisco-Oak.-Fr. MSA Industry Productivity  
Bubble Size Represents Industry GDP



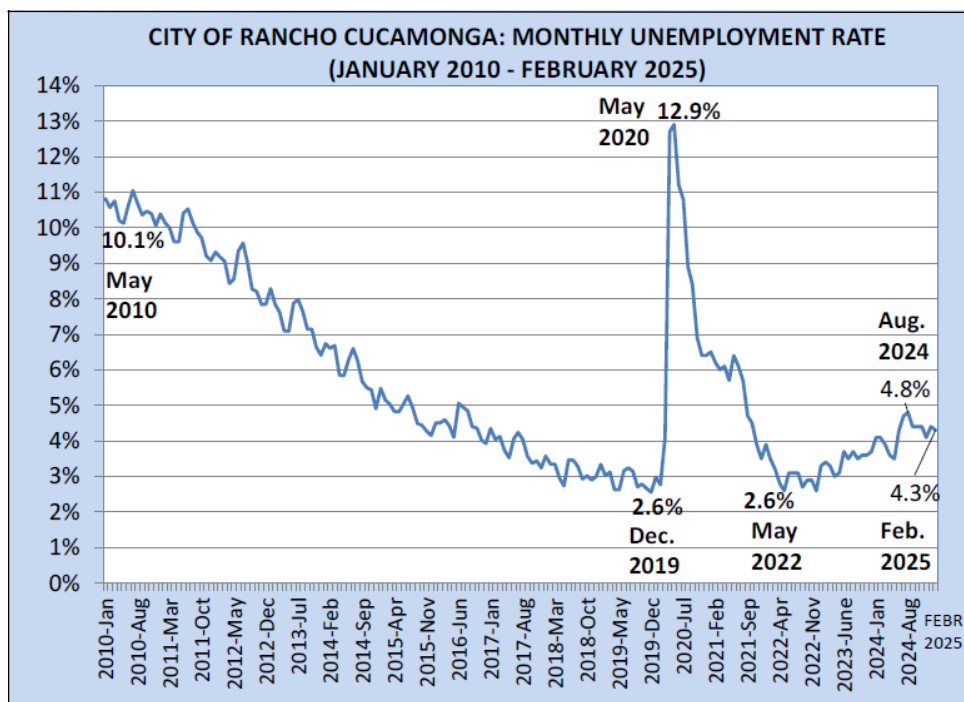
## Rancho Cucamonga

The Rancho Cucamonga story is perhaps a bit different from many of our neighbors post-COVID. San Bernardino County recovered faster from COVID job losses than California but Rancho Cucamonga, while initially surging, has since slowed down its economic recovery.

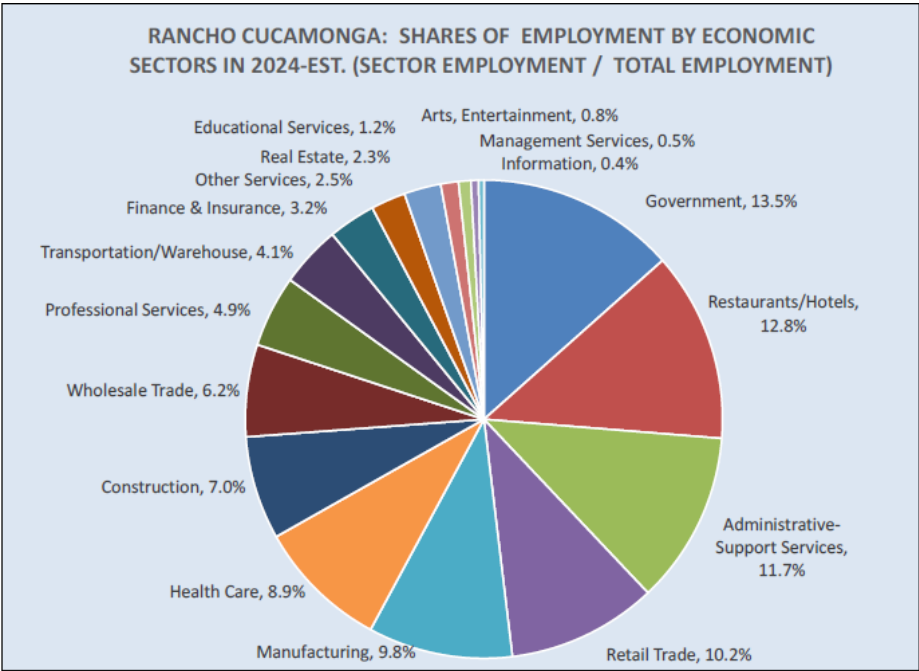
- SINCE MARCH 2020, COVID-19 HAS DRAMATICALLY IMPACTED THE ECONOMY/EMPLOYMENT IN UNIQUE WAYS:
  - IN APRIL 2020 EMPLOYMENT DECLINED SIGNIFICANTLY, BY -18% FOR THE CITY DUE TO COVID-19
  - THEN EMPLOYMENT RECOVERED, SURPASSING ITS PRE-COVID LEVEL IN NOVEMBER 2021
  - IN DECEMBER 2022, THE CITY WAS ABOUT 6% ABOVE ITS PRE-COVID LEVELS
  - HOWEVER, THEREAFTER EMPLOYMENT DECLINED, TO ONLY 3% ABOVE THE PRE-COVID LEVEL
- COMPARING THE OTHER AREAS TO THE CITY, RIV-SB HAD A STRONGER RECOVERY WHILE CA HAD A WEAKER RECOVERY



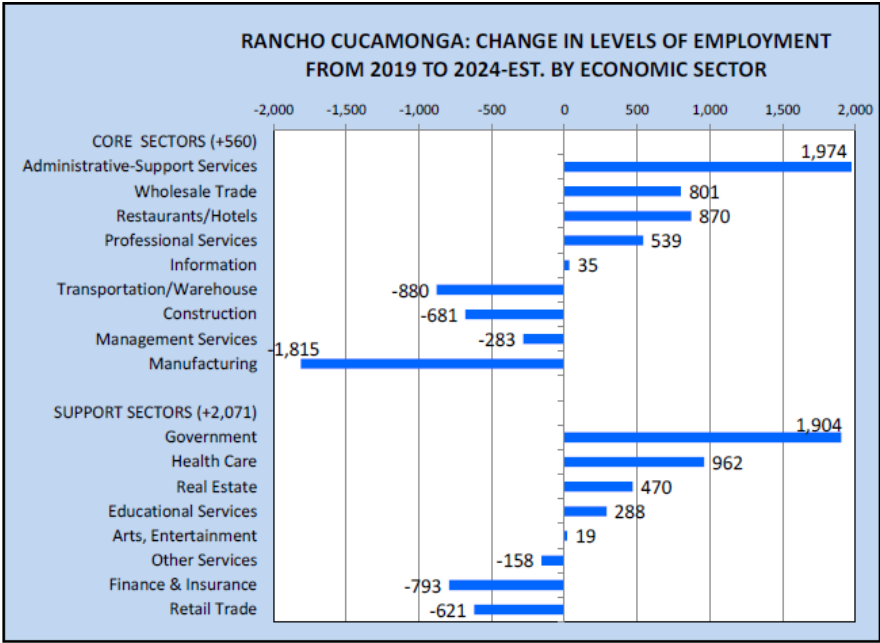
Here is another view that is perhaps clearer once you zoom in on the unemployment rate. Rancho Cucamonga, still well below historic norms, has seen slight but consistent increases in unemployment since May 2022.



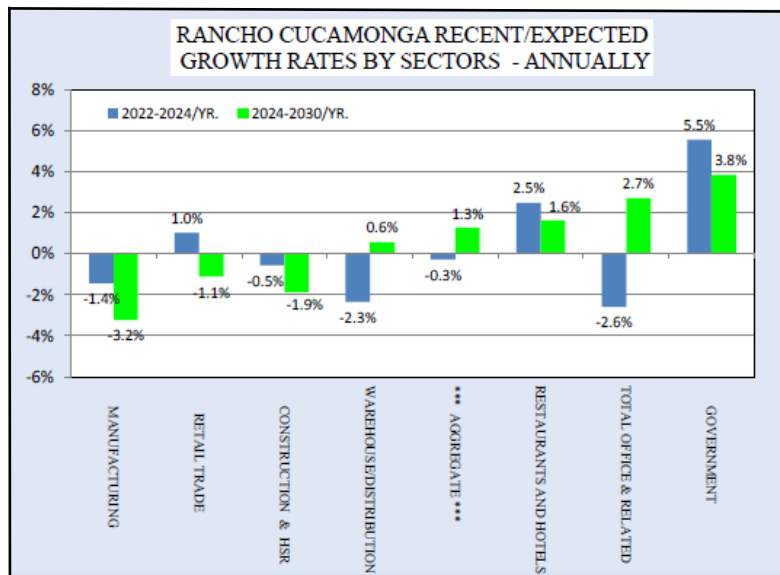
What sectors make up the Rancho Cucamonga economy? Here is an excellent pie graph that illustrates the answer to that question.



The following chart shows which sectors of the Rancho Cucamonga economy have been growing over the last half dozen years. Key sectors include leisure and hospitality, administrative support, government services and health care.



This growth is expected to continue in the future, with high-speed rail helping further grow the long-term potential for hotel, restaurants and retail.

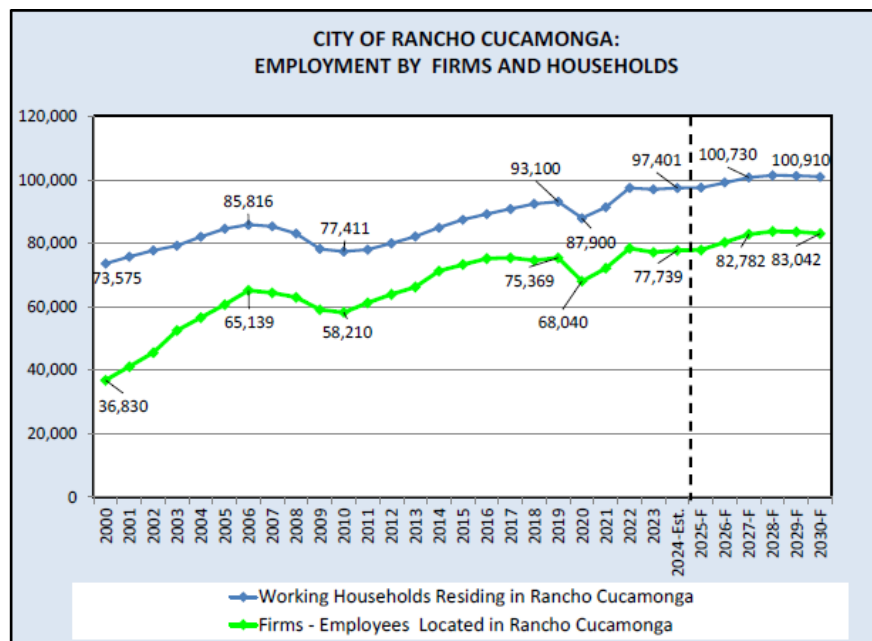


HIGH-SPEED RAIL

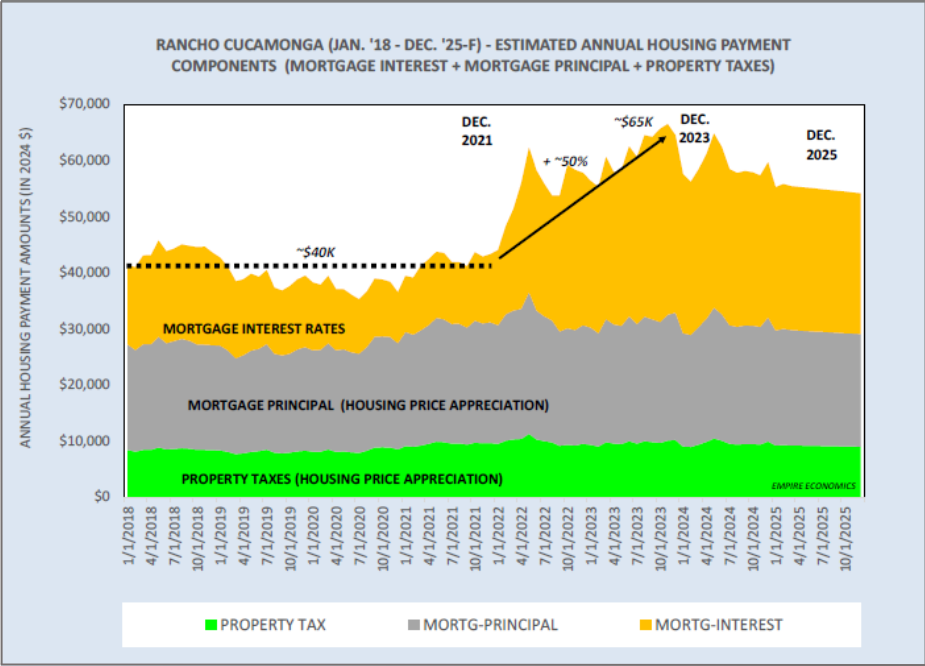
CONSTRUCTION  
LIMITED TO 2026-2029

LONG-TERM:  
POTENTIAL FOR  
HOTELS,  
RESTAURANTS,  
RETAIL

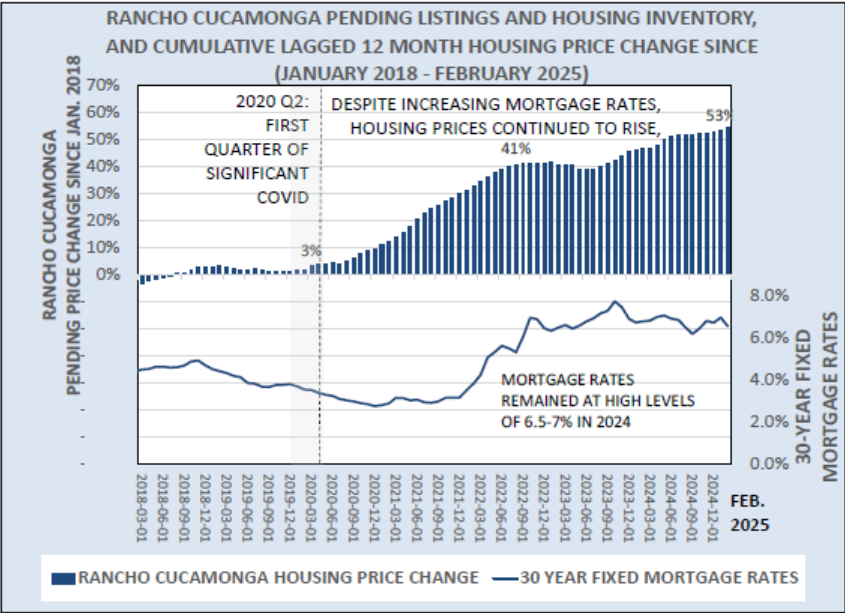
Despite the growth in Rancho Cucamonga's economy, there remains a persistent gap between households residing in the city and employment in the city, which stubbornly has not closed much in several years even though it was narrowing pre-COVID.



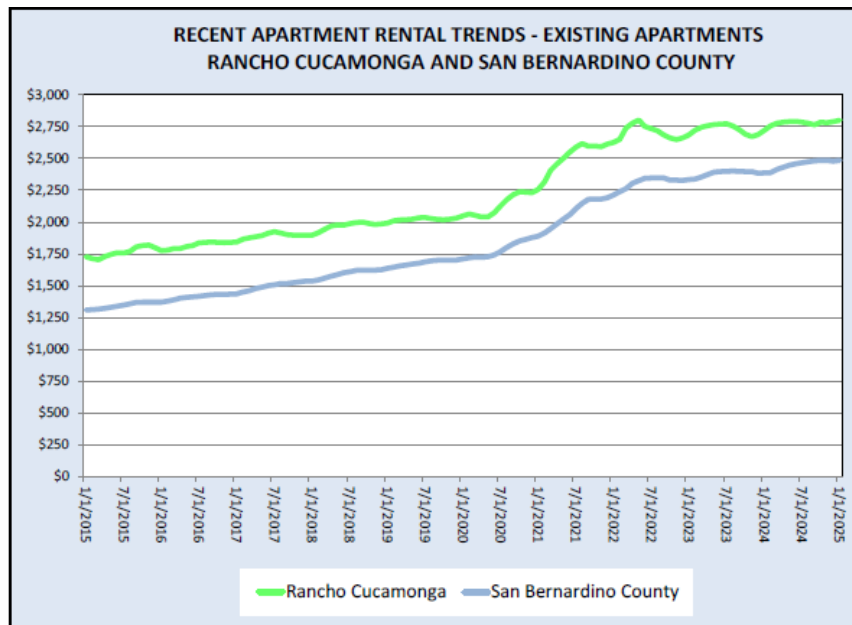
One of the limiting factors in Rancho Cucamonga, that could propel further economic gains, remains the significant cost of housing. As a community with strong public safety and excellent schools, housing in Rancho Cucamonga has always been in demand. That demand, coupled with the fact that large numbers (in excess of 900 a year) of new housing units have not been built in the city since before the Great Recession, has for some time now resulted in escalating housing prices. As the graph below shows, however, since early 2022 house purchases have been significantly impacted by rising mortgage rates as more and more of people’s payment goes to cover ever increasing mortgage rates.



Despite this, the city has seen strong price appreciation driven by excess demand even despite the high mortgage rates. This is a bit of an unusual phenomenon as high mortgage rates usually dampen housing prices appreciation. It speaks to the value inherent in the community and the desire that exists among many who want to live in Rancho Cucamonga.



The strong demand for housing in Rancho Cucamonga has even impacted apartment rentals, driving rents to levels well above the County average.



Overall, the picture locally is a solid one. Warehouses throughout the Inland Empire have been overbuilt, and with the current push for onshoring manufacturing, the city is likely to continue to see increasing vacancy rates and softening rents countywide. Because, however, Rancho Cucamonga is a well-diversified economy, those impacts will be modestly muted locally. Manufacturing is a growing focus that yields solid property tax and good middle-class jobs. Hotel and hospitality is solid, especially in the luxury level, and will continue to grow. The office market should continue to grow as government, health care and administrative are all strong sectors with continued growth potential. Focusing in on these areas, including expanding our office market, will help bring our residents back home, reducing their long commutes and improving traffic citywide.

As with California as a whole, housing remains a key focus. Increased development and moderating interest rates should help soften local housing price increases and juice both demand and turnover of existing homes, which could help grow all sectors of the local economy. Balancing for-rent product and for-sale product will help further diversify our housing stock and local labor force. A healthy Rancho Cucamonga can help lead San Bernardino County into the future as the Inland Empire continues its growth as a major metropolitan area nationwide.



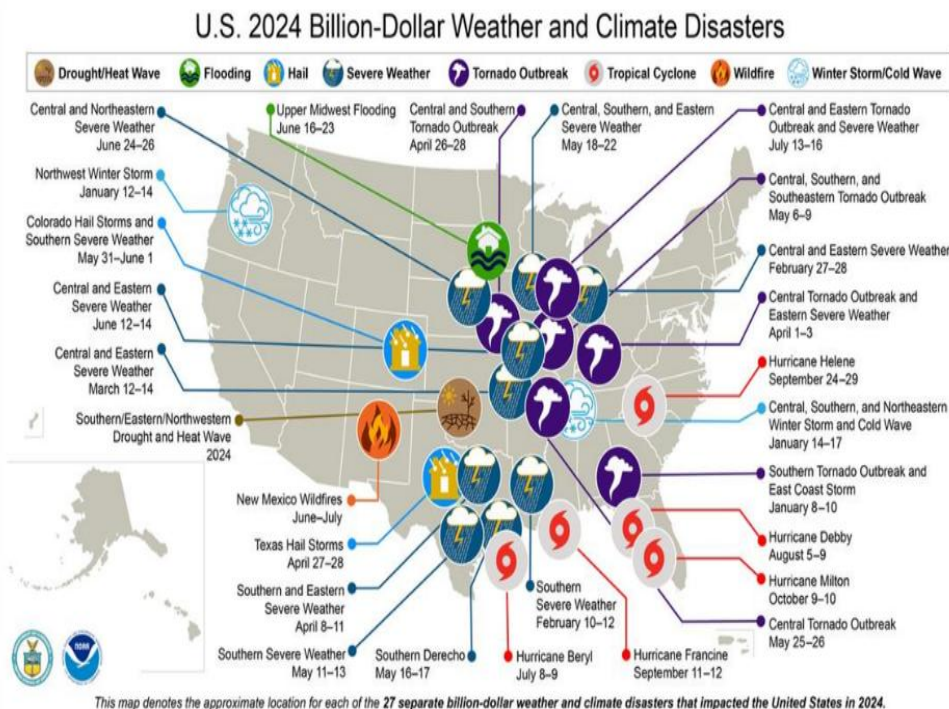
## Insurance

*"You can't go back and change the beginning, but you can start where you are and change the ending." – C. S. Lewis*

2025 started off with an unprecedented event for the property insurance market. In January 2025, the Palisades wildfire began burning the Santa Monica Mountains in Los Angeles County. Taking more than three weeks to fully contain, it grew to destroy large areas of Pacific Palisades, Topanga and Malibu burning 23,448 acres, killing 12 people, and destroying 6,837 structures. The Eaton Fire in the Altadena area of Los Angeles County started at the same time and killed 18 people while destroying more than 9,000 structures before it was eventually contained. What effect will this all have? It is too soon to tell.

But before the wildfires of January 2025, for a number of years now, the insurance market has steadily eroded, with deductibles increasing, coverage becoming harder to find, loss caps becoming more common, and overall premiums rapidly rising. This has been the "hardest" insurance market in modern history. The good news is that increasing rates have finally caught up and insurers are once again profitable. Although loss events continue to increase, while severity remains high, capacity is increasing at least initially in 2025.

## Major U.S Losses in 2024



- In 2024, there were [27 confirmed weather/climate disaster events with losses exceeding \\$1 billion](#) each that affected United States.
  - These events included:
    - 17 severe storm events
    - 5 tropical cyclone events
    - 1 wildfire event
    - 1 flooding event
    - 1 drought/heat wave event
    - 2 winter storm events
- Overall, these events resulted in the deaths of 149 people and had significant economic effects on the areas impacted.
- The [1980–2023 annual average is 8.5 events](#) (CPI-adjusted); the annual average for the [most recent 5 years \(2019–2023\) is 20.4 events](#) (CPI-adjusted).
- The U.S. also experienced a [record 15 multi-billion-dollar](#) loss events.
- Hurricanes Helene and Milton topped the list of costliest storms at [\\$20B](#) each.



Meanwhile, similar to past years, liability claims continue to increase. Claim frequency is increasing due to aging infrastructure. Severity of claims is increasing due to the ongoing trends of social inflation, medical cost inflation and the success of the plaintiff bar. Police liability remains a key focus area for plaintiffs. Locally, the City has seen the impacts of the latter as the claims for the San Bernardino County Sheriff Department for FY 2024/25, exceeded \$36M (filed, not collected).

Unlike prior years, the cyber liability market seems to have stabilized. Ransomware is the #1 cybersecurity threat to all businesses. Most ransomware and data extortion attacks are financially motivated. State and Federal regulations and cyber related enforcement actions have begun catching up. Businesses and government actors have massively increased security spending and training. As an example, the cybersecurity breach of the San Bernardino County Sheriff Department two years ago (2023) is now finally fading into the rearview mirror and the Sheriff has implemented new systems, new protections and enhanced levels of training.

Overall, 2025 looks to be an interesting year. The private insurance market is off to a challenging start. The public insurance market meanwhile appears to be stabilizing which could be a relief for public agencies after several years of challenging increases.

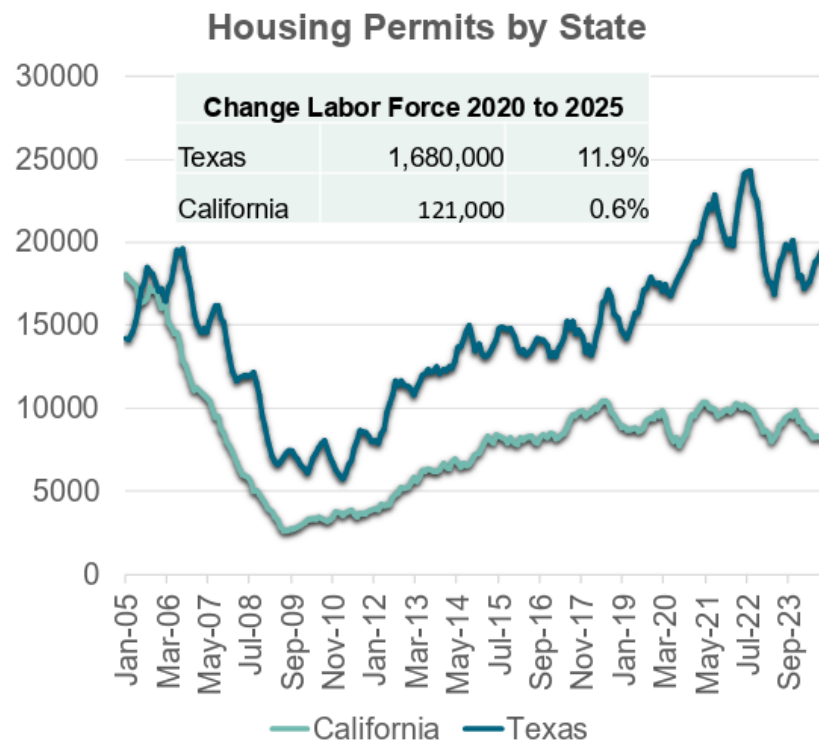


## Housing

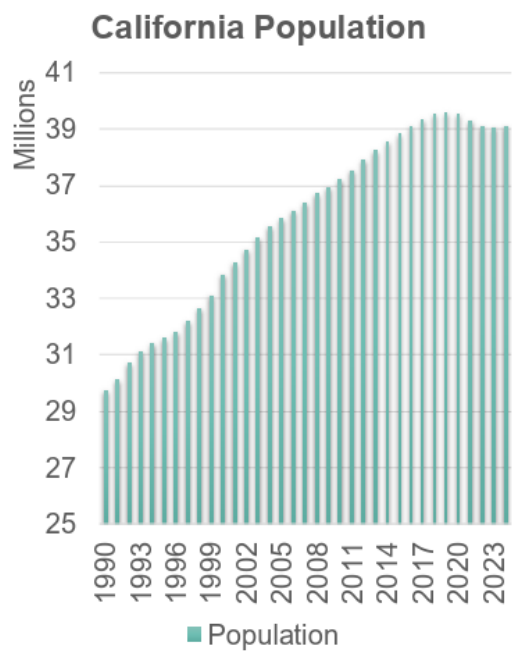
*"Accomplishment will prove to be a journey, not a destination."* – Dwight Eisenhower

Housing shortages have long been a part of California living and, for more than 50 years, the State and local communities have been fighting to solve one housing crisis after another. The most widespread problem facing Californians is the relative lack of new housing production contributing to further price escalation for existing homes and exacerbating affordability issues for those in the middle to lower income sectors of the economy.

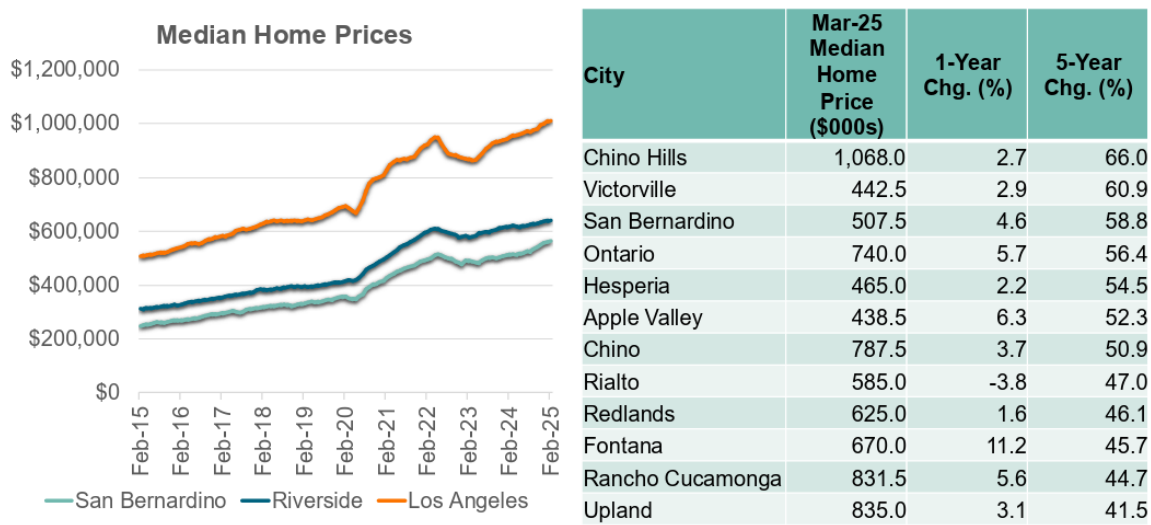
Comparing housing permits between California and Texas is very illuminating. Texas issues nearly double the annual number that California does.



The result is that California’s population is basically static, as without more housing permits, the economy can’t accommodate an increased labor force.



Without further increases in permits, home prices continue to rise significantly. Rancho Cucamonga remains among the most expensive places to purchase a home in San Bernardino County.



Rancho Cucamonga is in one sense an excellent example of the housing challenges, and yet, as in years past, the strong schools, high levels of public safety (Police and Fire), and wide array of amenities for families continue to make Rancho Cucamonga an attractive place to live despite high housing costs and a relative lack of product choices.

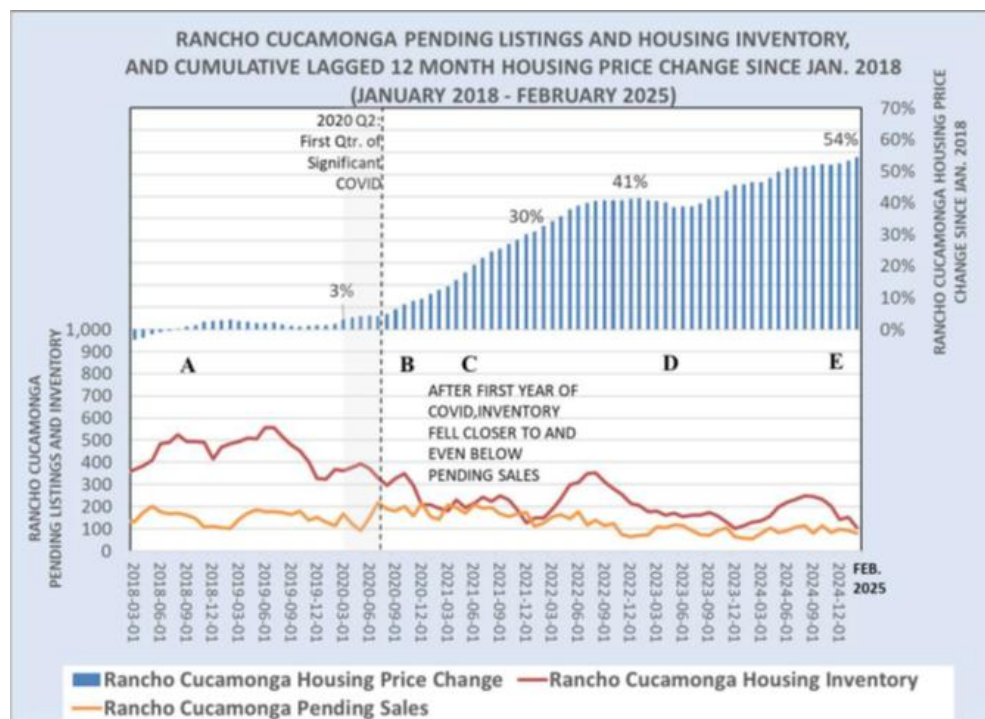
Interest rates have generally been staying in the 6.5-7% range over the last year. These historically high rates (still over 4%) coupled with continued appreciation of properties have fueled rising rents and home values but are continuing to inhibit turnover in existing housing and the purchase of homes, slowing the market. Individuals with lower interest loans, financed or refinanced between 2020 and 2023 when

interest rates were near an all-time low, are disinclined to give up their low interest loans and without this upward movement, the normal housing market cycle and inventory is disrupted.

The lack of housing, in particular new housing supply, exacerbates homelessness within the state, compounding the challenges of lack of services and resources for those experiencing homelessness or those near homelessness. With restrictive interest rates, housing prices are further driven upwards even as overall sales plummet. Lack of housing is also a limiting factor on economic growth. And yet, there are rays of hope. The Inland Empire is one of two areas in the state still adding housing, albeit at too low levels, and as a result our labor force and economy are still growing. It is for all of these reasons Rancho Cucamonga places a strong emphasis on adding new housing, of all types and sizes.

Part of the demand to live in Rancho Cucamonga is the high level of public safety combined with the benefits of a well-planned and amenitized community. Rancho Cucamonga was recently voted the #40 best place to live in the United States and #9 best place to live in California. Strong school districts with statewide reputations further enhance desirability. The demand to live in Rancho Cucamonga is also in part due to the strong economy. Unemployment in the city is just 4.3%, lower than San Bernardino County's 5.0% unemployment rate. The strong economy and moderate unemployment rate have contributed to salary growth overall in the city. High-speed rail is expected to drive employment growth in the city. However, the industrial market is slowing down, driven by changes in federal economic policy and state regulations regarding land use, and local employment is not expected to grow by more than 6% over the next five years.

As shown in the chart below, this supply-demand dynamic where increasing demand and decreasing supply results in higher prices, has been playing out for the last several years in Rancho Cucamonga. Since January 2015, single-family detached homes have increased from an average of \$425,000 per unit to approximately \$840,000 in December 2024. During the same period, single-family attached homes increased from \$290,000 to \$660,000 per unit.



The City has continued to work to increase supply with a new General Plan that facilitates mixed use growth, a streamlined environmental and entitlement review process, and was even recently awarded

the designation “Prohousing City” by the State in April 2024. The City’s efforts to streamline the entitlement and permitting processes seem to be improving and increasing the delivery of housing locally. In looking at entitlement activity over the last 17 years, shown in the following table, 2022 and 2023 were the two most productive years.

#### Entitled (Approved) Residential Units by Year

Year	Single Family	Multi Family	Total
2008	115	233	348
2009	73	241	314
2010	79	192	271
2011	353	64	417
2012	100	107	207
2013	429	306	735
2014	128	8	136
2015	129	104	233
2016	54	372	426
2017	64	703	767
2018	3	502	505
2019	83	135	218
2020	6	867	873
2021	43	0	43
2022	0	1,490	1,490
2023	7	932	939
2024	12	893	905

Unfortunately, the City only processes entitlement applications and building permits but has no authority to compel the construction of new units to increase supply and drive down costs. Developers and builders continue to report that the commercial financing market is not favorable to new development, requiring challenging, expensive terms for construction loans. While construction loan interest rates have dropped a bit recently, if rates remain stable it should lead to more housing starts later in 2025. The city also has an estimated annual absorption of approximately 525 units per year at current average rents. If substantially more housing is delivered each year, housing costs would start to decline. However, lower rents also impact the viability of new housing projects, leading to a decline in new housing coming online. Steady, predictable rent increases help confirm Rancho Cucamonga as a good market to invest in. However, our community has repeatedly expressed concerns about the rising costs of housing.

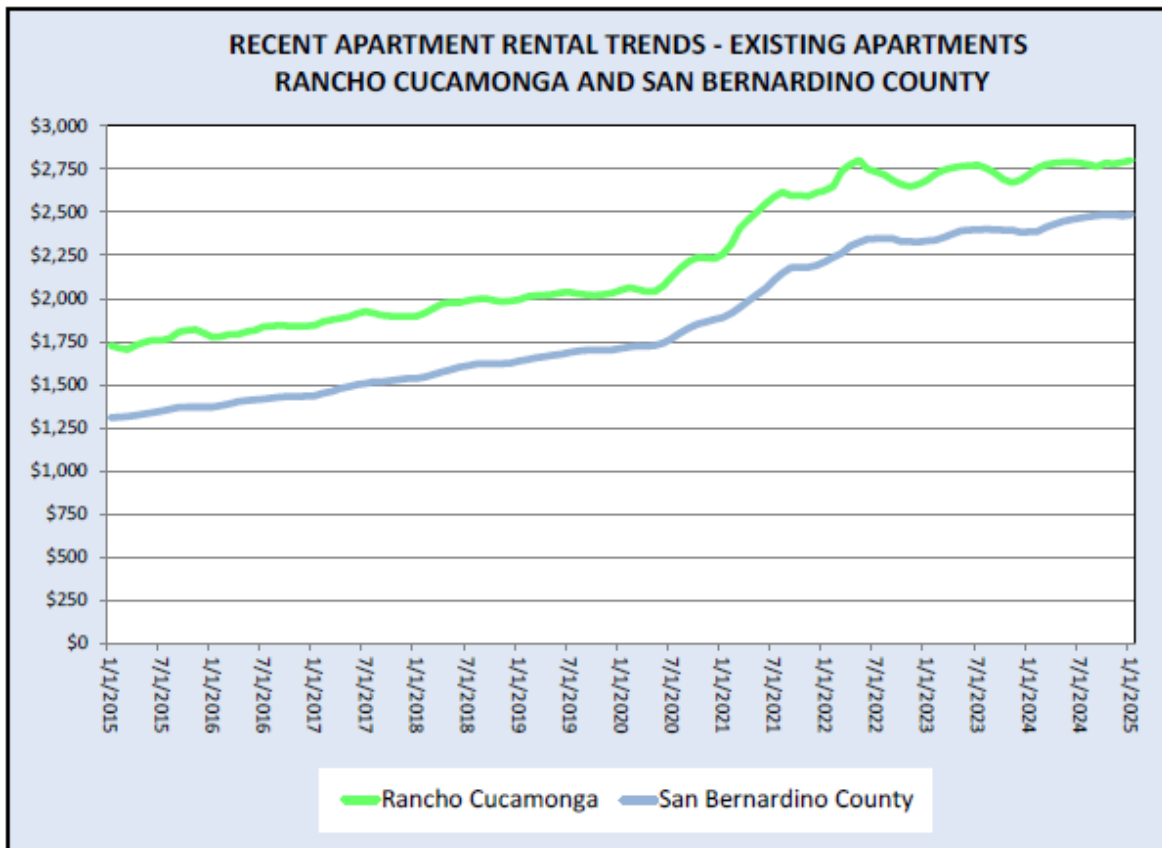
The market seems to intuit this, as well, as we can see that the city has only averaged 315 new housing starts per year over the last year and rents have continued to steadily increase. This was evident in this year's (2024) construction activity in which the City was able to entitle 905 units but only 642 units were completed. In the rental market, monthly rates increased from \$1,727 in 2015 to the current rate of \$2,798, a 62% increase.

#### Finalized (Completed) Residential Units by Year

Year	ADUs	Single Family	Multi Family	Total
2015	1	194	0	195
2016	4	202	0	206
2017	9	107	0	116
2018	1	16	10	27
2019	1	63	30	94
2020	5	132	304	441
2021	16	121	278	415
2022	31	37	297	365
2023	46	22	580	648
2024	62	25	555	642

For-sale single-family homes in Rancho Cucamonga remain a valuable commodity; one often in short supply, in part because the city no longer has large tracts of land that are most conducive for such development. The City has limited ability to change this trend as we can neither force nor prohibit the private sector from building whichever product (for-sale or for-rent) it desires. This trend is partly driven by Rancho Cucamonga's strong desirability, as it remains the crown jewel of the Inland Empire and the area's premier community in terms of safety, schools, and economic vitality. Unlike the last several years, the City is seeing a bit of increased interest in building single-family for-sale homes. The Richland Tracts, located at East and Wilson, started construction in the past year, bringing 354 new single-family lots to the market. Several other developers are also looking at tracts of land throughout the city.

While entitlement activity has continued to slow, multi-family apartment complexes continue to come on-line as older entitlements from 10- and 15-years prior are now finally being built.



Last year, Homecoming at the Resort, Alta Merita, and the Core all completed construction. Currently, Haven and Arrow is the only multifamily project under construction. Milliken and Foothill west did not pull permits and is not expected to begin construction for at least two years due to high construction lending rates and developer concern about softening rents. The Alexan at Victoria Gardens, a 385-unit luxury apartment development, is expected to start construction this summer. As of this writing, there are 248 units under construction, 2,506 approved units that are expected to start construction in the next few years, and another 3,042 units moving through the entitlement process.

Residential Development Activity			
Project	Units Under Review	Units Under Construction	Expected to Start Construction
The Resort	1,102		
Haven and Arrow		248	
City Center			311
Harvest at Terra Vista			660
Toll/Lennar Tracts	354		
Foothill Landing			367
Haven and Civic Center	300		
Alexan at Victoria Gardens			385
Leap Development			158
Milliken and Mayten	1,110		
Red Oak and Spruce	176		176
Lions Gate			141
Foothill and Grove			308
<b>Totals</b>	<b>3,042</b>	<b>248</b>	<b>2,506</b>

These projects are critical to local efforts to grow the economy. Business growth requires labor force growth and labor force growth requires housing growth. As more apartments come on-line, rents will continue to moderate, helping encourage additional first-time tenant growth. With more single family for-sale product beginning to come to market, this will encourage new home buyers and move up home buyers, loosening up the housing market locally. If interest rates moderate even 1-2% these trends will accelerate. Accordingly, the City will continue its efforts in the housing sector.



## Public Safety Overview

*"We will never have true civilization until we have learned to recognize the rights of others."*  
– Will Rogers

For the City of Rancho Cucamonga, a City Council goal since incorporation is to ensure public safety remains a top priority. Although our 50<sup>th</sup> Anniversary is fast approaching in 2027, the decades old focus on public safety has not waned. Rancho Cucamonga has, for over 30 years, remained among the safest communities in the United States, California and the Inland Empire. In October 2024, WalletHub found Rancho Cucamonga to be the #48 safest city in the United States, #9 in California, and the #1 safest city in the Inland Empire. Consumer Affairs, which uses safety as one of their key metrics, ranked Rancho Cucamonga #9 in their annual list of best cities to move to in California. Rancho Cucamonga, long known as one of the safest communities in California, continues to work diligently to maintain its safe-city-reputation and improve further in this area.



As a sign of the importance that Public Safety still retains, the City Council has two of its six core values directly on point, including:

- Promoting and enhancing a safe and healthy community for all.
- Building and preserving a family-oriented atmosphere.

In addition, the City Council has several continuing goals to:

- Review all the current and proposed police facilities in the city with recommendations for incrementally improving the City's physical policing infrastructure.
- Present the City Council concept plans to modernize and expand the public safety facilities at the Civic Center.
- Review a site plan for a relocated EOC at the Civic Center and recommendations for enlarging the facilities for Fire Administration/Inspection.



The City Council approach to public safety is one that recognizes the importance of partnership. Although originally separate entities, the City of Rancho Cucamonga and the Rancho Cucamonga Fire Protection District both came under the guidance of the City Council over 30 years ago. Since that day, the relationship has only grown and strengthened with the City supporting the Fire District and the Fire District providing world class fire and emergency medical services including specialized services such as Hazardous Materials, Technical Rescue and most

recently the Community Outreach and Specialized Support Team. The Fire District now has eight stations to fully serve every area of the city. Similar to the partnership between the City and Fire District, the City has a very close partnership with the San Bernardino County Sheriff Department and a relationship that

is unique among contract cities in the County. The City is the second largest command in the Sheriff Department and the largest contract in the County, but with tremendous access to all the specialized resources of the Sheriff Department, the City saves tens of millions of dollars compared to neighboring agencies. Rancho Cucamonga is amply protected through one main station and two regionally located substations.

## Infrastructure and the Major Projects Program

*"Progress is impossible without change, and those who cannot change their minds cannot change anything."* – George Bernard Shaw

One hallmark of Rancho Cucamonga since incorporation has been proactive investment in infrastructure. In good times or bad, the City of Rancho Cucamonga has long recognized the importance of maintaining infrastructure for a world-class residential and business community. FY 2025/26 is no exception, as Rancho Cucamonga continues to invest in projects which will ensure and advance the quality of life for the entire community. In line with the City Council's Vision, the following projects illustrate how the city works to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive. For more specific details on these and other projects projected for FY 2025/26, please refer to the Workgroup sections.

### Public Safety

- **RCPD/Emergency Operations Center (EOC) Improvement and Expansion Project** – Currently, the Emergency Operations Center (EOC) is located on the top floor of the Rancho Cucamonga Police Department Headquarters. Accessing the EOC requires going through a secured area and using stairs or an elevator. This project will relocate the EOC providing enhanced but secure access, greater flexibility of space, and facilitate future growth for the City, Fire District and Police Department. Once relocated, a modest tenant improvement of the Police facility will improve the public lobby, improve and expand locker rooms and briefing rooms, and optimize the use of the facility for an ever-growing workforce. With an approximated cost of \$5M, FY 2025/26 work efforts will be focused on the development of concept plans, directly supporting City's Council's goal to modernize and expand public safety facilities at the Civic Center.
- **Fire Station 173 and 175** – ADA accessibility and workforce diversity improvements to Fire Station 173 and 175 will be completed at an approximated cost of \$2M to better meet the needs of an increasingly gender diverse workforce. These projects are in alignment with the ADA Self-Evaluation and Transition Plan put in place for updating buildings, infrastructure improvements, programs, services, and activities to meet current ADA and accessibility requirements. The Fire District is prioritizing these improvements due to the last several years of turnover and the impacts of new recruitments in its workforce makeup.

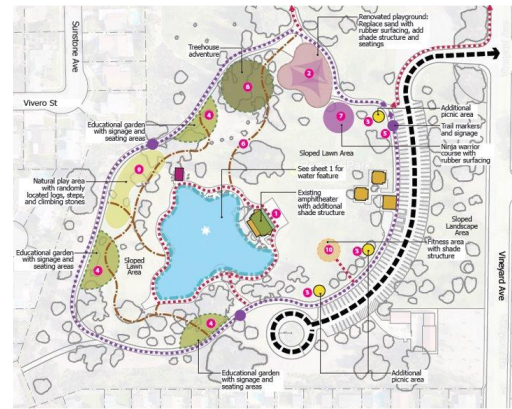


*"Streets and their sidewalks - the main public places of a city - are its most vital organs."* – Jane Jacobs

### Community Development

- **Red Hill South Beautification Project** – This \$1.8M project will transform the beloved local park by introducing new amenities and revitalizing existing features. The need for this park enhancement project stems from the maintenance challenges and environmental concerns of the

existing water feature. The various wildlife, debris, and waste in the water feature, outdated and undersized maintenance infrastructure, and increasing cost of reclaimed water has resulted in a water feature that is no longer environmentally or financially sustainable. Several key aspects have been identified for improvements including reducing the depth of the water feature, adding a filtration and chlorination system and updating the pumphouse and pump system. Later phases could include improving walking paths, adding additional seating areas, and potentially more park amenities to create a welcoming and inclusive space that fosters community connection.



- Citywide HVAC & Lighting Controls Upgrades** – The current lighting controls and HVAC for most of the City’s facilities are decades old and obsolete. Replacement parts are typically no longer available, and the systems are difficult or impossible to connect to modern monitoring and control systems. With State-mandated energy efficiency upgrades facing the City, it is imperative to upgrade the systems both to ensure our facilities are functioning and maintain the opportunity to use modern lighting and HVAC technologies. This \$9.4M project will take place over the next five fiscal years due to both its extensive nature and the overall cost. Improvements will replace the HVAC and lighting controls at facilities, starting with the oldest first, to create a more standardized citywide system.
- Quakes Stadium Upgrade Projects** – Improvements will continue at Quakes Stadium this year. Approximately \$1.6M has been budgeted to bring the stadium and field up to Major League Baseball’s latest standards, ensuring LoanMart Field can continue on as a premier minor league venue. Improvements proposed for FY 2025/26 will include field laser grading, a larger batter’s eye and potentially installation of two new batter’s tunnels.
- Quakes Stadium Bowl Waterproofing Project** – The Quakes stadium bowl was initially sealed and weatherproofed in 2008; however, over time, as caulking has aged and the facility has settled, water intrusion has become an issue, impacting critical areas of the facility. This \$650,000 project is essential to protect the recent investments made in improving the stadium to align with Major League Baseball (MLB) standards. By completing the weatherproofing process, the stadium’s infrastructure will be protected, extending the lifespan of the improvements and ensure a safe and functional environment for players, staff, and visitors, while also preventing more extensive and expensive repairs in the future.
- Central Park Courtyard Improvement Project** – The exterior courtyard concrete surface at Central Park has been damaged due to the existing root structure of palm trees in adjacent planters. The damaged and uneven concrete surface negatively affects water drainage resulting in flooding of the area and water intrusion into the building causing damage to interior finishes. The \$660,000 project will include removal of the existing trees, demolition of the damaged concrete surface, and installation of a new stamped and colored concrete courtyard.





- **LMD-2 Park Upgrades RIRE Grant Project** – LMD 2 is the only city landscape maintenance district to meet the qualifications necessary to receive State funds from the RIRE grant program. This \$200,000 will provide for the replacement of the shade structure at Ellena Park, which was removed in 2021 due to safety concerns.

- **Parks Playground and Surfacing Replacements Program** – This \$450,000 program will replace the existing rubberized surfaces and play equipment at Victoria Arbors and Vintage Parks (LMD-2) supporting City Council’s goal to promote and enhance a safe community for all. With the replacement, staff will also endeavor to update the play equipment at these locations to provide new amenities and experiences at each location.



- **Citywide Concrete Repair Program** – Recognizing the importance of safe and accessible pathways, the concrete repair program will be expanded through a \$1.44M investment in improvements during FY 2025/26. Projects have been identified to rehabilitate the sidewalks on Cielito between Carnelian and Hellman (19th/Base Line); Feron between Archibald and Hermosa (Arrow/8th) and Palo Alto between Hellman and Archibald (Base Line/Palo Alto.)
- **6<sup>th</sup> Street at BNSF Spur Crossing** – In order to improve access and resiliency in our street network in the industrial area of the city, the City will begin the \$303,000 design and environmental study phase of this new railroad spur track crossing project. This \$2.17M project, which was funded in large part through contributions from nearby developments, will complete 6<sup>th</sup> Street between Milliken Avenue and Etiwanda Avenue. Construction is anticipated to start in FY 2027/28 and with recent and anticipated future growth in the southeast area, will facilitate improved traffic circulation and reduce delays from congestion.

- **Advanced Traffic Management System (ATMS) Program** – Design of Phase 3 of ATMS will begin in FY 2025/26. The goal of the ATMS program is to construct fiber optic interconnections between the City’s traffic signals and the Traffic Management Center, which allows for more efficient and effective traffic operation on City streets. The City has completed Phase 1 and Phase 2 and found that the implementation of coordinated timing along key city corridors has resulted in significant reductions in average delays through improved traffic flow and operations. In FY 2025/26 the \$500,000 allocated for design of ATMS Phase 3 will expand the system to include installation on Base Line Road, Archibald Avenue and portions of Carnelian Street and Etiwanda Avenue and coordination with Caltrans to bring all phases live into the system. As more north-south and east-west corridors are brought on-line, the entire network (rather than isolated segments) will benefit from the improvements.



- **City Center Boulevards Project** – In FY 2025/26 the City has allocated \$3.4M to begin design work to transform Foothill Boulevard and Haven Avenue from a suburban arterial and historic highway to an active city center boulevard. This project, part of the Plan RC, will include complete street elements with improved pedestrian and bicycle facilities, transit stops, and design options for an eventual center running, dedicated transit lane on Foothill Boulevard. Multiway frontage

roads are included to accommodate on-street parking, while providing access to key work, retail, and recreation designations along the corridor. Funding includes \$3M from federal grants and when complete, the design will help reduce development costs going forward while also helping the City meet its state mandate for reducing vehicle miles traveled.

- **Civic Center Drive Improvement Project** – The project will promote a more comfortable walking and biking environment in the areas around City Hall, the County Courthouse, and adjacent commercial sites by providing pedestrians and cyclists a safe and accessible path along Civic Center Drive. \$350,000 of the project's approximated \$650,000 cost was funded through a State Highway Safety Improvement Program (HSIP) Cycle 12 grant. With the increase in residential units around the Civic Center, pedestrian and bicycle improvements are more important than ever.
- **Etiwanda Creek Bridges Project** – This \$1.2M project will bring roadway improvement and widening at the Etiwanda Creek Street crossings on Arrow Route and Whittram Avenue to support redevelopment in the southeast industrial area and the additional needed capacity on these roadways, while protecting improvements during storm surges.
- **Etiwanda East Side Widening Project** – To address traffic circulation challenges and increase capacity, the City has allocated \$1.37M to begin construction on this Etiwanda corridor improvement project which will widen the east side of Etiwanda Avenue south of the tracks and add curb, gutter, sidewalks, streetlights and pavement rehabilitation. In the future, this widening will tie into the Etiwanda Grade Separation.
- **Local Roadway Safety Plan Improvements Program (LRSP)** – The LRSP creates a framework to identify and analyze potential safety issues and recommend system-wide safety improvements. Projects scheduled for this FY include upgrading 10 signalized intersections by installing retro-reflective borders on the signal heads and crosswalk striping upgrades at an estimated total cost of \$500,000. The City was awarded a Highway Safety Improvement Program (HSIP) Cycle 12 grant to cover expenses in FY 2025/26. The project will begin in FY 2025/26 and staff have developed plans for additional improvements over the following three years.
- **Local Street Paving Program** – This \$3.035M project, through overlays and slurry seals, will restore existing road surfaces to a substantially new condition, extending pavement life, use and rideability in various locations across the city. The project involves slurry sealing, cold planing, localized asphalt removal and replacement, crack sealing, asphalt overlay, utility adjustments, pavement striping and curb ramps. The project will include resurfacing of 72 local street segments in 8 neighborhoods across the city consisting of streets in the vicinity of Monte Vista Street and Hermosa Avenue, Foothill Boulevard and Ramona Avenue, Cielito Street and Beryl Street, Base Line Road and Day Creek Boulevard, Church Street and Victoria Park Lane, Banyan Street and Day Creek Boulevard.
- **Major Arterial Paving Program** – The City has \$4.145M in pavement rehabilitation budgeted in FY 2025/26. Work will include cold planing, localized asphalt removal and replacement, crack



sealing, asphalt rubber hot mix overlay, traffic signal video detection installation, utility valves and manhole adjustments, pavement striping and ADA curb ramps. Improved areas will include portions of Highland Avenue and portions of Vineyard Avenue.

- **Pecan Avenue Street Improvements Project** – This approximated \$1.78M project will enhance vehicular safety by restoring the existing road surface on Pecan Avenue, from Whittram Avenue to Arrow Route, to a new condition. This is one of the City's oldest roads and with a mixture of residential and industrial traffic in the area, is in need of rehabilitation.

*"Libraries store the energy that fuels the imagination. They open up windows to the world and inspire us to explore and achieve and contribute to improving our quality of life."* – Sidney Sheldon

## Community Programs

- **Paul A. Biane Library Infrastructure Project** – Built in 2006, this project will repair and replace building equipment and materials at the Biane Library. This final phase of the 3-year, \$1.2M project, will include the installation of new entry doors, updated lighting, and ADA-compliant enhancements to ensure an inclusive and welcoming space for all. A portion of this fiscal year's approximated \$675,000 costs were funded through an Infrastructure Grant from the California State Library.
- **Westside Library Expansion Project** – This \$22.6M project replaces the Archibald Library through a remodel and expansion of the City-owned Lions Center East and West facilities which were used as community centers prior to COVID. Upgrades to the facilities will create additional community meeting spaces, collection space for the popular Library of Things, and outdoor programming space to support large-scale events. All the infrastructure will be brought to modern energy efficient standards to minimize costs and maximize comfort. The California State Library is providing \$6.5M in Infrastructure Grant funding for the project. Construction is expected to begin summer of 2025 and will take a bit over one (1) year to complete.



*"An ounce of prevention is worth a pound of cure."* – Benjamin Franklin

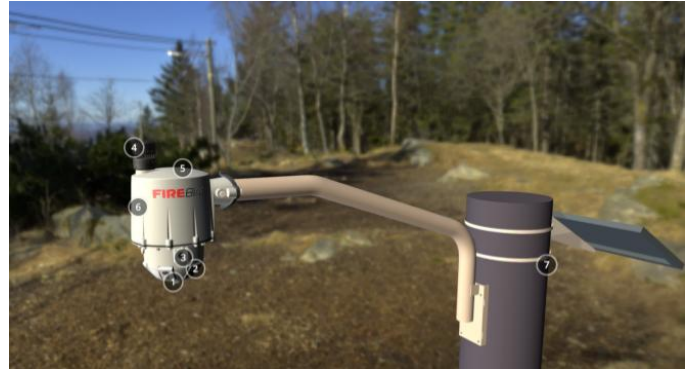
## Administrative Services

- **City Data Network Infrastructure Refresh Project** – In June 2025, the City's current network hardware and systems will be 10 years old and have reached full life expectancy. Phase 1 of this multi-fiscal year network replacement project will cost an approximated \$3.65M and include funds for hardware, software and support needs. The new data network infrastructure will provide for additional security and flexibility for all computers and servers, software systems, cameras, phones and all other digital services run over the City's network.

## Engagement and Special Programs

- **Wildfire Early Detection System** –

The City will be working with partners such as the United States Forest Service (USFS), Southern California Edison (SCE), and more to install additional early wildfire detection system cameras in strategic locations and critical assets throughout the City's northern boundaries and into the foothills, from City limits in the west to City limits in the east.



This \$670,000 project will expand the existing wildfire early detection system and aims to enhance fire safety, improve emergency response times, and optimize resource management for effective wildfire response and prevention for the benefit of City residents.

- **RCMU Electrical Outage Response Improvement Project** – This \$300,000 project will support the purchase and installation of outage notification equipment in connection with mass communication technology to improve electrical outage information communication with RCMU customers. Although RCMU rarely experiences significant outages due to the undergrounding of the system, the current process of customer notification is very outdated and time consuming as well as inefficient.
- **RCMU Line Extension Project-Etiwanda Heights** – In this FY 2025/26 enhancement, the City has allocated \$450,000 for RCMU to begin design plans for 15,000 Lineal Feet (LF) of new 12 kv line and fiber optic line heading north from the Arbors Substation on Rochester Avenue and Stadium Way to connect to a second circuit on Banyan Street, completing a circuit loop feed that will serve the Etiwanda Heights neighborhood.

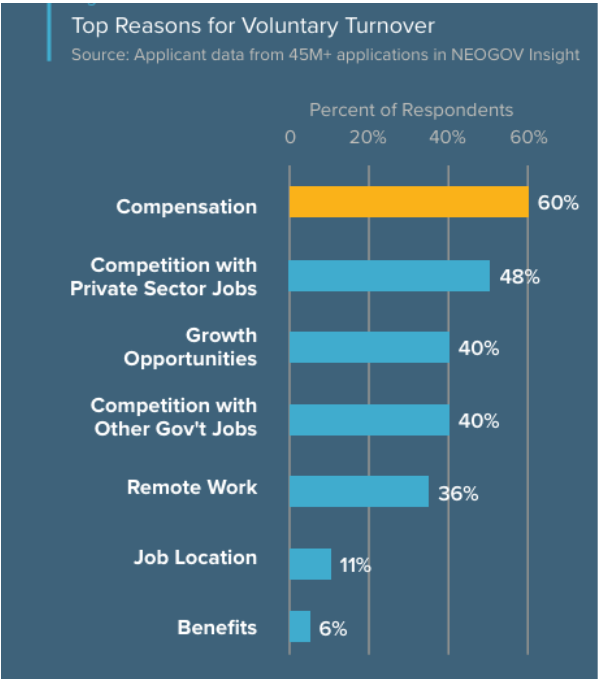


**Staffing and Personnel**

*"The greatest asset of a company is its people."* – Jorge Paulo Lemann

For the past several years, the budget messages have shared the struggles with finding qualified candidates to fill the vacancies created through the “Silver Tsunami” of Baby Boomer Retirements, compounded by the COVID-19 pandemic disruption in America’s labor force. Agencies across the United States have been battling burnout, staff shortages, and low morale as fewer candidates apply for an increasing number of open public sector jobs.

According to the NEOGOV 2024 Public Sector Hiring Report, for the first time since 2019, the number of public sector open jobs decreased slightly, and more people viewed and applied for public sector jobs overall. While this is encouraging, the future of public sector hiring is still fragile as the data shows that the public sector’s ability to attract *qualified* candidates remains a critical challenge, exacerbating the cycle of overwork, burnout, and turnover. Government agencies across the nation, including Rancho Cucamonga, are facing increasing job openings due to voluntary turnover and retirement. This turnover remains a challenge, mainly driven by compensation concerns. A survey found that 60% of agencies cite pay as the top reason for employee exits, while only 6% attribute it to benefits alone. Many employees also leave for better growth opportunities (professional advancement coupled with increased pay), and nearly half of the agencies compete with the private sector for talent. Nationally, the hardest areas to find qualified candidates are in law enforcement, engineering and planning, and utilities and trades. While the City does not hire its own law enforcement officers, these struggles otherwise mirror hiring and retaining struggles in Rancho Cucamonga.



The City of Rancho Cucamonga, although an employer of choice in terms of professional development, flexibility and positive workplace culture, is also grappling with these trends. The organization’s 12-month turnover and percentage of vacant positions remain higher than desired at a combined level of 13.7% as compared to last year’s 12.75% (includes retirements, voluntary and involuntary turnover). Pre-pandemic the City was typically under 10%. Informal and formal exit interviews both indicate that the top reasons employees leave the City align with national trends, which include retiring or receiving a promotional position or higher compensation in another organization, often closer to home. Although the challenges facing public sector hiring are complex, the City and Fire District continue to expand job sourcing, improve job positioning, enhance job appeal, and optimize the hiring process for a resilient and stable workforce.

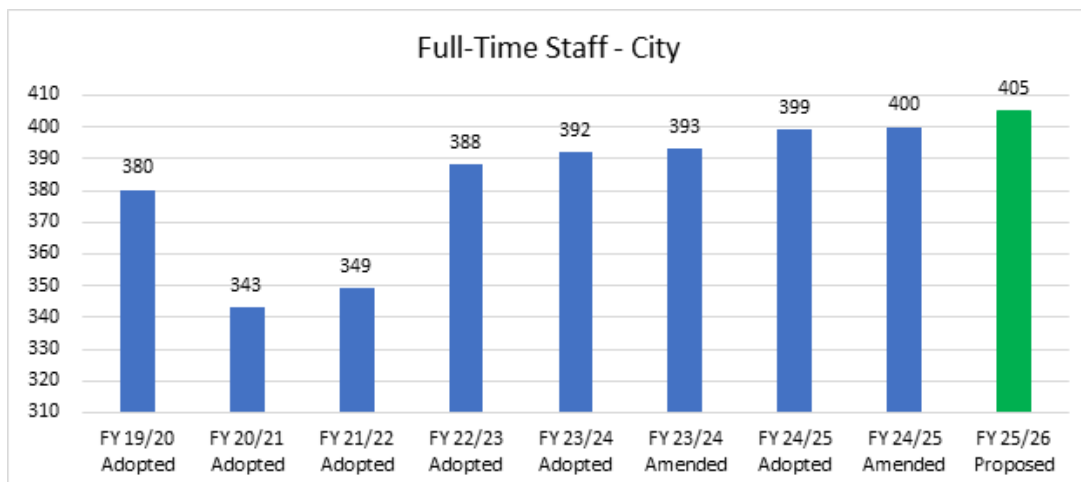
*"Great vision without great people is irrelevant." – Jim Collins*

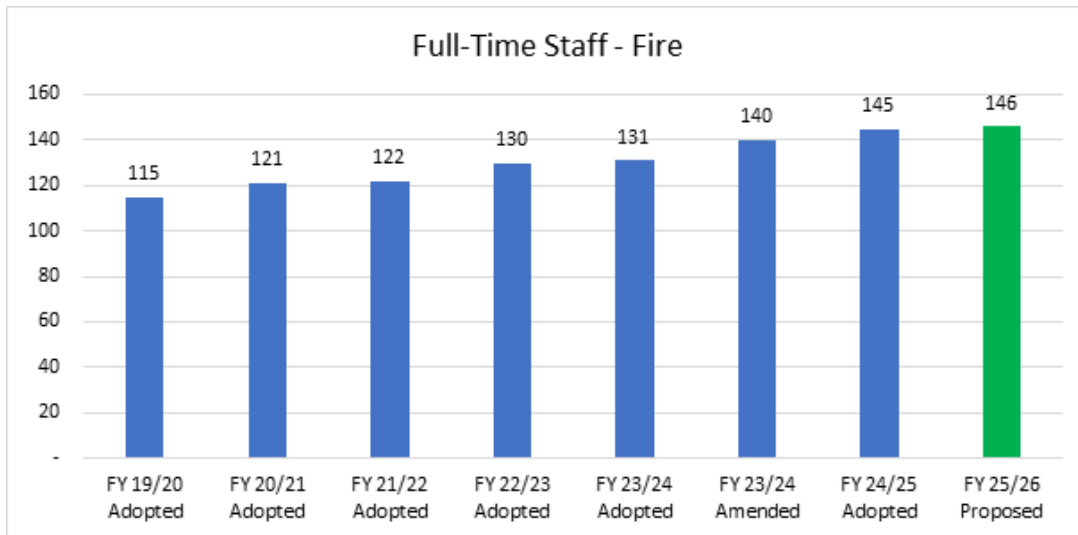
## Personnel Costs and Staffing Levels

In any activity, or service, the City cannot be successful without the human capital whose diligent labor delivers the multitude of programs and services provided each year. Nevertheless, personnel costs are nearly always the single biggest expenditure item for any local government, often accounting for 60 to 90% or more of total budget costs (depending on the presence of fire and police and other public safety costs). With respect to Rancho Cucamonga, personnel costs (excluding police and fire) typically constitute approximately 24% of the budget, and when combined with police and fire (both personnel intensive departments), that percentage increases to 72%. This percentage, much lower than many of the full-service agencies surrounding Rancho Cucamonga who typically reach into the 90% range, reflects the City's long-standing commitment to operating at the highest levels of effectiveness and efficiency.

As mentioned above, however, hiring and retaining employees, not just for the City, but for organizations across the country, has become any employer's biggest challenges. With the FY 2024/25 mid-year additions, the City and Fire District have 549 full-time (FT) budgeted positions; the City alone has 401 FT budgeted positions with 44 vacancies (10.97% of authorized positions), and the Fire District has 148 FT budgeted positions with 13 vacancies (8.78% of authorized positions). Despite the challenge of carrying vacancies, the City's Leadership remains committed to hiring and retaining employees who are eager to grow, good stewards, and devoted to continual learning by providing a modern work culture where flexibility, human-centered policies and support, and a commitment to diversity and transparency are plainly visible.

With the uncertainty of inflation, tariffs, high interest rates and a downturn in California's economic outlook, the FY 2025/26 Budget contains generally minor adjustments to personnel where dedicated resources (such as special funds) are available, where reorganizations can be done at no net cost or reduced overall cost, or where strategic changes will help the organization improve efficiencies in service to the community. Throughout FY 2024/25 and in preparing for FY 2025/26, the City Manager Team and departments continued to take a cross-functional and wholistic approach to consider the greatest needs for the entire organization and how to meet those needs in creative and cost-effective ways that would address situations now and into the future. The chart below summarizes these changes, which are discussed more fully in the respective Workgroup sections of this letter.





### Summary of Full-Time Personnel Changes

One net addition to full-time personnel occurred during FY 2024/25 as part of the Amended Budget – a full-time Library Assistant I was created for the Second Story and Beyond (SSAB), replacing some of the part-time funding for the same program. After extreme turnover and calls in sick from the part-time staffing pool, the Director proposed the full-time position to replace part of the part-time staffing in order to provide better, more consistent service to the SSAB patrons. A previously frozen and unfunded Signal & Lighting Coordinator was refunded, while the Park Ranger position was unfunded as the majority of the duties were temporarily being performed by another position.

Additionally, the City modified some existing positions during FY 2024/25 for better operational efficiency and effectiveness:

New / Funded	Previous / Defunded
Economic Development (ED) Management Analyst I*	Management Aide
Engagement and Special Programs (ESP) Director	Assistant to the City Manager
ESP Management Analyst I*	Management Aide
ESP + ED Management Aide*	ESP Management Analyst II
Finance Management Analyst II*	Senior Accountant
Human Resources Business Partner	Human Resources Technician
Organizational Development Director*	Human Resources Director
Public Works Business Manager	Management Analyst III

*\*Net zero financial impact*

*"The function of leadership is to produce more leaders, not more followers." – Ralph Nader*

Continuing the theme of re-organization of resources and optimizing departmental structure to meet changing needs, a number of new positions are proposed in FY 2025/26 including:

*Animal Services Community Affairs Specialist* - Social media has become one of the Animal Care and Adoption Center's most important tools to market animals and programs. Developing social media content is currently done in-house as time permits by the Administrative Team and often must take a backseat to other pressing priorities. The addition of a specialized position to market adoptable animals and related programming should help increase the number of adoptions and participation in Animal Services' programs. This position would work in collaboration with the CAN team to ensure CAN team standards and help with greater City-wide initiatives as needed.

*Community Services Lead Park Ranger*<sup>1</sup> - The Park Ranger full-time position was previously approved in FY 2021/22, along with four part-time Park Ranger positions. The full-time position has remained vacant since 2022 and in April 2024, CSD removed funding for this position for the 2024/25 fiscal year. The Department recommends this previously utilized position be budgeted and reinstated later in FY 2025/26 to best assure program quality and effectiveness, customer service and responsiveness, and succession planning.

*Economic Development Executive Assistant*<sup>2</sup> - The Planning and Economic Development departments have recently transitioned from a combined structure to two distinct departments, each with goals for growth and innovation. Two new divisions have also been added to Economic Development (parking and business licenses), expanding the administrative needs of the Department and necessitating an Executive Assistant to help a range of activities from managing calendars and answering calls to assisting with meeting preparations, supply management, travel coordination, the establishment of a comprehensive filing system, and more.

*Economic Development Senior Parking Enforcement Officer* - With the City's development and the arrival of the Brightline West High-Speed Rail in 2028, efficient parking management is critical. This position will support the newly established Parking Authority, ensuring enforcement of parking regulations, improving compliance, and generating additional revenue for the City. The Officer will enforce parking regulations across City-owned areas, including paid on-street parking, permit districts, and Metrolink lots. Responsibilities include issuing citations for violations, monitoring parking availability, and responding to public inquiries.

*Engineering Senior Civil Engineer*<sup>2</sup> - This is an additional position proposed to help provide for increased technical expertise to the Project Delivery Team. This role would expand capacity and oversight within the Engineering Leadership Team by assisting with high-level strategic and multi-jurisdictional projects. The Senior Civil Engineer would directly supervise the Associate Engineers and assist other Departments with their large capital projects.

*Public Works Maintenance Worker*<sup>3</sup> - This request is for one new Maintenance Worker position needed to support the Fire Facilities team. With the growing scope of maintenance responsibilities, including the new Station 8, adding this position is necessary to ensure timely response to facility needs, sustain essential upkeep, and support the operational readiness of Fire District facilities.

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<sup>1</sup> For three months of the Fiscal Year

<sup>2</sup> For nine months of the Fiscal Year

<sup>3</sup> Funded by the Fire District

*Fire District Administrative Assistant* - In January 2025, the Administrative Assistant assigned to Fire Headquarters was reclassified to a Community Outreach Specialist, subsequently resulting in the need for additional administrative support. A replacement Administrative Assistant is needed to support Fire Headquarter day-to-day activities and help with general office duties.

Further, several modifications or adjustments to existing positions are proposed in the FY 2025/26 budget to better meet the needs of our growing community. This includes in Animal Service, moving a Veterinary Assistant to Lead Veterinary Assistant, replacing an Animal Behavior Specialist with an Animal Care Supervisor. For Building and Safety an Inspector I would be replaced with both an Inspection Supervisor and part-time Inspector while in Community Improvement a Community Improvement Officer I would be promoted to Senior Community Improvement Officer. In Community Services a Management Analyst I would be promoted to a Management Analyst II.

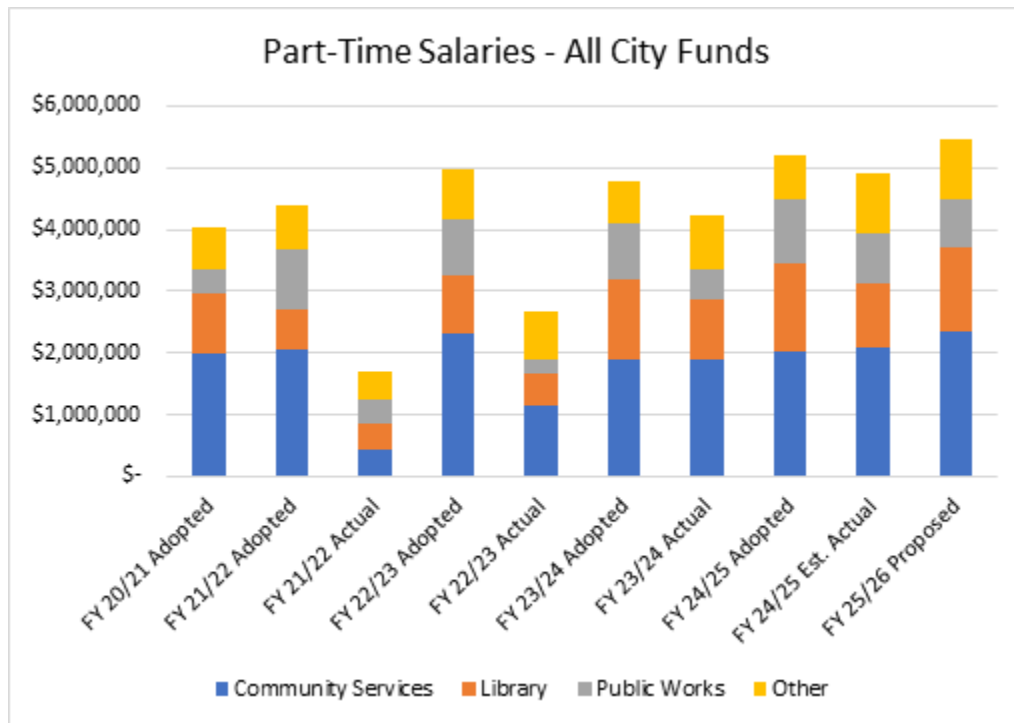
Additional changes in the Department of Innovation and Technology include promoting an IT Technician to an IT Specialist while also moving a Management Analyst I to a Management Analyst II. Economic Development would see the Economic Development Manager move up to Deputy Director and the Community Improvement Manager who left the City would be replaced with a Parking and Business License Supervisor. In the Department of Engagement and Special Programs, a Management Analyst II would be promoted to Management Analyst III. Finance would see the replacement of three Account Clerks and an Accounts Payable Supervisor with three Account Technicians, and the Finance Manager would be promoted to Deputy Director.

The Planning Department would see a Management Analyst I promoted to a Management Analyst II. Public Works would see a part-time Maintenance Technician promoted to a full-time Maintenance Worker to further assist the Fire District. For our last department's changes, the Fire District would see the Fire Shop classifications restructured to the Emergency Vehicle Technicians to match similar changes at the State level. This would cover three Equipment Mechanics moving to Emergency Vehicle Technicians, Fire Shop Supervisor moving to Fire Fleet Administrator and the Fire Equipment Lead Mechanic moving to Fire Fleet Supervisor. Finally, the Administrative Assistant who handles EMS would move up to a Management Analyst to better align duties and skills.

*"Train people well enough so they can leave, treat them well enough so they don't want to."*

– Richard Branson

The City's part-time workforce helps keep City services agile, cost-effective, and connected to the community, while also laying the groundwork for long-term workforce development. The FY 2025/26 Budget proposes a part-time workforce that, dollar-wise, is back to pre-pandemic levels. This workforce plays a key contributing role in the opening of Second Story and Beyond, full-season offerings at the Lewis Family Playhouse, and a robust offering of programs and services at the City's libraries, community centers, and the Animal Care and Adoption Center.



## California Public Employees Retirement System

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

In 2012 the California legislature passed the California Public Employees' Pension Reform Act (PEPRA), which took effect in January 2013, and changed the way CalPERS retirement benefits are applied. PEPRA put in place retirement compensation limits in order to reduce the unfunded public pension liabilities. Long-term, as more and more employees are hired under the PEPRA rates, the City's contribution to CalPERS should level off and may potentially decrease. At this point in time, 60% of the City's employees are PEPRA (up from 58% a year ago) and that number will continue to grow each year as Classic members retire. It is expected that most Classic employees will retire by or before 2040.

CalPERS members (employees) pay a statutory amount depending on which plan they are enrolled in. Rancho Cucamonga has two miscellaneous plans, one for the City and one for the Fire District. The Rancho Cucamonga Fire Protection District also has a separate safety plan for the fire safety group. Each of these groups is made up of two types of rates: Classic Rates, for those employees enrolled in CalPERS prior to the enactment of the PEPRA in January 2013, and PEPRA Rates, for those enrolled in CalPERS on or after January 1, 2013, who have a statutory lower defined contribution rate, because they have a significantly lower retirement benefit. PEPRA employees also pay half the “total normal cost” as determined by CalPERS, whereas Classic Members pay a flat member contribution.

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

The overall level of funding of the CalPERS system has been quite volatile over the last 5-6 years. Strong investment performance during the fiscal year ending June 30, 2021, improved asset values. The following fiscal year ending June 30, 2022, however, CalPERS saw decreases in asset values due to the FY 2021/22 poor investment return. The investment performance for the year ending June 30, 2023, was just under the expected return of 6.8% at 6.1%.

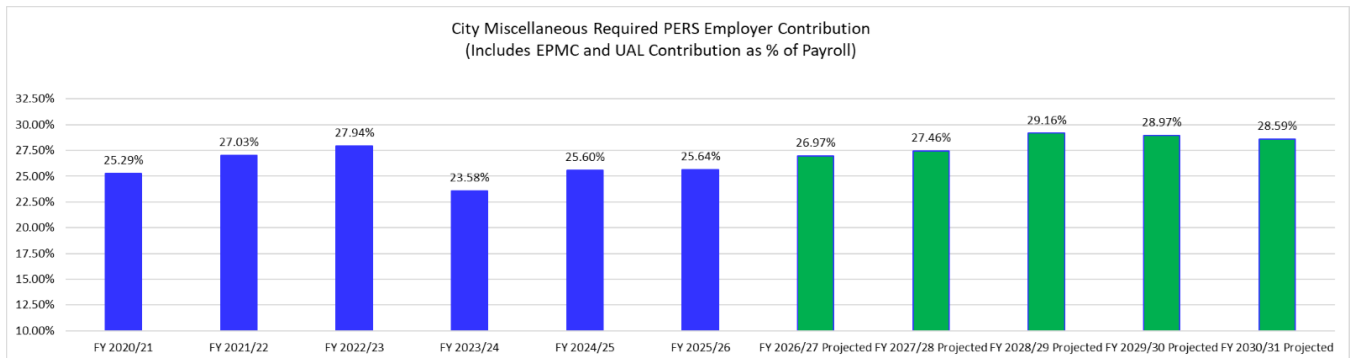
CalPERS releases the Actual Valuation Report for each individual plan a year in arrears, so the City anticipates receiving the FY 2023/24 report in July of 2025. Given that the stock market had a solid year for period ending 6/30/24, gaining over 4,000 points that year, it is expected that CalPERS returns should be close to expected. Funded ratios vary somewhat among the different plans, but in Rancho Cucamonga the plans average out at a funded rate of 78% as of June 30, 2023. The drop in funded status in the year ending June 30, 2022, as a result of investment losses, is a prime example of why it is infeasible to fully fund or pay off the unfunded accrued liability (UAL) as investment gains and losses from year to year are inevitable and the funding status is constantly evolving. The City continually aims to be in the high-70 to low-90 percent range to keep the plans resilient in times of investment losses.

<b>Funded Status as of:</b>	<b>06/30/22</b>	<b>06/30/23</b>
City Miscellaneous Plans Blended (Tier 1, 2, and PEPRA)	75%	76.1%
Fire Miscellaneous Plan – Tier 1	69%	67.5%
Fire Miscellaneous Plan – Tier 2	88.7%	87.9%
Fire Miscellaneous Plan – PEPRA	88.5%	86.6%
Fire Safety Plan – Tier 1	74.2%	75.2%
Fire Safety Plan – Tier 2	87.2%	86.6%
Fire Safety Plan – PEPRA	85.8%	86.4%

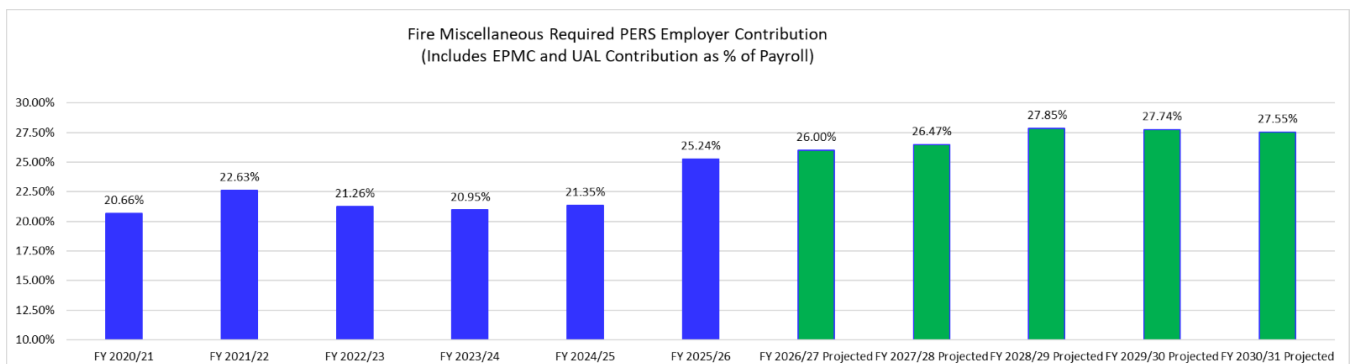
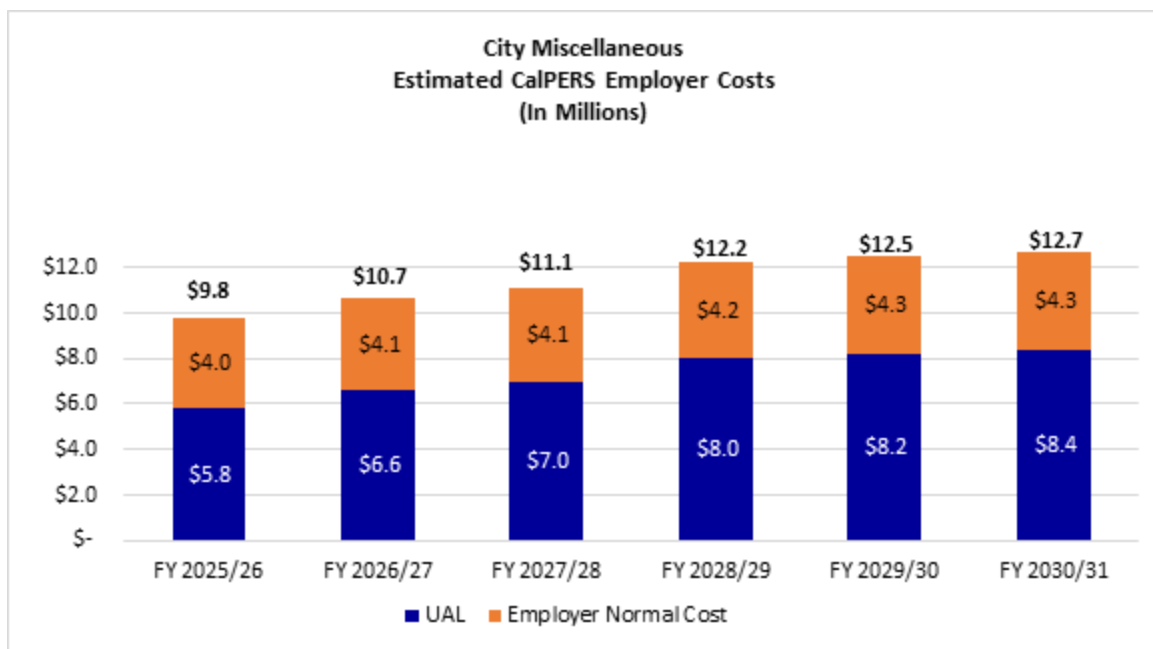
*"The future belongs to those who prepare for it today." – Malcolm X*

CalPERS estimates salary growth for its active members to average 2-3% a year and the City strives to stay within this range when feasible. Similarly, the City and Fire District have reduced or minimized benefit enhancements that are considered compensation when reporting to PERS. These factors, in

addition to the leveling off from a state-wide multi-year rate increase that focused on the UAL portion of the rate, are further helping the City's pension obligations stabilize. This is illustrated in the first chart in blue for each plan, which shows the CalPERS rate as a percentage of salary. Converting those rates into dollars, brings the costs from the abstract to the concrete, as shown in the second multicolored chart. These charts aggregate the Classic and PEPRA rates.

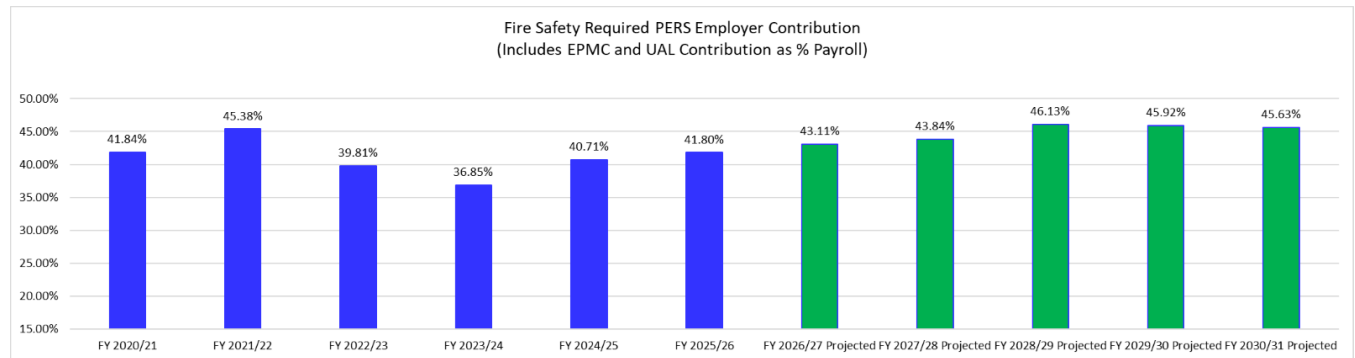
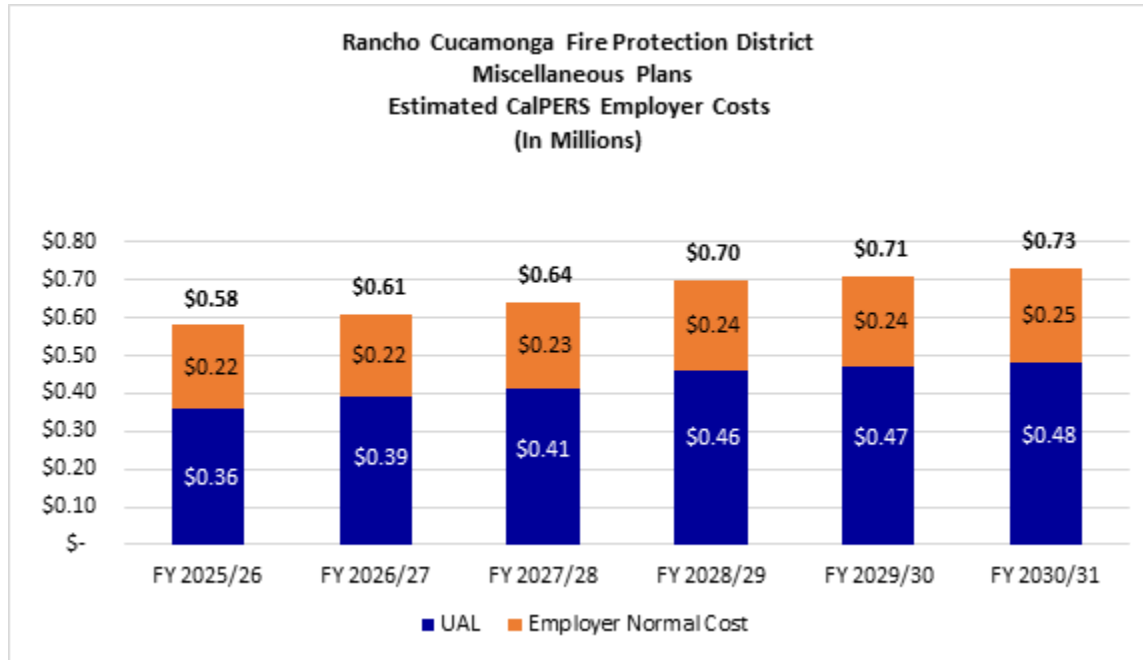


## City Miscellaneous Plan

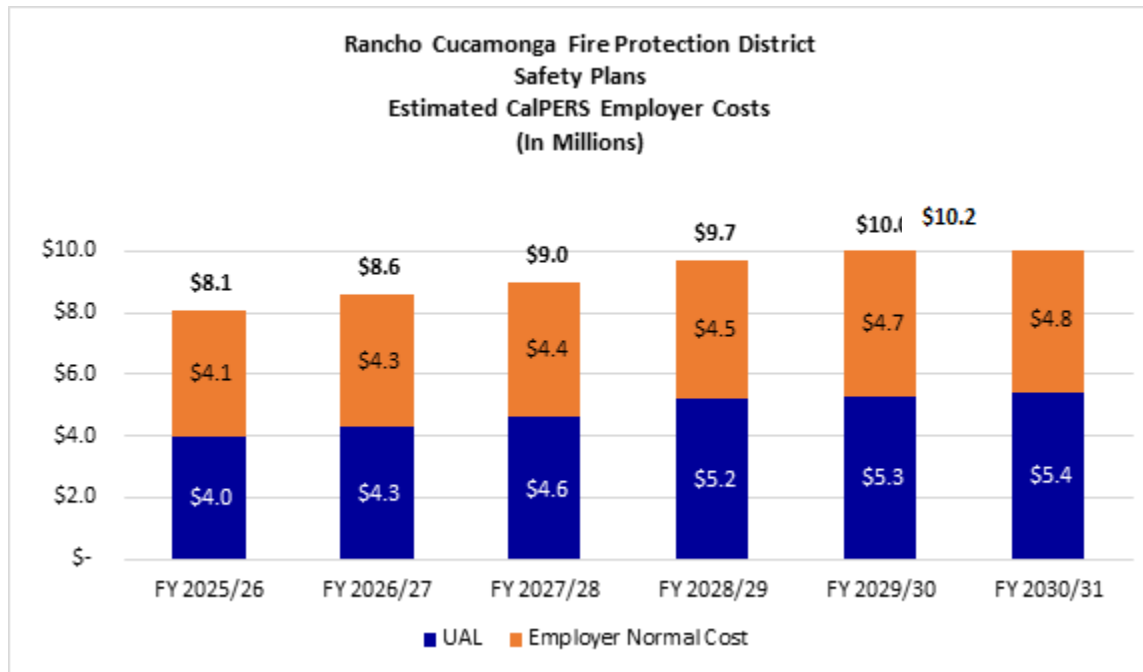




## Fire Miscellaneous Plan



## Fire Safety Plan



Thankfully, both the City and the Fire District are in reasonably sound conservative financial positions. In FY 2021/22 the Fire District Board made the commitment to make supplemental payments towards the District's UAL for five years and bring the funded ratio of the plan to 80-90% range, even while other agencies were using COVID monies to hire new personnel or construct new facilities. Prefunding the UAL to this level both reduces long-term pension costs over time, and levels out the impacts on future Fire District budgets. FY 2024/25 was the fifth and last year of these payments. Similarly, in May 2023 on the City Council's direction, the City used \$3.9M in surplus funding to pay down a portion of the City's UAL. In typical Rancho Cucamonga fashion, the City Council and Fire District Board look for proactive opportunities to pay down both agencies' UAL. Along with prudent negotiations that take into account increasing employer obligations, the City of Rancho Cucamonga and Rancho Cucamonga Fire District are acting at the highest fiduciary standards for the public's funds.

## Workgroup Details

### Public Safety Workgroup

*"I hope...that all mankind will at length...have reason and sense enough to settle their differences without cutting throats." – Benjamin Franklin*

The Rancho Cucamonga Police Department continues its commitment to providing the best law enforcement services possible to keep Rancho Cucamonga among the safest cities in San Bernardino County, the State of California, and the Nation. Compared to many neighboring agencies, Rancho Cucamonga has an exceptionally low crime rate. That low crime rate, and high sense of public safety, is a direct result of the commitment and hard work of the men and women of the Department. Police Department personnel are supported by an engaged and proactive City Council and Sheriff. In addition to the policing services provided in the contract with the San Bernardino County Sheriff's Department, the City funds numerous community-oriented policing programs focused on the safety and well-being of the entire Rancho Cucamonga community.

For over 40 years, the City of Rancho Cucamonga has contracted its law enforcement services with the San Bernardino County Sheriff's Department. Law Enforcement has evolved over the last 40 years, and the City consistently reviews and grows its core patrol and investigative services. FY 2025/26 will see the addition of two (2) additional patrol deputies to help reduce emergency response times, improve response to incidents, and keep pace with a growing population. Rancho Cucamonga also supplements its basic patrol and investigative services contract with the addition of enhanced community policing programs. These programs include six School Resource Officers, more than other neighboring communities; one of the largest traffic enforcement and investigations divisions in San Bernardino County; a six person Multiple Enforcement Team (MET) that investigates and solves violent crime in the city and a Crime Prevention Unit responsible for establishing, managing, and maintaining programs, events and initiatives related to preventing and reducing crime. One of the City's signature accomplishments is a Solution-Oriented Policing team (SOP) focused on citywide quality-of-life issues, including collaborative efforts with the Sheriff's Department's Homeless Outreach Proactive Enforcement Team (HOPE), Alcohol Beverage Control (ABC) regulation compliance, and a multiprong partnership with the Sheriff's Human Trafficking Task Force. The Community Improvement Division works with the Sheriff's Department to address human trafficking and illegal massage establishments within the city.



In FY 2024/25, the City formed a COAST Team (Community Outreach and Support Team). A COAST Team is a multidisciplinary team consisting of a social worker, police officer, and a paramedic with a trained support dog who work together to triage mental health cases in the field. The team monitors radio calls and responds to individuals experiencing a mental health crisis. Often the individuals they work with are homeless and require a coordinated approach to stabilize their situation and connect them to the appropriate services. Rancho Cucamonga now has the fourth COAST Team in the County of San Bernardino (Fontana, Ontario, County Sheriff) and its early accomplishments are already making a substantial difference. The goal is to reduce the impact on front-line police and fire resources associated with frequent high-volume contacts often linked to those suffering from chronic mental health conditions. COAST will supplement SOP and patrol by assuming calls with qualifying individuals and freeing up staff to respond to other critical incidents. Collaboration between the various teams will continue with an emphasis on connecting individuals to rehabilitation programs and transitional housing, while ensuring a measure of accountability for those committing crimes.



FY 2024/25 also saw the first joint public Open House at Fire Station #178. This joint venture between police, fire, and public works allowed the Police Department to showcase the numerous public safety resources dedicated to the community. Based on the attendance and community support for the event, the City will hold another joint open house for the Rancho Cucamonga community in FY 2025/26. In addition to the Open House, the Police Department's Crime Prevention Unit will continue to host additional events educating the public about Teen Human Trafficking, self-defense, internet safety for kids,

vehicle safety, Citizens Advisory Committee meetings, and National Night Out. These events allow the community to communicate and engage with members of the Police Department in a proactive and positive setting outside of a traditional law enforcement call or incident.

Additional enhancements to the Department's capabilities included the addition of a police K-9. K-9 Boots joined the department's cadre of tracking bloodhounds. After her initial training, Boots and her deputy handler immediately assisted other deputies on calls ranging from missing persons to outstanding suspects. Boots has excelled in her training and quickly integrated into the Police Department family.

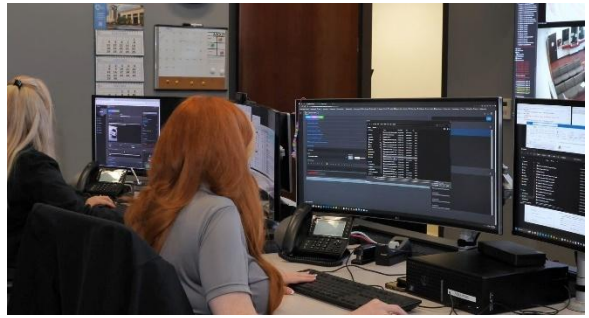
The City continues to invest in robust technological upgrades to support its public safety mission. The Automated License Plate Reader (ALPR) program continues to produce great results for the City. The program aims to capture data on wanted vehicles and alerts deputies to locate the vehicles before additional crimes are committed. In the past year, the Police Department received hundreds of ALPR notifications for crimes such as possession of stolen property, felony evading, possession of dangerous weapons, narcotics, and wanted persons. Building on the past success of the Automated License Plate Reader (ALPR) program, the Department plans to add additional ALPR cameras to intersections. During FY 2024/25 staff identified five (5) strategic locations and funding in the amount of \$241,000 to place cameras at the following locations:

- Etiwanda Preserve
- Base Line Road and Milliken Avenue
- Haven Avenue and Foothill Boulevard
- Day Creek Boulevard and Church Street
- Milliken Avenue and Vintage Drive

As the Police Department went to begin installation of the locations noted above, the original contract provider was discontinued due to performance issues. It took a number of months to bring on a new provider, with enhanced services including better AI monitoring and improved maintenance and replacement. The costs for the new provider also increased. Now, the agreements have been executed, and with the new budget, the prior year's locations will be completed in FY 2025/26. The expanded network will assist in tracking the movement of wanted vehicles once they have entered the city limits. Further, the Department is updating and replacing older Public Safety Video Network (PSVN) cameras, with enhancements including fiber connectivity, and adding FLOCK Safety cameras which will reduce operational costs, provide additional AI powered software to analyze events in real-time, and include a more robust maintenance program. FLOCK installation began in FY 2024/25 and will continue during FY 2025/26. By leveraging technology, the City can efficiently deploy personnel to maintain the high standards Rancho Cucamonga is known for.

The success of the ALPR and PSVN programs has led the Police Department to continue to find better ways to access real-time information to assist in patrol and investigative functions. The Real-Time

Information Center (RTIC) project, completed in FY 2024/25, integrates multiple technologies to augment investigations. The RTIC video wall, coupled with a cloud-based intelligence software (Geo Shield), displays an aggregate view of the City's PSVN and security cameras while connecting multiple law enforcement information sources. This project provides an improved incident management system for the simultaneous viewing of numerous city cameras during large-scale incidents and for day-to-day analysis of information. Crime Analysts (Rancho Cucamonga has multiple, more than any other contract agency) utilize the technology to review videos, monitor active situations, identify crime trends, and connect agencies and investigators from multiple jurisdictions with related incidents.



To meet the public safety needs of one of the major Inland Empire cities, the Police Department operates from three primary buildings: the main station on Civic Center Drive, and satellite offices at the Victoria Gardens Mall and the West Side Public Safety Facility (PSF) off San Bernardino Road. The PSF, completed a few years ago during COVID, improves customer service for residents and business owners particularly on the west side of the city by allowing faster field deployment and includes a new centralized evidence repository for the entire Police Department. The Victoria Gardens Station serves as the main location for the Department's retail theft investigators with operational focus on the Mall, the Foothill Boulevard commercial corridor, and supports patrol operations on the east side of the city. Years ago, Rancho Cucamonga acquired an additional parcel at Victoria Gardens for the future expansion of the VG Substation. The City previously completed conceptual design for a new VG station to provide proof of feasibility. In the upcoming year, more detailed planning and preliminary design for the new station will begin.

The main Police Station at the Civic Center has seen many upgrades and building improvements over the years, but like the Victoria Gardens location the growth in public safety personnel has reached or exceeded the original design parameters of the facility. A review of operations in relation to the structure was completed, and areas of improvement were identified. One area of note was the public lobby. The lobby needs to be modified to expand public services while maintaining privacy. With a larger and more diverse workforce, the existing building also needs additional female locker room space. Finally, the growing police department staff needs a larger briefing and training room where everyone can assemble at one time. The City has identified expansion space in the current building, but this space requires vacating the Emergency Operations Center (EOC). Staff continues to work toward completing the projected design, budget, and timeline associated with the project. The goal is to begin construction in 2026.

*"Without continual growth and progress, such words as improvement, achievement, and success have no meaning." – Benjamin Franklin*

The Fire District's mission is to serve the community through planning, promoting, and demonstrating a readiness to respond to and reduce threats to life and property through the efficient and effective delivery of emergency and non-emergency services and programs. Three pillars establish the foundation for the Fire District's traditional and innovative services: Community Risk Reduction, Emergency Response, and Emergency Management. Leading the Risk Reduction efforts, the Prevention Bureau manages hazards through fire prevention, inspection, wildland fire threat reduction, public education, and community outreach. Additionally, through the Emergency Response pillar, firefighters deliver efficient and effective mitigation protocols for structural and wildland fire suppression, emergency medical services, hazardous materials response, technical rescue, and tactical response. The Emergency Management program



reduces vulnerability to hazards, increases community disaster resiliency, and provides timely economic recovery utilizing comprehensive mitigation, preparedness, and response programs.

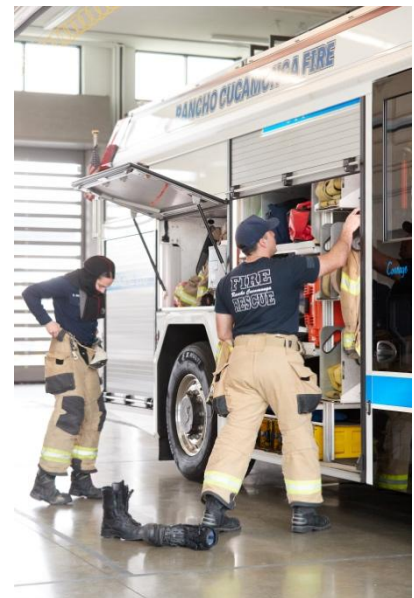
The Fire District fosters a high level of readiness through the development and training of a diverse workforce and the use of high-tech data and analysis to ensure optimal deployment of resources. Rancho Cucamonga Fire District has a diverse group of personnel, male and female, from all walks of life and experience (athletes, veterans, 2<sup>nd</sup> generation first responders, disadvantaged community members, etc...) that reflect the diversity and opportunity which is and has been a hallmark of the City for decades. With the creation of a data analyst position during the prior fiscal year, the Fire District has been building a robust data analysis program that analyzes calls in near real time. Data is now collected in a way that will continue to allow the Fire District to use objective analysis to determine the right resource response for the call type, which is fundamental to the efficient future of the Fire District's deployment model in a multi-tiered capacity.

In December 2024, the Fire Board approved the permanent staffing of Medic Squad 178 in order to increase the availability of the Fire District's all-risk emergency apparatus for higher level critical incidents that necessitate a Medic Engine or Medic Truck response. The Fire District will continue analyzing data related to the Medic Squad 178's deployment to low-acuity calls to determine the potential future need of additional medic squad units to further enhance the concentration levels of resources to the community. By utilizing squads, and strategically deploying this resource where and when needed, the Department saves resources and avoids building additional station locations.

The Fire District will further adjust deployment models by continuing implementation and expansion of the Community Outreach and Support Team (COAST) program. Approved by the Fire Board in October 2024, COAST is a multi-disciplinary mobile mental health crisis response team consisting of a social worker from the Department of Behavioral Health, a law enforcement officer, and a fire safety employee with a service dog trained in crisis response. The purpose of the team is to engage with those experiencing a mental health crisis to provide alternative services including the ability to follow-up with individuals for continuum of care, provide a better treatment option for those in crisis, provide community outreach and education, and prevent further crises through follow-up.

In FY 2025/26, the Fire District will complete facility improvements to Fire Stations 173, 174, and 175 to better meet the needs of an increasingly diverse workforce. This will include eliminating outdated communal style, gender specific restrooms and locker rooms, replacing these with single-use, non-gender specific restrooms with individual showers. These improvements will have a direct impact on the health and safety of Fire District personnel by allowing crews to immediately shower and rinse off harmful carcinogens and toxins when returning the fire station following an incident.

The District will continue the design-build process for the Amethyst Fire Station 171 Rebuild and Expansion Project. Built in 1974, Fire Station 171 is the oldest station in the city and has increasing maintenance and repair expenses. It lacks the functionality and physical space needed to accommodate the District's diverse and growing workforce. The station is also unsecured with no fence or gate to prevent public access. The project will allow for expansion of services within the Fire District by increasing the station square footage by 45%. This will allow for additional staffing at the station and potential implementation of a medic squad unit at one of the busiest stations in the city. The projects will also involve continued partnerships with other City departments, including the Library, RCMU, and Public Works.



To ensure the overall health and wellness of Fire District personnel, the Fire District will continue implementation of a series of groundbreaking preventative initiatives. This includes continuing the enhanced medical exams and cancer screening that began during the prior fiscal year and helps ensure personnel remain healthy and in peak condition throughout their career. The anticipated impacts of the Fire District's preventative initiatives include detection of cancer and other health concerns at a preventative stage; lower risk of on-duty injuries, as well as related time-off and workers compensation claims; and early treatment resulting in increased effectiveness and lower overall financial impact for both Fire personnel and the Fire District.

In addition, the Fire District's Apparatus Committee has led the way on a Clean Cab Initiative for both existing and future apparatus. The "clean cab concept" in firefighting focuses on designing fire apparatus cabs to minimize firefighter exposure to contaminants and carcinogens by removing equipment like SCBAs and tools from the cab and implementing easy-to-clean, non-porous surfaces. The Fire District has begun retrofitting existing apparatus and has updated apparatus specifications to ensure all future purchases will be designed with the Clean Cab concept in-mind.

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

- Replacement of one (1) Type 1 fire engine due to age, ongoing maintenance issues, and in accordance with the Fire District's Long-Term Emergency Apparatus/Vehicle Purchasing and Replacement Plan.
- Replacement of one (1) Fire Shop Truck to ensure Fire mechanic's ability to provide immediate roadside assistance to Fire apparatus needing quick field repairs in order to get back in service.
- Replacement of one (1) 4-seat UTV to ensure that Fire District and Police personnel can jointly respond to calls for service to Cucamonga Canyon, Etiwanda Preserve and the entire front country area.

Lastly, the Fire District will continue to partner with the City on crucial programs and projects, including:

- **Crossing Guard Services:** The Fire District funds crossing guard services as a safety measure for residents. School crossing guards can play a key role in promoting safe driver and pedestrian behaviors at crosswalks near schools. A crossing guard helps children develop the skills to cross streets safely at all times and builds a lifetime of safety-conscious habits while engaging in active and healthy lifestyles. This partnership will also reduce the potential need for emergency response and support the Fire District's pillar of service for community risk reduction.
- **IT Projects:** To ensure resiliency and continuation of both Fire District and City services, the Fire District will continue to partner with the City on multiple technology replacement and infrastructure upgrade projects, as well as staffing cost sharing. These projects include City Data Network Refresh, City Data Network ELA and Support, CISCO Smartnet Support, Disaster Recovery Environment, Virtual Environment (VMware ELA), physical server replacements, and the Cyber Security Analyst position.
- **City Fleet:** The Fire District will continue to partner with Public Works to address future vehicle maintenance needs and repairs of both the Fire District and City fleet. This currently includes sharing the cost of a Mechanic position and coordination of fleet maintenance and repair of heavy equipment. This partnership will be expanded in FY 2025/26 with the implementation of a new fleet management software that will allow for coordinated service requests, work order management, inventory management, reporting and analytics, and fuel and charge management.



## Community Development Workgroup

*"Make no little plans. They have not magic to stir one's blood..." – Daniel Burnham*

The Community Development Workgroup consists of four departments, Planning, Engineering Services, Building and Safety, and Public Works, each of which has a role in delivering on a world class community. The Planning Department works with residents, business owners and elected officials to equitably develop the city on a pedestrian and auto scale going forward. Planning administers the City's General Plan and Development Code which are the key documents that guide physical development (what can go where and under what conditions) in the city. The Building and Safety Department issues building permits and conducts inspections for new construction, additions, and remodeling work. Building and Safety promotes the continued development of a safe and prosperous community by utilizing the building codes to protect health and safety while working in conjunction with the construction industry. Community Improvement, a part of Building and Safety, ensures business and residential properties are well maintained and utilized in compliance with the Rancho Cucamonga Municipal Codes regarding use. The Engineering Services Department designs and administers capital improvements such as roads, bridges, or traffic signals, for both public and private property, to ensure efficient, effective, and safe use. Public Works is the final department in Community Development and is responsible for operating and maintaining public facilities and infrastructure in a manner that is safe, sustainable, and economical for the benefit of the entire community. Together, these various functions, which encompass all aspects of public and private development of property, operate under the oversight and coordination of the Deputy City Manager of Community Development.



The FY 2025/26 budget continues moving the city forward through the creation of exciting projects and plans as well as also focusing on further developing the city's economic infrastructure. The 2021 General Plan clarified the vision for the city's next chapter: that the city can grow, provide new housing and economic opportunities and position itself for an ever evolving economy, while maintaining and improving the many wonderful single-family neighborhoods Rancho Cucamonga is known for, through carefully focused new growth on key corridors and in key nodes.

*"Change is not a threat, it's an opportunity. Survival is not the goal, transformative success is."*  
– Seth Godin

For FY 2025/26, the Planning Department will remain focused on continuing its efforts to further the goals and vision outlined in the General Plan. The Department's goals for this budget year call for:

- Adoption and implementation of the Civic Center Master Plan
- Continued updates to the Development Code
- Development review streamlining
- Continued implementation of housing programs
- Maintaining a high level of customer service satisfaction



These efforts will help the City position itself for the next wave of development and economic growth, as the City continues to create places where people want to live and work and where they and their families and businesses can thrive.

Creating opportunities for additional housing development is another component that continues to be of great importance to the City. Development in FY 2025/26 is anticipated to remain steady, with smaller infill projects that are less capital intensive moving forward at a faster pace than larger mixed-use projects or industrial projects. Despite challenges brought on by the market, the City will continue to foster opportunities for additional housing development, including mixed-use development. Through implementation of the General Plan, the adopted Housing Element, and the updated Development Code, the City has laid the regulatory foundation to facilitate substantial private sector development of new housing at many different levels. By adopting these plans, keeping the Development Code updated, and reviewing development applications, the City is doing its part to facilitate the timely construction of a variety of new and attainable housing choices and, perhaps more importantly, providing housing choices for residents at all stages of their life. While the City does not build housing, its goal is to work with developers to facilitate the entitlement of approximately 1,316 new housing units each year to stay on track with its Regional Housing Needs Assessment and Housing Element commitments.

To aide in the entitlement process, the Development Code will continue to be updated in FY 2025/26 to ensure it remains in alignment with State Law, the General Plan and the needs of the community. With a clear development code, investors can access reliable information so they can make good business decisions and trust their investments will be safe. Furthermore, great communication and great customer service go a long way towards building that trust and in FY 2024/25, the team will continue to place a large emphasis on maintaining excellent customer service.

As of April 2025, there are over 30 major projects in the entitlement process, including more than 1,100 residential units, 91,000 square feet of commercial space and 4.5M square feet of industrial space. These projects often require some form of discretionary approval from the City or Planning Commission. While there is no guarantee that applicants will see these projects through in a timely manner, each application requires review time and collaboration from subject matter experts in Planning, Engineering, Building and Safety, Fire, and Public Works.



*"The only thing worse than being blind is having sight but no vision."* – Helen Keller

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

The Building and Safety Department continues to work collaboratively with the Department of Innovation and Technology (DoIT) to further enhance the Online Permit Center, the main customer service platform utilized across Community Development. Throughout the past year, Building and Safety staff made changes, fixes, and improvements to the Online Permit Center to enhance customer service levels and proficiency. Several of the changes were implemented through the creation of specialized permits or workflows to help expedite plan review and permit issuance. These permits and workflows combined



with the expertise of the Community Development Technicians (CD Techs) allow more plan review and permit issuance to be conducted “over the counter” providing a higher level of customer service for the home improvement market and faster turnaround time.

In FY 2025/26, the Building and Safety and DoIT teams will launch G-Whiz, a new AI-assisted module designed to guide citizens, contractors, and developers through the permit application process. This innovative tool will ensure the accuracy and

completeness of applications, while also streamlining and accelerating the overall process. Additionally, G-Whiz will feature an updated, user-friendly landing page to enhance the customer experience.

Building and Safety’s technological advancements enable staff to:

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

*“The most certain way to succeed is always to try just one more time.” – Thomas Edison*

The text messaging platform, Quiq, has greatly reduced the volume of incoming calls to the Building and Safety Department, enabling the department to communicate more clearly and efficiently with customers. Initially used by the Building and Safety Administrative group and Permit Technician staff, the system has since expanded to include Community Development technicians and the Plans Examiners group. This expansion allows customers to text inquiries regarding plan review corrections, plan review status, or permit application questions.

These enhancements to the Quiq platform have allowed for the delivery of real-time, clear, and concise text messages, streamlining the transfer of important information. In the past fiscal year alone, the Quiq platform managed nearly 8,000 texts, significantly decreasing call volume and creating a more efficient, customer-focused approach to answering inquiries. Moving forward, the Building and Safety Department plans to explore additional opportunities to further expand the use of the Quiq platform.

In FY 2024/25, the Building and Safety Department reached a remarkable milestone, becoming the only International Accreditation Service (IAS) accredited Building Department in California and the 28th in the nation. This esteemed recognition ensures that the department is consistently upholding the highest standards of customer service and safety for the community. Inclusion and equal access are City Council values that are deeply rooted in the City and are also valued by the Building and Safety Department. Central to both is the ability to be present and take part in the activities that are occurring, and this is where



accessibility, ADA, and the Certified Access Specialists (CASp) play important roles. The Division of the State Architect for the State of California governs the CASp program which is designed to meet the public's need for experienced, trained, and tested individuals who can inspect buildings and sites for compliance with applicable state and federal construction-related accessibility standards. The Building and Safety Department currently has one (1) CASp on staff and is supporting three (3) additional staff members as they work to attain their CASp certifications. In FY 2025/26, the department aims to have two (2) Building and Safety staff members, and one (1) Engineering staff member achieve their CASp certifications to help ensure that all new construction developments and existing construction remodels are in conformance with the Federal Access Regulations (ADA), State accessibility laws, codes and regulations, and Civil Codes. Conformance with these regulations helps ensure all individuals are provided similar access to buildings, events, goods, and services while also reducing costs for applicants submitting projects.

*"The best way to predict the future is to create it." – Peter Drucker*



The past year has brought about significant change for the Engineering Services Department. With the shift of Environmental Programs, Rancho Cucamonga Broadband and the Rancho Cucamonga Municipal Utility (RCMU) to the Department of Engagement and Special Projects, Engineering Services is now comprised of three true engineering disciplines with a focus on capital project delivery, facilitation of development, and the management and coordination of transportation infrastructure. A significant positive for the Department has been the successful on-boarding of two key Principal Civil Engineer

positions to provide middle-management leadership to a relatively young Engineering Team. With these key roles filled, it has brought the opportunity to re-evaluate process and procedure, allowing the Department to continue pursuit of efficient and effective ways of operating while striving for excellent customer service both internally and externally.



The Department continues to move impactful projects forward to set new foundations for a higher quality of life for the community. Staff across the Department have been working hard to coordinate with other agencies such as the San Bernardino County Transportation Authority and Brightline West to bring innovative regional transportation projects to Rancho Cucamonga. Recently the 6<sup>th</sup> Street Cycle Track and West Foothill Complete Streets projects, providing for the first Class IV cycle tracks in the County, and the Day Creek Trail project, allowing for the extension of the current trail from Base Line Road south to the RC



Sports Center with a brand-new signalized crossing at Church Street, were all completed, dramatically improving bicycle access and safety throughout Rancho Cucamonga. Construction of Phase 2 of the Advanced Traffic Management System (ATMS) project (a City Council goal) is now underway and anticipated to be completed by the end of FY 2025/26. The project will improve traffic flow along Milliken Avenue, 19<sup>th</sup> Street, Arrow Route, Rochester Avenue, and Day Creek Boulevard. Phase 1 of the project provided reductions in average delays of up to 67% along Haven Avenue and 51% along Foothill Boulevard, and it is anticipated Phase 2 will provide similar improvements along several other critical north-south and east-west corridors. In FY 2024/25 the Team was able to secure financial resources through Highway Safety Improvement Program (HSIP) grants to begin the design and construction of three projects identified in both the Connect RC and the Local Roadway Safety Plan. These projects are anticipated to be completed by December 2026 and include installing retroreflective back plates on signal heads, high visibility crosswalks, 11 new signals heads and a new signal pole at one intersection, additional Class II bike lanes and signage on Fairmont Way and Highland Avenue Bicycle and bike lanes, bulb-outs to shorten pedestrian crossing distances, and a Rapid Rectangular Flashing Beacon and refuge island near the Civic Center all of which will provide for improved roadway infrastructure that is intended to increase safety on our roads for all users.

While the Department navigates recent change and settles into its new beginning, the Team continues to work towards long-standing strategic goals while also looking forward to the discovery of and planning for new ways of operating.

*"When you're finished changing, you're finished."* – Benjamin Franklin

The Public Works Services Department has also undergone significant changes recently and the Team is embracing the opportunity to reexamine activities, organizational structure and how to optimize resources for effectiveness and value. Divisions include Administration, Facilities, Parks, Streets/Fleet and the most recent addition, Environmental Services. Although managing the budget for a large department will always remain a challenge, staff is balancing the maintenance of quality services and planning for future needs within the City's limited funding streams.

The Administration Division's responsibilities include the management of the Public Works Services Department budget, contracting and bidding, project management, strategic planning, emergency management and other administrative duties. Many positions within this division have new personnel and the structure of the division is changing with the City's evolving needs. Activities within this Division revolve around maximizing available funding, and ensuring the budget structure is accountable and flexible, while utilizing outside grants and working closely with strategic funding partners.

The Facilities Division is responsible for managing the current, upcoming, long-term and emergency maintenance needs of many facilities throughout the City. These facilities serve a variety of purposes and each facility has unique characteristics including indoors, outdoors, 24/7 for emergency services, and seasonal use. The Facilities staff work plan centers around a balance in providing ongoing maintenance and compliance, while also prioritizing investments in proactive activities to reduce long-term expenses by minimizing emergency repairs. Regular maintenance includes repair and replacement of HVAC systems, electrical, plumbing and structural integrity. As facilities age, previously postponed projects due to funding limitations are becoming increasingly urgent and require a growing portion of resources.

The Facilities Division, in line with municipal energy conservation goals outlined in the Climate Action Plan (CAP), is upgrading much of the current high intensity discharge (HID) sports lighting throughout the city to high efficiency light-emitting diode (LED) lighting. The replacements will take place over the course of several years, dependent on funding. LED lighting offers reduced operations and maintenance costs by providing a longer lifespan and lower energy consumption.

The Fleet Division is actively working to electrify the City's fleet in alignment with the Climate Action Plan (CAP) and state mandates aimed at reducing greenhouse gas emissions. The City's fleet is comprised of 178 vehicles and 220 pieces of support equipment, with 12 zero-emission vehicles (ZEVs) currently in service and an additional 17 electric vehicles (EVs) arriving in the near future. By 2028, the City's older off-road equipment must be replaced with TIER 4 Final engines, further aligning with California Air Resources Board (CARB) regulations. The City will continue to procure EVs to replace internal combustion engine (ICE) vehicles, including those with a Gross Vehicle Weight Rating (GVWR) of 8,500 pounds. Due to sourcing challenges for critical components, the ICE vehicles being replaced are becoming increasingly difficult to maintain. Although the total cost for vehicle replacements in FY 2025/26 is high, this investment will move the City closer to its goal of achieving a 100% zero-emission fleet by 2040, as mandated by CARB. This transition will ensure a reliable and sustainable fleet that continues to deliver essential services to the community. To support the growing fleet of EVs, charging infrastructure is expanding at the Public Works Service Center and mechanics will undergo specialized training to service and maintain EVs.



In FY 2025/26, the Streets Division will continue expanding the concrete repair program to ensure safe and accessible pathways. The program will include targeted sidewalk repairs across various locations, with a focus on Cielito Street between Carnelian Street and Hellman Avenue. Additionally, the City will build upon previous sidewalk repairs completed in the Terra Vista Avenue and Victoria Groves Park communities. A new initiative for this fiscal year includes an added Pavement Rehabilitation Project to repair parking lots at City parks and facilities, which will complement ongoing concrete rehabilitation efforts. These projects will be funded through the General Fund, the Gas Tax, Measure I, and federal funds, via the Community Development Block Grant (CDBG), if the latter continues to be funded. The continuation of CDBG funding is uncertain, as changes in federal government policy could impact the availability of these funds. By prioritizing these critical infrastructure projects, Public Works upholds the City's commitment to maintaining high-quality, accessible pathways that foster community connectivity and well-being.

The Parks Division will begin implementing the Urban Forest Management Plan (UFMP), Rooted in RC, which will be adopted this fall. The UFMP, which includes a tree inventory, canopy coverage assessment, and wildfire risk assessment, is being prepared in alignment with the General Plan and CAP and provides staff with a long-term strategic plan for tree management. The UFMP is a roadmap for the City's urban forest for the next 50 years, incorporating urban forest management best practices and greenhouse gas emission reduction goals to help Rancho Cucamonga mitigate the impacts of climate change, abide by State mandates, reduce the urban heat island effect, and lessen the risk of wildfires.

Water conservation and landscape renovations will continue, including projects in Landscape Maintenance Districts (LMDs) 2 and 4R. These projects feature the removal of non-functional turf, grading, composting, wood chipping, and drought tolerant planting, resulting in reduced water usage and labor costs to maintain the landscaping. After a pilot study revealed an approximated 30% reduction in water usage, following the installation of WeatherTRAK Smart Irrigation Controllers in a handful of LMDs, full implementation efforts citywide will continue. Although the controllers come with increased initial capital outlay costs, the long-term savings in water utilities outweighs the initial costs and staff continues to explore grant funding opportunities to support the upgrades. In FY 2025/26, Public Works will install smart irrigation controllers throughout LMD-6, LMD-10, PD-85, the Stadium, and in a handful of strategic locations within LMD-1. Embracing sustainability practices reflects the City's priority to be fiscally responsible while contributing to the long-term resilience and vitality of the community.

The Red Hill Park South Beautification Project will reimagine and enhance the community's outdoor recreational space located in the southern portion of Red Hill Park. This project will transform the beloved local park over time, funding permitting, by introducing new amenities and revitalizing existing features. The need for this park enhancement project is primarily related to the maintenance challenges and environmental concerns of the existing water feature. The various wildlife, debris, and waste in the water feature, outdated and undersized maintenance infrastructure, and increasing cost of reclaimed water has resulted in a water feature that is no longer environmentally or financially sustainable. After gaining valuable insight from park users on how to improve the park while keeping well-loved and frequently used features, the City has developed ideas that will result in a sustainable park that continues to offer amenities cherished by the community. Several key aspects have been identified for improvements including reducing the depth of the water feature, adding chlorination and filtering, improving and expanding walking paths, and adding additional seating areas.



The Environmental Programs Division continues to work to reduce the community's contributions to greenhouse gas and climate change, which are grounded in the City's CAP. In FY 2025/26, the Team will find creative and effective ways to implement important State mandates related to storm water and solid waste. The Regional Water Quality Control Board is responsible for regulating storm water pollutants and discharges into area waterways. Although the draft regulations (also known as the proposed MS4 permit) have been released, it has yet to be finalized and adopted. The Environmental Programs Division will continue to actively participate in the review of these new regulations, providing local input as appropriate, and investigate how they might impact operations. In the meantime, Environmental Programs continues to implement current strategies along with providing residents and businesses with



information on the importance of keeping pollutants such as sediment, oil and grease from entering the storm drain system.

On the solid waste front, Senate Bill 1383 requires jurisdictions to take multiple actions to reduce emissions of short-lived climate pollutants, such as methane which is emitted from decomposing food scraps and accounts for approximately 17-18% of total landfill disposal. In FY 2025/26, the Environmental Programs Division will continue to work with partners and stakeholders to implement SB 1383 requirements with a focus on capacity planning and food recovery to produce long-term solutions for a safe and healthy community for all. Environmental Programs will also provide education and outreach through workshops, print material, social media, and newsletters to ensure residents and business owners are promoting a healthy community by reducing food waste, reducing contamination, and promoting effective recycling.



### Community Programs Workgroup

*"Times and conditions change so rapidly that we must keep our aim constantly focused on the future." – Walt Disney*

The Community Programs Workgroup is comprised of the Animal Services, Community Services, Library Services and City Clerk Services departments. This work group has three primary focuses, one supports overall public health and animal welfare, one offers programming for the community and the other provides civic engagement in the governance process. Animal Services, a new addition to Community Programs for this budget year, offers animal control, animal care, and animal adoptions services; Community Services provides recreational, human, and experiential services; Library Services provides information, knowledge, and education/entertainment type services; and City Clerk Services provides access to civic records and documents, facilitation of City meetings, and election services. These services complement each other, and under the leadership of a Deputy City Manager they collaborate with other City departments as they provide exceptional services for the residents of Rancho Cucamonga.

FY 2025/26 will see a realignment of several services and an enhancement of a few others, as the departments carry out strategic initiatives in support of their Strategic Services Plans aligning with the City Council's Mission, Vision, and Core Values.

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

Animal welfare in the Inland Empire is in a time of transition. A new Joint Powers Authority (JPA) animal shelter on the West End of the County is opening and some of the surrounding cities' contract providers for animal care and control are changing. These changes will hopefully bring additional programs and services to the region that will enhance the overall care and placement rates for homeless pets and bring





up standards in multiple agencies. The more immediate downside of these changes, however, is the loss of experienced Animal Center employees in critical roles who took promotional opportunities for a substantial increase in compensation with this new JPA. The Animal Center has increased its use of part-time animal care staff to fill the vacancies created by the departure of these more seasoned team members. FY 2025/26 will be focused on recruiting to fill vacant full-time positions and developing the next generation of leaders so the Center can continue its decades-long excellent standard of care.

The Animal Services Department is also experiencing a significant challenge with filling a vacant veterinarian position, which plays a pivotal role in operations. There is a national shortage of shelter veterinarians, and many shelters in the area are recruiting for the same position. In the absence of a full-time veterinarian, the Animal Center has become reliant on community veterinary hospitals and relief veterinarians to provide day-to-day services, emergency care, and spay and neuter surgeries. The Center is fortunate to have a network of local veterinary partners that are willing to help, but contract veterinary services have an increased budgetary cost.

Animal Services is also being challenged with the increasing number of animals being brought to the Center by non-residents claiming to have found the animal in Rancho Cucamonga. Every city in the region has a contract with a provider for animal services. When an animal is taken to the wrong shelter, its chance of being reunited with its owners or finding a new home are greatly reduced. The increase of non-resident intakes has put a large strain on the Department's financial and personnel resources. To encourage the public to take found pets to the correct shelter and to offset the cost of care, the Center implemented a non-resident intake fee. With the new JPA starting up, Rancho Cucamonga anticipates a decrease in this category in the future.

Lastly, the trend of increased intake of large adolescent dogs and underaged puppies and kittens continues. The Animal Care Foundation has planned several fundraisers and community events to raise funds that will be used to provide additional community support for programs like Puff's Pet Pantry, spay and neuter vouchers, and the Center's foster care program.

*"Continuous improvement is better than delayed perfection."* – Mark Twain

The Community Services Department (CSD) strategically embraces the inevitability of change and thus, thoughtfully employs rigorous, empirically informed analyses and forward-thinking strategic frameworks to navigate internal transitions and external challenges effectively. Amid economic shifts, demographic evolutions, and administrative adjustments, CSD proactively adapts its approach to meet dynamic community demands, consistently striving to enhance resident quality of life through responsive and adaptive public services. Specifically, the department will continue to develop a multi-year Parks, Facilities, and Recreation Master Plan. The goal of which will be to collect data, connect with the community, and analyze information, to allow CSD to proactively adapt to the City's dynamic community needs.



In FY 2025/26, the Department will embrace tactics of continuous improvement in an ongoing effort to further departmental strategic objectives. The comprehensive modernization of the Family Resource Center on Arrow Highway is one such example. One of the City's oldest facilities, inherited from San

Bernardino County, the modernization serves not only as a structural and equipment upgrade but as an opportunity to deepen community partnerships and enhance operational efficiencies in a refreshed facility. CSD will begin programming the remodeled facility with classes, activities, and private rentals, which is scheduled to reopen in 2026. The Community Services Department seeks to advance capital investments intended to strengthen community infrastructure and improve resident quality of life and is optimistic about the anticipated benefits to residents with this project.



The Community Services Department is also strategically focused on enhancing the operational resilience and artistic vibrancy of the Victoria Gardens Cultural Center by proactively deploying innovative revenue-generation methodologies and targeted programming initiatives at the Black Box Theater. Continuous evaluation of audience engagement metrics and financial sustainability will inform adaptive management practices, ensuring enduring success. Specifically, the intimate Black Box Theater will launch a quarterly show and performance series designed to encourage and collaborate with local artistic groups

to foster greater creativity and arts connections.

Enhancements planned for the Cultural Center's Outdoor Stage similarly aim to significantly elevate the City's regional cultural prominence, integrating advanced infrastructural amenities with carefully curated artistic programming. The Courtyard Renovation will be complete in the fall, and will include new hardscape and softscape, permanent shade, comfortable seating and a permanent stage with audio and visual equipment for year-round performances. Throughout this initiative, the department will remain responsive to evolving market dynamics and audience engagement considerations while further growing market share and enhancing Victoria Gardens. Once construction is complete, CSD will activate the remodeled outdoor space with special event programming, community gatherings, and expanded art experiences, engaging community members with new activities throughout the year.

Further strategic investments include an advanced low-glare LED sports lighting installation at Garcia Park, a City Council goal, designed to extend facility usability into evening hours, promoting greater community involvement and public safety. This installation will expand lighted fields in Rancho Cucamonga, a frequent request of sports leagues, and improve recreational access for all. In alignment with the overarching department strategy, awareness of logistical constraints and environmental impacts will guide thoughtful planning and project implementation.

Additionally, extensive renewal efforts at Mountain View Park, particularly the replacement of aging playground equipment, will enhance compliance with modern safety standards and significantly enrich recreational opportunities for local families. The City is upgrading the playground with an exciting new design, adding much needed shade to the equipment, and continuing the momentum begun last year with the Beryl Park Adaptive Playground. Collectively, these strategic infrastructure investments reflect the Community Services Department's dedicated commitment to fostering continuous improvement and adapting constructively to change, thereby enhancing Rancho Cucamonga's community amenities and overall quality of life.



In response to anticipated demographic shifts, particularly the expanding senior population, the Community Services Department strategically advances senior wellness and integration initiatives, each year, to promote social inclusivity. Guided by proven, analytical insight, these initiatives reflect a

deliberate, thoughtful approach. As the City experiences an increase in older community members who are more tech-savvy and active, programs and services will be evaluated to maximize impact, including the purchase of new gym equipment, enhancements to the wellness pass program with options for private trainers, new social engagement events, and the redesign of the Jane Penny Link homebound program to extend resource information to seniors.

Additionally, the Department continues to expand programs such as Adaptive Sports Day, which inclusively engages individuals of all age groups and varying physical and cognitive abilities, demonstrating a broader commitment to community accessibility and participation. This program will have onsite activities reimagined to expand life skills, social engagement, and active play, creating the opportunity to increase overall participation and community enrichment.

Moreover, the Community Services Department is establishing a specialized role dedicated exclusively to inclusive recreation to integrate accessibility throughout departmental operations, developing intentional programs, activities, and actionable plans to enhance programs such as the Special Needs IncredABLES program, Adaptive Sports Day, and Friday Night Fun Club. Inspired by the need to empower all members of the community, regardless of their abilities, backgrounds, or circumstances, to fully participate, contribute, and thrive, this position will be thoughtfully embedded within existing structures, reinforced by targeted training and dedicated resources. Additionally, ongoing equity-focused professional development will further enhance staff capabilities, equipping them to effectively meet the diverse and evolving needs of the Rancho Cucamonga community.



Additionally, the Department actively seeks to expand overall cultural programming to bolster the city's cultural identity and enhance its regional appeal. Initiatives such as the Market Nights Series and the strategic partnership with GOCAL, the area Convention and Visitors Bureau, for the Faultline Festival (a new signature music event at Quakes Stadium) exemplify deliberate and meaningful steps toward elevating community cultural experiences. Similarly, CSD will lead the preparations for the City's 50<sup>th</sup> Anniversary celebration in 2027, seeking new opportunities to connect with community members and build

positive lifelong memories.

The Community Services Department continues to prioritize operational innovation as a cornerstone of its strategic approach. Planned enhancements to park ranger operations include trainings related to safety, de-escalation, and park education and analyzing recruitment, retention, and operational plans, to significantly bolster public safety, effectiveness, and community interaction. Moreover, the implementation of a comprehensive, multi-year park signage initiative to educate the community on park and public space ordinances to the betterment of all to enjoy City amenities, is designed to standardize and streamline visitor navigation, enhancing the overall experience across municipal parks.

The Department is committed to continuously evaluating these operational improvements. This ensures adjustments are thoughtfully made based on lessons learned, thereby effectively navigating change and solidifying Rancho Cucamonga's commitment to operational excellence and community service.

*"We should not look back unless it is to derive useful lessons from past errors, and for the purpose of profiting by dearly bought experience."* – President George Washington



In FY 2024/25, the Library Services Department continued to thrive, with a strong focus on staff training and preparing for a busy year of programs and events. The Library offered 10 highly popular storytimes, monthly programs for teens and adults, a vibrant Summer Reading Program, and engaging *Night of Discovery* events for all ages. The Archibald and Paul A. Biane Libraries welcomed over 308,000 visitors—a 16% increase from 2023—who borrowed more than 594,000 physical items (up 3.5%) and 100,000 digital items (up 9%). Programs and events also flourished, drawing over 14,200 attendees throughout the year.



FY 2025/26 will feature enhanced efforts by the newly established Outreach Services division as the staff works to expand services beyond library walls, strengthening partnerships with local organizations and deepening community engagement. Outreach efforts will feature the launch of the Student Success Cards initiative, providing Rancho Cucamonga students with free library cards and access to eBooks, eAudiobooks, streaming videos, databases, online tutoring, and more. Additionally, the Library will support early learning and literacy through the *1,000 Books Before Kindergarten* program, encouraging families to read regularly with young children to promote school readiness and a lifelong love of learning. Much of the foundational work to develop these programs was completed in FY 2024/25 and FY 2025/26 will focus on launching and implementing these exciting initiatives.

The Library Services Department remains committed to advancing capital projects through the ongoing Building Forward Infrastructure Grants, previously funded by the California State Library, with matching contributions from the City's General Fund. The Paul A. Biane Library facility refresh efforts will continue and include new entry doors, updated lighting, and ADA-compliant enhancements to ensure an inclusive and welcoming space for all. This internal refresh project complements the concurrent Victoria Gardens Cultural Center (VGCC) courtyard refurbishment and exterior painting projects. These improvements, expected to be completed by Fall 2025, will reopen the building's south entrance, enhancing visibility and accessibility for visitors from the mall.

Progress on the Westside Library Expansion Project will continue with construction beginning in June 2025. Funded by a \$6.5M California State Library Infrastructure Grant and matching City contributions, the existing Archibald Library will be relocated less than a mile away to the upgraded City-owned Lions Park facilities which will feature additional study rooms, expanded display space for the Library of Things collection, spacious indoor and outdoor event areas, and a dedicated Friends of the Library bookstore. The project is expected to be completed in late 2026, reflecting the City Council's Core Value of intentionally embracing and preparing for the future, and the General Plan by allocating resources closer to the heart of the west side of the city. The new location is located adjacent to the Pacific Electric Trail which facilitates bicycle access and is part of the existing Lion's Park which opens new opportunities for interactive programming.



The Randall Lewis Second Story and Beyond® (SSAB) has quickly become a popular library addition, drawing nearly 23,000 visitors and hosting 12 field trips with over 700 students and chaperones in its first six months of operation. Visitation is expected to grow in the coming year as SSAB becomes a regional hub for informal learning. Ensuring accessibility remains a priority, and thanks to generous local partnerships, reduced-price admission is now available for EBT, WIC, and SNAP cardholders. In April, the NASA-themed *Space Explorer's Blast Off* exhibit was replaced with

*Just Eat It!*—a hands-on experience focused on healthy eating and anatomy, offering fresh new activities for both first-time and returning visitors.

In FY 2025/26, during a period of service and facility transition, the Department remains dedicated to exceptional customer service, ensuring the community has access to the resources they need to succeed. Through initiatives like Student Success Cards, *1,000 Books Before Kindergarten*, and expanded services and spaces, the Library continues to foster a welcoming, supportive environment where everyone can learn, grow, and thrive.

*"Change is the only constant in life."* – Benjamin Franklin

The City Clerk Services (CCS) Department plays a vital role in supporting the City Council, staff, and community by coordinating the legislative process, managing city records, and administering City elections. The Department's mission is to deliver consistent, high-quality services through expertise, innovation, and collaboration.

As stewards of transparency and democracy, CCS serves the public by maintaining and providing access to official City documents while continuously implementing best practices that enhance service delivery. The Department is committed to evolving alongside the needs of the City and its residents.

Since 1977, CCS has actively maintained the City's records and remains dedicated to preserving public trust by ensuring secure, accessible, and accurate records management. The new Records Center at Fire Station 178 has introduced modern protocols that improve how City documents are stored, preserved, and retrieved. At the same time, CCS is expanding online access to records, reinforcing the City's commitment to transparency and keeping the community informed.



Looking ahead to FY 2025/26, the City Clerk Services Department's priorities include:

- **Promoting Open Government and Transparency:** Increase public access to information by assessing and implementing new workflow practices that support open government initiatives and reinforce public confidence.
- **Enhancing Access and Efficiency:** Continue digitizing records and integrating systems, including the use of DocuSign for digital signatures and the City's existing contract repository, to streamline operations and improve efficiency. These efforts will make City and Fire District contract records more accessible and help address and reduce the growing volume of Public Records Requests.
- **Investing in People:** Focus on professional development and succession planning. CCS will provide staff with training in specialized skills, keep them informed of legislative updates, and support certification efforts to ensure departmental sustainability and high performance.

FY 2025/26 will also bring personnel changes, including filling a vacant Records Analyst position—an essential role in online document accessibility—and the planned retirement of the Department's Director in December 2025.

Through continued collaboration, innovation, and dedication, the City Clerk Services Department remains committed to delivering exceptional service and maintaining the integrity of the City's legislative and recordkeeping functions.

*"I can't change the direction of the wind, but I can adjust my sails to always reach my destination."*  
– Jimmy Dean

## Administration Services Workgroup

*"To improve is to change; to be perfect is to change often."* – Winston Churchill

The Administrative Services Workgroup consists of the Finance, Innovation and Technology (DoIT), Human Resources, and Organizational Development Departments. While the other Workgroups are primarily driven to serve external customers – the residents, businesses, and visitors of the city – the Administrative Services team is mainly, though not solely, focused on delivering services for internal customer departments and their employees. The core functions related to all things Finance, Technology, Human Resources and Organizational Development serve as the backbone and underpin all the work of the rest of Team RC. Because of the opportunities for overlap and co-programming, these departments work together under the direction of the Deputy City Manager for Administrative Services.

As services change and the City's complexity grows, the Administrative Services team also flexes, responding to its customer needs and reinventing its processes and programs in response. FY 2025/26 will be the second year for the City's new enterprise resource planning (ERP) software, Workday. Workday is the "mainframe" of the City's core business management software. It has modernized many of the Administrative Workgroup's traditional duties. Workday has also enhanced the City's capabilities in managing various financial aspects, including human resources, accounting, and financial planning. Workday's user-friendly interface and advanced features have improved overall efficiency and accuracy, resulting in better fiscal management and financial decision-making.

The Finance Department continuously pursues increased efficiency of the City's financial systems, and as a business partner to the departments throughout the City, Finance continually strives to enhance the City's experience in serving its employees, vendors, and the public at large. The implementation of Workday has put the City and the Finance Department on a path away from its traditional paper processes and towards technology in a way that will allow the City to leverage financial and non-financial data in an effort to integrate operations and performance measures.

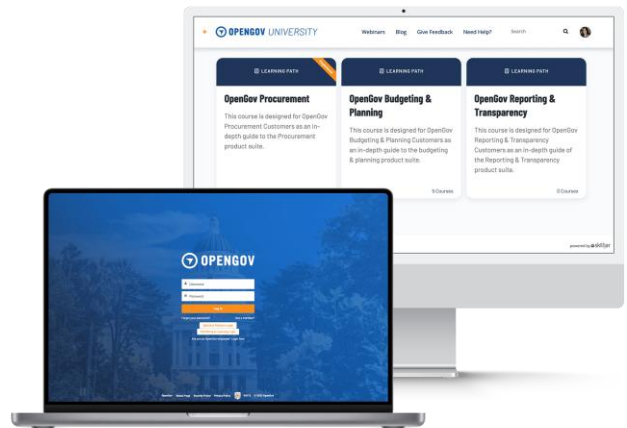


Key Workday benefits to date include:

- Streamlined Operations: By eliminating many manual processes and reducing redundant data entry, Workday supports more efficient workflows and real-time decision making.

- **Centralized Data Access:** A single, integrated platform now houses employee and financial data. Finance continues to pursue seamless integration with its sub-systems for enhanced data management.
- **Advanced Reporting and Analytics:** The Department continues to pursue enhanced tools that will help transform financial data into actionable insights, supporting more informed planning and analysis.
- **Strengthened Data Security:** Workday enhances the City's security posture, addressing existing vulnerabilities and ensuring all financial information is protected against unauthorized access.

In addition to continuous improvement with the Workday ERP system, the Finance Department will be implementing other technologies to further enhance its budgeting process, such as OpenGov Budget & Planning, to allow more seamless collaboration between departments as well as reporting and transparency for City Council and public use. Furthermore, the Department is continuously pursuing enhanced technologies in banking and cash management in its partnership with U.S. Bank, to expand staff capacity for higher impact, more complex and less menial tasks. The anticipated benefits of these banking process enhancements include a significant reduction in processing times and a more efficient reconciliation process, which will directly contribute to improved cash flow management and reduced operational expenses.



The Finance Department also continues its work in training and staff development. This year's budget has included additional funding for some more complex staff training in Workday business processes to create financial super-users. The intent of this training is to empower subject matter experts within Finance to pass on knowledge and training to other members of the department and City staff at-large. Over the long-term, Finance intends to have a subject matter expert trained in each functional area to empower staff to serve as a bridge between Workday's capabilities and department users throughout the City.

The Finance Department also plays a crucial role in managing several special assessment districts within the City, which are integral to the City's financial stability. These districts were created to ensure new development does not impose undue financial burden on existing residents. Any development project undertaken after 1985 falls under at least one special tax district. Residents and businesses in these districts are responsible for financing the services required for the development of their immediate communities, such as landscaping, lighting, parks, and other infrastructure improvements. If not for these special districts, these services would compete with other City services, potentially over-taxing the City's General Fund and preventing it from offering the current comprehensive range of services. Despite a few exceptions where the special district has voter-approved rate escalators, most special district rates are capped. They cannot be increased without voter approval. Rate recommendations for FY 2025/26, when permitted, are the result of financial planning and analysis with current economic conditions. Interested readers should review a further discussion by Public Works on PD-85 and LMD-1 (west, southwest, northwest side of Rancho Cucamonga) which have not had rate changes in over 35 years and are beginning to fail precipitously. To address the financial challenges posed by inflation and capped rates, the Finance Department is continuously exploring alternative funding mechanisms within the scope of existing legislation.



*"You never change things by fighting the existing reality. To change something, build a new model that makes the existing model obsolete."* – Buckminster Fuller

Technology has become the most essential tool that we use to serve people in our community. The Department of Innovation and Technology (DoIT) facilitates the strategic use of technology across all City departments, driving efficiency, ensuring transparency, and overall enhanced service to the community. By facilitating the strategic use of technology, DoIT ensures systems remain adaptable to evolving needs, while also driving efficiency, and enhancing transparency. This balance of innovation and stability empowers the team to meet both current demands and future challenges.



In FY 2025/26, a focus area for DoIT will be team development and succession planning, as the Department navigates a change in leadership with the upcoming retirement of the DoIT Director. This initiative will involve potentially hiring and onboarding a new DoIT Director and integrating them into the Department and Executive Leadership teams. Additionally, succession planning will include the continued development of the team by identifying key talent within DoIT, and offering targeted training and professional development opportunities to ensure consistency. By equipping team members with the necessary skills and knowledge, and ensuring critical processes and

responsibilities are clearly outlined, the team will foster continuity and readiness for leadership changes. With a focus on strengthening leadership skills and a culture of collaboration, DoIT will be prepared to navigate the change in leadership while continuing to drive innovation and success in the department. Ensuring continuity of operations and creating clear pathways for advancement will be vital to maintain high performance and morale during this transition period.

Data governance is becoming increasingly crucial, particularly as the volume of data expands with the adoption of more robust systems like Workday. As data is relied upon more heavily for decision-making, operations, and compliance, it is essential to establish strong governance practices that ensure its accuracy, security, and accessibility across the organization, while containing expansion and effectively managing growth. By prioritizing data governance, DoIT can tackle challenges such as data quality, privacy, security, and compliance, ensuring that data is accurate, accessible, and well-protected. Effective data governance can also help standardize processes, improve data accessibility and transparency, and ensure regulatory requirements are met, ultimately reducing risk. Data governance also supports the adoption of Artificial Intelligence (AI) and machine learning by ensuring high-quality, well-governed data is available for training algorithms and generating insights. Furthermore, effective data governance helps reduce data duplication, inconsistency, and errors, leading to lower data storage requirements and associated costs. By establishing a solid foundation for data management, the City can mitigate risks, foster a data-driven culture, and future-proof the organization as technology continues to evolve.

The Cybersecurity Division continues to proactively address the continuous threat in cybersecurity incidents affecting local government. Highly trained employees dedicated to cybersecurity take the lead on efforts to establish safer practices and policies while working with the rest of the team to focus on security that is vital in protecting the organization's digital estate. Ongoing efforts to enhance the City's cybersecurity posture will continue and include major infrastructure replacements, improving security within applications and services as well as updated policies, practices, and end-user training. A key focus area for FY 2025/26 will be disaster recovery planning and will involve creating a robust Disaster Recovery Plan that includes a backup governance section to ensure data integrity and availability in case of

disruptions. A comprehensive continuity of operations plan (COOP) will be developed to identify the technology used within each department, ensuring critical business functions can continue seamlessly without interruption. This will be complemented by thorough network penetration testing to identify and address potential vulnerabilities. Additionally, detailed playbooks outlining specific response procedures will be created to guide the team during a disaster. The initiative will culminate in a tabletop exercise to simulate real-world scenarios and test the effectiveness of the plans, ensuring that all procedures are well-understood and ready to be executed when needed.

Major infrastructure projects for DoIT over the next two years will be the Network Infrastructure and Physical Server Replacement projects. These include upgrade and replacement of hardware, software, and support. It is critical to manage network infrastructure through a pro-active lifecycle replacement strategy to ensure the continued reliability, security, and performance of the City's systems. By maintaining dual redundancy at the secondary data center at the All Risk Training Center (ARTC) site, improvements will be made to further enhance our environment. Additionally, DoIT will build upon the hyperconverged infrastructure model to integrate software-defined networking technology, enabling greater security, flexibility, and scalability, all while optimizing the existing hardware footprint and positioning the City for long-term success.

To maintain services and increase security, the replacement of desktop equipment also takes place on a regular cycle. This cycle will continue to be supported in the FY 2025/26 Budget. The desktop replacement plan is designed to minimize additional costs by spreading replacements over several years. This approach lessens disruptions, optimizes equipment longevity, and reduces the impact on staff resources. At the end of 2025, the Windows 10 desktop operating system will no longer receive software support. To proactively address this, the migration strategy to Windows 11 involves a combination of hardware replacements and software upgrades that will be addressed as part of the desktop replacement project.

As the Real Time Information Center (RTIC) launches, a partnership between the Police Department, City Manager's Office and DoIT, the focus will shift to improving the Public Safety Video Network (PSVN) cameras that supply the video feed for this platform. The End-of-Life Hardware Replacement and Camera Modernization Initiative for PSVN aims to enhance the existing video surveillance infrastructure by replacing outdated, out-of-warranty hardware and upgrading camera systems for improved coverage and efficiency. This project will involve close collaboration with the Police Department to assess the



current state of cameras at each facility, identifying areas that require immediate upgrades. By replacing older cameras with advanced models offering wider coverage, higher resolution, and greater durability, the initiative will reduce the total number of cameras needed while maintaining or improving overall surveillance quality. This modernization will also replace out-of-warranty or failing hardware, ensuring greater reliability and fewer maintenance issues. The result will be a more streamlined, cost-effective network that strengthens public safety efforts, improves operational efficiency, and provides better support for law enforcement operations utilizing the RTIC.

DoIT's award-winning GIS (geographic information system) team has a long history of continued use and deployment of critical applications that internal customers depend on for their daily tasks. The work GIS has done to collect, organize, and maintain accurate locations and details about assets and resources

is key in providing situational awareness and enabling information-driven decision making, while continually adjusting to change and preparing for future needs. This team has grown from creating foundational base maps to an automated integrated enterprise data warehouse that spatially manages the City's inventory and automates business workflows. GIS continues to integrate more deeply with the Fire District, Community Development departments and RCMU to proactively capture location and asset infrastructure. This work supports data science efforts that will help identify, quantify, and predict trends and patterns, enabling the necessary transitions to navigate change and improve outcomes.

As changing conditions drive new priorities, DoIT's technology roadmap is updated annually to include a five-year plan that outlines the strategic vision taken from global technology trends, patterns in local government, and the views of our elected leadership. This roadmap is a guideline; flexibility within the roadmap is essential to be ready for the uncertainty of technological innovation by adopting systems that are scalable and agile. In view of the upward trend in technology costs, staff has developed a 10-year spending plan aimed at strategically managing technology infrastructure replacements. This plan was collaboratively created in coordination with both the Finance Department and the Fire District to facilitate long-term budget forecasting.

*"There is nothing so stable as change." – Bob Dylan*

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

The Human Resources Department will continue to focus on its core mission, to provide an employee experience that attracts and retains the best talent by promoting career development, cultivating employee well-being, and honoring their commitments to public service so both residents and employees can thrive. The "Employee Experience" is the cumulative sum of all moments throughout the employee lifecycle that affect employees' perspectives and perceptions of what it is like to be part of Team RC. It is all the connections between individuals and their colleagues, leaders, and the organization, encompassing personal, physical, digital, and organizational elements. The "Employee Experience" will again be put at the forefront of the department's priorities.

To continue the positive momentum of the MAP (My Action Plan), which replaced employee evaluations in 2023, HR will provide additional resources and training on setting SMART development goals. The City's goal is to be the employer of choice for motivated employees who thrive in a team setting that supports their professional development and respects work-life integration.

The recruitment and retention of a diverse, engaged, well-qualified, and professional workforce will continue to be an area of focus. The Department will look to collaborate with other City departments on opportunities for education and outreach to highlight career paths within the public sector.

Employees are excited to share their passion for public service with the community including young adults and Veterans.



In addition to drivers of retention, which include work-life integration, flexible work schedules, robust benefits, and effective tools and resources to manage work effectively, the HR Team will enhance parts



of the new employee onboarding program to incorporate current and best practices, and will implement a standardized offboarding program to gain insights to retain and attract talent and drive improvements across the employee life cycle.

With the launch of the full-service business partner model, Human Resources will level up its ability to provide tools and opportunity for the organization to enhance the knowledge, skills, and abilities of department staff and provide best-in-class service to all City departments and our employees, Team RC.

*"The world as we have created it is a process of our thinking. It cannot be changed without changing our thinking." - Albert Einstein*

The Organizational Development Department, a relatively recent creation separate from Human Resources, continues to focus on professional development, employee engagement, strategic training initiatives to support the City's people leaders, as well as reinforcing the S.P.I.R.I.T.

values of Team RC, by developing a robust onboarding program and strategic Team RC training opportunities. As stated above, the "Employee Experience" is the cumulative sum of all moments throughout the employee lifecycle that affect employees' perspectives and perceptions of what it is like to be part of Team RC. The "Employee Experience" will also be at the forefront of the Organizational Development Department's priorities.

The Organizational Development Department will also partner with the Human Resources Department to provide resources and training on the (MAP) Professional Development Program, including, providing and receiving immediate feedback and simple techniques to assist while having coaching conversations and check-ins to ensure continued development and success of our most valuable resource, our employees. The Organizational Development Department will also become the City's "Hub" for City internships and fellowships, by partnering with City departments on needs and opportunities and deepening the City's relationships with key professional organizations, colleges, universities and trade schools and programs with the goal of creating pathways to public service.



The Risk Management Division, part of the Organizational Development Department, is committed to protecting the City's resources by proactively managing risk, ensuring workplace safety, and promoting employee health and wellness. The Risk Management Division plays a vital role in identifying potential liabilities, minimizing exposure, and supporting the overall operational integrity of City services.

Building on these efforts, the Risk Management Team will launch a City-wide Safety Committee in FY 2025/26. This committee will include representatives from each department, ensuring best safety practices are consistently shared and implemented across all of Team RC. Having completed a major milestone with the full implementation of Vector Solutions' online safety training platform, enhancing access to essential safety training, the team is now organizing the City's Safety Data Sheets and updating the Annual Business Emergency and Contingency Plan to prepare for a first-ever

upcoming annual audit. Additionally, Risk Management has successfully recovered \$371,000 in property damage costs due to traffic collisions between July 2024 and April 2025. These recoveries have covered damage to public assets such as street signs, traffic signals, and trees.

On the wellness front, the division will continue to strengthen its highly regarded employee wellness programs. These include initiatives such as flu shots, the Annual Employee Health, Benefits and Rideshare Fair, Peloton bikes at City Hall, and Lunch and Learns covering topics like stress management, healthy living, and financial wellness.

### City Manager's Office

The City Manager's Office (CMO) has always played a pivotal role in implementing the City Council's policy objectives and managing a diverse range of multi-departmental programs and initiatives that enhance the community's quality of life. During FY 2024/25 the City Manager's Office transformed from a department to a workgroup, encompassing the new Engagement and Special Programs Department, which houses many of the programs in the former City Manager's Office department as well as the Rancho Cucamonga Municipal Utility and RC Broadband (previously in the Engineering Department). The City Manager's Office workgroup also now includes the Economic Development Department, which was formerly housed with the Planning Department, and encompasses oversight of Business Licenses and the Parking District. The growth of the programs and services provided through Economic Development since re-instituting the division into the organization in 2023 necessitated a dedicated Director and staff; with the broad touchpoints to so many of the City's departments and outside organizations, the logical move was to make the move to the City Manager's Office Workgroup where there is substantial opportunity to work together with Engagement and Special Programs to create a thriving local economy.

*"The measure of intelligence is the ability to change." – Albert Einstein*

The Economic Development Department is a driving force behind the economic vitality of Rancho Cucamonga. Working with other City departments and community partners the Economic Development Department is responsible for enabling programs, initiatives, and partnerships that support and attract businesses, welcome entrepreneurship, encourage job and workforce expansion, and facilitate investment throughout the city.



Much of the Department's Business Attraction efforts center on developing and maintaining relationships with real estate professionals, site selectors, property owners, investors, and business owners. This is accomplished through business visits, attendance at conferences, trade shows, and professional associations. The Department works with partners (San Bernardino County Economic Development and Workforce Development Departments, Commercial Brokers, etc.) to proactively target companies locally, statewide, and nationwide and utilizes the latest advanced software platforms and tools (Placer.ai, Retail Lease Trac, etc.) to identify companies that would be a good fit and provide benefits to the city's businesses and residents.

To bolster economic growth and support existing Rancho Cucamonga businesses, the Department's Business Retention and Expansion efforts center on one-on-one visits with businesses, facilitating industry-specific workshops and working groups, and maintaining strong relationships and partnerships with educational institutions, business and community leaders, and key community partners. In line with the City Council's goal to develop a plan and implementation strategy for workforce development pathways into public service, the Economic Development team works closely with local and regional workforce development and educational partners to foster a dynamic and skilled workforce. These efforts enhance educational opportunities, entrepreneur development programs, and align training programs

with the evolving needs of the business community. Some of the partners include Chaffey College, San Bernardino County Economic Development Department, San Bernardino County Workforce Development Department, Inland Empire Small Business Development Center (IESBDC), and Rancho Cucamonga Chamber of Commerce.

Economic Development works closely with other City departments to facilitate key initiatives and projects throughout the city, including mixed-use developments, entertainment hubs, and project focus areas (HART District and Cucamonga Station, Epicenter, and Civic Center, etc.). Additionally, Economic Development staff is assisting with the Central Park Historic Vineyard Preservation, Cucamonga Station efforts and preparations for the City's 50th Anniversary Celebration. The Department is also the lead in working with GOCAL for the inaugural Faultline Fest in the fall of 2025.



The FY 2025/26 budget year presents significant opportunities to advance the city through the creation and implementation of exciting plans and projects. The ongoing expansion of the Economic Development function, which now includes both Business License and the Parking District, will optimize efficiency, increase revenue, and enhance the customer service experience. On August 12, 2024, the City Council adopted a Parking Authority that will focus on transitioning to a centralized management system within the Economic Development Department. Initial efforts will include assessing current parking operations and developing a phased strategy to consolidate responsibilities such as permit sales and enforcement coordination. Acquiring additional staff and resources allocated in this budget will be a priority in FY 2025/26. As the City seeks continuity while navigating changes, the Economic Development team will continue working on the next phase of Economic Development Strategy action items including:

- Growing the City's target industry sectors
- Marketing vacant properties and spaces
- Building relationships with real estate brokers and site selection companies
- Connecting businesses with commercial space opportunities
- Supporting the construction and redevelopment of commercial properties
- Promoting and growing the HART District
- Hosting and sponsoring community and special events
- Exploring opportunities for retail business recruitment
- Cultivating a cluster of breweries, wineries, and tasting rooms in the city
- Attracting destination-driven restaurants to the city
- Enhancing workforce development activities and fostering local innovation
- Supporting small businesses
- Improving data collection to track business activity in the city

*"The ultimate resource in economic development is people. It is people, not capital or raw materials that develop an economy."* – Peter Drucker

The Engagement and Special Programs (ESP) department brings together the Community Affairs Network (CAN), Healthy RC, Legislative Affairs, Rancho Cucamonga Municipal Broadband (RC Broadband), and the Rancho Cucamonga Municipal Utility (RCMU). These efforts encompass capital improvement projects,



grant management, community engagement, communications and marketing, the nationally recognized Healthy RC initiative, the Public Art Placemaking Program, and Legislative Advocacy. Serving as a hub for collaboration, ESP engages with residents, government agencies, and City departments to foster partnerships, and drive impactful initiatives that strengthen the Rancho Cucamonga community.

Through CAN, ESP supports various departments in their communications and outreach efforts for major City projects. In the upcoming fiscal year, CAN and its outreach partners are preparing for the groundbreaking of Cucamonga Station and the arrival of high-speed rail. Meanwhile, with the recent purchase of conservation land adjacent to Cucamonga Canyon, CAN, in coordination with the Fire District, will launch a public awareness campaign for the Cucamonga Trailhead project and land conservation efforts. Outreach and engagement will also continue for major capital improvement projects such as the Heritage Park Bridges and the Westside Library Expansion Project. In the spirit of embracing change ahead of the City's 50th anniversary, CAN will support events, engagement activities, and the redesign of the City's flag.



Last fiscal year, ESP analyzed the Quality-of-Life (QoL) Survey, and in FY 2025/26, this analysis will directly inform Healthy RC programming and strategic decisions. One significant shift includes the Youth Leaders program, now refocused on mental health, substance use prevention, housing and homelessness, and workforce readiness. Additionally, the QoL survey results have prompted a transition from CASA, a bilingual healthy cooking class at Los Amigos Elementary, to CHAMPS (Confidence, Heart, Action, Mindset, Purpose, Strength). This initiative will address critical gaps in emotional well-being, academic support, and healthy lifestyle development

among low- to moderate-income youth through a partnership with Never Stop Grinding, a local nonprofit. While promoting healthy eating remains a priority, the City recognizes that these needs can be effectively addressed other ways, including through partnerships with healthcare organizations, food banks, and faith-based organizations.

Rancho Cucamonga is also addressing the opioid crisis with funding from nationwide opioid litigation settlements. These annual disbursements, continuing for the next 18 years, will support outreach, education, and engagement for at-risk communities. In FY 2025/26, ESP will collaborate with stakeholders to assess local needs and implement life-saving strategies that address the root causes of substance use disorder, including school-based awareness campaigns, community workshops, training sessions, and expanded Narcan distribution at City facilities and partner locations. Additionally, ESP is developing a comprehensive homelessness strategy in collaboration with social service providers and community partners. This effort aligns with the formation of the COAST Team and complements the ongoing work of the Solutions Oriented Policing and HOPE Teams to provide holistic support and solutions for those experiencing homelessness. Part of that strategy involves participation in a regional shelter serving west end communities located in Fontana; the City has earmarked funds and is actively engaged in negotiation with the County over dedicated beds for the City's use.

The Rancho Cucamonga Municipal Utility (RCMU) provides low cost and reliable electricity to select areas in the city. For many years, the utility had a small customer base of approximately 500 commercial accounts. As the City has developed over the past decade, this customer base has not only expanded numerically but also in diversity. RCMU now serves a residential and business customer base of more than 3,800 customers and growing. Significant new development and redevelopment is continuing to occur in the RCMU service area, and the utility is working to build new infrastructure to serve that growth.



As existing infrastructure begins to age, RCMU is looking at proactive ways to extend the equipment's life expectancy and prepare for future capital equipment replacement. As another one of the City Council's goals and as part of the utility's advanced planning efforts, the department will begin the process of identifying and planning for additional electrical substations to meet anticipated future power needs. Lastly, outage notification technology and equipment will also be explored to improve and enhance communication efforts of outage information to our internal and external customers.

The City has also taken strides over the past few years to provide additional utility services for its residents by building a fiber optic network that provides residents and businesses an alternative option for high-speed internet. The next chapter for Rancho Municipal Broadband includes the continued construction of new fiber optic lines in 2026 to serve new developments and expand the customer base, while updating the Fiber Optic Master Plan. This will allow the City to make any needed changes to best position the service for a successful future.

*"Not every change is an improvement, but every improvement is necessarily a change."*  
– Eliezer Ydkowsky

In alignment with the City's focus on housing accessibility, ESP, in partnership with both the Planning and Economic Development departments, is advancing efforts to create affordable, for-sale housing. Now in the predevelopment phase, this initiative is supported by Permanent Local Housing Allocation (PLHA) funding and a newly awarded \$1.15M ProHousing Incentive Program grant from the California Department of Housing and Community Development (HCD). These investments are intended to address the "missing middle" in the housing continuum, fostering sustainable homeownership and economic opportunity.

ESP also remains dedicated to strengthening regional partnerships and legislative advocacy efforts. Through Cal Cities Inland Empire Division meetings, quarterly legislative breakfasts, and advocacy trips to Sacramento and Washington, D.C., Rancho Cucamonga maintains a strong presence in policy discussions. With City Council members holding leadership roles as Cal Cities' President and President of the IE Division, the City continues to play a pivotal role in regional and statewide collaboration, with ESP committed to supporting these efforts.

At the state level, Rancho Cucamonga is actively sponsoring SB 800, a suicide prevention bill aimed at reducing suicides on state roadways and bridges through targeted prevention and education strategies. The City has worked closely with legislators, advocacy groups, and community partners to advance this critical initiative and will continue to champion this priority in FY 2025/26 to ensure the safety and well-being of our community.

At the federal level, the City remains proactive through the shifting priorities of the new Administration. Federal funding programs like congressionally directed spending and community project funding remain critical tools to support local initiatives. Collaborating with a multi-departmental team, ESP has partnered with lobbyists, delegates, and regional stakeholders to submit competitive applications for funding.

Rancho Cucamonga is embracing change, innovation, and progress, ensuring a dynamic and thriving future for all residents.

*"Change your opinions, keep to your principles; change your leaves, keep intact your roots."*  
– Victor Hugo

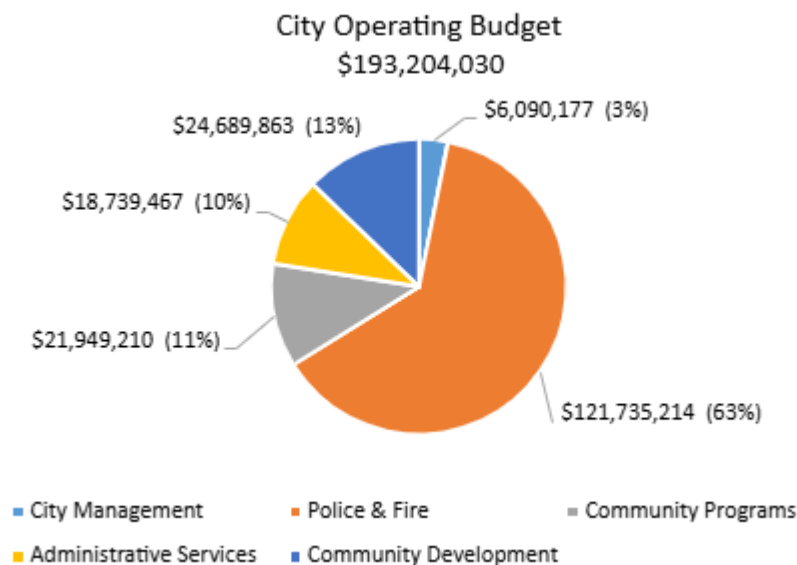


## Operating Budget

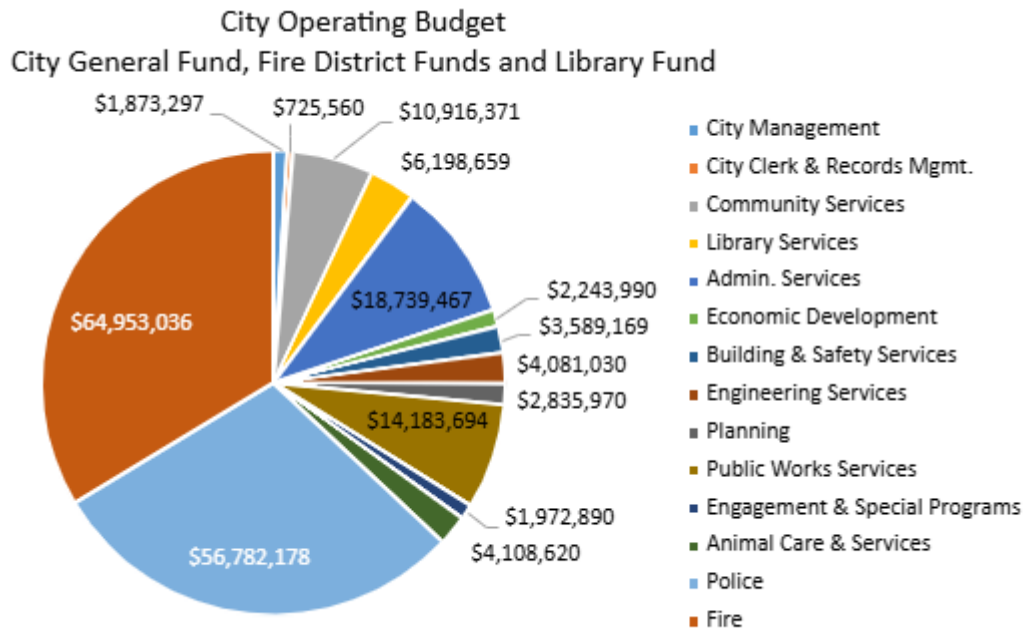
*"Your future is created by what you do today, not tomorrow." – Robert Kiyosaki*

The Operating Budget includes all the regular and recurring non-capital related revenue and expenses from year-to-year. It is, if you will, the anticipated checkbook of what the City expects to receive and expend for the entire year. In the City of Rancho Cucamonga, there are three major operating budgets, the City, the Library, and the Fire District. The City's operating budget is comprised of the General Fund, which is the largest unrestricted fund and includes the major recurring unrestricted revenue sources and the expenses regularly charged to those revenues. The Library's operations have been accounted for separately from the City's General Fund ever since the City took over library services from the County Library System. As a result, the Library has its own General Fund budget separate from the City. The Fire District also has its own operating funds, in this case because it is a legally separate but subsidiary agency, governed by the City Council serving as the Fire District Board, with a separate share of the property tax as well as two dedicated Community Facility Districts.

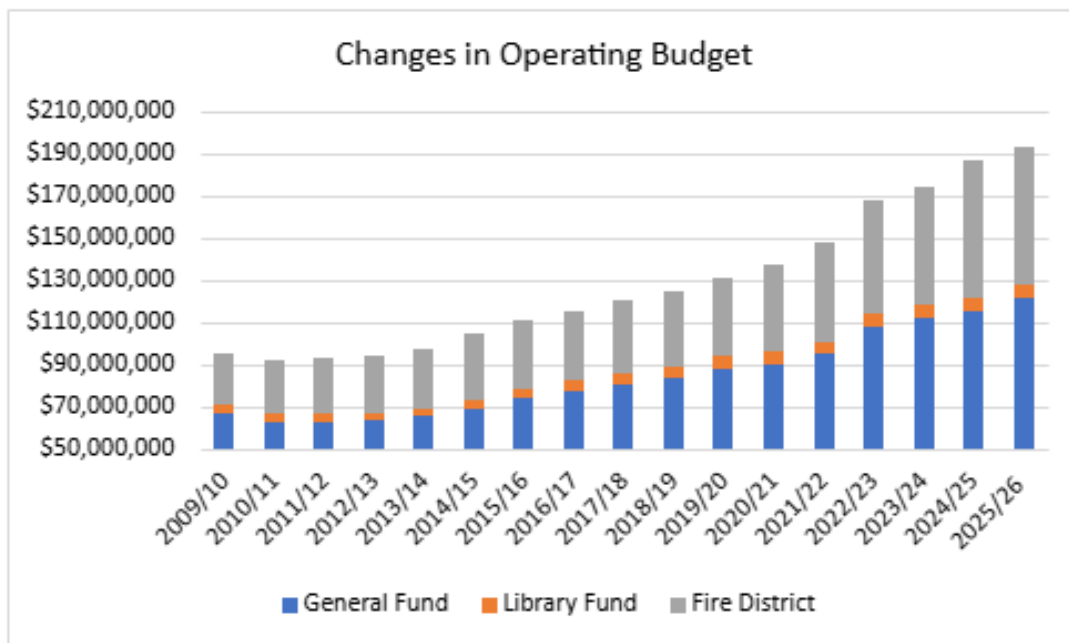
Together the three operating budgets are divided into major workgroups as indicated below:



As is typical for most cities, public safety makes up the largest cost components within the combined operating budgets. Through a workgroup reorganization in FY 2024/25, Public Safety now only includes Police and Fire services (whereas in past years it consisted of police services, fire protection services, community improvement and animal care and services). Even with the downsizing of the workgroup, public safety still accounts for 63% of the agency's total expenditures. The focus on spending in police and fire, reflects a strong community preference to prioritize funding public safety at the highest levels feasible given revenue limitations. Somewhat uniquely, the Rancho Cucamonga Fire Protection District is a separate subsidiary district (that existed several decades prior to the City's incorporation) with a separate (predominately property tax based) general operating fund that legally cannot be used for expenses outside of the Fire District's purview (fire services, emergency medical services, fire prevention and emergency preparedness).



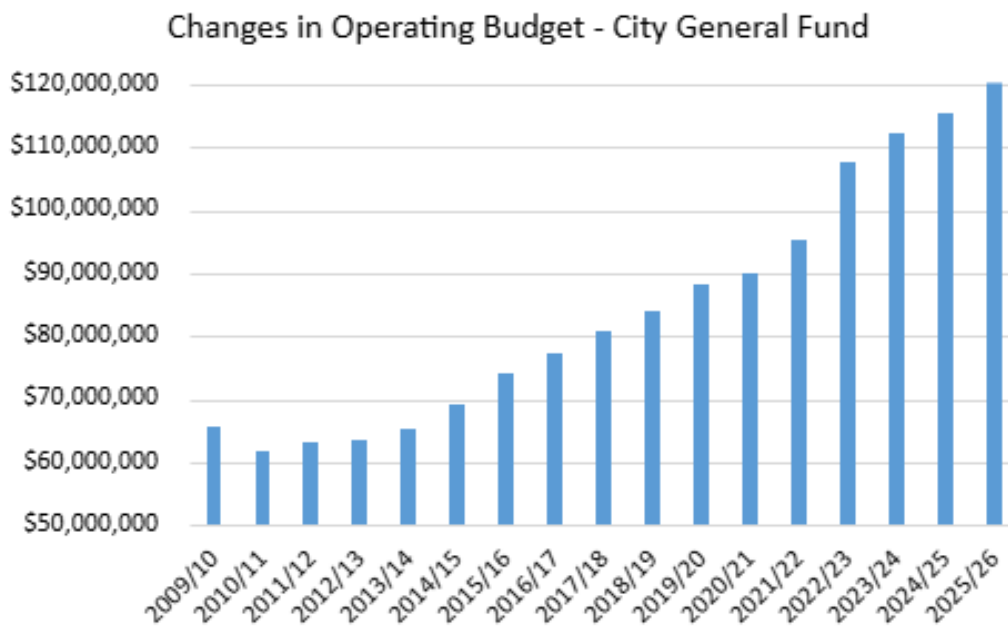
Overall, the combined operating budgets increased by \$6,242,760 or 3% from last year, to \$194,204,030. While 3% and \$6.2M seems like substantial growth on paper, this is considered a mostly flat budget as the main components are cost adjustments, inflation, and baseline expenses along with some modest enhancements. Essentially, in the proposed operating budget, there is no major expansion to the programs and services offered to the community. To truly grow in a substantial way, budget revenue needs to outpace inflation and fixed cost increases to allow for major enhancements.



## City

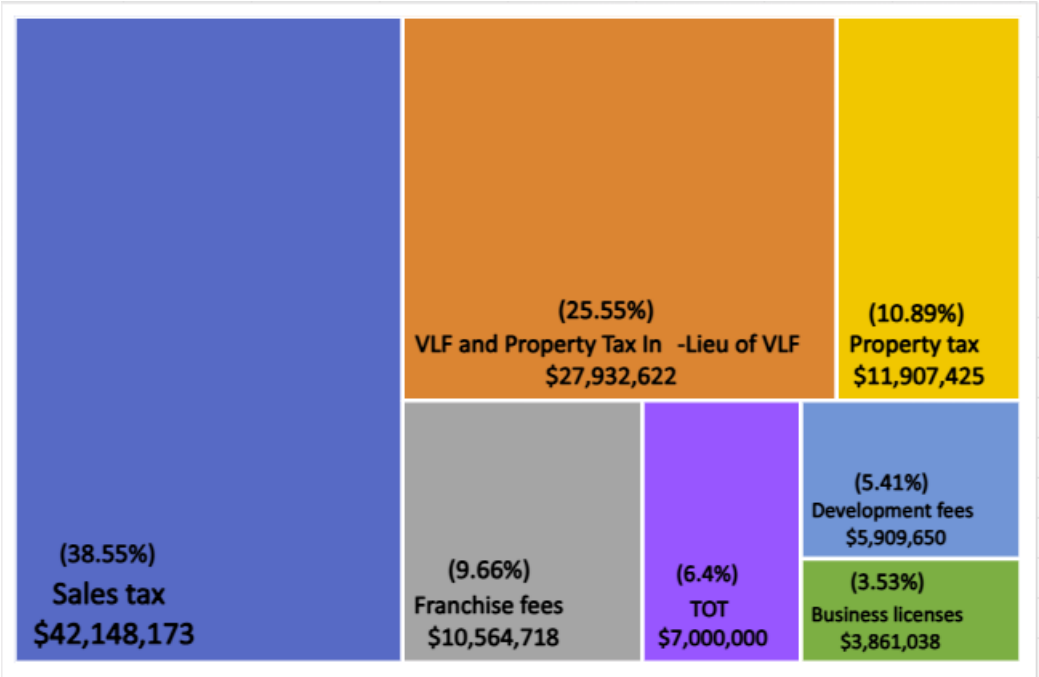
The City's General Fund expenditures for FY 2025/26 are proposed to be \$122,052,240, a \$6,684,000 or 5.8% increase over the prior year. Like last year, much of this growth is within the Police Department budget. While the base contract with the San Bernardino County Sheriff's Department remained essentially flat, as of the time of preparation of this budget, the County is still in contract negotiations with the Sheriff's Employees' Benefit Association. Therefore, in an effort to be prudent, the budget includes additional appropriated funding for a possible contract increase. In line with long-standing City Council policy, the budget also funds further public safety enhancements, including two additional patrol deputies. Finally, funding was set aside in anticipation of fulfilling the City Council's goal of modernizing and expanding the public safety facilities at the Civic Center to accommodate the ever-growing Police Department.

Overall, to present this relatively flat budget with costs all around increasing, all City Departments once again took a deep dive into expenditures, reducing programs or services where no longer prudent, pausing where reevaluation best serves the community, and starting anew where efficiencies could be found. Further details are included in the Workgroup sections of this message.



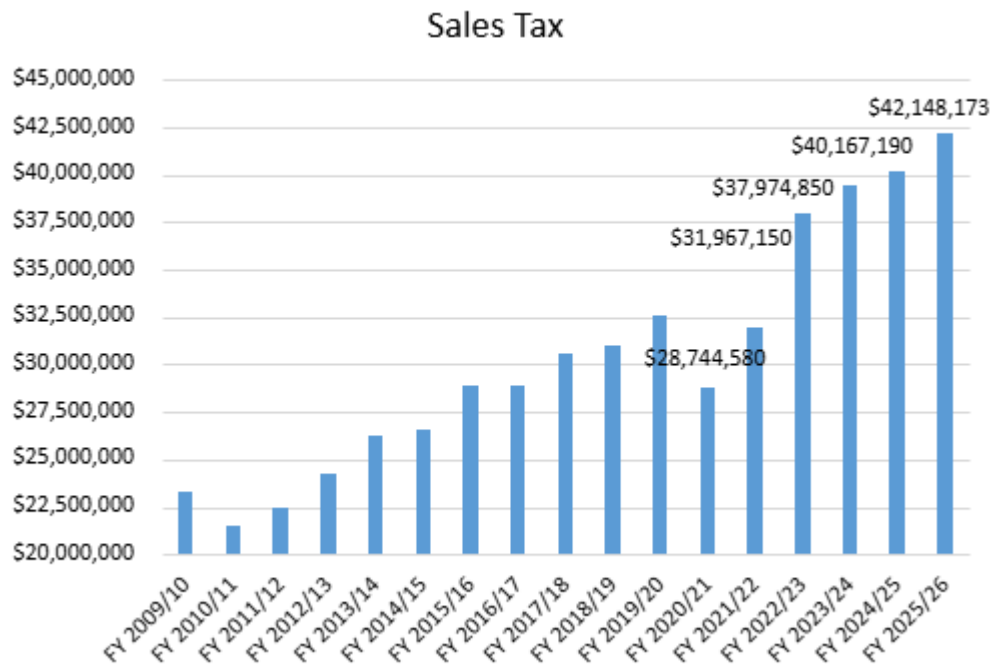
City General Fund Revenues

The General Fund revenue for FY 2025/26 is expected to total \$119M. This is an increase of 2.85% over FY 2024/25. The major revenues, as in prior years are Sales Tax, Vehicle License Fees (VLF) and Property Tax in lieu of VLF, Property Taxes, Franchise Fees, Transient Occupancy Tax (TOT), Development Fees, and Business Licenses. The revenues provide the resources necessary to sustain the day-to-day activities of the City and pay for administrative and operating expenses. The seven major revenue sources make up 92% of total revenues, as illustrated below:



## Sales Tax

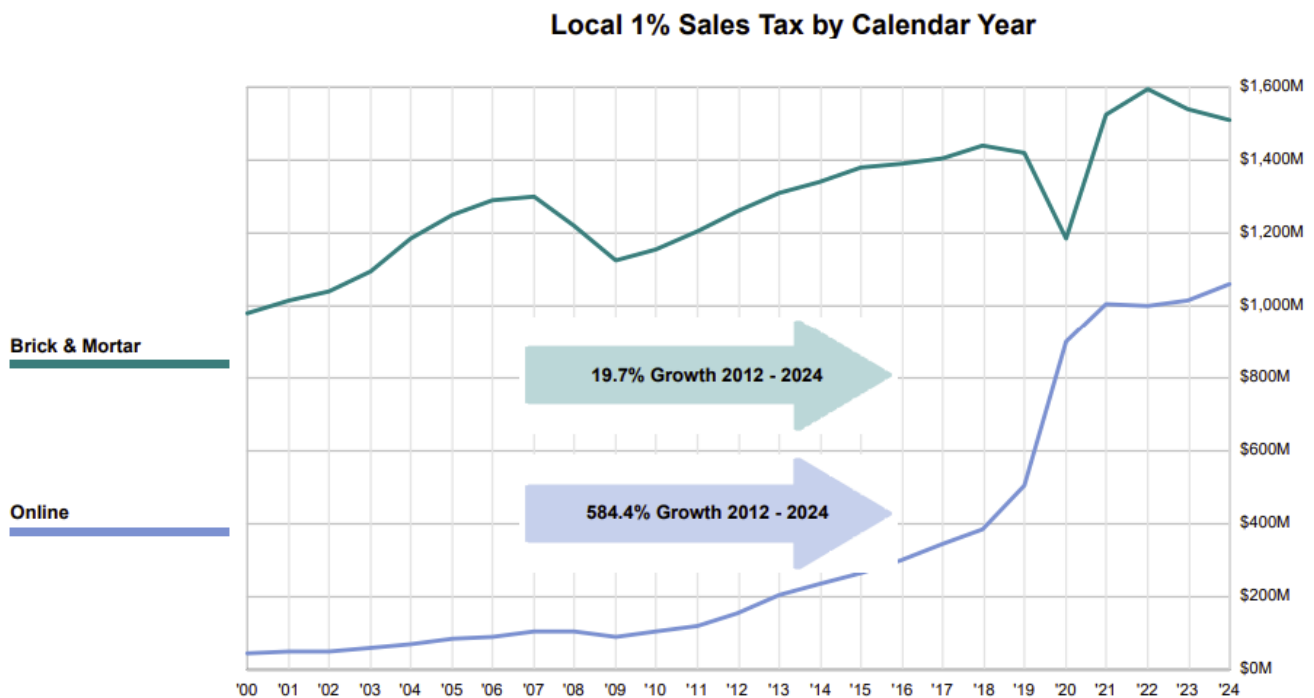
Sales Tax remains the City's primary revenue source at \$42.15M, a \$1.98M or 4.7% increase over the prior year. While the state-wide economic outlook for sales growth is characterized by uncertainty due to ambiguity in national public policy and the uncertainty that comes with tariff impositions that fluctuate daily, the forecast in Rancho Cucamonga is a bit different. The increase in projected sales tax is largely based on retail spending at restaurants which continues to increase as several new and high-end dining establishments have recently opened or are slated to open in FY 2025/26. Similarly, the popularity of Victoria Gardens remains strong as it continues to bring newer, high-end retailers to the city.



Approximately 20% of the City's sales tax comes from Victoria Gardens, the City's large and very popular outdoor lifestyle mall. Many in the region incorrectly assume that Rancho Cucamonga must be among the highest sales tax-generating cities in San Bernardino County because of Victoria Gardens. In actuality, Rancho Cucamonga is a relatively modest sales tax city for its size, receiving less revenue than either of our large neighbors to the south or east who have higher sales tax rates and auto malls, shopping centers, and large e-commerce and logistic warehouses. Looking statewide, Rancho Cucamonga is a respectable but average sales tax performer; it ranked 254th in sales tax per capita out of 539 cities and counties for the calendar year 2024 (same as the prior calendar year). While sales tax is robust, sales tax alone is insufficient to even cover the expenses of the Police Department at \$56.8M.

The major industry groups in Rancho Cucamonga are general consumer goods, restaurants and hotels, state and county pools, and business and industry. Again, in FY 2025/26 all these areas are forecast to have some mild growth despite broader economic challenges and uncertainties. Consumers continue to spend more on dining out than on food at home. Aggressive menu price increases to offset higher operating costs have moderated restaurant traffic, but customers continue to seek experiences and value, and Rancho Cucamonga continues to draw people in the region for dining experiences. Hotel stays across the State have plateaued, as international travel has cooled, with business travel continuing to carry the industry.

Starting in calendar years 2019 and 2020, the gap in consumer spending patterns between brick-and-mortar and online sales narrowed considerably, reflecting both changing shopping dynamics and the impact of the pandemic. While that trend somewhat reversed during calendar years 2021 and 2022, the long-term projection is that online sales will eventually equal and even surpass brick-and-mortar, and the chart below makes it clear that day is not far off. Although the City receives one cent for every dollar of taxable sales at a brick-and-mortar retailer, out-of-state online sales tax goes into a county pool, which is distributed based on each city's proportionate share of overall "point of sale" receipts, not to where the goods are delivered. Our neighbors with far larger sales tax numbers dwarf the City and its share of the County pool. Thanks to antiquated state law, most consumers in Rancho Cucamonga do not realize when they buy products online, the sales tax largely goes to Ontario, Eastvale, Rialto and San Bernardino where Amazon has a major warehouse presence. This lost sales tax each year totals several million dollars. Without an update to the State sales tax code, further changes and growth in e-commerce will continue to significantly hurt cities like Rancho Cucamonga who rely on brick and mortar while the revenue goes to less than 2-dozen major warehouse cities statewide. The convoluted nature of online sales tax in California disadvantages smaller and medium-sized agencies, rural communities, and communities of residents that rely on sales tax from brick-and-mortar outlets.

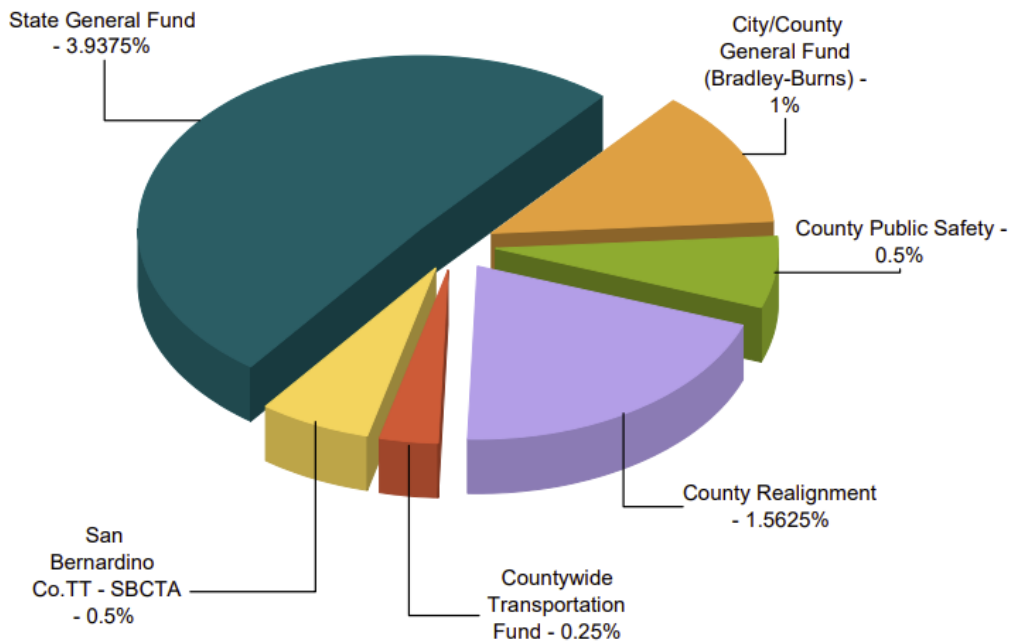


General consumer goods comprise approximately a third of total City sales tax revenues. State-wide, and indeed nation-wide, direct allocations associated with retail storefronts (brick and mortar) continues to drop, while online retail activity continues to grow at a rate that will eventually equal and perhaps surpass that of traditional brick and mortar retail. The level of growth will, to a degree, be dependent on whether current Federal policy decisions spur inflation, which will pose a headwind for households and retailers alike.

Of the 7.75% of sales tax collected in Rancho Cucamonga, only a relatively small portion of that — roughly 1 percentage point's worth of the rate — is retained directly for the City's use. The remainder is distributed according to State law between the County, the County Transit Authority, the State, and other designated purposes. It is worth noting that the City of Rancho Cucamonga, unlike most nearby cities,

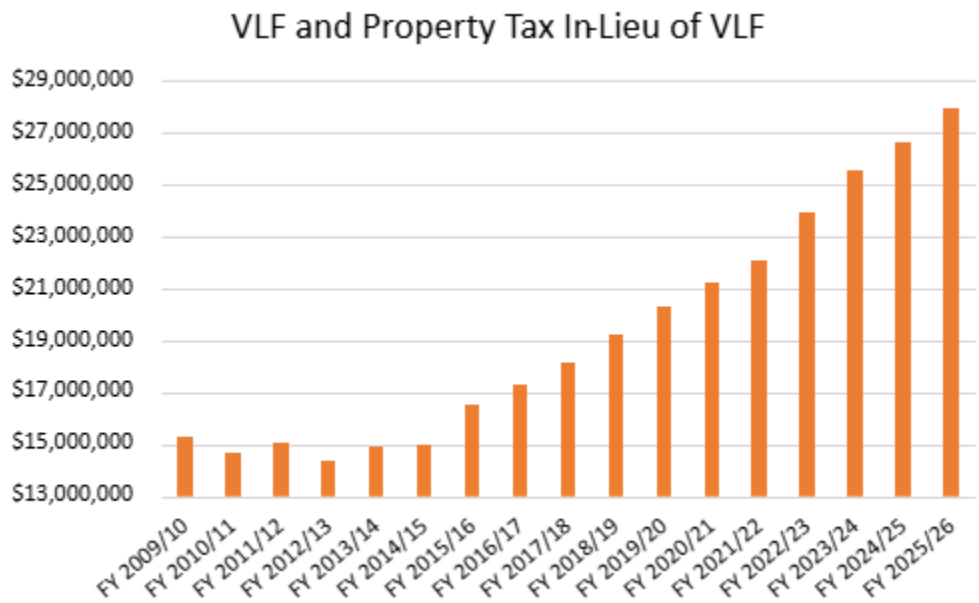


does not assess an additional add-on sales and use tax. Many neighboring cities have passed measures to add between 1.00% to 1.25% to the total sales tax rate collected in their cities as they grapple with increasing costs and a desire for improved services including enhanced public safety.



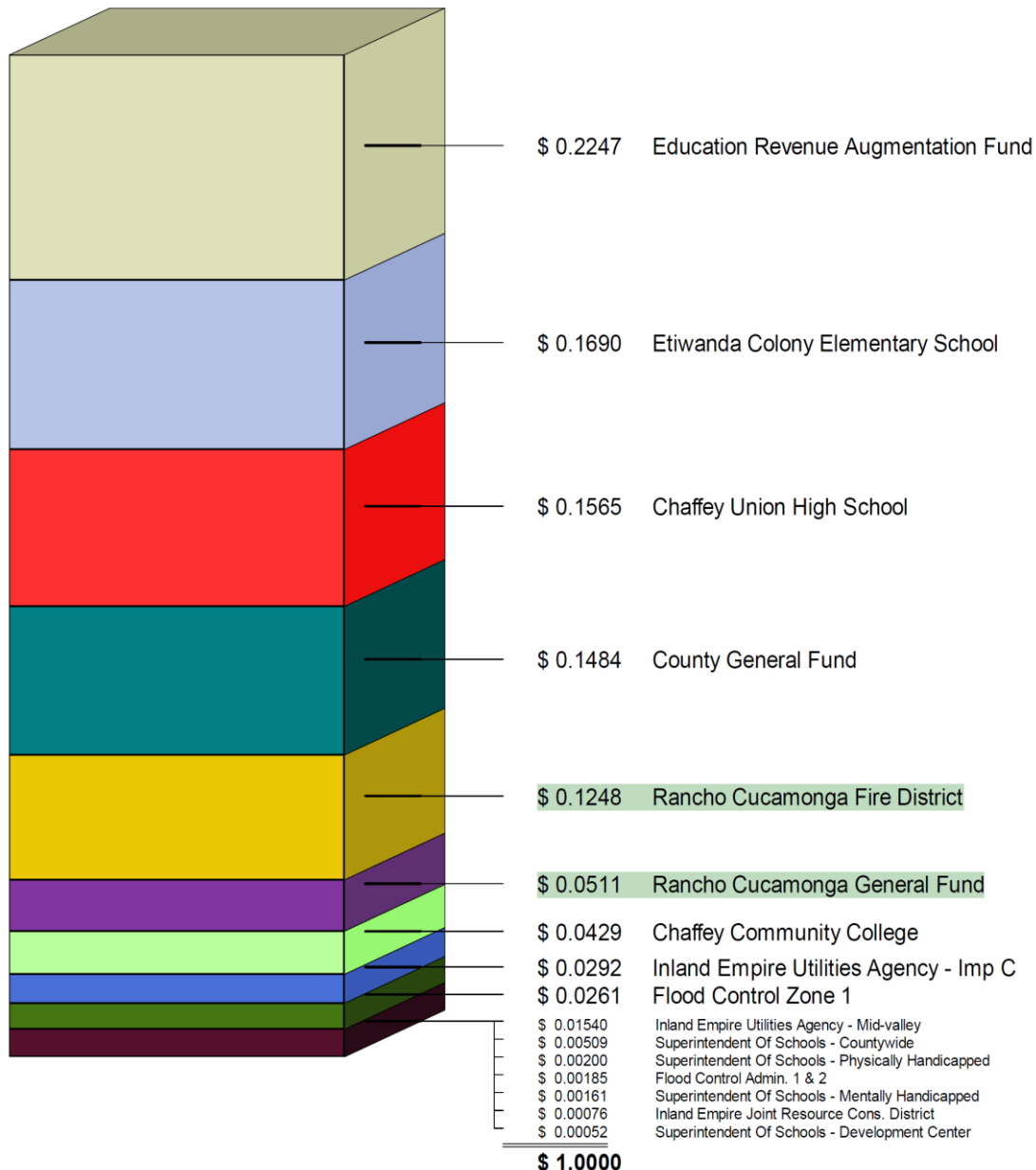
**VLF and Property Tax In-Lieu of VLF**

Vehicle License Fees (VLF) and Property Tax In-Lieu of VLF is another significant revenue source for Rancho Cucamonga, estimated to be at \$27.9M for FY 2025/26, which is \$1,317,350 or 5% more than in FY 2024/25. In a community like Rancho Cucamonga, where property tax valuation typically increases year-to-year, VLF and Property Tax in-Lieu of VLF are likely to remain a modestly growing revenue source as shown below:



## Property Tax

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

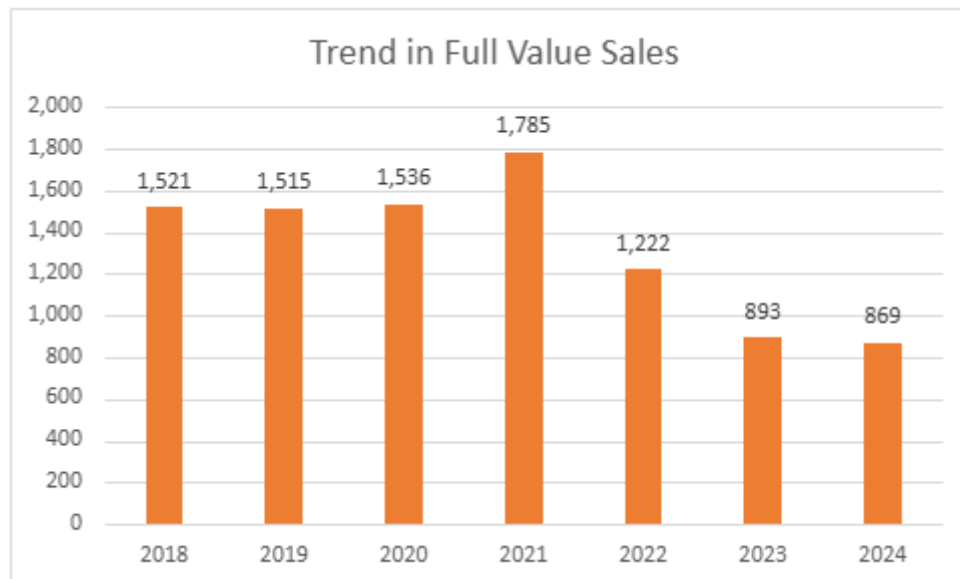


For FY 2025/26, property tax revenue is estimated at \$11.78M, which is about \$74,000 less than FY 2024/25 which itself was about \$140,000 less than FY 2023/24. Even though home prices continue to climb, the high interest rates are taking their toll. Interest rates in 2025 are 3-4% higher than they were several years ago. As a result, sales volume has declined and with it the Property Transfer Tax has declined, from a high of \$1.3M in FY 2023/24 to a forecasted \$302,000 in FY 2025/26. Thus, even though

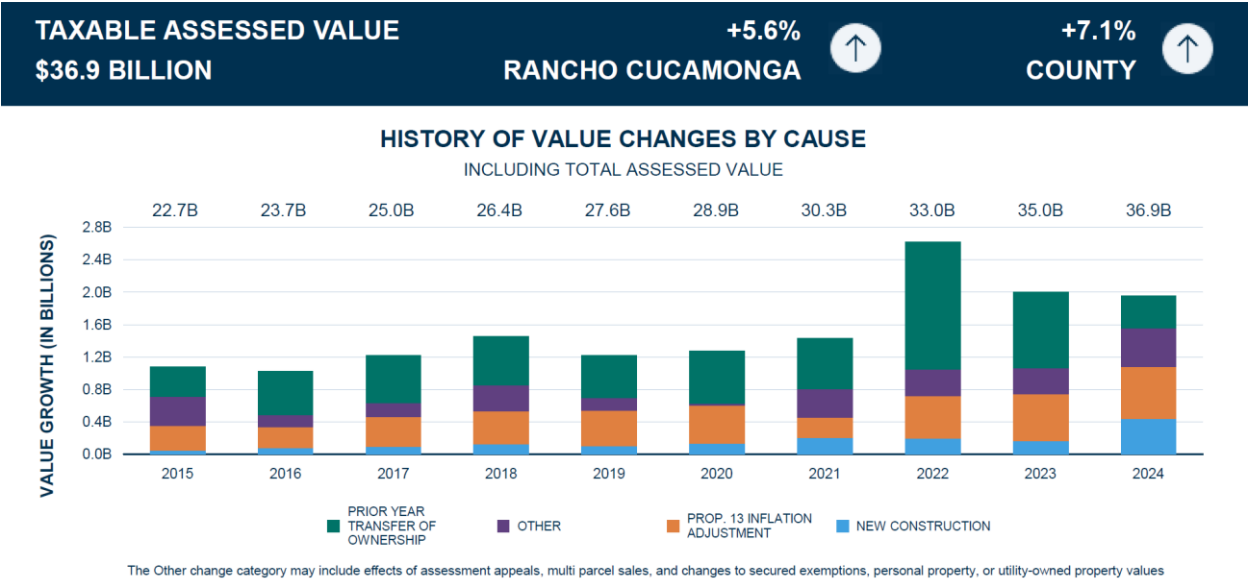
assessed valuation continues to increase, and the median home prices with it, overall property tax revenues have stagnated for the City. It is important to note the stagnation is related to the Property Transfer Tax decline, which does not impact Library or Fire District property tax revenues. When properties do not change ownership, the assessed values are not updated to the current market, resulting in a 2% cap on increases to the property's tax and loss of the property transfer tax. The lack of sales volume will continue to dampen future property tax revenue until interest rates decline and sales increases again, or unless new home production increases substantially.



*\*includes Property Transfer Tax*



The City of Rancho Cucamonga’s assessed valuation (AV) for FY 2025/26 budget (tax year 2024-25) was \$36.9B, nearly \$2B more than the prior year. For calendar years 2020-2023, the major growth component in AV was the prior year’s transfer of ownership. That ended abruptly in 2024 as sales growth returned to levels not seen since 2015. The result is that most increases in property tax revenues are due to Proposition 13 and thus capped to 2% by law. This is, unfortunately, fairly far below what inflation has been for the last 4 years.



The largest owners of high value property in the City are Victoria Gardens, multiple industrial projects, several large apartment complexes, and some key manufacturing facilities. The latter is important because of how stable manufacturing facilities are, generating both jobs and revenue.

1	BRIDGE POINT RANCHO CUCAMONGA LLC	INDUSTRIAL	\$502 MILLION	1.36%
2	RANCHO MALL LLC	COMMERCIAL	\$359 MILLION	0.97%
3	BTC III ARROW ROUTE CC LP	INDUSTRIAL	\$320 MILLION	0.87%
4	HOMECOMING AT TERRA VISTA LLC	RESIDENTIAL	\$307 MILLION	0.83%
5	SOLAMONTE OWNER LLC	RESIDENTIAL	\$236 MILLION	0.64%
6	GSIC II CUCAMONGA OWNER LP	RESIDENTIAL	\$225 MILLION	0.61%
7	HOMECOMING I AT THE RESORT LLC	RESIDENTIAL	\$212 MILLION	0.57%
8	FRITO LAY INC	INDUSTRIAL	\$207 MILLION	0.56%
9	NONG SHIM HOLDINGS USA INC	UNSECURED	\$176 MILLION	0.48%
10	SCHLOSSER FORGE COMPANY	UNSECURED	\$168 MILLION	0.46%
<b>TOP 10 TOTAL</b>			<b>\$2.71 BILLION</b>	<b>7.34 %</b>

Although the numbers seem large, and are indeed large, it is worth digging into some of the details as they help explain why property tax, although significant in Rancho Cucamonga, is also insufficient to even pay for the Sheriff contract by itself. As a post Prop 13 city, Rancho Cucamonga receives only \$.05 cents of every property tax dollar. Thus, overall, the City receives just \$11M in property tax funds directly. Further, as the State of California over the years used property tax to balance its budget, you can see there is a total of \$5M in revenue the City would have received, had the State not diverted it for its own purposes. The final component is approximately \$27M in Property Tax in lieu (of Vehicle License Fees) which came into being a number of years ago when the State diverted vehicle license fee revenue for its own budget purposes and backfilled with property tax.

## REVENUE SUMMARY

### Gen. Fund 1% Share Rev.

CC24-GA01Rancho Cucamonga General Fund	\$11,053,948
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### Revenue Shifts

ERAF I & II (already shifted in above revenue)	-\$5,107,163
VLFAA (est.) Property Tax Revenue	\$27,021,558

The median sales price for a single-family home in Rancho Cucamonga is \$837,000, a significant sum of money. That price has doubled in just 11 years.



# THE CITY OF RANCHO CUCAMONGA SALES VALUE HISTORY

Detached Single Family Residential Full Value Sales 01/01/2010 - 10/31/2024)

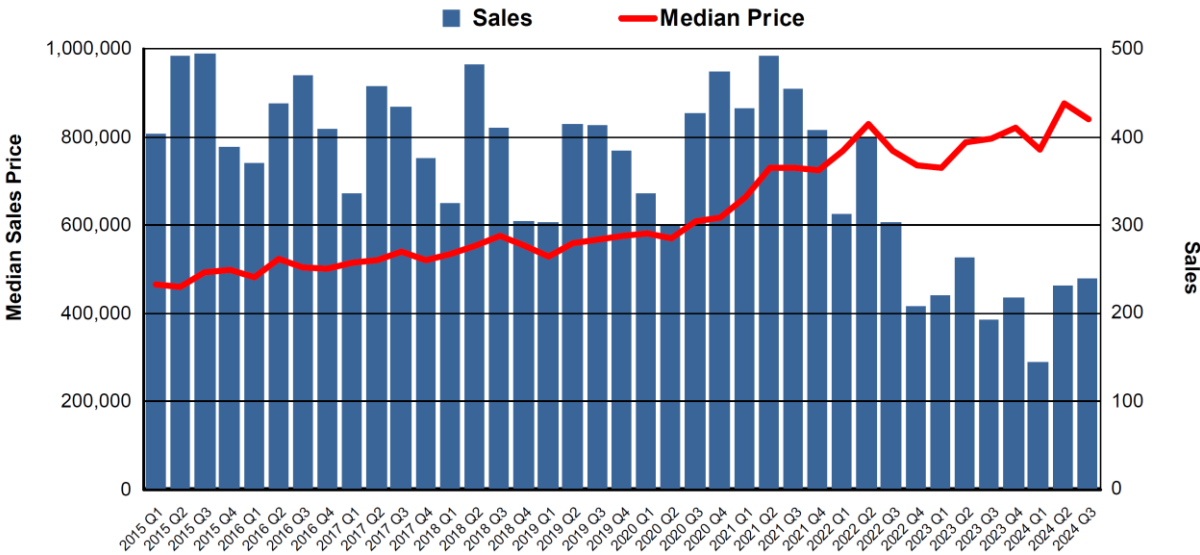
Year	Full Value Sales	Average Price	Median Price	Median % Change
2010	1,427	\$381,202	\$340,000	
2011	1,313	\$370,746	\$327,000	-3.82%
2012	1,589	\$363,938	\$329,000	0.61%
2013	1,666	\$443,058	\$406,000	23.40%
2014	1,527	\$499,404	\$449,000	10.59%
2015	1,778	\$522,377	\$475,000	5.79%
2016	1,687	\$541,332	\$505,000	6.32%
2017	1,603	\$570,522	\$525,000	3.96%
2018	1,521	\$607,310	\$555,000	5.71%
2019	1,515	\$616,790	\$557,000	0.36%
2020	1,536	\$658,891	\$600,000	7.72%
2021	1,785	\$807,344	\$715,000	19.17%
2022	1,221	\$866,441	\$790,000	10.49%
2023	891	\$869,332	\$785,000	-0.63%
2024	694	\$927,535	\$835,000	6.37%

Whether sales increased or decreased, prices have continued to rise, defying interest rates and normal patterns. This growth is a testament to the strong desire people have to live in a safe community, with excellent amenities and great schools.



# THE CITY OF RANCHO CUCAMONGA SALES HISTORY

Detached Single Family Residential Full Value Sales (01/01/2015 - 9/30/2024)





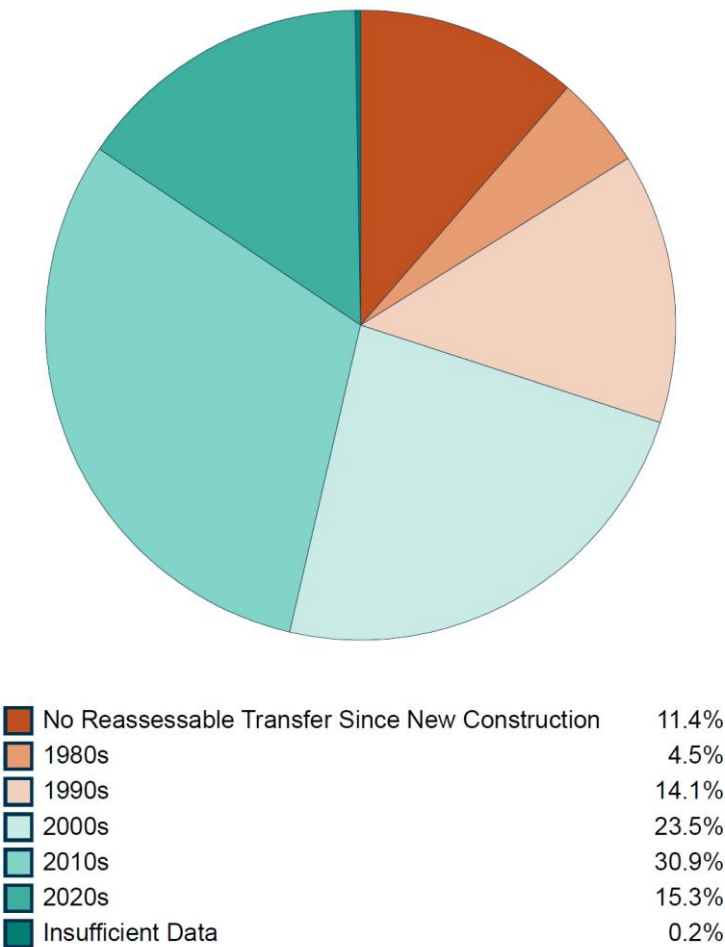
Residential is the dominant component of AV in Rancho Cucamonga, and it always has been. Today, residential uses account for nearly 69% of the total City AV.

## BASIC PROPERTY TAX TABLE

Category	Parcels	Net Taxable Value	G. F. Revenue
Residential	45,454	\$25,383,067,872 (68.7%)	\$8,996,147.08
Commercial	945	\$3,367,253,472 (9.1%)	\$371,275.80
Industrial	923	\$5,870,424,582 (15.9%)	\$496,800.72
Dry Farm	3	\$124,444 (0.0%)	\$62.93
Govt. Owned	3	\$3,034,910 (0.0%)	\$674.44
Institutional	68	\$38,959,832 (0.1%)	\$8,990.91
Irrigated	13	\$4,267,565 (0.0%)	\$2,137.62
Miscellaneous	73	\$83,333,565 (0.2%)	\$4,309.18
Recreational	14	\$42,171,912 (0.1%)	\$3,519.24
Vacant	982	\$631,933,030 (1.7%)	\$159,261.70
Exempt	2,732	\$0 (0.0%)	\$0.00
SBE Nonunitary	[12]	\$999,546 (0.0%)	\$399.32
Unsecured	[3,181]	\$1,500,804,901 (4.1%)	\$152,191.71
<b>TOTALS</b>	<b>51,210</b>	<b>\$36,926,375,631</b>	<b>\$10,195,770.63</b>

It is interesting to review the chart of housing stock age as it shows the time periods of large residential growth in Rancho Cucamonga. 1990-2000 and 2020 to present have been times of solid but not spectacular homebuilding. Interestingly, both decades were time periods of high interest. 2000-2010 and 2010-2020 were periods of very strong growth in housing stock and those same times coincided with lower interest rates.

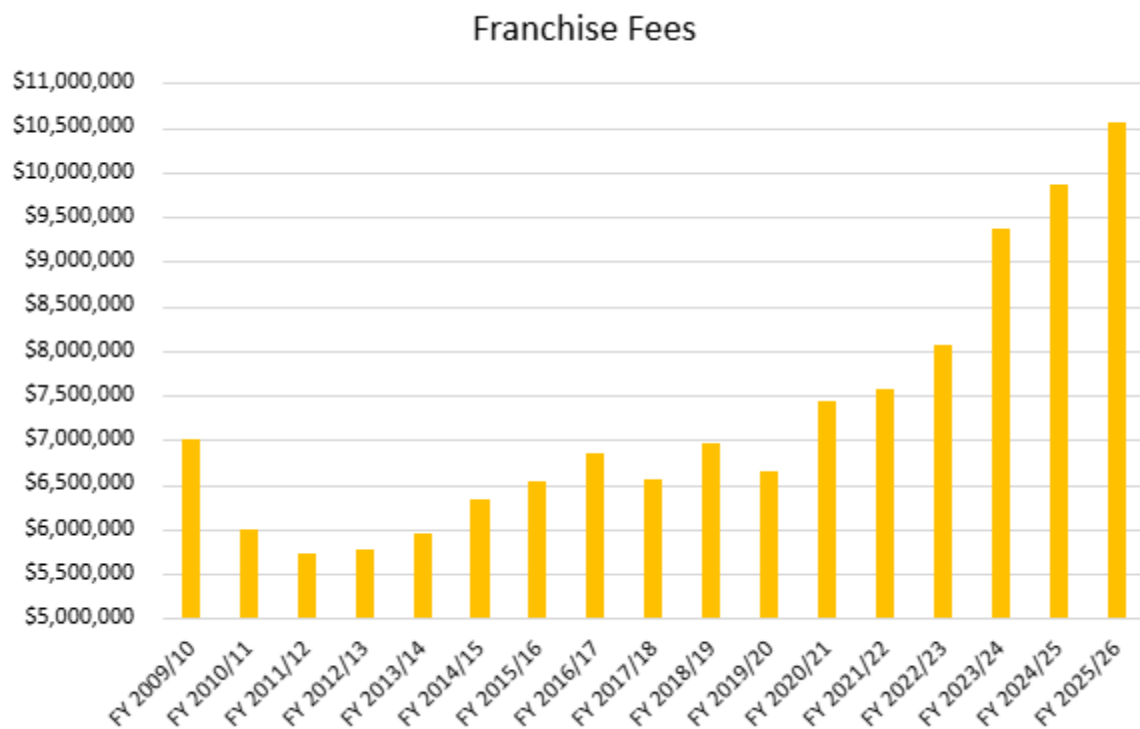
**DETACHED SINGLE-FAMILY HOME - LAST SOLD**



Rancho Cucamonga is one of the most valuable (in terms of AV) areas in the County, surpassed only by the City of Ontario. Closely behind Rancho Cucamonga is the City of Fontana. Together those three cities exceed all the other areas of the County combined. Nonetheless, there is a key difference. While it has a high AV, Rancho Cucamonga is the only one of those agencies incorporated AFTER Prop 13, and thus most property tax in Rancho Cucamonga does NOT go to the City (as noted above).

## Franchise Fees

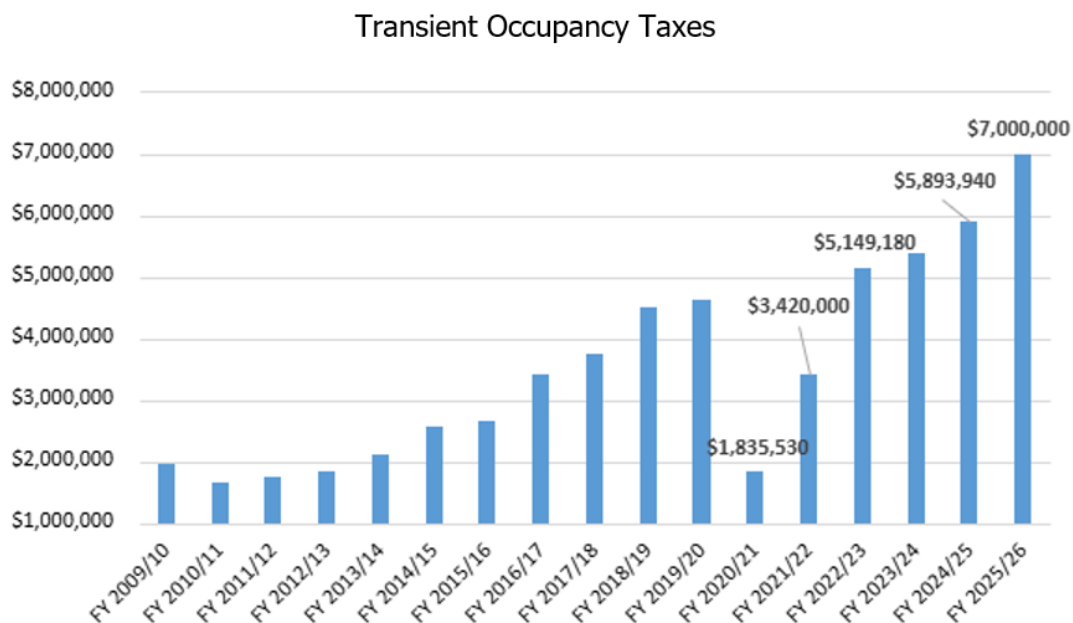
Franchise Fees are paid by utility providers in the City of Rancho Cucamonga, including Southern California Edison, Southern California Gas, and Burretec, for the opportunity to operate exclusively in the city using the City rights of way. These fees may be regulated in some cases by the California Public Utility Commission and can be volatile from year to year, given changes in utilities, conservation, rate changes and rules/rates designed to increase efficiency. Franchise fees are estimated at \$10.56M for FY 2025/26, a 7.42% increase over the prior fiscal year, as shown below. This change was primarily driven by increases in gross revenues for all franchises, except for cable. This increase was due to a variety of changes, such as commodity price increases and rate increases. The exception for cable is the result of a continuing trend of movement away from the previously commonplace utility for other services, such as streaming. Recently Cox cable and Charter have proposed to merge, in an effort to decrease cost of service and stem the trend of lost sales.



## Transient Occupancy Tax

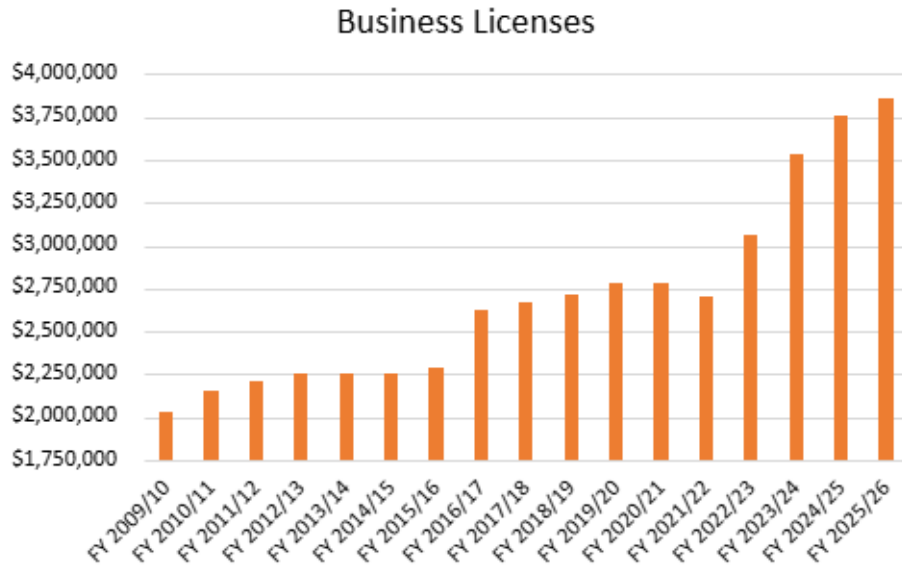
Transient Occupancy Tax (TOT), also known as “hotel bed tax”, is a tax placed per night on the use of hotel rooms and short-term rentals (STRs), such as Airbnb, where the occupant stays 30 days or fewer. Out-of-town guests pay the TOT on their daily stay, and the revenue generated funds general-purpose services such as homelessness prevention, crime reduction, roadway repair, enhanced parks and open spaces, improved senior services, and school partnerships focused on youth programs.

TOT is a percentage of the hotel room rate and after a successful ballot measure in November 2024, is currently 12% in Rancho Cucamonga. Once a modest revenue source (#5 overall) for the City, with the growth in the number of hotels and rooms and increasing room rates, this has the potential to become one of the top three revenue sources for the City, if Rancho Cucamonga can continue to add more, and higher end, hotels. TOT revenues for FY 2025/26 are anticipated to be \$7M, a significant jump from the adopted amount for FY 2024/25. Revenues for FY 2025/26 are forecast based on the increased TOT rate from 10% to 12%, increased room rates and occupancy at existing hotels, and the inclusion of a new boutique hotel, Tapestry, which opened in late FY 2024/25.

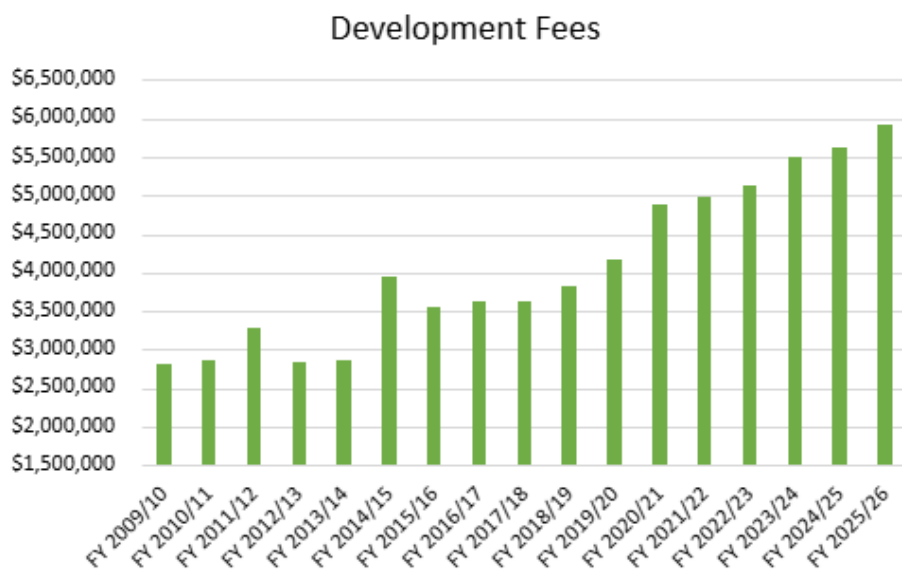


## Business Licenses and Development Fees

Business Licenses and Development Fees are the final two revenue sources that make up the City's top seven General Fund revenues. Business license revenue is a nominal tax on the privilege of engaging in business in the city. This revenue is estimated to increase \$108,250 or 3% over the prior year due to the continued growth in business in the city.



Development Fees are estimated to increase to approximately \$5.9M next fiscal year, a 5.4% increase from the prior year due to an anticipated uptick in mixed-use projects, large industrial development, residential development in the Northeast portion of the city, and overall development around the HART District. Development Fees can vary year to year based on expected development and the timing of development; however, the strength of this revenue source highlights the important impact that the City's revised General Plan has on ensuring that Rancho Cucamonga remains a desirable place to live, work and do business in.



## General Fund Reserves

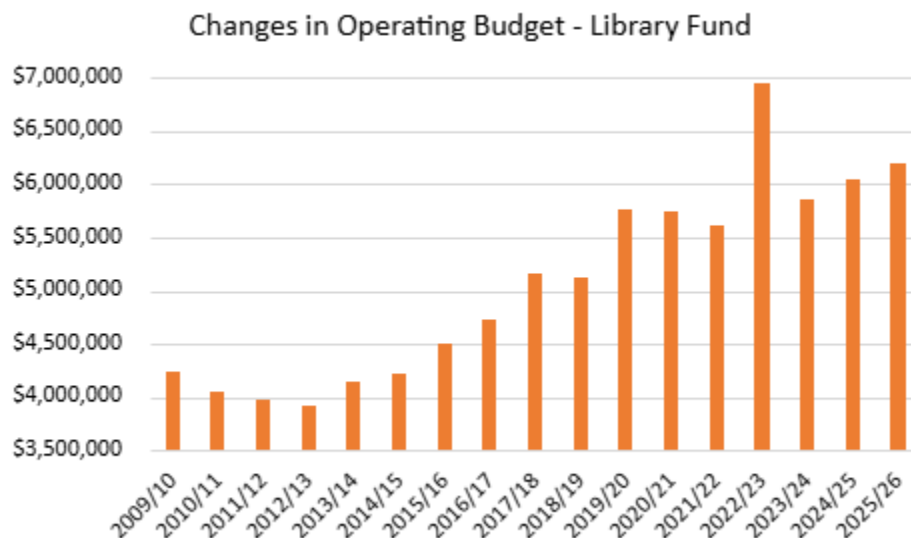
Prudent and conservative budgeting, guided by City Council policy, has allowed the City to regularly contribute to its general fund and capital reserves. For FY 2025/26, the contribution to reserves is budgeted at \$1,850,000. This fiscal strategy is the key to ensuring the City saves funding to replace capital equipment, repair buildings, and maintain infrastructure. Reserve contributions help ensure that the City has funds for capital and capital equipment replacement and repair. Of note the last time Rancho Cucamonga utilized reserves to balance its Operating Budget was in FY 2010/11 during the Great Recession. This was a big part of the reason the City's credit was upgraded a number of years ago and why Rancho Cucamonga is consistently rated among the best financially managed organizations state-wide.

*"The ones who are crazy enough to think they can change the world are the ones who do."*

– Steve Jobs

## Library Fund

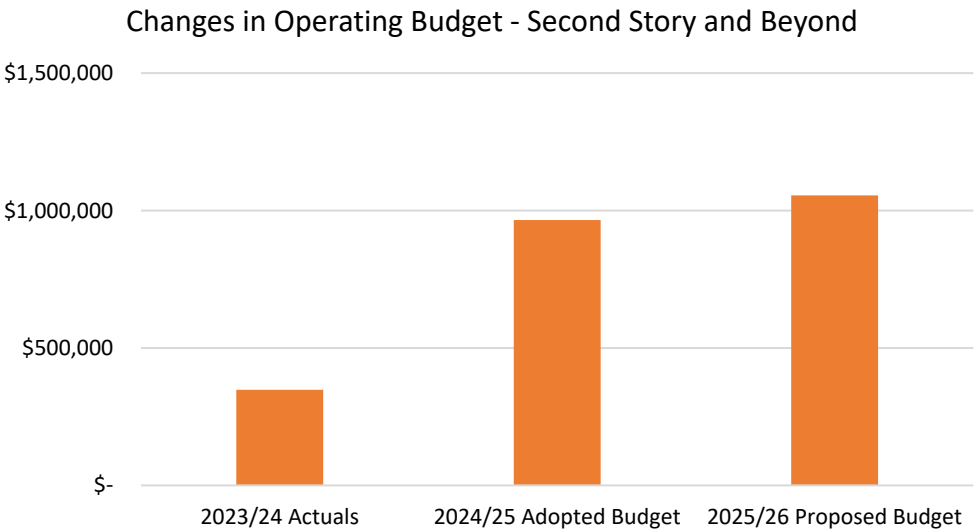
Overall, the Library's operating budget for FY 2025/26 is \$6,198,659, an increase of \$157,459 or 2.61% from the prior fiscal year. As noted previously, the increase is due to modest increases in the Library Department's staffing and professional services over the prior year. As a note, during FY 2022/23, the Second Story and Beyond® was included in the Library Fund's budget but was separated into a standalone proprietary fund to better account for the operations, which accounts for the drop from FY 2022/23 to FY 2023/24.



The principal funding source for the Library's operating budget is property tax, which accounts for virtually the entire revenue budget. Property tax revenues for the Library are anticipated to grow about \$240,270 or 4% for FY 2025/26. The Library Fund does not have a special or separate revenue source, except for a statutory passthrough related to the prior Redevelopment Agency and shares from the City's property tax dollar.



In addition to the Library operating fund, the City has also established an enterprise fund for operations of the Second Story and Beyond® (SSAB) facility at the Paul A. Biane Library. For FY 2025/26, the enterprise budget for SSAB is \$1,055,392, representing a 9.3% increase over the prior year’s budget.



In past fiscal years, the Library Fund has also been the beneficiary of significant fundraising efforts conducted by the Library Foundation. That entity has now formally dissolved. The Library Fund is still expecting to receive \$135,000 in contributions from the Friends of the Library, which remains an active fundraiser for both libraries and the SSAB. Additionally, the City Council is working on establishing an active endowment for the Second Story and Beyond®. The fund is expected to have \$378,000 in funds at the end of FY 2024/25 and anticipates receiving an additional \$100,000 in FY 2025/26, with a goal of \$2M to cover future “themes” for SSAB.

*"Nothing happens unless something is moved."* – Albert Einstein

**Fire District**

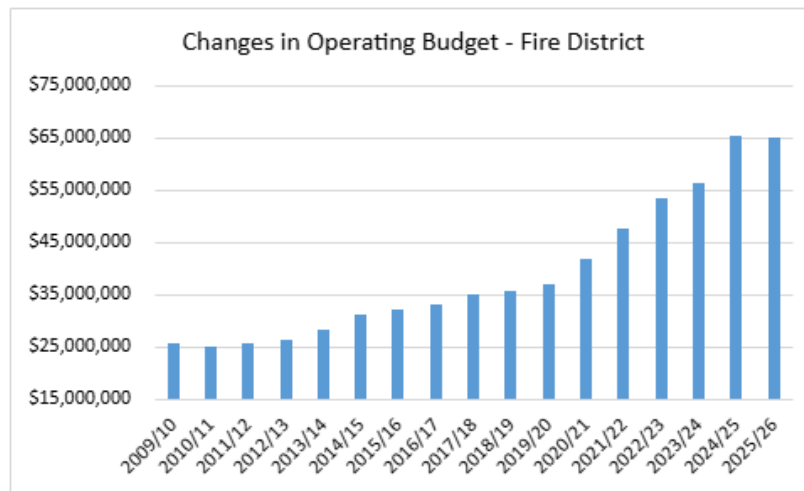
The Fire District's main funding source for its operations is property tax revenue. As was noted previously, the Fire District receives a larger share of each property tax dollar (about 12.5 cents of every dollar), combined with statutory pass-throughs from the former Redevelopment Agency. The Fire District Capital Fund (non-operating) also receives a share of residual receipts from the County's Redevelopment Property Tax Trust Fund (RPTTF). Additionally, the Fire District's operating budget includes two Community Facilities Districts (CFDs), which collect special assessments to fund designated station operations within the city. All totaled, these property tax revenues represent about 85% of the Fire District's operating revenues.

For FY 2025/26, the CFD revenues incorporate a proposed 7% increase to continue to help offset increasing costs driven by high inflation. As an example, fire engine replacement costs have escalated over 30% in the last 4 years. Despite the consecutive increases over the last three fiscal years, it is important to note that both CFDs No. 85-1 and 88-1 kept rates flat for many years. As such, these rate increases are only being made to counteract rising operational costs including salaries/benefits and CalPERS costs, which in most cases are rising several percent faster than property tax growth for the Fire District General Fund. As a result, the rate increases for the CFD were necessary outcomes to prudently and fiscally manage the Fire District.

The following is a summary of the revenues generated by each CFD for FY 2024/25 Adopted and FY 2025/26 Proposed Budgets:

Fiscal Year	CFD 85-1	CFD 88-1	Rate
Current (FY 2024/25)	\$7,538,852	\$520,824	\$165
Proposed (FY 2025/26)	\$8,108,333	\$557,291	\$176.55
<i>Increase</i>	\$569,481	\$36,467	\$11.55

In total, the Fire District's operating budget for FY 2025/26 is \$65,048,020, which represents a \$504,000 or 0.5% increase over the prior year.



The Fire District completed construction of Fire Station 178 which opened in June 2024. The District will complete facility improvements to Fire Stations 173, 174, and 175 to better meet the needs of an increasingly gender diverse workforce. The design-build process for the Amethyst Fire Station 171 Rebuild and Expansion Project will continue, which will result in an enhanced facility better positioned to support expanded services within the District. Additionally, a new agreement with CONFIRE for ground ambulance transport services was entered into last fiscal year. Both projects have required additional personnel and equipment expenses. The latter is anticipated to provide increased revenue once fully implemented. As the agreement was nearing go-live implementation in 2024, AMR filed a lawsuit in State and Federal Court seeking to invalidate the award by the County Board of Supervisors. While this message is being prepared, CONFIRE has prevailed in Federal Court with a decision in its favor and is awaiting the State Court decision.

In December 2024, the Fire Board approved the permanent staffing of Medic Squad 178 to increase the availability of the Fire District's all-risk emergency apparatus for higher level critical incidents. Additionally, the Fire District Board approved the Community Outreach and Support Team (COAST) program. This multi-disciplinary mobile mental health crisis response team provides alternate services to individuals experiencing a mental health crisis. The Fire District's operating budget also continues ongoing funding to partner with the City on key initiatives including crossing guard services as well as multiple technology replacement and infrastructure upgrade projects that benefit both entities. Additional details regarding these budgeted items can be found in the Workgroup Detail section of this message.

*"If you always do what you've always done, you'll always get what you've always got."*  
 – Henry Ford

## Special Districts

There are 34 special assessment districts in the city, and these districts play a key role in the City's budget. Specifically, the districts were created to ensure that new property owners in new developments pay for the infrastructure, landscaping, and other improvements in their immediate neighborhoods. Otherwise without the special assessment, the financial burden of maintaining those specific improvements would be the responsibility of the City's General Fund.

Most of the special assessment districts in the City were formed prior to Proposition 218 (Prop 218) in 1996 and as a result have no inflationary index to adjust the special assessment or tax rates to counteract rising costs due to inflation (contracts, personnel, utilities). Prior to Prop 218, the City Council was able to approve each year's budget and rates, including any necessary increases, to provide recurring services and planned capital maintenance or improvements. When Prop 218 took effect, the City Council lost the ability to approve an increase in rates which now requires voter approval. During the high growth years of 1990-2003, the continual addition of new residents in each district kept revenues growing at a steady pace, just slightly ahead of inflation. As the districts slowly built out, the improvements also began maturing, and maintenance costs increased while new rate payers decreased and eventually stopped. Balancing budgets has become ever more challenging, and over time, faced with the prospect of reduced services and maintenance, voters in most of the districts have been given a choice to adjust services downward to live within existing revenues or approve new assessment rates to maintain the improvements at their historically high levels of care and appearance. Generally, residents east of Haven have approved rate increases while residents west of Haven have overwhelmingly rejected increases. The result today is that there is a significant disparity in maintenance between eastside and westside parks and landscaping, which is the result of the City Council following the budget mandate laid out by the different sets of voters.

Consistent with the long-standing City Council policy of fiscal equity, the General Fund provides certain minimum levels of funding to the districts. The City Council, acting as the governing body, regularly adjusts those services and maintenance levels where and when needed based on the capacity of the funding streams to cover expenses as dictated by the will of the voters in that area of the city. An example is the west side of town where the improvements are most mature, and maintenance is relatively higher as a result. With a lack of voter support in the past for a revenue measure, (Measure A in 2016 was defeated with an 80% NO vote) and given the increasing demand on the General Fund to fund other services, such as public safety, the list of deferred and unfunded maintenance items on the west side continues to grow. A partial list of deferred and unfunded maintenance projects includes:

- Shade shelter repairs at Old Town, and Golden Oak Parks
- Restroom wood repair at Hermosa Park
- Concrete repairs at various parks
- Playground replacements at Bear Gulch, Church, Hermosa, Golden Oak, Old Town, and West Beryl Parks
- Central irrigation system replacements at all LMD-1 parks
- Field light fixture and pole replacements at Beryl West and Red Hill Parks
- Amphitheater repair and refurbishment at Red Hill Park
- Pathway Lighting at Hermosa Park
- Sport Field Renovations at LMD-1, LMD-7, and PD-85 Parks
- Park LED lighting upgrades

A new approach will eventually be needed to ensure fiscal stability for the west side parks and landscape districts. In the meantime, the Public Works team will continue to work diligently to preserve and maintain

these parks and green spaces to the highest level possible given current funding levels. City staff also continues to seek ways for new development that benefits from these parks to legally contribute to the appropriate west-side districts. For example, new contributions to the west-side districts from the new homeowners in the Empire Lakes CFD are slightly improving fund balances in PD-85 and LMD-1 that can be used, over time, for replacement of some of the most critical infrastructure elements.

For those districts in the City where the residents have entrusted the City Council with the ability to adjust the rates regularly, the City acts as a fiscal steward of that public trust, recommending rate increases only when necessary to balance budgets and keep pace with rising commodity, utility, or contract labor cost increases. Meanwhile the City makes concerted efforts to be as efficient and effective as possible to maintain operating costs, such as installing drought tolerant landscaping and smart irrigation controllers. The chart below shows the annual assessment rate changes for ongoing maintenance and services in the various special districts set up for ongoing maintenance.

Key: LMD – Landscape Maintenance District  
 SLD – Street Light District  
 PD – Parks District  
 BAD – Benefit Assessment District  
 CFD – Community Facilities District

District / Name	Maximum	Fiscal Year 2025/26	Change	Notes
LMD 1 (General City)	\$92.21	\$92.21	---	A rate increase would require voter approval.
LMD 2 (Victoria Neighborhood Parks)	\$613.33	\$589.22	3.0%	The increase reflects inflation for operations and planned capital improvement projects.
LMD 3B (Commercial Industrial)	\$352.80	\$282.24	---	No change is recommended.
LMD 4-R (Terra Vista Planned Community)	\$547.29	\$451.00	3.0%	The increase reflects inflation for operations and planned capital improvement projects.
LMD 6-R (Caryn Planned Community)	\$519.13	\$519.13	2.94%	The increase reflects inflation for operations and planned future capital improvement projects. A CPI ceiling limits the escalator and actual costs are expected to rise more than 2.94%.

LMD 7 (North Etiwanda)	\$307.05	\$307.05	---	A rate increase would require voter approval.
LMD 8 (South Etiwanda)	\$151.45	\$151.45	---	A rate increase would require voter approval.
LMD 9 (Lower Etiwanda)	\$742.25	\$321.28	3.0%	The increase reflects inflation for operations and planned capital improvement project.
LMD 10 (Rancho Etiwanda)	\$1,142.19	\$914.05	3.0%	The increase reflects inflation for operations and planned future capital improvement projects.
SLD 1 (Arterials)	\$17.77	\$17.77	---	A rate increase would require voter approval.
SLD 2 (Local Streets)	\$39.97	\$39.97	---	A rate increase would require voter approval.
SLD 3 (Victoria Planned Community)	\$47.15	\$47.15	---	A rate increase would require voter approval.
SLD 4 (Terra Vista Planned Community)	\$28.96	\$28.96	---	A rate increase would require voter approval.
SLD 5 (Caryn Planned Community)	\$34.60	\$34.60	---	A rate increase would require voter approval.
SLD 6 (Commercial Industrial)	\$51.40	\$51.40	---	A rate increase would require voter approval.
SLD 7 (North Etiwanda)	\$33.32	\$33.32	---	A rate increase would require voter approval.
SLD 8 (South Etiwanda)	\$193.75	\$30.60	---	No change is recommended.
PD-85 (Red Hill and Heritage Parks)	\$31.00	\$31.00	---	A rate increase would require voter approval.
BAD 91-2 (Day Canyon Drainage Basin)	\$92.17	\$72.17	---	No change is recommended.
CFD No. 2000-03 (Rancho Summit)	\$1,720.32	\$1,560.43	---	No change is recommended.

CFD No. 2017-01 (North Etiwanda) <i>only for specific development</i>	\$1,179.73	\$20.00	---	No change is recommended. The district is levied for a residential development which is currently not developed.
CFD No. 2018-01 (The Resort at Empire Lakes)	\$431.24	\$431.24	5.0%	The increase reflects inflation for operations and planned capital improvement projects.
CFD No. 2022-01 (Street Lighting Services) <i>only for new development</i>	Varies	Varies	5.0%	The increase reflects inflation for operations, specifically electrical utilities to operate the streetlights.
CFD No. 2022-02	\$6,513.28	\$6,203.12	---	No change is recommended.

Recognizing the financial problem with the existing Street Lighting Districts (SLDs) due to Prop 218, the Finance Department analyzed the need for a new Community Facilities District (CFD) for street lighting to replace the existing SLDs. The formation of the new CFD in 2022 only impacts new development in the city and has the benefit of adjusting the rates annually to cover the ever-increasing cost to provide street lighting. The Street Lighting CFD will include rates for land uses that did not exist when the original SLDs were created, for instance, mixed-use and accessory dwelling units. Although the new CFD does not entirely solve the financial troubles of the original SLDs, it does prevent it from continuing to get worse. The table below illustrates the Street Lighting CFD rates by tax zone to correspond to the eight existing SLDs:

CFD No. 2022-02	CFD Zone 1	CFD Zone 2	CFD Zone 3	CFD Zone 4	CFD Zone 5	CFD Zone 6	CFD Zone 7	CFD Zone 8
<i>Replaces</i>	<i>SLD 1</i>	<i>SLD 2</i>	<i>SLD 3</i>	<i>SLD 4</i>	<i>SLD 5</i>	<i>SLD 6</i>	<i>SLD 7</i>	<i>SLD 8</i>
CFD Zone Rate	\$25.23 per unit	\$83.66 per unit	\$52.48 per unit	\$32.24 per unit	\$71.00 per unit	\$57.20 per acre	\$65.27 per unit	\$42.06 per unit

Along the same lines, noticing a significant surge in industrial development, the Finance Department prepared a fiscal impact analysis to determine the impacts these new industrial developments would have on the City's financial ability to provide services. The fiscal impact analysis showed a revenue shortfall of nearly \$3.5M between projected revenues from future industrial development and estimated expenditures, or approximately \$12,000 per acre, which would be needed to eliminate the shortfall. To avoid hindering economic development, staff ultimately recommended a rate of \$5,852 per acre for industrial development and formed the CFD in partnership with industrial development in 2022.



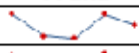
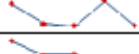
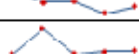


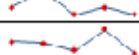
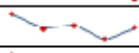
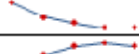
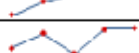

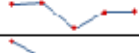
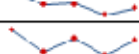
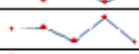
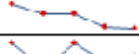


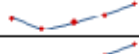
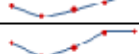

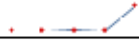
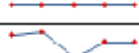
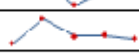

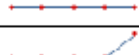


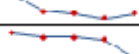
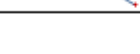




The Industrial CFD will generate revenue in future years to better maintain street and roadway services and facilities, storm drain repair and maintenance, police safety calls and service, landscaping and creating a capital reserve. Although the Industrial CFD rate per acre is less than the shortfall determined by the fiscal impact, the revenues will help offset the impacts of new industrial development in the city and can be increased annually to maintain those improvements over time.

Lastly, although the City has not issued any bonded special districts in more than a decade, Finance continues to administer the debt service payments for existing districts. These existing Districts levy special taxes for only the amount necessary to pay current and future debt service until the bonds issued by the Districts mature. Over the last several years, when rates were more favorable, several districts were refinanced. Two other CFD's (2000-01 and 2000-02) pay off in September of 2025.

The table below summarizes the maturity date for each of the bond districts:

District / Name	Bond Maturity	Fiscal Year 2025/26	Notes
CFD No. 2000-01 (South Etiwanda)	September 2025	\$0.00	Bond will mature in September 2025.
CFD No. 2000-02 (Rancho Cucamonga Corporate Park)	September 2025	\$0.00	Bond will mature in September 2025.
CFD No. 2000-03 (Rancho Summit)	September 2035	\$566,120	No change from the prior year.
CFD No. 2001-01 (Improvement Areas Nos. 1 and 2)	September 2031	\$670,450	No change from the prior year.
CFD No. 2001-01 (Improvement Area No. 3)	September 2031	\$61,470	No change from the prior year.
CFD No. 2003-01 (Improvement Area No. 1)	September 2033	\$1,300,350	Increased 2% for future debt service payments.
CFD No. 2003-01 (Improvement Area No. 2)	September 2033	\$221,970	Increased 2% for future debt service payments.
CFD No. 2004-01 (Rancho Etiwanda Estates)	September 2036	\$2,350,660	No change from the prior year.
CFD No. 2006-01 (Vintner's Grove)	September 2037	\$288,960	No change from the prior year.
CFD No. 2006-02 (Amador on Route 66)	September 2037	\$183,160	No change from the prior year.

*Monitoring Payment of Annual Assessments.* The City tracks delinquencies by each district on a semi-annual basis after the County provides summary information on each of the two installment payments that are due from property owners. Despite some increased volatility, overall delinquency levels are historically mild. The table below shows the results for the last five fiscal years (as of June 30), as available, and the average delinquency rate:

District / Name	Average	Trend	2020	2021	2022	2023	2024
LMD 1	0.69%		0.73%	0.66%	0.65%	0.73%	0.69%
LMD 2	0.66%		0.69%	0.64%	0.63%	0.70%	0.63%
LMD 3B	0.50%		0.91%	0.50%	0.53%	0.17%	0.38%
LMD 4-R	0.32%		0.30%	0.38%	0.30%	0.31%	0.31%
LMD 6-R	0.78%		0.74%	0.99%	0.54%	0.80%	0.81%
LMD 7	0.91%		0.99%	0.84%	0.95%	0.82%	0.96%
LMD 8	0.44%		0.44%	0.89%	0.22%	0.44%	0.22%
LMD 9	0.59%		0.62%	0.60%	0.48%	0.81%	0.42%
LMD 10	0.41%		0.70%	0.38%	0.45%	0.13%	0.38%
SLD 1	0.57%		0.63%	0.58%	0.56%	0.54%	0.54%
SLD 2	0.75%		0.67%	0.74%	0.78%	0.80%	0.78%
SLD 3	0.59%		0.57%	0.61%	0.55%	0.62%	0.62%
SLD 4	0.35%		0.34%	0.41%	0.32%	0.34%	0.35%
SLD 5	0.79%		0.91%	0.95%	0.51%	0.79%	0.79%
SLD 6	0.57%		1.07%	0.57%	0.59%	0.19%	0.41%
SLD 7	0.84%		0.96%	0.76%	0.88%	0.72%	0.86%
SLD 8	0.59%		0.63%	0.65%	0.46%	0.80%	0.42%
PD 85-1	0.76%		0.86%	0.79%	0.79%	0.70%	0.68%
BAD 91-2	0.44%		0.69%	0.14%	0.69%	0.28%	0.41%
CFD 2000-01	0.32%		0.19%	0.93%	0.00%	0.33%	0.16%
CFD 2000-02	0.12%		0.11%	0.00%	0.00%	0.00%	0.48%
CFD 2000-03A	0.44%		0.43%	0.00%	0.27%	0.54%	0.95%
CFD 2000-03B	0.45%		0.42%	0.00%	0.28%	0.56%	0.97%
CFD 2001-01A	0.60%		0.59%	0.41%	0.54%	0.72%	0.74%
CFD 2001-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2003-01A	0.22%		0.08%	0.06%	0.11%	0.08%	0.75%
CFD 2003-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2004-01	1.01%		1.08%	1.12%	0.84%	1.01%	1.00%
CFD 2006-01	0.69%		0.00%	1.80%	0.60%	0.67%	0.40%
CFD 2006-02	1.07%		0.53%	1.08%	0.55%	2.66%	0.53%
CFD 2017-01	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2018-01	0.06%		0.00%	0.00%	0.00%	0.00%	0.31%
CFD 2022-01	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2022-02	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%
CFD 85-1	0.44%		0.58%	0.44%	0.42%	0.37%	0.41%
CFD 88-1	0.82%		1.21%	0.99%	0.99%	0.90%	0.00%

## Enhanced Infrastructure Financing District

In July 2022, the City established an Enhanced Infrastructure Financing District (EIFD) to support the construction of public facilities and infrastructure aligned with the City's General Plan. The EIFD is funded through a portion of future growth in property tax revenue, which is set aside specifically for infrastructure improvements. While no EIFD-funded construction projects are currently planned for FY 2025/26, the District is expecting to generate approximately \$980,022 in revenue during the year and the current fund balance is \$1,092,941. The City will continue evaluating infrastructure needs and potential funding strategies and will bring forward spending recommendations as opportunities are identified in future years.

## Landscape Maintenance District 1 and Park District 85: Poor Outlook

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

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

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

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

While it is imperative that government be good stewards of the public's resources, including the taxes collected, efficiency will only go so far. In 1979, a gallon of gas cost \$0.88. Minimum wage was \$2.90 per hour. A Ford F150, the most popular truck in America then and now, started at \$5,500. 46 years of inflation later, and these original costs seem impossibly low. The dollar has lost 77% of its value since 1979. In other words, a dollar can only buy 23% of what it could buy in 1979. Today, a Ford F150 starts at approximately \$34,000. A gallon of gas is \$4.90 and minimum wage is \$16 per hour (\$20 per hour for fast food workers). The LMD-1 assessment is still \$92.21 per dwelling unit per year, yet the dollar can only purchase one-quarter of the services, utilities, and staff time that it could purchase in 1979. For PD-85, the dollar can purchase just one-third of the services, utilities, and staff time of what it could in 1985.

Understanding that inflation would eventually outpace LMD-1's and PD-85's revenues, Measure A was placed on the ballot in 2015 with the intent of modernizing the two districts to ensure they would have

enough resources to support then current maintenance levels. However, the voters did not pass Measure A and instead voted it down with an 80% NO vote. As such, moving forward since that time, maintenance levels and their corresponding contracts have been periodically adjusted downward as costs have increased, moving from Service Level A to B and from B to C.

FY 2023/24 year marked a significant milestone as costs reached a point where maintenance levels had to be significantly adjusted so as to stay within the revenues collected, just as happens with all other landscape districts around the city. Each year, water and electricity costs increase 3-5%. Every few years, minimum wage and benefits for the private sector contractors increase. And periodically the City rebids the contracts, always seeking the best possible rate and highest efficiency. But even the best practices can only delay the inevitable for so long. Beginning in FY 2024/25, maintenance levels on non-park landscapes (such as medians and parkways) in LMD-1 shifted to Service Level F. This means that most landscape areas will receive less attention than ever before. In many cases, maintenance contractors will only be able visit once per month. For some services, such as weed and pest control, the service interval will be limited to merely a few times per year. Other services such as fertilization, will have to be discontinued all together. However, the maintenance level for parks in LMD-1 will remain at Service Level C for the time being although even there, the end is clearly in sight.

Unfortunately, LMD-1, PD-85, and a few of the City's earlier districts were setup without inflation or price index escalators. More recently built areas of the city are supported by more modern landscape maintenance districts that do have such escalators built in, providing funding that can more closely keep pace with inflation. The results will become starker as some of these older landscape maintenance districts, such as LMD-1 medians and parkways, move into Service Level F. LMD-1 medians and parkways were the first, but unless an increase in assessments is voter approved, they will not be the last. The parks in both LMD-1 and PD-85 are managed under different service contracts and, for now, the City is able to maintain Service Level C for all of those parks. However, given inflation and the associated escalation in costs, it is highly likely that the LMD-1 and PD-85 parks service levels will fall to F in the next several years. The City continues to strive to seek the most efficient and cost-effective maintenance, but these efforts do not yield results if private contractors are unwilling to work for the minimal amount of funding available. It is also unreasonable to think that a fixed amount of funding will remain sufficient for maintenance in perpetuity. Legally the City cannot use the funds from other Landscape Districts to support LMD-1 and PD-85. Fiscally, the City's General Fund cannot provide the support to bring maintenance levels up to par with the other landscape districts without closing, restricting or contracting other critical city services, and/or discontinuing reserve funding for capital and infrastructure replacement. Politically the City Council is respecting the wishes of the vast majority of Rancho Cucamonga residents who pay into landscape districts OTHER than PD-85 and LMD-1. As we move into FY 2025/26, it is time for the westside residents in these districts, many of whom do not pay into the districts at all, to reconsider the importance of maintaining their property values and reopen this discussion about a potential ballot measure to increase the landscape maintenance funding for LMD-1 and PD-85.

## **Conclusion**

### **A Year of Transitions: Navigating Change while Seeking Consistency**

*"There is nothing more certain and unchanging than uncertainty and change." – John F. Kennedy*

Last year, the Budget Message was focused on the cycles the economy goes through. It appeared at that time, inflation was easing, and the economy was going to slowly ease into a new cycle of growth; however, California had a significant budget deficit. Locally, the Inland Empire continued to grow, but at a slightly declining rate. The City's focus for the FY 2024/25 year was a "Strategic Pause" as we slowed and anticipated a period of higher activity by assessing and preparing.

For FY 2025/26 the focus is on a year of transition. Changes at the federal level, which includes the imposition of tariffs and the reduction of personnel staffing federal agencies, along with attempts to reduce the national budget deficit, have brought significant uncertainty to the legislative process and financial markets. Despite the transitions, California continues to grapple with ongoing multi-year budget deficits, exacerbated by the reduction of imports and the roller coaster stock market returns.

Regionally, the Inland Empire continued to help power much of California's economic growth, with relatively affordable housing prices, more housing production than most areas of the State, and an expanding population. Despite this, significant potential hurdles remain including an over-reliance on logistics, lower levels of education than other comparable metropolitan statistical areas and a need for even greater housing production at lower price points.

Locally, Rancho Cucamonga continues to focus on economic diversification. Although our logistics sector continues to grow, the city is focused on manufacturing of food and pharmaceutical related items and the associated industries that support both sectors. The office market is also slowly growing as the City seeks to encourage greater production of small office space. Housing remains a focus and even though Rancho Cucamonga is seeing a surge in entitlements and for-sale housing production, the prices remain consistently high, especially with mortgage interest at near 20-year high levels. The result is minimal property tax growth; additionally, the City continues to lose sales tax to e-commerce, even though Victoria Gardens is nearly full and the City's hospitality market is booming.

The City is focused on the repair and expansion of critical local infrastructure including efforts that support further economic development. Public Safety remains the top priority with increased investment in efforts to address homelessness through greater staffing, more specialized units, and resources to divert the homeless from living on the street. Staffing is being re-organized for greater levels of efficiency and to prepare for future demands. With solid roots in the City's most recent General Plan, smart growth is the watchword of the day. Unlike many agencies, the City Council is very cognizant that the only certainty is that uncertainty is always just a step ahead. While ensuring Rancho Cucamonga retains its place as the crown jewel of the Inland Empire, with equitable opportunity for all, the City Council and City staff never lose sight of the importance of fiscal stability and conservative growth. The latter combination has for 40+ years provided a solid path to navigate uncertainty and change and will continue to underpin efforts in the years ahead.

## **Awards Received**

What is the purpose of awards? It is often considered something that is bestowed on the basis of merit or need. Is an award simply a vanity project? In local government, there are over 400+ cities in California and in America, and as of 2019, there were over 14,000 incorporated entities. Small town, big cities, suburbs, urban areas, from the desert to the mountains to the beach, wherever groups of people have chosen to live together, one will often find incorporated municipal entities from a few hundred people to several million people. With all that diversity, there is no uniform way to measure the health and vitality of an agency. Awards and recognition can be powerful ways to celebrate employee contributions. The pride and gratitude that result are strong non-monetary motivators. Awards often recognize local accomplishments and challenges that have been overcome and serve as external validation of an agency's efforts to improve in certain areas. In an area with no single criteria of accomplishment, awards help distinguish the good from the great actors and signal organizations who are striving to grow better. With that in mind, here is a partial listing of the major awards Rancho Cucamonga received in 2024:

- Wallet Hub's 2025 Safest Cities in America – Ranked #48 out of 182 US cities, #9 in California, #8 in Southern California, #1 in the Inland Empire.
- Wallet Hub's 2025 Best Place to Raise a Family – Ranked #40 out of 182 US cities, #9 in California, #5 in Southern California and #1 in the Inland Empire.
- Wallet Hub's 2025 Best Cities for Jobs – Ranked #100 out of 182 US cities, #9 in California. #4 in Southern California, and #1 in the Inland Empire.
- Wallet Hub's 2025 Happiest Places in America – Ranked #42 out of 182 cities, #14 in California, #9 in Southern California, and #1 in the Inland Empire.
- Wallet Hub's 2025 Best Cities for Women - Ranked #13 out of 182 US cities, #6 in California, #4 in Southern California, #1 in the Inland Empire.
- Consumer Affairs' 2025 Best Cities to Move to in California – Ranked #9 out of 75 of California's largest cities based on five key factors: affordability, safety, economic strength, quality of life and climate risk.
- American Heart Association's Mission: Lifeline EMS Gold Award for the Rancho Cucamonga Fire District. This is the American Heart Association's program that recognizes EMS Agencies for their quality of care for STEMI and Acute Coronary Syndrome (ACS) (heart attack) patients.
- The Dr. Andtevy Challenge Coin was awarded to the Rancho Cucamonga Fire District's crews for their exceptional care and compassion after a one-year-old suffered cardiac arrest due to choking. Their high-performance CPR resulted in the return of spontaneous circulations (ROSC) and the child survived and continues to recover.
- The EPIC (Extraordinary Performance in Care) Pin by Inland Counties Emergency Medical Agency for providing excellent care within San Bernardino County. This pin was awarded to the Rancho Cucamonga Fire District's crew after caring for a patient that suffered cardiac arrest and had a return of pulses.
- 2024 CAPIO EPIC Award – Excellence in Public Information and Communication for the Grapevine Lifestyle Magazine.



- GFOA Distinguished Budget Presentation Award for the Fiscal Year Beginning July 1, 2024.
- 2024 Turning Red Tape into Red Carpet Awards, Honorable Mention for Business Appreciation Month
- 2024 Turning Red Tape into Red Carpet Awards, Honorable Mention for Epicenter Master Plan
- Ranked 8th nationally among similar size cities for the Center for Digital Government 2024 Digital Cities Survey
- 2025 Award of Excellence—Planning Agency (Planning Department) from the American Planning Association, California Chapter, Inland Empire Section.
- 2025 Innovative Transportation Solutions Award for the HART District from the Women's Transportation Seminar, Inland Empire Chapter.
- 2025 Favorite Live/Art Performing Theatre—Lewis Family Playhouse from the Inland Valley Daily Bulletin

### **Grants Received**

- San Bernardino County Second District Supervisor Jesse Armendarez/American Rescue Plan Act – \$1,500,000: Funds will support the City's Victoria Gardens Civic Plaza (Courtyard) Project.
- San Bernardino County Board of Supervisors Discretionary Fund for Heritage Park Bridge – \$750,000: Funding will support construction costs for the Heritage Park Bridge Replacement Project. The bridge will provide access to the staging area for emergency fire response and maintain access to the recreational facilities within the park.
- California Office of Traffic Safety (OTS) Grant – \$200,000: Grant will support the City's Safe Routes to School (SRTS) Program through the development of Suggested Routes Maps for all 31 public elementary and middle schools, cover the purchase of safety items such as helmets and bike lights, and traffic safety educational materials and trainings.
- Three Highway Safety Improvement Program (HSIP) Grants Cycle 12 – \$1,200,000: Funding will be used for three projects:
  - Citywide Traffic Signal Safety Improvements Project—includes installing retroreflective back plates on signal heads, high visibility crosswalks, 11 new signals heads and a new signal pole at one intersection.
  - Fairmont Way and Highland Avenue Bicycle and Pedestrian Improvements Project—features Class II bike lanes, high visibility crosswalks and additional signage on Highland Avenue, Kenyon Way and Fairway Way.
  - Civic Center Drive Improvements Project—includes bike lanes, bulb-outs to shorten pedestrian crossing distances, and a Rapid Rectangular Flashing Beacon and refuge island.
- Carbon Reduction Program Grant-Haven and Foothill City Center Boulevards Project – \$3,000,000: Grant will be used to fund the design and engineering investigations for the project along two of the City's main corridors, which form the City Center.

- Emergency Management Performance Grant (EMPG) – \$21,250: Grant used for personnel costs within the Emergency Management Division of the Fire District.
- Homeland Security Grant (Fire) – \$25,440: Grant used to purchase trauma kits and Automated External Defibrillators (AED) equipment.
- Edward Byrne Memorial Justice Assistance Grant – \$40,566: Grant will fund enhancements to the Public Safety Video Network (PSVN), expanding the network’s reach and replacing aging equipment.
- California Department of Housing and Community Development (HCD) Prohousing Incentive Program (PIP) Grant – \$1,150,000: Funding to accelerate affordable housing production and preservation.
- California Electric Vehicle Infrastructure Project (CALeVIP) Golden State Priority Project (GSPP) – \$220,000: Funding to support Level 3 Electric Vehicle Charging Stations at the EV Hub.
- Energy Efficiency Block Grant Funding (EECBG) Equipment Voucher – \$207,660: Used to purchase a transformer and switchgear to supply energy to the Electric Vehicle Charging Stations at the EV Hub.
- California State Library Grant – \$3,830: Grant will be used for Zip Book Program Service and general collection.
- Rancho Cucamonga Community & Arts Foundation – \$25,000: To support show sponsorships including family friendly arts experiences and arts accessibility.
- Randall and Janell Lewis – \$25,000: Lewis Family Playhouse show sponsorships.
- South Coast Air Quality Management District (SCAQMD) Mobile Source Reduction Committee (MSRC) – \$9,000: Funding to support Level 3 Electric Vehicle Charging Stations at the EV Hub.
- SB 1383 Grant – \$247,840: Grant to fund requirements related to the implementation of Senate Bill 1813. Funding has been used for food waste collection pails distributed to residents, edible food generator outreach and inspections, and compost and mulch giveaway events.
- Beverage Container Grant – \$43,415: Grant to encourage waste reduction and improve recycling opportunities for beverage containers. Funding was used for water refill stations at City facilities and partner agencies, recycling containers for schools, businesses, and city facilities, and event outreach.
- Used Oil Grant – \$24,229: Grant to encourage used oil and filter recycling and improve recycling opportunities. Funding has been used for reusable used oil collection containers and used oil filter containers distributed to community members, over-time for staff that work the City’s household hazardous waste collection facility and used oil filter exchange events.
- California State Library Grant – \$3,830: Grant will be used for Zip Book Program Service and general collection.
- Rancho Cucamonga Community & Arts Foundation – \$25,000: To support show sponsorships including family friendly arts experiences and arts accessibility.
- Randall and Janell Lewis – \$25,000: Lewis Family Playhouse show sponsorships.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Rancho Cucamonga  
California**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

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# General Information



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## **Fiscal Year 2025/26 Preliminary Budget**

### **City Council**

<u>Name</u>		<u>Term Expires</u>
L. Dennis Michael	Mayor	2026
Lynne Kennedy	Mayor Pro-Tem	2028
Ryan Hutchison	Council Member	2026
Kristine Scott	Council Member	2026
Ashley Stickler	Council Member	2028

### **Elected Officials**

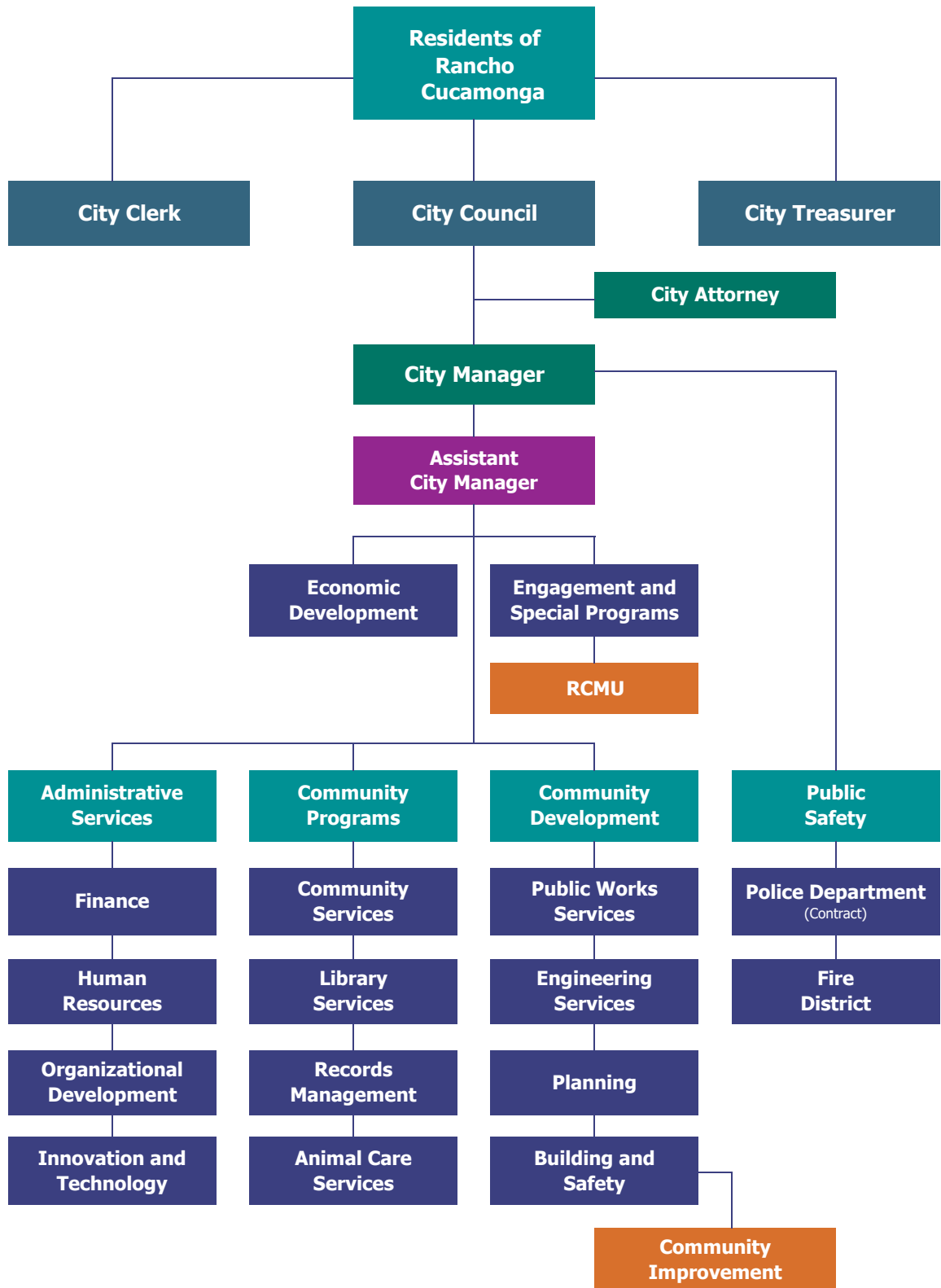
<u>Name</u>		<u>Term Expires</u>
Kim Sevy	City Clerk	2028
Jim Harrington	City Treasurer	2028

### **Administration and Department Heads**

City Manager	John R. Gillison
Assistant City Manager	Elisa C. Cox
Deputy City Manager/Administrative Services	Peter Castro
Deputy City Manager/Community Programs	Julie Sowles
Deputy City Manager/Community Development	Matt Burris
City Attorney	Nicholas R. Ghirelli
Animal Services Director	Veronica Fincher
City Clerk Services Director	Linda Troyan
Community Services Director	Jennifer Hunt-Gracia
Economic Development Director	Matt Marquez
Engagement & Special Programs Director	Michael Parmer
Engineering Services Director/City Engineer	Jason Welday
Finance Director	Jevin Kaye
Fire Chief	Mike McCliman
Human Resources Director	Robert Neiuber
Innovation and Technology Director	Shelly Munson
Library Director	Wess Garcia
Operational Development Director	Jenifer Phillips
Planning Director	Jennifer Nakamura
Police Chief	Mike Smith
Public Works Services Director	Maritza Martinez

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**CITY OF RANCHO CUCAMONGA, CALIFORNIA**  
**Fiscal Year 2025/26 Preliminary Budget**  
**Organization Chart**



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**CITY OF RANCHO CUCAMONGA, CALIFORNIA**  
**Functional Units by Fund Type**  
**Fiscal Year 2025/26 Preliminary Budget**

<b>Fiscal Year 2025/26 Preliminary Budget</b>
<b>\$352,378,300</b>

<b>General Fund</b> <b>\$122,052,240</b>	<b>Special Revenue Funds</b> <b>\$171,381,090</b>	<b>Capital Projects Funds</b> <b>\$0</b>
Governance Police Animal Care and Services Administrative Services Finance Human Resources Innovation and Technology Economic and Comm. Dev. Building and Safety Services Engineering Services Planning Public Works Services Community Services	Assessment Districts Administration AB 2766 Air Quality Improvement MSRC Air Pollution Reduction Grant Public Art Trust Fund Beautification DIF - Park Land Acquisition DIF - Drainage Facilities DIF - Community and Recreation Centers DIF - Drainage San Sevaime DIF - Drainage Henderson/Wardman DIF - Drainage Etiwanda DIF - Drainage Upper Etiwanda DIF - Park Improvement DIF - Park Development DIF - Drainage South Etiwanda DIF - Library DIF - Transportation DIF - Animal Center DIF - Drainage Lower Etiwanda DIF - Police Etiwanda North Equestrian Facility Underground Utilities LMD 1 General City LMD 2 Victoria Neighborhood Parks LMD 3B Commercial/Industrial LMD 4-R Terra Vista Planned Community LMD 5 Andover LMD 6-R Caryn Planned Community LMD 7 North Etiwanda LMD 8 South Etiwanda LMD 9 Lower Etiwanda LMD 10 Rancho Etiwanda LMD 1 Capital Replacement SLD General Services SLD 1 Arterials SLD 2 Local Streets SLD 3 Victoria Planned Community SLD 4 Terra Vista Planned Community SLD 5 Caryn Planned Community SLD 6 Commercial Industrial SLD 7 North Etiwanda SLD 8 South Etiwanda DIF - Fire Highway Users Tax Account Measure I 1990-2010 Measure I 2010-2040 Road Maintenance and Rehabilitation Account SB 1 Trade Corridor Enhancement Program	Integrated Waste Management State Asset Seizure State Asset Seizure 15% Citywide Infrastructure Improvement Community Development Block Grant Transportation Development Act CalRecycle Grant Used Oil Recycling Program State Grants Fund Federal Grants Fund Fire Fund CFD 85-1 CFD 88-1 Fire Protection Capital Fund Library Fund California State Library Staff Innovation Fund Library Capital Fund Citizen's Option for Public Safety (COPS) Program Justice Assistance Grant (JAG) Grant Homeland Security Grant Emergency Management Performance Grant (EMPG) Opioid Settlement Fund Housing Successor Agency Enhanced Infrastructure Financing District Tax Allocation Bonds-Special Regional Shopping Center Rd Obligation Retirement Fund CFD 88-2 Etiwanda/Highland CFD 2004-01 AD 91-2 Day Canyon Drainage Basin PD-85 Capital Replacement Fund PD-85 Red Hill and Heritage Parks CFD 2000-01 CFD 2000-02 CFD 2000-03 CFD 2001-01 Series A CFD 2001-01 Series B CFD 2003-01 Series A CFD 2003-01 Series B CFD 2000-03 Park Maintenance CFD 2006-01 CFD 2006-02 CFD 2017-01 North Etiwanda CFD 2018-01 Empire Lakes CFD 2022-01 Street Lighting CFD 2022-02 Industrial Service
<b>Other General Funds</b> <b>\$19,894,090</b> <b>Governance</b> Comm Dev Technical Services <b>Police</b> Reimb St/County Parking Cit Law Enforcement Reserve Traffic Safety <b>Administrative Services</b> Benefits Contingency Capital Reserve <b>Human Resources</b> Capital Reserve <b>Economic and Comm. Dev.</b> Comm Dev Technical Services City Technology Fee <b>Building and Safety Services</b> Comm Dev Technical Services City Technology Fee Mobile Home Park Program SB1186 Cert Access Special Program <b>Engineering Services</b> Comm Dev Technical Services City Technology Fee Capital Reserve <b>Planning</b> Comm Dev Technical Services City Technology Fee <b>Public Works Services</b> CVWD Reimbursements Capital Reserve <b>Community Services</b> Capital Reserve		<b>Enterprise Funds</b> <b>\$31,019,210</b> Fiber Optic Network Municipal Utility Second Story and Beyond Sports Complex Utility Public Benefit RCMU Capital Replacement Fund  <b>Internal Service Funds</b> <b>\$8,031,670</b> Equipment/Vehicle Replacement Computer Equip/Tech Replacement



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# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

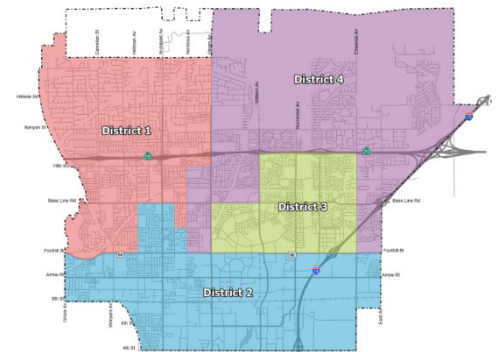
### Snapshot of the City of Rancho Cucamonga

#### General Information:

The City of Rancho Cucamonga currently has an estimated population of 175,227 and encompasses approximately 46.50 square miles. It is located between the cities of Upland to the west, Ontario to the south, Fontana to the east and is in the western section of San Bernardino County which is in the southern part of the State of California. The local economy includes a diverse business base of office, light manufacturing and distribution, and retail which emphasizes the City's efforts at attracting and retaining sales tax generating businesses to help provide a stable financial base.

#### Government:

The City of Rancho Cucamonga (the City) was incorporated in 1977 as a general law city under the provisions of the Government Code of the State of California, and it operates under the Council-Manager form of city government. The City officials elected at large include a Mayor, a City Clerk, and a City Treasurer. Effective December 7, 2016, the four Council members are elected by geographic districts. Districts 2 and 3 held elections in November 2022. Districts 1 and 4 held elections in 2024. The Mayor and Council members are elected on a staggered basis for a term of four years. There is no limit on the number of terms an individual can serve as Mayor or as Council members. The Mayor and City Council appoint the City Manager and City Attorney.



#### Population by Calendar Year *(per California State Department of Finance):*

2014—174,064	2018—179,412	2022—174,090
2015—175,251	2019—175,522	2023—173,545
2016—177,324	2020—175,131	2024—173,316
2017—176,671	2021—174,476	2025—175,227

#### Number of Registered Voters *(per San Bernardino County Registrar of Voters):* **107,383**

#### Capital Asset Statistics *(per June 30, 2024, Annual Comprehensive Financial Report):*

##### Police:

Stations/Substations:	1
Patrol units:	69

##### Public Works:

Streets (miles):	539
Streetlights:	17,131
Traffic Signals:	239

##### Fire:

Fire Stations:	7
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##### Parks and Recreation:

Parks:	30
Acreage:	346
Community Centers:	6

## CITY OF RANCHO CUCAMONGA, CALIFORNIA

### Population by Age

2020 (Census), 2024 (est.), and 2029 (est.)

2020 Population by Age	
Total	174,570
0 - 4	5.2%
5 - 9	6.2%
10 - 14	6.9%
15 - 24	13.4%
25 - 34	13.6%
35 - 44	13.8%
45 - 54	13.8%
55 - 64	13.2%
65 - 74	8.9%
75 - 84	3.6%
85 +	1.3%
2024 Population by Age	
Total	174,695
0 - 4	5.1%
5 - 9	5.8%
10 - 14	6.3%
15 - 24	13.2%
25 - 34	13.7%
35 - 44	14.6%
45 - 54	13.5%
55 - 64	12.4%
65 - 74	9.6%
75 - 84	4.5%
85 +	1.4%
2029 Population by Age	
Total	176,807
0 - 4	5.0%
5 - 9	5.4%
10 - 14	5.9%
15 - 24	11.8%
25 - 34	14.7%
35 - 44	14.5%
45 - 54	13.2%
55 - 64	11.8%
65 - 74	10.2%
75 - 84	5.9%
85 +	1.7%

**Source:** Esri Community Profile (Esri forecasts for 2024 and 2029. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.)

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**

Educational Attainment

Current Year

**2024 Population 25+ by Educational Attainment**

Total	121,749
Less than 9th Grade	3.1%
9th - 12th Grade, No Diploma	4.1%
High School Graduate	17.5%
GED/Alternative Credential	2.1%
Some College, No Degree	21.3%
Associate Degree	11.7%
Bachelor's Degree	24.9%
Graduate/Professional Degree	15.2%

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**

Principal Employers

Current Year and Nine Years Ago

Employer	2024			2015		
	Number of Employees <sup>1</sup>	Rank	Percent of Total Employment	Number of Employees <sub>1</sub>	Rank	Percent of Total Employment
Inland Empire Health Plan (IEHP)	3,725	1	3.87%	1,000	3	1.19%
Etiwanda School District	1,515	2	1.57%	1,229	1	1.46%
Chaffey Community College	2,306	3	2.40%	1,058	2	1.26%
Chedraui Usa, Inc.	1,200	4	1%	623	n/a	0.74%
Frito-Lay	905	5	0.94%	n/a	n/a	n/a
Alta Loma School District	817	6	0.85%	n/a	n/a	n/a
City of Rancho Cucamonga	702	7	0.73%	n/a	n/a	n/a
Majestic Terminal Services, Inc.	684	8	0.71%	849	5	1.01%
Central School District	649	9	0.67%	880	4	1.05%
Amphastar Pharmaceutical	625	10	0.65%	527	6	0.63%
National Community Renaissance Of California	575	11	0.60%	n/a	n/a	n/a
Reyes Coca Cola Bottling, LLC	453	12	0.47%	n/a	n/a	n/a
Bass Pro Shops Outdoor World	349	13	0.36%	n/a	n/a	n/a

Note: "Total Employment" as used above represents the total employment of all employers located within City limits and includes full-time and part-time employees.

\*Only the top ten employers for each year presented have data displayed. If a company did not rank in the top ten employers for both years presented, then one of the two years will state "n/a".

Source: June 30, 2024 Annual Comprehensive Financial Report

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**

Principal Sales Tax Remitters <sup>1</sup>

Current Year and Nine Years Ago

2024		2015	
<u>Business Name</u>	<u>Business Category</u>	<u>Business Name</u>	<u>Business Category</u>
7 Eleven	Service Stations	Apple	Electronics/Appliance Stores
Apple	Electronics/Appliance Stores	Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores
Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores	Best Buy	Electronics/Appliance Stores
Best Buy	Electronics/Appliance Stores	Chevron	Service Stations
Chevron	Service Stations	Circle K	Service Stations
Circle K	Service Stations	Costco	Discount Department Stores
Costco	Discount Department Stores	Day Creek Arco	Service Stations
Floor & Décor Outlets of America	Building Materials	Day Creek Shell	Service Stations
Home Depot	Building Materials	Fontana Steel	Contractors
Huttig	Building Materials	Home Depot	Lumber/Building Materials
Living Spaces Furniture	Home Furnishings	JC Penney	Department Stores
Lowe's	Building Materials	Living Spaces Furniture	Home Furnishings
Macy's	Department Stores	Lowe's	Lumber/Building Materials
Montgomery Hardware	Contractors	Macys	Department Stores
My Goods Market	Service Stations	Monoprice	Fulfillment Centers
NIC Partners	Electrical Equipment	My Goods Market	Service Stations
Office & Ergonomic Solutions	Office Supplies/Furniture	NIC Partners	Electrical Equipment
Parallon Supply Chain Solutions	Medical/Biotech	Ralphs	Grocery Stores Liquor
Ralphs	Grocery Stores	Ross Dress for Less	Family Apparel
Stater Bros	Grocery Stores	Sears	Department Stores
Target	Discount Department Stores	Tamco	Heavy Industrial
Total Wine & More	Convenience Stores/Liquor	Target	Discount Department Stores
Walmart	Discount Department Stores	Tesoro Refining & Marketing	Service Stations
Walters Wholesale Electric	Plumbing/Electrical Supplies	Walmart	Discount Department Stores
Zara	Women's Apparel	Walters Wholesale Electric	Plumbing/Electrical Supplies

<sup>1</sup> Firms listed alphabetically

Source: June 30, 2024 Annual Comprehensive Financial Report



# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Budget Guide

The purpose of the City of Rancho Cucamonga's budget is to serve as a "blueprint" for providing City services and as a working financial plan for the fiscal year. It also represents the official organization plan, by which, City policies, priorities, and programs are implemented. It provides the means to communicate to the residents, businesses, and employees how the City's financial sources are used to provide services to the community. The budget includes both the operating costs to manage the City and the capital improvement projects that the City plans to undertake during the fiscal year.

The budget is organized by fund, by department, and by account. A fund is defined as an autonomous accounting entity, established in accordance with legal and professional accounting standards, with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and balances. Funds are used to segregate the various financial activities of a governmental entity and to demonstrate compliance with specific regulations, restrictions, or limitations (i.e., demonstrating that restricted revenues are spent only for allowed purposes). A department (e.g., Public Works Services) is an organizational unit with divisions (e.g., City Facilities Maintenance). "Line" accounts provide the details of the type of expenditure that each department/division spends – e.g., salaries, benefits, supplies, and so forth.

The budget document can be broken down into the following sections:

**Introduction:** This section includes the City Manager's executive summary to the City Council and describes what is in the budget, including budget issues and policies that lead to the development of the budget. It also includes the City's GFOA Distinguished Budget Presentation Award.

**General Information:** This section includes a listing of City Officials; a City-wide Organization Chart; a Functional Units by Fund Type chart; various demographic and economic data for the City; a Budget Guide; and a description of the Budget Process.

**Summaries of Financial Data:** This section provides a variety of financial analyses such as multi-year revenue comparisons for the operating budget and the total budget; multi-year expenditure comparisons for the operating budget and the total budget; and the beginning and ending fund balances for each fund.

**Departmental Budget Details:** This section divides the document by department. It starts with the City Council. The reader will find a narrative of the department describing each division and each program within that department; current year budget highlights; multi-year comparisons of expenditures by funding source and category; multi-year summaries of budgeted full- and part-time staffing; performance statistics; and services to the community.

**Major Projects Program:** This section provides a summary of the capital improvement projects planned for the year including their descriptions, funding sources, and the estimated cost of each project.

**Appendix:** This section provides financial policies for the City, calculation of the City's legal debt margin, a summary of the City's debt service obligations, a glossary of budget terms, a list of acronyms, and a description of funds by fund type.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Budget Process

The City's budget process begins in January. The City Manager outlines the goals and directives for the development of the coming year's budget based on the results of the semi-annual Council goal setting workshops. Finance distributes the budget calendar, instructions, forms, and budget worksheets to the departments. Public Works Services coordinates the departmental building modification and vehicle replacement requests. Engineering coordinates the capital improvement project requests.

After the departments have input their budget requests, Finance compiles the data and calculates the total amount requested including estimated revenues and projected fund balances. The City Manager and the Budget Team within the Finance Department hold departmental budget meetings. Subsequently, the City Manager makes his recommendations and Finance prepares the proposed budget document. The City Manager submits the proposed budget to City Council. The Council conducts a budget study session; sets a public hearing; and adopts the budget prior to the beginning of the fiscal year.

After the budget is adopted, staff integrates the budgetary data into the City's accounting system. Month-end reports are distributed to the departments to monitor budget performance throughout the year.

**Major Projects Program Budget Process:** The City maintains a rolling Five-Year Major Projects Program (MPP), previously known as the City's Capital Improvement Program (CIP). In February each year, the Engineering Services Department solicits proposals from the other City departments for inclusion in the coming year's capital improvement projects budget. Around the same time, the Finance Department provides Engineering Services the estimated fund balances available for appropriation for MPP. These fund balances usually come from Special Revenue Funds and Capital Projects Funds. Both these fund types are earmarked for specific uses.

Engineering Services staff then works with each Department to prepare a digital Capital Improvement Project form, which provides detailed information about the proposed capital improvement project. Typically, a project costing \$10,000 or more (with some exceptions depending on the type of project) is categorized as a major project.

During the departmental budget meetings, the City Manager and staff conduct a "walkthrough" of the various proposed projects. After the City Manager's evaluation of what will be included in the proposed budget, the MPP is submitted to the Planning Commission to determine if the projects conform to the General Plan.

**Budget amendments:** Supplemental appropriations, when required during the fiscal year, require approval by the City Council. Although supplemental appropriations can occur throughout the fiscal year, a comprehensive update to budgeted figures occurs once per year as part of the Amended Budget process which is presented to the City Council in May each fiscal year. Budget changes within each department or between accounts are approved by the City Manager and/or the respective department head depending on the dollar threshold of the budget change.

**Basis of budgeting:** The City uses the modified accrual basis in budgeting governmental funds. This means that obligations of the City, including outstanding purchase orders, are budgeted as expenses and revenues are recognized when they are both measurable and available to fund current expenditures.

For proprietary funds, the budget is prepared on a full accrual basis. This means expenses are recognized when incurred and revenues are recognized when due the City. Depreciation expense is not included in budgeting for proprietary funds, but the full purchase price of equipment is included in the budget.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Budget Process

**Basis of accounting:** The City uses the modified accrual basis of accounting for governmental funds. Revenues are recorded when measurable and available to fund current expenditures. Expenditures are recorded when the services have been substantially performed or the goods have been received and the liabilities have been incurred. The City's proprietary funds use the full accrual basis of accounting; revenues are recorded when earned and expenses are recorded when incurred.

Budgetary control is maintained at the department level within each fund. The City also maintains an encumbrance accounting system budgetary control. Estimated purchase amounts are encumbered prior to the release of purchase orders to vendors. At fiscal year end, all operating budget appropriations lapse. Open encumbrances are reported as reservations of fund balances at fiscal year end.

**Budgetary Data:** Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles, except for the following funds for which no budget is proposed for FY 2025/26:

#### Special Revenue Funds:

Community Benefit Project Fund	AD 93-1 Masi Commerce Center
Etiwanda No. Equestrian Facilities	AB 2928 Traffic Congestion Relief
Proposition 1B State Funding	Drug Abatement Act
CFD 2017-01 No. Etiwanda	LMD #5 Andover
CFD 2018-01 Capital Reserve	Fire Technology Fee
Various Drainage Funds	Various Grant Funds

#### Capital Projects Funds:

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

RCMU Capital Replacement	RCMU Cap and Trade
Second Story and Beyond ®	Sports Complex

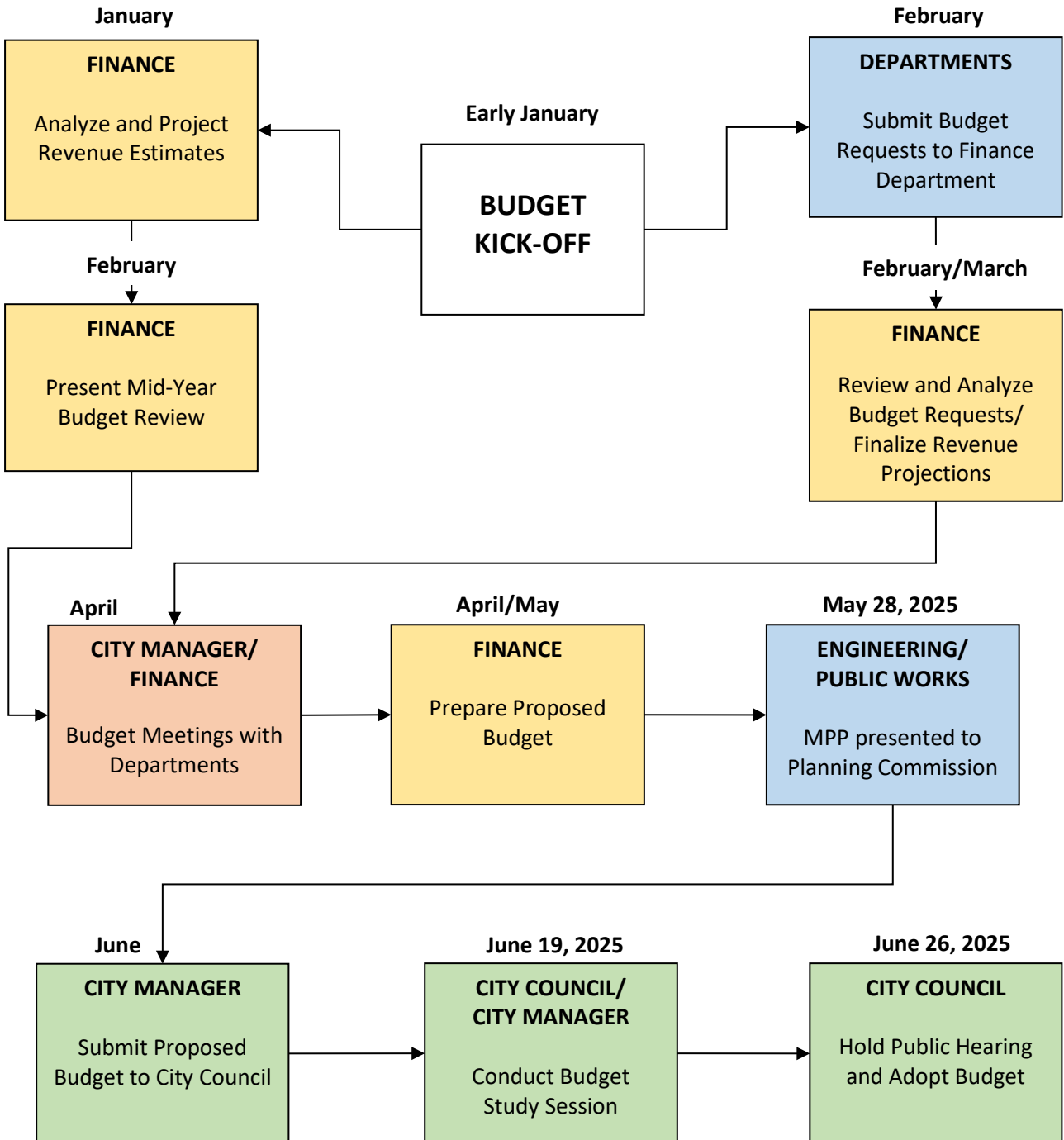
# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Budget Process

The following Flow Chart describes the City's annual budget process.

#### FLOW CHART



**CITY OF RANCHO CUCAMONGA, CALIFORNIA**  
**FINANCIAL SUMMARY - OPERATING BUDGET**

Fiscal Year 2025/26 Preliminary Budget

Description	2023/24 Actual	2024/25 Adopted Budget	2025/26 Preliminary Budget
<b>Revenues By Category:</b>			
Taxes	\$ 147,017,507	\$ 157,090,830	\$ 165,250,725
Licenses & Permits	6,037,150	6,061,570	6,320,198
Fines & Forfeitures	1,122,789	1,020,160	1,074,160
Use of Money & Property	10,941,046	1,446,180	1,651,870
Charges for Services	6,338,318	6,697,530	6,981,394
Intergovernmental	6,880,078	293,500	603,690
Other	6,026,460	6,314,500	6,519,440
Transfer In	7,413,545	8,717,180	9,232,984
<b>Total Revenues</b>	<b>\$ 191,776,893</b>	<b>\$ 187,641,450</b>	<b>\$ 197,634,461</b>
<b>Expenditures By Department:</b>			
<b>Governance:</b>			
City Council	\$ 112,432	\$ 137,920	\$ 159,710
City Clerk	(860)	2,010	4,060
City Treasurer	36,304	36,350	38,610
City Management	1,207,493	1,297,150	1,713,587
Economic Development/Business License	1,941,966	1,835,890	2,243,990
<b>Total Governance</b>	<b>\$ 3,297,335</b>	<b>\$ 3,309,320</b>	<b>\$ 4,159,957</b>
<b>Engagement &amp; Special Programs</b>			
Healthy RC	\$ 642,433	\$ 676,350	\$ 602,420
Community Affairs	\$ 542,229	\$ 574,750	\$ 550,010
Engagement & Special Programs	\$ -	\$ -	\$ 820,460
Municipal Utility	\$ -	\$ -	\$ 14,790
<b>Total Engagement &amp; Special Programs</b>	<b>\$ 1,184,662</b>	<b>\$ 1,251,100</b>	<b>\$ 1,987,680</b>
<b>Public Safety:</b>			
Fire District	\$ 57,280,210	\$ 65,551,810	\$ 65,237,120
Police	48,791,831	53,649,090	56,498,609
<b>Total Public Safety</b>	<b>\$ 106,072,041</b>	<b>\$ 119,200,900</b>	<b>\$ 121,735,729</b>
<b>Community Programs</b>			
Records Management	\$ 647,947	\$ 934,000	\$ 721,500
Community Services	7,878,691	9,775,865	10,910,177
Animal Care & Services	3,619,027	3,756,930	4,108,620
Library Services	5,143,619	6,041,200	6,198,659
<b>Total Civic and Cultural Services</b>	<b>\$ 17,289,284</b>	<b>\$ 20,507,995</b>	<b>\$ 21,938,956</b>
<b>Administrative Services:</b>			
Administration/General Government	\$ 9,269,340	\$ 9,243,215	\$ 9,717,452
Finance	2,022,486	2,229,720	2,091,000
Human Resources	1,305,645	1,599,110	1,550,150
Innovation and Technology	11,195,817	5,336,270	5,657,018
<b>Total Administrative Services</b>	<b>\$ 23,793,288</b>	<b>\$ 18,408,315</b>	<b>\$ 19,015,620</b>
<b>Community Development</b>			
Building & Safety/Community Improvement	\$ 3,269,182	\$ 3,849,090	\$ 3,589,169
Engineering Services	2,747,934	3,604,950	4,041,240
Planning	3,484,220	3,136,390	2,835,970
Public Works Services	13,778,802	13,693,210	14,183,694
<b>Total Economic and Community Development</b>	<b>\$ 23,280,138</b>	<b>\$ 24,283,640</b>	<b>\$ 24,650,073</b>
<b>Total Expenditures</b>	<b>\$ 174,916,748</b>	<b>\$ 186,961,270</b>	<b>\$ 193,488,015</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 16,860,145</b>	<b>\$ 680,180</b>	<b>\$ 4,146,446</b>
<i>See Notes to Financial Summary</i>			

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**

**FINANCIAL SUMMARY - ALL FUNDS**

Fiscal Year 2025/26 Preliminary Budget

Description	2023/24 Actual	2024/25 Adopted Budget	2025/26 Preliminary Budget
<b>Revenues By Category:</b>			
Taxes	\$ 217,829,171	\$ 196,444,120	\$ 205,046,127
Licenses & Permits	6,254,476	6,173,600	6,439,728
Development Fees	7,971,582	6,050,310	7,959,434
Fines & Forfeitures	1,143,685	1,039,350	1,093,350
Use of Money & Property	33,064,089	2,385,100	2,603,480
Charges for Services	27,803,463	30,019,630	30,874,254
Intergovernmental	25,781,728	22,156,584	24,293,245
Other	25,592,097	13,009,730	10,924,910
Transfer In	37,126,786	13,916,390	15,752,515
<b>Total Revenues</b>	<b>\$ 382,567,077</b>	<b>\$ 291,194,814</b>	<b>\$ 304,987,043</b>
<b>Expenditures By Department:</b>			
<b>Governance:</b>			
City Council	\$ 112,432	\$ 137,920	\$ 159,710
City Clerk	(860)	2,010	4,060
City Treasurer	36,304	36,350	38,610
City Management	1,211,693	1,338,150	2,671,075
Economic Development/Business License	3,008,371	3,045,050	4,630,013
<b>Total Governance</b>	<b>\$ 4,367,940</b>	<b>\$ 4,559,480</b>	<b>\$ 7,503,468</b>
<b>Engagement &amp; Special Programs</b>			
Healthy RC	\$ 642,433	\$ 676,350	\$ 602,420
Community Affairs	\$ 542,229	\$ 574,750	\$ 550,010
Engagement & Special Programs	\$ -	\$ -	\$ 820,460
Municipal Utility	\$ 18,739,404	\$ 27,054,860	\$ 27,106,470
<b>Total Engagement &amp; Special Programs</b>	<b>\$ 19,924,066</b>	<b>\$ 28,305,960</b>	<b>\$ 29,079,360</b>
<b>Public Safety:</b>			
Fire District	\$ 70,908,231	\$ 70,458,780	\$ 96,368,630
Police	49,885,282	61,497,720	63,817,492
<b>Total Public Safety</b>	<b>\$ 120,793,513</b>	<b>\$ 131,956,500</b>	<b>\$ 160,186,122</b>
<b>Community Programs</b>			
Records Management	\$ 647,947	\$ 934,000	\$ 721,500
Community Services	8,788,306	12,619,285	12,545,129
Animal Care & Services	3,619,717	3,757,800	4,109,483
Library Services	9,247,287	19,544,540	10,064,371
<b>Total Civic and Cultural Services</b>	<b>\$ 22,303,257</b>	<b>\$ 36,855,625</b>	<b>\$ 27,440,483</b>
<b>Administrative Services:</b>			
Administration/General Government	\$ 59,234,608	\$ 30,163,105	\$ 20,328,568
Finance	2,022,486	2,229,720	2,103,800
Human Resources	1,305,645	1,599,110	1,550,150
Innovation and Technology	11,195,817	5,336,270	7,526,018
<b>Total Administrative Services</b>	<b>\$ 73,758,556</b>	<b>\$ 39,328,205</b>	<b>\$ 31,508,536</b>
<b>Community Development</b>			
Building & Safety/Community Improvement	\$ 3,307,902	\$ 3,917,760	\$ 5,316,147
Engineering Services	39,706,562	61,839,710	25,468,947
Planning	4,314,291	5,764,870	3,061,391
Public Works Services	26,087,708	27,310,060	62,813,839
<b>Total Economic and Community Development</b>	<b>\$ 73,416,463</b>	<b>\$ 98,832,400</b>	<b>\$ 96,660,324</b>
<b>Total Expenditures</b>	<b>\$ 314,563,795</b>	<b>\$ 339,838,170</b>	<b>\$ 352,378,293</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>\$ 68,003,282</b>	<b>\$ (48,643,356)</b>	<b>\$ (47,391,250)</b>
<i>See Notes to Financial Summary</i>			



# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

## **Fiscal Year 2025/26 Preliminary Budget**

### **Notes to Financial Summary**

The accompanying Financial Summary reports provide a snapshot of the City of Rancho Cucamonga, California's operating budget and the budget for the organization as a whole. The City's operating budget is comprised of the General Fund (Fund 001), the Fire District Operational Funds (Funds 281, 282, and 283), and the Library Fund (Fund 290).

#### **Financial Summary – Operating Budget:**

2023/24 Actual: Total revenues for the operating budget exceeded the adopted budget by a net amount of \$16.86M. Virtually all revenue categories, except for fines and forfeitures, exceeded expectations. Fines and forfeitures were only slightly lower than the adopted budget, falling short by \$80,000.

The actual tax revenue exceeded expectations by \$2.34 million, reaching a total of \$147M. The primary driver of the increase in actuals over the adopted budget was sales taxes, which at the end of the fiscal year were stronger than anticipated due to a combination of factors, including the uncertainty about consumer spending based on available sales tax data and concerns that economic pressures might subdue the general consumer at the time the budget was adopted. However, those initial forecasts didn't formulate and taxable sales for the year remained overall on par with the prior fiscal year. Next were franchise fees, which increased by a net of \$116,800 over the adopted budget, due to a slight increase in sales by gas and electric franchises. Another notable tax revenue is transient occupancy taxes, which amounted to \$5.05 million. It was on par with the adopted budget, but represented a \$100,000 increase over the previous year indicating moderate continuing growth in travel to the City.

Licenses & permits encompassed revenue sources from multiple departments but are predominately business licenses and building permits. Combined, these two revenue sources increased by nearly \$337,570, compared to the adopted budget. Building permit revenues can fluctuate year to year based on economic activity and the timing of issuance and collection. Combined with growth in business license revenue, these trends reflect strong local economic conditions and increased business activity, resulting in slightly higher overall revenue from licenses & permits.

Combined, expenditures and transfers out from the operating budget were lower than the adopted budget by a net amount of \$16.9 million, resulting in total expenditures and transfers of \$174.91 million. Most of the savings were achieved through personnel service costs, which in total amounted to approximately \$8.2 million. For the City, these savings exist in every division but were heavier in the Community Services, Animal Care & Services, and Public Works departments. Additionally, there were lower than expected costs for contract services, which is part of operations & maintenance, compared to the adopted budget. For the operating funds, the adopted budget for contract services amounted to \$83.6 million, of which police services comprised almost \$50.2 million for the contracted services from the San Bernardino County Sheriff's Department. The City incurred savings of approximately \$3.3 million for personnel credit when public safety positions were unable to work or when vacancies occurred.

2024/25 Adopted and 2025/26 Preliminary: The City adopts a balanced Budget for the operating funds. In line with this objective, the General Fund successfully adopted balanced budgets for Fiscal Year 2024/25, while the Library Fund is expected to contribute \$600,000 to the fund balance based on projected revenues and expenditures. The Fire District, which includes the Fire District's General Fund and Community Facility Districts (CFD) Nos. 85-1 and 88-1 will adopt a balanced budget; however, CFD

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

## **Fiscal Year 2025/26 Preliminary Budget**

### **Notes to Financial Summary**

No. 85-1 Fund will utilize \$950,080 from reserves to support operations and capital improvements in order to do so.

Similarly, for the Fiscal Year 2025/26, the General Fund will adopt a balanced budget, and the Library Fund is forecasted to contribute \$649,000 to reserves. As a whole, the Fire District will adopt a balanced budget and contribute approximately \$3.4 million to capital reserves and fund balance reserves. As a note, both CFDs 85-1 and 88-1 are recommended to increase their levy of special taxes by 7% for Fiscal Year 2025/26 to offset escalating costs of providing fire suppression and prevention services in their respective districts.

The overall revenue budget projected for the Fiscal Year 2025/26 is expected to increase by a net of \$11.02 million. The components of that increase reflect numerous assumptions and expectations by revenue source, as well as funds.

For instance, total taxes are forecasted to increase by \$8.2 million for Fiscal Year 2025/26. Taxes for the Fire District and Library Fund consist solely of property tax-related revenues. The growth reflects a forecasted 4.13% in assessed valuation and, specifically for the Fire District, changes in the allocation of RPTTF funds that are balanced between operations and planned capital improvements. Additionally, CFDs No. 85-1 and 88-1 are recommended to increase their special tax levy by 7%, as previously noted.

In contrast, the City General Fund's taxes encompass multiple revenue sources, including property tax, sales tax, transient occupancy tax, franchise fees, and other miscellaneous taxes. The primary driver of growth for taxes in the General Fund is due to property taxes in-lieu of VLF, which is forecasted to grow by \$1.08 million to \$26,399,770 based on assumptions from the City's property tax consultants; sales tax, which is forecasted to increase to approximately \$40.9 million from a \$39.0 million projection in the previous year due to moderately increasing sales activity and additional businesses coming online in the City.

Additionally, transient occupancy taxes are expected to increase to approximately \$7.0 million from a projected \$5.8 million in FY 2024/25. This is due to the passage of the City's Measure Q in November 2024, which increases the city's TOT rate from 10% (last updated in 1983) to 12%.

Total expenditures are projected to increase by \$6.5 million for Fiscal Year 2025/26, primarily due to changes in personnel services and operations and maintenance budgets.

Personnel services are projected to increase by \$5.1 million for Fiscal Year 2025/26. This is largely due to the addition of several personnel throughout the City, Library, and Fire District and ongoing increases in personnel costs related to labor negotiations, including COLAs and merit increases. Additionally, Fire CFD 85-1 is anticipating a higher contribution of personnel expenses at \$12.01 million for FY 2025/26.

Operations and maintenance costs are expected to increase by \$1.8 million, representing a slight increase in the General Fund of approximately \$3.9 million and a slight decrease in the Fire Fund of about \$2.4 million. The City's increase is primarily due to additional contract services for maintenance projects throughout the City and additional professional services related to ongoing staffing shortages. Furthermore, the City is anticipated to contribute approximately \$2.3 million to the law enforcement reserve in anticipation of higher Sheriff's Contract costs anticipated later in FY 2025/26.

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

## **Fiscal Year 2025/26 Preliminary Budget**

### **Notes to Financial Summary**

#### **Financial Summary – All Funds:**

2023/24 Actual: In terms of overall revenue, receipts exceed expectations by approximately \$55 million across All Funds compared to the adopted budget. Out of this total amount, \$16.86 million has already been discussed in within the Operating Budget section. The highlight of some significant items in the other funds is discussed below.

The use of money & property exceeded the expected budget by \$13.68 million, primarily driven from stronger investment returns in the City and Fire District's portfolio as well as slightly higher sales of assets.

Receipts for intergovernmental revenues were under expectations by \$46.8 million. This was largely driven by receipts for the Etiwanda Grade Separation, which saw grant funding suspended in FY 2023/24. As this category primarily consists of reimbursement grants, it is common for the timing of receipts to result in a shortfall when compared to the budget.

Revenues from development impact fees exceeded expectations by \$1.7 million, driven by business growth and development within the City. Key industrial developments near the end of the fiscal year contributed significantly to these increases.

Transfers in also exceeded expectations by \$18.5 million, fueled heavily by the transfers between the Library, Capital Reserve, and Federal Grant funds to the Second Story and Beyond Capital Fund and transfers between the Fire Funds.

Expenditures resulted in a net variance of \$39.44 million below expectations, of which \$16.9 million was addressed in the operating budget section. Consistent with prior years, the deviation with funds other than the operation funds is due to changes in specialized operations and capital projects.

Capital Projects tend to significantly change from the adopted budget, particularly with multiyear projects, due to project timing. In Fiscal Year 2023/24, there were several major capital projects with significant variances from the adopted budget, namely the Etiwanda Grade Separation project mentioned above.

2024/25 Adopted and 2025/26 Preliminary: The analysis of the budget for the operating funds provided earlier is a portion of the City's and Fire District's overall budgets. In addition, the City has other funds, which primarily include budget resources for future and planned capital projects. The City's approach to capital projects involves setting aside resources in dedicated funds to finance these projects. This means that the revenues allocated to capital projects may not align perfectly with the expenditures in any given fiscal year. Depending on the level of capital improvement activity, expenditures for All Funds can exceed revenues, resulting in a deficit for that particular year.

In the FY 2024/25 Adopted Budget, funding was allocated for several large capital projects, including those discussed in the Fiscal Year 2023/24 Actual analysis, as well as the Westside Library Expansion Project representing approximately \$11.5 million in the Library Capital Fund and the city's capital reserve fund. The courtyard renovations at the Victoria Gardens Cultural Center, representing approximately \$6 million in funding from the City's capital reserve fund and development impact fees.

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**CITY OF RANCHO CUCAMONGA, CALIFORNIA  
BUDGET SUMMARY**

Fiscal Year 2025/26 Preliminary Budget

	General Fund	Fire District Operating Funds	Library Fund	Operating Budget* Subtotal
Estimated Spendable Fund Balances July 1, 2025	\$ 51,952,760	\$ 59,156,517	\$ 10,235,882	\$ 121,345,158
Estimated Revenues:				
Taxes				
Property Tax**	\$ 39,840,047	\$ 59,142,090	\$ 6,546,427	\$ 105,528,564
Sales Tax	42,148,173	-	-	42,148,173
Transient Occupancy Tax	7,000,000	-	-	7,000,000
Admissions Tax	-	-	-	-
Franchise Fees	10,573,988	-	-	10,573,988
Subtotal-Taxes	<u>99,562,208</u>	<u>59,142,090</u>	<u>6,546,427</u>	<u>165,250,725</u>
Licenses & Permits	6,320,198	-	-	6,320,198
Fines & Forfeitures	1,066,160	8,000	-	1,074,160
Use of Money & Property	1,424,370	227,500	-	1,651,870
Charges for Services	6,889,524	100	91,770	6,981,394
Intergovernmental	600,000	-	3,690	603,690
Development Fees	-	-	-	-
Other	3,940,510	2,372,930	206,000	6,519,440
Transfer In	2,249,266	6,983,718	-	9,232,984
Total Estimated Revenues	<u>\$ 122,052,236</u>	<u>\$ 68,734,338</u>	<u>\$ 6,847,887</u>	<u>\$ 197,634,461</u>
Estimated Expenditures:				
Personnel Services	\$ 41,931,088	\$ 44,944,600	\$ 4,354,232	\$ 91,229,920
Operations & Maintenance	83,444,918	14,720,430	1,844,427	100,009,775
Capital Outlay	531,200	1,608,000	-	2,139,200
Debt Service	106,450	-	-	106,450
Cost Allocation	(9,137,670)	-	-	(9,137,670)
Transfer Out	5,176,250	3,964,090	-	9,140,340
Total Estimated Expenditures	<u>\$ 122,052,236</u>	<u>\$ 65,237,120</u>	<u>\$ 6,198,659</u>	<u>\$ 193,488,015</u>
Budgeted Increase (Decrease) in Spendable Fund Balances	<u>\$ -</u>	<u>\$ 3,497,218</u>	<u>\$ 649,228</u>	<u>\$ 4,146,446</u>
Estimated Spendable Fund Balances, June 30, 2025	<u>\$ 51,952,760</u>	<u>\$ 62,653,735</u>	<u>\$ 10,885,110</u>	<u>\$ 125,491,604</u>

\* The Operating Budget is comprised of the General Fund (Fund 001), Fire District Operational Funds (Funds 281, 282, and 283), and Library Fund (Fund 290).

\*\* Includes Property Tax In-Lieu of VLF in the amount of \$26,399,770 for the General Fund (Fund 001).

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**  
**BUDGET SUMMARY**

Fiscal Year 2025/26 Preliminary Budget

Other General Funds	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
\$ 92,094,725	\$ 247,834,922	\$ -	\$ 25,961,290	\$ 9,308,422	\$ 496,544,518
\$ -	\$ 39,690,402	\$ -	\$ -	\$ -	\$ 145,218,966
-	-	-	-	-	42,148,173
-	-	-	-	-	7,000,000
-	-	-	105,000	-	105,000
-	-	-	-	-	10,573,988
-	39,690,402	-	105,000	-	205,046,127
39,130	80,400	-	-	-	6,439,728
19,190	-	-	-	-	1,093,350
23,070	226,130	-	702,370	-	2,603,440
1,007,970	57,410	-	22,827,480	2,002,280	32,876,534
665,780	22,273,775	-	750,000	-	24,293,245
-	7,934,434	-	25,000	-	7,959,434
1,163,860	1,013,370	-	225,960	-	8,922,630
1,524,340	1,978,331	-	2,909,800	107,060	15,752,515
\$ 4,443,340	\$ 73,254,252	\$ -	\$ 27,545,610	\$ 2,109,340	\$ 304,987,003
\$ 2,348,760	\$ 8,647,330	\$ -	\$ 4,003,475	\$ 135,320	\$ 106,364,805
8,446,541	24,978,221	-	21,495,622	2,633,492	157,563,651
8,987,940	55,771,174	-	3,413,250	5,262,855	75,574,419
-	5,563,640	-	-	-	5,670,090
-	3,059,448	-	-	-	(6,078,222)
110,850	1,925,500	-	2,106,860	-	13,283,550
\$ 19,894,091	\$ 99,945,313	\$ -	\$ 31,019,207	\$ 8,031,667	\$ 352,378,293
\$ (15,450,751)	\$ (26,691,061)	\$ -	\$ (3,473,597)	\$ (5,922,327)	\$ (47,391,290)
\$ 76,643,974	\$ 221,143,861	\$ -	\$ 22,487,693	\$ 3,386,095	\$ 449,153,228



# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

## **Fiscal Year 2025/26 Preliminary Budget**

### **Special Districts Summary**

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

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

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

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

It's important to note that some of the LMDs, SLDs, and PD-85 are subsidized by the General Fund via transfers due to concerns about their long-term fiscal sustainability. Those transfers come in two forms: mandated contributions per the engineer's report for the portion that is considered a general benefit to the community (General Benefit Contribution) or per the City's General Fund Subsidy to Special District Policy (General Benefit Equivalent Contribution). The former is legally required and is determined per Proposition 218 provisions. For the City, the only District that has a mandated contribution from the City's General Fund is LMD 2, which receives funds for a determined portion that is considered a general benefit provided within a district and is mandated by law.

LMD 2 was originally formed in when the Victoria area was developed in the 1990's. At that time, the law did not require a specific general benefit calculation and apportionment. Subsequently, when the City took LMD 2, 4 and 6 to a vote in the early 2000's, to include an inflator to allow assessments to keep pace with rising costs, the law still did not require a specific general benefit calculation and apportionment. During those respective elections, LMD 2 was voted down by the residents, and LMD 4 and 6 were approved. The two measures that passed were renamed LMD 4R

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Special Districts Summary

and 6R. Following the election, services were reduced in LMD 2. At the same time, the California Courts began reviewing a series of cases between 2009 and 2013 which pertained to the general benefit requirement. Ultimately, the Courts determined new LMD measures had to include a specific general benefit calculation by land use category. When LMD 2 was put back in front of the voters, following those court cases, it was approved and thus contains a legally mandated general benefit subsidy from the General Fund.

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

The table below provides information on which districts receive either a General Benefit Contribution or General Benefit Equivalent Contribution, along with the budgeted amounts for Fiscal Year 2025/26.

#### General Benefit Equivalent Contribution

LMD #1 General City - \$158,870  
SLD #2 Residential - \$146,120  
SLD #5 Caryn Community - \$22,040  
SLD #7 North Etiwanda - \$36,050  
PD 85 Redemption Fund - \$118,420

#### General Benefit Contribution

LMD #2 Victoria - \$373,580

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

- AD 91-2 was created to protect specific properties through the construction of a desilting basin and drainage channel. The annual assessments for AD 91-2 fund the maintenance of these basins.
- CFD 2000-03 was established to construct public facilities in the Rancho Summit housing tracts within the City. The annual assessments from Special Tax B in CFD 2000-03 support the maintenance of these public facilities, including parks and parkways.
- CFD 2017-01 and CFD 2018-01 were both created to finance the maintenance and operation of public facilities in new developments. CFD 2018-01 provides services to the community

# **City of Rancho Cucamonga, California**

## **Fiscal Year 2025/26 Preliminary Budget**

### **Special Districts Summary**

at the former Empire Lakes Golf Course, and CFD 2017-01 in North Etiwanda has yet to see any development. These CFDs will cover the maintenance and operation of public facilities, including parkways, street improvements, and essential infrastructure. Additionally, the CFDs will provide funding to the LMDs and SLDs that overlap their boundaries to account for the usage and benefits received by each development.

- During the Fiscal Year 2022/23, two new special districts were formed. CFD 2022-01 (Street Lighting Services) was established to finance the operation and maintenance costs of street lighting. CFD 2022-02 (Industrial Area Services) was created to finance capital and maintenance that support new industrial development within the City. The Fiscal Year 2023/24 was the first year that properties were assessed with the boundaries of these new CFDs.

The following is a summary of changes in fund balances for each of the Districts mentioned above. The summary includes prior years' actuals for revenues and expenditures, with a break out of support from the General Fund, along with budgeted revenues and expenditures for Fiscal Years 2024/25 and 2025/26.

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**CITY OF RANCHO CUCAMONGA, CALIFORNIA**

**LANDSCAPE MAINTENANCE DISTRICTS, STREET LIGHTING MAINTENANCE DISTRICTS, AND OTHER MAINTENANCE DISTRICTS  
CHANGES IN FUND BALANCE**

Fund #	Fund Name	Fund Balance 6/30/2023	FY 2023/24			Fund Balance 6/30/2024
			Actual Revenues	Support From General Fund	Actual Expenditures	
<b><u>LANDSCAPE MAINTENANCE DISTRICTS</u></b>						
130	LMD #1 GENERAL CITY	\$ 1,469,388	\$ 1,461,448	\$ 63,030	\$ 1,587,610	\$ 1,406,256
131	LMD #2 VICTORIA	4,099,737	4,330,268	357,110	4,853,667	3,933,448
133	LMD #3B MEDIANS	2,485,857	1,153,641	-	1,057,989	2,581,509
134	LMD #4R TERRA VISTA	7,511,552	3,341,695	-	2,933,886	7,919,361
135	LMD #5 ANDOVER**	0	0	-	0	0
136	LMD #6R CARYN COMMUNITY	883,167	627,384	41,950	661,981	890,520
137	LMD #7 NORTH ETIWANDA	1,068,623	1,093,720	-	1,198,410	963,933
138	LMD #8 SOUTH ETIWANDA	49,614	36,871	-	35,706	50,779
139	LMD #9 LOWER ETIWANDA	1,828,345	872,353	-	700,926	1,999,772
140	LMD #10 RANCHO ETIWANDA	1,551,974	797,201	-	989,734	1,359,441
141	LMD #1 CAPITAL REPLACEMENT	541,731	140,944	-	277,625	405,050
<b><u>STREET LIGHTING MAINTENANCE DISTRICTS (A)</u></b>						
151	SLD #1 ARTERIAL	\$ (2,965,418)	\$ 887,802	\$ -	\$ 845,959	\$ (2,923,575)
152	SLD #2 RESIDENTIAL	(2,503,478)	349,240	108,660	396,420	(2,441,998)
153	SLD #3 VICTORIA	637,670	412,768	-	223,648	826,790
154	SLD #4 TERRA VISTA	(46,593)	171,118	-	142,558	(18,033)
155	SLD #5 CARYN COMMUNITY	(390,824)	28,387	21,240	36,627	(377,824)
156	SLD #6 INDUSTRIAL AREA	89,200	142,422	-	78,243	153,379
157	SLD #7 NORTH ETIWANDA	(777,712)	110,730	28,150	118,225	(757,057)
158	SLD #8 SOUTH ETIWANDA	1,813,057	170,544	-	91,613	1,891,988
<b><u>OTHER MAINTENANCE DISTRICTS</u></b>						
838	AD 91-2 REDEMPTION-DAY CANYON	\$ 84,724	\$ 30,081	\$ -	\$ 30,511	\$ 84,294
847	PD 85 CAPITAL REPLACEMENT	407,428	170,117	-	47,423	530,122
848	PD 85 RED HILL AND HERITAGE PARKS	2,502,694	1,633,402	111,830	1,501,617	2,746,309
868	CFD 2000-03 PARK MAINTENANCE	553,106	586,666	-	488,011	651,761
875	CFD 2017-01 NORTH ETIWANDA	5,391	3,142	-	1,220	7,313
876	CFD 2018-01 EMPIRE LAKES	21,557	1,089,323	-	380,170	730,710
877	CFD 2018-01 CAPITAL RESERVE	270,895	120,605	-	-	391,500
878	CFD 2022-01 STREET LIGHTING	-	-	-	-	-
879	CFD 2022-02 INDUSTRIAL SERVICE	-	-	-	-	-

(A) On August 16, 2017, the City Council authorized an advance of \$14,400,340 from the General Fund to the Street Lighting Maintenance Districts Funds to provide funding for the purchase and acquisition of Southern California Edison owned streetlights and the installation of LED lighting to streetlights, intersections, and bridges. The advance is payable in monthly installments and the final payment will occur in August 2037. Due to the outstanding advances to the General Fund, the fund balance for a majority of the Street Lighting Districts will be negative until the advances are repaid in August 2037. Each of these districts receives annual assessments to pay for annual operating expenses, including the debt service for the advances. These current resources are identified as Spendable Fund Balance and are detailed in the Fund Balance Summaries section of this document.

\* In order to accurately present the estimated fund balance in accordance with the City's annual financial report, an adjustment is made to the budgeted expenditures for payment of interfund principal. Although the interfund principal payments represent an outflow of cash for budgeting purposes, they do not have an impact on fund balance as reported.

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

FY 2024/25				Estimated	FY 2025/26				Estimated
Estimated	Support From	Estimated	Interfund	Fund Balance	Budgeted	Support From	Budgeted	Interfund	Fund Balance
Revenues	General Fund	Expenditures	Principal*	6/30/2025	Revenues	General Fund	Expenditures	Principal*	6/30/2026
\$ 1,450,760	\$ 68,190	\$ 1,586,020		\$ 1,339,186	\$ 1,451,490	\$ 158,870	\$ 1,610,360		\$ 1,339,186
4,268,870	370,940	6,160,050		2,413,208	4,396,080	373,580	5,939,285		1,243,583
935,270	-	1,154,330		2,362,449	935,140	-	1,089,870		2,207,719
3,094,340	-	4,576,900		6,436,801	3,191,230	-	3,265,007		6,363,024
-	-	-		0	-	-	-		0
609,740	39,540	779,780		760,020	628,190	-	609,742		778,468
1,017,750	-	1,111,890		869,793	1,018,060	-	1,231,285		656,568
34,640	-	46,980		38,439	34,640	-	48,380		24,699
783,480	-	1,345,750		1,437,502	806,860	-	2,281,030		(36,668)
734,580	-	1,086,820		1,007,201	755,510	-	903,472		859,239
126,650	-	245,820		285,880	129,210	-	40,627		374,463
\$ 888,790	\$ -	\$ 1,064,390		\$ (3,099,175)	889,770	-	1,083,323		\$ (3,292,728)
483,100	70,200	553,300		(2,441,998)	485,660	146,120	561,572		(2,371,790)
384,140	-	299,730		911,200	384,140	-	324,654		970,686
167,130	-	191,930	9,860	(32,973)	167,130	-	207,610	9,860	(63,593)
44,640	22,040	53,130		(364,274)	33,680	22,040	55,720		(364,274)
142,010	-	87,350		208,039	142,440	-	88,819		261,660
132,760	30,490	160,790		(754,597)	132,760	36,050	168,809		(754,596)
81,730	-	123,480		1,850,238	81,730	-	143,744		1,788,224
\$ 26,640	\$ -	\$ 28,870		\$ 82,064	26,640	-	29,978		\$ 78,726
160,720	-	193,170		497,672	163,780	-	293,172		368,280
1,366,380	117,420	2,269,210		1,960,899	1,366,420	118,420	2,051,238		1,394,501
566,700	-	622,200		596,261	566,700	-	820,627		342,334
3,020	-	1,250		9,083	7,160	-	1,254		14,989
570,510	-	566,400		734,820	599,040	-	591,158		742,702
188,000	-	-		579,500	175,000	-	-		754,500
41,030	-	41,060		(30)	45,080	-	45,120		(70)
743,590	-	20		743,570	794,450	-	20		1,538,000



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# Revenues

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

## **Fiscal Year 2025/26 Preliminary Budget**

### **Revenue and Resource Estimates**

Revenue projections in the Fiscal Year 2025/26 Preliminary Budget are estimated using historical information, expert analysis, data collected from the State Controller, the State Department of Finance, the League of California Cities, the San Bernardino County Auditor-Controller's Office, and numerous other financial indicators. Utilizing historical revenue data, a general sense of the economic status of the local community, and other indicators noted above, the City's budget staff produce a financially conservative picture of the near future.

Concurrent with the near-term revenue projections, City budget staff, using the same data and historical data noted above, keep a running five-year forward forecast that we use in conjunction with our near-term estimates to help guide the agency's medium—and long-term expenditure planning.

#### **Major Revenues of Funds**

**Operating Budget.** The City's Operating Budget, which is comprised of the General Fund, Fire District Operational Funds, and Library Fund, is primarily supported by seven key revenue sources. These key revenue sources include sales tax, vehicle license fees (VLF and property tax in-lieu of VLF), franchise fees, property tax, development fees, business licenses, and transient occupancy tax.

***Sales tax.*** California sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions). In contrast, use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in San Bernardino County is currently 7.75%. Rancho Cucamonga receives 1% from the California Department of Tax and Fee Administration (CDTFA) for transactions occurring within the City. The City is also allocated a share of the countywide use tax pool based on its proportionate share of the sales tax generated in San Bernardino County from online shopping because of the Wayfair decision and implementation of the marketplace facilitator provision that required out-of-state companies to collect sales tax. The City also receives its share of the Proposition 172 half-cent public safety sales tax from the County of San Bernardino in addition to the amount distributed directly by the State and through the countywide pool.

The City works closely with its sales tax consultant, HdL Companies, to help project sales tax revenue. Based on HDL's analysis of the trend in year-to-date tax receipts, macroeconomic conditions (done in collaboration with its partner Beacon Economics), and an examination of local business data, the FY 2025/26 forecast for sales tax revenue is an increase from the FY 2024/25 adopted budget of \$785,471, or 2%, for a total amount of \$40,059,011. The assumptions for that forecast are that general consumer spending, which comprises about a third of the City's total sales tax revenues, as well as the restaurant and hospitality, business and industry, and sales tax allocation pools, grow mildly during FY 2025/26.

***Vehicle license fees (VLF and property tax in-lieu of VLF).*** Most of this revenue source is property tax in-lieu of VLF and is a result of the VLF for property tax swap of 2004, which was part of the state-local budget agreement. Then SB89 of 2011 eliminated, effective July 1, 2011, Vehicle License Fee (VLF) revenue allocated under California Revenue and Taxation Code 11005 to cities. As a part of the Legislature's efforts to solve the state's chronic budget problems, the bill shifted all city VLF revenues to fund law enforcement grants that previously had been paid by a temporary state tax and – prior to that – by the State general fund. The City receives a small amount of VLF in Excess from the State, which is

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Revenue and Resource Estimates

allocated under Revenue and Taxation Code Section 11001.5(b). Half of these revenues go to counties, and half go to cities apportioned on a population basis.

Overall revenues for vehicle license fees (VLF and Property Tax in lieu of VLF) are projected to be \$27,932,622, which is a \$1,268,854 or 4.75% increase from the FY 2024/25 budget. Growth in this revenue source is based on the rise in the City's assessed valuation of the properties within the City utilizing projected growth information from the City's property tax consultant, HdL Coren & Cone.

**Franchise fees.** The City receives franchise fees for gas, electric, refuse, and cable service providers within the City as "rent" for the use of the streets and rights of way within our municipality. The underlying basis for the City's franchise agreements is gross sales, which are not available to the City for forecasting purposes. As such, franchise fee revenues are projected utilizing estimated population increases (based on the State Department of Finance's population estimates adjusted for the impact of the projected date of build-out in the City), anticipated rate changes, changes in activities communicated by the respective service providers, and interpretation of historical revenue trends. For the FY 2025/26, franchise fees are projected to be \$10,564,718, an increase of \$694,508, or 7%, from the FY 2024/25 adopted budget. That increase is net of forecasted increases in franchise fees for gas, electrical, and refuse, which are expected to increase from rate increases that are expected to increase gross sales.

**Property tax.** Property tax is an ad valorem (value-based) tax imposed on real property such as land, buildings, and tangible personal property. Property tax revenue is collected by the County of San Bernardino and allocated according to State law among cities, counties, school districts, and special districts. Rancho Cucamonga property owners pay a basic tax equal to 1% of the assessed value of real property. The City's share of each property tax dollar is approximately \$0.0511, or 5.11 cents (shared between the City General Fund and City Library Fund), and the Fire District's share of this property tax dollar is approximately \$0.1248, or 12.48 cents, for a total of \$0.1759, or 17.59 cents, for the City's operating budget. The City works with its property tax consultant to project property tax revenue, an estimate made with four factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. After considering these factors, the City's consultant has projected that Rancho Cucamonga's overall property tax revenue will increase by 4% citywide.

**Development fees.** Development fees are collected through the Community Development departments and are projected based on known or anticipated development projects within the City. Depending on what phase a project is in for a given fiscal year, the corresponding Building and Safety, Engineering, or Planning Fees are adjusted accordingly. Based on input received from the Community Development departments, development fees are projected to increase by \$157,650 or 4% (excluding special services fees) from the FY 2024/25 adopted budget.

**Business licenses.** The City taxes businesses for the privilege of conducting business within the City. The amount of the tax is determined based on either gross receipts or gross payroll for the business. Business Licenses revenues are projected to increase by \$108,248 or 3% from the FY 2024/25 adopted budget due to the improving business climate.

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

## **Fiscal Year 2025/26 Preliminary Budget**

### **Revenue and Resource Estimates**

***Transient Occupancy Tax (TOT).*** TOT is a 12% tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing TOT revenues include business and leisure travel, room rate increases, and new hotel development. TOT is projected to increase by \$1,106,060 or 19% from the FY 2024/25 adopted budget, primarily due to Measure Q which increased the TOT rate from 10% to 12%, and the addition of a new hotel.

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**City of Rancho Cucamonga**  
**Revenue Summary - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F001 - General Fund</b>			
Taxes	\$90,181,403	\$94,256,590	\$99,562,208
Development Fees	–	\$0	\$0
Transfers In	\$2,123,513	\$2,110,650	\$2,249,266
Licenses & Permits	\$6,037,150	\$6,061,570	\$6,320,198
Charges for Services	\$6,270,013	\$6,586,390	\$6,889,524
Other	\$3,983,871	\$3,725,570	\$3,940,510
Intergovernmental	\$6,845,754	\$285,500	\$600,000
Use of Money & Property	\$5,499,943	\$1,329,830	\$1,424,370
Fines & Forfeitures	\$1,121,014	\$1,012,160	\$1,066,160
<b>F001 - GENERAL FUND TOTAL</b>	<b>\$122,062,660</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>
<b>F281 - Fire Fund</b>			
Taxes	\$43,443,309	\$48,471,540	\$50,434,470
Transfers In	\$0	–	–
Charges for Services	\$0	\$100	\$100
Other	\$1,868,414	\$2,371,930	\$2,371,930
Intergovernmental	\$26,108	\$0	\$0
Use of Money & Property	\$4,950,595	\$116,350	\$227,500
Fines & Forfeitures	\$1,775	\$8,000	\$8,000
<b>F281 - FIRE FUND TOTAL</b>	<b>\$50,290,201</b>	<b>\$50,967,920</b>	<b>\$53,042,000</b>
<b>F282 - Fire CFD 85-1</b>			
Taxes	\$6,906,309	\$7,569,700	\$8,144,100
Transfers In	\$2,845,110	\$2,795,620	\$4,165,704
Other	\$0	\$500	\$500
Use of Money & Property	\$116,793	\$0	\$0
<b>F282 - FIRE CFD 85-1 TOTAL</b>	<b>\$9,868,212</b>	<b>\$10,365,820</b>	<b>\$12,310,304</b>
<b>F283 - Fire CFD 88-1</b>			
Taxes	\$453,756	\$486,840	\$563,520
Transfers In	\$2,444,923	\$2,780,650	\$2,818,014
Other	\$0	\$500	\$500
Use of Money & Property	\$49	\$0	\$0
<b>F283 - FIRE CFD 88-1 TOTAL</b>	<b>\$2,898,728</b>	<b>\$3,267,990</b>	<b>\$3,382,034</b>
<b>F290 - Library Fund</b>			
Taxes	\$6,032,729	\$6,306,160	\$6,546,427
Transfers In	\$0	–	–



**City of Rancho Cucamonga**  
**Revenue Summary - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Charges for Services	\$68,305	\$111,040	\$91,770
Other	\$174,175	\$216,000	\$206,000
Intergovernmental	\$8,216	\$8,000	\$3,690
Use of Money & Property	\$373,667	\$0	\$0
Fines & Forfeitures	\$0	\$0	\$0
<b>F290 - LIBRARY FUND TOTAL</b>	<b>\$6,657,092</b>	<b>\$6,641,200</b>	<b>\$6,847,887</b>
<b>Total Operating Budget</b>	<b>\$191,776,893</b>	<b>\$186,611,190</b>	<b>\$197,634,461</b>

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F001 - General Fund</b>			
Taxes			
RC0001 - Property Tax - Secured and Unsecured Current	\$6,112,015	\$6,265,020	\$6,515,621
RC0002 - Property Tax - Secured and Unsecured Prior	\$115,740	\$86,840	\$90,149
RC0003 - Property Tax - Penalties	\$59,242	\$54,700	\$56,785
RC0201 - Property Tax - RPTTF Residual Balance	\$3,721,451	\$3,489,370	\$3,622,315
RC0300 - Property Tax - Homeowners' Exemption	\$59,560	\$61,650	\$63,999
RC0301 - Property Tax - In-Lieu of VLF	\$25,591,084	\$26,399,770	\$27,932,622
RC0302 - Property Tax - Supplemental	\$276,109	\$280,750	\$291,447
RC0303 - Property Tax - Unitary	\$964,239	\$822,980	\$964,239
RC0304 - Property Transfer Tax	\$623,992	\$860,000	\$302,870
RC0400 - Sales and Use Taxes	\$37,381,215	\$39,273,540	\$41,237,220
RC0401 - Sales Tax - Proposition 172 Public Safety	\$875,185	\$893,650	\$911,523
RC0500 - Franchise Fees - Cable	\$1,289,507	\$1,289,030	\$1,340,591
RC0501 - Franchise Fees - Electricity	\$3,899,600	\$3,200,550	\$3,733,582
RC0502 - Franchise Fees - Gas	–	\$934,130	\$971,495
RC0504 - Franchise Fees - Solid Waste Commercial	\$2,693,998	\$2,819,980	\$2,819,980
RC0505 - Franchise Fees - Solid Waste Residential	\$1,463,991	\$1,626,520	\$1,699,070
RC0600 - Transient Occupancy Tax	\$5,051,635	\$5,893,940	\$7,000,000
RC0700 - Admissions Taxes	\$2,841	\$4,170	\$8,700
<b>TAXES TOTAL</b>	<b>\$90,181,403</b>	<b>\$94,256,590</b>	<b>\$99,562,208</b>
Development Fees	–	\$0	\$0
Transfers In			

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC9000 - Transfers In - Operating	\$2,123,513	\$2,110,650	\$2,249,266
<b>TRANSFERS IN TOTAL</b>	<b>\$2,123,513</b>	<b>\$2,110,650</b>	<b>\$2,249,266</b>
Licenses & Permits			
RC1000 - Animal Licenses	\$255,614	\$240,000	\$250,000
RC1001 - Other Licenses	\$0	\$1,000	\$1,000
RC1100 - Business Licenses	\$3,408,225	\$3,608,260	\$3,716,508
RC1101 - Business Licenses - Delinquent	\$11,570	\$8,680	\$8,680
RC1102 - Business Licenses - Penalties	\$139,803	\$135,850	\$135,850
RC1200 - Building Permits	\$2,187,040	\$2,040,000	\$2,180,000
RC1201 - Mobile Home Permits and Lot Fees	\$3,495	\$3,900	\$4,280
RC1202 - Other Permits	\$1,734	\$0	\$0
RC1203 - Parking Permits	\$17,544	\$16,240	\$16,240
RC1204 - SB1473 - Building Standards Fees	\$321	\$1,740	\$1,740
RC1205 - Short Term Rental Permits	\$5,458	\$5,900	\$5,900
RC1206 - Strong Motion Fees	\$6,346	\$0	\$0
<b>LICENSES &amp; PERMITS TOTAL</b>	<b>\$6,037,150</b>	<b>\$6,061,570</b>	<b>\$6,320,198</b>
Charges for Services			
RC4100 - Animal - Adoption Fees	\$101,380	\$100,000	\$120,000
RC4102 - Animal - Boarding Fees	\$12,412	\$6,000	\$10,000
RC4103 - Animal - Impound Fees	\$12,916	\$14,000	\$14,000
RC4104 - Animal - Microchipping Fees	\$6,525	\$7,000	\$10,000
RC4105 - Animal - Owner Surrender Fees	\$8,140	\$10,000	\$15,000
RC4107 - Animal - Rabies Vaccination Fees	\$0	-	-
RC4108 - Animal - Spay and Neuter Fees	\$5,069	\$5,000	\$5,000
RC4110 - Animal - Vaccination Services	\$12,196	\$18,000	\$25,000
RC4200 - Advertising Revenue	\$2,395	\$2,600	\$2,800

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC4203 - Park Maintenance Fees	\$105	\$100	\$100
RC4206 - Processing and Service Fees	\$250,680	\$252,620	\$213,470
RC4207 - Recreation Program Revenues	\$1,056,182	\$1,004,940	\$1,102,484
RC4209 - Ticket Sales	\$762,593	\$594,130	\$642,020
RC4301 - Engineering Fees	\$1,364,653	\$1,422,000	\$1,530,650
RC4303 - Plan Check Fees	\$911,280	\$1,200,000	\$1,224,000
RC4304 - Planning Fees	\$1,095,395	\$950,000	\$975,000
RC4305 - Special Services Fees	\$668,091	\$1,000,000	\$1,000,000
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$6,270,013</b>	<b>\$6,586,390</b>	<b>\$6,889,524</b>
Other			
RC4001 - Candidates Filing Fees	\$0	\$0	\$0
RC4002 - Equipment Replacement Fees	–	\$0	\$40,000
RC4500 - False Alarm Fees	\$47,825	\$85,510	\$50,000
RC4501 - Fingerprint Fees	\$7,241	\$4,500	\$7,800
RC4504 - Towing Agreement Fees	\$24,000	\$0	\$0
RC6000 - Donations and Contributions	\$258,689	\$297,430	\$276,730
RC6001 - Housing Successor Administrative Allowance	\$200,000	\$200,000	\$200,000
RC6002 - Other Revenues	\$2,379,321	\$2,060,390	\$2,033,400
RC6004 - RDASA Administrative Allowance	\$250,000	\$250,000	\$250,000
RC6005 - Returned Check Service Charge	\$120	\$380	\$380
RC6006 - Sale of Publications and Printed Material	\$8,764	\$9,000	\$9,000
RC6007 - Sales of Taxable Items	\$17,935	\$16,000	\$14,700
RC6100 - Accident Recovery	\$49,233	\$0	\$0
RC6104 - Reimbursement of	\$740,743	\$802,360	\$1,058,500

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Indirect Charges			
<b>OTHER TOTAL</b>	<b>\$3,983,871</b>	<b>\$3,725,570</b>	<b>\$3,940,510</b>
Intergovernmental			
RC5002 - Motor Vehicle In Lieu	\$215,495	\$215,500	\$350,000
RC5005 - State Mandated Payments	\$242,981	\$70,000	\$250,000
RC5101 - State Grants	\$0	–	–
RC5102 - Local and Other Grants	\$45,000	\$0	\$0
RC7002 - Other Financing Source - Subscriptions - GASB 96	\$6,342,278	\$0	\$0
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$6,845,754</b>	<b>\$285,500</b>	<b>\$600,000</b>
Use of Money & Property			
RC3000 - Interest Earnings	\$802,901	\$0	\$0
RC3001 - Interest Earnings - Restricted	\$1,320,483	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$1,880,314	\$0	\$0
RC3005 - Interest Earnings - Leases	\$7,220	\$0	\$0
RC3501 - Rental Revenue	\$1,441,502	\$1,289,830	\$1,324,370
RC3503 - Other Rent (Contra Revenue)	\$452	\$0	\$0
RC7200 - Gain on Disposal of Capital Asset	\$47,071	\$40,000	\$100,000
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$5,499,943</b>	<b>\$1,329,830</b>	<b>\$1,424,370</b>
Fines & Forfeitures			
RC2000 - Administrative Citations	\$65,438	\$120,380	\$120,380
RC2001 - Citation Proof of Correction	\$4,004	\$4,500	\$4,500
RC2002 - General Ordinance	\$445,720	\$191,280	\$191,280
RC2004 - Parking Citations	\$294,173	\$460,000	\$460,000
RC2005 - Vehicle Code Fines	\$53,304	\$50,000	\$50,000

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC2006 - Vehicle Release Fines	\$258,375	\$186,000	\$240,000
<b>FINES &amp; FORFEITURES TOTAL</b>	<b>\$1,121,014</b>	<b>\$1,012,160</b>	<b>\$1,066,160</b>
<b>FO01 - GENERAL FUND TOTAL</b>	<b>\$122,062,660</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>
<b>F281 - Fire Fund</b>			
Taxes			
RC0001 - Property Tax - Secured and Unsecured Current	\$23,101,865	\$23,892,630	\$24,802,940
RC0002 - Property Tax - Secured and Unsecured Prior	\$387,261	\$327,850	\$340,350
RC0003 - Property Tax - Penalties	\$137,968	\$105,440	\$109,460
RC0200 - Property Tax - RPTTF Passthrough	\$17,685,546	\$21,566,200	\$22,387,880
RC0201 - Property Tax - RPTTF Residual Balance	-	\$519,640	\$539,440
RC0300 - Property Tax - Homeowners' Exemption	\$138,271	\$143,510	\$148,980
RC0302 - Property Tax - Supplemental	\$1,041,366	\$1,072,050	\$1,112,900
RC0303 - Property Tax - Unitary	\$951,032	\$844,220	\$992,520
<b>TAXES TOTAL</b>	<b>\$43,443,309</b>	<b>\$48,471,540</b>	<b>\$50,434,470</b>
Transfers In			
RC9000 - Transfers In - Operating	\$0	-	-
<b>TRANSFERS IN TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
Charges for Services			
RC4303 - Plan Check Fees	\$0	\$100	\$100
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>
Other			
RC4500 - False Alarm Fees	\$21,387	\$15,000	\$15,000
RC4502 - Fire Maintenance Fees	\$2,736	\$2,000	\$2,000
RC4503 - Inspection Fees	\$206,425	\$190,000	\$190,000
RC6002 - Other Revenues	\$220,856	\$14,840	\$14,840

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC6100 - Accident Recovery	\$0	\$200	\$200
RC6102 - OPEB Trust Reimbursement	\$1,408,030	\$1,485,410	\$1,485,410
RC6103 - Other Intergovernmental Reimbursement	-	\$655,500	\$655,500
RC6104 - Reimbursement of Indirect Charges	\$8,980	\$8,980	\$8,980
<b>OTHER TOTAL</b>	<b>\$1,868,414</b>	<b>\$2,371,930</b>	<b>\$2,371,930</b>
Intergovernmental			
RC5100 - Federal Grants	\$26,108	\$0	\$0
RC7002 - Other Financing Source - Subscriptions - GASB 96	\$0	-	-
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$26,108</b>	<b>\$0</b>	<b>\$0</b>
Use of Money & Property			
RC3000 - Interest Earnings	\$943,405	\$0	\$0
RC3001 - Interest Earnings - Restricted	\$3,189,520	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$698,637	\$0	\$0
RC3005 - Interest Earnings - Leases	\$14,256	\$0	\$0
RC3501 - Rental Revenue	\$108,433	\$116,350	\$227,500
RC3503 - Other Rent (Contra Revenue)	-\$3,656	\$0	\$0
RC7200 - Gain on Disposal of Capital Asset	\$0	-	-
<b>USE OF MONEY &amp; PROPERTY TOTAL</b>	<b>\$4,950,595</b>	<b>\$116,350</b>	<b>\$227,500</b>
Fines & Forfeitures			
RC2000 - Administrative Citations	\$1,775	\$8,000	\$8,000
<b>FINES &amp; FORFEITURES TOTAL</b>	<b>\$1,775</b>	<b>\$8,000</b>	<b>\$8,000</b>
<b>F281 - FIRE FUND TOTAL</b>	<b>\$50,290,201</b>	<b>\$50,967,920</b>	<b>\$53,042,000</b>
<b>F282 - Fire CFD 85-1</b>			



**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Taxes			
RC0100 - Special Tax - Special Assessment Current	\$6,883,570	\$7,533,940	\$8,108,340
RC0101 - Special Tax - Special Assessment Prior	\$18,924	\$28,460	\$28,460
RC0102 - Special Tax - Penalties	\$3,816	\$7,300	\$7,300
<b>TAXES TOTAL</b>	<b>\$6,906,309</b>	<b>\$7,569,700</b>	<b>\$8,144,100</b>
Transfers In			
RC9000 - Transfers In - Operating	\$2,845,110	\$2,795,620	\$4,165,704
<b>TRANSFERS IN TOTAL</b>	<b>\$2,845,110</b>	<b>\$2,795,620</b>	<b>\$4,165,704</b>
Other			
RC4005 - Miscellaneous Fees	\$0	\$500	\$500
<b>OTHER TOTAL</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>
Use of Money & Property	\$116,793	\$0	\$0
<b>F282 - FIRE CFD 85-1 TOTAL</b>	<b>\$9,868,212</b>	<b>\$10,365,820</b>	<b>\$12,310,304</b>
<b>F283 - Fire CFD 88-1</b>			
Taxes			
RC0100 - Special Tax - Special Assessment Current	\$443,572	\$480,620	\$557,300
RC0101 - Special Tax - Special Assessment Prior	\$6,999	\$4,630	\$4,630
RC0102 - Special Tax - Penalties	\$3,186	\$1,590	\$1,590
<b>TAXES TOTAL</b>	<b>\$453,756</b>	<b>\$486,840</b>	<b>\$563,520</b>
Transfers In			
RC9000 - Transfers In - Operating	\$2,444,923	\$2,780,650	\$2,818,014
<b>TRANSFERS IN TOTAL</b>	<b>\$2,444,923</b>	<b>\$2,780,650</b>	<b>\$2,818,014</b>
Other			
RC4005 - Miscellaneous Fees	\$0	\$500	\$500
<b>OTHER TOTAL</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>
Use of Money & Property	\$49	\$0	\$0
<b>F283 - FIRE CFD 88-1 TOTAL</b>	<b>\$2,898,728</b>	<b>\$3,267,990</b>	<b>\$3,382,034</b>
<b>F290 - Library Fund</b>			
Taxes			

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC0001 - Property Tax - Secured and Unsecured Current	\$3,355,214	\$3,512,870	\$3,646,711
RC0002 - Property Tax - Secured and Unsecured Prior	\$46,113	\$47,670	\$49,487
RC0200 - Property Tax - RPTTF Passthrough	\$2,339,494	\$2,451,160	\$2,544,550
RC0201 - Property Tax - RPTTF Residual Balance	\$140,340	\$140,340	\$145,687
RC0302 - Property Tax - Supplemental	\$151,569	\$154,120	\$159,992
<b>TAXES TOTAL</b>	<b>\$6,032,729</b>	<b>\$6,306,160</b>	<b>\$6,546,427</b>
Transfers In			
RC9000 - Transfers In - Operating	\$0	-	-
<b>TRANSFERS IN TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
Charges for Services			
RC4202 - Library Program Revenues	\$9,487	\$3,500	\$2,000
RC4204 - Passport Photo Fees	\$10,925	\$16,250	\$14,400
RC4205 - Passport Processing Fees	\$45,607	\$85,000	\$70,000
RC4206 - Processing and Service Fees	\$2,286	\$6,290	\$5,370
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$68,305</b>	<b>\$111,040</b>	<b>\$91,770</b>
Other			
RC6000 - Donations and Contributions	\$150,075	\$145,000	\$135,000
RC6002 - Other Revenues	\$14,817	\$63,000	\$63,000
RC6006 - Sale of Publications and Printed Material	\$9,283	\$8,000	\$8,000
<b>OTHER TOTAL</b>	<b>\$174,175</b>	<b>\$216,000</b>	<b>\$206,000</b>
Intergovernmental			
RC5102 - Local and Other Grants	\$8,216	\$8,000	\$3,690
RC7002 - Other Financing Source - Subscriptions - GASB 96	\$0	-	-
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$8,216</b>	<b>\$8,000</b>	<b>\$3,690</b>
Use of Money & Property			

**City of Rancho Cucamonga**  
**Revenue Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3000 - Interest Earnings	\$130,094	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$243,257	\$0	\$0
RC3501 - Rental Revenue	\$315	\$0	\$0
USE OF MONEY & PROPERTY TOTAL	<b>\$373,667</b>	<b>\$0</b>	<b>\$0</b>
Fines & Forfeitures			
RC2003 - Other Fines and Forfeitures	\$0	\$0	\$0
FINES & FORFEITURES TOTAL	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
F290 - LIBRARY FUND TOTAL	<b>\$6,657,092</b>	<b>\$6,641,200</b>	<b>\$6,847,887</b>
<b>Total Operating Budget</b>	\$191,776,893	\$186,611,190	\$197,634,461

**City of Rancho Cucamonga**  
Revenue Summary - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>City of Rancho Cucamonga</b>			
Taxes	\$154,684,486	\$131,775,160	\$137,763,157
Development Fees	\$7,971,582	\$6,050,310	\$7,959,434
Transfers In	\$31,836,754	\$8,414,790	\$8,768,797
Licenses & Permits	\$6,254,476	\$6,173,600	\$6,439,728
Charges for Services	\$27,803,348	\$30,019,360	\$30,873,464
Other	\$23,691,930	\$9,546,620	\$8,551,980
Intergovernmental	\$25,755,619	\$22,156,584	\$24,293,245
Use of Money & Property	\$25,630,113	\$2,268,750	\$2,375,980
Fines & Forfeitures	\$1,141,910	\$1,031,350	\$1,085,350
<b>CITY OF RANCHO CUCAMONGA TOTAL</b>	<b>\$304,770,220</b>	<b>\$217,436,524</b>	<b>\$228,111,135</b>
<b>R.C. Fire Protection District</b>			
Taxes	\$63,144,685	\$64,668,960	\$67,282,970
Transfers In	\$5,290,033	\$5,576,270	\$6,983,718
Charges for Services	\$114	\$270	\$790
Other	\$1,900,166	\$3,463,110	\$2,372,930
Intergovernmental	\$26,108	\$0	\$0
Use of Money & Property	\$7,433,975	\$116,350	\$227,500
Fines & Forfeitures	\$1,775	\$8,000	\$8,000
<b>R.C. FIRE PROTECTION DISTRICT TOTAL</b>	<b>\$77,796,857</b>	<b>\$73,832,960</b>	<b>\$76,875,908</b>
<b>Total All Funds Budget</b>	<b>\$382,567,076</b>	<b>\$291,269,484</b>	<b>\$304,987,043</b>

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>City of Rancho Cucamonga</b>			
F001 - General Fund			
RC0001 - Property Tax - Secured and Unsecured Current	\$6,112,015	\$6,265,020	\$6,515,621
RC0002 - Property Tax - Secured and Unsecured Prior	\$115,740	\$86,840	\$90,149
RC0003 - Property Tax - Penalties	\$59,242	\$54,700	\$56,785
RC0201 - Property Tax - RPTTF Residual Balance	\$3,721,451	\$3,489,370	\$3,622,315
RC0300 - Property Tax - Homeowners' Exemption	\$59,560	\$61,650	\$63,999
RC0301 - Property Tax - In-Lieu of VLF	\$25,591,084	\$26,399,770	\$27,932,622
RC0302 - Property Tax - Supplemental	\$276,109	\$280,750	\$291,447
RC0303 - Property Tax - Unitary	\$964,239	\$822,980	\$964,239
RC0304 - Property Transfer Tax	\$623,992	\$860,000	\$302,870
RC0400 - Sales and Use Taxes	\$37,381,215	\$39,273,540	\$41,237,220
RC0401 - Sales Tax - Proposition 172 Public Safety	\$875,185	\$893,650	\$911,523
RC0500 - Franchise Fees - Cable	\$1,289,507	\$1,289,030	\$1,340,591
RC0501 - Franchise Fees - Electricity	\$3,899,600	\$3,200,550	\$3,733,582
RC0502 - Franchise Fees - Gas	–	\$934,130	\$971,495
RC0504 - Franchise Fees - Solid Waste Commercial	\$2,693,998	\$2,819,980	\$2,819,980
RC0505 - Franchise Fees - Solid Waste Residential	\$1,463,991	\$1,626,520	\$1,699,070
RC0600 - Transient Occupancy Tax	\$5,051,635	\$5,893,940	\$7,000,000
RC0700 - Admissions Taxes	\$2,841	\$4,170	\$8,700
RC9000 - Transfers In - Operating	\$2,123,513	\$2,110,650	\$2,249,266
RC1000 - Animal Licenses	\$255,614	\$240,000	\$250,000

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC1001 - Other Licenses	\$0	\$1,000	\$1,000
RC1100 - Business Licenses	\$3,408,225	\$3,608,260	\$3,716,508
RC1101 - Business Licenses - Delinquent	\$11,570	\$8,680	\$8,680
RC1102 - Business Licenses - Penalties	\$139,803	\$135,850	\$135,850
RC1200 - Building Permits	\$2,187,040	\$2,040,000	\$2,180,000
RC1201 - Mobile Home Permits and Lot Fees	\$3,495	\$3,900	\$4,280
RC1202 - Other Permits	\$1,734	\$0	\$0
RC1203 - Parking Permits	\$17,544	\$16,240	\$16,240
RC1204 - SB1473 - Building Standards Fees	\$321	\$1,740	\$1,740
RC1205 - Short Term Rental Permits	\$5,458	\$5,900	\$5,900
RC1206 - Strong Motion Fees	\$6,346	\$0	\$0
RC4100 - Animal - Adoption Fees	\$101,380	\$100,000	\$120,000
RC4102 - Animal - Boarding Fees	\$12,412	\$6,000	\$10,000
RC4103 - Animal - Impound Fees	\$12,916	\$14,000	\$14,000
RC4104 - Animal - Microchipping Fees	\$6,525	\$7,000	\$10,000
RC4105 - Animal - Owner Surrender Fees	\$8,140	\$10,000	\$15,000
RC4108 - Animal - Spay and Neuter Fees	\$5,069	\$5,000	\$5,000
RC4110 - Animal - Vaccination Services	\$12,196	\$18,000	\$25,000
RC4200 - Advertising Revenue	\$2,395	\$2,600	\$2,800
RC4203 - Park Maintenance Fees	\$105	\$100	\$100
RC4206 - Processing and Service Fees	\$250,680	\$252,620	\$213,470
RC4207 - Recreation Program Revenues	\$1,056,182	\$1,004,940	\$1,102,484
RC4209 - Ticket Sales	\$762,593	\$594,130	\$642,020
RC4301 - Engineering Fees	\$1,364,653	\$1,422,000	\$1,530,650
RC4303 - Plan Check Fees	\$911,280	\$1,200,000	\$1,224,000

**City of Rancho Cucamonga**  
**Revenue Detail - All Funds**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC4304 - Planning Fees	\$1,095,395	\$950,000	\$975,000
RC4305 - Special Services Fees	\$668,091	\$1,000,000	\$1,000,000
RC4002 - Equipment Replacement Fees	–	\$0	\$40,000
RC4500 - False Alarm Fees	\$47,825	\$85,510	\$50,000
RC4501 - Fingerprint Fees	\$7,241	\$4,500	\$7,800
RC4504 - Towing Agreement Fees	\$24,000	\$0	\$0
RC6000 - Donations and Contributions	\$258,689	\$297,430	\$276,730
RC6001 - Housing Successor Administrative Allowance	\$200,000	\$200,000	\$200,000
RC6002 - Other Revenues	\$2,379,321	\$2,060,390	\$2,033,400
RC6004 - RDASA Administrative Allowance	\$250,000	\$250,000	\$250,000
RC6005 - Returned Check Service Charge	\$120	\$380	\$380
RC6006 - Sale of Publications and Printed Material	\$8,764	\$9,000	\$9,000
RC6007 - Sales of Taxable Items	\$17,935	\$16,000	\$14,700
RC6100 - Accident Recovery	\$49,233	\$0	\$0
RC6104 - Reimbursement of Indirect Charges	\$740,743	\$802,360	\$1,058,500
RC5002 - Motor Vehicle In Lieu	\$215,495	\$215,500	\$350,000
RC5005 - State Mandated Payments	\$242,981	\$70,000	\$250,000
RC5102 - Local and Other Grants	\$45,000	\$0	\$0
RC7002 - Other Financing Source - Subscriptions - GASB 96	\$6,342,278	\$0	\$0
RC3000 - Interest Earnings	\$802,901	\$0	\$0
RC3001 - Interest Earnings - Restricted	\$1,320,483	\$0	\$0
RC3004 - Unrealized Gain or Loss on	\$1,880,314	\$0	\$0



**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Investments			
RC3005 - Interest Earnings - Leases	\$7,220	\$0	\$0
RC3501 - Rental Revenue	\$1,441,502	\$1,289,830	\$1,324,370
RC3503 - Other Rent (Contra Revenue)	\$452	\$0	\$0
RC7200 - Gain on Disposal of Capital Asset	\$47,071	\$40,000	\$100,000
RC2000 - Administrative Citations	\$65,438	\$120,380	\$120,380
RC2001 - Citation Proof of Correction	\$4,004	\$4,500	\$4,500
RC2002 - General Ordinance	\$445,720	\$191,280	\$191,280
RC2004 - Parking Citations	\$294,173	\$460,000	\$460,000
RC2005 - Vehicle Code Fines	\$53,304	\$50,000	\$50,000
RC2006 - Vehicle Release Fines	\$258,375	\$186,000	\$240,000
<b>F001 - GENERAL FUND TOTAL</b>	<b>\$122,062,660</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>
F003 - Parking Citation Reimbursement			
RC6002 - Other Revenues	\$117,138	\$100,730	\$100,730
RC3004 - Unrealized Gain or Loss on Investments	\$1,664	\$0	\$0
RC2004 - Parking Citations	\$20,896	\$19,190	\$19,190
<b>F003 - PARKING CITATION REIMBURSEMENT TOTAL</b>	<b>\$139,698</b>	<b>\$119,920</b>	<b>\$119,920</b>
F006 - CVWD Reimbursement			
RC6103 - Other Intergovernmental Reimbursement	\$364,027	\$529,860	\$529,860
RC3004 - Unrealized Gain or Loss on Investments	\$6,560	\$0	\$0
<b>F006 - CVWD REIMBURSEMENT TOTAL</b>	<b>\$370,587</b>	<b>\$529,860</b>	<b>\$529,860</b>
F016 - Community Development Technical			

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Services			
RC4302 - General Plan Update Fees	\$272,887	\$407,970	\$407,970
RC3000 - Interest Earnings	\$96,224	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$157,017	\$0	\$0
<b>F016 - COMMUNITY DEVELOPMENT TECHNICAL SERVICES TOTAL</b>	<b>\$526,129</b>	<b>\$407,970</b>	<b>\$407,970</b>
F017 - Law Enforcement Reserve			
RC3000 - Interest Earnings	\$214,266	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$191,866	\$0	\$0
<b>F017 - LAW ENFORCEMENT RESERVE TOTAL</b>	<b>\$406,132</b>	<b>\$0</b>	<b>\$0</b>
F018 - Traffic Safety			
RC6104 - Reimbursement of Indirect Charges	\$399,650	\$399,650	\$399,650
RC3004 - Unrealized Gain or Loss on Investments	\$5,909	\$0	\$0
<b>F018 - TRAFFIC SAFETY TOTAL</b>	<b>\$405,559</b>	<b>\$399,650</b>	<b>\$399,650</b>
F020 - City Technology Fee			
RC4306 - Technology Permit Fees	\$309,591	\$427,270	\$600,000
RC3000 - Interest Earnings	\$43,262	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$107,715	\$0	\$0
<b>F020 - CITY TECHNOLOGY FEE TOTAL</b>	<b>\$460,568</b>	<b>\$427,270</b>	<b>\$600,000</b>
F022 - Mobile Home Park			
RC1201 - Mobile Home Permits and Lot Fees	\$31,626	\$31,630	\$39,130
RC6002 - Other Revenues	\$1,120	\$1,120	\$1,120
RC3000 - Interest	\$3,893	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Earnings			
RC3004 - Unrealized Gain or Loss on Investments	\$6,102	\$0	\$0
<b>F022 - MOBILE HOME PARK TOTAL</b>	<b>\$42,741</b>	<b>\$32,750</b>	<b>\$40,250</b>
F023 - Accessibility Compliance Fund			
RC5003 - SB 1186 - Disability Access	\$47,158	\$47,710	\$47,710
RC3000 - Interest Earnings	\$4,676	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$6,438	\$0	\$0
<b>F023 - ACCESSIBILITY COMPLIANCE FUND TOTAL</b>	<b>\$58,272</b>	<b>\$47,710</b>	<b>\$47,710</b>
F025 - City Capital Reserve			
RC9000 - Transfers In - Operating	\$1,651,575	\$1,524,340	\$1,524,340
RC6002 - Other Revenues	\$330,232	\$0	\$0
RC6104 - Reimbursement of Indirect Charges	\$132,500	\$132,500	\$132,500
RC5100 - Federal Grants	\$0	\$618,070	\$618,070
RC3000 - Interest Earnings	\$1,444,277	\$23,070	\$23,070
RC3004 - Unrealized Gain or Loss on Investments	\$1,844,291	\$0	\$0
<b>F025 - CITY CAPITAL RESERVE TOTAL</b>	<b>\$5,402,874</b>	<b>\$2,297,980</b>	<b>\$2,297,980</b>
F030 - Community Benefit Project			
RC6002 - Other Revenues	\$0	\$1,000,000	\$0
RC3000 - Interest Earnings	\$128,833	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$161,176	\$0	\$0
<b>F030 - COMMUNITY BENEFIT PROJECT TOTAL</b>	<b>\$290,009</b>	<b>\$1,000,000</b>	<b>\$0</b>
F073 - Benefits Contingency			

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3000 - Interest Earnings	\$69,829	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$98,805	\$0	\$0
<b>F073 - BENEFITS CONTINGENCY TOTAL</b>	<b>\$168,634</b>	<b>\$0</b>	<b>\$0</b>
F100 - Assessment Districts Administration			
RC4005 - Miscellaneous Fees	\$6,720	\$0	\$0
RC6002 - Other Revenues	\$697,760	\$697,640	\$697,640
RC3000 - Interest Earnings	\$17,887	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$25,372	\$0	\$0
<b>F100 - ASSESSMENT DISTRICTS ADMINISTRATION TOTAL</b>	<b>\$747,739</b>	<b>\$697,640</b>	<b>\$697,640</b>
F105 - AB 2766 Air Quality Improvement			
RC5102 - Local and Other Grants	\$233,438	\$232,020	\$232,020
RC3000 - Interest Earnings	\$13,163	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$16,818	\$0	\$0
<b>F105 - AB 2766 AIR QUALITY IMPROVEMENT TOTAL</b>	<b>\$263,420</b>	<b>\$232,020</b>	<b>\$232,020</b>
F106 - MSRC Air Pollution Reduction Grant			
RC5102 - Local and Other Grants	\$10,000	\$0	\$0
<b>F106 - MSRC AIR POLLUTION REDUCTION GRANT TOTAL</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>
F109 - Public Art Trust Fund			
RC8101 - In Lieu Fees	\$0	\$100,000	\$100,000
RC3000 - Interest Earnings	\$10,960	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$18,097	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F109 - PUBLIC ART TRUST FUND TOTAL</b>	<b>\$29,057</b>	<b>\$100,000</b>	<b>\$100,000</b>
F110 - Beautification			
RC3000 - Interest Earnings	\$4,040	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$23,500	\$0	\$0
<b>F110 - BEAUTIFICATION TOTAL</b>	<b>\$27,540</b>	<b>\$0</b>	<b>\$0</b>
F111 - Development Impact Fee - Park Land Acquisition			
RC4300 - Development Impact Fees	\$1,175,176	\$487,180	\$650,000
RC3000 - Interest Earnings	\$157,133	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$218,148	\$0	\$0
<b>F111 - DEVELOPMENT IMPACT FEE - PARK LAND ACQUISITION TOTAL</b>	<b>\$1,550,457</b>	<b>\$487,180</b>	<b>\$650,000</b>
F112 - Development Impact Fee - Drainage Facilities			
RC4300 - Development Impact Fees	\$248,081	\$100,000	\$151,870
RC3000 - Interest Earnings	\$56,524	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$84,305	\$0	\$0
<b>F112 - DEVELOPMENT IMPACT FEE - DRAINAGE FACILITIES TOTAL</b>	<b>\$388,910</b>	<b>\$100,000</b>	<b>\$151,870</b>
F113 - Development Impact Fee - Community and Recreation Centers			
RC4300 - Development Impact Fees	\$537,731	\$417,370	\$417,370
RC3000 - Interest Earnings	\$73,539	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$100,621	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F113 - DEVELOPMENT IMPACT FEE - COMMUNITY AND RECREATION CENTERS TOTAL	<b>\$711,891</b>	<b>\$417,370</b>	<b>\$417,370</b>
F114 - Development Impact Fee - Drainage San Sevaïne			
RC4300 - Development Impact Fees	\$1,170	\$0	\$10,940
RC3000 - Interest Earnings	\$9,782	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$15,013	\$0	\$0
F114 - DEVELOPMENT IMPACT FEE - DRAINAGE SAN SEVAÏNE TOTAL	<b>\$25,965</b>	<b>\$0</b>	<b>\$10,940</b>
F115 - Development Impact Fee - Drainage Henderson/Wardman			
RC3004 - Unrealized Gain or Loss on Investments	\$28,908	\$0	\$0
F115 - DEVELOPMENT IMPACT FEE - DRAINAGE HENDERSON/WARDM AN TOTAL	<b>\$28,908</b>	<b>\$0</b>	<b>\$0</b>
F116 - Development Impact Fee - Drainage Etiwanda			
RC4300 - Development Impact Fees	\$1,395	\$0	\$13,050
RC3000 - Interest Earnings	\$40,120	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$63,241	\$0	\$0
F116 - DEVELOPMENT IMPACT FEE - DRAINAGE ETIWANDA TOTAL	<b>\$104,757</b>	<b>\$0</b>	<b>\$13,050</b>
F118 - Development Impact Fee - Drainage Upper Etiwanda			
RC3000 - Interest Earnings	\$11,344	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$18,026	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F118 - DEVELOPMENT IMPACT FEE - DRAINAGE UPPER ETIWANDA TOTAL	<b>\$29,369</b>	<b>\$0</b>	<b>\$0</b>
F119 - Development Impact Fee - Park Improvement			
RC4300 - Development Impact Fees	\$823,472	\$413,210	\$507,124
RC3000 - Interest Earnings	\$107,736	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$158,141	\$0	\$0
F119 - DEVELOPMENT IMPACT FEE - PARK IMPROVEMENT TOTAL	<b>\$1,089,349</b>	<b>\$413,210</b>	<b>\$507,124</b>
F120 - Development Impact Fee - Park Development			
RC3000 - Interest Earnings	\$131,204	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$225,042	\$0	\$0
F120 - DEVELOPMENT IMPACT FEE - PARK DEVELOPMENT TOTAL	<b>\$356,246</b>	<b>\$0</b>	<b>\$0</b>
F122 - Development Impact Fee - Drainage South Etiwanda			
RC3000 - Interest Earnings	\$34,760	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$52,937	\$0	\$0
F122 - DEVELOPMENT IMPACT FEE - DRAINAGE SOUTH ETIWANDA TOTAL	<b>\$87,697</b>	<b>\$0</b>	<b>\$0</b>
F123 - Development Impact Fee - Library			
RC4300 - Development Impact Fees	\$195,894	\$139,350	\$139,350
RC3000 - Interest Earnings	\$32,171	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$45,434	\$0	\$0
F123 - DEVELOPMENT IMPACT FEE - LIBRARY TOTAL	<b>\$273,500</b>	<b>\$139,350</b>	<b>\$139,350</b>



**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F124 - Development Impact Fee - Transportation			
RC4300 - Development Impact Fees	\$5,339,846	\$3,923,070	\$5,774,600
RC6002 - Other Revenues	\$4,107	\$0	\$1,480
RC3000 - Interest Earnings	\$1,158,112	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$1,698,642	\$0	\$0
<b>F124 - DEVELOPMENT IMPACT FEE - TRANSPORTATION TOTAL</b>	<b>\$8,200,707</b>	<b>\$3,923,070</b>	<b>\$5,776,080</b>
F125 - Development Impact Fee - Animal Center			
RC4300 - Development Impact Fees	\$55,616	\$45,130	\$45,130
RC3000 - Interest Earnings	\$6,433	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$8,872	\$0	\$0
<b>F125 - DEVELOPMENT IMPACT FEE - ANIMAL CENTER TOTAL</b>	<b>\$70,921</b>	<b>\$45,130</b>	<b>\$45,130</b>
F126 - Development Impact Fee - Drainage Lower Etiwanda			
RC3000 - Interest Earnings	\$24,849	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$38,381	\$0	\$0
<b>F126 - DEVELOPMENT IMPACT FEE - DRAINAGE LOWER ETIWANDA TOTAL</b>	<b>\$63,230</b>	<b>\$0</b>	<b>\$0</b>
F127 - Development Impact Fee - Police			
RC4300 - Development Impact Fees	\$124,772	\$125,000	\$125,000
RC3000 - Interest Earnings	\$22,312	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$31,799	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F127 - DEVELOPMENT IMPACT FEE - POLICE TOTAL</b>	<b>\$178,883</b>	<b>\$125,000</b>	<b>\$125,000</b>
F128 - Etiwanda North Equestrian Facility			
RC3000 - Interest Earnings	\$13,538	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$21,292	\$0	\$0
<b>F128 - ETIWANDA NORTH EQUESTRIAN FACILITY TOTAL</b>	<b>\$34,830</b>	<b>\$0</b>	<b>\$0</b>
F129 - Underground Utilities			
RC8104 - Underground Utilities Fees	\$157,508	\$0	\$0
RC3000 - Interest Earnings	\$252,862	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$385,482	\$0	\$0
<b>F129 - UNDERGROUND UTILITIES TOTAL</b>	<b>\$795,852</b>	<b>\$0</b>	<b>\$0</b>
F130 - LMD 1 General City			
RC0100 - Special Tax - Special Assessment Current	\$1,245,972	\$1,269,210	\$1,269,940
RC0101 - Special Tax - Special Assessment Prior	\$9,542	\$9,410	\$9,410
RC0102 - Special Tax - Penalties	\$2,623	\$2,810	\$2,810
RC9000 - Transfers In - Operating	\$125,410	\$250,770	\$274,380
RC4203 - Park Maintenance Fees	\$1,645	\$2,050	\$2,050
RC4208 - Sports Lighting Fees	\$15,565	\$20,000	\$20,000
RC6002 - Other Revenues	\$0	\$100	\$100
RC6100 - Accident Recovery	\$9,322	\$0	\$0
RC3000 - Interest Earnings	\$28,998	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$49,491	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3005 - Interest Earnings - Leases	\$446	\$0	\$0
RC3501 - Rental Revenue	\$35,464	\$31,670	\$31,670
RC3503 - Other Rent (Contra Revenue)	\$1	\$0	\$0
<b>F130 - LMD 1 GENERAL CITY TOTAL</b>	<b>\$1,524,478</b>	<b>\$1,586,020</b>	<b>\$1,610,360</b>
F131 - LMD 2 Victoria Neighborhood Parks			
RC0100 - Special Tax - Special Assessment Current	\$4,010,077	\$4,240,500	\$4,367,720
RC0101 - Special Tax - Special Assessment Prior	\$24,576	\$21,810	\$21,810
RC0102 - Special Tax - Penalties	\$4,650	\$5,600	\$5,600
RC9000 - Transfers In - Operating	\$316,180	\$370,940	\$373,570
RC4203 - Park Maintenance Fees	\$2,173	\$960	\$960
RC6002 - Other Revenues	\$79,150	\$0	\$0
RC6100 - Accident Recovery	\$1,617	\$0	\$0
RC5101 - State Grants	\$36,785	\$0	\$0
RC3000 - Interest Earnings	\$72,858	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$139,312	\$0	\$0
<b>F131 - LMD 2 VICTORIA NEIGHBORHOOD PARKS TOTAL</b>	<b>\$4,687,378</b>	<b>\$4,639,810</b>	<b>\$4,769,660</b>
F133 - LMD 3B Commercial/Industrial			
RC0100 - Special Tax - Special Assessment Current	\$834,818	\$843,610	\$843,480
RC0101 - Special Tax - Special Assessment Prior	\$841	\$8,230	\$8,230
RC0102 - Special Tax - Penalties	\$131	\$1,380	\$1,380
RC9000 - Transfers In - Operating	-	\$1,950	\$1,950
RC1203 - Parking Permits	\$185,232	\$80,000	\$80,000

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC6002 - Other Revenues	\$7,550	\$100	\$100
RC6100 - Accident Recovery	\$1,921	\$0	\$0
RC3000 - Interest Earnings	\$47,180	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$75,968	\$0	\$0
<b>F133 - LMD 3B COMMERCIAL/INDUSTRIAL TOTAL</b>	<b>\$1,153,641</b>	<b>\$935,270</b>	<b>\$935,140</b>
F134 - LMD 4-R Terra Vista Planned Community			
RC0100 - Special Tax - Special Assessment Current	\$2,929,737	\$3,082,780	\$3,179,670
RC0101 - Special Tax - Special Assessment Prior	\$6,893	\$8,600	\$8,600
RC0102 - Special Tax - Penalties	\$2,264	\$2,150	\$2,150
RC4203 - Park Maintenance Fees	\$1,144	\$700	\$700
RC6002 - Other Revenues	\$33,950	\$0	\$0
RC3000 - Interest Earnings	\$138,106	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$229,600	\$0	\$0
RC3501 - Rental Revenue	\$0	\$110	\$110
<b>F134 - LMD 4-R TERRA VISTA PLANNED COMMUNITY TOTAL</b>	<b>\$3,341,695</b>	<b>\$3,094,340</b>	<b>\$3,191,230</b>
F135 - LMD 5 Andover			
F136 - LMD 6-R Caryn Planned Community			
RC0100 - Special Tax - Special Assessment Current	\$582,900	\$604,430	\$622,880
RC0101 - Special Tax - Special Assessment Prior	\$2,858	\$3,970	\$3,970
RC0102 - Special Tax - Penalties	\$452	\$1,340	\$1,340
RC9000 - Transfers In - Operating	\$37,230	\$39,540	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC6100 - Accident Recovery	\$1,145	\$0	\$0
RC3000 - Interest Earnings	\$16,546	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$28,203	\$0	\$0
<b>F136 - LMD 6-R CARYN PLANNED COMMUNITY TOTAL</b>	<b>\$669,334</b>	<b>\$649,280</b>	<b>\$628,190</b>
F137 - LMD 7 North Etiwanda			
RC0100 - Special Tax - Special Assessment Current	\$945,397	\$958,920	\$959,230
RC0101 - Special Tax - Special Assessment Prior	\$8,913	\$9,190	\$9,190
RC0102 - Special Tax - Penalties	\$2,009	\$2,350	\$2,350
RC4203 - Park Maintenance Fees	\$1,289	\$1,250	\$1,250
RC4208 - Sports Lighting Fees	\$3,695	\$3,180	\$3,180
RC3000 - Interest Earnings	\$15,110	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$36,146	\$0	\$0
RC3005 - Interest Earnings - Leases	\$16,111	\$0	\$0
RC3501 - Rental Revenue	\$64,881	\$42,860	\$42,860
RC3503 - Other Rent (Contra Revenue)	\$168	\$0	\$0
<b>F137 - LMD 7 NORTH ETIWANDA TOTAL</b>	<b>\$1,093,720</b>	<b>\$1,017,750</b>	<b>\$1,018,060</b>
F138 - LMD 8 South Etiwanda			
RC0100 - Special Tax - Special Assessment Current	\$34,185	\$34,270	\$34,270
RC0101 - Special Tax - Special Assessment Prior	\$152	\$250	\$250
RC0102 - Special Tax - Penalties	\$20	\$120	\$120
RC3000 - Interest Earnings	\$945	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3004 - Unrealized Gain or Loss on Investments	\$1,570	\$0	\$0
<b>F138 - LMD 8 SOUTH ETIWANDA TOTAL</b>	<b>\$36,871</b>	<b>\$34,640</b>	<b>\$34,640</b>
F139 - LMD 9 Lower Etiwanda			
RC0100 - Special Tax - Special Assessment Current	\$775,604	\$779,040	\$802,420
RC0101 - Special Tax - Special Assessment Prior	\$5,120	\$1,080	\$1,080
RC0102 - Special Tax - Penalties	\$1,153	\$300	\$300
RC4203 - Park Maintenance Fees	\$3,104	\$2,950	\$2,950
RC3000 - Interest Earnings	\$34,017	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$53,354	\$0	\$0
RC3501 - Rental Revenue	\$0	\$110	\$110
<b>F139 - LMD 9 LOWER ETIWANDA TOTAL</b>	<b>\$872,353</b>	<b>\$783,480</b>	<b>\$806,860</b>
F140 - LMD 10 Rancho Etiwanda			
RC0100 - Special Tax - Special Assessment Current	\$661,767	\$697,520	\$718,450
RC0101 - Special Tax - Special Assessment Prior	\$805	\$3,840	\$3,840
RC0102 - Special Tax - Penalties	\$99	\$1,710	\$1,710
RC4203 - Park Maintenance Fees	\$320	\$180	\$180
RC4208 - Sports Lighting Fees	\$8,911	\$3,970	\$3,970
RC6002 - Other Revenues	\$0	\$100	\$100
RC3000 - Interest Earnings	\$25,294	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$49,348	\$0	\$0
RC3005 - Interest Earnings - Leases	\$19,408	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3501 - Rental Revenue	\$31,535	\$27,260	\$27,260
RC3503 - Other Rent (Contra Revenue)	-\$286	\$0	\$0
<b>F140 - LMD 10 RANCHO ETIWANDA TOTAL</b>	<b>\$797,201</b>	<b>\$734,580</b>	<b>\$755,510</b>
F141 - LMD 1 Capital Replacement			
RC9000 - Transfers In - Operating	\$111,700	\$126,650	\$129,210
RC3000 - Interest Earnings	\$11,200	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$18,044	\$0	\$0
<b>F141 - LMD 1 CAPITAL REPLACEMENT TOTAL</b>	<b>\$140,944</b>	<b>\$126,650</b>	<b>\$129,210</b>
F150 - SLD General Services			
RC9000 - Transfers In - Operating	\$62,419	\$354,620	\$354,620
RC6100 - Accident Recovery	\$151,363	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$4,395	\$0	\$0
<b>F150 - SLD GENERAL SERVICES TOTAL</b>	<b>\$218,178</b>	<b>\$354,620</b>	<b>\$354,620</b>
F151 - SLD 1 Arterials			
RC0100 - Special Tax - Special Assessment Current	\$830,834	\$841,110	\$840,730
RC0101 - Special Tax - Special Assessment Prior	\$4,453	\$5,400	\$5,400
RC0102 - Special Tax - Penalties	\$1,204	\$1,490	\$1,490
RC9000 - Transfers In - Operating	\$22,750	\$37,620	\$38,980
RC6002 - Other Revenues	\$3,168	\$3,170	\$3,170
RC3000 - Interest Earnings	\$7,600	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$17,794	\$0	\$0
<b>F151 - SLD 1 ARTERIALS TOTAL</b>	<b>\$887,802</b>	<b>\$888,790</b>	<b>\$889,770</b>

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F152 - SLD 2 Local Streets			
RC0100 - Special Tax - Special Assessment Current	\$378,524	\$392,560	\$392,440
RC0101 - Special Tax - Special Assessment Prior	\$3,146	\$3,060	\$3,060
RC0102 - Special Tax - Penalties	\$783	\$940	\$940
RC9000 - Transfers In - Operating	\$44,390	\$156,740	\$235,340
RC3004 - Unrealized Gain or Loss on Investments	\$31,056	\$0	\$0
<b>F152 - SLD 2 LOCAL STREETS TOTAL</b>	<b>\$457,900</b>	<b>\$553,300</b>	<b>\$631,780</b>
F153 - SLD 3 Victoria Planned Community			
RC0100 - Special Tax - Special Assessment Current	\$378,816	\$381,410	\$381,410
RC0101 - Special Tax - Special Assessment Prior	\$1,945	\$2,160	\$2,160
RC0102 - Special Tax - Penalties	\$352	\$570	\$570
RC3000 - Interest Earnings	\$13,344	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$18,311	\$0	\$0
<b>F153 - SLD 3 VICTORIA PLANNED COMMUNITY TOTAL</b>	<b>\$412,768</b>	<b>\$384,140</b>	<b>\$384,140</b>
F154 - SLD 4 Terra Vista Planned Community			
RC0100 - Special Tax - Special Assessment Current	\$165,647	\$166,400	\$166,400
RC0101 - Special Tax - Special Assessment Prior	\$433	\$580	\$580
RC0102 - Special Tax - Penalties	\$133	\$150	\$150
RC3000 - Interest Earnings	\$1,613	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$3,293	\$0	\$0



**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F154 - SLD 4 TERRA VISTA PLANNED COMMUNITY TOTAL</b>	<b>\$171,118</b>	<b>\$167,130</b>	<b>\$167,130</b>
F155 - SLD 5 Caryn Planned Community			
RC0100 - Special Tax - Special Assessment Current	\$43,766	\$44,150	\$44,150
RC0101 - Special Tax - Special Assessment Prior	\$227	\$360	\$360
RC0102 - Special Tax - Penalties	\$35	\$130	\$130
RC9000 - Transfers In - Operating	\$5,599	\$22,040	\$11,080
<b>F155 - SLD 5 CARYN PLANNED COMMUNITY TOTAL</b>	<b>\$49,627</b>	<b>\$66,680</b>	<b>\$55,720</b>
F156 - SLD 6 Commercial Industrial			
RC0100 - Special Tax - Special Assessment Current	\$131,750	\$132,470	\$132,010
RC0101 - Special Tax - Special Assessment Prior	\$12	\$1,380	\$1,380
RC0102 - Special Tax - Penalties	\$142	\$230	\$230
RC9000 - Transfers In - Operating	\$6,610	\$7,930	\$8,820
RC3000 - Interest Earnings	\$1,919	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$1,988	\$0	\$0
<b>F156 - SLD 6 COMMERCIAL INDUSTRIAL TOTAL</b>	<b>\$142,422</b>	<b>\$142,010</b>	<b>\$142,440</b>
F157 - SLD 7 North Etiwanda			
RC0100 - Special Tax - Special Assessment Current	\$129,554	\$131,150	\$131,150
RC0101 - Special Tax - Special Assessment Prior	\$1,025	\$1,260	\$1,260
RC0102 - Special Tax - Penalties	\$226	\$350	\$350
RC9000 - Transfers In - Operating	\$0	\$30,490	\$36,050

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3000 - Interest Earnings	\$2,910	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$5,166	\$0	\$0
<b>F157 - SLD 7 NORTH ETIWANDA TOTAL</b>	<b>\$138,880</b>	<b>\$163,250</b>	<b>\$168,810</b>
F158 - SLD 8 South Etiwanda			
RC0100 - Special Tax - Special Assessment Current	\$80,759	\$81,120	\$81,120
RC0101 - Special Tax - Special Assessment Prior	\$525	\$470	\$470
RC0102 - Special Tax - Penalties	\$112	\$140	\$140
RC3000 - Interest Earnings	\$34,212	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$54,936	\$0	\$0
<b>F158 - SLD 8 SOUTH ETIWANDA TOTAL</b>	<b>\$170,544</b>	<b>\$81,730</b>	<b>\$81,730</b>
F174 - Highway Users Tax Account			
RC5200 - Highway Users Tax - Section 2105	\$1,058,354	\$1,083,090	\$1,083,090
RC5201 - Highway Users Tax - Section 2106	\$664,388	\$660,250	\$660,250
RC5202 - Highway Users Tax - Section 2107	\$1,432,574	\$1,480,190	\$1,480,190
RC5203 - Highway Users Tax - Section 2107.5	\$10,000	\$10,000	\$10,000
RC5204 - Highway Users Tax - Section 2103	\$1,586,998	\$1,549,210	\$1,549,210
RC3000 - Interest Earnings	\$117,986	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$201,105	\$0	\$0
<b>F174 - HIGHWAY USERS TAX ACCOUNT TOTAL</b>	<b>\$5,071,405</b>	<b>\$4,782,740</b>	<b>\$4,782,740</b>
F176 - Measure I 1990-2010			

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3000 - Interest Earnings	\$1,164	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$1,999	\$0	\$0
<b>F176 - MEASURE I 1990-2010 TOTAL</b>	<b>\$3,163</b>	<b>\$0</b>	<b>\$0</b>
F177 - Measure I 2010-2040			
RC5001 - Measure I	\$4,925,220	\$4,698,330	\$4,807,330
RC3000 - Interest Earnings	\$183,602	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$242,300	\$0	\$0
<b>F177 - MEASURE I 2010-2040 TOTAL</b>	<b>\$5,351,123</b>	<b>\$4,698,330</b>	<b>\$4,807,330</b>
F178 - SB 140			
F179 - Road Maintenance and Rehabilitation Account			
RC5004 - SB1 - RMRA	\$4,502,124	\$4,464,850	\$4,464,850
RC3000 - Interest Earnings	\$187,827	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$220,157	\$0	\$0
<b>F179 - ROAD MAINTENANCE AND REHABILITATION ACCOUNT TOTAL</b>	<b>\$4,910,108</b>	<b>\$4,464,850</b>	<b>\$4,464,850</b>
F181 - SB 1 Trade Corridor Enhancement Program			
RC6002 - Other Revenues	\$2,917,455	\$0	\$14,680
RC5101 - State Grants	\$1,497,841	\$0	\$600,000
<b>F181 - SB 1 TRADE CORRIDOR ENHANCEMENT PROGRAM TOTAL</b>	<b>\$4,415,296</b>	<b>\$0</b>	<b>\$614,680</b>
F182 - AB 2928 Traffic Congestion Relief Act			
F186 - Foothill Maintenance			
F188 - Integrated Waste Management			
RC0503 - Franchise Fees - Integrated Waste Management Fee	\$2,078,994	\$1,856,520	\$1,856,520

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC9000 - Transfers In - Operating	\$5,000	\$0	\$0
RC1202 - Other Permits	\$468	\$400	\$400
RC4000 - Administrative Fees	\$24,850	\$30,000	\$30,000
RC6002 - Other Revenues	\$114,451	\$104,000	\$104,000
RC3000 - Interest Earnings	\$96,632	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$137,043	\$0	\$0
RC3503 - Other Rent (Contra Revenue)	\$50	\$0	\$0
<b>F188 - INTEGRATED WASTE MANAGEMENT TOTAL</b>	<b>\$2,457,489</b>	<b>\$1,990,920</b>	<b>\$1,990,920</b>
F194 - Proposition 1B State Funding			
F195 - State Asset Seizure			
RC3000 - Interest Earnings	\$906	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$1,619	\$0	\$0
<b>F195 - STATE ASSET SEIZURE TOTAL</b>	<b>\$2,525</b>	<b>\$0</b>	<b>\$0</b>
F196 - State Asset Seizure 15%			
RC9000 - Transfers In - Operating	\$2,680	\$2,680	\$2,680
RC3000 - Interest Earnings	\$191	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$253	\$0	\$0
<b>F196 - STATE ASSET SEIZURE 15% TOTAL</b>	<b>\$3,124</b>	<b>\$2,680</b>	<b>\$2,680</b>
F198 - Citywide Infrastructure Improvement			
RC6002 - Other Revenues	\$438,908	\$0	\$0
RC6103 - Other Intergovernmental Reimbursement	\$8,392,215	\$0	\$0
RC5101 - State Grants	\$162,600	\$0	\$0
RC5102 - Local and Other Grants	-	\$0	\$750,000

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3000 - Interest Earnings	\$1,056,142	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$775,377	\$0	\$0
<b>F198 - CITYWIDE INFRASTRUCTURE IMPROVEMENT TOTAL</b>	<b>\$10,825,241</b>	<b>\$0</b>	<b>\$750,000</b>
F199 - Industrial Area Traffic Fund			
RC6002 - Other Revenues	\$2,889,514	\$0	\$0
RC3000 - Interest Earnings	\$63,077	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$25,060	\$0	\$0
<b>F199 - INDUSTRIAL AREA TRAFFIC FUND TOTAL</b>	<b>\$2,977,652</b>	<b>\$0</b>	<b>\$0</b>
F204 - Community Development Block Grant			
RC6003 - Program Income	\$0	\$150,000	\$150,000
RC5100 - Federal Grants	\$827,507	\$2,488,810	\$1,322,440
<b>F204 - COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$827,507</b>	<b>\$2,638,810</b>	<b>\$1,472,440</b>
F209 - Federal SAFETEA-LU			
F211 - Prop 1B State-Local Partnership Program			
F214 - Transportation Development Act			
RC5102 - Local and Other Grants	\$0	\$618,620	\$1,356,070
<b>F214 - TRANSPORTATION DEVELOPMENT ACT TOTAL</b>	<b>\$0</b>	<b>\$618,620</b>	<b>\$1,356,070</b>
F225 - CalRecycle Grant			
RC5102 - Local and Other Grants	\$7,471	\$43,700	\$43,700
RC3004 - Unrealized Gain or Loss on Investments	\$1,118	\$0	\$0
<b>F225 - CALRECYCLE GRANT TOTAL</b>	<b>\$8,589</b>	<b>\$43,700</b>	<b>\$43,700</b>

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F227 - Used Oil Recycling Program			
RC5102 - Local and Other Grants	\$1,394	\$23,680	\$23,680
RC3000 - Interest Earnings	\$324	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$810	\$0	\$0
<b>F227 - USED OIL RECYCLING PROGRAM TOTAL</b>	<b>\$2,528</b>	<b>\$23,680</b>	<b>\$23,680</b>
F239 - Federal Grant Funds-Dreier			
F258 - Senior Outreach Grant			
F274 - State Grants Fund			
RC5101 - State Grants	\$3,015,444	\$2,577,434	\$3,243,842
RC3004 - Unrealized Gain or Loss on Investments	-\$23,330	\$0	\$0
<b>F274 - STATE GRANTS FUND TOTAL</b>	<b>\$2,992,113</b>	<b>\$2,577,434</b>	<b>\$3,243,842</b>
F275 - Federal Grants Fund			
RC5100 - Federal Grants	\$63,595	\$1,831,550	\$1,831,550
RC3000 - Interest Earnings	-\$231	\$0	\$0
<b>F275 - FEDERAL GRANTS FUND TOTAL</b>	<b>\$63,363</b>	<b>\$1,831,550</b>	<b>\$1,831,550</b>
F340 - Drug Abatement Act			
RC3000 - Interest Earnings	\$496	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$760	\$0	\$0
<b>F340 - DRUG ABATEMENT ACT TOTAL</b>	<b>\$1,256</b>	<b>\$0</b>	<b>\$0</b>
F354 - Citizen's Option for Public Safety (COPS) Program			
RC5102 - Local and Other Grants	\$502,713	\$490,390	\$490,390
RC3004 - Unrealized Gain or Loss on Investments	\$43,231	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F354 - CITIZEN'S OPTION FOR PUBLIC SAFETY (COPS) PROGRAM TOTAL	<b>\$545,944</b>	<b>\$490,390</b>	<b>\$490,390</b>
F361 - Justice Assistance Grant (JAG) Grant			
RC5100 - Federal Grants	\$75,717	\$35,070	\$35,073
RC3004 - Unrealized Gain or Loss on Investments	\$60	\$0	\$0
F361 - JUSTICE ASSISTANCE GRANT (JAG) GRANT TOTAL	<b>\$75,777</b>	<b>\$35,070</b>	<b>\$35,073</b>
F380 - Homeland Security Grant			
RC5102 - Local and Other Grants	\$70,792	\$60,520	\$60,890
F380 - HOMELAND SECURITY GRANT TOTAL	<b>\$70,792</b>	<b>\$60,520</b>	<b>\$60,890</b>
F383 - Emergency Management Performance Grant (EMPG)			
RC5102 - Local and Other Grants	-\$4	\$25,340	\$21,250
F383 - EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG) TOTAL	<b>-\$4</b>	<b>\$25,340</b>	<b>\$21,250</b>
F392 - Opioid Settlement Fund			
RC9000 - Transfers In - Operating	–	\$10,620	\$10,621
RC5102 - Local and Other Grants	\$4,200	\$0	\$133,708
RC3000 - Interest Earnings	\$5,258	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$3,540	\$0	\$0
F392 - OPIOID SETTLEMENT FUND TOTAL	<b>\$12,998</b>	<b>\$10,620</b>	<b>\$144,329</b>
F396 - Housing Successor Agency			
RC6002 - Other Revenues	\$0	\$12,000	\$12,000

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3000 - Interest Earnings	\$126,065	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$85,736	\$0	\$0
<b>F396 - HOUSING SUCCESSOR AGENCY TOTAL</b>	<b>\$211,801</b>	<b>\$12,000</b>	<b>\$12,000</b>
F399 - Enhanced Infrastructure Financing District			
RC0001 - Property Tax - Secured and Unsecured Current	\$334,991	\$395,760	\$980,022
RC3004 - Unrealized Gain or Loss on Investments	-\$1,439	\$0	\$0
<b>F399 - ENHANCED INFRASTRUCTURE FINANCING DISTRICT TOTAL</b>	<b>\$333,552</b>	<b>\$395,760</b>	<b>\$980,022</b>
F506 - Tax Allocation Bonds-Special			
RC9000 - Transfers In - Operating	\$24,712,833	\$0	\$0
RC3000 - Interest Earnings	\$63,898	\$0	\$0
<b>F506 - TAX ALLOCATION BONDS-SPECIAL TOTAL</b>	<b>\$24,776,731</b>	<b>\$0</b>	<b>\$0</b>
F606 - AD 86-2 R/C Drainage District			
F615 - CFD 2003-01 Cultural Center			
F617 - CFD 2004-01 Rancho Etiwanda ES			
F677 - Rd Obligation Retirement Fund			
RC0200 - Property Tax - RPTTF Passthrough	\$27,848,534	\$0	\$0
<b>F677 - RD OBLIGATION RETIREMENT FUND TOTAL</b>	<b>\$27,848,534</b>	<b>\$0</b>	<b>\$0</b>
F681 - CFD 2006-02 Amador On Route 66			
F812 - CFD 88-2 Etiwanda/Highland			
RC9000 - Transfers In - Operating	-	\$0	\$860
RC3000 - Interest Earnings	-\$13,697	\$0	\$0



**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3004 - Unrealized Gain or Loss on Investments	\$176	\$0	\$0
<b>F812 - CFD 88-2 ETIWANDA/HIGHLAND TOTAL</b>	<b>-\$13,521</b>	<b>\$0</b>	<b>\$860</b>
F820 - CFD 2004-01			
RC0100 - Special Tax - Special Assessment Current	\$2,324,980	\$2,350,660	\$2,350,660
RC0101 - Special Tax - Special Assessment Prior	\$50,458	\$0	\$0
RC0102 - Special Tax - Penalties	\$17,785	\$0	\$0
RC9000 - Transfers In - Operating	\$57,006	\$0	\$0
RC3000 - Interest Earnings	\$111,449	\$20	\$20
RC3004 - Unrealized Gain or Loss on Investments	\$89,637	\$0	\$0
<b>F820 - CFD 2004-01 TOTAL</b>	<b>\$2,651,316</b>	<b>\$2,350,680</b>	<b>\$2,350,680</b>
F838 - AD 91-2 Day Canyon Drainage Basin			
RC0100 - Special Tax - Special Assessment Current	\$26,053	\$26,200	\$26,200
RC0101 - Special Tax - Special Assessment Prior	\$72	\$310	\$310
RC0102 - Special Tax - Penalties	\$9	\$130	\$130
RC3000 - Interest Earnings	\$1,441	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$2,506	\$0	\$0
<b>F838 - AD 91-2 DAY CANYON DRAINAGE BASIN TOTAL</b>	<b>\$30,081</b>	<b>\$26,640</b>	<b>\$26,640</b>
F847 - PD-85 Capital Replacement Fund			
RC9000 - Transfers In - Operating	\$142,790	\$160,720	\$163,780
RC3000 - Interest Earnings	\$10,436	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$16,891	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F847 - PD-85 CAPITAL REPLACEMENT FUND TOTAL</b>	<b>\$170,117</b>	<b>\$160,720</b>	<b>\$163,780</b>
F848 - PD-85 Red Hill and Heritage Parks			
RC0100 - Special Tax - Special Assessment Current	\$1,154,779	\$1,164,150	\$1,164,190
RC0101 - Special Tax - Special Assessment Prior	\$8,476	\$10,110	\$10,110
RC0102 - Special Tax - Penalties	\$2,880	\$3,450	\$3,450
RC9000 - Transfers In - Operating	\$122,651	\$160,390	\$161,390
RC4203 - Park Maintenance Fees	\$4,908	\$4,210	\$4,210
RC4208 - Sports Lighting Fees	\$26,935	\$17,270	\$17,270
RC6002 - Other Revenues	\$0	\$100	\$100
RC3000 - Interest Earnings	\$46,734	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$80,165	\$0	\$0
RC3005 - Interest Earnings - Leases	\$29,569	\$0	\$0
RC3501 - Rental Revenue	\$161,718	\$124,120	\$124,120
RC3503 - Other Rent (Contra Revenue)	-\$5,413	\$0	\$0
<b>F848 - PD-85 RED HILL AND HERITAGE PARKS TOTAL</b>	<b>\$1,633,402</b>	<b>\$1,483,800</b>	<b>\$1,484,840</b>
F852 - CFD 2000-01			
RC0100 - Special Tax - Special Assessment Current	\$73,680	\$33,270	\$0
RC0101 - Special Tax - Special Assessment Prior	\$241	\$0	\$0
RC0102 - Special Tax - Penalties	\$28	\$0	\$0
RC3000 - Interest Earnings	\$2,330	\$10	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$2,583	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F852 - CFD 2000-01 TOTAL	<b>\$78,863</b>	<b>\$33,280</b>	<b>\$0</b>
F856 - CFD 2000-02			
RC0100 - Special Tax - Special Assessment Current	\$525,647	\$528,170	\$0
RC3000 - Interest Earnings	\$14,746	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$13,411	\$0	\$0
F856 - CFD 2000-02 TOTAL	<b>\$553,804</b>	<b>\$528,170</b>	<b>\$0</b>
F858 - CFD 2000-03			
RC0100 - Special Tax - Special Assessment Current	\$560,724	\$566,120	\$566,120
RC0101 - Special Tax - Special Assessment Prior	\$928	\$0	\$0
RC0102 - Special Tax - Penalties	\$107	\$0	\$0
RC9000 - Transfers In - Operating	\$12,232	\$0	\$0
RC3000 - Interest Earnings	\$21,829	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$16,439	\$0	\$0
F858 - CFD 2000-03 TOTAL	<b>\$612,258</b>	<b>\$566,120</b>	<b>\$566,120</b>
F860 - CFD 2001-01 Series A			
RC0100 - Special Tax - Special Assessment Current	\$664,898	\$670,450	\$670,450
RC0101 - Special Tax - Special Assessment Prior	\$2,921	\$0	\$0
RC0102 - Special Tax - Penalties	\$508	\$0	\$0
RC3000 - Interest Earnings	\$3,867	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$37,924	\$0	\$0
F860 - CFD 2001-01 SERIES A TOTAL	<b>\$710,119</b>	<b>\$670,450</b>	<b>\$670,450</b>
F862 - CFD 2001-01 Series B			

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC0100 - Special Tax - Special Assessment Current	\$61,467	\$61,470	\$61,470
RC3000 - Interest Earnings	\$1,663	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$1,823	\$0	\$0
<b>F862 - CFD 2001-01 SERIES B TOTAL</b>	<b>\$64,953</b>	<b>\$61,470</b>	<b>\$61,470</b>
F864 - CFD 2003-01 Series A			
RC0100 - Special Tax - Special Assessment Current	\$1,240,472	\$1,274,850	\$1,300,350
RC0101 - Special Tax - Special Assessment Prior	\$830	\$0	\$0
RC0102 - Special Tax - Penalties	\$111	\$0	\$0
RC9000 - Transfers In - Operating	\$66,794	\$0	\$0
RC3000 - Interest Earnings	\$103,299	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$26,429	\$0	\$0
<b>F864 - CFD 2003-01 SERIES A TOTAL</b>	<b>\$1,437,936</b>	<b>\$1,274,850</b>	<b>\$1,300,350</b>
F866 - CFD 2003-01 Series B			
RC0100 - Special Tax - Special Assessment Current	\$213,348	\$217,620	\$221,970
RC9000 - Transfers In - Operating	\$6,245	\$0	\$0
RC3000 - Interest Earnings	\$9,412	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$6,025	\$0	\$0
<b>F866 - CFD 2003-01 SERIES B TOTAL</b>	<b>\$235,030</b>	<b>\$217,620</b>	<b>\$221,970</b>
F868 - CFD 2000-03 Park Maintenance			
RC0100 - Special Tax - Special Assessment Current	\$556,292	\$561,760	\$561,760
RC0101 - Special Tax - Special Assessment Prior	\$780	\$3,810	\$3,810

**City of Rancho Cucamonga**  
**Revenue Detail - All Funds**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC0102 - Special Tax - Penalties	\$90	\$1,130	\$1,130
RC4203 - Park Maintenance Fees	\$160	\$0	\$0
RC3000 - Interest Earnings	\$11,044	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$18,300	\$0	\$0
<b>F868 - CFD 2000-03 PARK MAINTENANCE TOTAL</b>	<b>\$586,666</b>	<b>\$566,700</b>	<b>\$566,700</b>
F870 - CFD 2006-01			
RC0100 - Special Tax - Special Assessment Current	\$285,585	\$288,960	\$288,960
RC0101 - Special Tax - Special Assessment Prior	\$1,932	\$0	\$0
RC0102 - Special Tax - Penalties	\$251	\$0	\$0
RC3000 - Interest Earnings	\$12,598	\$10	\$10
RC3004 - Unrealized Gain or Loss on Investments	\$10,662	\$0	\$0
<b>F870 - CFD 2006-01 TOTAL</b>	<b>\$311,029</b>	<b>\$288,970</b>	<b>\$288,970</b>
F872 - CFD 2006-02			
RC0100 - Special Tax - Special Assessment Current	\$182,193	\$183,160	\$183,160
RC0101 - Special Tax - Special Assessment Prior	\$2,939	\$0	\$0
RC0102 - Special Tax - Penalties	\$585	\$0	\$0
RC3000 - Interest Earnings	\$7,860	\$10	\$10
RC3004 - Unrealized Gain or Loss on Investments	\$7,016	\$0	\$0
<b>F872 - CFD 2006-02 TOTAL</b>	<b>\$200,593</b>	<b>\$183,170</b>	<b>\$183,170</b>
F875 - CFD 2017-01 North Etiwanda			
RC0100 - Special Tax - Special Assessment Current	\$3,016	\$3,020	\$7,160

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3004 - Unrealized Gain or Loss on Investments	\$127	\$0	\$0
<b>F875 - CFD 2017-01 NORTH ETIWANDA TOTAL</b>	<b>\$3,142</b>	<b>\$3,020</b>	<b>\$7,160</b>
F876 - CFD 2018-01 Empire Lakes			
RC0100 - Special Tax - Special Assessment Current	\$1,094,132	\$570,510	\$599,040
RC3004 - Unrealized Gain or Loss on Investments	-\$4,809	\$0	\$0
<b>F876 - CFD 2018-01 EMPIRE LAKES TOTAL</b>	<b>\$1,089,323</b>	<b>\$570,510</b>	<b>\$599,040</b>
F877 - CFD 2018-01 Capital Reserve			
RC9000 - Transfers In - Operating	\$106,160	\$188,000	\$175,000
RC3000 - Interest Earnings	\$7,561	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$6,883	\$0	\$0
<b>F877 - CFD 2018-01 CAPITAL RESERVE TOTAL</b>	<b>\$120,605</b>	<b>\$188,000</b>	<b>\$175,000</b>
F878 - CFD 2022-01 Street Lighting			
RC0100 - Special Tax - Special Assessment Current	\$0	\$41,030	\$45,080
<b>F878 - CFD 2022-01 STREET LIGHTING TOTAL</b>	<b>\$0</b>	<b>\$41,030</b>	<b>\$45,080</b>
F879 - CFD 2022-02 Industrial Service			
RC0100 - Special Tax - Special Assessment Current	\$0	\$743,590	\$794,450
<b>F879 - CFD 2022-02 INDUSTRIAL SERVICE TOTAL</b>	<b>\$0</b>	<b>\$743,590</b>	<b>\$794,450</b>
F290 - Library Fund			
RC0001 - Property Tax - Secured and Unsecured Current	\$3,355,214	\$3,512,870	\$3,646,711
RC0002 - Property Tax - Secured and Unsecured Prior	\$46,113	\$47,670	\$49,487

**City of Rancho Cucamonga**  
**Revenue Detail - All Funds**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC0200 - Property Tax - RPTTF Passthrough	\$2,339,494	\$2,451,160	\$2,544,550
RC0201 - Property Tax - RPTTF Residual Balance	\$140,340	\$140,340	\$145,687
RC0302 - Property Tax - Supplemental	\$151,569	\$154,120	\$159,992
RC4202 - Library Program Revenues	\$9,487	\$3,500	\$2,000
RC4204 - Passport Photo Fees	\$10,925	\$16,250	\$14,400
RC4205 - Passport Processing Fees	\$45,607	\$85,000	\$70,000
RC4206 - Processing and Service Fees	\$2,286	\$6,290	\$5,370
RC6000 - Donations and Contributions	\$150,075	\$145,000	\$135,000
RC6002 - Other Revenues	\$14,817	\$63,000	\$63,000
RC6006 - Sale of Publications and Printed Material	\$9,283	\$8,000	\$8,000
RC5102 - Local and Other Grants	\$8,216	\$8,000	\$3,690
RC3000 - Interest Earnings	\$130,094	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$243,257	\$0	\$0
RC3501 - Rental Revenue	\$315	\$0	\$0
<b>F290 - LIBRARY FUND TOTAL</b>	<b>\$6,657,092</b>	<b>\$6,641,200</b>	<b>\$6,847,887</b>
F291 - California State Library			
RC5102 - Local and Other Grants	\$2,500	\$20,000	\$20,000
RC3004 - Unrealized Gain or Loss on Investments	\$3,139	\$0	\$0
<b>F291 - CALIFORNIA STATE LIBRARY TOTAL</b>	<b>\$5,639</b>	<b>\$20,000</b>	<b>\$20,000</b>
F292 - Staff Innovation Fund			
RC3000 - Interest Earnings	\$4,780	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$7,595	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F292 - STAFF INNOVATION FUND TOTAL</b>	<b>\$12,374</b>	<b>\$0</b>	<b>\$0</b>
F310 - Public Library Construction and Renovation Bond Act of 2000			
F329 - Library Capital Fund			
RC5101 - State Grants	\$587,487	\$2,836,990	\$2,836,982
RC5102 - Local and Other Grants	\$1,099,322	\$0	\$0
RC3000 - Interest Earnings	\$383,598	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$444,146	\$0	\$0
<b>F329 - LIBRARY CAPITAL FUND TOTAL</b>	<b>\$2,514,553</b>	<b>\$2,836,990</b>	<b>\$2,836,982</b>
F314 - SSAB Sustaining Fund			
RC6000 - Donations and Contributions	\$32,471	\$300,000	\$100,000
RC3000 - Interest Earnings	\$6,730	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	-\$2,371	\$0	\$0
<b>F314 - SSAB SUSTAINING FUND TOTAL</b>	<b>\$36,830</b>	<b>\$300,000</b>	<b>\$100,000</b>
F700 - Sports Complex			
RC0700 - Admissions Taxes	\$148,360	\$90,000	\$105,000
RC9000 - Transfers In - Operating	\$1,748,516	\$2,323,380	\$2,482,140
RC4203 - Park Maintenance Fees	\$11,880	\$10,660	\$10,660
RC4208 - Sports Lighting Fees	\$2,612	\$0	\$0
RC6002 - Other Revenues	\$45,065	\$0	\$0
RC3000 - Interest Earnings	-\$7,511	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	-\$937	\$0	\$0
RC3005 - Interest Earnings - Leases	\$95,070	\$0	\$0



**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC3500 - Lease Revenue	\$141,934	\$146,880	\$146,880
RC3501 - Rental Revenue	\$139,739	\$137,990	\$137,990
RC3503 - Other Rent (Contra Revenue)	-\$124,753	\$0	\$0
<b>F700 - SPORTS COMPLEX TOTAL</b>	<b>\$2,199,975</b>	<b>\$2,708,910</b>	<b>\$2,882,670</b>
F705 - Municipal Utility			
RC8102 - Meter Installation Fees	-\$689,080	\$300,000	\$25,000
RC9000 - Transfers In - Operating	\$0	\$427,660	\$427,660
RC4400 - Electric - Commodity Fees	\$14,267,818	\$14,500,000	\$16,500,000
RC4401 - Electric - Line Extension Fees	\$2,304,629	\$1,500,000	\$1,000,000
RC4402 - Electric - Monthly Service Charges	\$1,026,373	\$860,000	\$927,000
RC4403 - Electric - Power Cost Adjustment Factor	\$2,352,525	\$3,645,000	\$2,600,000
RC4404 - Electric - Public Benefits	\$1,724	\$0	\$0
RC4405 - Electric - Service Activation Fees	\$26,370	\$20,000	\$21,600
RC4406 - Electric - Wholesale Energy Sales	\$424,227	\$600,000	\$600,000
RC4408 - Electric - Low Income Discount (Contra Revenue)	-\$150	\$0	\$0
RC4409 - Electric - Medical Assistance (Contra Revenue)	-\$680	\$0	\$0
RC4410 - Standby Demand Fee	\$89,798	\$94,060	\$94,060
RC4004 - Late Fees	\$34,317	\$44,000	\$45,320
RC6002 - Other Revenues	-\$1,006	\$0	\$0
RC6101 - Bad Debt Recovery	\$16,935	\$500	\$500
RC3000 - Interest Earnings	\$248,348	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$404,536	\$0	\$0
RC8000 - Contributed Capital	\$75,953	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F705 - MUNICIPAL UTILITY TOTAL</b>	<b>\$20,582,637</b>	<b>\$21,991,220</b>	<b>\$22,241,140</b>
F706 - Utility Public Benefit Fund			
RC4400 - Electric - Commodity Fees	\$207,813	\$0	\$0
RC4402 - Electric - Monthly Service Charges	\$11,918	\$0	\$0
RC4404 - Electric - Public Benefits	\$0	\$300,000	\$496,000
RC3000 - Interest Earnings	\$7,815	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$14,970	\$0	\$0
<b>F706 - UTILITY PUBLIC BENEFIT FUND TOTAL</b>	<b>\$242,516</b>	<b>\$300,000</b>	<b>\$496,000</b>
F708 - RCMU Capital Replacement Fund			
RC3000 - Interest Earnings	\$141,392	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$223,220	\$0	\$0
<b>F708 - RCMU CAPITAL REPLACEMENT FUND TOTAL</b>	<b>\$364,612</b>	<b>\$0</b>	<b>\$0</b>
F709 - California ARB Cap-and-Trade			
RC5000 - ARB Cap-and-Trade Program	\$1,228,346	\$750,000	\$750,000
RC3000 - Interest Earnings	\$79,233	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$93,323	\$0	\$0
<b>F709 - CALIFORNIA ARB CAP-AND-TRADE TOTAL</b>	<b>\$1,400,901</b>	<b>\$750,000</b>	<b>\$750,000</b>
F710 - Second Story and Beyond			
RC9000 - Transfers In - Operating	\$239,470	\$0	\$0
RC4202 - Library Program Revenues	\$0	\$102,500	\$2,250
RC4206 - Processing and Service Fees	\$9,246	\$92,250	\$75,180
RC4207 - Recreation Program Revenues	-	\$5,000	\$130

**City of Rancho Cucamonga**  
**Revenue Detail - All Funds**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC4209 - Ticket Sales	\$76,601	\$700,500	\$500,600
RC6002 - Other Revenues	\$12,750	\$92,250	\$75,190
RC3501 - Rental Revenue	–	\$4,800	\$16,000
<b>F710 - SECOND STORY AND BEYOND TOTAL</b>	<b>\$338,067</b>	<b>\$997,300</b>	<b>\$669,350</b>
F711 - Fiber Optic Network			
RC6104 - Reimbursement of Indirect Charges	\$4,950	\$4,950	\$4,950
RC3000 - Interest Earnings	\$143,881	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$243,870	\$0	\$0
RC3005 - Interest Earnings - Leases	\$6,423	\$0	\$0
RC3500 - Lease Revenue	\$180,371	\$250,000	\$250,000
RC3501 - Rental Revenue	\$80,312	\$150,000	\$151,500
RC3503 - Other Rent (Contra Revenue)	-\$6,803	\$0	\$0
RC8000 - Contributed Capital	\$184,950	\$0	\$0
<b>F711 - FIBER OPTIC NETWORK TOTAL</b>	<b>\$837,954</b>	<b>\$404,950</b>	<b>\$406,450</b>
F600 - AD 82-1 6Th St Industrial			
F602 - AD 84-1 Day Creek/Mello			
F612 - CFD 2001-01			
F614 - CFD 2003-01 Project Fund			
F712 - Equipment and Vehicle Replacement			
RC9000 - Transfers In - Operating	\$107,000	\$107,060	\$107,060
RC4003 - Internal Service Charges	\$1,245,230	\$1,245,230	\$1,245,230
RC6100 - Accident Recovery	\$16,290	\$0	\$0
RC3000 - Interest Earnings	\$60,885	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$98,733	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F712 - EQUIPMENT AND VEHICLE REPLACEMENT TOTAL</b>	<b>\$1,528,138</b>	<b>\$1,352,290</b>	<b>\$1,352,290</b>
F714 - Computer Equipment and Technology Replacement			
RC4003 - Internal Service Charges	\$1,007,050	\$757,050	\$757,050
RC3000 - Interest Earnings	\$122,186	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$257,144	\$0	\$0
<b>F714 - COMPUTER EQUIPMENT AND TECHNOLOGY REPLACEMENT TOTAL</b>	<b>\$1,386,381</b>	<b>\$757,050</b>	<b>\$757,050</b>
F991 - City Treasury Fund			
F993 - Fire Treasury Fund			
RC7200 - Gain on Disposal of Capital Asset	\$3,772	\$0	\$0
<b>F993 - FIRE TREASURY FUND TOTAL</b>	<b>\$3,772</b>	<b>\$0</b>	<b>\$0</b>
F882 - Trust			
RC3004 - Unrealized Gain or Loss on Investments	\$24,511	\$0	\$0
<b>F882 - TRUST TOTAL</b>	<b>\$24,511</b>	<b>\$0</b>	<b>\$0</b>
<b>CITY OF RANCHO CUCAMONGA TOTAL</b>	<b>\$304,770,220</b>	<b>\$217,436,524</b>	<b>\$228,111,135</b>
<b>R.C. Fire Protection District</b>			
F281 - Fire Fund			
RC0001 - Property Tax - Secured and Unsecured Current	\$23,101,865	\$23,892,630	\$24,802,940
RC0002 - Property Tax - Secured and Unsecured Prior	\$387,261	\$327,850	\$340,350
RC0003 - Property Tax - Penalties	\$137,968	\$105,440	\$109,460
RC0200 - Property Tax - RPTTF Passthrough	\$17,685,546	\$21,566,200	\$22,387,880
RC0201 - Property Tax - RPTTF Residual Balance	-	\$519,640	\$539,440

**City of Rancho Cucamonga**  
**Revenue Detail - All Funds**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
RC0300 - Property Tax - Homeowners' Exemption	\$138,271	\$143,510	\$148,980
RC0302 - Property Tax - Supplemental	\$1,041,366	\$1,072,050	\$1,112,900
RC0303 - Property Tax - Unitary	\$951,032	\$844,220	\$992,520
RC4303 - Plan Check Fees	\$0	\$100	\$100
RC4500 - False Alarm Fees	\$21,387	\$15,000	\$15,000
RC4502 - Fire Maintenance Fees	\$2,736	\$2,000	\$2,000
RC4503 - Inspection Fees	\$206,425	\$190,000	\$190,000
RC6002 - Other Revenues	\$220,856	\$14,840	\$14,840
RC6100 - Accident Recovery	\$0	\$200	\$200
RC6102 - OPEB Trust Reimbursement	\$1,408,030	\$1,485,410	\$1,485,410
RC6103 - Other Intergovernmental Reimbursement	-	\$655,500	\$655,500
RC6104 - Reimbursement of Indirect Charges	\$8,980	\$8,980	\$8,980
RC5100 - Federal Grants	\$26,108	\$0	\$0
RC3000 - Interest Earnings	\$943,405	\$0	\$0
RC3001 - Interest Earnings - Restricted	\$3,189,520	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$698,637	\$0	\$0
RC3005 - Interest Earnings - Leases	\$14,256	\$0	\$0
RC3501 - Rental Revenue	\$108,433	\$116,350	\$227,500
RC3503 - Other Rent (Contra Revenue)	-\$3,656	\$0	\$0
RC2000 - Administrative Citations	\$1,775	\$8,000	\$8,000
<b>F281 - FIRE FUND TOTAL</b>	<b>\$50,290,201</b>	<b>\$50,967,920</b>	<b>\$53,042,000</b>
F282 - CFD 85-1			
RC0100 - Special Tax - Special Assessment	\$6,883,570	\$7,533,940	\$8,108,340

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Current			
RC0101 - Special Tax - Special Assessment Prior	\$18,924	\$28,460	\$28,460
RC0102 - Special Tax - Penalties	\$3,816	\$7,300	\$7,300
RC9000 - Transfers In - Operating	\$2,845,110	\$2,795,620	\$4,165,704
RC4005 - Miscellaneous Fees	\$0	\$500	\$500
RC3000 - Interest Earnings	\$63,365	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$53,428	\$0	\$0
<b>F282 - CFD 85-1 TOTAL</b>	<b>\$9,868,212</b>	<b>\$10,365,820</b>	<b>\$12,310,304</b>
F283 - CFD 88-1			
RC0100 - Special Tax - Special Assessment Current	\$443,572	\$480,620	\$557,300
RC0101 - Special Tax - Special Assessment Prior	\$6,999	\$4,630	\$4,630
RC0102 - Special Tax - Penalties	\$3,186	\$1,590	\$1,590
RC9000 - Transfers In - Operating	\$2,444,923	\$2,780,650	\$2,818,014
RC4005 - Miscellaneous Fees	\$0	\$500	\$500
RC3004 - Unrealized Gain or Loss on Investments	\$49	\$0	\$0
<b>F283 - CFD 88-1 TOTAL</b>	<b>\$2,898,728</b>	<b>\$3,267,990</b>	<b>\$3,382,034</b>
F284 - Fire Ambulance Fund			
RC6103 - Other Intergovernmental Reimbursement	-	\$1,090,180	\$0
<b>F284 - FIRE AMBULANCE FUND TOTAL</b>	<b>-</b>	<b>\$1,090,180</b>	<b>\$0</b>
F285 - Fire Technology Fee Fund			
RC4306 - Technology Permit Fees	\$114	\$170	\$690
RC3000 - Interest Earnings	\$5,584	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$458	\$0	\$0

**City of Rancho Cucamonga**  
Revenue Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F285 - FIRE TECHNOLOGY FEE FUND TOTAL	<b>\$6,156</b>	<b>\$170</b>	<b>\$690</b>
F288 - Fire Protection Capital Fund			
RC0200 - Property Tax - RPTTF Passthrough	\$2,879,042	\$0	\$0
RC0201 - Property Tax - RPTTF Residual Balance	\$9,462,268	\$8,140,880	\$8,140,880
RC6100 - Accident Recovery	\$31,752	\$0	\$0
RC3000 - Interest Earnings	\$1,322,172	\$0	\$0
RC3004 - Unrealized Gain or Loss on Investments	\$1,038,326	\$0	\$0
F288 - FIRE PROTECTION CAPITAL FUND TOTAL	<b>\$14,733,560</b>	<b>\$8,140,880</b>	<b>\$8,140,880</b>
R.C. FIRE PROTECTION DISTRICT TOTAL	<b>\$77,796,857</b>	<b>\$73,832,960</b>	<b>\$76,875,908</b>
<b>Total All Funds Budget</b>	<b>\$382,567,076</b>	<b>\$291,269,484</b>	<b>\$304,987,043</b>

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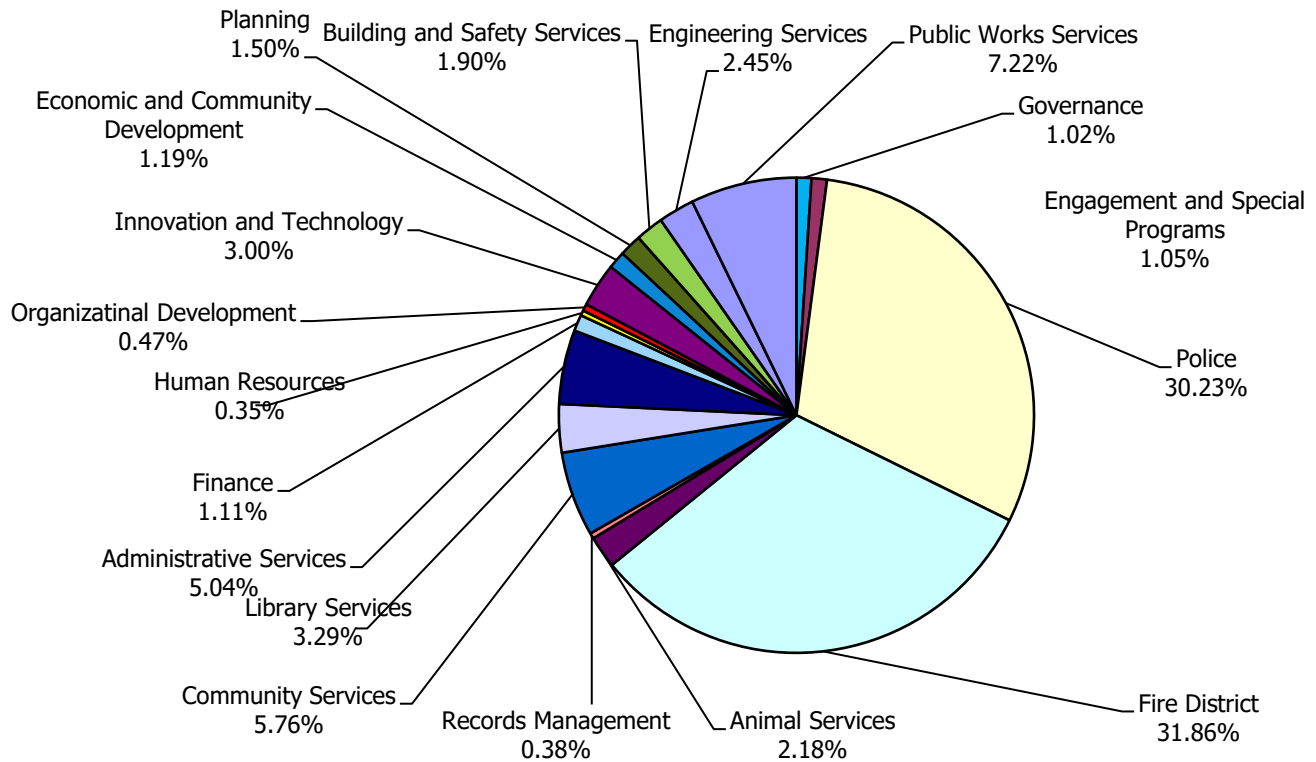


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# Expenditures

**City of Rancho Cucamonga, California  
Expenditure Summary by Department  
Operating Budget\***

Fiscal Year 2025/26 Preliminary Budget



Governance	\$	1,915,967
Engagement and Special Programs		1,972,890
Police		56,988,128
Fire District		60,059,940
Animal Services		4,108,620
Records Management		721,500
Community Services		10,858,677
Library Services		6,198,659
Administrative Services		9,505,789
Finance		2,091,000
Human Resources		662,880
Organizational Development		887,270
Innovation and Technology		5,657,018
Economic and Community Development		2,243,990
Planning		2,836,251
Building and Safety Services		3,589,169
Engineering Services		4,612,420
Public Works Services		13,612,514
<b>Total Operating Budget</b>	<b>\$</b>	<b>188,522,682</b>

\*Operating Budget is comprised of the General Fund (Fund 001), Fire District Operational Funds (Funds 281, 282, and 283), and Library Fund (Fund 290).

**City of Rancho Cucamonga**  
**Expenditure Summary - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F001 - General Fund</b>			
Personnel Services	\$33,987,531	\$39,647,685	\$41,931,088
Operations & Maintenance	\$74,192,547	\$78,765,205	\$83,444,918
Capital Outlay	\$9,080,346	\$938,500	\$531,200
Cost Allocation Plan	-\$7,258,780	-\$8,656,120	-\$9,137,670
Debt Service	-\$1,408,373	\$106,450	\$106,450
Transfer Out	\$3,899,647	\$4,566,540	\$5,176,250
<b>F001 - GENERAL FUND TOTAL</b>	<b>\$112,492,918</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>
<b>F281 - Fire Fund</b>			
Personnel Services	\$23,609,098	\$29,845,860	\$29,983,370
Operations & Maintenance	\$12,109,713	\$11,301,700	\$8,435,090
Capital Outlay	\$10,000	\$0	\$0
Cost Allocation Plan	\$3,353,760	\$4,244,090	\$4,528,860
Debt Service	\$912	\$0	\$0
Transfer Out	\$5,290,033	\$5,576,270	\$3,964,090
<b>F281 - FIRE FUND TOTAL</b>	<b>\$44,373,516</b>	<b>\$50,967,920</b>	<b>\$46,911,410</b>
<b>F282 - Fire CFD 85-1</b>			
Personnel Services	\$9,075,680	\$9,629,300	\$12,012,440
Operations & Maintenance	\$603,142	\$714,090	\$772,000
Capital Outlay	–	\$647,920	\$1,608,000
Cost Allocation Plan	\$329,070	\$329,070	\$329,070
<b>F282 - FIRE CFD 85-1 TOTAL</b>	<b>\$10,007,892</b>	<b>\$11,320,380</b>	<b>\$14,721,510</b>
<b>F283 - Fire CFD 85-1</b>			
Personnel Services	\$2,402,870	\$2,674,920	\$2,948,790
Operations & Maintenance	\$365,821	\$458,480	\$525,300
Cost Allocation Plan	\$130,110	\$130,110	\$130,110
<b>F283 - FIRE CFD 85-1 TOTAL</b>	<b>\$2,898,801</b>	<b>\$3,263,510</b>	<b>\$3,604,200</b>
<b>F290 - Library Fund</b>			
Personnel Services	\$3,249,670	\$4,332,540	\$4,354,232
Operations & Maintenance	\$1,216,968	\$1,442,680	\$1,538,550
Capital Outlay	\$248,381	\$0	\$0
Cost Allocation Plan	\$189,130	\$265,980	\$305,877
Transfer Out	\$239,470	\$0	\$0
<b>F290 - LIBRARY FUND TOTAL</b>	<b>\$5,143,619</b>	<b>\$6,041,200</b>	<b>\$6,198,659</b>

**City of Rancho Cucamonga**  
**Expenditure Summary - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>Total Operating Budget</b>	\$174,916,746	\$186,961,270	\$193,488,015

**City of Rancho Cucamonga**  
**Expenditure Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F001 - General Fund</b>			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$20,250,361	\$23,557,910	\$24,390,329
SC0002 - Part Time Salaries and Wages	\$2,577,913	\$3,125,840	\$3,462,580
SC0003 - Overtime	\$432,724	\$400,970	\$384,380
SC0108 - Deferred Health Reimbursement Account	\$28,308	\$28,310	\$28,310
SC0109 - Fringe Benefits	\$10,543,152	\$12,329,255	\$13,464,089
SC0114 - Unemployment Insurance	\$27,194	\$20,000	\$20,000
SC0300 - Coffee Fund	\$4,057	\$4,000	\$0
SC0301 - Employee Development	\$74,638	\$118,830	\$118,830
SC0302 - Executive Reimbursement	\$12,295	\$20,000	\$20,000
SC0303 - Interfund Personnel Reimbursement	-\$3,430	-\$3,430	-\$3,430
SC0304 - Tuition Reimbursement	\$40,318	\$46,000	\$46,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$33,987,531</b>	<b>\$39,647,685</b>	<b>\$41,931,088</b>
Operations & Maintenance			
SC2300 - Property Insurance Premiums	\$1,020,789	\$1,219,045	\$1,219,045
SC2503 - Miscellaneous Expenditures	\$765,820	\$0	\$2,150
SC1000 - Training and Meetings	\$215,056	\$395,220	\$516,575
SC1001 - Travel and Lodging	\$410,625	\$539,240	\$602,294
SC1002 - Mileage	\$4,071	\$7,100	\$9,300
SC1100 - Fuel - CNG	\$17,772	\$26,630	\$27,565
SC1101 - Fuel - Diesel	\$32,670	\$32,670	\$33,820
SC1102 - Fuel - Gasoline	\$750,180	\$757,890	\$798,320
SC1200 - Computer Accessories and Minor Equipment	\$41,260	\$16,050	\$35,050
SC1201 - Minor Equipment and Small Tools	\$7,216	\$15,000	\$121,500

**City of Rancho Cucamonga**  
**Expenditure Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1202 - Safety Gear and Equipment	\$48,735	\$50,000	\$51,500
SC1303 - Supplies - Office	\$188,767	\$219,880	\$232,820
SC1400 - Advertising and Public Notices	–	\$0	\$132,450
SC1401 - Awards and Promotions	–	\$0	\$6,000
SC1402 - Bad Debt Expense	\$333,022	\$0	\$0
SC1403 - Building and Equipment Rental	\$36,757	\$40,000	\$40,000
SC1404 - General Operations	\$2,715,775	\$2,975,210	\$2,934,761
SC1406 - Postage and Shipping	\$37,959	\$98,760	\$62,910
SC1407 - Printing and Binding	\$124	\$0	\$800
SC1408 - Publications and Subscriptions	\$40,921	\$54,640	\$82,960
SC1411 - General Operations - Reimbursable	-\$12,289	\$0	\$0
SC1500 - Bank Charges	\$0	\$3,600	\$3,720
SC1501 - Membership Dues and Fees	\$167,397	\$208,930	\$220,148
SC1503 - Permit Fees	\$302,684	\$341,180	\$363,350
SC1504 - Property Tax Administration Fee	\$97,642	\$107,310	\$107,310
SC1600 - Utility Charges - Cellular	\$131,763	\$156,380	\$169,480
SC1601 - Utility Charges - Electric	\$1,224,207	\$1,165,580	\$1,252,998
SC1602 - Utility Charges - Gas	\$241,028	\$374,240	\$398,629
SC1603 - Utility Charges - Internet	\$120,274	\$130,000	\$90,000
SC1605 - Utility Charges - Telephone	\$137,605	\$135,010	\$106,427
SC1606 - Utility Charges - Water	\$405,732	\$478,410	\$494,211
SC1700 - Repairs and Maintenance - Equipment	\$39,706	\$45,290	\$54,290
SC1701 - Repairs and Maintenance - Facilities	–	\$0	\$7,000
SC1702 - Repairs and Maintenance - General	–	\$0	\$15,000

**City of Rancho Cucamonga**  
**Expenditure Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1705 - Repairs and Maintenance - Vehicles	\$690,128	\$821,790	\$834,110
SC1900 - User Fee for Equipment	\$996,180	\$996,180	\$1,065,913
SC1901 - User Fee for IT Equipment and Infrastructure	\$1,007,050	\$757,050	\$810,044
SC1902 - User Fee for Vehicles	\$249,050	\$249,050	\$266,484
SC2000 - Miscellaneous Contributions to Other Funds	\$8,980	\$8,980	\$2,319,168
SC2101 - Contract Services - Facilities	\$2,632,453	\$2,346,410	\$2,504,850
SC2103 - Contract Services - Landscaping and Trees	\$406,345	\$450,000	\$485,760
SC2104 - Contract Services - Legal Services	\$627,655	\$614,250	\$649,963
SC2105 - Contract Services - Parks	–	\$0	\$133,820
SC2106 - Contract Services - Professional Services	\$56,365,988	\$61,922,990	\$59,798,591
SC2107 - Contract Services - Software	\$9,892	\$0	\$2,654,842
SC2108 - Contract Services - Reimbursable	\$1,675,560	\$1,005,240	\$1,010,000
SC2109 - Contract Services - Landscaping	–	\$0	\$718,990
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$74,192,547</b>	<b>\$78,765,205</b>	<b>\$83,444,918</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$28,280	\$0	\$7,000
SC7002 - Capital Outlay - Equipment and Furnishings	\$614,953	\$80,000	\$150,000
SC7003 - Capital Outlay - Improvements	\$23,000	\$383,500	\$374,200
SC7004 - Capital Outlay - Infrastructure	\$658,245	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$475,000	\$0
SC7011 - Capital Outlay - Subscription Assets - GASB 96	\$7,755,868	\$0	\$0



**City of Rancho Cucamonga**  
**Expenditure Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$9,080,346</b>	<b>\$938,500</b>	<b>\$531,200</b>
Cost Allocation Plan	-\$7,258,780	-\$8,656,120	-\$9,137,670
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$5,218	\$5,220	\$5,220
SC7503 - Principal Payment - Bonds and Capital Leases	\$101,222	\$101,230	\$101,230
SC7505 - Principal Payment Clearing	-\$101,222	\$0	\$0
SC7507 - Subscription Principal Expense - GASB 96	\$971,632	\$0	\$0
SC7508 - Interest Expense - Subscriptions - GASB 96	\$42,494	\$0	\$0
SC7509 - Subscription Expense Contra - GASB 96	-\$2,427,717	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>-\$1,408,373</b>	<b>\$106,450</b>	<b>\$106,450</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$3,899,647	\$4,566,540	\$5,176,250
<b>TRANSFER OUT TOTAL</b>	<b>\$3,899,647</b>	<b>\$4,566,540</b>	<b>\$5,176,250</b>
<b>F001 - GENERAL FUND TOTAL</b>	<b>\$112,492,918</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>
<b>F281 - Fire Fund</b>			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$17,830,712	\$21,219,950	\$22,600,750
SC0002 - Part Time Salaries and Wages	\$56,892	\$93,780	\$33,120
SC0003 - Overtime	\$5,309,218	\$6,144,280	\$6,436,810
SC0100 - Benefit - Dental Insurance	\$154,061	\$0	\$0
SC0101 - Benefit - Life Insurance	\$9,617	\$0	\$0
SC0102 - Benefit - Long Term Disability	\$6,883	\$0	\$0
SC0103 - Benefit - Medical Insurance	\$2,429,986	\$0	\$0
SC0104 - Benefit - Vision Insurance	\$34,461	\$0	\$0
SC0105 - CalPERS	\$6,237,201	\$0	\$0
SC0106 - Deferred Compensation 401A	\$316,336	\$0	\$0

**City of Rancho Cucamonga**  
**Expenditure Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC0107 - Deferred Compensation 457	\$35,109	\$0	\$0
SC0109 - Fringe Benefits	\$0	\$13,482,170	\$14,509,540
SC0110 - Medical Insurance for Retirees	\$941,439	\$994,890	\$1,194,660
SC0111 - Medicare	\$335,260	\$0	\$0
SC0112 - PARS ER Contributions	\$29,457	\$0	\$0
SC0113 - PEMHCA - Retiree	\$156,853	\$235,350	\$168,000
SC0114 - Unemployment Insurance	\$801	\$5,000	\$5,000
SC0115 - Voluntary Employee Benefit Account	\$288,417	\$0	\$0
SC0301 - Employee Development	-	\$0	\$21,720
SC0303 - Interfund Personnel Reimbursement	-\$11,478,550	-\$12,329,560	-\$14,986,230
SC0401 - Workers Compensation Insurance	\$913,919	\$0	\$0
SC2201 - General Liability Claims	\$1,025	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$23,609,098</b>	<b>\$29,845,860</b>	<b>\$29,983,370</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$70,420	\$70,480	\$70,480
SC2200 - General Liability Premiums	\$759,032	\$716,480	\$544,250
SC2300 - Property Insurance Premiums	\$310,351	\$573,110	\$475,080
SC2503 - Miscellaneous Expenditures	\$5,720,000	\$3,925,000	\$0
SC1000 - Training and Meetings	\$160,465	\$287,520	\$260,710
SC1001 - Travel and Lodging	\$41,292	\$30,070	\$134,530
SC1002 - Mileage	\$0	\$0	\$1,600
SC1003 - Fire Incident Costs	\$1,594	\$10,000	\$12,000
SC1101 - Fuel - Diesel	\$233,112	\$264,310	\$245,200
SC1102 - Fuel - Gasoline	\$70,559	\$79,860	\$73,500
SC1103 - Fuel - Propane	\$15,000	\$15,000	\$15,000

**City of Rancho Cucamonga**  
**Expenditure Detail - Operating Budget**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1201 - Minor Equipment and Small Tools	\$58,315	\$45,240	\$847,680
SC1202 - Safety Gear and Equipment	\$120,026	\$162,080	\$175,000
SC1302 - Supplies - Medical	–	–	\$146,900
SC1303 - Supplies - Office	\$29,063	\$31,500	\$30,000
SC1304 - Supplies - Program and Event	–	–	\$24,750
SC1402 - Bad Debt Expense	\$157,293	\$0	\$0
SC1403 - Building and Equipment Rental	\$952	\$1,500	\$1,500
SC1404 - General Operations	\$497,408	\$487,090	\$289,960
SC1406 - Postage and Shipping	\$719	\$900	\$1,280
SC1407 - Printing and Binding	\$29,283	\$30,750	\$6,000
SC1408 - Publications and Subscriptions	\$5,341	\$8,060	\$14,820
SC1501 - Membership Dues and Fees	\$3,947	\$10,270	\$12,550
SC1503 - Permit Fees	\$16,064	\$11,480	\$11,780
SC1504 - Property Tax Administration Fee	\$195,487	\$186,910	\$186,910
SC1600 - Utility Charges - Cellular	\$76,628	\$54,960	\$52,440
SC1601 - Utility Charges - Electric	\$128,719	\$172,290	\$183,830
SC1602 - Utility Charges - Gas	\$13,308	\$24,400	\$23,010
SC1603 - Utility Charges - Internet	–	\$0	\$64,110
SC1605 - Utility Charges - Telephone	\$17,339	\$18,120	\$27,730
SC1606 - Utility Charges - Water	\$22,522	\$28,360	\$34,300
SC1700 - Repairs and Maintenance - Equipment	\$110,107	\$112,900	\$23,850
SC1705 - Repairs and Maintenance - Vehicles	\$229,023	\$219,150	\$230,050
SC2000 - Miscellaneous Contributions to Other Funds	\$931,400	\$957,300	\$1,273,790

**City of Rancho Cucamonga**  
Expenditure Detail - Operating Budget

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC2101 - Contract Services - Facilities	\$371,895	\$549,860	\$523,680
SC2103 - Contract Services - Landscaping and Trees	\$829	\$1,400	\$1,400
SC2104 - Contract Services - Legal Services	\$36,469	\$50,000	\$50,000
SC2106 - Contract Services - Professional Services	\$1,622,331	\$2,105,350	\$1,726,350
SC2107 - Contract Services - Software	-	\$0	\$451,180
SC2109 - Contract Services - Landscaping	-	\$0	\$130,000
SC2400 - Other Insurance Premiums	\$53,420	\$60,000	\$57,890
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$12,109,713</b>	<b>\$11,301,700</b>	<b>\$8,435,090</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$10,000	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$3,353,760	\$4,244,090	\$4,528,860
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$912	\$0	\$0
SC7503 - Principal Payment - Bonds and Capital Leases	\$110,163	\$0	\$0
SC7505 - Principal Payment Clearing	-\$110,163	\$0	\$0
SC7507 - Subscription Principal Expense - GASB 96	\$106,277	\$0	\$0
SC7508 - Interest Expense - Subscriptions - GASB 96	\$5,845	\$0	\$0
SC7509 - Subscription Expense Contra - GASB 96	-\$112,122	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$912</b>	<b>\$0</b>	<b>\$0</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$5,290,033	\$5,576,270	\$3,964,090
<b>TRANSFER OUT TOTAL</b>	<b>\$5,290,033</b>	<b>\$5,576,270</b>	<b>\$3,964,090</b>

**City of Rancho Cucamonga**  
Expenditure Detail - Operating Budget

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F281 - FIRE FUND TOTAL</b>	<b>\$44,373,516</b>	<b>\$50,967,920</b>	<b>\$46,911,410</b>
<b>F282 - Fire CFD 85-1</b>			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	\$9,075,680	\$9,629,300	\$12,012,440
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$9,075,680</b>	<b>\$9,629,300</b>	<b>\$12,012,440</b>
Operations & Maintenance			
SC1404 - General Operations	\$8,268	\$14,850	\$16,500
SC1503 - Permit Fees	\$16,828	\$5,970	\$5,980
SC1600 - Utility Charges - Cellular	\$5,728	\$0	\$0
SC1601 - Utility Charges - Electric	\$70,939	\$109,460	\$128,320
SC1602 - Utility Charges - Gas	\$10,095	\$27,380	\$16,050
SC1605 - Utility Charges - Telephone	\$7,354	\$7,230	\$9,810
SC1606 - Utility Charges - Water	\$12,757	\$19,350	\$21,440
SC2106 - Contract Services - Professional Services	\$471,173	\$529,850	\$573,900
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$603,142</b>	<b>\$714,090</b>	<b>\$772,000</b>
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	-	\$0	\$1,608,000
SC7008 - Capital Projects (GL Conversion Only)	-	\$647,920	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>\$647,920</b>	<b>\$1,608,000</b>
Cost Allocation Plan	\$329,070	\$329,070	\$329,070
<b>F282 - FIRE CFD 85-1 TOTAL</b>	<b>\$10,007,892</b>	<b>\$11,320,380</b>	<b>\$14,721,510</b>
<b>F283 - Fire CFD 85-1</b>			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	\$2,402,870	\$2,674,920	\$2,948,790
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$2,402,870</b>	<b>\$2,674,920</b>	<b>\$2,948,790</b>

**City of Rancho Cucamonga**  
Expenditure Detail - Operating Budget

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Operations & Maintenance			
SC1404 - General Operations	\$1,971	\$3,850	\$3,850
SC1503 - Permit Fees	\$1,682	\$1,950	\$2,040
SC1600 - Utility Charges - Cellular	\$1,432	\$0	\$0
SC1601 - Utility Charges - Electric	\$19,695	\$33,430	\$33,430
SC1602 - Utility Charges - Gas	\$2,065	\$4,400	\$2,600
SC1603 - Utility Charges - Internet	–	\$0	\$11,070
SC1605 - Utility Charges - Telephone	\$1,972	\$1,990	\$2,990
SC1606 - Utility Charges - Water	\$3,799	\$4,670	\$4,810
SC2000 - Miscellaneous Contributions to Other Funds	–	\$25,000	\$0
SC2106 - Contract Services - Professional Services	\$333,206	\$383,190	\$464,510
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$365,821</b>	<b>\$458,480</b>	<b>\$525,300</b>
Cost Allocation Plan	\$130,110	\$130,110	\$130,110
<b>F283 - FIRE CFD 85-1 TOTAL</b>	<b>\$2,898,801</b>	<b>\$3,263,510</b>	<b>\$3,604,200</b>
<b>F290 - Library Fund</b>			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$1,710,419	\$2,070,300	\$2,056,270
SC0002 - Part Time Salaries and Wages	\$577,479	\$976,770	\$976,790
SC0109 - Fringe Benefits	\$961,771	\$1,285,470	\$1,321,172
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,249,670</b>	<b>\$4,332,540</b>	<b>\$4,354,232</b>
Operations & Maintenance			
SC1000 - Training and Meetings	\$3,415	\$0	\$7,760
SC1001 - Travel and Lodging	\$8,389	\$23,120	\$21,470
SC1002 - Mileage	\$567	\$350	\$500
SC1200 - Computer Accessories and Minor Equipment	\$52,768	\$4,500	\$8,200

**City of Rancho Cucamonga**  
**Expenditure Detail - Operating Budget**

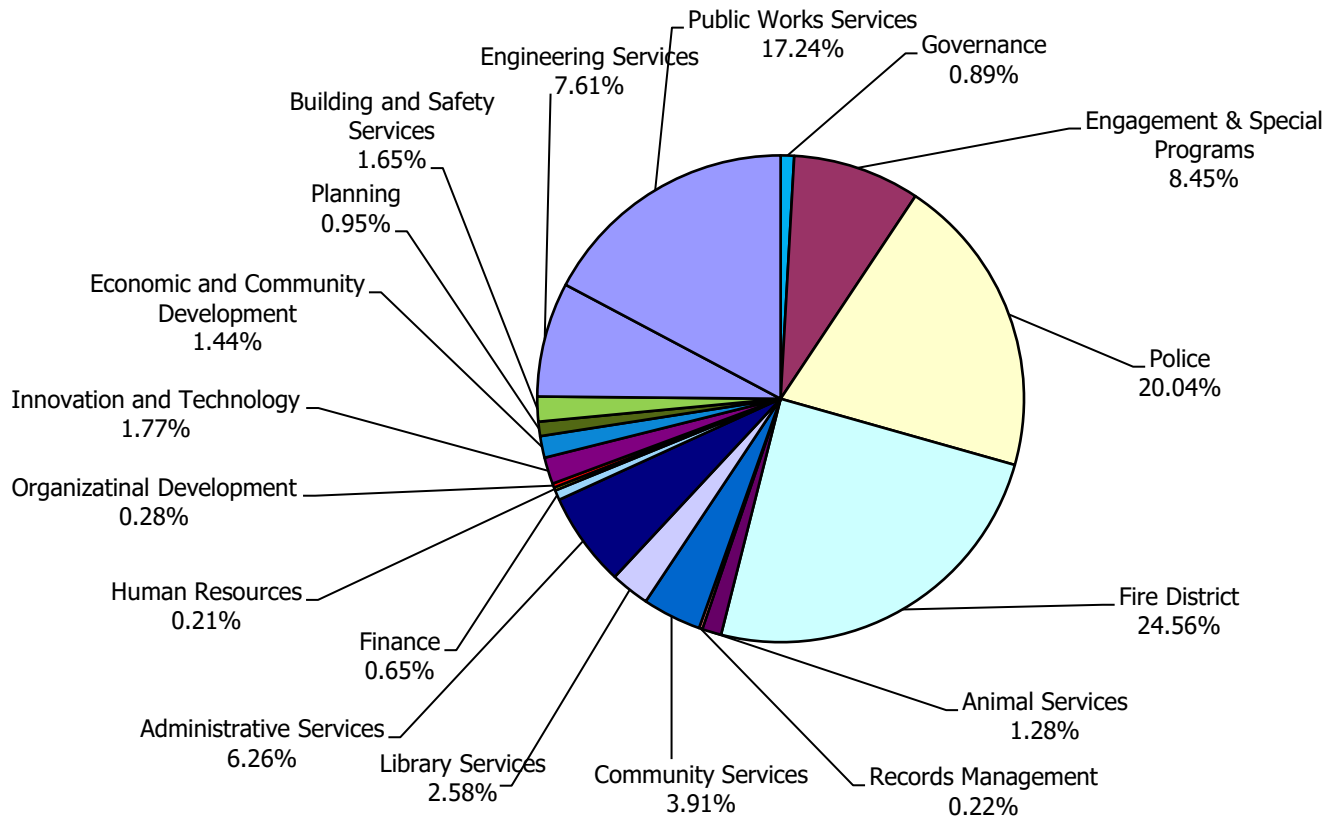
	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1201 - Minor Equipment and Small Tools	\$29,172	\$66,100	\$49,100
SC1303 - Supplies - Office	\$8,049	\$16,000	\$16,000
SC1404 - General Operations	\$654,733	\$789,000	\$689,100
SC1408 - Publications and Subscriptions	–	\$0	\$89,930
SC1501 - Membership Dues and Fees	\$4,577	\$6,970	\$6,720
SC1601 - Utility Charges - Electric	\$83,818	\$81,010	\$90,000
SC1603 - Utility Charges - Internet	\$19,335	\$54,000	\$54,000
SC1605 - Utility Charges - Telephone	\$1,049	\$1,200	\$1,200
SC1606 - Utility Charges - Water	\$5,054	\$3,760	\$3,880
SC2106 - Contract Services - Professional Services	\$342,443	\$393,070	\$485,320
SC2107 - Contract Services - Software	\$3,600	\$3,600	\$15,370
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,216,968</b>	<b>\$1,442,680</b>	<b>\$1,538,550</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$248,381	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$248,381</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$189,130	\$265,980	\$305,877
Transfer Out			
SC9000 - Transfers Out - Operating	\$239,470	\$0	\$0
<b>TRANSFER OUT TOTAL</b>	<b>\$239,470</b>	<b>\$0</b>	<b>\$0</b>
<b>F290 - LIBRARY FUND TOTAL</b>	<b>\$5,143,619</b>	<b>\$6,041,200</b>	<b>\$6,198,659</b>
<b>Total Operating Budget</b>	<b>\$174,916,746</b>	<b>\$186,961,270</b>	<b>\$193,488,015</b>

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**City of Rancho Cucamonga, California**  
**Expenditure Summary by Department**  
**All Funds**

Fiscal Year 2025/26 Preliminary Budget



Governance	\$	2,873,455
Engagement & Special Programs		27,158,300
Police		64,404,990
Fire District		78,920,720
Animal Services		4,108,620
Records Management		721,500
Community Services		12,558,319
Library Services		8,307,785
Administrative Services		20,116,905
Finance		2,103,800
Human Resources		662,880
Organizational Development		887,270
Innovation and Technology		5,701,018
Economic and Community Development		4,630,013
Planning		3,061,391
Building and Safety Services		5,316,147
Engineering Services		24,464,237
Public Works Services		55,401,809
<b>Total All Funds Budget</b>	<b>\$</b>	<b>321,399,159</b>

**City of Rancho Cucamonga**  
Expenditure Summary - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>City of Rancho Cucamonga</b>			
Personnel Services	\$49,622,433	\$59,154,075	\$61,420,205
Operations & Maintenance	\$113,483,691	\$121,313,335	\$138,671,791
Capital Outlay	\$35,625,469	\$79,255,470	\$55,761,919
Cost Allocation Plan	-\$3,870,810	-\$4,761,140	-\$5,099,402
Debt Service	\$16,965,072	\$6,131,330	\$5,670,090
Transfer Out	\$31,836,754	\$8,337,100	\$9,319,460
<b>CITY OF RANCHO CUCAMONGA TOTAL</b>	<b>\$243,662,609</b>	<b>\$269,430,170</b>	<b>\$265,744,063</b>
<b>R.C. Fire Protection District</b>			
Personnel Services	\$35,087,648	\$42,150,080	\$44,944,600
Operations & Maintenance	\$16,118,002	\$13,314,630	\$12,867,130
Capital Outlay	\$10,533,780	\$4,605,880	\$19,812,500
Cost Allocation Plan	\$3,870,810	\$4,761,140	\$5,045,910
Debt Service	\$912	\$0	\$0
Transfer Out	\$5,290,033	\$5,576,270	\$3,964,090
<b>R.C. FIRE PROTECTION DISTRICT TOTAL</b>	<b>\$70,901,185</b>	<b>\$70,408,000</b>	<b>\$86,634,230</b>
<b>Total All Fund Budget</b>	<b>\$314,563,794</b>	<b>\$339,838,170</b>	<b>\$352,378,293</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>City of Rancho Cucamonga</b>			
F001 - General Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$20,250,361	\$23,557,910	\$24,390,329
SC0002 - Part Time Salaries and Wages	\$2,577,913	\$3,125,840	\$3,462,580
SC0003 - Overtime	\$432,724	\$400,970	\$384,380
SC0108 - Deferred Health Reimbursement Account	\$28,308	\$28,310	\$28,310
SC0109 - Fringe Benefits	\$10,543,152	\$12,329,255	\$13,464,089
SC0114 - Unemployment Insurance	\$27,194	\$20,000	\$20,000
SC0300 - Coffee Fund	\$4,057	\$4,000	\$0
SC0301 - Employee Development	\$74,638	\$118,830	\$118,830
SC0302 - Executive Reimbursement	\$12,295	\$20,000	\$20,000
SC0303 - Interfund Personnel Reimbursement	-\$3,430	-\$3,430	-\$3,430
SC0304 - Tuition Reimbursement	\$40,318	\$46,000	\$46,000
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$33,987,531</b>	<b>\$39,647,685</b>	<b>\$41,931,088</b>
Operations & Maintenance			
SC2300 - Property Insurance Premiums	\$1,020,789	\$1,219,045	\$1,219,045
SC2503 - Miscellaneous Expenditures	\$765,820	\$0	\$2,150
SC1000 - Training and Meetings	\$215,056	\$395,220	\$516,575
SC1001 - Travel and Lodging	\$410,625	\$539,240	\$602,294
SC1002 - Mileage	\$4,071	\$7,100	\$9,300
SC1100 - Fuel - CNG	\$17,772	\$26,630	\$27,565
SC1101 - Fuel - Diesel	\$32,670	\$32,670	\$33,820
SC1102 - Fuel - Gasoline	\$750,180	\$757,890	\$798,320
SC1200 - Computer Accessories and Minor Equipment	\$41,260	\$16,050	\$35,050
SC1201 - Minor Equipment and Small	\$7,216	\$15,000	\$121,500

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Tools			
SC1202 - Safety Gear and Equipment	\$48,735	\$50,000	\$51,500
SC1303 - Supplies - Office	\$188,767	\$219,880	\$232,820
SC1400 - Advertising and Public Notices	–	\$0	\$132,450
SC1401 - Awards and Promotions	–	\$0	\$6,000
SC1402 - Bad Debt Expense	\$333,022	\$0	\$0
SC1403 - Building and Equipment Rental	\$36,757	\$40,000	\$40,000
SC1404 - General Operations	\$2,715,775	\$2,975,210	\$2,934,761
SC1406 - Postage and Shipping	\$37,959	\$98,760	\$62,910
SC1407 - Printing and Binding	\$124	\$0	\$800
SC1408 - Publications and Subscriptions	\$40,921	\$54,640	\$82,960
SC1411 - General Operations - Reimbursable	-\$12,289	\$0	\$0
SC1500 - Bank Charges	\$0	\$3,600	\$3,720
SC1501 - Membership Dues and Fees	\$167,397	\$208,930	\$220,148
SC1503 - Permit Fees	\$302,684	\$341,180	\$363,350
SC1504 - Property Tax Administration Fee	\$97,642	\$107,310	\$107,310
SC1600 - Utility Charges - Cellular	\$131,763	\$156,380	\$169,480
SC1601 - Utility Charges - Electric	\$1,224,207	\$1,165,580	\$1,252,998
SC1602 - Utility Charges - Gas	\$241,028	\$374,240	\$398,629
SC1603 - Utility Charges - Internet	\$120,274	\$130,000	\$90,000
SC1605 - Utility Charges - Telephone	\$137,605	\$135,010	\$106,427
SC1606 - Utility Charges - Water	\$405,732	\$478,410	\$494,211
SC1700 - Repairs and Maintenance - Equipment	\$39,706	\$45,290	\$54,290
SC1701 - Repairs and Maintenance - Facilities	–	\$0	\$7,000
SC1702 - Repairs and Maintenance - General	–	\$0	\$15,000

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1705 - Repairs and Maintenance - Vehicles	\$690,128	\$821,790	\$834,110
SC1900 - User Fee for Equipment	\$996,180	\$996,180	\$1,065,913
SC1901 - User Fee for IT Equipment and Infrastructure	\$1,007,050	\$757,050	\$810,044
SC1902 - User Fee for Vehicles	\$249,050	\$249,050	\$266,484
SC2000 - Miscellaneous Contributions to Other Funds	\$8,980	\$8,980	\$2,319,168
SC2101 - Contract Services - Facilities	\$2,632,453	\$2,346,410	\$2,504,850
SC2103 - Contract Services - Landscaping and Trees	\$406,345	\$450,000	\$485,760
SC2104 - Contract Services - Legal Services	\$627,655	\$614,250	\$649,963
SC2105 - Contract Services - Parks	–	\$0	\$133,820
SC2106 - Contract Services - Professional Services	\$56,365,988	\$61,922,990	\$59,798,591
SC2107 - Contract Services - Software	\$9,892	\$0	\$2,654,842
SC2108 - Contract Services - Reimbursable	\$1,675,560	\$1,005,240	\$1,010,000
SC2109 - Contract Services - Landscaping	–	\$0	\$718,990
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$74,192,547</b>	<b>\$78,765,205</b>	<b>\$83,444,918</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$28,280	\$0	\$7,000
SC7002 - Capital Outlay - Equipment and Furnishings	\$614,953	\$80,000	\$150,000
SC7003 - Capital Outlay - Improvements	\$23,000	\$383,500	\$374,200
SC7004 - Capital Outlay - Infrastructure	\$658,245	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$475,000	\$0
SC7011 - Capital Outlay - Subscription Assets - GASB 96	\$7,755,868	\$0	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$9,080,346</b>	<b>\$938,500</b>	<b>\$531,200</b>
Cost Allocation Plan	-\$7,258,780	-\$8,656,120	-\$9,137,670
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$5,218	\$5,220	\$5,220
SC7503 - Principal Payment - Bonds and Capital Leases	\$101,222	\$101,230	\$101,230
SC7505 - Principal Payment Clearing	-\$101,222	\$0	\$0
SC7507 - Subscription Principal Expense - GASB 96	\$971,632	\$0	\$0
SC7508 - Interest Expense - Subscriptions - GASB 96	\$42,494	\$0	\$0
SC7509 - Subscription Expense Contra - GASB 96	-\$2,427,717	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>-\$1,408,373</b>	<b>\$106,450</b>	<b>\$106,450</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$3,899,647	\$4,566,540	\$5,176,250
<b>TRANSFER OUT TOTAL</b>	<b>\$3,899,647</b>	<b>\$4,566,540</b>	<b>\$5,176,250</b>
<b>F001 - GENERAL FUND TOTAL</b>	<b>\$112,492,918</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>
F003 - Parking Citation Reimbursement			
Operations & Maintenance			
SC1404 - General Operations	\$138,034	\$119,920	\$119,920
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$138,034</b>	<b>\$119,920</b>	<b>\$119,920</b>
<b>F003 - PARKING CITATION REIMBURSEMENT TOTAL</b>	<b>\$138,034</b>	<b>\$119,920</b>	<b>\$119,920</b>
F006 - CVWD Reimbursement			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$101,032	\$142,760	\$272,140
SC0109 - Fringe Benefits	\$51,591	\$71,380	\$136,080
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$152,623</b>	<b>\$214,140</b>	<b>\$408,220</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Operations & Maintenance			
SC1100 - Fuel - CNG	\$943	\$3,240	\$6,480
SC1101 - Fuel - Diesel	\$6,980	\$6,980	\$13,960
SC1102 - Fuel - Gasoline	\$6,470	\$6,470	\$12,940
SC1403 - Building and Equipment Rental	\$0	\$1,000	\$2,000
SC1404 - General Operations	\$62,577	\$69,620	\$139,240
SC1700 - Repairs and Maintenance - Equipment	\$18,272	\$20,000	\$40,000
SC1705 - Repairs and Maintenance - Vehicles	\$24,999	\$25,000	\$50,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$120,241</b>	<b>\$132,310</b>	<b>\$264,620</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$134,850	\$110,850	\$110,850
<b>TRANSFER OUT TOTAL</b>	<b>\$134,850</b>	<b>\$110,850</b>	<b>\$110,850</b>
<b>F006 - CVWD REIMBURSEMENT TOTAL</b>	<b>\$407,714</b>	<b>\$457,300</b>	<b>\$783,690</b>
F016 - Community Development Technical Services			
Personnel Services			
SC0002 - Part Time Salaries and Wages	\$1,931	\$33,670	\$33,670
SC0109 - Fringe Benefits	\$28	\$490	\$490
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,958</b>	<b>\$34,160</b>	<b>\$34,160</b>
Operations & Maintenance			
SC1000 - Training and Meetings	\$0	\$500	\$0
SC1404 - General Operations	\$10,542	\$0	\$0
SC1501 - Membership Dues and Fees	-	\$5,500	\$5,500
SC2106 - Contract Services - Professional Services	\$465,579	\$261,000	\$161,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$476,120</b>	<b>\$267,000</b>	<b>\$166,500</b>
<b>F016 - COMMUNITY DEVELOPMENT</b>	<b>\$478,079</b>	<b>\$301,160</b>	<b>\$200,660</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>TECHNICAL SERVICES TOTAL</b>			
F017 - Law Enforcement Reserve			
Operations & Maintenance			
SC1200 - Computer Accessories and Minor Equipment	\$376	\$0	\$0
SC1201 - Minor Equipment and Small Tools	\$0	\$30,000	\$31,000
SC1404 - General Operations	\$155	\$0	\$400
SC2101 - Contract Services - Facilities	-	-	\$105,000
SC2106 - Contract Services - Professional Services	-	\$39,000	\$39,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$531</b>	<b>\$69,000</b>	<b>\$175,400</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$55,105	\$0	\$0
SC7002 - Capital Outlay - Equipment and Furnishings	\$171,867	\$0	\$4,510
SC7003 - Capital Outlay - Improvements	-	\$0	\$5,776,430
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$5,776,430	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$226,972</b>	<b>\$5,776,430</b>	<b>\$5,780,940</b>
Cost Allocation Plan	\$6,830	\$4,210	\$3,895
<b>F017 - LAW ENFORCEMENT RESERVE TOTAL</b>	<b>\$234,333</b>	<b>\$5,849,640</b>	<b>\$5,960,235</b>
F018 - Traffic Safety			
Operations & Maintenance			
SC1201 - Minor Equipment and Small Tools	\$2,139	\$2,500	\$2,500
SC2106 - Contract Services - Professional Services	\$340,863	\$395,000	\$410,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$343,002</b>	<b>\$397,500</b>	<b>\$412,500</b>
Cost Allocation Plan	\$5,080	\$5,850	\$5,941



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F018 - TRAFFIC SAFETY TOTAL</b>	<b>\$348,082</b>	<b>\$403,350</b>	<b>\$418,441</b>
F020 - City Technology Fee			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	-	\$379,990	\$379,990
SC2107 - Contract Services - Software	-	\$0	\$44,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>-</b>	<b>\$379,990</b>	<b>\$423,990</b>
Cost Allocation Plan	\$166,840	\$92,690	\$104,693
<b>F020 - CITY TECHNOLOGY FEE TOTAL</b>	<b>\$166,840</b>	<b>\$472,680</b>	<b>\$528,683</b>
F022 - Mobile Home Park			
Operations & Maintenance			
SC1404 - General Operations	\$16,710	\$16,710	\$23,052
SC2000 - Miscellaneous Contributions to Other Funds	\$3,430	\$3,430	\$3,430
SC2106 - Contract Services - Professional Services	\$0	\$5,000	\$5,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$20,140</b>	<b>\$25,140</b>	<b>\$31,482</b>
Cost Allocation Plan	\$9,580	\$5,690	\$5,619
<b>F022 - MOBILE HOME PARK TOTAL</b>	<b>\$29,720</b>	<b>\$30,830</b>	<b>\$37,101</b>
F023 - Accessibility Compliance Fund			
Operations & Maintenance			
SC2503 - Miscellaneous Expenditures	\$1,389	\$0	\$0
SC1000 - Training and Meetings	\$0	\$12,500	\$12,500
SC1404 - General Operations	\$1,500	\$12,500	\$12,500
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$2,889</b>	<b>\$25,000</b>	<b>\$25,000</b>
Cost Allocation Plan	\$7,500	\$12,840	\$12,807

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F023 - ACCESSIBILITY COMPLIANCE FUND TOTAL</b>	<b>\$10,389</b>	<b>\$37,840</b>	<b>\$37,807</b>
F025 - City Capital Reserve			
Personnel Services	\$701,406	\$558,730	\$596,070
Operations & Maintenance			
SC2200 - General Liability Premiums	\$1,040,781	\$1,150,620	\$1,621,180
SC1201 - Minor Equipment and Small Tools	\$26,088	\$150,000	\$175,000
SC1406 - Postage and Shipping	–	\$0	\$200
SC2101 - Contract Services - Facilities	–	–	\$4,495,850
SC2104 - Contract Services - Legal Services	\$39,629	\$0	\$0
SC2106 - Contract Services - Professional Services	\$196,511	\$135,130	\$135,130
SC2400 - Other Insurance Premiums	\$84,123	\$113,980	\$212,720
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,387,133</b>	<b>\$1,549,730</b>	<b>\$6,640,080</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$3,194,156	\$3,859,010	\$0
SC7002 - Capital Outlay - Equipment and Furnishings	\$0	\$250,000	\$0
SC7003 - Capital Outlay - Improvements	\$1,540,282	\$550,000	\$3,207,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$4,927,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$4,734,438</b>	<b>\$9,586,010</b>	<b>\$3,207,000</b>
Cost Allocation Plan	\$65,920	\$40,780	\$36,924
<b>F025 - CITY CAPITAL RESERVE TOTAL</b>	<b>\$6,888,896</b>	<b>\$11,735,250</b>	<b>\$10,480,074</b>
F030 - Community Benefit Project			
Capital Outlay			
SC7008 - Capital Projects (GL Conversion Only)	–	\$6,635,690	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
CAPITAL OUTLAY TOTAL	–	\$6,635,690	\$0
F030 - COMMUNITY BENEFIT PROJECT TOTAL	\$0	\$6,635,690	\$0
F073 - Benefits Contingency			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$1,374,169	\$1,255,040	\$1,289,810
SC0109 - Fringe Benefits	\$19,925	\$18,200	\$20,500
PERSONNEL SERVICES TOTAL	\$1,394,094	\$1,273,240	\$1,310,310
Cost Allocation Plan	\$13,030	\$15,840	\$17,170
F073 - BENEFITS CONTINGENCY TOTAL	\$1,407,124	\$1,289,080	\$1,327,480
F100 - Assessment Districts Administration			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$122,164	\$203,750	\$33,540
SC0002 - Part Time Salaries and Wages	\$6,388	\$0	\$0
SC0003 - Overtime	–	\$20,000	\$20,000
SC0109 - Fringe Benefits	\$62,641	\$101,880	\$16,770
PERSONNEL SERVICES TOTAL	\$191,192	\$325,630	\$70,310
Operations & Maintenance			
SC1000 - Training and Meetings	\$0	\$1,000	\$1,000
SC1001 - Travel and Lodging	\$1,750	\$8,500	\$8,500
SC1002 - Mileage	\$0	\$300	\$300
SC1303 - Supplies - Office	\$0	\$1,000	\$1,000
SC1404 - General Operations	\$28,939	\$32,950	\$32,950
SC2104 - Contract Services - Legal Services	\$0	\$10,000	\$10,000
SC2106 - Contract Services - Professional Services	\$75,452	\$96,500	\$96,500
OPERATIONS & MAINTENANCE TOTAL	\$106,141	\$150,250	\$150,250

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	\$391,970	\$509,820	\$526,708
<b>F100 - ASSESSMENT DISTRICTS ADMINISTRATION TOTAL</b>	<b>\$689,303</b>	<b>\$985,700</b>	<b>\$747,268</b>
F105 - AB 2766 Air Quality Improvement			
Operations & Maintenance			
SC1404 - General Operations	\$13,295	\$15,160	\$15,160
SC2106 - Contract Services - Professional Services	\$1,640	\$1,730	\$1,730
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$14,935</b>	<b>\$16,890</b>	<b>\$16,890</b>
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	-\$203,423	\$0	\$41,000
SC7007 - Capital Outlay - Vehicles	\$40,619	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$402,460	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-\$162,804</b>	<b>\$402,460</b>	<b>\$41,000</b>
Cost Allocation Plan	\$1,790	\$1,460	\$1,451
<b>F105 - AB 2766 AIR QUALITY IMPROVEMENT TOTAL</b>	<b>-\$146,079</b>	<b>\$420,810</b>	<b>\$59,341</b>
F106 - MSRC Air Pollution Reduction Grant			
Capital Outlay			
SC7007 - Capital Outlay - Vehicles	\$9,562	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$9,562</b>	<b>\$0</b>	<b>\$0</b>
<b>F106 - MSRC AIR POLLUTION REDUCTION GRANT TOTAL</b>	<b>\$9,562</b>	<b>\$0</b>	<b>\$0</b>
F109 - Public Art Trust Fund			
Operations & Maintenance			
SC1404 - General Operations	\$42,615	\$56,000	\$70,500
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$42,615</b>	<b>\$56,000</b>	<b>\$70,500</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	\$560	\$580	\$580
<b>F109 - PUBLIC ART TRUST FUND TOTAL</b>	<b>\$43,175</b>	<b>\$56,580</b>	<b>\$71,080</b>
F110 - Beautification			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	\$576,000	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$576,000</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$430	\$1,480	\$864
<b>F110 - BEAUTIFICATION TOTAL</b>	<b>\$576,430</b>	<b>\$1,480</b>	<b>\$864</b>
F111 - Development Impact Fee - Park Land Acquisition			
Cost Allocation Plan	\$3,110	\$2,910	\$2,899
<b>F111 - DEVELOPMENT IMPACT FEE - PARK LAND ACQUISITION TOTAL</b>	<b>\$3,110</b>	<b>\$2,910</b>	<b>\$2,899</b>
F112 - Development Impact Fee - Drainage Facilities			
Operations & Maintenance			
Capital Outlay			
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$326,940	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$326,940</b>	<b>\$0</b>
Cost Allocation Plan	\$8,660	\$2,260	\$2,179
<b>F112 - DEVELOPMENT IMPACT FEE - DRAINAGE FACILITIES TOTAL</b>	<b>\$8,660</b>	<b>\$329,200</b>	<b>\$2,179</b>
F113 - Development Impact Fee - Community and Recreation Centers			
Cost Allocation Plan	\$750	\$1,580	\$1,580
<b>F113 - DEVELOPMENT IMPACT FEE - COMMUNITY AND RECREATION CENTERS TOTAL</b>	<b>\$750</b>	<b>\$1,580</b>	<b>\$1,580</b>
F114 - Development Impact Fee - Drainage San Sevaine			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	\$130	\$280	\$277
F114 - DEVELOPMENT IMPACT FEE - DRAINAGE SAN SEVAINE TOTAL	<b>\$130</b>	<b>\$280</b>	<b>\$277</b>
F115 - Development Impact Fee - Drainage Henderson/Wardman			
Cost Allocation Plan	–	\$390	\$398
F115 - DEVELOPMENT IMPACT FEE - DRAINAGE HENDERSON/WARDM AN TOTAL	–	<b>\$390</b>	<b>\$398</b>
F116 - Development Impact Fee - Drainage Etiwanda			
Operations & Maintenance			
Capital Outlay			
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$100,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$0</b>
Cost Allocation Plan	\$3,620	\$980	\$950
F116 - DEVELOPMENT IMPACT FEE - DRAINAGE ETIWANDA TOTAL	<b>\$3,620</b>	<b>\$100,980</b>	<b>\$950</b>
F118 - Development Impact Fee - Drainage Upper Etiwanda			
Cost Allocation Plan	–	\$240	\$239
F118 - DEVELOPMENT IMPACT FEE - DRAINAGE UPPER ETIWANDA TOTAL	<b>\$0</b>	<b>\$240</b>	<b>\$239</b>
F119 - Development Impact Fee - Park Improvement			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	\$3,000	\$250,000	\$250,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$3,000</b>	<b>\$250,000</b>	<b>\$250,000</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$32,497	\$0	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC7002 - Capital Outlay - Equipment and Furnishings	\$174,946	\$0	\$0
SC7003 - Capital Outlay - Improvements	\$428,393	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$635,836</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$2,010	\$4,730	\$4,797
<b>F119 - DEVELOPMENT IMPACT FEE - PARK IMPROVEMENT TOTAL</b>	<b>\$640,846</b>	<b>\$254,730</b>	<b>\$254,797</b>
F120 - Development Impact Fee - Park Development			
Operations & Maintenance			
SC1404 - General Operations	\$1,632	\$5,000	\$5,000
SC2106 - Contract Services - Professional Services	\$91,963	\$79,000	\$79,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$93,595</b>	<b>\$84,000</b>	<b>\$84,000</b>
Capital Outlay			
SC7003 - Capital Outlay - Improvements	\$301,360	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$2,498,400	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$301,360</b>	<b>\$2,498,400</b>	<b>\$0</b>
Cost Allocation Plan	\$14,060	\$11,680	\$11,598
<b>F120 - DEVELOPMENT IMPACT FEE - PARK DEVELOPMENT TOTAL</b>	<b>\$409,015</b>	<b>\$2,594,080</b>	<b>\$95,598</b>
F122 - Development Impact Fee - Drainage South Etiwanda			
Cost Allocation Plan	\$490	\$480	\$484
<b>F122 - DEVELOPMENT IMPACT FEE - DRAINAGE SOUTH ETIWANDA TOTAL</b>	<b>\$490</b>	<b>\$480</b>	<b>\$484</b>
F123 - Development Impact Fee - Library			
Capital Outlay			
SC7000 - Capital Outlay - Buildings	-	-	\$700,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$700,000</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	\$1,260	\$1,200	\$1,194
<b>F123 - DEVELOPMENT IMPACT FEE - LIBRARY TOTAL</b>	<b>\$1,260</b>	<b>\$1,200</b>	<b>\$701,194</b>
F124 - Development Impact Fee - Transportation			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$202,851	\$269,900	\$272,780
SC0109 - Fringe Benefits	\$104,006	\$134,680	\$136,390
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$306,858</b>	<b>\$404,580</b>	<b>\$409,170</b>
Operations & Maintenance			
SC1402 - Bad Debt Expense	\$358,693	\$0	\$0
SC2106 - Contract Services - Professional Services	\$1,242	\$0	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$359,935</b>	<b>\$0</b>	<b>\$0</b>
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	\$586,432	\$0	\$3,809,500
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$9,760,260	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$586,432</b>	<b>\$9,760,260</b>	<b>\$3,809,500</b>
Cost Allocation Plan	\$80,560	\$57,260	\$58,350
<b>F124 - DEVELOPMENT IMPACT FEE - TRANSPORTATION TOTAL</b>	<b>\$1,333,784</b>	<b>\$10,222,100</b>	<b>\$4,277,020</b>
F125 - Development Impact Fee - Animal Center			
Cost Allocation Plan	\$690	\$870	\$863
<b>F125 - DEVELOPMENT IMPACT FEE - ANIMAL CENTER TOTAL</b>	<b>\$690</b>	<b>\$870</b>	<b>\$863</b>
F126 - Development Impact Fee - Drainage Lower Etiwanda			
Cost Allocation Plan	\$320	\$300	\$297
<b>F126 - DEVELOPMENT IMPACT FEE -</b>	<b>\$320</b>	<b>\$300</b>	<b>\$297</b>



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>DRAINAGE LOWER ETIWANDA TOTAL</b>			
F127 - Development Impact Fee - Police			
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$0	\$800,000	\$800,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$800,000</b>	<b>\$800,000</b>
Cost Allocation Plan	\$1,390	\$1,220	\$1,215
<b>F127 - DEVELOPMENT IMPACT FEE - POLICE TOTAL</b>	<b>\$1,390</b>	<b>\$801,220</b>	<b>\$801,215</b>
F128 - Etiwanda North Equestrian Facility			
Cost Allocation Plan	–	\$280	\$281
<b>F128 - ETIWANDA NORTH EQUESTRIAN FACILITY TOTAL</b>	<b>–</b>	<b>\$280</b>	<b>\$281</b>
F129 - Underground Utilities			
Cost Allocation Plan	\$5,440	\$4,640	\$4,634
<b>F129 - UNDERGROUND UTILITIES TOTAL</b>	<b>\$5,440</b>	<b>\$4,640</b>	<b>\$4,634</b>
F160 - Development Impact Fee - Fire			
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	–	\$9,684,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$9,684,000</b>
<b>F160 - DEVELOPMENT IMPACT FEE - FIRE TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$9,684,000</b>
F130 - LMD 1 General City			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$16,809	\$38,760	\$23,580
SC0002 - Part Time Salaries and Wages	\$3,952	\$13,350	\$0
SC0003 - Overtime	–	\$5,000	\$0
SC0109 - Fringe Benefits	\$8,637	\$23,490	\$11,790
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$29,398</b>	<b>\$80,600</b>	<b>\$35,370</b>
Operations & Maintenance			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1800 - Assessment Administration	\$43,460	\$43,290	\$43,290
SC1403 - Building and Equipment Rental	\$0	\$6,300	\$6,300
SC1404 - General Operations	\$61,587	\$67,580	\$59,780
SC1601 - Utility Charges - Electric	\$27,235	\$37,740	\$40,570
SC1605 - Utility Charges - Telephone	\$2,060	\$2,190	\$0
SC1606 - Utility Charges - Water	\$269,986	\$346,650	\$386,350
SC1700 - Repairs and Maintenance - Equipment	\$2,500	\$3,000	\$3,000
SC1705 - Repairs and Maintenance - Vehicles	\$2,000	\$2,000	\$2,070
SC2000 - Miscellaneous Contributions to Other Funds	\$660	\$660	\$660
SC2101 - Contract Services - Facilities	\$7,000	\$8,180	\$8,470
SC2103 - Contract Services - Landscaping and Trees	\$140,872	\$145,940	\$151,050
SC2105 - Contract Services - Parks	-	\$0	\$694,150
SC2106 - Contract Services - Professional Services	\$607,987	\$663,630	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,165,346</b>	<b>\$1,327,160</b>	<b>\$1,395,690</b>
Capital Outlay			
SC7003 - Capital Outlay - Improvements	\$4,606	\$0	\$0
SC7004 - Capital Outlay - Infrastructure	\$219,880	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$224,486</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$78,380	\$88,260	\$89,302
Transfer Out			
SC9000 - Transfers Out - Operating	\$90,000	\$90,000	\$90,000
<b>TRANSFER OUT TOTAL</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$90,000</b>
<b>F130 - LMD 1 GENERAL CITY TOTAL</b>	<b>\$1,587,610</b>	<b>\$1,586,020</b>	<b>\$1,610,362</b>
F131 - LMD 2 Victoria Neighborhood Parks			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Personnel Services			
SC0001 - Regular Salaries and Wages	\$581,442	\$667,190	\$665,770
SC0002 - Part Time Salaries and Wages	\$7,890	\$70,330	\$0
SC0003 - Overtime	\$6,780	\$4,000	\$6,000
SC0109 - Fringe Benefits	\$295,071	\$355,290	\$332,890
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$891,183</b>	<b>\$1,096,810</b>	<b>\$1,004,660</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$24,760	\$24,760	\$24,760
SC1402 - Bad Debt Expense	\$3,758	\$0	\$0
SC1404 - General Operations	\$91,528	\$89,300	\$89,300
SC1601 - Utility Charges - Electric	\$37,848	\$51,630	\$55,510
SC1606 - Utility Charges - Water	\$584,337	\$738,980	\$761,150
SC1705 - Repairs and Maintenance - Vehicles	\$5,000	\$5,000	\$5,000
SC2000 - Miscellaneous Contributions to Other Funds	\$86,840	\$86,840	\$86,840
SC2103 - Contract Services - Landscaping and Trees	\$354,582	\$392,330	\$406,060
SC2105 - Contract Services - Parks	-	\$0	\$1,917,400
SC2106 - Contract Services - Professional Services	\$1,822,168	\$1,847,720	\$0
SC2109 - Contract Services - Landscaping	-	\$0	\$94,730
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$3,010,820</b>	<b>\$3,236,560</b>	<b>\$3,440,750</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$216,982	\$0	\$0
SC7002 - Capital Outlay - Equipment and Furnishings	\$7,171	\$0	\$0
SC7003 - Capital Outlay - Improvements	\$61,785	\$222,000	\$970,000

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC7004 - Capital Outlay - Infrastructure	\$225,195	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$42,400	\$1,091,460	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$553,534</b>	<b>\$1,313,460</b>	<b>\$970,000</b>
Cost Allocation Plan	\$398,130	\$513,220	\$523,875
<b>F131 - LMD 2 VICTORIA NEIGHBORHOOD PARKS TOTAL</b>	<b>\$4,853,667</b>	<b>\$6,160,050</b>	<b>\$5,939,285</b>
F133 - LMD 3B Commercial/Industrial			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$95,461	\$115,200	\$112,450
SC0002 - Part Time Salaries and Wages	\$365	\$980	\$0
SC0003 - Overtime	\$3,012	\$0	\$0
SC0109 - Fringe Benefits	\$48,777	\$57,870	\$56,230
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$147,615</b>	<b>\$174,050</b>	<b>\$168,680</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$4,460	\$4,460	\$58,032
SC1402 - Bad Debt Expense	\$23,603	\$0	\$0
SC1404 - General Operations	\$21,266	\$31,380	\$31,840
SC1406 - Postage and Shipping	\$10	\$0	\$0
SC1601 - Utility Charges - Electric	\$25,590	\$40,880	\$43,956
SC1606 - Utility Charges - Water	\$87,595	\$121,620	\$125,277
SC2101 - Contract Services - Facilities	\$228,629	\$219,060	\$226,730
SC2103 - Contract Services - Landscaping and Trees	\$47,715	\$52,220	\$74,220
SC2106 - Contract Services - Professional Services	\$414,322	\$442,350	\$38,535
SC2107 - Contract Services - Software	\$495	\$500	\$500
SC2109 - Contract Services - Landscaping	-	\$0	\$307,180

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$853,684</b>	<b>\$912,470</b>	<b>\$906,270</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	-\$900	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-\$900</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$57,590	\$67,810	\$14,920
<b>F133 - LMD 3B COMMERCIAL/INDUSTRIAL TOTAL</b>	<b>\$1,057,989</b>	<b>\$1,154,330</b>	<b>\$1,089,870</b>
F134 - LMD 4-R Terra Vista Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$675,024	\$769,660	\$718,370
SC0002 - Part Time Salaries and Wages	\$2,262	\$32,890	\$0
SC0003 - Overtime	\$13,452	\$1,050	\$0
SC0109 - Fringe Benefits	\$343,775	\$394,930	\$359,190
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,034,513</b>	<b>\$1,198,530</b>	<b>\$1,077,560</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$14,440	\$14,440	\$14,400
SC1402 - Bad Debt Expense	\$2,610	\$0	\$0
SC1403 - Building and Equipment Rental	\$0	\$1,700	\$1,700
SC1404 - General Operations	\$81,274	\$87,620	\$87,620
SC1601 - Utility Charges - Electric	\$15,639	\$21,790	\$23,969
SC1605 - Utility Charges - Telephone	\$415	\$0	\$0
SC1606 - Utility Charges - Water	\$377,494	\$433,730	\$446,750
SC1700 - Repairs and Maintenance - Equipment	\$5,750	\$5,750	\$0
SC1705 - Repairs and Maintenance - Vehicles	\$3,193	\$6,000	\$11,750
SC2103 - Contract Services - Landscaping and Trees	\$111,424	\$121,470	\$125,730

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC2105 - Contract Services - Parks	-	\$0	\$817,910
SC2106 - Contract Services - Professional Services	\$850,167	\$798,870	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,462,405</b>	<b>\$1,491,370</b>	<b>\$1,529,829</b>
Capital Outlay			
SC7003 - Capital Outlay - Improvements	-	\$943,750	\$235,000
SC7004 - Capital Outlay - Infrastructure	\$114,408	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$530,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$114,408</b>	<b>\$1,473,750</b>	<b>\$235,000</b>
Cost Allocation Plan	\$322,560	\$413,250	\$422,618
<b>F134 - LMD 4-R TERRA VISTA PLANNED COMMUNITY TOTAL</b>	<b>\$2,933,886</b>	<b>\$4,576,900</b>	<b>\$3,265,007</b>
F136 - LMD 6-R Caryn Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$13,923	\$15,980	\$16,010
SC0002 - Part Time Salaries and Wages	\$609	\$1,630	\$0
SC0003 - Overtime	-	\$5,500	\$0
SC0109 - Fringe Benefits	\$7,190	\$8,400	\$8,010
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$21,722</b>	<b>\$31,510</b>	<b>\$24,020</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$4,570	\$4,570	\$4,570
SC1404 - General Operations	\$5,948	\$10,550	\$0
SC1601 - Utility Charges - Electric	\$1,907	\$2,580	\$2,838
SC1606 - Utility Charges - Water	\$85,251	\$144,180	\$148,510
SC2103 - Contract Services - Landscaping and Trees	\$67,987	\$71,850	\$32,960
SC2106 - Contract Services - Professional Services	\$369,623	\$304,110	\$5,000

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC2109 - Contract Services - Landscaping	-	\$0	\$308,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$535,287</b>	<b>\$537,840</b>	<b>\$501,878</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$3,586	\$126,500	\$50,000
SC7004 - Capital Outlay - Infrastructure	\$45,647	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$50,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$49,233</b>	<b>\$176,500</b>	<b>\$50,000</b>
Cost Allocation Plan	\$55,740	\$33,930	\$33,844
<b>F136 - LMD 6-R CARYN PLANNED COMMUNITY TOTAL</b>	<b>\$661,981</b>	<b>\$779,780</b>	<b>\$609,742</b>
F137 - LMD 7 North Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$133,643	\$52,640	\$149,680
SC0002 - Part Time Salaries and Wages	\$3,943	\$27,030	\$0
SC0109 - Fringe Benefits	\$68,761	\$34,680	\$74,840
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$206,347</b>	<b>\$114,350</b>	<b>\$224,520</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$11,070	\$0	\$0
SC1403 - Building and Equipment Rental	\$0	\$5,000	\$5,000
SC1404 - General Operations	\$48,154	\$48,970	\$48,970
SC1601 - Utility Charges - Electric	\$14,192	\$17,410	\$18,720
SC1606 - Utility Charges - Water	\$179,699	\$296,820	\$305,728
SC2000 - Miscellaneous Contributions to Other Funds	\$680	\$680	\$680
SC2101 - Contract Services - Facilities	\$3,000	\$3,030	\$3,140

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC2103 - Contract Services - Landscaping and Trees	\$123,237	\$73,650	\$76,230
SC2105 - Contract Services - Parks	–	\$0	\$461,700
SC2106 - Contract Services - Professional Services	\$464,241	\$465,200	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$844,274</b>	<b>\$910,760</b>	<b>\$920,168</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$10,757	\$0	\$0
SC7003 - Capital Outlay - Improvements	\$322	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$11,079</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$136,710	\$86,780	\$86,597
<b>F137 - LMD 7 NORTH ETIWANDA TOTAL</b>	<b>\$1,198,410</b>	<b>\$1,111,890</b>	<b>\$1,231,285</b>
F138 - LMD 8 South Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$4,155	\$8,690	\$8,520
SC0109 - Fringe Benefits	\$2,143	\$4,030	\$4,260
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$6,298</b>	<b>\$12,720</b>	<b>\$12,780</b>
Operations & Maintenance			
SC1404 - General Operations	\$0	\$1,500	\$1,500
SC1601 - Utility Charges - Electric	\$191	\$380	\$410
SC1606 - Utility Charges - Water	\$5,288	\$7,870	\$8,110
SC2103 - Contract Services - Landscaping and Trees	\$9,404	\$9,900	\$10,250
SC2105 - Contract Services - Parks	–	–	\$210
SC2106 - Contract Services - Professional Services	\$14,196	\$14,300	\$210
SC2109 - Contract Services - Landscaping	–	\$0	\$14,600



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$29,079</b>	<b>\$33,950</b>	<b>\$35,290</b>
Cost Allocation Plan	\$330	\$310	\$310
<b>F138 - LMD 8 SOUTH ETIWANDA TOTAL</b>	<b>\$35,706</b>	<b>\$46,980</b>	<b>\$48,380</b>
F139 - LMD 9 Lower Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$234,530	\$314,590	\$290,690
SC0002 - Part Time Salaries and Wages	\$3,212	\$25,080	\$0
SC0109 - Fringe Benefits	\$120,826	\$164,840	\$145,350
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$358,568</b>	<b>\$504,510</b>	<b>\$436,040</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$5,240	\$5,240	\$5,240
SC1402 - Bad Debt Expense	\$140	\$0	\$0
SC1403 - Building and Equipment Rental	\$0	\$1,000	\$1,000
SC1404 - General Operations	\$15,006	\$17,800	\$17,800
SC1601 - Utility Charges - Electric	\$2,304	\$3,840	\$4,130
SC1606 - Utility Charges - Water	\$58,576	\$76,510	\$78,810
SC2101 - Contract Services - Facilities	-	-	\$1,440,000
SC2103 - Contract Services - Landscaping and Trees	\$54,387	\$62,330	\$64,500
SC2105 - Contract Services - Parks	-	\$0	\$134,790
SC2106 - Contract Services - Professional Services	\$128,120	\$129,340	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$263,773</b>	<b>\$296,060</b>	<b>\$1,746,270</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$1,434	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	-	\$450,000	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$1,434</b>	<b>\$450,000</b>	<b>\$0</b>
Cost Allocation Plan	\$77,150	\$95,180	\$98,720
<b>F139 - LMD 9 LOWER ETIWANDA TOTAL</b>	<b>\$700,926</b>	<b>\$1,345,750</b>	<b>\$2,281,030</b>
F140 - LMD 10 Rancho Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$118,135	\$190,070	\$178,250
SC0002 - Part Time Salaries and Wages	\$4,378	\$40,380	\$0
SC0003 - Overtime	\$393	\$1,050	\$0
SC0109 - Fringe Benefits	\$60,831	\$107,400	\$89,130
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$183,738</b>	<b>\$338,900</b>	<b>\$267,380</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$2,820	\$2,820	\$2,820
SC1403 - Building and Equipment Rental	\$1,000	\$3,300	\$3,300
SC1404 - General Operations	\$41,378	\$44,920	\$44,770
SC1601 - Utility Charges - Electric	\$17,149	\$18,790	\$20,200
SC1606 - Utility Charges - Water	\$80,515	\$120,710	\$124,340
SC1700 - Repairs and Maintenance - Equipment	\$1,000	\$1,000	\$1,000
SC2000 - Miscellaneous Contributions to Other Funds	\$650	\$650	\$650
SC2101 - Contract Services - Facilities	\$3,500	\$4,190	\$4,340
SC2103 - Contract Services - Landscaping and Trees	\$37,426	\$43,270	\$44,780
SC2105 - Contract Services - Parks	-	\$0	\$225,090
SC2106 - Contract Services - Professional Services	\$232,931	\$192,350	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$418,369</b>	<b>\$432,000</b>	<b>\$471,290</b>
Capital Outlay			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC7002 - Capital Outlay - Equipment and Furnishings	\$5,737	\$109,250	\$30,000
SC7003 - Capital Outlay - Improvements	\$280,100	\$75,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$285,837</b>	<b>\$184,250</b>	<b>\$30,000</b>
Cost Allocation Plan	\$101,790	\$131,670	\$134,802
<b>F140 - LMD 10 RANCHO ETIWANDA TOTAL</b>	<b>\$989,734</b>	<b>\$1,086,820</b>	<b>\$903,472</b>
F141 - LMD 1 Capital Replacement			
Operations & Maintenance			
SC1404 - General Operations	\$0	\$10,000	\$10,000
SC2106 - Contract Services - Professional Services	\$0	\$30,000	\$30,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$29,403	\$100,000	\$0
SC7003 - Capital Outlay - Improvements	\$205,034	\$0	\$0
SC7004 - Capital Outlay - Infrastructure	\$42,499	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$105,200	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$276,935</b>	<b>\$205,200</b>	<b>\$0</b>
Cost Allocation Plan	\$690	\$620	\$627
<b>F141 - LMD 1 CAPITAL REPLACEMENT TOTAL</b>	<b>\$277,625</b>	<b>\$245,820</b>	<b>\$40,627</b>
F150 - SLD General Services			
Operations & Maintenance			
SC1404 - General Operations	\$64,627	\$100,000	\$100,000
SC2106 - Contract Services - Professional Services	\$152,257	\$250,000	\$250,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$216,884</b>	<b>\$350,000</b>	<b>\$350,000</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	–	\$4,620	\$4,744
<b>F150 - SLD GENERAL SERVICES TOTAL</b>	<b>\$216,884</b>	<b>\$354,620</b>	<b>\$354,744</b>
F151 - SLD 1 Arterials			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$19,886	\$28,040	\$42,200
SC0109 - Fringe Benefits	\$10,258	\$14,020	\$21,100
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$30,144</b>	<b>\$42,060</b>	<b>\$63,300</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$106,710	\$106,710	\$106,710
SC1000 - Training and Meetings	\$0	\$220	\$230
SC1402 - Bad Debt Expense	\$5,905	\$0	\$0
SC1404 - General Operations	\$25,258	\$50,550	\$50,550
SC1501 - Membership Dues and Fees	\$0	\$80	\$80
SC1600 - Utility Charges - Cellular	\$5,690	\$2,000	\$0
SC1601 - Utility Charges - Electric	\$576,122	\$647,300	\$695,848
SC1605 - Utility Charges - Telephone	\$1,211	\$1,500	\$0
SC1700 - Repairs and Maintenance - Equipment	\$0	\$4,780	\$4,780
SC2106 - Contract Services - Professional Services	\$0	\$47,750	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$720,895</b>	<b>\$860,890</b>	<b>\$858,198</b>
Cost Allocation Plan	\$75,010	\$49,800	\$50,185
Transfer Out			
SC9000 - Transfers Out - Operating	\$19,910	\$111,640	\$111,640
<b>TRANSFER OUT TOTAL</b>	<b>\$19,910</b>	<b>\$111,640</b>	<b>\$111,640</b>
<b>F151 - SLD 1 ARTERIALS TOTAL</b>	<b>\$845,959</b>	<b>\$1,064,390</b>	<b>\$1,083,323</b>
F152 - SLD 2 Local Streets			
Operations & Maintenance			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1800 - Assessment Administration	\$26,350	\$26,350	\$26,350
SC1000 - Training and Meetings	\$0	\$220	\$230
SC1404 - General Operations	\$90	\$430	\$430
SC1501 - Membership Dues and Fees	\$0	\$80	\$80
SC1601 - Utility Charges - Electric	\$347,162	\$390,200	\$419,465
SC1700 - Repairs and Maintenance - Equipment	\$0	\$50	\$50
SC2106 - Contract Services - Professional Services	\$650	\$20,990	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$374,252</b>	<b>\$438,320</b>	<b>\$446,605</b>
Cost Allocation Plan	\$2,670	\$1,030	\$1,017
Transfer Out			
SC9000 - Transfers Out - Operating	\$19,498	\$113,950	\$113,950
<b>TRANSFER OUT TOTAL</b>	<b>\$19,498</b>	<b>\$113,950</b>	<b>\$113,950</b>
<b>F152 - SLD 2 LOCAL STREETS TOTAL</b>	<b>\$396,420</b>	<b>\$553,300</b>	<b>\$561,572</b>
F153 - SLD 3 Victoria Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$27,327	\$36,170	\$50,250
SC0109 - Fringe Benefits	\$14,096	\$18,090	\$25,130
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$41,423</b>	<b>\$54,260</b>	<b>\$75,380</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$24,820	\$24,820	\$24,820
SC1000 - Training and Meetings	\$0	\$220	\$230
SC1402 - Bad Debt Expense	\$47	\$0	\$0
SC1404 - General Operations	\$246	\$210	\$210
SC1501 - Membership Dues and Fees	\$0	\$80	\$80
SC1601 - Utility Charges - Electric	\$137,167	\$154,120	\$165,679

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1700 - Repairs and Maintenance - Equipment	\$0	\$30	\$30
SC2106 - Contract Services - Professional Services	\$0	\$8,050	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$162,281</b>	<b>\$187,530</b>	<b>\$191,049</b>
Cost Allocation Plan	\$12,210	\$14,570	\$14,855
Transfer Out			
SC9000 - Transfers Out - Operating	\$7,735	\$43,370	\$43,370
<b>TRANSFER OUT TOTAL</b>	<b>\$7,735</b>	<b>\$43,370</b>	<b>\$43,370</b>
<b>F153 - SLD 3 VICTORIA PLANNED COMMUNITY TOTAL</b>	<b>\$223,648</b>	<b>\$299,730</b>	<b>\$324,654</b>
F154 - SLD 4 Terra Vista Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$31,334	\$36,980	\$51,060
SC0109 - Fringe Benefits	\$16,162	\$18,490	\$25,530
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$47,496</b>	<b>\$55,470</b>	<b>\$76,590</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$14,420	\$14,420	\$14,420
SC1000 - Training and Meetings	\$0	\$220	\$230
SC1404 - General Operations	\$527	\$1,120	\$1,120
SC1501 - Membership Dues and Fees	\$0	\$80	\$80
SC1601 - Utility Charges - Electric	\$65,800	\$72,770	\$78,228
SC1700 - Repairs and Maintenance - Equipment	\$0	\$110	\$110
SC2106 - Contract Services - Professional Services	\$0	\$3,730	\$3,730
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$80,747</b>	<b>\$92,450</b>	<b>\$97,918</b>
Cost Allocation Plan	\$9,370	\$12,660	\$12,972
Debt Service			
SC7501 - Interest Expense - Bonds and	\$1,355	\$1,360	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Capital Leases			
SC7503 - Principal Payment - Bonds and Capital Leases	\$9,858	\$9,860	\$0
SC7505 - Principal Payment Clearing	-\$9,858	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$1,355</b>	<b>\$11,220</b>	<b>\$0</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$3,590	\$20,130	\$20,130
<b>TRANSFER OUT TOTAL</b>	<b>\$3,590</b>	<b>\$20,130</b>	<b>\$20,130</b>
<b>F154 - SLD 4 TERRA VISTA PLANNED COMMUNITY TOTAL</b>	<b>\$142,558</b>	<b>\$191,930</b>	<b>\$207,610</b>
F155 - SLD 5 Caryn Planned Community			
Operations & Maintenance			
SC1800 - Assessment Administration	\$4,570	\$4,570	\$4,570
SC1601 - Utility Charges - Electric	\$26,942	\$34,580	\$37,174
SC2106 - Contract Services - Professional Services	\$0	\$1,770	\$1,770
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$31,512</b>	<b>\$40,920</b>	<b>\$43,514</b>
Cost Allocation Plan	\$3,410	\$2,650	\$2,646
Transfer Out			
SC9000 - Transfers Out - Operating	\$1,705	\$9,560	\$9,560
<b>TRANSFER OUT TOTAL</b>	<b>\$1,705</b>	<b>\$9,560</b>	<b>\$9,560</b>
<b>F155 - SLD 5 CARYN PLANNED COMMUNITY TOTAL</b>	<b>\$36,627</b>	<b>\$53,130</b>	<b>\$55,720</b>
F156 - SLD 6 Commercial Industrial			
Operations & Maintenance			
SC1800 - Assessment Administration	\$4,030	\$4,030	\$4,030
SC1402 - Bad Debt Expense	\$3,908	\$0	\$0
SC1601 - Utility Charges - Electric	\$57,534	\$59,900	\$64,393
SC2106 - Contract Services - Professional Services	\$0	\$2,780	\$2,780

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$65,472</b>	<b>\$66,710</b>	<b>\$71,203</b>
Cost Allocation Plan	\$10,100	\$5,660	\$2,636
Transfer Out			
SC9000 - Transfers Out - Operating	\$2,672	\$14,980	\$14,980
<b>TRANSFER OUT TOTAL</b>	<b>\$2,672</b>	<b>\$14,980</b>	<b>\$14,980</b>
<b>F156 - SLD 6 COMMERCIAL INDUSTRIAL TOTAL</b>	<b>\$78,243</b>	<b>\$87,350</b>	<b>\$88,819</b>
F157 - SLD 7 North Etiwanda			
Operations & Maintenance			
SC1800 - Assessment Administration	\$13,980	\$13,980	\$13,980
SC1601 - Utility Charges - Electric	\$91,879	\$106,810	\$114,821
SC2106 - Contract Services - Professional Services	\$0	\$5,630	\$5,630
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$105,859</b>	<b>\$126,420</b>	<b>\$134,431</b>
Cost Allocation Plan	\$6,960	\$4,060	\$4,068
Transfer Out			
SC9000 - Transfers Out - Operating	\$5,406	\$30,310	\$30,310
<b>TRANSFER OUT TOTAL</b>	<b>\$5,406</b>	<b>\$30,310</b>	<b>\$30,310</b>
<b>F157 - SLD 7 NORTH ETIWANDA TOTAL</b>	<b>\$118,225</b>	<b>\$160,790</b>	<b>\$168,809</b>
F158 - SLD 8 South Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$26,762	\$35,000	\$46,280
SC0109 - Fringe Benefits	\$13,804	\$17,500	\$23,140
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$40,567</b>	<b>\$52,500</b>	<b>\$69,420</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$5,700	\$5,700	\$5,700
SC1000 - Training and Meetings	\$0	\$220	\$230
SC1402 - Bad Debt Expense	\$31	\$0	\$0



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1404 - General Operations	\$282	\$430	\$430
SC1501 - Membership Dues and Fees	\$0	\$80	\$80
SC1601 - Utility Charges - Electric	\$34,918	\$40,400	\$43,430
SC1700 - Repairs and Maintenance - Equipment	\$0	\$50	\$50
SC2106 - Contract Services - Professional Services	\$0	\$1,980	\$1,980
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$40,931</b>	<b>\$48,860</b>	<b>\$51,900</b>
Cost Allocation Plan	\$8,210	\$11,440	\$11,744
Transfer Out			
SC9000 - Transfers Out - Operating	\$1,905	\$10,680	\$10,680
<b>TRANSFER OUT TOTAL</b>	<b>\$1,905</b>	<b>\$10,680</b>	<b>\$10,680</b>
<b>F158 - SLD 8 SOUTH ETIWANDA TOTAL</b>	<b>\$91,613</b>	<b>\$123,480</b>	<b>\$143,744</b>
F174 - Highway Users Tax Account			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$1,200,303	\$1,386,670	\$1,375,620
SC0002 - Part Time Salaries and Wages	\$16,987	\$32,560	\$32,560
SC0003 - Overtime	\$11,445	\$12,000	\$12,000
SC0109 - Fringe Benefits	\$611,772	\$702,940	\$699,541
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,840,508</b>	<b>\$2,134,170</b>	<b>\$2,119,721</b>
Operations & Maintenance			
SC1000 - Training and Meetings	\$749	\$3,500	\$3,500
SC1402 - Bad Debt Expense	\$2,311	\$0	\$0
SC1404 - General Operations	\$0	\$1,500	\$1,500
SC1601 - Utility Charges - Electric	\$125,569	\$99,370	\$106,823
SC1700 - Repairs and Maintenance - Equipment	\$1,237	\$1,260	\$1,260
SC1705 - Repairs and Maintenance - Vehicles	\$6,110	\$6,420	\$6,420

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC2106 - Contract Services - Professional Services	\$172,573	\$392,880	\$110,910
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$308,549</b>	<b>\$504,930</b>	<b>\$230,413</b>
Capital Outlay			
SC7003 - Capital Outlay - Improvements	\$36,857	\$0	\$0
SC7004 - Capital Outlay - Infrastructure	\$2,385,654	\$0	\$1,934,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$1,525,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$2,422,511</b>	<b>\$1,525,000</b>	<b>\$1,934,000</b>
Cost Allocation Plan	\$280,060	\$328,480	\$337,372
<b>F174 - HIGHWAY USERS TAX ACCOUNT TOTAL</b>	<b>\$4,851,627</b>	<b>\$4,492,580</b>	<b>\$4,621,506</b>
F176 - Measure I 1990-2010			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	-\$65,560	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-\$65,560</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$260	\$1,200	\$0
<b>F176 - MEASURE I 1990-2010 TOTAL</b>	<b>-\$65,300</b>	<b>\$1,200</b>	<b>\$0</b>
F177 - Measure I 2010-2040			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$316,056	\$321,210	\$374,540
SC0002 - Part Time Salaries and Wages	\$4,791	\$0	\$0
SC0003 - Overtime	\$5,875	\$14,300	\$14,300
SC0109 - Fringe Benefits	\$162,194	\$160,820	\$187,270
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$488,916</b>	<b>\$496,330</b>	<b>\$576,110</b>
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	\$1,250,986	\$1,360,000	\$1,360,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,250,986</b>	<b>\$1,360,000</b>	<b>\$1,360,000</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	\$1,909,007	\$0	\$3,817,886
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$4,820,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$1,909,007</b>	<b>\$4,820,000</b>	<b>\$3,817,886</b>
Cost Allocation Plan	\$61,500	\$75,770	\$78,540
<b>F177 - MEASURE I 2010-2040 TOTAL</b>	<b>\$3,710,409</b>	<b>\$6,752,100</b>	<b>\$5,832,536</b>
F179 - Road Maintenance and Rehabilitation Account			
Capital Outlay			
SC7003 - Capital Outlay - Improvements	-	-	\$4,140,000
SC7004 - Capital Outlay - Infrastructure	\$1,930,862	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$3,500,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$1,930,862</b>	<b>\$3,500,000</b>	<b>\$4,140,000</b>
Cost Allocation Plan	\$4,760	\$2,340	\$2,311
<b>F179 - ROAD MAINTENANCE AND REHABILITATION ACCOUNT TOTAL</b>	<b>\$1,935,622</b>	<b>\$3,502,340</b>	<b>\$4,142,311</b>
F181 - SB 1 Trade Corridor Enhancement Program			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	\$709,714	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$709,714</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$2,580	\$690	\$669
<b>F181 - SB 1 TRADE CORRIDOR ENHANCEMENT PROGRAM TOTAL</b>	<b>\$712,294</b>	<b>\$690</b>	<b>\$669</b>
F188 - Integrated Waste Management			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$704,096	\$767,340	\$664,360
SC0002 - Part Time Salaries and Wages	\$7,985	\$0	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC0003 - Overtime	\$72,553	\$65,000	\$65,000
SC0109 - Fringe Benefits	\$358,785	\$383,870	\$322,180
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,143,418</b>	<b>\$1,216,210</b>	<b>\$1,051,540</b>
Operations & Maintenance			
SC1000 - Training and Meetings	\$2,675	\$3,000	\$3,000
SC1001 - Travel and Lodging	\$3,167	\$6,000	\$6,000
SC1002 - Mileage	\$0	\$500	\$500
SC1200 - Computer Accessories and Minor Equipment	\$799	\$0	\$150
SC1303 - Supplies - Office	\$979	\$1,000	\$1,000
SC1402 - Bad Debt Expense	\$4,937	\$0	\$0
SC1404 - General Operations	\$29,819	\$32,070	\$34,570
SC1501 - Membership Dues and Fees	\$730	\$1,060	\$1,300
SC2101 - Contract Services - Facilities	\$4,000	\$4,400	\$8,960
SC2106 - Contract Services - Professional Services	\$23,670	\$107,800	\$129,800
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$70,776</b>	<b>\$155,830</b>	<b>\$185,280</b>
Cost Allocation Plan	\$117,300	\$163,260	\$148,527
<b>F188 - INTEGRATED WASTE MANAGEMENT TOTAL</b>	<b>\$1,331,494</b>	<b>\$1,535,300</b>	<b>\$1,385,347</b>
F195 - State Asset Seizure			
Cost Allocation Plan	\$400	\$620	\$621
Transfer Out			
SC9000 - Transfers Out - Operating	\$2,680	\$2,680	\$2,680
<b>TRANSFER OUT TOTAL</b>	<b>\$2,680</b>	<b>\$2,680</b>	<b>\$2,680</b>
<b>F195 - STATE ASSET SEIZURE TOTAL</b>	<b>\$3,080</b>	<b>\$3,300</b>	<b>\$3,301</b>
F196 - State Asset Seizure 15%			
Operations & Maintenance			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC2106 - Contract Services - Professional Services	\$0	\$2,980	\$4,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$2,980</b>	<b>\$4,000</b>
Cost Allocation Plan	\$40	\$30	\$35
<b>F196 - STATE ASSET SEIZURE 15% TOTAL</b>	<b>\$40</b>	<b>\$3,010</b>	<b>\$4,035</b>
F198 - Citywide Infrastructure Improvement			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$2,288	\$7,010	\$7,370
SC0109 - Fringe Benefits	\$1,180	\$3,510	\$3,690
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,468</b>	<b>\$10,520</b>	<b>\$11,060</b>
Operations & Maintenance			
SC1402 - Bad Debt Expense	\$183,015	\$0	\$0
SC2104 - Contract Services - Legal Services	\$115,119	\$20,000	\$0
SC2106 - Contract Services - Professional Services	\$21,482	\$0	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$319,616</b>	<b>\$20,000</b>	<b>\$0</b>
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	\$3,422,692	\$0	\$3,388,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$2,685,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$3,422,692</b>	<b>\$2,685,000</b>	<b>\$3,388,000</b>
Cost Allocation Plan	\$16,260	\$15,950	\$15,427
<b>F198 - CITYWIDE INFRASTRUCTURE IMPROVEMENT TOTAL</b>	<b>\$3,762,035</b>	<b>\$2,731,470</b>	<b>\$3,414,487</b>
F204 - Community Development Block Grant			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$101,399	\$117,810	\$127,660

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC0109 - Fringe Benefits	\$51,721	\$58,910	\$63,830
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$153,120</b>	<b>\$176,720</b>	<b>\$191,490</b>
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	\$630,491	\$0	\$1,321,940
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$630,491</b>	<b>\$0</b>	<b>\$1,321,940</b>
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	\$0	\$0	\$500,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$2,418,530	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$2,418,530</b>	<b>\$500,000</b>
Cost Allocation Plan	\$46,460	\$32,950	\$33,650
<b>F204 - COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL</b>	<b>\$830,070</b>	<b>\$2,628,200</b>	<b>\$2,047,080</b>
F214 - Transportation Development Act			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	-\$293,388	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$239,550	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-\$293,388</b>	<b>\$239,550</b>	<b>\$0</b>
<b>F214 - TRANSPORTATION DEVELOPMENT ACT TOTAL</b>	<b>-\$293,388</b>	<b>\$239,550</b>	<b>\$0</b>
F225 - CalRecycle Grant			
Personnel Services			
SC0003 - Overtime	\$4,936	\$4,600	\$4,600
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$4,936</b>	<b>\$4,600</b>	<b>\$4,600</b>
Operations & Maintenance			
SC2503 - Miscellaneous Expenditures	\$43,651	\$0	\$0
SC1000 - Training and Meetings	\$1,450	\$1,600	\$1,600

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1001 - Travel and Lodging	\$2,660	\$3,000	\$6,000
SC1404 - General Operations	\$12,085	\$31,000	\$60,000
SC2106 - Contract Services - Professional Services	\$15,500	\$16,500	\$33,500
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$75,346</b>	<b>\$52,100</b>	<b>\$101,100</b>
Cost Allocation Plan	–	–	\$2,507
<b>F225 - CALRECYCLE GRANT TOTAL</b>	<b>\$80,282</b>	<b>\$56,700</b>	<b>\$108,207</b>
F227 - Used Oil Recycling Program			
Personnel Services			
SC0003 - Overtime	\$18,461	\$18,000	\$0
SC0109 - Fringe Benefits	\$0	\$270	\$270
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$18,461</b>	<b>\$18,270</b>	<b>\$270</b>
Operations & Maintenance			
SC1000 - Training and Meetings	\$0	\$700	\$700
SC1001 - Travel and Lodging	\$0	\$2,000	\$2,000
SC1404 - General Operations	\$7,215	\$7,000	\$7,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$7,215</b>	<b>\$9,700</b>	<b>\$9,700</b>
Cost Allocation Plan	\$1,110	\$540	\$548
<b>F227 - USED OIL RECYCLING PROGRAM TOTAL</b>	<b>\$26,787</b>	<b>\$28,510</b>	<b>\$10,518</b>
F274 - State Grants Fund			
Operations & Maintenance			
SC1000 - Training and Meetings	–	–	\$3,500
SC1001 - Travel and Lodging	–	\$0	\$3,600
SC1404 - General Operations	\$144,479	\$113,710	\$163,710
SC2106 - Contract Services - Professional Services	\$45,209	\$80,000	\$1,847,564
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$189,689</b>	<b>\$193,710</b>	<b>\$2,018,374</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	–	\$0	\$666,408
SC7003 - Capital Outlay - Improvements	\$544,575	\$0	\$0
SC7004 - Capital Outlay - Infrastructure	\$2,147,262	\$0	\$851,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$1,900,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$2,691,837</b>	<b>\$1,900,000</b>	<b>\$1,517,408</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$13,385	\$220,000	\$220,000
<b>TRANSFER OUT TOTAL</b>	<b>\$13,385</b>	<b>\$220,000</b>	<b>\$220,000</b>
<b>F274 - STATE GRANTS FUND TOTAL</b>	<b>\$2,894,911</b>	<b>\$2,313,710</b>	<b>\$3,755,782</b>
F275 - Federal Grants Fund			
Operations & Maintenance			
SC1402 - Bad Debt Expense	\$2,464	\$0	\$0
SC2106 - Contract Services - Professional Services	\$1,426	\$0	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$3,890</b>	<b>\$0</b>	<b>\$0</b>
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	–	–	\$3,000,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$2,000,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$3,000,000</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$0	\$207,660	\$207,660
<b>TRANSFER OUT TOTAL</b>	<b>\$0</b>	<b>\$207,660</b>	<b>\$207,660</b>
<b>F275 - FEDERAL GRANTS FUND TOTAL</b>	<b>\$3,890</b>	<b>\$2,207,660</b>	<b>\$3,207,660</b>
F354 - Citizen's Option for Public Safety (COPS) Program			
Personnel Services			



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC0001 - Regular Salaries and Wages	\$0	\$65,050	\$65,319
SC0109 - Fringe Benefits	\$0	\$32,530	\$32,660
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$0</b>	<b>\$97,580</b>	<b>\$97,979</b>
Operations & Maintenance			
SC1001 - Travel and Lodging	\$0	\$5,000	\$5,000
SC1200 - Computer Accessories and Minor Equipment	\$0	\$3,170	\$0
SC1201 - Minor Equipment and Small Tools	\$32,679	\$0	\$0
SC1404 - General Operations	-	\$33,050	\$0
SC2106 - Contract Services - Professional Services	\$178,190	\$375,000	\$375,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$210,869</b>	<b>\$416,220</b>	<b>\$380,000</b>
Capital Outlay			
SC7001 - Capital Outlay - Computer Software	-	\$0	\$30,000
SC7002 - Capital Outlay - Equipment and Furnishings	\$30,633	\$101,600	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$30,633</b>	<b>\$101,600</b>	<b>\$30,000</b>
Cost Allocation Plan	\$4,810	\$17,720	\$18,757
<b>F354 - CITIZEN'S OPTION FOR PUBLIC SAFETY (COPS) PROGRAM TOTAL</b>	<b>\$246,311</b>	<b>\$633,120</b>	<b>\$526,736</b>
F361 - Justice Assistance Grant (JAG) Grant			
Operations & Maintenance			
SC1200 - Computer Accessories and Minor Equipment	\$193	\$0	\$0
SC1404 - General Operations	\$30,624	\$35,070	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$30,817</b>	<b>\$35,070</b>	<b>\$0</b>
Capital Outlay			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC7002 - Capital Outlay - Equipment and Furnishings	\$47,066	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$47,066</b>	<b>\$0</b>	<b>\$0</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$253	\$0	\$0
<b>TRANSFER OUT TOTAL</b>	<b>\$253</b>	<b>\$0</b>	<b>\$0</b>
<b>F361 - JUSTICE ASSISTANCE GRANT (JAG) GRANT TOTAL</b>	<b>\$78,135</b>	<b>\$35,070</b>	<b>\$0</b>
F380 - Homeland Security Grant			
Operations & Maintenance			
SC1201 - Minor Equipment and Small Tools	\$7,045	\$25,440	\$25,400
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$7,045</b>	<b>\$25,440</b>	<b>\$25,400</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$44,045	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$44,045</b>	<b>\$0</b>	<b>\$0</b>
<b>F380 - HOMELAND SECURITY GRANT TOTAL</b>	<b>\$51,090</b>	<b>\$25,440</b>	<b>\$25,400</b>
F383 - Emergency Management Performance Grant (EMPG)			
Operations & Maintenance			
SC2000 - Miscellaneous Contributions to Other Funds	\$0	\$25,340	\$25,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$25,340</b>	<b>\$25,000</b>
<b>F383 - EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG) TOTAL</b>	<b>\$0</b>	<b>\$25,340</b>	<b>\$25,000</b>
F392 - Opioid Settlement Fund			
Operations & Maintenance			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1000 - Training and Meetings	–	\$10,000	\$10,000
SC1404 - General Operations	\$4,200	\$31,000	\$210,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$4,200</b>	<b>\$41,000</b>	<b>\$220,000</b>
<b>F392 - OPIOID SETTLEMENT FUND TOTAL</b>	<b>\$4,200</b>	<b>\$41,000</b>	<b>\$220,000</b>
F396 - Housing Successor Agency			
Operations & Maintenance			
SC1405 - Low and Moderate Housing Subsidies	\$28,311	\$28,740	\$28,740
SC2000 - Miscellaneous Contributions to Other Funds	\$200,000	\$200,000	\$200,000
SC2106 - Contract Services - Professional Services	\$150,000	\$150,000	\$150,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$378,311</b>	<b>\$378,740</b>	<b>\$378,740</b>
<b>F396 - HOUSING SUCCESSOR AGENCY TOTAL</b>	<b>\$378,311</b>	<b>\$378,740</b>	<b>\$378,740</b>
F399 - Enhanced Infrastructure Financing District			
Operations & Maintenance			
SC1001 - Travel and Lodging	\$0	\$200	\$200
SC1404 - General Operations	\$97	\$800	\$800
SC2104 - Contract Services - Legal Services	\$0	\$7,500	\$7,500
SC2106 - Contract Services - Professional Services	\$5,211	\$25,000	\$25,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$5,308</b>	<b>\$33,500</b>	<b>\$33,500</b>
Cost Allocation Plan	–	\$400	\$411
<b>F399 - ENHANCED INFRASTRUCTURE FINANCING DISTRICT TOTAL</b>	<b>\$5,308</b>	<b>\$33,900</b>	<b>\$33,911</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F506 - Tax Allocation Bonds-Special			
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$8,454,072	\$0	\$0
SC7503 - Principal Payment - Bonds and Capital Leases	\$14,365,000	\$0	\$0
SC7505 - Principal Payment Clearing	-\$15,470,615	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$7,348,457</b>	<b>\$0</b>	<b>\$0</b>
<b>F506 - TAX ALLOCATION BONDS-SPECIAL TOTAL</b>	<b>\$7,348,457</b>	<b>\$0</b>	<b>\$0</b>
F642 - Regional Shopping Center			
Transfer Out			
SC9000 - Transfers Out - Operating	\$305,314	\$0	\$0
<b>TRANSFER OUT TOTAL</b>	<b>\$305,314</b>	<b>\$0</b>	<b>\$0</b>
<b>F642 - REGIONAL SHOPPING CENTER TOTAL</b>	<b>\$305,314</b>	<b>\$0</b>	<b>\$0</b>
F677 - Rd Obligation Retirement Fund			
Operations & Maintenance			
SC2000 - Miscellaneous Contributions to Other Funds	\$250,000	\$0	\$0
SC2106 - Contract Services - Professional Services	\$13,443	\$0	\$0
SC2504 - RDASA Project Area Costs	\$1,027,411	\$0	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,290,854</b>	<b>\$0</b>	<b>\$0</b>
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$267,479	\$0	\$0
SC7505 - Principal Payment Clearing	\$1,105,615	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$1,373,094</b>	<b>\$0</b>	<b>\$0</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$24,407,519	\$0	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
TRANSFER OUT TOTAL	<b>\$24,407,519</b>	<b>\$0</b>	<b>\$0</b>
F677 - RD OBLIGATION RETIREMENT FUND TOTAL	<b>\$27,071,466</b>	<b>\$0</b>	<b>\$0</b>
F812 - CFD 88-2 Etiwanda/Highland			
Cost Allocation Plan	\$1,320	\$1,240	\$1,246
F812 - CFD 88-2 ETIWANDA/HIGHLAND TOTAL	<b>\$1,320</b>	<b>\$1,240</b>	<b>\$1,246</b>
F820 - CFD 2004-01			
Operations & Maintenance			
SC1800 - Assessment Administration	\$18,770	\$18,770	\$18,770
SC2106 - Contract Services - Professional Services	\$2,000	\$2,000	\$2,000
OPERATIONS & MAINTENANCE TOTAL	<b>\$20,770</b>	<b>\$20,770</b>	<b>\$20,770</b>
Cost Allocation Plan	\$1,640	\$1,820	\$1,825
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$1,007,811	\$950,740	\$891,140
SC7503 - Principal Payment - Bonds and Capital Leases	\$1,331,000	\$1,387,000	\$1,451,000
DEBT SERVICE TOTAL	<b>\$2,338,811</b>	<b>\$2,337,740</b>	<b>\$2,342,140</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$57,006	\$0	\$0
TRANSFER OUT TOTAL	<b>\$57,006</b>	<b>\$0</b>	<b>\$0</b>
F820 - CFD 2004-01 TOTAL	<b>\$2,418,227</b>	<b>\$2,360,330</b>	<b>\$2,364,735</b>
F838 - AD 91-2 Day Canyon Drainage Basin			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$17,361	\$15,820	\$16,460
SC0109 - Fringe Benefits	\$8,820	\$7,910	\$8,230
PERSONNEL SERVICES TOTAL	<b>\$26,181</b>	<b>\$23,730</b>	<b>\$24,690</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$1,300	\$1,300	\$1,300

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>\$1,300</b>
Cost Allocation Plan	\$3,030	\$3,840	\$3,988
<b>F838 - AD 91-2 DAY CANYON DRAINAGE BASIN TOTAL</b>	<b>\$30,511</b>	<b>\$28,870</b>	<b>\$29,978</b>
F847 - PD-85 Capital Replacement Fund			
Operations & Maintenance			
SC1403 - Building and Equipment Rental	\$0	\$2,000	\$2,000
SC1404 - General Operations	\$0	\$15,000	\$15,000
SC2106 - Contract Services - Professional Services	\$0	\$23,000	\$23,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	-	\$52,500	\$52,500
SC7003 - Capital Outlay - Improvements	\$46,283	\$0	\$200,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$100,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$46,283</b>	<b>\$152,500</b>	<b>\$252,500</b>
Cost Allocation Plan	\$1,140	\$670	\$672
<b>F847 - PD-85 CAPITAL REPLACEMENT FUND TOTAL</b>	<b>\$47,423</b>	<b>\$193,170</b>	<b>\$293,172</b>
F848 - PD-85 Red Hill and Heritage Parks			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$155,288	\$177,640	\$171,320
SC0003 - Overtime	\$4,867	\$4,600	\$0
SC0109 - Fringe Benefits	\$79,776	\$88,890	\$85,670
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$239,931</b>	<b>\$271,130</b>	<b>\$256,990</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$99,190	\$99,190	\$99,190

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1402 - Bad Debt Expense	\$4,170	\$0	\$0
SC1403 - Building and Equipment Rental	\$1,827	\$6,500	\$6,500
SC1404 - General Operations	\$65,095	\$60,570	\$40,770
SC1601 - Utility Charges - Electric	\$103,053	\$176,710	\$194,381
SC1605 - Utility Charges - Telephone	\$1,842	\$1,920	\$1,920
SC1606 - Utility Charges - Water	\$138,162	\$190,230	\$195,950
SC1700 - Repairs and Maintenance - Equipment	\$3,300	\$3,300	\$3,300
SC2000 - Miscellaneous Contributions to Other Funds	\$2,960	\$2,960	\$2,960
SC2101 - Contract Services - Facilities	\$12,600	\$15,280	\$15,820
SC2103 - Contract Services - Landscaping and Trees	\$25,058	\$26,820	\$36,040
SC2105 - Contract Services - Parks	-	\$0	\$328,490
SC2106 - Contract Services - Professional Services	\$345,332	\$351,660	\$57,490
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$802,590</b>	<b>\$935,140</b>	<b>\$982,811</b>
Capital Outlay			
SC7003 - Capital Outlay - Improvements	\$273,327	\$252,740	\$600,000
SC7008 - Capital Projects (GL Conversion Only)	-	\$600,000	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$273,327</b>	<b>\$852,740</b>	<b>\$600,000</b>
Cost Allocation Plan	\$68,970	\$93,400	\$94,637
Transfer Out			
SC9000 - Transfers Out - Operating	\$116,800	\$116,800	\$116,800
<b>TRANSFER OUT TOTAL</b>	<b>\$116,800</b>	<b>\$116,800</b>	<b>\$116,800</b>
<b>F848 - PD-85 RED HILL AND HERITAGE PARKS TOTAL</b>	<b>\$1,501,617</b>	<b>\$2,269,210</b>	<b>\$2,051,238</b>
F852 - CFD 2000-01			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Operations & Maintenance			
SC1800 - Assessment Administration	\$16,250	\$16,250	\$16,250
SC2106 - Contract Services - Professional Services	\$1,713	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$17,963</b>	<b>\$18,250</b>	<b>\$18,250</b>
Cost Allocation Plan	\$210	\$470	\$478
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$3,767	\$2,280	\$770
SC7503 - Principal Payment - Bonds and Capital Leases	\$49,000	\$49,000	\$50,000
<b>DEBT SERVICE TOTAL</b>	<b>\$52,767</b>	<b>\$51,280</b>	<b>\$50,770</b>
<b>F852 - CFD 2000-01 TOTAL</b>	<b>\$70,940</b>	<b>\$70,000</b>	<b>\$69,498</b>
F856 - CFD 2000-02			
Operations & Maintenance			
SC1800 - Assessment Administration	\$46,800	\$46,800	\$46,800
SC2106 - Contract Services - Professional Services	\$1,713	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$48,513</b>	<b>\$48,800</b>	<b>\$48,800</b>
Cost Allocation Plan	\$370	\$900	\$916
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$37,881	\$23,220	\$7,860
SC7503 - Principal Payment - Bonds and Capital Leases	\$470,000	\$492,000	\$515,000
<b>DEBT SERVICE TOTAL</b>	<b>\$507,881</b>	<b>\$515,220</b>	<b>\$522,860</b>
<b>F856 - CFD 2000-02 TOTAL</b>	<b>\$556,764</b>	<b>\$564,920</b>	<b>\$572,576</b>
F858 - CFD 2000-03			
Operations & Maintenance			
SC1800 - Assessment Administration	\$19,260	\$19,260	\$19,260
SC2106 - Contract Services - Professional Services	\$1,500	\$2,000	\$2,000



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$20,760</b>	<b>\$21,260</b>	<b>\$21,260</b>
Cost Allocation Plan	\$400	\$600	\$606
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$193,908	\$181,370	\$0
SC7503 - Principal Payment - Bonds and Capital Leases	\$314,000	\$329,000	\$168,250
<b>DEBT SERVICE TOTAL</b>	<b>\$507,908</b>	<b>\$510,370</b>	<b>\$168,250</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$12,232	\$0	\$344,000
<b>TRANSFER OUT TOTAL</b>	<b>\$12,232</b>	<b>\$0</b>	<b>\$344,000</b>
<b>F858 - CFD 2000-03 TOTAL</b>	<b>\$541,300</b>	<b>\$532,230</b>	<b>\$534,116</b>
F860 - CFD 2001-01 Series A			
Operations & Maintenance			
SC1800 - Assessment Administration	\$55,900	\$55,900	\$55,900
SC2106 - Contract Services - Professional Services	\$1,713	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$57,613</b>	<b>\$57,900</b>	<b>\$57,900</b>
Cost Allocation Plan	\$450	\$1,090	\$1,107
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$154,922	\$138,920	\$122,320
SC7503 - Principal Payment - Bonds and Capital Leases	\$442,000	\$460,000	\$475,000
<b>DEBT SERVICE TOTAL</b>	<b>\$596,922</b>	<b>\$598,920</b>	<b>\$597,320</b>
<b>F860 - CFD 2001-01 SERIES A TOTAL</b>	<b>\$654,985</b>	<b>\$657,910</b>	<b>\$656,327</b>
F862 - CFD 2001-01 Series B			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	\$1,713	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,713</b>	<b>\$2,000</b>	<b>\$2,000</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	\$120	\$100	\$104
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$14,999	\$13,460	\$11,860
SC7503 - Principal Payment - Bonds and Capital Leases	\$43,000	\$44,000	\$46,000
<b>DEBT SERVICE TOTAL</b>	<b>\$57,999</b>	<b>\$57,460</b>	<b>\$57,860</b>
<b>F862 - CFD 2001-01 SERIES B TOTAL</b>	<b>\$59,832</b>	<b>\$59,560</b>	<b>\$59,964</b>
F864 - CFD 2003-01 Series A			
Operations & Maintenance			
SC1800 - Assessment Administration	\$23,910	\$23,910	\$23,910
SC2106 - Contract Services - Professional Services	\$2,000	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$25,910</b>	<b>\$25,910</b>	<b>\$25,910</b>
Cost Allocation Plan	\$600	\$910	\$915
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$535,056	\$504,190	\$471,360
SC7503 - Principal Payment - Bonds and Capital Leases	\$615,000	\$670,000	\$730,000
<b>DEBT SERVICE TOTAL</b>	<b>\$1,150,056</b>	<b>\$1,174,190</b>	<b>\$1,201,360</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$66,794	\$0	\$0
<b>TRANSFER OUT TOTAL</b>	<b>\$66,794</b>	<b>\$0</b>	<b>\$0</b>
<b>F864 - CFD 2003-01 SERIES A TOTAL</b>	<b>\$1,243,360</b>	<b>\$1,201,010</b>	<b>\$1,228,185</b>
F866 - CFD 2003-01 Series B			
Operations & Maintenance			
SC1800 - Assessment Administration	\$5,960	\$5,960	\$5,960
SC2106 - Contract Services - Professional Services	\$2,500	\$2,500	\$2,500
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$8,460</b>	<b>\$8,460</b>	<b>\$8,460</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	\$240	\$280	\$277
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$85,166	\$79,550	\$73,490
SC7503 - Principal Payment - Bonds and Capital Leases	\$124,000	\$137,000	\$144,000
<b>DEBT SERVICE TOTAL</b>	<b>\$209,166</b>	<b>\$216,550</b>	<b>\$217,490</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$6,245	\$0	\$0
<b>TRANSFER OUT TOTAL</b>	<b>\$6,245</b>	<b>\$0</b>	<b>\$0</b>
<b>F866 - CFD 2003-01 SERIES B TOTAL</b>	<b>\$224,110</b>	<b>\$225,290</b>	<b>\$226,227</b>
F868 - CFD 2000-03 Park Maintenance			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$119,419	\$166,810	\$144,780
SC0002 - Part Time Salaries and Wages	\$0	\$8,140	\$8,140
SC0109 - Fringe Benefits	\$61,309	\$74,700	\$144,780
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$180,728</b>	<b>\$249,650</b>	<b>\$297,700</b>
Operations & Maintenance			
SC1800 - Assessment Administration	\$1,290	\$1,290	\$1,290
SC1404 - General Operations	\$28,331	\$27,500	\$55,000
SC1601 - Utility Charges - Electric	\$2,547	\$2,960	\$3,182
SC1606 - Utility Charges - Water	\$83,586	\$114,570	\$114,570
SC2103 - Contract Services - Landscaping and Trees	\$11,659	\$25,000	\$57,000
SC2105 - Contract Services - Parks	-	\$0	\$5,000
SC2106 - Contract Services - Professional Services	\$93,001	\$85,960	\$91,820
SC2109 - Contract Services - Landscaping	-	\$0	\$76,950
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$220,413</b>	<b>\$257,280</b>	<b>\$404,812</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Cost Allocation Plan	\$86,870	\$115,270	\$118,115
<b>F868 - CFD 2000-03 PARK MAINTENANCE TOTAL</b>	<b>\$488,011</b>	<b>\$622,200</b>	<b>\$820,627</b>
F870 - CFD 2006-01			
Operations & Maintenance			
SC1800 - Assessment Administration	\$12,100	\$12,100	\$12,100
SC2106 - Contract Services - Professional Services	\$1,714	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$13,814</b>	<b>\$14,100</b>	<b>\$14,100</b>
Cost Allocation Plan	\$320	\$570	\$574
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$108,447	\$102,630	\$96,530
SC7503 - Principal Payment - Bonds and Capital Leases	\$145,000	\$152,000	\$159,000
<b>DEBT SERVICE TOTAL</b>	<b>\$253,447</b>	<b>\$254,630</b>	<b>\$255,530</b>
<b>F870 - CFD 2006-01 TOTAL</b>	<b>\$267,581</b>	<b>\$269,300</b>	<b>\$270,204</b>
F872 - CFD 2006-02			
Operations & Maintenance			
SC1800 - Assessment Administration	\$12,110	\$12,110	\$12,110
SC1402 - Bad Debt Expense	\$2,016	\$0	\$0
SC2106 - Contract Services - Professional Services	\$1,714	\$2,000	\$2,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$15,840</b>	<b>\$14,110</b>	<b>\$14,110</b>
Cost Allocation Plan	\$270	\$520	\$523
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	\$64,327	\$60,730	\$57,060
SC7503 - Principal Payment - Bonds and Capital Leases	\$90,000	\$94,000	\$93,000
<b>DEBT SERVICE TOTAL</b>	<b>\$154,327</b>	<b>\$154,730</b>	<b>\$150,060</b>
<b>F872 - CFD 2006-02 TOTAL</b>	<b>\$170,437</b>	<b>\$169,360</b>	<b>\$164,693</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F875 - CFD 2017-01 North Etiwanda			
Operations & Maintenance			
SC1800 - Assessment Administration	\$1,200	\$1,200	\$1,200
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,200</b>	<b>\$1,200</b>	<b>\$1,200</b>
Cost Allocation Plan	\$20	\$50	\$54
<b>F875 - CFD 2017-01 NORTH ETIWANDA TOTAL</b>	<b>\$1,220</b>	<b>\$1,250</b>	<b>\$1,254</b>
F876 - CFD 2018-01 Empire Lakes			
Operations & Maintenance			
SC1800 - Assessment Administration	\$1,850	\$1,850	\$1,850
SC1000 - Training and Meetings	\$0	\$220	\$230
SC1404 - General Operations	\$0	\$16,180	\$16,180
SC1501 - Membership Dues and Fees	\$0	\$80	\$80
SC1601 - Utility Charges - Electric	\$6,743	\$6,500	\$6,988
SC1700 - Repairs and Maintenance - Equipment	\$0	\$110	\$110
SC2106 - Contract Services - Professional Services	\$53,066	\$20,470	\$20,470
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$61,660</b>	<b>\$45,410</b>	<b>\$45,908</b>
Cost Allocation Plan	\$3,310	\$930	\$600
Transfer Out			
SC9000 - Transfers Out - Operating	\$315,200	\$520,060	\$544,650
<b>TRANSFER OUT TOTAL</b>	<b>\$315,200</b>	<b>\$520,060</b>	<b>\$544,650</b>
<b>F876 - CFD 2018-01 EMPIRE LAKES TOTAL</b>	<b>\$380,170</b>	<b>\$566,400</b>	<b>\$591,158</b>
F878 - CFD 2022-01 Street Lighting			
Operations & Maintenance			
SC1800 - Assessment Administration	\$30	\$30	\$30
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$30</b>	<b>\$30</b>	<b>\$30</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Transfer Out			
SC9000 - Transfers Out - Operating	\$12,680	\$41,030	\$45,090
<b>TRANSFER OUT TOTAL</b>	<b>\$12,680</b>	<b>\$41,030</b>	<b>\$45,090</b>
<b>F878 - CFD 2022-01 STREET LIGHTING TOTAL</b>	<b>\$12,710</b>	<b>\$41,060</b>	<b>\$45,120</b>
F879 - CFD 2022-02 Industrial Service			
Operations & Maintenance			
SC1800 - Assessment Administration	\$20	\$20	\$20
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$20</b>	<b>\$20</b>	<b>\$20</b>
<b>F879 - CFD 2022-02 INDUSTRIAL SERVICE TOTAL</b>	<b>\$20</b>	<b>\$20</b>	<b>\$20</b>
F290 - Library Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$1,710,419	\$2,070,300	\$2,056,270
SC0002 - Part Time Salaries and Wages	\$577,479	\$976,770	\$976,790
SC0109 - Fringe Benefits	\$961,771	\$1,285,470	\$1,321,172
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$3,249,670</b>	<b>\$4,332,540</b>	<b>\$4,354,232</b>
Operations & Maintenance			
SC1000 - Training and Meetings	\$3,415	\$0	\$7,760
SC1001 - Travel and Lodging	\$8,389	\$23,120	\$21,470
SC1002 - Mileage	\$567	\$350	\$500
SC1200 - Computer Accessories and Minor Equipment	\$52,768	\$4,500	\$8,200
SC1201 - Minor Equipment and Small Tools	\$29,172	\$66,100	\$49,100
SC1303 - Supplies - Office	\$8,049	\$16,000	\$16,000
SC1404 - General Operations	\$654,733	\$789,000	\$689,100
SC1408 - Publications and Subscriptions	-	\$0	\$89,930
SC1501 - Membership Dues and Fees	\$4,577	\$6,970	\$6,720

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1601 - Utility Charges - Electric	\$83,818	\$81,010	\$90,000
SC1603 - Utility Charges - Internet	\$19,335	\$54,000	\$54,000
SC1605 - Utility Charges - Telephone	\$1,049	\$1,200	\$1,200
SC1606 - Utility Charges - Water	\$5,054	\$3,760	\$3,880
SC2106 - Contract Services - Professional Services	\$342,443	\$393,070	\$485,320
SC2107 - Contract Services - Software	\$3,600	\$3,600	\$15,370
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$1,216,968</b>	<b>\$1,442,680</b>	<b>\$1,538,550</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$248,381	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$248,381</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$189,130	\$265,980	\$305,877
Transfer Out			
SC9000 - Transfers Out - Operating	\$239,470	\$0	\$0
<b>TRANSFER OUT TOTAL</b>	<b>\$239,470</b>	<b>\$0</b>	<b>\$0</b>
<b>F290 - LIBRARY FUND TOTAL</b>	<b>\$5,143,619</b>	<b>\$6,041,200</b>	<b>\$6,198,659</b>
F291 - California State Library			
Operations & Maintenance			
SC1404 - General Operations	\$2,884	\$19,850	\$19,860
SC2106 - Contract Services - Professional Services	\$0	\$150	\$140
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$2,884</b>	<b>\$20,000</b>	<b>\$20,000</b>
Cost Allocation Plan	\$660	\$740	\$0
<b>F291 - CALIFORNIA STATE LIBRARY TOTAL</b>	<b>\$3,544</b>	<b>\$20,740</b>	<b>\$20,000</b>
F292 - Staff Innovation Fund			
Operations & Maintenance			
SC1001 - Travel and Lodging	\$2,073	\$22,500	\$18,500

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$2,073</b>	<b>\$22,500</b>	<b>\$18,500</b>
Cost Allocation Plan	\$220	\$1,700	\$0
<b>F292 - STAFF INNOVATION FUND TOTAL</b>	<b>\$2,293</b>	<b>\$24,200</b>	<b>\$18,500</b>
F329 - Library Capital Fund			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	\$2,581	\$0	\$0
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$2,581</b>	<b>\$0</b>	<b>\$0</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$3,499,612	\$0	\$2,067,380
SC7002 - Capital Outlay - Equipment and Furnishings	\$236,855	\$0	\$0
SC7004 - Capital Outlay - Infrastructure	\$6,548	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$12,488,430	\$0
SC7009 - Utility Infrastructure	\$2,409	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$3,745,424</b>	<b>\$12,488,430</b>	<b>\$2,067,380</b>
Cost Allocation Plan	\$550	\$3,270	\$3,246
<b>F329 - LIBRARY CAPITAL FUND TOTAL</b>	<b>\$3,748,555</b>	<b>\$12,491,700</b>	<b>\$2,070,626</b>
F700 - Sports Complex			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$779,477	\$939,670	\$931,410
SC0002 - Part Time Salaries and Wages	\$104,782	\$260,480	\$260,480
SC0003 - Overtime	\$71,890	\$80,000	\$120,000
SC0109 - Fringe Benefits	\$404,040	\$552,930	\$559,480
SC0202 - Pension and OPEB Expense	-\$205,047	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$1,155,142</b>	<b>\$1,833,080</b>	<b>\$1,871,370</b>
Operations & Maintenance			



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1403 - Building and Equipment Rental	\$8,000	\$4,800	\$6,300
SC1404 - General Operations	\$198,248	\$192,310	\$203,590
SC1503 - Permit Fees	\$225	\$280	\$280
SC1601 - Utility Charges - Electric	\$194,188	\$193,820	\$213,210
SC1602 - Utility Charges - Gas	\$12,455	\$14,250	\$15,105
SC1605 - Utility Charges - Telephone	\$1,171	\$1,230	\$1,230
SC1606 - Utility Charges - Water	\$72,928	\$93,590	\$96,400
SC1700 - Repairs and Maintenance - Equipment	\$16,000	\$19,360	\$38,720
SC1705 - Repairs and Maintenance - Vehicles	\$0	\$1,500	\$3,000
SC2101 - Contract Services - Facilities	\$199,287	\$226,930	\$295,850
SC2103 - Contract Services - Landscaping and Trees	\$46,773	\$41,140	\$83,720
SC2105 - Contract Services - Parks	-	\$0	\$2,500
SC2106 - Contract Services - Professional Services	\$21,650	\$58,620	\$30,900
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$770,924</b>	<b>\$847,830</b>	<b>\$990,805</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	-	\$68,250	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>\$68,250</b>	<b>\$0</b>
Cost Allocation Plan	\$21,850	\$20,490	\$20,490
Debt Service			
SC7100 - Depreciation	\$559,842	-	-
SC7501 - Interest Expense - Bonds and Capital Leases	\$14,150	\$14,160	\$0
SC7503 - Principal Payment - Bonds and Capital Leases	\$128,410	\$128,410	\$0
SC7505 - Principal Payment Clearing	-\$128,410	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$573,993</b>	<b>\$142,570</b>	<b>\$0</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>F700 - SPORTS COMPLEX TOTAL</b>	<b>\$2,521,909</b>	<b>\$2,912,220</b>	<b>\$2,882,665</b>
F705 - Municipal Utility			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$426,510	\$650,130	\$671,860
SC0002 - Part Time Salaries and Wages	\$22,130	\$41,070	\$41,070
SC0003 - Overtime	–	\$0	\$550
SC0109 - Fringe Benefits	\$220,357	\$321,500	\$350,720
SC0202 - Pension and OPEB Expense	\$124,560	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$793,557</b>	<b>\$1,012,700</b>	<b>\$1,064,200</b>
Operations & Maintenance			
SC2503 - Miscellaneous Expenditures	-\$4,300	\$0	\$0
SC1000 - Training and Meetings	\$953	\$42,000	\$18,350
SC1001 - Travel and Lodging	\$1,581	\$6,010	\$7,800
SC1002 - Mileage	–	\$0	\$500
SC1200 - Computer Accessories and Minor Equipment	–	\$1,000	\$3,060
SC1303 - Supplies - Office	\$848	\$2,500	\$2,500
SC1402 - Bad Debt Expense	\$203,855	\$0	\$0
SC1404 - General Operations	\$34	\$0	\$68,000
SC1408 - Publications and Subscriptions	\$200	\$200	\$200
SC1409 - Purchased Power	\$11,364,651	\$17,039,000	\$17,630,000
SC1410 - Solar Net Metering	\$19,151	\$1,000	\$1,000
SC1501 - Membership Dues and Fees	\$19,254	\$23,250	\$24,800
SC1502 - Other Fees	–	–	\$28,500
SC1503 - Permit Fees	\$75	\$170	\$170
SC1600 - Utility Charges - Cellular	\$128,885	\$151,300	\$151,300
SC1605 - Utility Charges - Telephone	\$835	\$540	\$540

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC2000 - Miscellaneous Contributions to Other Funds	\$5,000	\$5,000	\$5,000
SC2101 - Contract Services - Facilities	–	–	\$2,480
SC2104 - Contract Services - Legal Services	\$63,602	\$50,000	\$25,000
SC2106 - Contract Services - Professional Services	\$715,776	\$1,117,890	\$1,406,325
SC2107 - Contract Services - Software	\$0	\$14,000	\$17,640
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$12,520,400</b>	<b>\$18,453,860</b>	<b>\$19,393,165</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$7,600	\$0	\$0
SC7002 - Capital Outlay - Equipment and Furnishings	\$982,625	\$215,000	\$315,000
SC7008 - Capital Projects (GL Conversion Only)	-\$5,878,387	\$3,875,350	\$0
SC7009 - Utility Infrastructure	\$5,257,711	\$0	\$2,221,090
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$369,550</b>	<b>\$4,090,350</b>	<b>\$2,536,090</b>
Cost Allocation Plan	\$230,190	\$332,600	\$387,042
Debt Service	\$1,289,570	–	–
Transfer Out			
SC9000 - Transfers Out - Operating	\$2,094,260	\$2,106,860	\$2,106,860
<b>TRANSFER OUT TOTAL</b>	<b>\$2,094,260</b>	<b>\$2,106,860</b>	<b>\$2,106,860</b>
<b>F705 - MUNICIPAL UTILITY TOTAL</b>	<b>\$17,297,526</b>	<b>\$25,996,370</b>	<b>\$25,487,357</b>
F706 - Utility Public Benefit Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$152,639	\$154,780	\$153,240
SC0109 - Fringe Benefits	\$77,869	\$77,390	\$76,620
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$230,508</b>	<b>\$232,170</b>	<b>\$229,860</b>
Operations & Maintenance			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1404 - General Operations	-	-	\$42,000
SC1408 - Publications and Subscriptions	\$0	\$200	\$200
SC1409 - Purchased Power	\$51,031	\$161,800	\$0
SC1501 - Membership Dues and Fees	\$1,214	\$1,240	\$1,350
SC2106 - Contract Services - Professional Services	\$2,115	\$25,000	\$25,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$54,360</b>	<b>\$188,240</b>	<b>\$68,550</b>
Cost Allocation Plan	\$21,720	\$27,210	\$27,620
<b>F706 - UTILITY PUBLIC BENEFIT FUND TOTAL</b>	<b>\$306,588</b>	<b>\$447,620</b>	<b>\$326,030</b>
F708 - RCMU Capital Replacement Fund			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	-	-	\$30,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$30,000</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	-	-	\$858,660
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$858,660</b>
<b>F708 - RCMU CAPITAL REPLACEMENT FUND TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$888,660</b>
F710 - Second Story and Beyond			
Personnel Services			
SC0001 - Regular Salaries and Wages	\$70,385	\$78,120	\$188,060
SC0002 - Part Time Salaries and Wages	\$180,855	\$442,940	\$361,120
SC0109 - Fringe Benefits	\$43,781	\$173,860	\$288,865
SC0202 - Pension and OPEB Expense	-\$25,090	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$269,931</b>	<b>\$694,920</b>	<b>\$838,045</b>
Operations & Maintenance			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1000 - Training and Meetings	\$47	\$300	\$500
SC1001 - Travel and Lodging	\$1,384	\$2,500	\$3,100
SC1002 - Mileage	\$0	\$200	\$200
SC1200 - Computer Accessories and Minor Equipment	\$2,559	\$0	\$7,440
SC1303 - Supplies - Office	\$720	\$5,000	\$1,500
SC1404 - General Operations	\$23,123	\$80,850	\$42,480
SC1601 - Utility Charges - Electric	\$18,906	\$0	\$0
SC2106 - Contract Services - Professional Services	\$31,348	\$181,730	\$117,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$78,086</b>	<b>\$270,580</b>	<b>\$172,220</b>
Cost Allocation Plan	-	-	\$45,127
<b>F710 - SECOND STORY AND BEYOND TOTAL</b>	<b>\$348,016</b>	<b>\$965,500</b>	<b>\$1,055,392</b>
F711 - Fiber Optic Network			
Operations & Maintenance			
SC2503 - Miscellaneous Expenditures	\$584	\$0	\$0
SC1303 - Supplies - Office	\$0	\$5,000	\$5,000
SC1402 - Bad Debt Expense	\$8,595	\$0	\$0
SC1404 - General Operations	\$8,856	\$176,200	\$176,200
SC1501 - Membership Dues and Fees	\$211	\$550	\$550
SC2101 - Contract Services - Facilities	-	-	\$17,940
SC2106 - Contract Services - Professional Services	\$199,686	\$189,120	\$143,170
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$217,932</b>	<b>\$370,870</b>	<b>\$342,860</b>
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	\$629,412	\$0	\$0
SC7008 - Capital Projects (GL Conversion Only)	-\$551,371	\$223,870	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC7009 - Utility Infrastructure	-	\$0	\$18,500
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$78,041</b>	<b>\$223,870</b>	<b>\$18,500</b>
Cost Allocation Plan	\$15,630	\$16,130	\$17,743
Debt Service			
SC7100 - Depreciation	\$352,873	-	-
SC7501 - Interest Expense - Bonds and Capital Leases	\$470,814	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$823,687</b>	<b>\$0</b>	<b>\$0</b>
<b>F711 - FIBER OPTIC NETWORK TOTAL</b>	<b>\$1,135,290</b>	<b>\$610,870</b>	<b>\$379,103</b>
F712 - Equipment and Vehicle Replacement			
Operations & Maintenance			
SC1404 - General Operations	\$507,103	\$410,760	\$821,520
SC2101 - Contract Services - Facilities	-	-	\$12,000
SC2106 - Contract Services - Professional Services	\$21,000	\$12,000	\$24,000
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$528,103</b>	<b>\$422,760</b>	<b>\$857,520</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$677,341	\$591,800	\$591,800
SC7004 - Capital Outlay - Infrastructure	\$150,000	\$0	\$0
SC7007 - Capital Outlay - Vehicles	\$845,589	\$870,000	\$1,440,055
SC7008 - Capital Projects (GL Conversion Only)	-\$1,416,937	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$255,993</b>	<b>\$1,461,800</b>	<b>\$2,031,855</b>
Cost Allocation Plan	\$32,860	\$19,210	\$18,198
Debt Service	\$607,496	-	-
<b>F712 - EQUIPMENT AND VEHICLE REPLACEMENT TOTAL</b>	<b>\$1,424,452</b>	<b>\$1,903,770</b>	<b>\$2,907,573</b>
F714 - Computer Equipment and Technology Replacement			
Personnel Services			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC0001 - Regular Salaries and Wages	\$14,173	\$36,560	\$36,560
SC0002 - Part Time Salaries and Wages	\$22,828	\$67,160	\$67,160
SC0003 - Overtime	\$4,495	\$0	\$0
SC0109 - Fringe Benefits	\$7,791	\$31,600	\$31,600
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$49,287</b>	<b>\$135,320</b>	<b>\$135,320</b>
Operations & Maintenance			
SC1000 - Training and Meetings	-	-	\$12,800
SC1001 - Travel and Lodging	\$2,435	\$0	\$0
SC1200 - Computer Accessories and Minor Equipment	\$87,012	\$182,500	\$156,250
SC1402 - Bad Debt Expense	\$29,020	\$0	\$0
SC1404 - General Operations	\$357	\$0	\$0
SC2106 - Contract Services - Professional Services	\$4,185,301	\$566,810	\$310,000
SC2107 - Contract Services - Software	\$0	\$40,000	\$1,251,180
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$4,304,124</b>	<b>\$789,310</b>	<b>\$1,730,230</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$440,980	\$100,000	\$3,231,000
SC7008 - Capital Projects (GL Conversion Only)	-\$186,113	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$254,867</b>	<b>\$100,000</b>	<b>\$3,231,000</b>
Cost Allocation Plan	\$21,310	\$24,980	\$27,544
Debt Service	\$526,510	-	-
<b>F714 - COMPUTER EQUIPMENT AND TECHNOLOGY REPLACEMENT TOTAL</b>	<b>\$5,156,098</b>	<b>\$1,049,610</b>	<b>\$5,124,094</b>
<b>CITY OF RANCHO CUCAMONGA TOTAL</b>	<b>\$243,662,609</b>	<b>\$269,430,170</b>	<b>\$265,744,063</b>
<b>R.C. Fire Protection District</b>			
F281 - Fire Fund			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Personnel Services			
SC0001 - Regular Salaries and Wages	\$17,830,712	\$21,219,950	\$22,600,750
SC0002 - Part Time Salaries and Wages	\$56,892	\$93,780	\$33,120
SC0003 - Overtime	\$5,309,218	\$6,144,280	\$6,436,810
SC0100 - Benefit - Dental Insurance	\$154,061	\$0	\$0
SC0101 - Benefit - Life Insurance	\$9,617	\$0	\$0
SC0102 - Benefit - Long Term Disability	\$6,883	\$0	\$0
SC0103 - Benefit - Medical Insurance	\$2,429,986	\$0	\$0
SC0104 - Benefit - Vision Insurance	\$34,461	\$0	\$0
SC0105 - CalPERS	\$6,237,201	\$0	\$0
SC0106 - Deferred Compensation 401A	\$316,336	\$0	\$0
SC0107 - Deferred Compensation 457	\$35,109	\$0	\$0
SC0109 - Fringe Benefits	\$0	\$13,482,170	\$14,509,540
SC0110 - Medical Insurance for Retirees	\$941,439	\$994,890	\$1,194,660
SC0111 - Medicare	\$335,260	\$0	\$0
SC0112 - PARS ER Contributions	\$29,457	\$0	\$0
SC0113 - PEMHCA - Retiree	\$156,853	\$235,350	\$168,000
SC0114 - Unemployment Insurance	\$801	\$5,000	\$5,000
SC0115 - Voluntary Employee Benefit Account	\$288,417	\$0	\$0
SC0301 - Employee Development	-	\$0	\$21,720
SC0303 - Interfund Personnel Reimbursement	-\$11,478,550	-\$12,329,560	-\$14,986,230
SC0401 - Workers Compensation Insurance	\$913,919	\$0	\$0
SC2201 - General Liability Claims	\$1,025	\$0	\$0
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$23,609,098</b>	<b>\$29,845,860</b>	<b>\$29,983,370</b>



**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Operations & Maintenance			
SC1800 - Assessment Administration	\$70,420	\$70,480	\$70,480
SC2200 - General Liability Premiums	\$759,032	\$716,480	\$544,250
SC2300 - Property Insurance Premiums	\$310,351	\$573,110	\$475,080
SC2503 - Miscellaneous Expenditures	\$5,720,000	\$3,925,000	\$0
SC1000 - Training and Meetings	\$160,465	\$287,520	\$260,710
SC1001 - Travel and Lodging	\$41,292	\$30,070	\$134,530
SC1002 - Mileage	\$0	\$0	\$1,600
SC1003 - Fire Incident Costs	\$1,594	\$10,000	\$12,000
SC1101 - Fuel - Diesel	\$233,112	\$264,310	\$245,200
SC1102 - Fuel - Gasoline	\$70,559	\$79,860	\$73,500
SC1103 - Fuel - Propane	\$15,000	\$15,000	\$15,000
SC1201 - Minor Equipment and Small Tools	\$58,315	\$45,240	\$847,680
SC1202 - Safety Gear and Equipment	\$120,026	\$162,080	\$175,000
SC1302 - Supplies - Medical	-	-	\$146,900
SC1303 - Supplies - Office	\$29,063	\$31,500	\$30,000
SC1304 - Supplies - Program and Event	-	-	\$24,750
SC1402 - Bad Debt Expense	\$157,293	\$0	\$0
SC1403 - Building and Equipment Rental	\$952	\$1,500	\$1,500
SC1404 - General Operations	\$497,408	\$487,090	\$289,960
SC1406 - Postage and Shipping	\$719	\$900	\$1,280
SC1407 - Printing and Binding	\$29,283	\$30,750	\$6,000
SC1408 - Publications and Subscriptions	\$5,341	\$8,060	\$14,820
SC1501 - Membership Dues and Fees	\$3,947	\$10,270	\$12,550
SC1503 - Permit Fees	\$16,064	\$11,480	\$11,780
SC1504 - Property Tax Administration Fee	\$195,487	\$186,910	\$186,910

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
SC1600 - Utility Charges - Cellular	\$76,628	\$54,960	\$52,440
SC1601 - Utility Charges - Electric	\$128,719	\$172,290	\$183,830
SC1602 - Utility Charges - Gas	\$13,308	\$24,400	\$23,010
SC1603 - Utility Charges - Internet	-	\$0	\$64,110
SC1605 - Utility Charges - Telephone	\$17,339	\$18,120	\$27,730
SC1606 - Utility Charges - Water	\$22,522	\$28,360	\$34,300
SC1700 - Repairs and Maintenance - Equipment	\$110,107	\$112,900	\$23,850
SC1705 - Repairs and Maintenance - Vehicles	\$229,023	\$219,150	\$230,050
SC2000 - Miscellaneous Contributions to Other Funds	\$931,400	\$957,300	\$1,273,790
SC2101 - Contract Services - Facilities	\$371,895	\$549,860	\$523,680
SC2103 - Contract Services - Landscaping and Trees	\$829	\$1,400	\$1,400
SC2104 - Contract Services - Legal Services	\$36,469	\$50,000	\$50,000
SC2106 - Contract Services - Professional Services	\$1,622,331	\$2,105,350	\$1,726,350
SC2107 - Contract Services - Software	-	\$0	\$451,180
SC2109 - Contract Services - Landscaping	-	\$0	\$130,000
SC2400 - Other Insurance Premiums	\$53,420	\$60,000	\$57,890
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$12,109,713</b>	<b>\$11,301,700</b>	<b>\$8,435,090</b>
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	\$10,000	\$0	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>
Cost Allocation Plan	\$3,353,760	\$4,244,090	\$4,528,860
Debt Service			
SC7501 - Interest Expense - Bonds and	\$912	\$0	\$0

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Capital Leases			
SC7503 - Principal Payment - Bonds and Capital Leases	\$110,163	\$0	\$0
SC7505 - Principal Payment Clearing	-\$110,163	\$0	\$0
SC7507 - Subscription Principal Expense - GASB 96	\$106,277	\$0	\$0
SC7508 - Interest Expense - Subscriptions - GASB 96	\$5,845	\$0	\$0
SC7509 - Subscription Expense Contra - GASB 96	-\$112,122	\$0	\$0
<b>DEBT SERVICE TOTAL</b>	<b>\$912</b>	<b>\$0</b>	<b>\$0</b>
Transfer Out			
SC9000 - Transfers Out - Operating	\$5,290,033	\$5,576,270	\$3,964,090
<b>TRANSFER OUT TOTAL</b>	<b>\$5,290,033</b>	<b>\$5,576,270</b>	<b>\$3,964,090</b>
<b>F281 - FIRE FUND TOTAL</b>	<b>\$44,373,516</b>	<b>\$50,967,920</b>	<b>\$46,911,410</b>
F282 - CFD 85-1			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	\$9,075,680	\$9,629,300	\$12,012,440
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$9,075,680</b>	<b>\$9,629,300</b>	<b>\$12,012,440</b>
Operations & Maintenance			
SC1404 - General Operations	\$8,268	\$14,850	\$16,500
SC1503 - Permit Fees	\$16,828	\$5,970	\$5,980
SC1600 - Utility Charges - Cellular	\$5,728	\$0	\$0
SC1601 - Utility Charges - Electric	\$70,939	\$109,460	\$128,320
SC1602 - Utility Charges - Gas	\$10,095	\$27,380	\$16,050
SC1605 - Utility Charges - Telephone	\$7,354	\$7,230	\$9,810
SC1606 - Utility Charges - Water	\$12,757	\$19,350	\$21,440
SC2106 - Contract Services - Professional Services	\$471,173	\$529,850	\$573,900
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$603,142</b>	<b>\$714,090</b>	<b>\$772,000</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	-	\$0	\$1,608,000
SC7008 - Capital Projects (GL Conversion Only)	-	\$647,920	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>-</b>	<b>\$647,920</b>	<b>\$1,608,000</b>
Cost Allocation Plan	\$329,070	\$329,070	\$329,070
<b>F282 - CFD 85-1 TOTAL</b>	<b>\$10,007,892</b>	<b>\$11,320,380</b>	<b>\$14,721,510</b>
F283 - CFD 88-1			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	\$2,402,870	\$2,674,920	\$2,948,790
<b>PERSONNEL SERVICES TOTAL</b>	<b>\$2,402,870</b>	<b>\$2,674,920</b>	<b>\$2,948,790</b>
Operations & Maintenance			
SC1404 - General Operations	\$1,971	\$3,850	\$3,850
SC1503 - Permit Fees	\$1,682	\$1,950	\$2,040
SC1600 - Utility Charges - Cellular	\$1,432	\$0	\$0
SC1601 - Utility Charges - Electric	\$19,695	\$33,430	\$33,430
SC1602 - Utility Charges - Gas	\$2,065	\$4,400	\$2,600
SC1603 - Utility Charges - Internet	-	\$0	\$11,070
SC1605 - Utility Charges - Telephone	\$1,972	\$1,990	\$2,990
SC1606 - Utility Charges - Water	\$3,799	\$4,670	\$4,810
SC2000 - Miscellaneous Contributions to Other Funds	-	\$25,000	\$0
SC2106 - Contract Services - Professional Services	\$333,206	\$383,190	\$464,510
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$365,821</b>	<b>\$458,480</b>	<b>\$525,300</b>
Cost Allocation Plan	\$130,110	\$130,110	\$130,110
<b>F283 - CFD 88-1 TOTAL</b>	<b>\$2,898,801</b>	<b>\$3,263,510</b>	<b>\$3,604,200</b>
F288 - Fire Protection Capital Fund			

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Operations & Maintenance			
SC1003 - Fire Incident Costs	\$233	\$5,000	\$5,000
SC1200 - Computer Accessories and Minor Equipment	\$11,622	\$55,380	\$57,800
SC1201 - Minor Equipment and Small Tools	\$1,057,115	\$408,000	\$559,380
SC1202 - Safety Gear and Equipment	–	–	\$159,360
SC1404 - General Operations	\$100,492	\$194,000	\$286,680
SC1700 - Repairs and Maintenance - Equipment	\$0	\$12,980	\$51,840
SC1705 - Repairs and Maintenance - Vehicles	\$14,829	\$50,000	\$50,000
SC2101 - Contract Services - Facilities	–	–	\$403,500
SC2106 - Contract Services - Professional Services	\$1,855,035	\$115,000	\$135,000
SC2107 - Contract Services - Software	\$0	\$0	\$1,426,180
<b>OPERATIONS &amp; MAINTENANCE TOTAL</b>	<b>\$3,039,326</b>	<b>\$840,360</b>	<b>\$3,134,740</b>
Capital Outlay			
SC7000 - Capital Outlay - Buildings	\$7,580,997	\$273,720	\$12,844,000
SC7002 - Capital Outlay - Equipment and Furnishings	\$969,595	\$216,700	\$2,950,000
SC7003 - Capital Outlay - Improvements	\$277,189	\$0	\$1,008,000
SC7004 - Capital Outlay - Infrastructure	\$174,424	\$0	\$0
SC7007 - Capital Outlay - Vehicles	\$1,521,575	\$1,195,000	\$1,400,000
SC7008 - Capital Projects (GL Conversion Only)	\$0	\$2,272,540	\$0
SC7009 - Utility Infrastructure	–	–	\$2,500
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$10,523,780</b>	<b>\$3,957,960</b>	<b>\$18,204,500</b>
Cost Allocation Plan	\$57,870	\$57,870	\$57,870
<b>F288 - FIRE PROTECTION CAPITAL</b>	<b>\$13,620,976</b>	<b>\$4,856,190</b>	<b>\$21,397,110</b>

**City of Rancho Cucamonga**  
Expenditure Detail - All Funds

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
FUND TOTAL			
R.C. FIRE PROTECTION DISTRICT TOTAL	<b>\$70,901,185</b>	<b>\$70,408,000</b>	<b>\$86,634,230</b>
<b>Total All Fund Budget</b>	\$314,563,794	\$339,838,170	\$352,378,293

**City of Rancho Cucamonga**  
**General Fund Expenditures by Cost Center**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>General Fund Expenses</b>			
F001 - General Fund			
Non-Departmental			
CC001 - Non-Departmental General	\$7,354,404	\$8,311,685	\$9,330,132
CC002 - Non-Departmental Personnel	\$190,292	\$202,350	\$193,220
CC205 - City Facilities	\$1,157,474	\$0	\$0
CC217 - City Telecommunications	\$262,003	\$271,760	\$180,950
<b>NON-DEPARTMENTAL TOTAL</b>	<b>\$8,964,174</b>	<b>\$8,785,795</b>	<b>\$9,704,302</b>
City Management			
CC101 - City Council	\$112,432	\$137,920	\$159,710
CC102 - City Management	\$1,207,493	\$1,297,150	\$1,713,587
<b>CITY MANAGEMENT TOTAL</b>	<b>\$1,319,925</b>	<b>\$1,435,070</b>	<b>\$1,873,297</b>
Engagement and Special Programs			
CC107 - Healthy RC Program	\$642,433	\$676,350	\$602,420
CC108 - Community Affairs	\$542,229	\$574,750	\$550,010
CC109 - Engagement and Special Programs	-	-	\$820,460
CC304 - Municipal Utility	-	-	\$14,790
<b>ENGAGEMENT AND SPECIAL PROGRAMS TOTAL</b>	<b>\$1,184,662</b>	<b>\$1,251,100</b>	<b>\$1,987,680</b>
Administrative Services			
CC201 - Administrative Services Administration	\$305,166	\$457,420	\$13,150
<b>ADMINISTRATIVE SERVICES TOTAL</b>	<b>\$305,166</b>	<b>\$457,420</b>	<b>\$13,150</b>
Police Department			
CC701 - Police	\$48,791,831	\$53,649,090	\$56,498,609
<b>POLICE DEPARTMENT TOTAL</b>	<b>\$48,791,831</b>	<b>\$53,649,090</b>	<b>\$56,498,609</b>
Animal Care & Services			
CC104 - Animal Care And Services	\$3,619,027	\$3,756,930	\$4,108,620
<b>ANIMAL CARE &amp; SERVICES TOTAL</b>	<b>\$3,619,027</b>	<b>\$3,756,930</b>	<b>\$4,108,620</b>

**City of Rancho Cucamonga**  
**General Fund Expenditures by Cost Center**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
City Clerk & Records Management			
CC103 - City Clerk	-\$860	\$2,010	\$4,060
CC106 - Records Management	\$647,947	\$934,000	\$721,500
<b>CITY CLERK &amp; RECORDS MANAGEMENT TOTAL</b>	<b>\$647,087</b>	<b>\$936,010</b>	<b>\$725,560</b>
Community Services			
CC401 - Community Services Administration	\$2,678,687	\$3,759,050	\$3,483,434
CC402 - Central Park Operations	\$1,211,069	\$1,497,845	\$1,907,670
CC404 - RC Family Resource Center	\$9,236	\$9,620	\$51,500
CC405 - RC Sports Center	\$317,022	\$341,750	\$386,820
CC406 - Special Events	\$388,412	\$430,415	\$522,930
CC407 - Victoria Gardens Cultural Center	\$2,548,753	\$2,715,000	\$3,335,373
CC408 - Contract Classes	\$436,379	\$593,730	\$564,070
CC409 - Park Services	\$289,132	\$428,455	\$658,380
<b>COMMUNITY SERVICES TOTAL</b>	<b>\$7,878,691</b>	<b>\$9,775,865</b>	<b>\$10,910,177</b>
Planning			
CC314 - Planning	\$3,462,209	\$3,115,180	\$2,811,980
CC315 - Planning Commission	\$22,011	\$21,210	\$23,990
<b>PLANNING TOTAL</b>	<b>\$3,484,220</b>	<b>\$3,136,390</b>	<b>\$2,835,970</b>
Finance			
CC206 - Finance	\$1,772,814	\$1,905,390	\$1,769,340
CC211 - Procurement	\$249,672	\$324,330	\$321,660
CC213 - Treasury Management	\$36,304	\$36,350	\$38,610
<b>FINANCE TOTAL</b>	<b>\$2,058,790</b>	<b>\$2,266,070</b>	<b>\$2,129,610</b>
Human Resources & Risk Management			
CC210 - Human Resources	\$806,939	\$1,003,150	\$662,880
CC212 - Organizational Development	\$498,706	\$595,960	\$887,270
<b>HUMAN RESOURCES &amp; RISK MANAGEMENT TOTAL</b>	<b>\$1,305,645</b>	<b>\$1,599,110</b>	<b>\$1,550,150</b>



**City of Rancho Cucamonga**  
**General Fund Expenditures by Cost Center**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
Innovation & Technology			
CC209 - Innovation and Technology Services	\$11,195,817	\$5,336,270	\$5,657,018
<b>INNOVATION &amp; TECHNOLOGY TOTAL</b>	<b>\$11,195,817</b>	<b>\$5,336,270</b>	<b>\$5,657,018</b>
Building & Safety			
CC302 - Building & Safety	\$2,215,336	\$2,521,500	\$2,385,169
<b>BUILDING &amp; SAFETY TOTAL</b>	<b>\$2,215,336</b>	<b>\$2,521,500</b>	<b>\$2,385,169</b>
Economic Development			
CC301 - Economic Development	\$1,697,984	\$1,835,890	\$2,243,990
CC204 - Business Licensing	\$243,982	\$0	\$0
<b>ECONOMIC DEVELOPMENT TOTAL</b>	<b>\$1,941,966</b>	<b>\$1,835,890</b>	<b>\$2,243,990</b>
Community Improvement			
CC322 - Community Improvement	\$1,053,846	\$1,327,590	\$1,204,000
<b>COMMUNITY IMPROVEMENT TOTAL</b>	<b>\$1,053,846</b>	<b>\$1,327,590</b>	<b>\$1,204,000</b>
Engineering Services			
CC303 - Engineering Administration	\$519,348	\$586,180	\$774,400
CC305 - Engineering Land Development	\$1,117,568	\$1,586,020	\$1,655,930
CC307 - Engineering Project Management	\$746,190	\$1,017,450	\$1,178,070
CC308 - Engineering Traffic Management	\$364,827	\$415,300	\$432,840
<b>ENGINEERING SERVICES TOTAL</b>	<b>\$2,747,934</b>	<b>\$3,604,950</b>	<b>\$4,041,240</b>
Public Works			
CC310 - Public Works Administration	–	–	\$392,770
CC306 - NPDES	\$493,992	\$544,870	\$571,180
CC312 - Facilities Maintenance	\$5,385,065	\$5,095,740	\$5,498,290
CC317 - City Vehicle and Equipment Maintenance	\$2,465,586	\$2,111,540	\$2,234,802
CC318 - Street Maintenance	\$2,763,068	\$2,789,280	\$2,295,255
CC319 - Park Maintenance	\$2,671,091	\$3,151,780	\$3,191,397

**City of Rancho Cucamonga**  
**General Fund Expenditures by Cost Center**

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
PUBLIC WORKS TOTAL	<b>\$13,778,802</b>	<b>\$13,693,210</b>	<b>\$14,183,694</b>
F001 - GENERAL FUND TOTAL	<b>\$112,492,918</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>
GENERAL FUND EXPENSES TOTAL	<b>\$112,492,918</b>	<b>\$115,368,260</b>	<b>\$122,052,236</b>

**City of Rancho Cucamonga**  
Expenditures by Fund

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
<b>City of Rancho Cucamonga</b>			
General Fund			
F001 - General Fund	\$112,492,918	\$115,368,260	\$122,052,236
F003 - Parking Citation Reimbursement	\$138,034	\$119,920	\$119,920
F006 - CVWD Reimbursement	\$407,714	\$457,300	\$783,690
F016 - Community Development Technical Services	\$478,079	\$301,160	\$200,660
F017 - Law Enforcement Reserve	\$234,333	\$5,849,640	\$5,960,235
F018 - Traffic Safety	\$348,082	\$403,350	\$418,441
F020 - City Technology Fee	\$166,840	\$472,680	\$528,683
F022 - Mobile Home Park	\$29,720	\$30,830	\$37,101
F023 - Accessibility Compliance Fund	\$10,389	\$37,840	\$37,807
F025 - City Capital Reserve	\$6,888,896	\$11,735,250	\$10,480,074
F030 - Community Benefit Project	\$0	\$6,635,690	\$0
F073 - Benefits Contingency	\$1,407,124	\$1,289,080	\$1,327,480
<b>GENERAL FUND TOTAL</b>	<b>\$122,602,128</b>	<b>\$142,701,000</b>	<b>\$141,946,327</b>
Special Revenue Funds			
F100 - Assessment Districts Administration	\$689,303	\$985,700	\$747,268
F105 - AB 2766 Air Quality Improvement	-\$146,079	\$420,810	\$59,341
F106 - MSRC Air Pollution Reduction Grant	\$9,562	\$0	\$0
F109 - Public Art Trust Fund	\$43,175	\$56,580	\$71,080
F110 - Beautification	\$576,430	\$1,480	\$864
F111 - Development Impact Fee - Park Land Acquisition	\$3,110	\$2,910	\$2,899
F112 - Development Impact Fee - Drainage Facilities	\$8,660	\$329,200	\$2,179
F113 - Development Impact Fee - Community and Recreation Centers	\$750	\$1,580	\$1,580

**City of Rancho Cucamonga**  
Expenditures by Fund

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F114 - Development Impact Fee - Drainage San Sevaine	\$130	\$280	\$277
F115 - Development Impact Fee - Drainage Henderson/Wardman	–	\$390	\$398
F116 - Development Impact Fee - Drainage Etiwanda	\$3,620	\$100,980	\$950
F118 - Development Impact Fee - Drainage Upper Etiwanda	\$0	\$240	\$239
F119 - Development Impact Fee - Park Improvement	\$640,846	\$254,730	\$254,797
F120 - Development Impact Fee - Park Development	\$409,015	\$2,594,080	\$95,598
F122 - Development Impact Fee - Drainage South Etiwanda	\$490	\$480	\$484
F123 - Development Impact Fee - Library	\$1,260	\$1,200	\$701,194
F124 - Development Impact Fee - Transportation	\$1,333,784	\$10,222,100	\$4,277,020
F125 - Development Impact Fee - Animal Center	\$690	\$870	\$863
F126 - Development Impact Fee - Drainage Lower Etiwanda	\$320	\$300	\$297
F127 - Development Impact Fee - Police	\$1,390	\$801,220	\$801,215
F128 - Etiwanda North Equestrian Facility	–	\$280	\$281
F129 - Underground Utilities	\$5,440	\$4,640	\$4,634
F160 - Development Impact Fee - Fire	–	–	\$9,684,000
F130 - LMD 1 General City	\$1,587,610	\$1,586,020	\$1,610,362
F131 - LMD 2 Victoria Neighborhood Parks	\$4,853,667	\$6,160,050	\$5,939,285
F133 - LMD 3B Commercial/Industrial	\$1,057,989	\$1,154,330	\$1,089,870
F134 - LMD 4-R Terra Vista Planned Community	\$2,933,886	\$4,576,900	\$3,265,007
F136 - LMD 6-R Caryn Planned Community	\$661,981	\$779,780	\$609,742

**City of Rancho Cucamonga**  
Expenditures by Fund

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F137 - LMD 7 North Etiwanda	\$1,198,410	\$1,111,890	\$1,231,285
F138 - LMD 8 South Etiwanda	\$35,706	\$46,980	\$48,380
F139 - LMD 9 Lower Etiwanda	\$700,926	\$1,345,750	\$2,281,030
F140 - LMD 10 Rancho Etiwanda	\$989,734	\$1,086,820	\$903,472
F141 - LMD 1 Capital Replacement	\$277,625	\$245,820	\$40,627
F150 - SLD General Services	\$216,884	\$354,620	\$354,744
F151 - SLD 1 Arterials	\$845,959	\$1,064,390	\$1,083,323
F152 - SLD 2 Local Streets	\$396,420	\$553,300	\$561,572
F153 - SLD 3 Victoria Planned Community	\$223,648	\$299,730	\$324,654
F154 - SLD 4 Terra Vista Planned Community	\$142,558	\$191,930	\$207,610
F155 - SLD 5 Caryn Planned Community	\$36,627	\$53,130	\$55,720
F156 - SLD 6 Commercial Industrial	\$78,243	\$87,350	\$88,819
F157 - SLD 7 North Etiwanda	\$118,225	\$160,790	\$168,809
F158 - SLD 8 South Etiwanda	\$91,613	\$123,480	\$143,744
F174 - Highway Users Tax Account	\$4,851,627	\$4,492,580	\$4,621,506
F176 - Measure I 1990-2010	-\$65,300	\$1,200	\$0
F177 - Measure I 2010-2040	\$3,710,409	\$6,752,100	\$5,832,536
F179 - Road Maintenance and Rehabilitation Account	\$1,935,622	\$3,502,340	\$4,142,311
F181 - SB 1 Trade Corridor Enhancement Program	\$712,294	\$690	\$669
F188 - Integrated Waste Management	\$1,331,494	\$1,535,300	\$1,385,347
F195 - State Asset Seizure	\$3,080	\$3,300	\$3,301
F196 - State Asset Seizure 15%	\$40	\$3,010	\$4,035
F198 - Citywide Infrastructure Improvement	\$3,762,035	\$2,731,470	\$3,414,487

**City of Rancho Cucamonga**  
Expenditures by Fund

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F204 - Community Development Block Grant	\$830,070	\$2,628,200	\$2,047,080
F214 - Transportation Development Act	-\$293,388	\$239,550	\$0
F225 - CalRecycle Grant	\$80,282	\$56,700	\$108,207
F227 - Used Oil Recycling Program	\$26,787	\$28,510	\$10,518
F274 - State Grants Fund	\$2,894,911	\$2,313,710	\$3,755,782
F275 - Federal Grants Fund	\$3,890	\$2,207,660	\$3,207,660
F354 - Citizen's Option for Public Safety (COPS) Program	\$246,311	\$633,120	\$526,736
F361 - Justice Assistance Grant (JAG) Grant	\$78,135	\$35,070	\$0
F380 - Homeland Security Grant	\$51,090	\$25,440	\$25,400
F383 - Emergency Management Performance Grant (EMPG)	\$0	\$25,340	\$25,000
F392 - Opioid Settlement Fund	\$4,200	\$41,000	\$220,000
F396 - Housing Successor Agency	\$378,311	\$378,740	\$378,740
F399 - Enhanced Infrastructure Financing District	\$5,308	\$33,900	\$33,911
F506 - Tax Allocation Bonds-Special	\$7,348,457	\$0	\$0
F642 - Regional Shopping Center	\$305,314	\$0	\$0
F677 - Rd Obligation Retirement Fund	\$27,071,466	\$0	\$0
F812 - CFD 88-2 Etiwanda/Highland	\$1,320	\$1,240	\$1,246
F820 - CFD 2004-01	\$2,418,227	\$2,360,330	\$2,364,735
F838 - AD 91-2 Day Canyon Drainage Basin	\$30,511	\$28,870	\$29,978
F847 - PD-85 Capital Replacement Fund	\$47,423	\$193,170	\$293,172
F848 - PD-85 Red Hill and Heritage Parks	\$1,501,617	\$2,269,210	\$2,051,238
F852 - CFD 2000-01	\$70,940	\$70,000	\$69,498
F856 - CFD 2000-02	\$556,764	\$564,920	\$572,576
F858 - CFD 2000-03	\$541,300	\$532,230	\$534,116

**City of Rancho Cucamonga**  
Expenditures by Fund

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F860 - CFD 2001-01 Series A	\$654,985	\$657,910	\$656,327
F862 - CFD 2001-01 Series B	\$59,832	\$59,560	\$59,964
F864 - CFD 2003-01 Series A	\$1,243,360	\$1,201,010	\$1,228,185
F866 - CFD 2003-01 Series B	\$224,110	\$225,290	\$226,227
F868 - CFD 2000-03 Park Maintenance	\$488,011	\$622,200	\$820,627
F870 - CFD 2006-01	\$267,581	\$269,300	\$270,204
F872 - CFD 2006-02	\$170,437	\$169,360	\$164,693
F875 - CFD 2017-01 North Etiwanda	\$1,220	\$1,250	\$1,254
F876 - CFD 2018-01 Empire Lakes	\$380,170	\$566,400	\$591,158
F878 - CFD 2022-01 Street Lighting	\$12,710	\$41,060	\$45,120
F879 - CFD 2022-02 Industrial Service	\$20	\$20	\$20
<b>SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$83,972,590</b>	<b>\$74,265,370</b>	<b>\$76,439,077</b>
Library Funds			
F290 - Library Fund	\$5,143,619	\$6,041,200	\$6,198,659
F291 - California State Library	\$3,544	\$20,740	\$20,000
F292 - Staff Innovation Fund	\$2,293	\$24,200	\$18,500
F329 - Library Capital Fund	\$3,748,555	\$12,491,700	\$2,070,626
<b>LIBRARY FUNDS TOTAL</b>	<b>\$8,898,011</b>	<b>\$18,577,840</b>	<b>\$8,307,785</b>
Enterprise Funds			
F700 - Sports Complex	\$2,521,909	\$2,912,220	\$2,882,665
F705 - Municipal Utility	\$17,297,526	\$25,996,370	\$25,487,357
F706 - Utility Public Benefit Fund	\$306,588	\$447,620	\$326,030
F708 - RCMU Capital Replacement Fund	–	–	\$888,660
F710 - Second Story and Beyond	\$348,016	\$965,500	\$1,055,392
F711 - Fiber Optic Network	\$1,135,290	\$610,870	\$379,103
<b>ENTERPRISE FUNDS TOTAL</b>	<b>\$21,609,329</b>	<b>\$30,932,580</b>	<b>\$31,019,207</b>
Internal Service Funds			

**City of Rancho Cucamonga**  
Expenditures by Fund

	FY 2023/24 ACTUALS	FY 2024/25 ADOPTED BUDGET	FY 2025/26 PROPOSED BUDGET
	FY2024	FY2025	FY2026
F712 - Equipment and Vehicle Replacement	\$1,424,452	\$1,903,770	\$2,907,573
F714 - Computer Equipment and Technology Replacement	\$5,156,098	\$1,049,610	\$5,124,094
<b>INTERNAL SERVICE FUNDS TOTAL</b>	<b>\$6,580,551</b>	<b>\$2,953,380</b>	<b>\$8,031,667</b>
<b>CITY OF RANCHO CUCAMONGA TOTAL</b>	<b>\$243,662,609</b>	<b>\$269,430,170</b>	<b>\$265,744,063</b>
<b>R.C. Fire Protection District</b>			
F281 - Fire Fund	\$44,373,516	\$50,967,920	\$46,911,410
F282 - CFD 85-1	\$10,007,892	\$11,320,380	\$14,721,510
F283 - CFD 88-1	\$2,898,801	\$3,263,510	\$3,604,200
F288 - Fire Protection Capital Fund	\$13,620,976	\$4,856,190	\$21,397,110
<b>R.C. FIRE PROTECTION DISTRICT TOTAL</b>	<b>\$70,901,185</b>	<b>\$70,408,000</b>	<b>\$86,634,230</b>
<b>Total All Fund Budget</b>	<b>\$314,563,794</b>	<b>\$339,838,170</b>	<b>\$352,378,293</b>



**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED 2023/24</b>	<b>ADOPTED 2024/25</b>	<b>PRELIMINARY 2025/26</b>
<b>GOVERNANCE</b>			
<b>Elected Officials</b>			
Mayor	1.00	1.00	1.00
Councilmember	4.00	4.00	4.00
City Clerk	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00
<b>Total Elected Officials</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
<b>City Management</b>			
Administrative Assistant (5)	2.00	2.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant to the City Manager ***	1.00	1.00	-
City Manager	1.00	1.00	1.00
DCM/Administrative Services (6)	-	-	1.00
DCM/Community Programs	1.00	1.00	1.00
DCM/Community Development (6)	-	-	1.00
Executive Assistant I	1.00	-	-
Executive Assistant II	-	1.00	1.00
Senior Executive Assistant	1.00	1.00	1.00
<b>Total City Management</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>TOTAL GOVERNANCE</b>	<b>15.00</b>	<b>15.00</b>	<b>15.00</b>
<b>ECONOMIC DEVELOPMENT</b>			
<b>Economic Development</b>			
Executive Assistant I (2,6)	-	-	0.75
Business License Inspector (6)	-	-	1.00
Business License Technician (6)	-	-	1.00
Business License Program Coordinator (6)	-	-	1.00
Community Development Technician II (6)	-	-	1.00
Deputy Director of Economic Development (6)*	-	-	1.00
Director of Economic Development (6)	-	-	1.00
Economic Development Manager (6)**	-	-	-
Management Aide (6)***	-	-	0.50
Management Analyst I (6)***	-	-	1.00
Management Analyst II (6)	-	-	2.00
Parking & Business License Supervisor *	-	-	1.00
Senior Parking Enforcement Officer *	-	-	1.00
<b>Total Economic Development</b>	<b>-</b>	<b>-</b>	<b>12.25</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED 2023/24</b>	<b>ADOPTED 2024/25</b>	<b>PRELIMINARY 2025/26</b>
<b>ENGAGEMENT &amp; SPECIAL PROGRAMS</b>			
<b>Engagement &amp; Special Programs</b>			
Administrative Assistant (6)	-	-	1.00
Community Affairs Coordinator	2.00	2.00	2.00
Community Affairs Manager (4)	-	0.50	-
Community Affairs Officer	1.00	0.50	1.00
Community Affairs Senior Coordinator	1.00	1.00	1.00
Community Affairs Technician	1.00	1.00	1.00
Community Programs Coordinator	1.00	1.00	1.00
Director of Engagement and Special Programs ***	-	-	1.00
Management Aide	1.00	1.00	0.50
Management Analyst I	2.00	1.00	1.00
Management Analyst II **	1.00	2.00	1.00
Management Analyst III (1)*	1.00	1.00	2.00
<b>Total Engagement &amp; Special Programs</b>	<b>11.00</b>	<b>11.00</b>	<b>12.50</b>
<b>RCMU</b>			
Customer Services Specialist III (6)	-	-	4.00
Deputy Director of Engineering/Utility Manager (6)	-	-	1.00
Management Analyst I (6)	-	-	1.00
Utilities Operations Supervisor (6)	-	-	1.00
Utilities Operations/Project Manager (6)	-	-	1.00
<b>Total RCMU</b>	<b>-</b>	<b>-</b>	<b>8.00</b>
<b>TOTAL ENGAGEMENT &amp; SPECIAL PROGRAMS</b>	<b>11.00</b>	<b>11.00</b>	<b>20.50</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED 2023/24</b>	<b>ADOPTED 2024/25</b>	<b>PRELIMINARY 2025/26</b>
<b>PUBLIC SAFETY</b>			
<b>Fire District</b>			
Administrative Assistant **	3.00	2.00	2.50
Business Manager	1.00	1.00	1.00
Captain Specialist	3.00	3.00	3.00
Community Affairs Senior Coordinator	1.00	-	-
Community Outreach Specialist	-	1.00	1.00
Deputy Fire Marshal	-	2.00	2.00
Emergency Management Coordinator	1.00	-	-
Emergency Manager	-	1.00	1.00
Emergency Management Specialist	-	1.00	1.00
Emergency Vehicle Technician *	-	-	3.00
EMS Administrator	1.00	1.00	1.00
EMS Captain	-	1.00	1.00
EMS Quality Improvement Nurse	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Field Training Officer	1.00	1.00	1.00
Fire Battalion Chief	4.00	7.00	7.00
Fire Captain	30.00	30.00	30.00
Fire Chief	1.00	1.00	1.00
Fire Deputy Chief	2.00	2.00	2.00
Fire Engineer	30.00	30.00	30.00
Fire Equipment Lead Mechanic **	1.00	1.00	-
Fire Equipment Mechanic **	3.00	3.00	-
Fire Fleet Supervisor *	-	-	1.00
Fire Marshal	1.00	1.00	1.00
Fire Plans Examiner	-	1.00	1.00
Fire Prevention Specialist I	-	2.00	2.00
Fire Prevention Specialist II	4.00	4.00	4.00
Fire Prevention Supervisor	2.00	-	-
Fire Shop Administrator *	-	-	1.00
Fire Shop Supervisor **	1.00	1.00	-
Firefighter	36.00	42.00	42.00
Management Aide	1.00	1.00	1.00
Management Analyst I (1)*	1.00	-	0.50
Management Analyst II	1.00	1.00	1.00
Management Analyst III (Data Analyst)	-	1.00	1.00
Public Relations Officer	-	1.00	1.00
<b>Total Fire District</b>	<b>131.00</b>	<b>145.00</b>	<b>146.00</b>
<b>TOTAL PUBLIC SAFETY</b>	<b>131.00</b>	<b>145.00</b>	<b>146.00</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b><u>DEPARTMENT AND POSITION TITLE</u></b>	<b><u>ADOPTED 2023/24</u></b>	<b><u>ADOPTED 2024/25</u></b>	<b><u>PRELIMINARY 2025/26</u></b>
<b>COMMUNITY PROGRAMS</b>			
<b>Records Management</b>			
Administrative Assistant	1.00	1.00	1.00
City Clerk Records Management Analyst	1.00	1.00	1.00
Deputy Director of City Clerk Services	1.00	1.00	1.00
Director of City Clerk Services	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
<b>Total Records Management</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Community Services</b>			
Administrative Assistant	1.00	1.00	1.00
Box Office Coordinator	-	-	-
Community Affairs Coordinator ***	-	-	1.00
Community Services Coordinator	10.00	10.00	10.00
Community Services Superintendent	3.00	3.00	3.00
Community Services Supervisor	6.00	6.00	6.00
Community Services Technician	1.00	1.00	1.00
Deputy Director of Community Services	1.00	1.00	1.00
Director of Community Services	1.00	1.00	1.00
Event & Rental Services Coordinator	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Front of House Coordinator	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Management Analyst I **	2.00	3.00	2.50
Management Analyst II (1)*	-	-	0.50
Management Analyst III ***	1.00	1.00	-
Lead Park Ranger	-	-	0.25
Patron and Events Supervisor	1.00	1.00	1.00
Procurement Technician	1.00	1.00	1.00
Theater Productions Supervisor	1.00	1.00	1.00
Theatre Production Coordinator	1.00	1.00	1.00
Theatre Technician III	2.00	2.00	2.00
<b>Total Community Services</b>	<b>36.00</b>	<b>37.00</b>	<b>37.25</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>PRELIMINARY</b>
	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
<b>Library Services</b>			
Deputy Director of Library Services	1.00	1.00	1.00
Director of Library Services	1.00	1.00	1.00
Community Affairs Coordinator	-	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Librarian I	7.00	7.00	8.00
Librarian II	4.00	3.00	3.00
Library Assistant I	2.00	2.00	2.00
Library Assistant II	2.00	2.00	2.00
Library Clerk	3.00	3.00	3.00
Library Services Manager	1.00	1.00	1.00
Library Technician	5.00	5.00	5.00
Senior Librarian	2.00	3.00	3.00
<b>Total Library Services</b>	<b>29.00</b>	<b>30.00</b>	<b>31.00</b>
<b>Animal Services</b>			
Animal Behavior Specialist	1.00	1.00	1.00
Animal Care Supervisor	2.00	2.00	2.00
Animal Caretaker	2.00	2.00	2.00
Animal Center Manager (3)	1.00	1.00	-
Animal Rescue Specialist	1.00	1.00	1.00
Animal Services Dispatcher	1.00	1.00	1.00
Animal Services Officer II	4.00	4.00	4.00
Community Affairs Specialist *	-	-	1.00
Customer Care Assistant	3.00	3.00	3.00
Deputy Director of Animal Services	1.00	1.00	1.00
Director of Animal Services	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Senior Animal Services Officer	-	-	1.00
Senior Veterinary Technician	1.00	1.00	1.00
Veterinarian	1.00	1.00	1.00
Veterinary Assistant	1.00	1.00	1.00
Veterinary Technician	3.00	3.00	3.00
<b>Total Animal Services</b>	<b>24.00</b>	<b>24.00</b>	<b>25.00</b>
<b>TOTAL COMMUNITY PROGRAMS</b>	<b>71.00</b>	<b>73.00</b>	<b>74.25</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED 2023/24</b>	<b>ADOPTED 2024/25</b>	<b>PRELIMINARY 2025/26</b>
<b>ADMINISTRATIVE SERVICES</b>			
DCM/Administrative Services (5)	-	1.00	-
<b>Total Administrative Services</b>	-	1.00	-
<b>Finance</b>			
Account Clerk **	4.00	4.00	1.00
Account Technician *	2.00	2.00	5.00
Accounts Payable Supervisor **	1.00	1.00	-
Budget Analyst	1.00	1.00	-
Customer Services Representative	2.00	2.00	2.00
Deputy Director of Finance *	1.00	1.00	1.00
Director of Finance	2.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Management Aide	1.00	1.00	-
Management Analyst I ***	-	-	1.00
Management Analyst II	1.00	1.00	2.00
Payroll Supervisor	1.00	1.00	1.00
Principal Accountant	1.00	1.00	1.00
Procurement Manager	1.00	1.00	1.00
Procurement Technician	2.00	2.00	2.00
Senior Accountant	2.00	2.00	2.00
Special Districts Analyst	1.00	1.00	1.00
<b>Total Finance</b>	24.00	23.00	22.00
<b>Human Resources</b>			
Administrative Assistant	1.00	1.00	1.00
Director of Human Resources (5)	2.00	2.00	1.00
Human Resources Business Partner ***	3.50	2.00	3.00
Human Resources Technician **	0.50	1.00	-
<b>Total Human Resources</b>	7.00	6.00	5.00
<b>Organizational Development</b>			
Director of Organizational Development (6)	-	-	1.00
Risk Manager	1.00	1.00	1.00
Risk Management Coordinator	1.00	1.00	1.00
Safety Officer	1.00	1.00	1.00
Senior Human Resources Business Partner	1.00	2.00	2.00
<b>Total Organizational Development</b>	4.00	5.00	6.00

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>PRELIMINARY</b>
	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
<b>Innovation and Technology</b>			
Administrative Assistant	2.00	2.00	2.00
Chief Information Security Officer	1.00	1.00	1.00
Deputy Director of Innovation and Technology	1.00	1.00	1.00
Director of Information and Technology	1.00	1.00	1.00
GIS Analyst	2.00	2.00	3.00
GIS Specialist	2.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Information Technology Analyst I (7)	3.00	3.00	2.00
Information Technology Analyst II	4.00	4.00	4.00
Information Technology Operations Supervisor	1.00	1.00	1.00
Information Technology Specialist I *	-	-	1.00
Information Technology Specialist II	3.00	3.00	4.00
Information Technology Technician **	1.00	2.00	1.00
Management Analyst I **	1.00	1.00	0.50
Management Analyst II (1) *	-	-	0.50
Senior GIS Analyst (8)	1.00	1.00	-
Senior Information Technology Analyst	2.00	2.00	2.00
<b>Total Innovation and Technology</b>	<b>26.00</b>	<b>26.00</b>	<b>26.00</b>
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>54.00</b>	<b>55.00</b>	<b>54.00</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED 2023/24</b>	<b>ADOPTED 2024/25</b>	<b>PRELIMINARY 2025/26</b>
<b>COMMUNITY DEVELOPMENT</b>			
<b>Planning</b>			
Assistant Planner	2.00	2.00	2.00
Associate Planner	2.00	2.00	2.00
Community Development Technician II (5)	1.00	1.00	-
DCM/Community Development (5)	1.00	1.00	-
Deputy Director of Economic Development (5)	1.00	1.00	-
Deputy Director of Planning ***	1.00	-	-
Director of Economic Development (5)	1.00	1.00	-
Director of Planning ***	-	1.00	1.00
Economic Development Manager **	1.00	1.00	-
Executive Assistant II	1.00	1.00	-
Management Aide (5)***	1.00	1.00	-
Management Analyst II (5)	3.00	3.00	1.00
Principal Planner	1.00	1.00	1.00
Senior Planner	2.00	2.00	2.00
<b>Total Planning</b>	<b>18.00</b>	<b>18.00</b>	<b>9.00</b>
<b>Building and Safety Services</b>			
Administrative Assistant	2.00	2.00	2.00
Building Inspection Supervisor *	-	-	1.00
Building Inspector **	4.00	4.00	3.00
Building & Safety Manager	1.00	1.00	1.00
Community Development Technician I	-	-	2.00
Community Development Technician II (9)	3.00	3.00	1.00
Deputy Director of Building and Safety	1.00	1.00	1.00
Director of Building and Safety (12)	1.00	1.00	-
Executive Assistant II	1.00	1.00	1.00
Management Analyst I	0.25	-	1.00
Plans Examiner I	1.00	1.00	2.00
Plans Examiner II (10)	1.00	1.00	1.00
Public Service Technician I	1.00	1.00	1.00
Public Service Technician II	1.00	1.00	1.00
Public Service Technician III	0.50	0.50	0.50
Public Works Inspector I (6)	-	-	1.00
Public Works Inspector II (6)	-	-	1.00
Supervising Public Works Inspector (6)	-	-	1.00
Senior Building Inspector	1.00	1.00	1.00
Senior Public Service Technician	0.50	0.50	0.50
Senior Plans Examiner (11)	1.00	1.00	-
<b>Total Building and Safety Services</b>	<b>20.25</b>	<b>20.00</b>	<b>23.00</b>



**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED 2023/24</b>	<b>ADOPTED 2024/25</b>	<b>PRELIMINARY 2025/26</b>
<b>Community Improvement</b>			
Community Improvement Manager **	1.00	1.00	-
Community Improvement Supervisor	0.50	1.00	1.00
Community Improvement Officer I **	2.00	2.00	1.00
Community Improvement Officer II	2.00	2.00	2.00
Management Analyst I	0.25	-	-
Senior Community Improvement Officer *	0.50	-	1.00
Business License Program Supervisor	1.00	-	-
Business License Inspector (5)	-	1.00	-
Business License Technician (5)	1.00	1.00	-
Business License Program Coordinator (5)	-	1.00	-
Senior Business License Clerk	1.00	-	-
<b>Total Community Improvement</b>	<b>9.25</b>	<b>9.00</b>	<b>5.00</b>
<b>Engineering Services</b>			
Administrative Assistant	1.00	1.00	1.00
Assistant Engineer	7.00	8.00	8.00
Associate Engineer	5.00	4.00	4.00
Customer Services Specialist III (5)	3.00	4.00	-
Deputy Director of Engineering	1.00	1.00	1.00
Deputy Director of Engineering/Utility Manager (5)	1.00	1.00	-
Director of Engineering Services/City Engineer	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
Environmental Programs Coordinator (5)	1.00	1.00	-
Environmental Programs Inspector (5)	2.00	1.00	-
Environmental Programs Manager (5)	1.00	1.00	-
Executive Assistant I	1.00	1.00	1.00
Management Aide (5)	2.00	2.00	1.00
Management Analyst I (5)	2.00	1.00	-
Management Analyst II (5)	0.50	2.00	1.00
Principal Engineer	1.00	1.00	1.00
Public Works Inspector I (5)	1.00	1.00	-
Public Works Inspector II (5)	1.00	1.00	-
Senior Civil Engineer (2)	1.00	1.00	1.75
Senior Environmental Compliance Inspector (5)	-	1.00	-
Supervising Public Works Inspector (5)	1.00	1.00	-
Traffic Engineer	1.00	1.00	1.00
Utilities Operations Supervisor (5)	1.00	1.00	-
Utilities Operations/Project Manager (5)	-	1.00	-
Utility Marker	1.00	1.00	1.00
<b>Total Engineering Services</b>	<b>39.50</b>	<b>42.00</b>	<b>25.75</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED</b>	<b>ADOPTED</b>	<b>PRELIMINARY</b>
	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
<b>Public Works Services</b>			
Administrative Assistant	1.00	2.00	2.00
Associate Engineer	1.00	1.00	1.00
Deputy Director of Public Works	1.00	1.00	1.00
Director of Public Works Services	1.00	1.00	1.00
Electrician	2.00	2.00	2.00
Environmental Programs Coordinator (6)	-	-	1.00
Environmental Programs Inspector (6)	-	-	1.00
Environmental Programs Manager (6)	-	-	1.00
Equipment Operator	5.00	5.00	5.00
Executive Assistant I	1.00	1.00	1.00
Facilities Superintendent	1.00	1.00	1.00
Fleet Supervisor	1.00	1.00	1.00
Inventory Specialist Equipment/Materials	1.00	1.00	1.00
Lead Maintenance Worker*	15.00	16.00	16.00
Lead Mechanic	1.00	1.00	1.00
Maintenance Coordinator	12.00	12.00	12.00
Maintenance Supervisor	9.00	9.00	9.00
Maintenance Worker *	55.00	56.00	58.00
Management Aide (6)	-	-	1.00
Management Analyst I ***	2.00	-	1.00
Management Analyst II ***	-	2.00	2.00
Management Analyst III ***	1.00	1.00	-
Mechanic	3.00	3.00	3.00
Parks/Landscape Maintenance Superintendent	1.00	1.00	1.00
Public Works Business Manager ***		-	1.00
Senior Maintenance Worker	11.00	11.00	11.00
Senior Environmental Compliance Inspector (6)	-	-	1.00
Signal & Lighting Coordinator***	-	-	1.00
Signal & Lighting Technician	2.00	2.00	2.00
Streets/Storm Drain Maintenance Superintendent	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
<b>Total Public Works Services</b>	<b>129.00</b>	<b>132.00</b>	<b>141.00</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>216.00</b>	<b>221.00</b>	<b>203.75</b>
<b>TOTAL FULL-TIME POSITIONS</b>	<b>529.00</b>	<b>550.00</b>	<b>556.00</b>

**City of Rancho Cucamonga**  
Funded Positions by Department

<b>DEPARTMENT AND POSITION TITLE</b>	<b>ADOPTED 2023/24</b>	<b>ADOPTED 2024/25</b>	<b>PRELIMINARY 2025/26</b>
<b><u>PART-TIME EMPLOYEES FTEs (FULL TIME EQUIVALENTS)</u></b>			
<b>GOVERNANCE</b>			
City Management	-	-	-
<b>TOTAL CITY MANAGEMENT</b>	-	-	-
<b>PUBLIC SAFETY</b>			
Fire District	2.76	0.88	0.88
Animal Services	12.07	13.86	13.86
Community Improvement	0.46	0.89	0.89
<b>TOTAL PUBLIC SAFETY</b>	15.29	15.63	15.63
<b>CIVIC AND CULTURAL SERVICES</b>			
Records Management	0.71	0.71	0.71
Community Services	54.17	54.17	54.92
Library Services	31.15	31.15	31.15
<b>TOTAL CIVIC AND CULTURAL SERVICES</b>	86.03	86.03	86.78
<b>ADMINISTRATIVE SERVICES</b>			
Administration/Procurement	-	-	-
Innovation and Technology	1.43	1.43	1.43
<b>TOTAL ADMINISTRATIVE SERVICES</b>	1.43	1.43	1.43
<b>ECONOMIC AND COMMUNITY DEVELOPMENT</b>			
Building and Safety Services	-	-	-
Engineering Services	0.14	0.14	0.14
Planning and Economic Development	0.88	0.88	0.88
Public Works Services	28.16	26.80	26.80
<b>TOTAL ECONOMIC AND COMMUNITY DEVELOPMENT</b>	29.18	27.82	27.82
<b>TOTAL PART-TIME POSITIONS</b>	131.93	130.91	131.66

Changes in staffing levels for Fiscal Year 2025/26 Preliminary Budget

\* **Position(s) funded for FY 2025/26**

\*\* **Position(s) defunded for FY 2025/26**

\*\*\* **Position(s) were added or amended in FY 2024/25**

- (1) Position has been budgeted for 50% of the 2025/26 fiscal year
- (2) Position(s) funded approximately 75% of the 2025/26 fiscal year
- (3) Underfill removed; position now reflects for one (1) Senior Animal Services Officer
- (4) Underfill removed; position now reflects for one (1) Community Affairs Officer
- (5) Position reallocated **to** another division or department
- (6) Position reallocated **from** another division or department
- (7) Underfill removed; position now reflects for four (4) Information Technology Specialist II
- (8) Underfill removed; position now reflects for three (3) GIS Analysts
- (9) Underfill removed; position now reflects for two (2) Community Development Technician I
- (10) Underfill removed; position now reflects for two (2) Plans Examiner I
- (11) Underfill removed; position now reflects for one (1) Plans Examiner II
- (12) Underfill removed; position now reflects for one (1) Management Analyst I

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**City of Rancho Cucamonga, California**  
Fiscal Year 2025/26 Preliminary Budget

**Spendable Fund Balances**

As indicated in the Glossary of Budget Terms, fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (*inherently nonspendable*)
- Restricted fund balance (*externally enforceable limitations on use*)
- Committed fund balance (*self-imposed limitations on use*)
- Assigned fund balance (*limitation resulting from intended use*)
- Unassigned fund balance (*residual net resources*)

The first two components listed above are not included in the Spendable Fund Balances report on the following pages due to the nature of their restrictions, with the exception of Special Revenue and Capital Projects Funds. These two fund types have restricted funding sources; however, the budgets presented represent qualifying expenditures that are in line with the restrictions. Therefore, the respective fund balances are presented. The last three components are incorporated into the report for all fund types.

For the City's Operating Budget, the following are the main components of the committed fund balance included in the fund balance roll forward:

Fund 001 – General Fund:

Changes in Economic Circumstances	\$28,006,176
Working Capital	\$ 4,904,905

Funds 281-283 – Fire District Operating Funds:

Working Capital	\$27,225,390
Changes in Economic Circumstances	\$11,085,439
Employee Leave Payouts	\$ 5,372,892

All other fund balances in the City's Operating Budget are either committed or assigned. The Operating Budget has no unassigned fund balances. For descriptions of the City's committed fund balance categories, please refer to the City's Financial Policies included in the Appendix to this budget document.

The City adopts a balanced Operating Budget each year. As indicated in the Glossary of Budget Terms, a balanced budget is a budget in which the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus available fund balance. In the Other Funds, increases or decreases are dependent upon general fluctuations in recurring revenues, such as gas tax, the receipt of new grant funding, or the usage of funding received in prior years for capital expenditures.

**City of Rancho Cucamonga**  
**Spendable Fund Balances**  
Fiscal Year 2025/26 Preliminary Budget

	Estimated Spendable Fund Balance July 1, 2025	Budget				Estimated Spendable Fund Balance June 30, 2026
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
<b><u>CITY OF RANCHO CUCAMONGA</u></b>						
<b><u>GENERAL FUND</u></b>						
001 - GENERAL FUND	\$ 51,952,760	\$ 119,802,970	\$ 2,249,266	\$ 5,176,250	\$ 116,875,986	\$ 51,952,760
<b>TOTAL GENERAL FUND</b>	<b>\$ 51,952,760</b>	<b>\$ 119,802,970</b>	<b>\$ 2,249,266</b>	<b>\$ 5,176,250</b>	<b>\$ 116,875,986</b>	<b>\$ 51,952,760</b>
<b><u>OTHER GENERAL FUNDS</u></b>						
003 - REIMB ST/COUNTY PARKING CIT	\$ 4,079	\$ 119,920	\$ -	\$ -	\$ 119,920	\$ 4,079
006 - CVWD REIMBURSEMENTS	546,202	529,860	-	110,850	672,840	292,372
016 - COMM DEV TECHNICAL SRVCS FUND	7,308,199	407,970	-	-	200,660	7,515,509
017 - LAW ENFORCEMENT RESERVE	6,185,027	-	-	-	5,960,235	224,792
018 - TRAFFIC SAFETY	266,342	399,650	-	-	418,441	247,551
020 - CITY TECHNOLOGY FEE FUND	2,644,225	600,000	-	-	528,683	2,715,542
022 - MOBILE HOME PARK PROGRAM	212,708	40,250	-	-	37,101	215,857
023 - SB1186 CERT ACCESS SPEC PROG	283,039	47,710	-	-	37,807	292,942
025 - CAPITAL RESERVE	70,756,781	773,640	1,524,340	-	10,480,074	62,574,687
030 - COMMUNITY BENEFIT PROJECT FUND	307,291	-	-	-	-	307,291
073 - BENEFITS CONTINGENCY	3,580,826	-	-	-	1,327,480	2,253,346
<b>TOTAL OTHER GENERAL FUNDS</b>	<b>\$ 92,094,719</b>	<b>\$ 2,919,000</b>	<b>\$ 1,524,340</b>	<b>\$ 110,850</b>	<b>\$ 19,783,241</b>	<b>\$ 76,643,968</b>
<b><u>SPECIAL REVENUE</u></b>						
100 - ASSESSMENT DISTRICTS ADMIN	\$ 618,195	\$ 697,640	\$ -	\$ -	\$ 747,268	\$ 568,567
105 - AB2766 AIR QUALITY IMPROVEMENT	549,510	232,020	-	-	59,341	722,189
106 - MSRC AIR POLLUTION REDUCT GRNT	532	-	-	-	-	532
109 - PUBLIC ART TRUST FUND	663,695	100,000	-	-	71,080	692,615
110 - BEAUTIFICATION	33,427	-	-	-	864	32,563
111 - PARK LAND ACQUISITION	9,618,182	650,000	-	-	2,899	10,265,283
112 - DRAINAGE FAC/GENERAL	3,112,618	151,870	-	-	2,179	3,262,309
113 - COMMUNITY/REC CENTER DEVELPMNT	4,626,384	417,370	-	-	1,580	5,042,174
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	523,423	10,940	-	-	277	534,086
115 - HENDERSON/WARDMAN DRAINAGE	973,274	-	-	-	398	972,876
116 - ETIWANDA DRAINAGE	2,185,668	13,050	-	-	950	2,197,768
118 - UPPER ETIWANDA DRAINAGE	624,106	-	-	-	239	623,867
119 - PARK IMPROVEMENT	5,968,739	507,124	-	-	254,797	6,221,066
120 - PARK DEVELOPMENT	4,321,225	-	-	-	95,598	4,225,627
122 - SOUTH ETIWANDA DRAINAGE	1,830,096	-	-	-	484	1,829,612
123 - LIBRARY IMPACT FEE	1,974,972	139,350	-	-	701,194	1,413,128
124 - TRANSPORTATION	67,689,942	5,776,080	-	-	4,277,020	69,189,002
125 - ANIMAL CENTER IMPACT FEE	328,623	45,130	-	-	863	372,890
126 - LOWER ETIWANDA DRAINAGE	1,332,051	-	-	-	297	1,331,754
127 - POLICE IMPACT FEE	593,256	125,000	-	-	801,215	(82,959)
128 - ETIWANDA NO. EQUESTRIAN FACIL.	740,597	-	-	-	281	740,316
129 - UNDERGROUND UTILITIES	13,543,163	-	-	-	4,640	13,538,523
130 - LMD #1 GENERAL CITY	1,393,593	1,335,980	274,380	90,000	1,520,362	1,393,591
131 - LMD #2 VICTORIA	2,572,330	4,396,090	373,570	-	5,939,285	1,402,705
133 - LMD #3B MEDIANS	2,430,246	933,320	1,950	-	1,089,870	2,275,646
134 - LMD #4R TERRA VISTA	6,590,141	3,191,230	-	-	3,265,007	6,516,364
135 - LMD #5 ANDOVER	-	-	-	-	-	-
136 - LMD #6R CARYN COMMUNITY	780,684	628,190	-	-	609,742	799,132
137 - LMD #7 NORTH ETIWANDA	929,507	1,018,060	-	-	1,231,285	716,282
138 - LMD #8 SOUTH ETIWANDA	442,681	34,640	-	-	48,380	428,941
139 - LMD #9 LOWER ETIWANDA	1,461,901	806,860	-	-	2,281,030	(12,269)
140 - LMD #10 RANCHO ETIWANDA	1,073,537	755,510	-	-	903,472	925,575
141 - LMD 1 CAPITAL REPLACEMENT FUND	282,969	-	129,210	-	245,820	166,359
150 - GENERAL CITY STREET LIGHTS	-	-	354,620	-	354,744	(124)

**City of Rancho Cucamonga**  
**Spendable Fund Balances**  
Fiscal Year 2025/26 Preliminary Budget

	Estimated	Budget				Estimated
	Spendable					Spendable
	Fund Balance		Operating	Operating		Fund Balance
	July 1, 2025	Revenues	Transfers In	Transfers Out	Expenditures	June 30, 2026
151 - SLD #1 ARTERIAL	406,736	850,790	38,980	111,640	971,683	213,183
152 - SLD #2 RESIDENTIAL	1,043,538	396,440	253,340	113,950	44,762	1,534,606
153 - SLD #3 VICTORIA	919,287	384,140	-	43,370	281,284	978,773
154 - SLD #4 TERRA VISTA	103,568	167,130	-	20,130	187,480	63,088
155 - SLD #5 CARYN COMMUNITY	(68,001)	44,640	11,080	9,560	46,160	(68,001)
156 - SLD #6 INDUSTRIAL AREA	207,373	133,620	8,820	14,980	73,839	260,994
157 - SLD #7 NORTH ETIWANDA	188,870	132,760	36,050	30,310	138,499	188,871
158 - SLD #8 SOUTH ETIWANDA	1,849,102	81,730	-	10,680	133,064	1,787,088
174 - STATE GAS TAX	6,703,097	4,782,740	-	-	4,621,506	6,864,331
176 - MEASURE I 1990-2010	1,958	-	-	-	-	1,958
177 - MEASURE I 2010-2040	8,501,006	4,807,330	-	-	5,832,536	7,475,800
179 - ROAD MAINT & REHAB ACCT	10,797,237	4,464,850	-	-	4,142,311	11,119,776
181 - SB 1 - TCEP	(2,150,825)	614,680	-	-	690	(1,536,835)
188 - INTEGRATED WASTE MANAGEMENT	6,808,140	1,990,920	-	-	1,385,347	7,413,713
195 - STATE ASSET SEIZURE	51,543	-	-	2,680	620	48,243
196 - CA ASSET SEIZURE 15%	11,597	-	2,680	-	3,010	11,267
198 - CITYWIDE INFRASTRUCTURE IMPRV	50,180,580	750,000	-	-	3,414,487	47,516,093
199 - INDUSTRIAL AREA TRAFFIC FUND	4,765,000	-	-	-	-	4,765,000
204 - COMMUNITY DEVELOPMENT BLK GRNT	(14,657)	1,472,440	-	-	2,047,080	(589,297)
214 - PEDESTRIAN GRANT/ART 3	(43,949)	1,356,070	-	-	2,047,080	(734,959)
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	-	-	-	-	-	-
225 - CA RECYC/LITTER REDUCTION GRNT	10,266	43,700	-	-	108,207	(54,241)
227 - USED OIL RECYCLING PROGRAM	7,419	23,680	-	-	10,518	20,581
274 - STATE GRANTS FUND	(1,842,130)	3,243,842	-	220,000	3,535,782	(2,354,070)
275 - FEDERAL GRANTS FUND	(575,702)	1,831,550	-	207,660	3,000,000	(1,951,812)
290 - LIBRARY FUND	10,235,881	6,847,887	-	-	6,198,659	10,885,109
291 - CA STATE LIBRARY	108,222	20,000	-	-	20,000	108,222
292 - STAFF INNOVATION FD (CA ST LB)	220,834	-	-	-	18,500	202,334
329 - LIBRARY CAPITAL FUND	2,243,612	2,836,982	-	-	2,070,626	3,009,968
340 - DRUG ABATEMENT ACT	30,488	-	-	-	-	30,488
354 - COPS PROGRAM GRANT-STATE	1,749,367	490,390	-	-	526,736	1,713,021
361 - JUSTICE ASSISTANCE GRANT(JAG)	(644)	35,070	-	-	-	34,426
380 - HOMELAND SECURITY GRANT-FIRE	(25,679)	60,890	-	-	25,440	9,771
381 - HOMELAND SECURITY GRANT-POLICE	-	-	-	-	-	-
383 - EMERGENCY MGMT PERFORMNCE GRNT	-	21,250	-	-	25,000	(3,750)
396 - HOUSING SUCCESSOR AGENCY	(5,745)	12,000	-	-	378,740	(372,485)
392 - OPIOID SETTLEMENT FUND	306,225	133,708	10,621	-	220,000	230,554
399 - EIFD	141,566	980,022	-	-	33,911	1,087,677
838 - AD 91-2 REDEMPTION-DAY CANYON	84,370	26,640	-	-	29,978	81,032
847 - PD 85 CAPITAL REPLACEMENT FUND	625,748	-	163,780	-	293,172	496,356
848 - PD 85 REDEMPTION FUND	2,856,028	1,323,450	161,390	116,800	1,934,438	2,289,630
868 - CFD 2000-03 PARK MAINTENANCE	736,549	566,700	-	-	820,627	482,622
875 - CFD 2017-01 NO. ETIWANDA	7,132	7,160	-	-	1,250	13,042
876 - CFD 2018-01 EMPIRE LAKES	822,202	599,040	-	544,650	46,508	830,084
877 - CFD 2018-01 CAPITAL RESERVE	386,767	-	175,000	-	-	561,767
878 - CFD 2022-01 STREET LIGHTING	12,710	45,080	-	45,090	30	12,670
879 - CFD 2022-02 INDUSTRIAL SERVICE	20	794,450	-	-	20	794,450
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 248,205,973</b>	<b>\$ 64,339,225</b>	<b>\$ 1,995,471</b>	<b>\$ 1,581,500</b>	<b>\$ 69,182,041</b>	<b>\$ 243,777,128</b>
<b>ENTERPRISE FUNDS</b>						
700 - SPORTS COMPLEX	\$ 3,341,387	\$ 400,530	\$ 2,482,140	\$ -	\$ 2,882,665	\$ 3,341,392
705 - MUNICIPAL UTILITY	16,271,979	21,813,480	427,660	2,106,860	23,380,497	13,025,762
706 - UTILITY PUBLIC BENEFIT FUND	401,636	496,000	-	-	326,030	571,606



**City of Rancho Cucamonga**  
**Spendable Fund Balances**  
Fiscal Year 2025/26 Preliminary Budget

	Estimated Spendable Fund Balance July 1, 2025	Budget				Estimated Spendable Fund Balance June 30, 2026
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
708 - RCMU CAPITAL REPLACEMENT FUND	7,807,223	-	-	-	888,660	6,918,563
709 - RCMU CAP AND TRADE FUND	4,941,534	750,000	-	-	-	5,691,534
710 - SECOND STORY AND BEYOND	532,816	669,350	-	-	1,055,392	146,774
314 - SSAB SUSTAINING FUND	308,125	100,000	-	-	-	408,125
711 - FIBER OPTIC NETWORK	8,465,300	406,450	-	-	379,103	8,492,647
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 42,070,000</b>	<b>\$ 24,635,810</b>	<b>\$ 2,909,800</b>	<b>\$ 2,106,860</b>	<b>\$ 28,912,347</b>	<b>\$ 38,596,403</b>
<b><u>INTERNAL SERVICE FUNDS</u></b>						
712 - EQUIP/VEHICLE REPLACEMENT	\$ 2,903,805	\$ 1,245,230	\$ 107,060	\$ -	\$ 2,907,573	\$ 1,348,522
714 - COMP EQUIP/TECH REPLCMENT FUND	7,267,056	757,050	-	-	5,124,094	2,900,012
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 10,170,861</b>	<b>\$ 2,002,280</b>	<b>\$ 107,060</b>	<b>\$ -</b>	<b>\$ 8,031,667</b>	<b>\$ 4,248,534</b>
<b>TOTAL CITY OF RANCHO CUCAMONGA</b>	<b>\$ 444,494,312</b>	<b>\$ 213,699,285</b>	<b>\$ 8,785,937</b>	<b>\$ 8,975,460</b>	<b>\$ 242,785,282</b>	<b>\$ 415,218,792</b>
<b><u>R.C. FIRE PROTECTION DISTRICT</u></b>						
<b><u>SPECIAL REVENUE</u></b>						
281 - FIRE FUND	\$ 56,477,843	\$ 53,042,000	\$ -	\$ 4,186,256	\$ 42,947,320	\$ 62,386,267
282 - COMMUNITY FACILITIES DIST 85-1	2,534,962	8,144,600	4,165,704	-	14,721,510	123,756
283 - COMMUNITY FACILITIES DIST 88-1	-	564,020	3,040,180	-	3,604,200	-
284 - FIRE AMBULANCE SERVICES	-	-	-	-	-	-
285 - FIRE TECHNOLOGY FEE FUND	31,190	-	-	-	-	31,190
288 - FIRE PROTECTION CAPITAL FUND	49,895,065	8,140,880	-	-	21,397,110	36,638,835
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 108,939,060</b>	<b>\$ 69,891,500</b>	<b>\$ 7,205,884</b>	<b>\$ 4,186,256</b>	<b>\$ 82,670,140</b>	<b>\$ 99,180,048</b>
<b>TOTAL R.C. FIRE PROTECTION DISTRICT</b>	<b>\$ 108,939,060</b>	<b>\$ 69,891,500</b>	<b>\$ 7,205,884</b>	<b>\$ 4,186,256</b>	<b>\$ 82,670,140</b>	<b>\$ 99,180,048</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 553,433,372</b>	<b>\$ 283,590,785</b>	<b>\$ 15,991,821</b>	<b>\$ 13,161,716</b>	<b>\$ 325,455,422</b>	<b>\$ 514,398,840</b>

**City of Rancho Cucamonga**  
**Summary of Changes in Spendable Fund Balances - Greater Than \$500,000 and 10%**  
**Fiscal Year 2025/26 Preliminary Budget**

	Estimated Spendable Fund Balance July 1, 2025	Estimated Spendable Fund Balance June 30, 2026	Change	Change	Reason for Changes >\$500,000 and 10%
<b>CITY OF RANCHO CUCAMONGA</b>					
<b>GENERAL FUND</b>					
001 - GENERAL FUND	\$ 51,952,760	\$ 51,952,760	\$ -	0%	
<b>TOTAL GENERAL FUND</b>	<b>\$ 51,952,760</b>	<b>\$ 51,952,760</b>	<b>\$ -</b>	<b>0%</b>	
<b>OTHER GENERAL FUNDS</b>					
003 - REIMB ST/COUNTY PARKING CIT	\$ 4,079	\$ 4,079	\$ -	0%	
006 - CWWD REIMBURSEMENTS	546,202	292,372	(253,830)	-46%	Results of operations, for use in future period
016 - COMM DEV TECHNICAL SRVCS FUND	7,308,199	7,515,509	207,310	3%	Use of funds accumulated over a period of time for capital projects
017 - LAW ENFORCEMENT RESERVE	6,185,027	224,792	(5,960,235)	-96%	
018 - TRAFFIC SAFETY	266,342	247,551	(18,791)	-7%	
020 - CITY TECHNOLOGY FEE FUND	2,644,225	2,715,542	71,317	3%	
022 - MOBILE HOME PARK PROGRAM	212,708	215,857	3,149	1%	
023 - SB1186 CERT ACCESS SPEC PROG	283,039	292,942	9,903	3%	Use of funds accumulated over a period of time for capital projects
025 - CAPITAL RESERVE	70,756,781	62,574,687	(8,182,094)	-12%	
030 - COMMUNITY BENEFIT PROJECT FUND	307,291	307,291	-	0%	Results of operations, for use in future period
073 - BENEFITS CONTINGENCY	3,580,826	2,253,346	(1,327,480)	-37%	Use of funds accumulated over a period of time for employee leave payouts
<b>TOTAL OTHER GENERAL FUNDS</b>	<b>\$ 92,094,719</b>	<b>\$ 76,643,968</b>	<b>\$ (15,450,751)</b>	<b>-17%</b>	
<b>SPECIAL REVENUE</b>					
100 - ASSESSMENT DISTRICTS ADMIN	\$ 618,195	\$ 568,567	\$ (49,628)	-8%	
105 - AB2766 AIR QUALITY IMPROVEMENT	549,510	722,189	172,679	31%	
106 - MSRC AIR POLLUTION REDUCT GRNT	532	532	-	0%	
109 - PUBLIC ART TRUST FUND	663,695	692,615	28,920	4%	
110 - BEAUTIFICATION	33,427	32,563	(864)	-3%	
111 - PARK LAND ACQUISITION	9,618,182	10,265,283	647,101	7%	
112 - DRAINAGE FAC/GENERAL	3,112,618	3,262,309	149,691	5%	
113 - COMMUNITY/REC CENTER DEVELPMNT	4,626,384	5,042,174	415,790	9%	Results of operations, for use in future period
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	523,423	534,086	10,663	2%	
115 - HENDERSON/WARDMAN DRAINAGE	973,274	972,876	(398)	0%	
116 - ETIWANDA DRAINAGE	2,185,668	2,197,768	12,100	1%	
118 - UPPER ETIWANDA DRAINAGE	624,106	623,867	(239)	0%	
119 - PARK IMPROVEMENT	5,968,739	6,221,066	252,327	4%	Use of funds accumulated over a period of time for capital projects
120 - PARK DEVELOPMENT	4,321,225	4,225,627	(95,598)	-2%	
122 - SOUTH ETIWANDA DRAINAGE	1,830,096	1,829,612	(484)	0%	
123 - LIBRARY IMPACT FEE	1,974,972	1,413,128	(561,844)	-28%	Use of funds accumulated over a period of time for capital projects
124 - TRANSPORTATION	67,689,942	69,189,002	1,499,060	2%	Results of operations, for use in future period
125 - ANIMAL CENTER IMPACT FEE	328,623	372,890	44,267	13%	
126 - LOWER ETIWANDA DRAINAGE	1,332,051	1,331,754	(297)	0%	Use of funds accumulated over a period of time for capital projects
127 - POLICE IMPACT FEE	593,256	(82,959)	(676,215)	-114%	Unable to increase revenues and operational expenditures have increased.
128 - ETIWANDA NO. EQUESTRIAN FACIL.	740,597	740,316	(281)	0%	Use of funds accumulated over a period of time for capital projects
129 - UNDERGROUND UTILITIES	13,543,163	13,538,523	(4,640)	0%	
130 - LMD #1 GENERAL CITY	1,393,593	1,393,591	(2)	0%	Use of funds accumulated over a period of time for capital projects
131 - LMD #2 VICTORIA	2,572,330	1,402,705	(1,169,625)	-45%	
133 - LMD #3B MEDIANS	2,430,246	2,275,646	(154,600)	-6%	Use of funds accumulated over a period of time for capital projects
134 - LMD #4R TERRA VISTA	6,590,141	6,516,364	(73,777)	-1%	
136 - LMD #6R CARYN COMMUNITY	780,684	799,132	18,448	2%	
137 - LMD #7 NORTH ETIWANDA	929,507	716,282	(213,225)	-23%	Unable to increase revenues and operational expenditures have increased.
138 - LMD #8 SOUTH ETIWANDA	442,681	428,941	(13,740)	-3%	Use of funds accumulated over a period of time for capital projects
139 - LMD #9 LOWER ETIWANDA	1,461,901	(12,269)	(1,474,170)	-101%	Use of funds accumulated over a period of time for capital projects
140 - LMD #10 RANCHO ETIWANDA	1,073,537	925,575	(147,962)	-14%	Use of funds accumulated over a period of time for capital projects
141 - LMD 1 CAPITAL REPLACEMENT FUND	282,969	166,359	(116,610)	-41%	Use of funds accumulated over a period of time for capital projects

**City of Rancho Cucamonga**  
**Summary of Changes in Spendable Fund Balances - Greater Than \$500,000 and 10%**  
**Fiscal Year 2025/26 Preliminary Budget**

	Estimated Spendable Fund Balance July 1, 2025	Estimated Spendable Fund Balance June 30, 2026	Change	Change	Reason for Changes >\$500,000 and 10%
151 - SLD #1 ARTERIAL	406,736	213,183	(193,553)	-48%	Use of funds accumulated over a period of time for capital projects
152 - SLD #2 RESIDENTIAL	1,043,538	1,534,606	491,068	47%	
153 - SLD #3 VICTORIA	919,287	978,773	59,486	6%	
154 - SLD #4 TERRA VISTA	103,568	63,088	(40,480)	-39%	
155 - SLD #5 CARYN COMMUNITY	(68,001)	(68,001)	-	0%	
156 - SLD #6 INDUSTRIAL AREA	207,373	260,994	53,621	26%	
157 - SLD #7 NORTH ETIWANDA	188,870	188,871	1	0%	
158 - SLD #8 SOUTH ETIWANDA	1,849,102	1,787,088	(62,014)	-3%	
174 - STATE GAS TAX	6,703,097	6,864,331	161,234	2%	Use of funds accumulated over a period of time for capital projects
176 - MEASURE I 1990-2010	1,958	1,958	-	0%	
177 - MEASURE I 2010-2040	8,501,006	7,475,800	(1,025,206)	-12%	Results of operations, for use in future period
179 - ROAD MAINT & REHAB ACCT	10,797,237	11,119,776	322,539	3%	
181 - SB 1 - TCEP	(2,150,825)	(1,536,835)	613,990	-29%	
188 - INTEGRATED WASTE MANAGEMENT	6,808,140	7,413,713	605,573	9%	Results of operations, for use in future period
195 - STATE ASSET SEIZURE	51,543	48,243	(3,300)	-6%	
196 - CA ASSET SEIZURE 15%	11,597	11,267	(330)	-3%	
198 - CITYWIDE INFRASTRUCTURE IMPRV	50,180,580	47,516,093	(2,664,487)	-5%	
199 - INDUSTRIAL AREA TRAFFIC FUND	4,765,000	4,765,000	-	0%	
204 - COMMUNITY DEVELOPMENT BLK GRNT	(14,657)	(589,297)	(574,640)	100%	
214 - PEDESTRIAN GRANT/ART 3	(43,949)	(734,959)	(691,010)	1572%	
218 - PUBLIC RESRCE GRNTS/HEALTHY RC	-	-	-	0%	
225 - CA RECYC/LITTER REDUCTION GRNT	10,266	(54,241)	(64,507)	-628%	
227 - USED OIL RECYCLING PROGRAM	7,419	20,581	13,162	177%	
274 - STATE GRANTS FUND	(1,842,130)	(2,354,070)	(511,940)	28%	
275 - FEDERAL GRANTS FUND	(575,702)	(1,951,812)	(1,376,110)	239%	
290 - LIBRARY FUND	10,235,881	10,885,109	649,228	6%	
291 - CA STATE LIBRARY	108,222	108,222	-	0%	
292 - STAFF INNOVATION FD (CA ST LB)	220,834	202,334	(18,500)	-8%	
329 - LIBRARY CAPITAL FUND	2,243,612	3,009,968	766,356	34%	Use of funds accumulated over a period of time for capital projects
340 - DRUG ABATEMENT ACT	30,488	30,488	-	0%	
354 - COPS PROGRAM GRANT-STATE	1,749,367	1,713,021	(36,346)	-2%	Use of grant funds
380 - HOMELAND SECURITY GRANT-FIRE	(25,679)	9,771	35,450	-138%	
381 - HOMELAND SECURITY GRANT-POLICE	-	-	-	0%	
396 - HOUSING SUCCESSOR AGENCY	(5,745)	(372,485)	(366,740)	6384%	
392 - OPIOID SETTLEMENT FUND	306,225	230,554	(75,671)	-25%	Use of funds received in prior fiscal year for use in the new fiscal year.
399 - EIFD	141,566	1,087,677	946,111	668%	Results of operations, for use in future period
838 - AD 91-2 REDEMPTION-DAY CANYON	84,370	81,032	(3,338)	-4%	
847 - PD 85 CAPITAL REPLACEMENT FUND	625,748	496,356	(129,392)	-21%	
848 - PD 85 REDEMPTION FUND	2,856,028	2,289,630	(566,398)	-20%	Use of funds accumulated over a period of time for capital projects
868 - CFD 2000-03 PARK MAINTENANCE	736,549	482,622	(253,927)	-34%	
875 - CFD 2017-01 NO. ETIWANDA	7,132	13,042	5,910	83%	Results of operations, for use in future period
876 - CFD 2018-01 EMPIRE LAKES	822,202	830,084	7,882	1%	Results of operations, for use in future period
877 - CFD 2018-01 CAPITAL RESERVE	386,767	561,767	175,000	45%	Results of operations, for use in future period
878 - CFD 2022-01 STREET LIGHTING	12,710	12,670	(40)	0%	
879 - CFD 2022-02 INDUSTRIAL SERVICE	20	794,450	794,430	100%	Results of operations, for use in future period
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 248,205,973</b>	<b>\$ 243,777,128</b>	<b>\$ (4,428,845)</b>	<b>-2%</b>	
<b>ENTERPRISE FUNDS</b>					
700 - SPORTS COMPLEX	\$ 3,341,387	\$ 3,341,392	\$ 5	0%	
705 - MUNICIPAL UTILITY	16,271,979	13,025,762	(3,246,217)	-20%	Use of funds accumulated over a period of time for capital projects
706 - UTILITY PUBLIC BENEFIT FUND	401,636	571,606	169,970	42%	Use of funds accumulated over a period of time for capital projects
708 - RCMU CAPITAL REPLACEMENT FUND	7,807,223	6,918,563	(888,660)	-11%	
709 - RCMU CAP AND TRADE FUND	4,941,534	5,691,534	750,000	15%	Results of operations, for use in future period
710 - SECOND STORY AND BEYOND	532,816	146,774	(386,042)	0%	
314 - SSAB SUSTAINING FUND	308,125	408,125	100,000	32%	Results of operations, for use in future period

**City of Rancho Cucamonga**  
**Summary of Changes in Spendable Fund Balances - Greater Than \$500,000 and 10%**  
Fiscal Year 2025/26 Preliminary Budget

	Estimated Spendable Fund Balance July 1, 2025	Estimated Spendable Fund Balance June 30, 2026	Change	Change	Reason for Changes >\$500,000 and 10%
711 - FIBER OPTIC NETWORK	8,465,300	8,492,647	27,347	0%	Use of funds accumulated over a period of time for capital projects
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 42,070,000</b>	<b>\$ 38,596,403</b>	<b>\$ (3,473,597)</b>	<b>-8%</b>	
<b><u>INTERNAL SERVICE FUNDS</u></b>					
712 - EQUIP/VEHICLE REPLACEMENT	\$ 2,903,805	\$ 1,348,522	\$ (1,555,283)	-54%	Use of funds accumulated over a period of time for vehicle and equipment replacement
714 - COMP EQUIP/TECH REPLCMENT FUND	7,267,056	2,900,012	(4,367,044)	-60%	Use of funds accumulated over a period of time for computer equipment and technology replacement
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 10,170,861</b>	<b>\$ 4,248,534</b>	<b>\$ (5,922,327)</b>	<b>-58%</b>	
<b>TOTAL CITY OF RANCHO CUCAMONGA</b>	<b>\$ 444,494,312</b>	<b>\$ 415,218,792</b>	<b>\$ (29,275,520)</b>	<b>-7%</b>	
<b><u>R.C. FIRE PROTECTION DISTRICT</u></b>					
<b><u>SPECIAL REVENUE</u></b>					
281 - FIRE FUND	\$ 56,477,843	\$ 62,386,267	\$ 5,908,424	10%	Use of funds accumulated over a period of time for capital projects
282 - COMMUNITY FACILITIES DIST 85-1	2,534,962	123,756	(2,411,206)	-95%	
283 - COMMUNITY FACILITIES DIST 88-1	-	-	-	0%	
284 - FIRE AMBULANCE SERVICES	-	-	-	100%	
285 - FIRE TECHNOLOGY FEE FUND	31,190	31,190	-	0%	
288 - FIRE PROTECTION CAPITAL FUND	49,895,065	36,638,835	(13,256,230)	-27%	Results of operations, for use in future period
<b>TOTAL SPECIAL REVENUE</b>	<b>\$ 108,939,060</b>	<b>\$ 99,180,048</b>	<b>\$ (9,759,012)</b>	<b>-9%</b>	
<b>TOTAL R.C. FIRE PROTECTION DISTRICT</b>	<b>\$ 108,939,060</b>	<b>\$ 99,180,048</b>	<b>\$ (9,759,012)</b>	<b>-9%</b>	
<b>TOTAL ALL FUNDS</b>	<b>\$ 553,433,372</b>	<b>\$ 514,398,840</b>	<b>\$ (39,034,532)</b>	<b>-7%</b>	

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# Departmental Budget Details

## **City Council – Department Budget Summary**

### **Overview of Department**

As a body of elected officials, the separately elected Mayor and four-member City Council establish local laws, set policy, approve programs, adopt the annual budget, and appropriate funds. As elected representatives of the citizens, the City Council is responsible to all of the people and, as such, devotes its energies to making decisions which are in the best interest of the public welfare. The City Council is elected by geographic districts with the Mayor being elected at large. They each serve staggered four-year terms. The City Council also serves as the Board of Directors for the Rancho Cucamonga Fire Protection District (a subsidiary district of the City).

The City Council meets the first and third Wednesday of the month at City Hall to discuss and vote on pertinent issues facing the City and its residents. In addition, the City Council is responsible for appointing the City Manager, City Attorney, and members of boards and commissions.

### **Mission Statement**

The Mission of the City Council of Rancho Cucamonga is to:

- Continuously ensure and advance the quality of life for the community through inclusive decision-making.

### **Core Values**

As the City Council carries out its mission and works towards its vision, it will be guided by these Core Values:

- Providing and nurturing an excellent quality of life for all
- Promoting and enhancing a safe and healthy community for all
- Building and preserving a family-oriented atmosphere
- Intentionally embracing and anticipating our future
- Creating equitable opportunity to prosper
- Working together cooperatively and respectfully with each other, staff, and all stakeholders
- Relentless pursuit of improvement
- Actively seeking and respectfully considering all public input

### **Vision Statement**

- The City Council's vision is to create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive by building on our foundation and success as a world class community.

**City Council**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 133,364	\$ 162,330	\$ 162,330
Operations and Maintenance	33,579	30,300	58,300
Capital Outlay	-	-	-
Cost Allocation	(54,510)	(54,510)	(57,710)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	112,433	138,120	162,920
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
<b>All Funds</b>			
Personnel Services	133,364	162,330	162,330
Operations and Maintenance	33,579	30,300	58,300
Capital Outlay	-	-	-
Cost Allocation	(54,510)	(54,510)	(57,710)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 112,433</b>	<b>\$ 138,120</b>	<b>\$ 162,920</b>



## **City Clerk – Department Budget Summary**

### **Overview of Department**

The statutes of the State of California prescribe the essential functions and duties of the City Clerk, and the Government Code, Election Code, and City Municipal Code provide precise and specific responsibilities and procedures to follow. The City Clerk is an elected position and works with the City Clerk Services Director, who is responsible for the day-to-day operations of the office.

### **FY 2025/26 Budget Highlights**

- Maintain an accurate record of City Council proceedings and official City documents
- Administer the Oath of Office

**City Clerk**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ -	\$ 2,870	\$ 2,870
Operations and Maintenance	-	-	2,100
Capital Outlay	-	-	-
Cost Allocation	(860)	(860)	(860)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	(860)	2,010	4,110
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	(50)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	(50)
<b>All Funds</b>			
Personnel Services	-	2,870	2,870
Operations and Maintenance	-	-	2,100
Capital Outlay	-	-	-
Cost Allocation	(860)	(860)	(910)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ (860)</b>	<b>\$ 2,010</b>	<b>\$ 4,060</b>

## **City Treasurer – Department Budget Summary**

### **Overview of Department**

The City Treasurer is an elected official charged with the responsibility for the custody and investment of all City funds. The Treasurer is the City's official "signature" for all financial transactions made. The Assistant City Manager/Administrative Services Director has been appointed as Deputy City Treasurer and has the authority to assign Finance Department staff to handle treasury functions needing daily attention.

### **FY 2025/26 Budget Highlights**

- Maintain funds in secure and liquid investments
- Structure maturities to meet City cash flow needs throughout the year
- Work in conjunction with the City's third-party investment advisor to further diversify the City's portfolio and make progress towards achieving the City's established benchmark
- Present the City's investment policy to the City Council for annual approval
- Maintain California Municipal Treasurer's Association (CMTA) Investment Policy Certification which certifies the City's investment policy complies with the current State statutes governing the investment practices of local government entities located within the State of California

**City Treasurer**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 2,929	\$ 2,870	\$ 2,870
Operations and Maintenance	40,527	41,140	46,460
Capital Outlay	-	-	-
Cost Allocation	(11,850)	(11,850)	(12,980)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	31,606	32,160	36,350
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
<b>All Funds</b>			
Personnel Services	2,929	2,870	2,870
Operations and Maintenance	40,527	41,140	46,460
Capital Outlay	-	-	-
Cost Allocation	(11,850)	(11,850)	(12,980)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 31,606</b>	<b>\$ 32,160</b>	<b>\$ 36,350</b>

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**City Management**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 2,765,644	\$ 2,977,410	\$ 2,352,710
Operations and Maintenance	297,682	373,520	96,367
Capital Outlay	-	-	-
Cost Allocation	(715,340)	(802,680)	(735,490)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>2,347,986</u>	<u>2,548,250</u>	<u>1,713,587</u>
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	4,200	41,000	291,080
Capital Outlay	-	-	666,408
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>4,200</u>	<u>41,000</u>	<u>957,488</u>
<b>All Funds</b>			
Personnel Services	2,765,644	2,977,410	2,352,710
Operations and Maintenance	301,882	414,520	387,447
Capital Outlay	-	-	666,408
Cost Allocation	(715,340)	(802,680)	(735,490)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<u><u>\$ 2,352,186</u></u>	<u><u>\$ 2,589,250</u></u>	<u><u>\$ 2,671,075</u></u>

## **Engagement and Special Programs – Department Budget Summary**

### **Overview of Department**

The Engagement and Special Programs (ESP) division, within the City Manager's Office, integrates several high-impact initiatives that support City Council priorities and elevate community well-being in Rancho Cucamonga. ESP plays a central role in advancing cross-departmental projects that strengthen civic engagement, improve public communication, and support strategic development. The division oversees a diverse portfolio of efforts – from community outreach and strategic communications to capital project planning, grant administration, and policy advocacy. Signature initiatives include Healthy RC, the Public Art Placemaking Program, the Legislative Advocacy Program, and the City's award-winning Community Affairs Network (CAN), which manages a variety of public information efforts and community engagement activities. Lastly, ESP oversees RCMU and RC Fiber, providing affordable electricity and high-speed internet options for Rancho Cucamonga residents and businesses.

Through collaboration with residents, regional stakeholders, and City departments, ESP serves as a hub for innovative programming and engagement strategies that promote connection, equity, and long-term community resilience.

### **FY 2025/26 Budget Highlights**

- Advance affordable for-sale housing with Planning and Economic Development, supported by PLHA funds and a \$1.15M ProHousing grant to expand homeownership and economic opportunities for the "missing middle."
- Advance a holistic homelessness strategy in partnership with the County and neighboring cities, including active collaboration with COAST, PD's Solutions Oriented Police team (SOP), and local service providers to deliver coordinated, wraparound support for unhoused individuals in Rancho Cucamonga.
- Actively engage in state and federal advocacy by supporting Cal Cities leadership, sponsoring SB 800 (suicide prevention on state roadways), submitting federal funding requests, and monitoring legislation to advance strategic priorities and protect Rancho Cucamonga's interests.
- Implement a new program, CHAMPS – in partnership with a local nonprofit – to strengthen the Community Schools at Cucamonga School District by supporting low- to moderate-income youth in emotional well-being, academic success, and healthy lifestyle development.
- Support outreach efforts for capital projects and major initiatives, including the Cucamonga Station groundbreaking, Cucamonga Trailhead project and conservation efforts, Heritage Park Bridges, Westside Library Expansion, Red Hill Refresh, Opioid Prevention, e-bike education and more.
- Plan 50th anniversary digital engagement efforts and the City flag redesign.
- Ensure all digital materials meet WCAG 2.0 accessibility standards by April 2026.
- Onboard and service approximately 600 new residential customer accounts with RCMU Electric service.
- Construct RCMU Electric and Fiber Optic line extensions to support new development and grow our customer base.

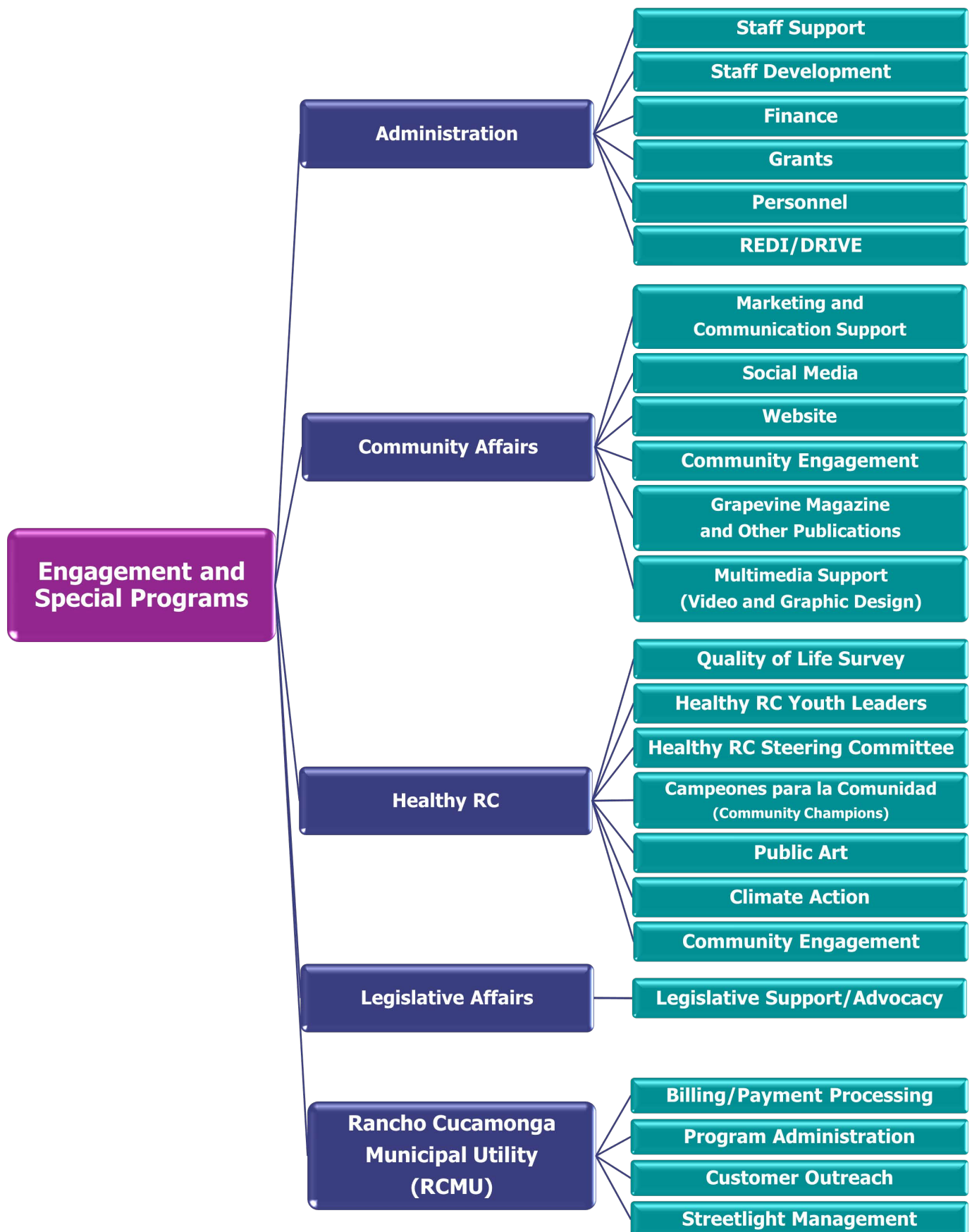
**Engagement and Special Programming**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ -	\$ -	\$ 1,753,360
Operations and Maintenance	-	-	464,300
Capital Outlay	-	-	-
Cost Allocation	-	-	(244,770)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	1,972,890
<b>Other Funds</b>			
Personnel Services	-	-	698,450
Operations and Maintenance	-	-	20,033,240
Capital Outlay	-	-	2,102,090
Cost Allocation	-	-	244,770
Debt Service	-	-	-
Transfer Out	-	-	2,106,860
Subtotal	-	-	25,185,410
<b>All Funds</b>			
Personnel Services	-	-	2,451,810
Operations and Maintenance	-	-	20,497,540
Capital Outlay	-	-	2,102,090
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	2,106,860
<b>Total Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,158,300</b>

\*Healthy RC, CAN, and RCMU Funds are included under ESP beginning in FY 25/26







## **Economic Development – Department Budget Summary**

### **Overview of Department**

The Economic Development Department's (ED) primary responsibilities include encouraging business investment opportunities in the City; aiding with business attraction, retention, and expansion; assisting with real estate acquisition and other types of business assistance; and working to provide greater opportunities for workforce development throughout the City. ED also oversees the CDBG program and housing programs. The ED function will also be expanding to include both Parking and Business License. This will help to further centralize these functions to optimize efficiency and enhance the customer service experience. As part of the City Manager workgroup, ED also works with other City departments, public agencies, and partner organizations to build and maintain a high quality, balanced, and sustainable community for Rancho Cucamonga residents, businesses, and visitors alike.

### **FY 2025/26 Highlights**

- Implement Phase 2 of the City's Economic Development Strategy. Phase 2 is made up of strategies that are estimated to take 2-3 years to complete
- Enhance the City's economic development marketing efforts
- Focus on efforts to attract businesses in target industries identified in the Economic Development Strategy including, advanced manufacturing; medical manufacturing; food and beverage manufacturing; finance, insurance, and real estate; and professional/medical services
- Assist with marketing efforts for the Epicenter and the HART District (including Cucamonga Station)
- Further incorporate the use of existing and new technology into business attraction, retention, and expansion efforts
- Expand the Department to include the Business License and Parking Enforcement division
- Recruit staff for the Parking Enforcement team
- Monitor the Department's adopted approach to customer service and make adjustments as needed to ensure customer satisfaction remains at least at a 90% satisfaction rate per month throughout the fiscal year
- Continue to invest in staff through training opportunities and professional development

**Economic Development**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 1,661,561	\$ 1,887,670	\$ 1,671,240
Operations and Maintenance	2,583,150	1,248,720	1,165,011
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	4,244,711	3,136,390	2,836,251
<b>Other Funds</b>			
Personnel Services	36	176,720	191,490
Operations and Maintenance	765	33,230	33,650
Capital Outlay	-	2,418,530	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	801	2,628,480	225,140
<b>All Funds</b>			
Personnel Services	1,661,597	2,064,390	1,862,730
Operations and Maintenance	2,583,915	1,281,950	1,198,661
Capital Outlay	-	2,418,530	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 4,245,512</b>	<b>\$ 5,764,870</b>	<b>\$ 3,061,391</b>





## **Police (Contract) – Department Budget Summary**

### **Overview of Department**

The San Bernardino County Sheriff's Department is honored to continue its partnership with the City of Rancho Cucamonga. This collaboration, founded on mutual support and trust, played a significant role in making the city one of the safest in California. The members of the Rancho Cucamonga Police Department are committed to delivering a high standard of service to the City's residents, businesses, and visitors.

#### **Patrol**

The Patrol Division is responsible for providing emergency response services to the citizens of Rancho Cucamonga. This division utilizes two tracking K9 units to assist in tracking suspects and locating missing persons. The Patrol Division is supported by four volunteer units: Explorers, Citizens on Patrol, Reserve Deputies, and Equestrians on Patrol.

#### **Traffic Safety**

The Traffic Division investigates traffic collisions, conducts proactive traffic enforcement to reduce traffic accidents, and conducts DUI enforcement operations. Deputies also provide safe driving and DUI education throughout the year.

#### **Investigations**

This division consists of detectives and deputies who work in conjunction with the Patrol Division to conduct follow-ups on felony cases, monitor sex registrants for compliance, and track emerging crime trends in the community.

#### **Crime Prevention**

The Crime Prevention division fosters community engagement and education. This team educates the public about crime trends, and manages programs and events, including Neighborhood Watch, the Citizen's Advisory Committee, and National Night Out.

#### **Specialized Units**

The specialized units include the Multiple Enforcement Team (MET), the Solution-Oriented Policing (SOP) Team, and School Resource Officers (SROs). The SOP team addresses quality of life issues, the homeless population, and provides active shooter training to the community and local public safety agencies.

#### **Victoria Gardens Mall**

Staff assigned to the Victoria Gardens Mall work from a satellite station located at the Victoria Gardens Regional Mall. Deputies focus on retail theft investigations and proactively collaborate with local businesses to prevent crime. Deputies also lead the Inland Empire Organized Retail Crime Association and work closely with state and local law enforcement agencies and their retail partners.

### **FY 2025/26 Budget Highlights**

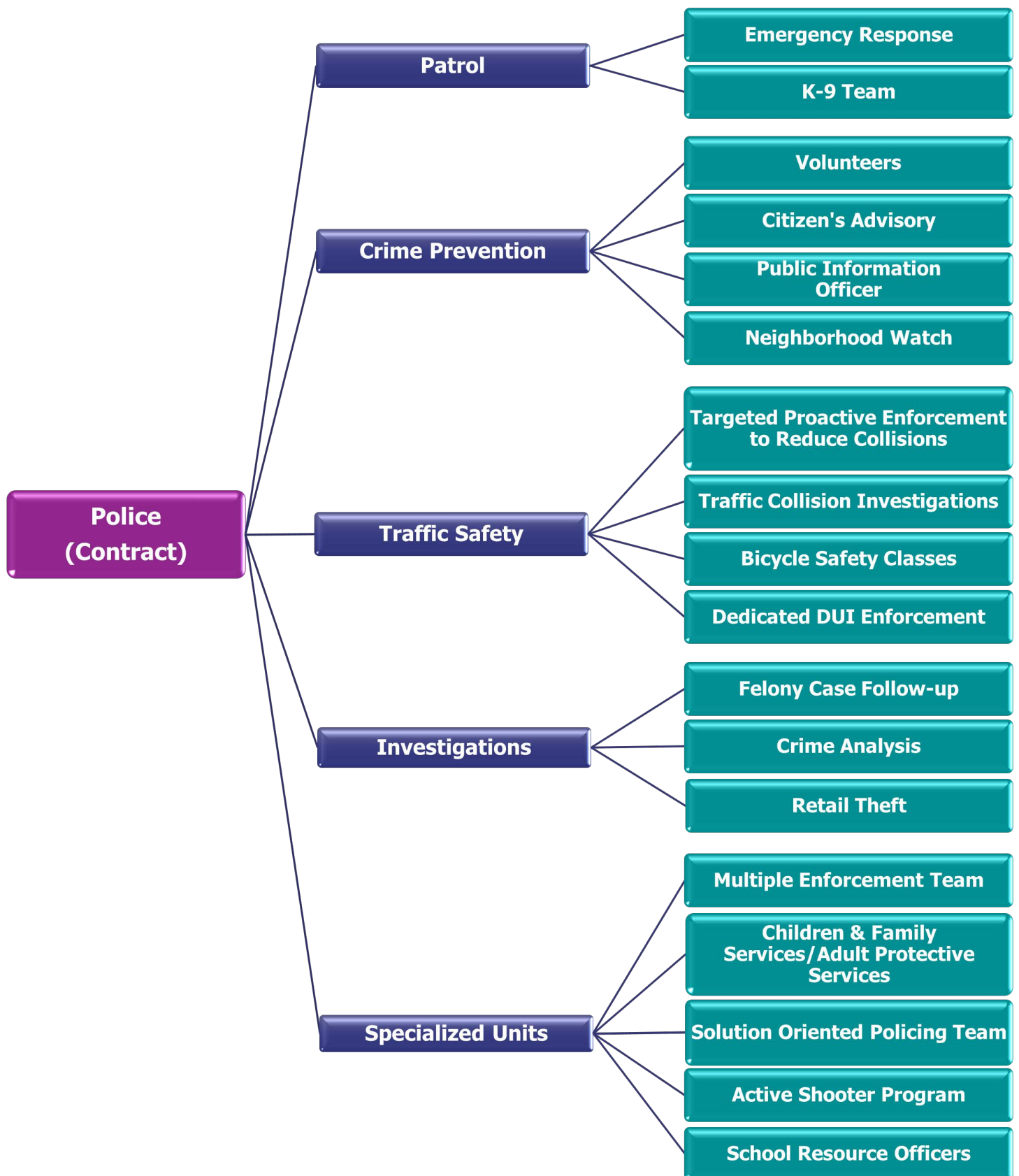
- Expand the City's network of Automated License Plate Reader (ALPR) cameras at key intersections. The Police Department welcomes the addition of Flock ALPR at four intersections and the Etiwanda Preserve. Additionally, evaluate and replace outdated/non-operational PSVN cameras and equipment throughout the City.
- Continue partnering with the Rancho Cucamonga Fire Department and the Department of Behavioral Health to implement a Community Outreach and Support Team (COAST). The COAST Team will deploy toward the end of FY 2024/25 and focus on individuals experiencing a mental health crisis. The department will evaluate its effectiveness in FY 2025/26.
- The Real-Time Information Center (RTIC) welcomed the addition of the GeoShield software in FY 2024/25. With the RTIC fully operational, FY 2025/26 will allow staff to monitor and evaluate the positive impacts to patrol, investigative, and administrative functions.
- Finalize the planning of the Police Station's modernization and improvement projects and continue collaboration with the City Manager's Office to assess the development of a new Victoria Gardens satellite station.

**Police (Contract)**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ -	\$ -	\$ -
Operations and Maintenance	48,723,401	53,649,090	56,988,128
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	48,723,401	53,649,090	56,988,128
<b>Other Funds</b>			
Personnel Services	-	97,580	97,979
Operations and Maintenance	732,169	1,070,340	705,263
Capital Outlay	315,665	6,678,030	6,610,940
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,047,834	7,845,950	7,414,182
<b>All Funds</b>			
Personnel Services	-	97,580	97,979
Operations and Maintenance	49,455,570	54,719,430	57,693,391
Capital Outlay	315,665	6,678,030	6,610,940
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	2,680	2,680	2,680
<b>Total Cost</b>	<b>\$ 49,773,915</b>	<b>\$ 61,497,720</b>	<b>\$ 64,404,990</b>







## **Fire District – Department Budget Summary**

### **Overview of Department**

The Fire District is a subsidiary district of the City and has its own statutory funding with the City Council serving as the Fire District Board of Directors. The Fire District's mission is to serve the community through planning, promoting, and demonstrating a readiness to respond to, and reduce, threats to life and property through the delivery of emergency and non-emergency services and programs in an efficient and effective manner.

The foundation for the Fire District's traditional and innovative services is focused on three premier services: Community Risk Reduction, Emergency Response, and Emergency Management. The Prevention Bureau reduces risk and eliminates hazards through fire prevention, inspection, wildland fire threat reduction and public education/community outreach. Additionally, firefighters deliver an efficient and effective emergency response through structural and wildland fire suppression, emergency medical services, hazardous materials response, technical rescue, and tactical response. The Emergency Management program reduces vulnerability to hazards, increases community disaster resiliency, and provides timely economic recovery utilizing comprehensive mitigation, preparedness, and response programs.

The Fire District provides emergency and non-emergency services through progressive leadership, personnel management, professional development through high level training, advanced planning, financial administration, and logistical support which includes apparatus and facilities maintenance, communications, and information technology.

The Fire District's emergency response and incident mitigation capabilities remain cutting edge through innovative, passionate, and fiscally responsible program management, which further enhances the quality of life for those served. The Fire District's goal is to deliver these services in an effective, efficient, and professional manner while maintaining financial stability.

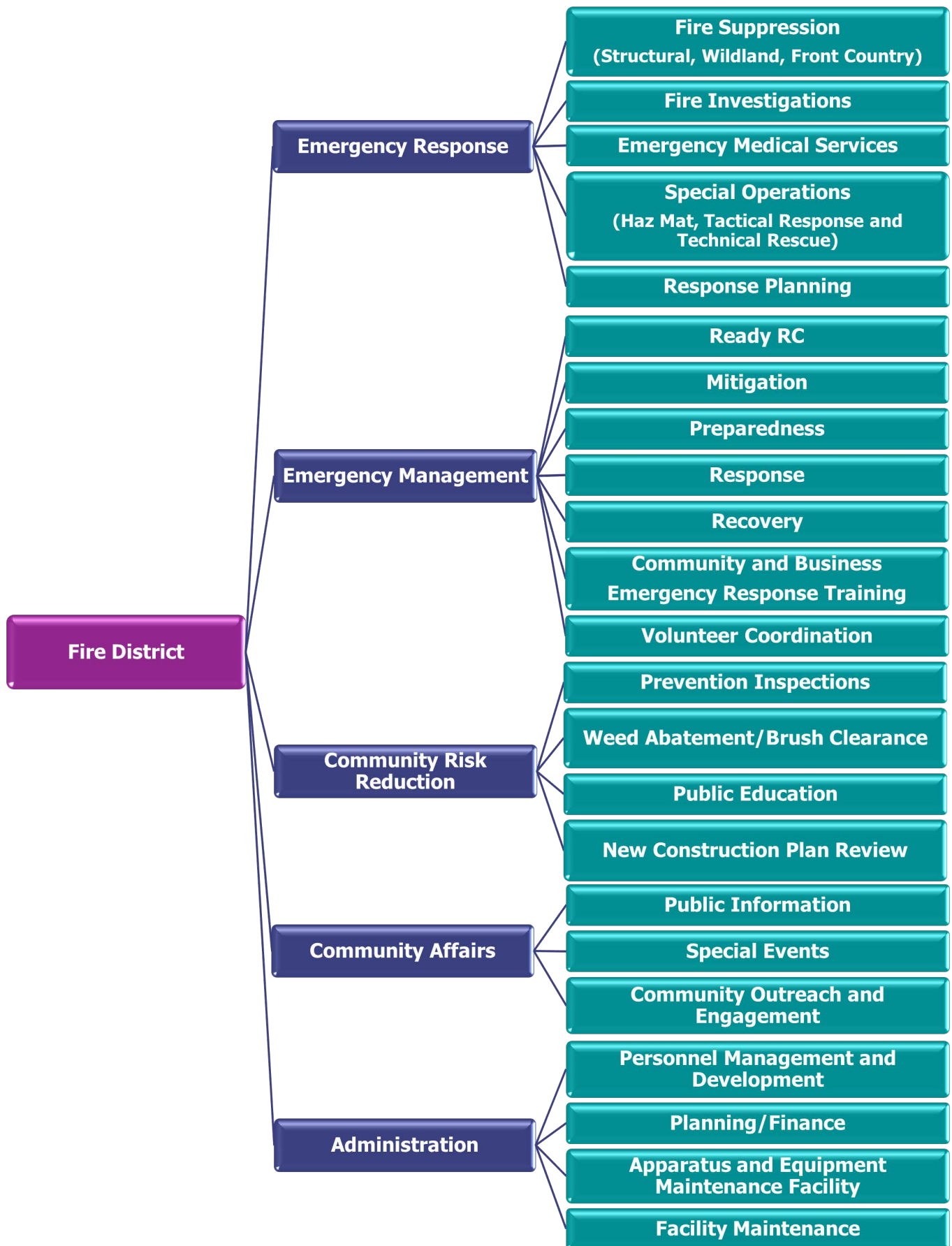
### **FY 2025/26 Budget Highlights**

- Continued use of data analytics to adjust the service delivery and deployment model of both direct and support services. This includes data related to the Medic Squad 178's deployment to low-acuity calls to determine the potential future need of additional medic squad units in order to further enhance the concentration levels of resources to the community
- Continued implementation and expansion of the Community Outreach and Support Team (COAST) program in order to engage with those experiencing a mental health crisis and provide alternative services.
- Complete facility improvements to Fire Stations 173, 174, and 175 in order meet the needs of an increasingly diverse workforce.
- Continue the design-build process for the Amethyst Fire Station 171 Rebuild and Expansion Project.
- Continued implementation of enhanced health, wellness, and cancer prevention initiatives, standards, and practices.
- Replacement of apparatus in accordance with the District's Long-Term Emergency Apparatus/Vehicle Purchasing and Replacement Plan in order to ensure operational readiness.
- Continued partnership with the City on projects and staff cost sharing, including crossing guard services to support community risk reduction, fleet maintenance, and IT infrastructure upgrades.

**Fire District**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 35,086,623	\$ 42,150,080	\$ 44,942,200
Operations and Maintenance	16,672,543	17,177,540	9,545,650
Capital Outlay	10,000	647,920	1,608,000
Cost Allocation	-	-	-
Debt Service	912	-	-
Transfer Out	5,290,033	5,576,270	3,964,090
Subtotal	57,060,111	65,551,810	60,059,940
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	2,946,040	898,230	2,481,280
Capital Outlay	10,488,999	3,957,960	16,379,500
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	13,435,039	4,856,190	18,860,780
<b>All Funds</b>			
Personnel Services	35,086,623	42,150,080	44,942,200
Operations and Maintenance	19,618,583	18,075,770	12,026,930
Capital Outlay	10,498,999	4,605,880	17,987,500
Cost Allocation	-	-	-
Debt Service	912	-	-
Transfer Out	5,290,033	5,186,590	3,964,090
<b>Total Cost</b>	<b>\$ 70,495,150</b>	<b>\$ 70,018,320</b>	<b>\$ 78,920,720</b>





## **Animal Services – Department Budget Summary**

### **Overview of Department**

The City of Rancho Cucamonga has an innovative Animal Services Department whose mission is *Creating PAWsitive impact by enriching the lives of animals and people*. The Animal Services Department cares for thousands of homeless pets annually and responds to over 5,000 calls for service related to stray animals, rescues, and animal welfare.

The Department oversees the following program areas:

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

**Community and Information Programs:** Volunteer, foster care, and RC aCATemy programs, fundraising, community outreach, social media, and community information/education.

**Field Services:** Animal pickup, rescues, community cat programs, investigations, rabies control, co-existing with wildlife, animal licensing, and enforcement of animal regulations.

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

### **FY 2025/26 Budget Highlights**

- Budgeting for the increased cost of veterinary contract services
- Recruiting and filling open full-time positions
- Training and developing staff to prepare them for new or expanded roles
- Increasing fundraising and community events to support programs such as spay and neuter vouchers and Puff's Pet Pantry

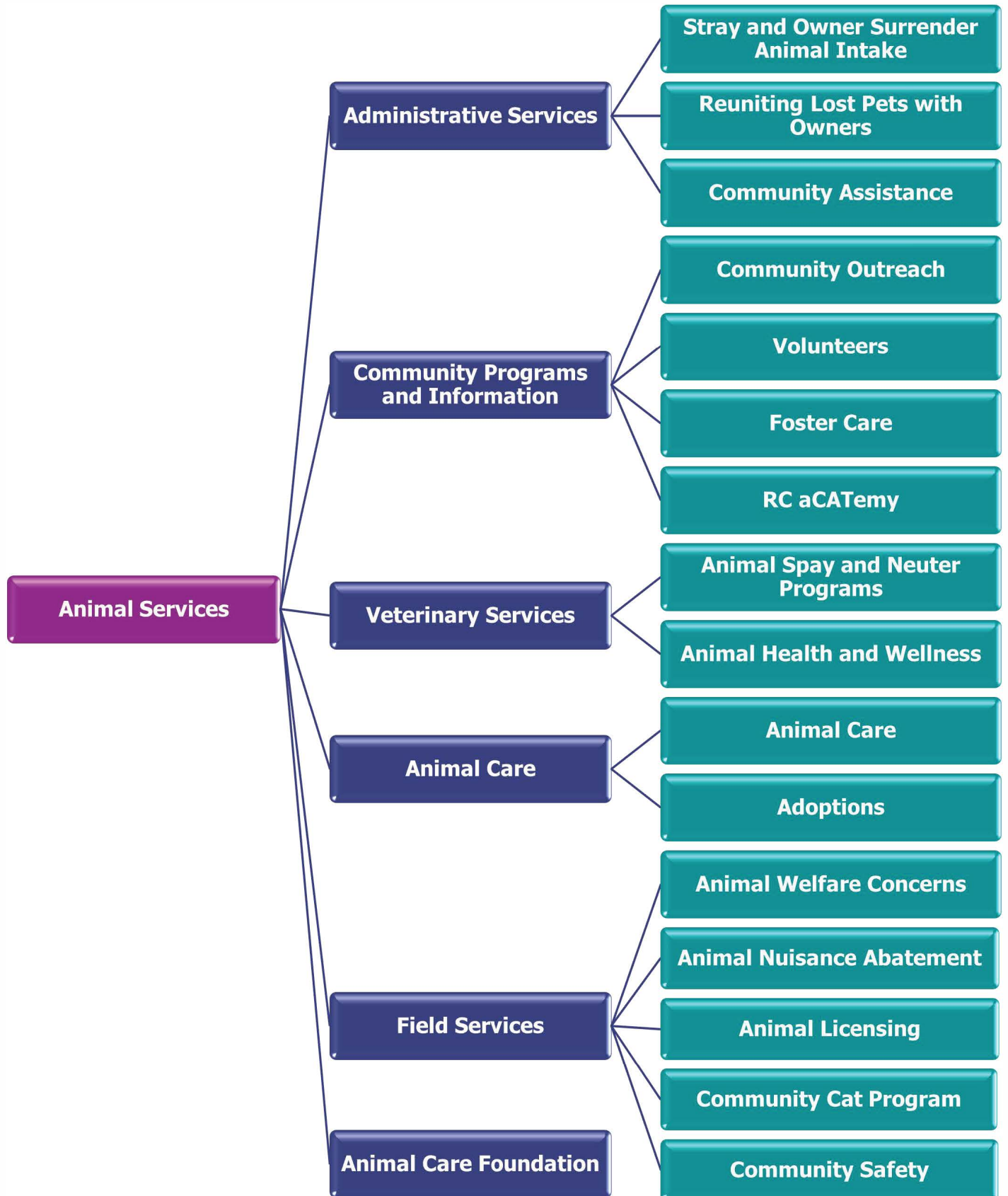
**Animal Services**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 3,083,694	\$ 3,252,320	\$ 3,558,490
Operations and Maintenance	473,086	493,740	540,130
Capital Outlay	55,000	10,000	10,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>3,611,780</u>	<u>3,756,060</u>	<u>4,108,620</u>
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<b>All Funds</b>			
Personnel Services	3,083,694	3,252,320	3,558,490
Operations and Maintenance	473,086	493,740	540,130
Capital Outlay	55,000	10,000	10,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<u><b>\$ 3,611,780</b></u>	<u><b>\$ 3,756,060</b></u>	<u><b>\$ 4,108,620</b></u>





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## **Community Services – Department Budget Summary**

### **Overview of Department**

The FY 2025/26 budget for the Community Services Department highlights strategic investments in community infrastructure, facilities, and programs. Major initiatives include modernizing the Family Resource Center and upgrading the Victoria Gardens Cultural Center Outdoor Stage into a premier cultural venue. Targeted infrastructure improvements, such as sports lighting at Garcia Park, playground replacements at Mountain View Park, and accessibility enhancements at Red Hill Pickleball Courts, reflect commitments to inclusivity and safety. Proactive community engagement will address demographic shifts by expanding programs and establishing specialized roles, especially for seniors and individuals with diverse abilities. Operational and cultural innovations, including improved park ranger services, standardized signage, expanded programming, and strategic partnerships, support Rancho Cucamonga's continued excellence as it approaches its 50th Anniversary.

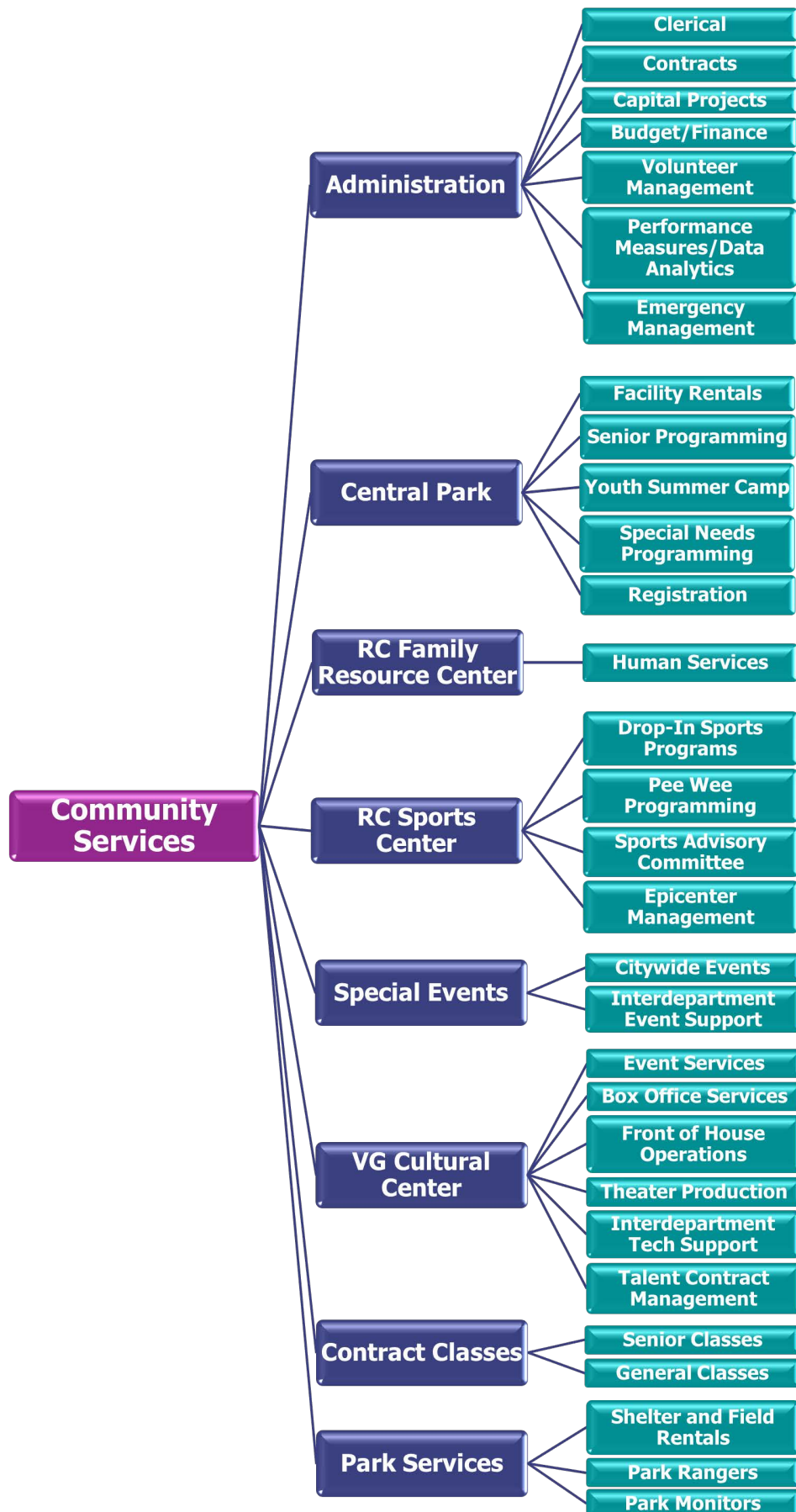
### **FY 2025/26 Budget Highlights**

- Expansion of cultural programming through the introduction of the Market Night Series and the collaborative Faultline Festival.
- Family Resource Center remodel and modernization.
- Continued support for twelve successful senior-focused pilot programs from FY 2023/24.
- Dedicated professional training through "Kids Included Together" for inclusive recreation.
- Enhancement of Summer Camp programming, including increasing the staff-to-child ratio.
- Continuation of Adaptive Sports Day, building upon the inaugural success at the Sports Center.
- Continued investment in the Victoria Gardens Cultural Center Courtyard project.
- Advanced sports lighting installation at Garcia Park to extend usability and improve safety.
- Mountain View Park playground equipment replacement to meet modern safety standards.
- Park Ranger operational enhancements to increase safety, efficiency, and public education efforts across city parks.
- Multi-year standardized park signage initiative for improved navigation and user experiences.

**Community Services**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 5,268,303	\$ 6,863,475	\$ 8,007,157
Operations and Maintenance	2,064,899	2,458,800	2,711,520
Capital Outlay	448,740	453,500	140,000
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>7,781,942</u>	<u>9,775,775</u>	<u>10,858,677</u>
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	24,613	345,110	369,952
Capital Outlay	918,692	2,498,400	1,329,690
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>943,305</u>	<u>2,843,510</u>	<u>1,699,642</u>
<b>All Funds</b>			
Personnel Services	5,268,303	6,863,475	8,007,157
Operations and Maintenance	2,089,512	2,803,910	3,081,472
Capital Outlay	1,367,432	2,951,900	1,469,690
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<u><u>\$ 8,725,247</u></u>	<u><u>\$ 12,619,285</u></u>	<u><u>\$ 12,558,319</u></u>





## **Records Management – Department Budget Summary**

### **Overview of Department**

The City Clerk/Records Management Department promotes community involvement and awareness and supports the City Council, staff, and the citizens of Rancho Cucamonga by coordinating the legislative process, administering City elections, and managing City records with integrity, accuracy, impartiality, and professionalism.

The Department is responsible for a vast array of administrative services that provide support for all City Departments, including:

- Agenda and Legislative Management
- Boards, Committees, and Commissions Recruitment
- Public Records Requests
- Contracts and Agreements
- Bid Openings
- Legal Public Noticing
- Processing Citation Appeals for Community Improvement, Animal Services, and Fire District
- City Hall Educational Tours
- City Election Administration
- Campaign Disclosure/Economic Interest Filings
- Conflict of Interest Code
- Records Management, including records imaging, storage, destruction, and retention
- Municipal Code Codification

### **FY 2025/26 Budget Highlights**

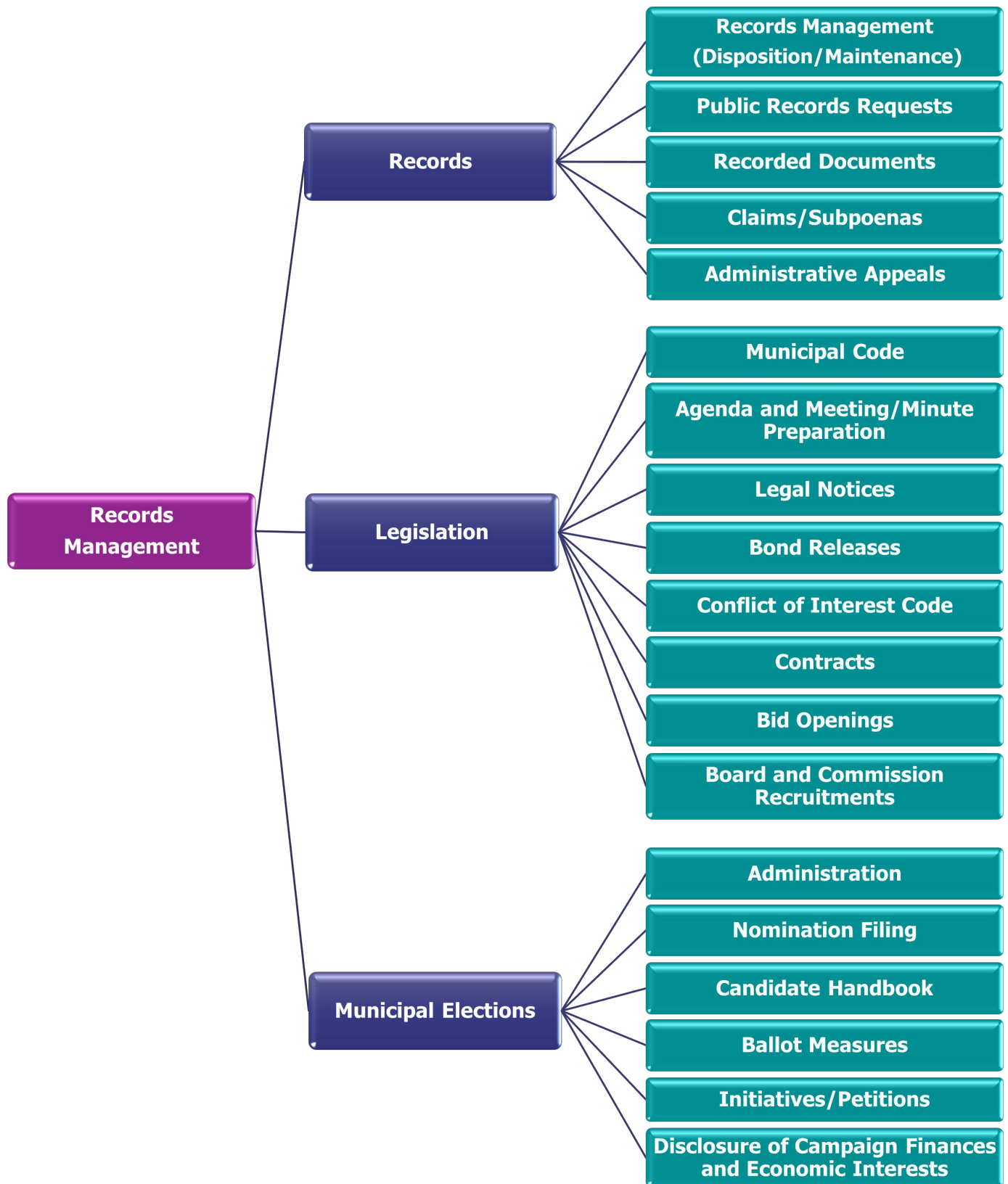
- Provide ongoing professional development and training for staff to enhance specialized skills, support succession planning, stay updated on new technologies and certifications, ensure departmental sustainability, and foster a high-performing team.
- Review and scan permanent/infrastructure City and Fire contracts housed in the City Clerk Services Department to increase public access and transparency of City Contracts.

**Records Management**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 826,469	\$ 870,490	\$ 903,170
Operations and Maintenance	80,218	357,800	129,080
Capital Outlay	-	-	-
Cost Allocation	(258,740)	(294,370)	(310,750)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	647,947	933,920	721,500
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
<b>All Funds</b>			
Personnel Services	826,469	870,490	903,170
Operations and Maintenance	80,218	357,800	129,080
Capital Outlay	-	-	-
Cost Allocation	(258,740)	(294,370)	(310,750)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 647,947</b>	<b>\$ 933,920</b>	<b>\$ 721,500</b>







## **Library Services – Department Budget Summary**

### **Overview of Department**

The Library Services Department's mission is to: Ignite Curiosity, Transform Lives, and Create Community. The Department supports and encourages education and the love of reading in a welcoming atmosphere with a knowledgeable, service-oriented staff.

### **Programs and services being offered include:**

- 24/7 Library Kiosk locations featuring books and DVDs
- California Parks Pass Program
- Career Online High School
- Delivery of materials to homebound residents
- Digital collections including books, audiobooks, streaming videos, and magazines
- Large scale community events including Nights of Discovery
- Library of Things and Seed Library
- LINK+ (Interlibrary Loan Services) and Zip Books
- Passport processing and photo services
- Print book, magazine, and AV collections
- Public computers and printers
- Second Story and Beyond® Discovery Space
- Storytimes, monthly teen and adult programs, and annual Summer Reading Program
- Study rooms
- Virtual Library offering free access to research databases, online homework tutoring, language learning software, and resources for small businesses and job seekers

### **FY 2025/26 Budget Highlights**

Launch and/or expand the following services:

- Launch Student Success Cards
- Launch 1,000 Books Before Kindergarten Reading Program

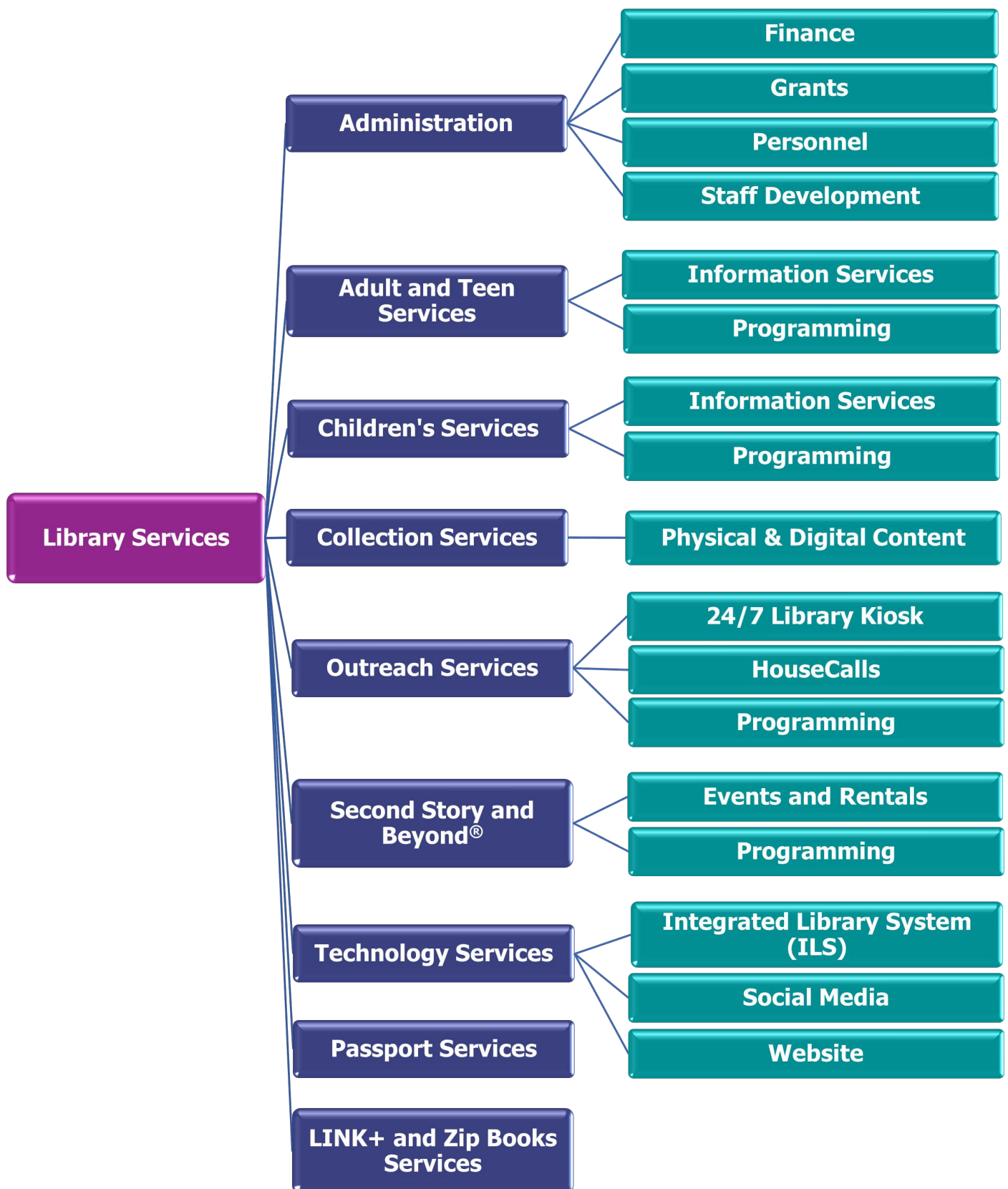
Ongoing infrastructure projects:

- Biane Library Infrastructure Project – includes updated flooring, modernized lighting fixtures, new rotunda doors, and enhancements to improve ADA accessibility throughout the facility.
- Westside Library Expansion Project – a replacement of the Archibald Library through an expansion of the City's Lions Center East and West buildings, featuring quiet study areas, a dedicated Library of Things collection space, and spacious indoor and outdoor program/event spaces.

**Library Services**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 3,249,670	\$ 4,332,540	\$ 4,354,232
Operations and Maintenance	1,395,096	1,708,660	1,844,427
Capital Outlay	248,381	-	-
Cost Allocation	-	-	-
Debt Service	(1,490)	-	-
Transfer Out	5,220,030	-	-
Subtotal	10,111,687	6,041,200	6,198,659
<b>Other Funds</b>			
Personnel Services	269,930	694,920	-
Operations and Maintenance	88,315	319,990	41,746
Capital Outlay	3,709,198	12,448,430	2,067,380
Cost Allocation	-	-	-
Debt Service	1,490	-	-
Transfer Out	-	-	-
Subtotal	4,068,933	13,463,340	2,109,126
<b>All Funds</b>			
Personnel Services	3,519,600	5,027,460	4,354,232
Operations and Maintenance	1,483,411	2,028,650	1,886,173
Capital Outlay	3,957,579	12,448,430	2,067,380
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	239,470	-	-
<b>Total Cost</b>	<b>\$ 9,200,060</b>	<b>\$ 19,504,540</b>	<b>\$ 8,307,785</b>





## Finance – Department Budget Summary

### Overview of Department

The overall mission of the Finance Department is to provide excellent service to both our internal and external customers with the highest degree of reliability and timeliness, while maintaining appropriate financial control of City resources.

The Finance Department is responsible for managing the financial operations of the City of Rancho Cucamonga and the Rancho Cucamonga Fire Protection District in accordance with generally accepted accounting principles, as well as applicable laws, regulations, and City policies.

The Department consists of five divisions to accomplish its mission:

- **Accounting and Financial Reporting:** Comprised of the following sections: Accounts Payable, Accounts Receivable, Debt Management, Fixed Assets, General Ledger, and Payroll. In addition, this Division is responsible for preparing the City's annual financial report.
- **Budget Management:** Responsible for coordinating the City's annual budget and monitoring each department's compliance with the annual budget.
- **Procurement:** Responsible for procuring high-quality goods and services for the City in an efficient, transparent, and fiscally responsible manner.
- **Revenue Management:** The Revenue Management Division works with the City Treasurer and the Deputy City Treasurer, and it is responsible for daily cash management and investment of funds for the City of Rancho Cucamonga and the Rancho Cucamonga Fire Protection District.
- **Special Districts:** Responsible for placing special assessments for City parcels on the county tax rolls, tracking and paying debt service on the City's special obligations payable from the special assessments, and assisting with special district formations.

### FY 2025/26 Budget Highlights

- The Budget team implemented OpenGov in the current fiscal year and will budget to continue that subscription. OpenGov is a cloud-based system that improves budgeting, financial planning, and data transparency. By streamlining workflows and making financial data more accessible, OpenGov helps departments make smarter budget decisions while increasing accountability.
- Over the past year, the New and Optimized Financial Enterprise Application Replacement (**NO FEAR**) project has successfully modernized the City's financial and HR systems. Streamlined processes and improved data access have made work more efficient for employees. The upcoming budget year includes funding for additional staff trainings to further develop Finance's administrator-level system experts with the goal of enhancing staff skills in refining and improving the Workday system for enhanced efficiencies and reporting capabilities.

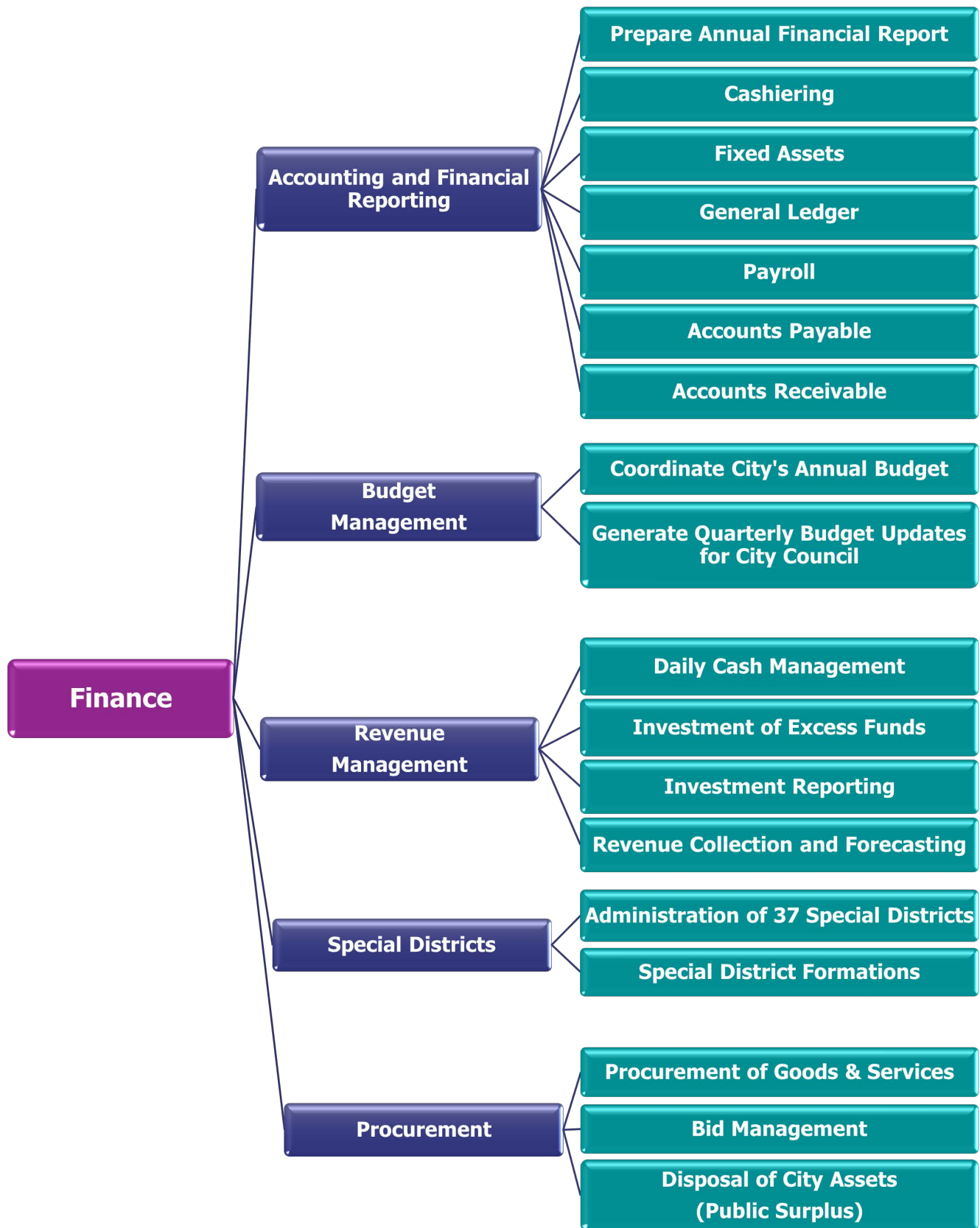
**Finance**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 2,426,557	\$ 2,628,530	\$ 2,910,060
Operations and Maintenance	72,526	74,980	166,720
Capital Outlay	-	-	-
Cost Allocation	(727,620)	(798,120)	(985,780)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,771,463	1,905,390	2,091,000
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	12,800
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	12,800
<b>All Funds</b>			
Personnel Services	2,426,557	2,628,530	2,910,060
Operations and Maintenance	72,526	74,980	179,520
Capital Outlay	-	-	-
Cost Allocation	(727,620)	(798,120)	(985,780)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 1,771,463</b>	<b>\$ 1,905,390</b>	<b>\$ 2,103,800</b>

\*Starting in FY 2025/26, Procurement's budget is integrated into Finance's budget as a whole.







## **Innovation and Technology – Department Budget Summary**

### **Overview of Department**

The Department of Innovation and Technology facilitates the impactful use of technology across all City departments, allowing for increased efficiency, improved transparency, and overall enhanced service to the community. In 2024, Rancho Cucamonga was once again ranked among the top ten cities nationwide in our population category by Government Technology's Digital Cities Survey for our use, management, and imaginative application of technology to solve complex challenges and ensure the seamless operation of governance. The Department is comprised of five divisions including Systems and Network, Enterprise Applications, Geographic Information Services (GIS), Operations, and Cybersecurity.

The Department's technology strategy covers four key areas:

1. Maintaining and securing current technology, including infrastructure, hardware, and applications.
2. Managing user experience with technology through training and continued quality improvement on existing platforms.
3. Continued planning for the evolution of technology lines and services.
4. Facilitating the innovative application of technology in business practices and service delivery to the community.

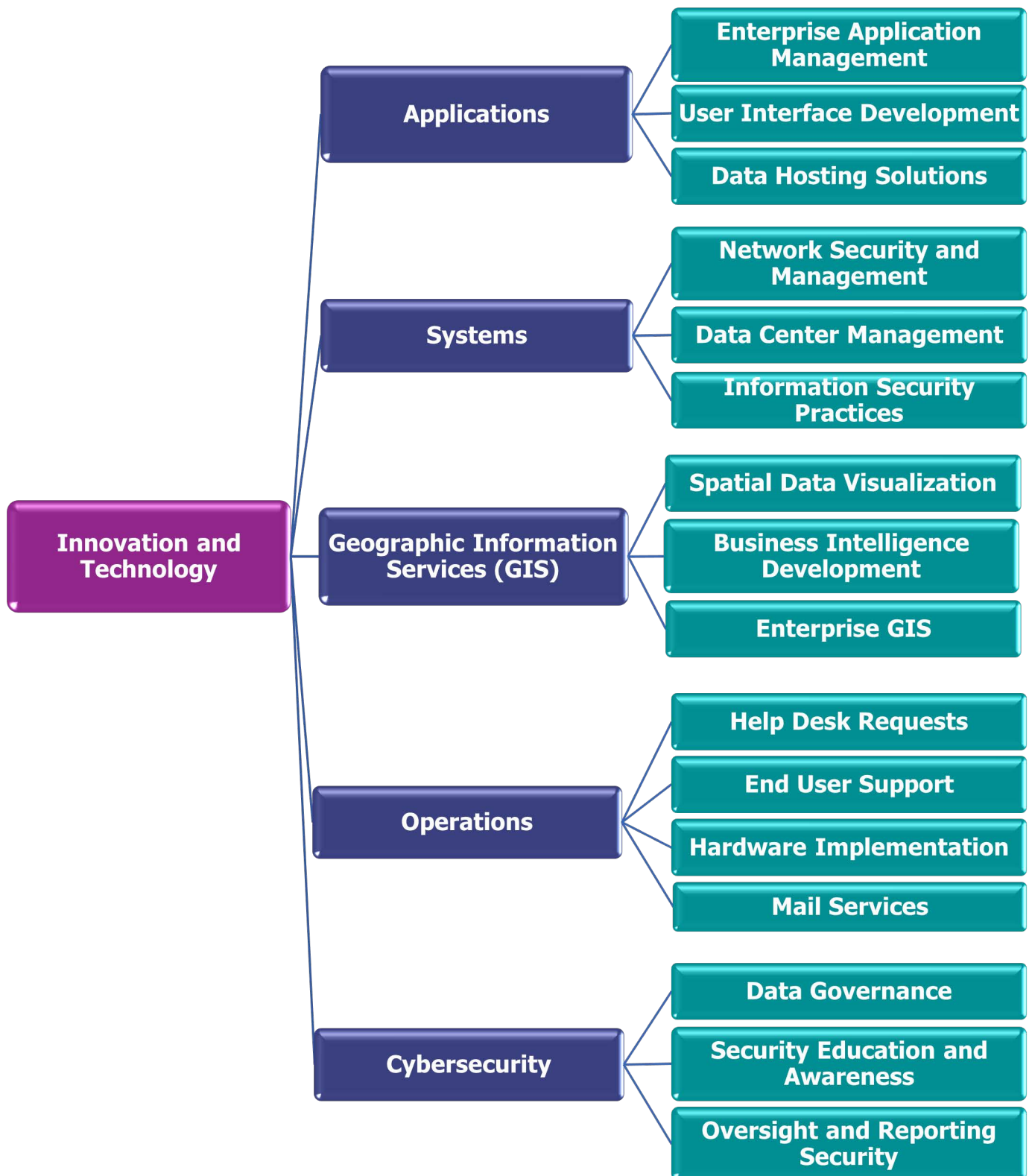
### **FY 2025/26 Budget Highlights**

- Staff development and succession planning, including hiring a new DoIT Director and providing training to ensure leadership continuity and organizational readiness.
- Focus on data governance to ensure the accuracy, security, and accessibility of data, supporting decision-making, operational efficiency, and AI adoption.
- Mature Cybersecurity posture to address evolving threats with a focus on disaster recovery planning, continuity of operations, and comprehensive security measures.
- City Data Network Infrastructure and Server Replacement projects will upgrade end-of-life hardware to improve reliability, security, and scalability through lifecycle replacement strategies.
- The desktop replacement and Windows 11 upgrade efforts will continue as we near the end of Windows 10 support.
- The PSVN camera system will be upgraded through hardware replacement and camera modernization to improve public safety video coverage, reliability, and operational efficiency.

**Innovation and Technology**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 3,121,926	\$ 3,678,940	\$ 3,885,592
Operations and Maintenance	3,335,166	4,241,300	4,392,696
Capital Outlay	5,357,612	-	7,000
Cost Allocation	(2,164,080)	(2,151,180)	(2,628,270)
Debt Service	(2,254,927)	-	-
Transfer Out	-	-	-
Subtotal	<u>7,395,697</u>	<u>5,769,060</u>	<u>5,657,018</u>
<b>Other Funds</b>			
Personnel Services	30,557	135,320	-
Operations and Maintenance	4,019,928	1,531,080	44,000
Capital Outlay	175,322	255,000	-
Cost Allocation	-	-	-
Debt Service	12,925	-	-
Transfer Out	-	-	-
Subtotal	<u>4,238,732</u>	<u>1,921,400</u>	<u>44,000</u>
<b>All Funds</b>			
Personnel Services	3,152,483	3,814,260	3,885,592
Operations and Maintenance	7,355,094	5,772,380	4,436,696
Capital Outlay	5,532,934	255,000	7,000
Cost Allocation	(2,164,080)	(2,151,180)	(2,628,270)
Debt Service	(2,242,002)	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<u><b>\$ 11,634,429</b></u>	<u><b>\$ 7,690,460</b></u>	<u><b>\$ 5,701,018</b></u>





## **Human Resources – Department Budget Summary**

### **Overview of the Department**

The Human Resources Department oversees the City's Human Resources functions. The department assists the organization in managing its greatest asset, the employees of the City of Rancho Cucamonga – Team RC, who strive to provide the highest level of service possible to the community. The mission of the Human Resources Department is to help the Departments attain their missions and goals through positive employee relations, talent management (recruitment and retention), training, succession planning, and employee engagement. Talent management is a priority. The successful recruitment, development, and retention of a diverse, engaged, well-qualified, and professional workforce that reflects the world-class standards of the community we serve is necessary to carry out the department's missions and goals.

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

### **FY 2025/26 Budget Highlights**

Continued implementation and auditing Workday's human capital management system

- Build on the continued success of our professional development plans, "My Action Plan (MAP)" This forward-thinking professional development plan was well received by employees and managers alike. The Human Resources Department will provide comprehensive and quality resources and training on giving and receiving feedback, having difficult conversations, and the coaching approach.
- Rollout of the new and improved TeamRC New Employee Onboarding Program that provides a comprehensive history of the City of Rancho Cucamonga and TeamRC through speakers, storytelling, videos, and a guiding tour of our beautiful City
- Assess our ever-popular programs that enhance the "TeamRC Employee Experience" including the Baby on Board program, Annual Staff Development Day, RC Cares program, Remote Work Policy, Dress Your Day Policy, HR2U, New Employee Mixer and the Health, Wellness & Rideshare Fair
- Continue transformational efforts to a full-service business partner model from specialized HR roles to better serve our internal customers
- Improve the use of data analytics in driving future HR initiatives
- Implement the strategies and goals from the recent HR Strategic Plan
- Perform a self-evaluation of HR functional effectiveness focusing on reputation, customers, purpose, design, human capability, analytics, digital technology, practices, professionals/competencies, and relationships.

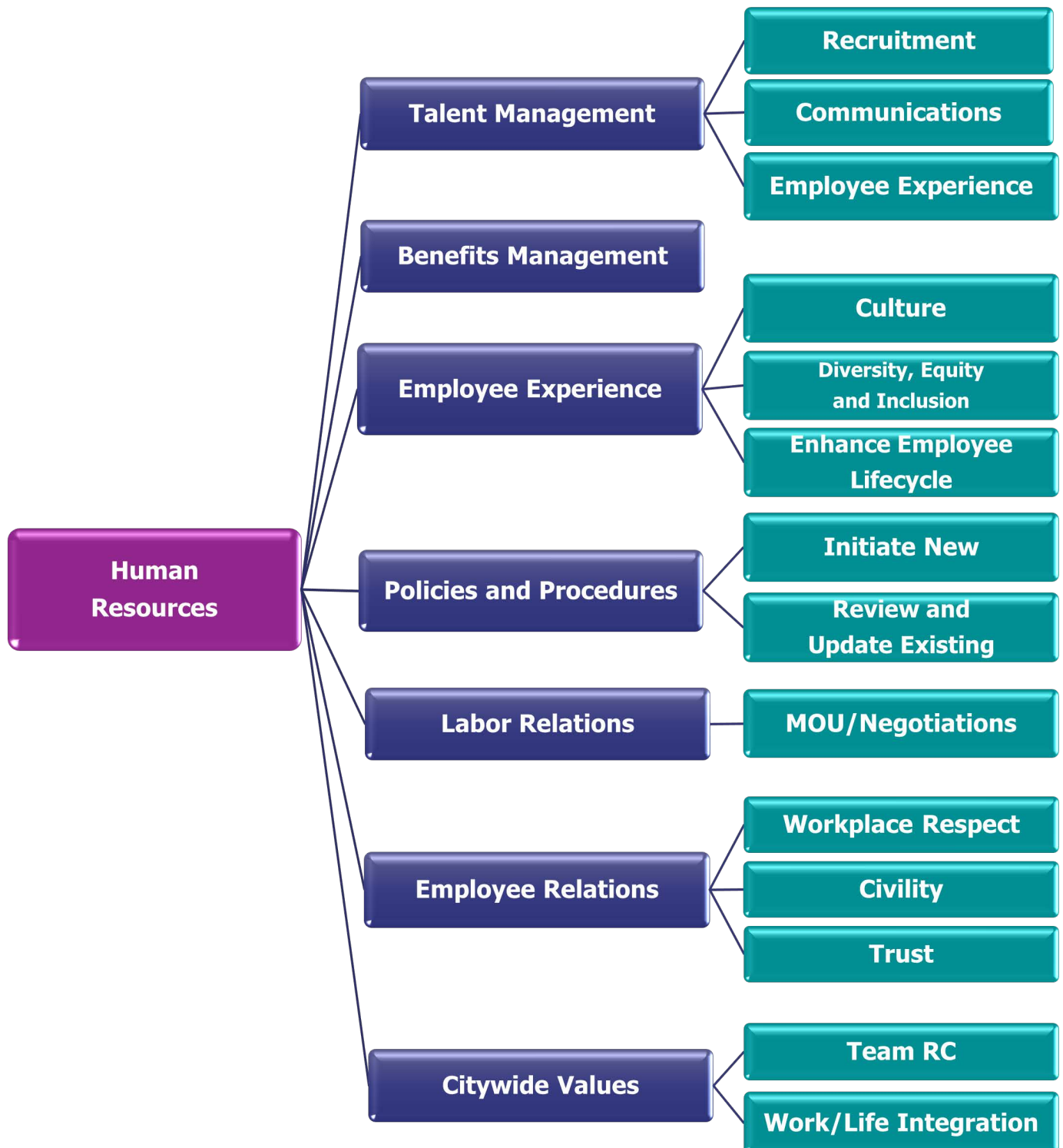
**Human Resources**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 1,444,824	\$ 1,789,970	\$ 879,360
Operations and Maintenance	299,199	495,400	229,250
Capital Outlay	-	-	-
Cost Allocation	(456,450)	(686,260)	(445,730)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>1,287,573</u>	<u>1,599,110</u>	<u>662,880</u>
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
<b>All Funds</b>			
Personnel Services	1,444,824	1,789,970	879,360
Operations and Maintenance	299,199	495,400	229,250
Capital Outlay	-	-	-
Cost Allocation	(456,450)	(686,260)	(445,730)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<u><b>\$ 1,287,573</b></u>	<u><b>\$ 1,599,110</b></u>	<u><b>\$ 662,880</b></u>

\*Funding decreased in FY 2025/26 after the creation of the new Organizational & Development department, formerly part of Human Resources.







## **Organization Development – Department Budget Summary**

### **Overview of Department**

The Organizational Development Department oversees city-wide training, employee and leadership development, succession planning, organizational effectiveness, employee engagement as well as risk management functions, including but not limited to safety programs, general liability, worker's compensation, contracts, ADA and matters related to the Civil Rights Department (formerly DFEH). The department assists the organization in managing its greatest asset, our employees, who strive to provide the highest level of service possible to the community.

The Organizational Development offers TeamRC a wide range of services throughout the employee life cycle, that includes, a positive Employee Onboarding experience – our intentional acclimation to TeamRC and the "Rancho Way", Training and Organizational Development, Risk Management, Safety, Workers Compensation, and Employee Wellness.

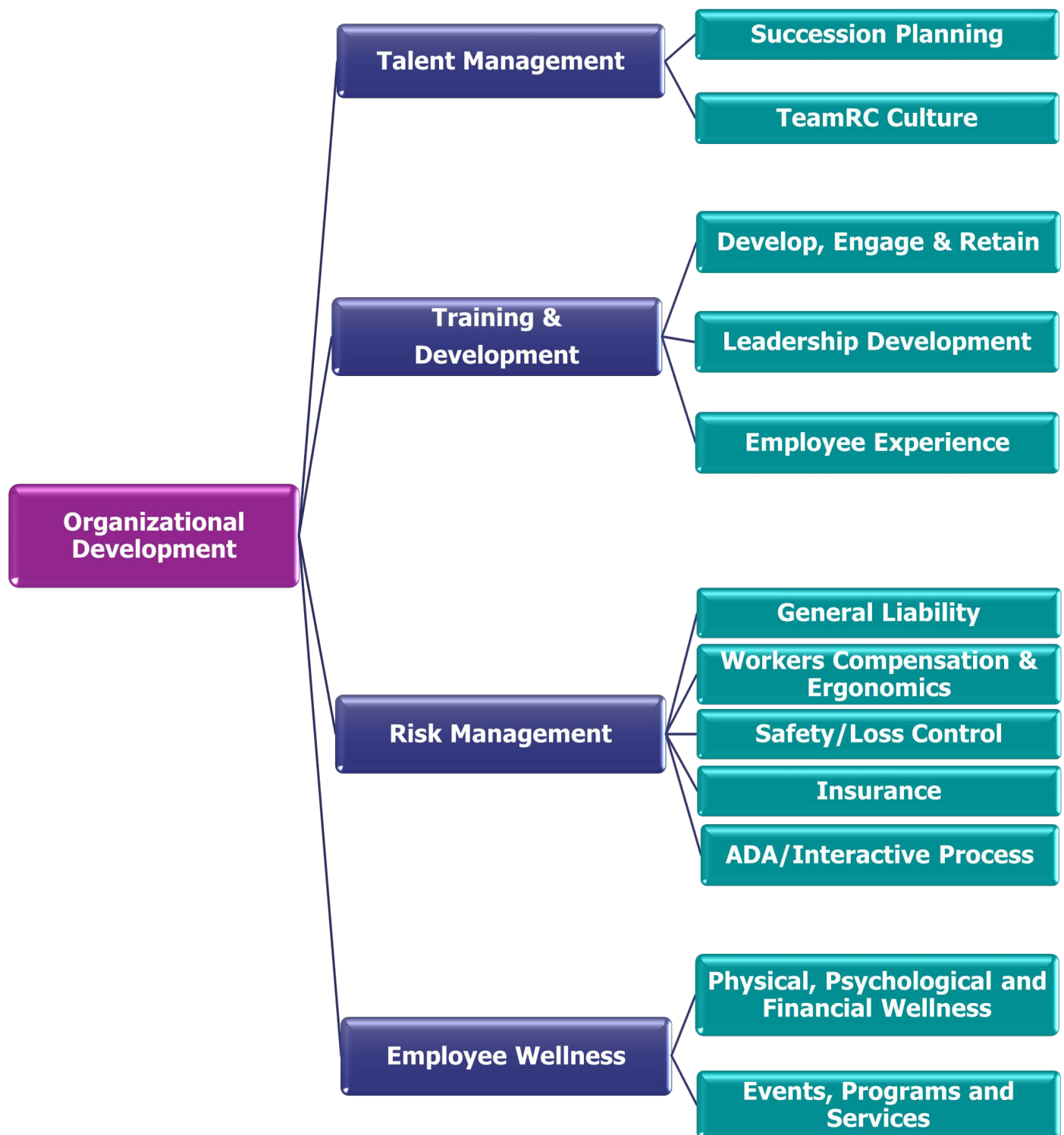
### **FY 2025/26 Budget Highlights**

- Successfully complete a biennial employee engagement survey.
- Focusing on employee development, build on the successful launch of the "My Action Plan (MAP)" rollout. This forward-thinking professional development plan was well received by employees and managers alike. The Organizational Development will provide comprehensive and quality resources and training on giving and receiving feedback, having difficult conversations, and the coach approach in feedback meetings.
- Rollout of the new and improved TeamRC New Employee Onboarding Program that provides a comprehensive history of the City of Rancho Cucamonga and TeamRC through speakers, storytelling, videos, and a guiding tour of our beautiful City.
- Assess our ever-popular programs that enhance the "TeamRC Employee Experience" including the Baby on Board program, Annual Staff Development Day, RC Cares program, Remote Work, Dress Your Day, Lunch & Learns, Employee Resource Groups, New Employee Mixer and the Health, Wellness & Rideshare Fair.
- Foster and facilitate employee development, organizational development, and succession planning through innovative and cooperative programs.
- Successfully complete implementation of "NO FEAR", Workday's human capital management system.
- Launch a city-wide safety committee to meet regularly and discuss such items as hazard reporting procedures, safe work practices, and required safety training.
- Adhere to safety initiatives to update OSHA-required safety policies, training, reporting procedures, inspections, hazard controls, and how to address emergency situations.
- Assess the effectiveness of Vector Solutions and NeoGov Learn, the City's learning management systems used to track and give employees access to industry-related and legally required courses.
- Conduct a comprehensive audit of all City Professional Services Agreements (PSA), Contracts, Waivers and Permits to ensure best practices.

**Organizational Development**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ -	\$ -	\$ 922,250
Operations and Maintenance	-	-	243,730
Capital Outlay	-	-	-
Cost Allocation	-	-	(278,710)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	887,270
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	-
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	-
<b>All Funds</b>			
Personnel Services	-	-	922,250
Operations and Maintenance	-	-	243,730
Capital Outlay	-	-	-
Cost Allocation	-	-	(278,710)
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 887,270</b>





## **Building and Safety Services – Department Budget Summary**

### **Overview of Department**

The Building and Safety Services Department, in partnership with the community:

- Provides plan check, permit and inspection services to meet the requirements of building and construction codes, State mandated regulations and municipal codes
- Collaborates with other City departments to develop regulations and conditions for construction projects through the entitlement process
- Coordinates and assists other City departments in managing building and structural capital improvement projects and enforcing accessibility regulations for City facilities
- Works closely with the Fire Department to provide real time assessments of damaged structures to determine allowable occupancies and remediation measures
- Provide emergency response and damage assessment during and after disaster events

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

### **FY 2025/26 Budget Highlights**

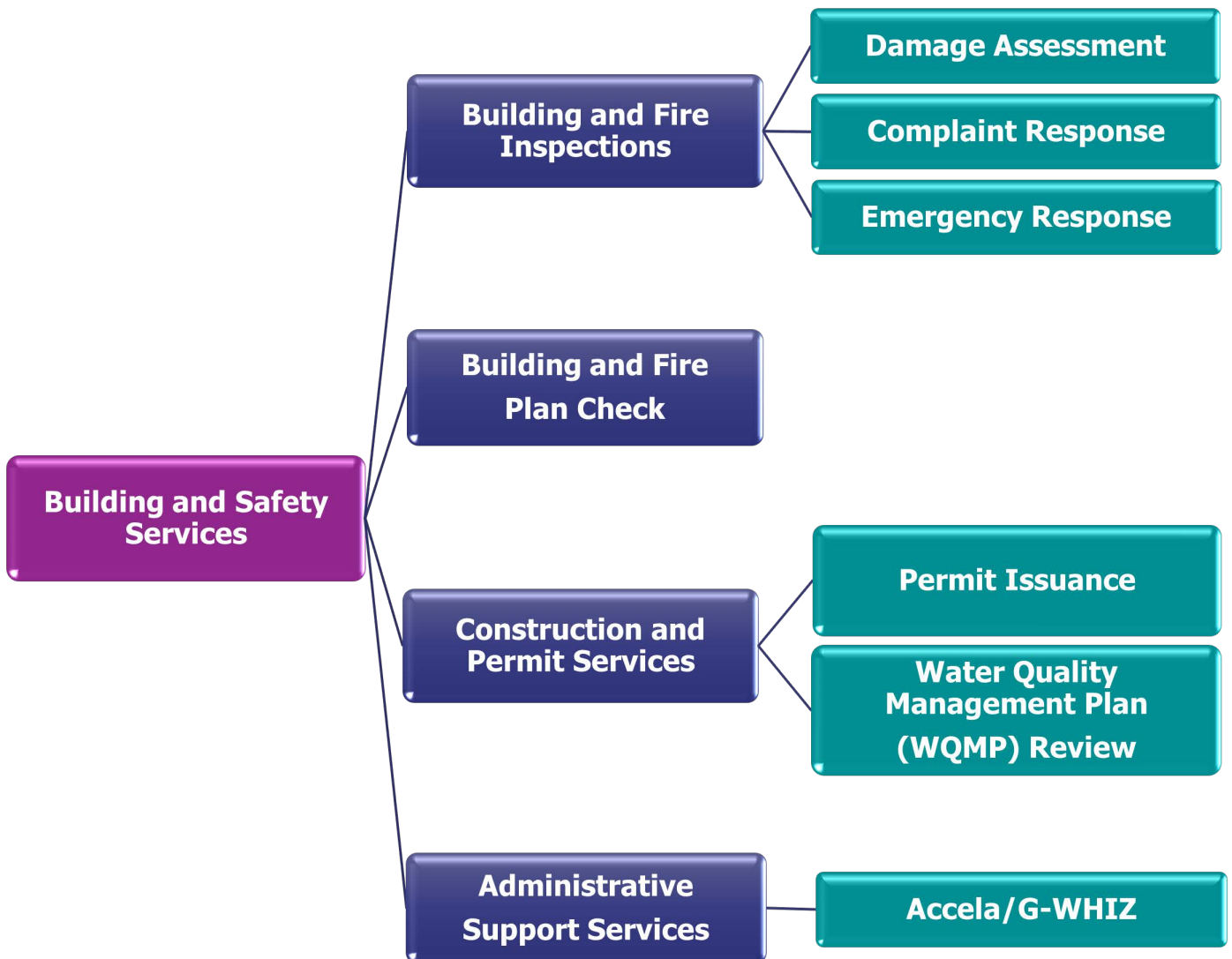
- Leverage technology by integrating AI applications into the plan review and inspection processes to enhance accuracy and efficiency.
- Enhance virtual inspection capabilities by expanding the use of department drone technology to improve efficiency, access, and safety in field inspections.
- Expand staff capabilities through CASp certification, ensuring all community members can access safe and equitable spaces.
- Enhance interdepartmental communication and process synchronization to support a one-stop development service model.
- Launch the G-WHIZ Accela add on which will expedite the permit application process and enhance the Online Permitting user experience.

**Building and Safety Services**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 2,094,525	\$ 2,389,210	\$ 2,223,390
Operations and Maintenance	96,239	132,290	161,779
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	2,190,764	2,521,500	2,385,169
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	38,720	68,670	74,908
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	38,720	68,670	74,908
<b>All Funds</b>			
Personnel Services	2,094,525	2,389,210	2,223,390
Operations and Maintenance	134,959	200,960	236,687
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 2,229,484</b>	<b>\$ 2,590,170</b>	<b>\$ 2,460,077</b>







## **Community Improvement – Department Budget Summary**

### **Overview of Department**

The Community Improvement Division focuses on solutions in response to nuisance conditions and other violations of the Municipal Code, providing for a safer and more beautiful community, providing equitable enforcement of the Municipal Code, and seeking cost recovery when appropriate.

### **FY 2025/26 Budget Highlights**

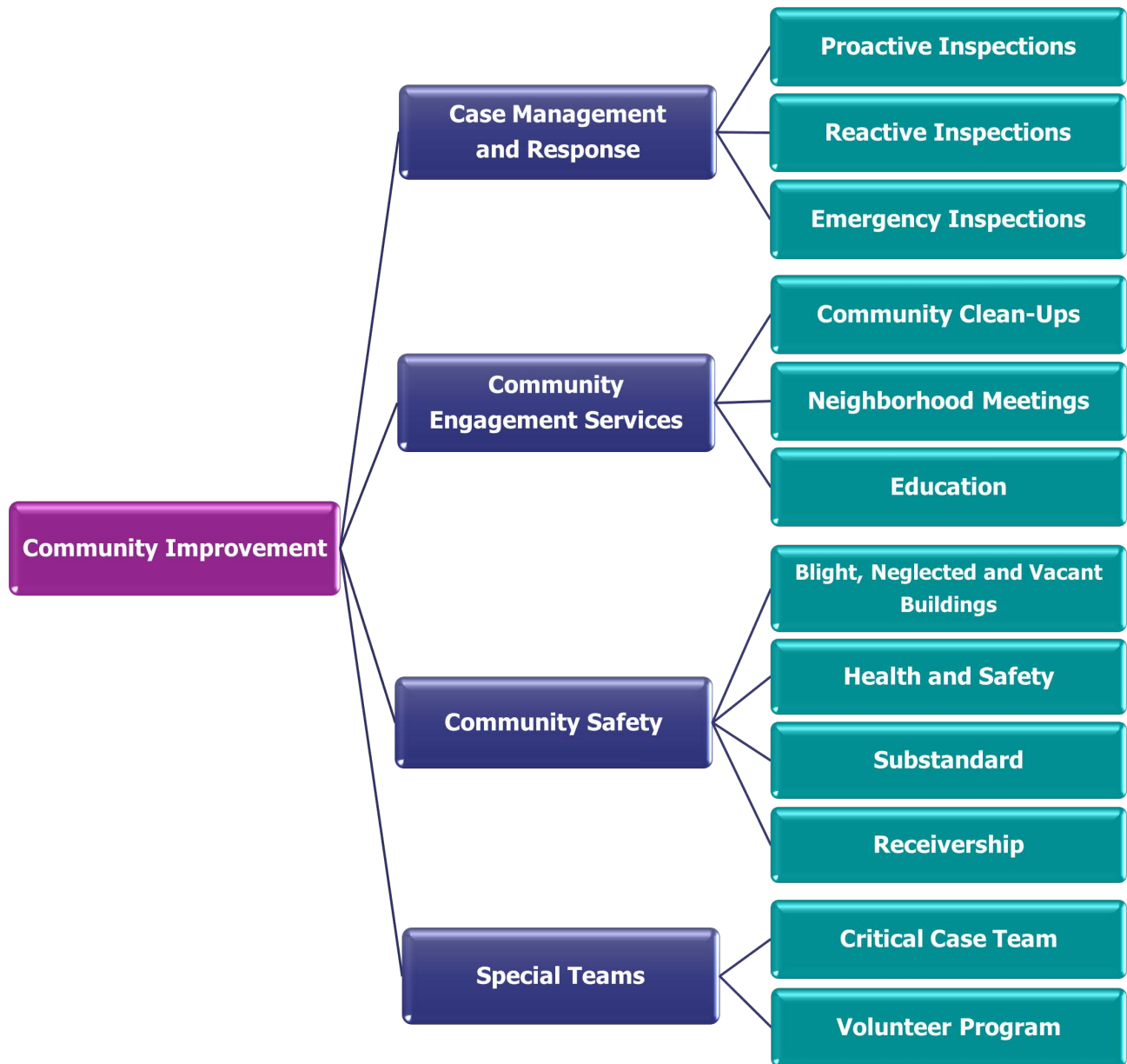
- Vendor enforcement remains a key focus, with dedicated efforts to ensure mobile and street vendors comply with local regulations and operate in a safe, equitable environment. Weekend coverage has been expanded to seven days a week, allowing officers to respond to community concerns more quickly and consistently
- The division is leading the California Volunteers Climate-Ready Workforce Program, a state-funded initiative that offers local youth hands-on experience in sustainability, climate resilience, and public service. In partnership with the Urban Conservation Corps, participants will engage in fuel reduction, tree planting, trail maintenance, and litter abatement. This program is expanding in FY 2025/26 to serve more youth and strengthen the city's future workforce
- Massage parlor enforcement is also being strengthened in coordination with the Police Department to ensure both new and existing establishments follow legal and health standards. Additionally, proactive corridor enforcement will target nuisance conditions and code violations in key areas to improve safety and cleanliness for residents and businesses
- To enhance efficiency and safety in inspections, the division is launching a drone inspection program. Two officers will receive FAA certification, allowing for improved oversight of properties that are difficult or unsafe to access
- The division will continue its compassionate compliance efforts, assisting residents with physical or financial limitations in resolving code issues. This includes facilitating cost recovery solutions to prevent burdens on the General Fund
- As Rancho Cucamonga grows, the division will also focus on identifying and addressing vacant, abandoned, or substandard properties. Staff will work with owners to support rehabilitation or pursue demolition, when necessary, often in collaboration with the Critical Case Team, including Police, Fire, Animal Control, Planning, and Building & Safety

Funding in FY 2025/26 supports all these initiatives, including the expansion of services, drone program implementation, and workforce development. Continued interdepartmental collaboration ensure the division remains both effective and fiscally responsible.

**Community Improvement**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 788,074	\$ 1,112,960	\$ 966,470
Operations and Maintenance	284,995	214,630	237,530
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,073,069	1,327,590	1,204,000
<b>Other Funds</b>			
Personnel Services	-	-	-
Operations and Maintenance	-	-	1,652,070
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	-	-	1,652,070
<b>All Funds</b>			
Personnel Services	788,074	1,112,960	966,470
Operations and Maintenance	284,995	214,630	1,889,600
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 1,073,069</b>	<b>\$ 1,327,590</b>	<b>\$ 2,856,070</b>





## **Engineering Services – Department Budget Summary**

### **Overview of Department**

The Engineering Services Department provides vital core services that are the foundation for long-term infrastructure planning and operational needs to both external and internal customers. To be at our best, strong City-wide collaboration is a must. The Department's purpose is to plan, design, build, and operate high-quality, resilient infrastructure that shapes people's lives, in turn creating a great place to live, work, and play. This is accomplished through strategic design, well-planned maintenance, and fiscal and environmental sustainability. The execution of this vision occurs through the Department's three sections: Land Development, Project Delivery, and Transportation.

### **FY 2025/26 Budget Highlights**

Fiscal Year 2025/26 will be a year to evaluate process and procedure across the Department to provide for continued efficiencies and excellent customer service. With the hiring of two key middle management positions, the Department is focusing on building up a strong foundation of standard operating procedures to better understand the why behind our work and to leave an inheritance for staff to come. This year the Team will also be working to complete three grant funded projects that were identified in our ConnectRC Plan and Local Roadway Safety Plan (LRSP), marking the beginning of our journey to implement the plans completed in FY2023/24.

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

- Continue to facilitate the development of large industrial projects on the remaining vacant parcels in the southeast industrial area as well as work with developers to implement the vision set out in our new General Plan.
- Construction of the Advanced Traffic Management System (ATMS) Phase 2 beginning in fall 2025, which will connect 60 additional traffic signals to our Traffic Management Center improving traffic flow and operations along four key arterials in the city.
- Design and construction of three Highway Safety Improvement Program (HSIP) Grant funded projects identified in the ConnectRC Plan and LRSP, that will help improved bicycle, pedestrian, and traffic signal infrastructure in multiple areas throughout the city.
- Construction completion of key infrastructure improvement projects including Heritage Park Bridge.
- Completion of an updated Pavement Management Program to better understand pavement condition and develop strategies to best utilize resources.
- Continue to facilitate coordination with agencies such as SBCTA and Brightline West to bring regionally impactful transportation projects to fruition.

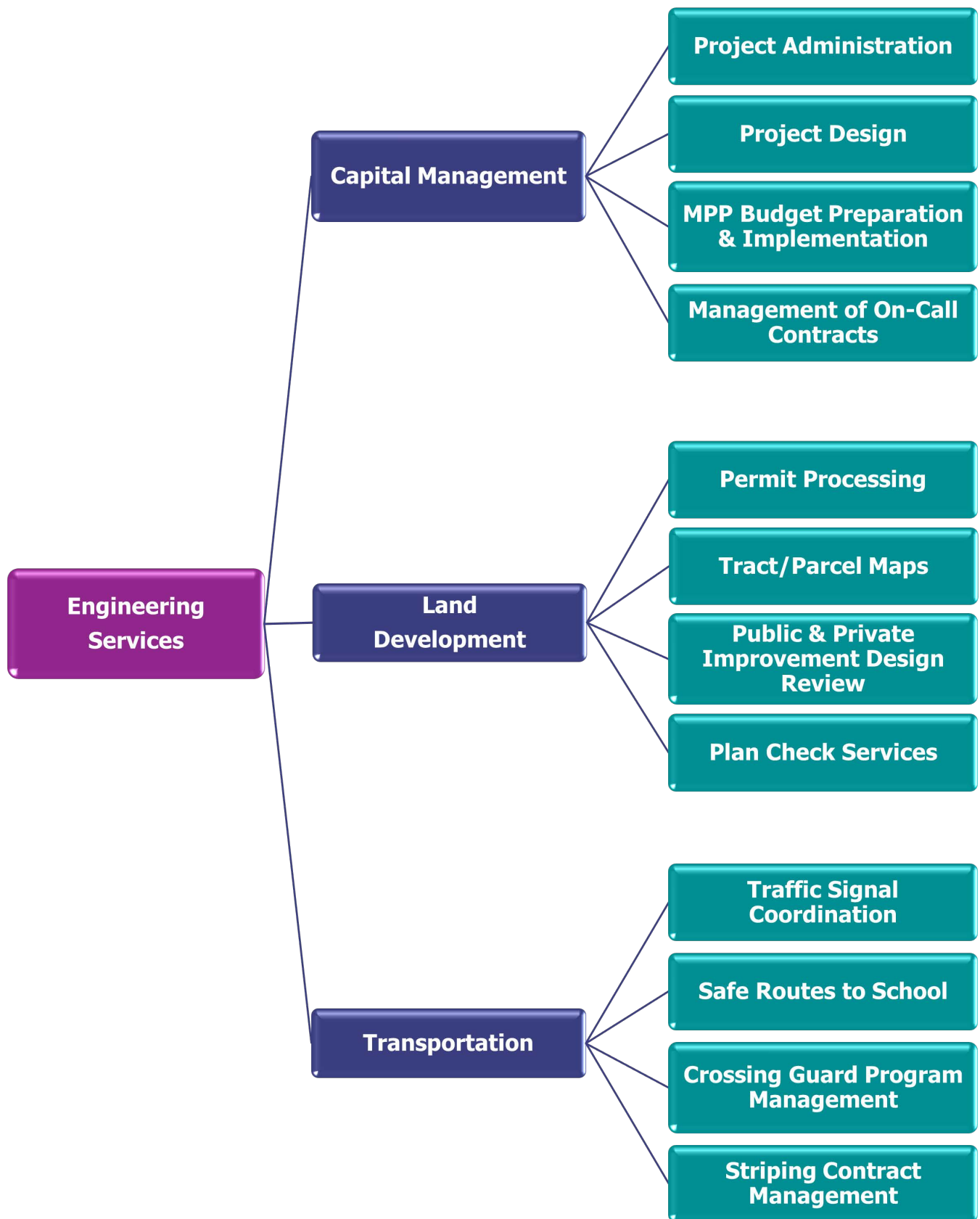
**Engineering Services**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 2,653,377	\$ 3,400,250	\$ 3,774,500
Operations and Maintenance	656,830	749,570	837,920
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	<u>3,310,207</u>	<u>4,149,820</u>	<u>4,612,420</u>
<b>Other Funds</b>			
Personnel Services	6,004,159	7,215,730	1,309,871
Operations and Maintenance	14,203,629	15,883,420	3,804,520
Capital Outlay	12,894,503	34,400,840	14,014,386
Cost Allocation	-	-	-
Debt Service	54,122	62,500	50,770
Transfer Out	417,455	672,270	672,270
Subtotal	<u>33,573,868</u>	<u>58,234,760</u>	<u>19,851,817</u>
<b>All Funds</b>			
Personnel Services	8,657,536	10,615,980	5,084,371
Operations and Maintenance	14,860,459	16,632,990	4,642,440
Capital Outlay	12,894,503	34,400,840	14,014,386
Cost Allocation	-	-	-
Debt Service	54,122	62,500	50,770
Transfer Out	417,455	672,270	672,270
<b>Total Cost</b>	<u><b>\$ 36,884,075</b></u>	<u><b>\$ 62,384,580</b></u>	<u><b>\$ 24,464,237</b></u>

\*Funding in Engineering Divisions that belonged to Public Works Divisions were transferred to Public Works Divisions in FY 2025/26 which is the reason for the decrease in total cost.







## **Planning – Department Budget Summary**

### **Overview of Department**

The Planning Department is responsible for developing and implementing comprehensive plans that reflect the goals and policies of the City; ensuring the long-term success of the community through effective planning; updating the Development Code to align with the vision laid out in the General Plan; and conducting detailed analysis of all development proposals to verify consistency with the City's Goals and Policies. Additionally, the Department strives to maintain the highest level of customer service through the five (5) W's rule (who, what, where, when, why).

As part of the City's Community Development Department, the Planning Department also works with other City departments to build and maintain a high quality, balanced, and sustainable community for Rancho Cucamonga residents, businesses, and visitors.

### **FY 2025/26 Highlights**

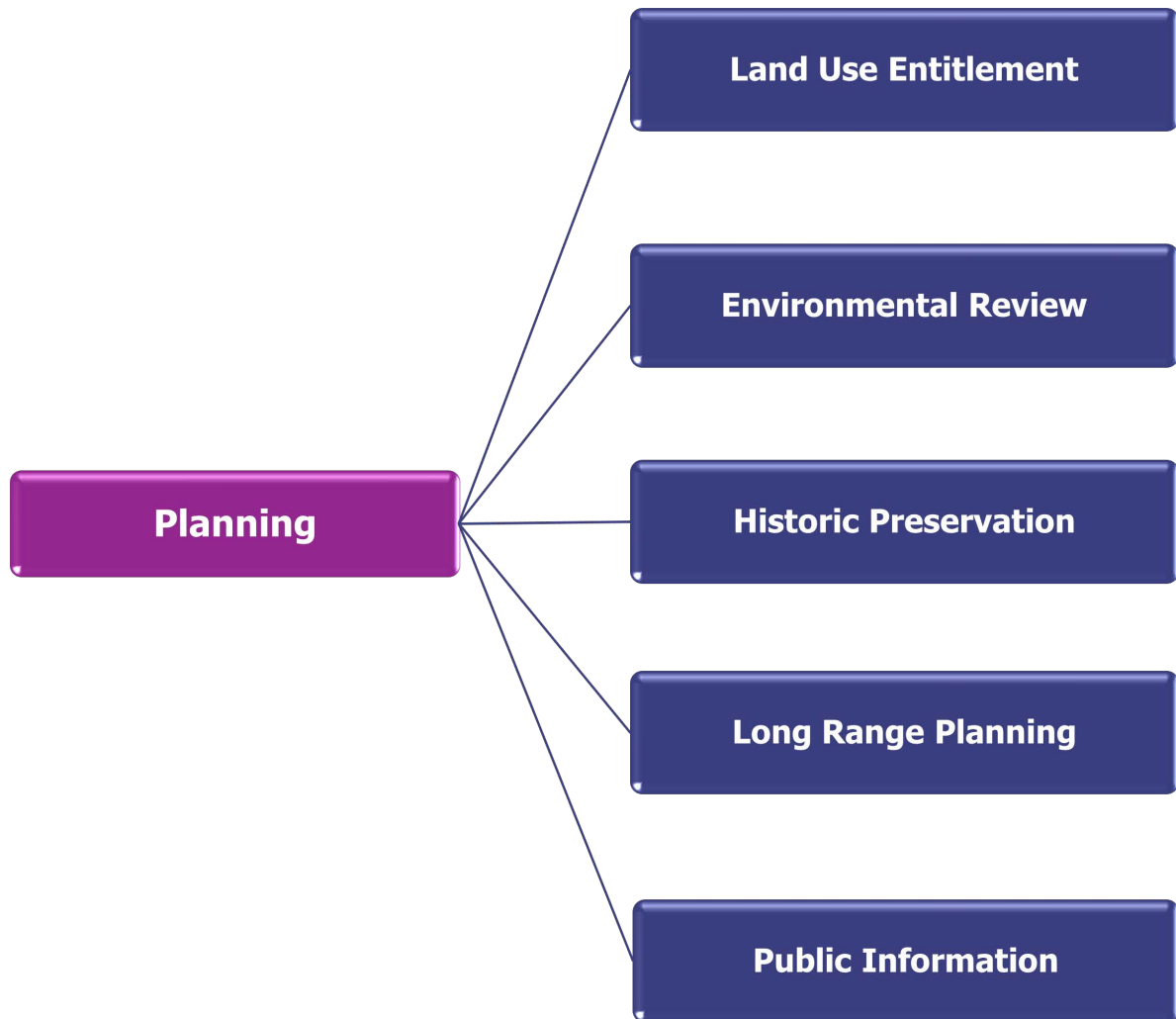
- Continue to evaluate the Development Code for refinements and update regularly to ensure it remains in alignment with the General Plan and State law
- Complete and adopt a focused plan for the Civic Center area
- Continue evaluating the Department's adopted approach to customer service and make adjustments as needed to ensure customer satisfaction remains at least at a 90% satisfaction rate per month throughout the fiscal year
- Complete the entitlement process for the City-owned surplus lands located on Haven Avenue and Civic Center Drive as well as Milliken Avenue and Azusa Court
- Continue to implement programs outlined in our certified housing element
- Continue to monitor regulations from the State regarding housing and other land use issues and evaluate impacts to the local regulations and development review processes
- Continue to invest in staff through training and innovation to create opportunities for professional growth
- By the end of calendar year 2025, attempt to entitle 1,316 new housing units consistent with the City's approved Housing Element

**Planning**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 792,697	\$ 809,690	\$ 1,023,240
Operations and Maintenance	841,203	1,026,200	1,220,750
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,633,900	1,835,890	2,243,990
<b>Other Funds</b>			
Personnel Services	1,959	34,160	34,160
Operations and Maintenance	1,005,014	1,175,000	2,351,863
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	1,006,973	1,209,160	2,386,023
<b>All Funds</b>			
Personnel Services	794,656	843,850	1,057,400
Operations and Maintenance	1,846,217	2,201,200	3,572,613
Capital Outlay	-	-	-
Cost Allocation	-	-	-
Debt Service	-	-	-
Transfer Out	-	-	-
<b>Total Cost</b>	<b>\$ 2,640,873</b>	<b>\$ 3,045,050</b>	<b>\$ 4,630,013</b>



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## Public Work Services – Department Budget Summary

### Overview of Department

The Public Works Services Department's mission is to provide efficient stewardship of the City's public works infrastructure. The Department has five sections: *Administration/Project Management*: Manages departmental support services-contracts, budget, capital maintenance projects, strategic planning and department level emergency management; *Environmental Programs*: Manages integrated waste and stormwater programs, regulatory compliance, household hazardous waste and sharps collection programs, waste hauler franchise agreement, grants, and outreach; *Facilities*: Serving 15 City facilities, eight Fire District facilities and three Police Department facilities; *Parks and Landscape*: Maintains 31 parks, Adult Sports Park and baseball stadium, 125 street front miles of landscape, and a comprehensive inventory of trees, paseos and trails; and *Street/Fleet/Storm Drain*: Maintains 534 roadway miles, including 4,004 catch basins and 226 signalized intersections, and provides fleet maintenance for 166 vehicles and over 140 pieces of on and off-road equipment.

### FY 2025/26 Budget Highlights

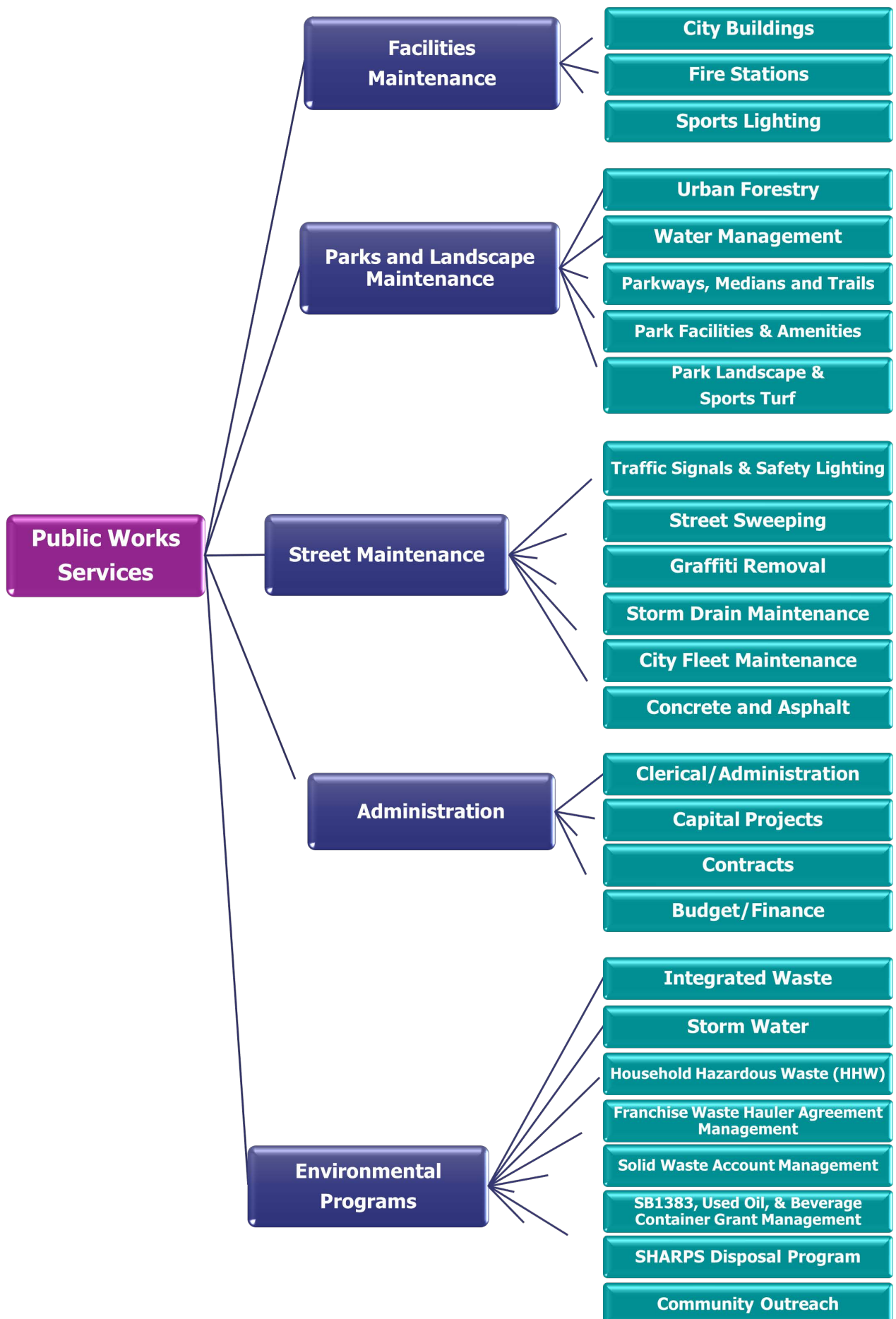
- **Budget** – Implementation, optimization and structure improvements to accommodate new financial system and organizational restructuring.
- **Concrete Repair Program** – This fiscal year, the concrete repair program will focus on targeted sidewalk repairs including, but not limited to, Cielito Street between Carnelian Street and Hellman Avenue, Terra Vista Avenue and Victoria Groves Park Communities, and parking lots repairs in City parks and facilities. This program is funded through the General Fund, Gas Tax, Measure I, and federal CDBG funds, pending any changes to federal policy.
- **Electrifying Fleet** – Public Works is working to electrify the city's fleet, in accordance with the Climate Action Plan and the California Air Resources Board mandate of 100% zero-emission fleet by 2040. Investments in ZEVs, specialized training in EV maintenance for fleet mechanics, and installation of charging infrastructures are already underway.
- **Red Hill South Beautification Project** – This project will transform the beloved local park by reducing the footprint and depth of the water feature, modernizing the amphitheater, improving walking paths, adding additional seating areas, and potentially more park amenities.
- **SB 1383** – Continued implementation of SB 1383 requirements with a focus on Tier 2 edible food generators, which include restaurants, and meeting the procurement requirements for purchase of recycled organic products (compost, mulch, paper).
- **Stormwater/MS4 Permit** – Implementation of the new Municipal Separate Storm Sewer Systems (MS4) permit that will govern the management of the City's storm drain system. Begin phased in implementation of trash capture devices at catch basins in high priority areas for compliance with trash capture requirements.
- **Urban Forest Management Plan (UFMP)** – The Parks Division, will begin implementing the UFMP, Rooted in RC. The UFMP, which includes a tree inventory, canopy coverage assessment, and wildfire risk assessment, is being prepared in alignment with the General Plan and CAP, that provides staff with a long-term strategic plan for tree management.

**Public Works Services**  
Department Budget Summary

<b>Funds Summary</b>	<b>Actuals 2023/24</b>	<b>Adopted Budget 2024/25</b>	<b>Preliminary Budget 2025/26</b>
<b>Operating Budget</b>			
Personnel Services	\$ 5,549,852	\$ 6,475,960	\$ 6,697,869
Operations and Maintenance	6,996,534	7,787,290	8,218,805
Capital Outlay	107,881	475,000	374,200
Cost Allocation	(1,057,630)	(1,589,910)	(1,678,360)
Debt Service	-	-	-
Transfer Out	-	-	-
Subtotal	11,596,637	13,148,340	13,612,514
<b>Other Funds</b>			
Personnel Services	4,609,476	3,742,580	9,327,580
Operations and Maintenance	12,003,684	3,282,550	16,865,605
Capital Outlay	2,072,683	68,250	9,149,500
Cost Allocation	-	-	-
Debt Service	5,791,907	5,819,810	5,512,870
Transfer Out	-	-	-
Subtotal	24,477,750	12,913,190	40,855,555
<b>All Funds</b>			
Personnel Services	10,159,328	10,218,540	16,025,449
Operations and Maintenance	19,000,218	11,069,840	25,084,410
Capital Outlay	2,180,564	543,250	9,523,700
Cost Allocation	(1,057,630)	(1,589,910)	(1,678,360)
Debt Service	5,791,907	5,819,810	5,512,870
Transfer Out	728,239	-	933,740
<b>Total Cost</b>	<b>\$ 36,802,626</b>	<b>\$ 26,061,530</b>	<b>\$ 55,401,809</b>







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# Major Projects Program

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**  
Fiscal Year 2025/26 Preliminary Budget  
**Major Projects Program**

The City's Major Projects Program (MPP) for Fiscal Year 2025/26 will provide needed infrastructure improvements city-wide. The MPP summarizes the projects planned for the upcoming fiscal year by Category.

Following is the total budgeted by Category for Fiscal Year 2025/26:

Facilities	\$ 34,918,730
Miscellaneous	3,650,000
Municipal Utilities	725,000
Parks & Recreation	2,780,000
Streets	19,291,386
Traffic	<u>1,104,000</u>
Total Major Projects Program	<u>\$ 62,469,116</u>

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

**Facilities**

- **Central Park Senior and Community Center Carpet Replacement Project** will replace all existing carpeting in both public and administrative areas with carpet squares. The current carpeting, some of which is original from 20 years ago, shows significant wear due to heavy year-round use. This upgrade will refresh the facility's appearance and maintain its high standards as a world-class community space.
- **Epicenter Sound System Replacement Project** will replace the audio processing system and four main speakers at the Epicenter Stadium. The current system includes components that are beyond their useful life and no longer supported by the manufacturer. Upgrading the sound system is necessary to ensure continued functionality and avoid disruptions during events.
- **Amethyst Fire Station 171 Rebuild & Expansion Project** will replace the existing 7,200 sq ft facility with a modern, two-story, 10,500 sq ft fire station using the design-build process. The project includes a 24/7 Library Kiosk and RCMU fiber extension to the site. Originally built in 1974, the current station faces increasing maintenance costs, lacks ADA compliance, and does not meet the operational needs of the growing workforce. The 45% expansion will support additional staffing and allow for potential implementation of a medic squad unit, while also improving site security and functionality.
- **Banyan Fire Station 175 ADA Improvements Project** will upgrade the 560 sq ft restrooms at Fire Station 175 to meet ADA accessibility standards, in coordination with similar projects at Fire Stations 173 and 174. These improvements support the City's ADA Self-Evaluation and Transition Plan, developed in 2020 to ensure compliance with the Americans with Disabilities Act of 1990 and address identified accessibility barriers in City facilities.
- **Day Creek Fire Station 173 ADA Improvements Project** will upgrade the 560 sq ft restrooms at Fire Station 173 to meet ADA accessibility standards, in coordination with similar projects at Fire Stations 174 and 175. These improvements are part of the City's ADA Self-Evaluation and Transition Plan,

## CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

### Major Projects Program

completed in 2020, which identifies and addresses accessibility barriers in City facilities to ensure compliance with the Americans with Disabilities Act of 1990.

- **Jersey Fire Station 174 ADA Improvements Project** will upgrade the 1,340 sq ft restrooms at Fire Station 174 to meet ADA accessibility standards, in coordination with similar projects at Fire Stations 173 and 175. These improvements support the City's ADA Self-Evaluation and Transition Plan, completed in 2020, which identifies and addresses accessibility barriers in City facilities to ensure compliance with the Americans with Disabilities Act of 1990.
- **Paul A. Biane Library Infrastructure Project** will repair and replace key building systems and materials to prepare the facility for the next 20 years of service. Improvements will include HVAC replacement, ceiling leak repairs, flooring replacement, ADA compliance upgrades, lighting fixture replacement, and a security camera system upgrade. The project aims to ensure the library remains safe, accessible, and sustainable for future use.
- **Central Park Courtyard Improvement Project** will remove existing palm trees, demolish the damaged concrete surface, and install new stamped and colored concrete sloped away from the building. These improvements will eliminate trip hazards caused by tree root damage and address poor drainage that has led to flooding and interior
- **Central Park Service Bay Gate and Operator Replacement Project** will replace the original sliding gates and operators at the Community and Senior Center service bays. The existing solid steel gates have exceeded their lifespan, causing frequent equipment failures and costly repairs. New hollow steel gates will reduce weight, minimize downtime, and extend the lifespan of the gate system, improving reliability and reducing disruptions to facility operations.
- **City Hall and Council Chambers Glass Entry Door Replacement Project** will replace the original glass entry doors at both City Hall and the Council Chambers. Phase I, scheduled for FY 2025/26, will install new Council Chambers doors, followed by Phase II in FY 2026/27 to replace City Hall entry doors. The existing doors have exceeded their life expectancy, resulting in inconsistent operation, frequent repairs, and intermittent ADA access issues. The new doors will improve reliability, accessibility, and facility functionality.
- **City Hall Server Room Data Air Units Replacement Project** will replace the two existing backup air conditioning units serving the City Hall server room. The current units are original to the facility and have exceeded their life expectancy. Replacing them will ensure reliable emergency cooling and maintain proper temperature control in the event of a main AC system failure.
- **Citywide – HVAC & Lighting Controls Project** will design and implement new HVAC and lighting control systems across City facilities, replacing outdated fluorescent and HID lighting with energy-efficient LED technology. The multi-year project includes phased design and construction from FY 2023/24 through FY 2028/29, starting with Central Park and continuing through various facilities including VGCC, the Stadium, Sports Center, Civic Center, ACAC, PWSC, RCFRC, and Lions Center. The project addresses obsolete systems installed as early as 1989, with the goal of standardizing controls, improving energy efficiency, and complying with state mandates to phase out older technologies.
- **Citywide Sports Lighting LED Upgrade Project** will begin in FY 2025/26 with the installation of new electrical infrastructure, light poles, foundations, and LED lighting at the single baseball field at Garcia Park. LED lighting provides over 20 years of service, improves light quality and safety, and reduces maintenance needs. This upgrade will add a lighted field for expanded programming and user

## CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

### Major Projects Program

group access. Future phases will include upgrades at additional parks, including Red Hill Park, Beryl Fields, Old Town Park, Etiwanda Creek Park, and the Sports Complex.

- **Civic Center Parking Deck Resurface and Restripe Project** will install new vehicular traffic coating and paint striping on the Civic Center visitor parking deck. The existing coating, last applied in 2009 with patching in 2016, has exceeded its life expectancy and is deteriorating. New coating will address expanding cracks, prevent water intrusion, and extend the lifespan of the parking deck.
- **Civic Center Public Safety Parking Garage Gate Replacement Project** will replace the existing rolling gate at the Police Department parking garage. Installed over 13 years ago, the current gate has exceeded its lifespan and frequently malfunctions, impacting operations and posing security risks. The new lighter-weight gate will include pedestrian access, reduce strain on the system, and improve reliability and longevity.
- **Civic Center Sewer Line Replacement Project** will replace all existing cast iron sewer and storm drain piping at the Civic Center. The current system, over 30 years old, has exceeded its lifespan and is experiencing frequent leaks due to pipe cracking. Replacing the piping will eliminate ongoing intrusions of sewage and dirty water into occupied spaces, addressing critical health and safety concerns.
- **Civic Center Waterproofing & Roof Repairs Project** will remove the existing north and south patios and planter boxes, replacing them with a built-up roof system (BUR) and guard railing. The project also includes repairing or replacing existing roofing, resealing the brick veneer, and replacing all exterior sealant joints and backer rods. These improvements will address significant deterioration caused by environmental exposure and prevent water intrusion that has been damaging the building.
- **Corporate Yard Electric Vehicle Charging Stations Project** will install multiple EV charging stations at the Public Works Service Center to support current and future City-owned electric vehicles. Phase I will include all necessary infrastructure and 20 charging locations for light and medium-duty vehicles. Phase II will add 20 additional charging locations. This project ensures the City can meet internal charging needs as its electric vehicle fleet grows.
- **Fire Stations 173, 174, 175, 176, and 177 Painting Project** will provide interior and exterior painting for five fire stations in two phases. Phase I includes design for all stations and construction at Stations 173 and 176. Phase II will complete construction at Stations 174, 175, and 177. The project addresses deteriorating paint that has led to cracks and peeling, helping to prevent further damage and maintain safe, healthy, and functional environments for emergency personnel.
- **Quakes Stadium Bowl Waterproofing Project** will address water intrusion issues that have developed since the stadium bowl was originally sealed in 2008. Water is currently entering critical areas of the facility, including the newly remodeled home and visitor locker rooms, concession stands, and team store. This project is essential to protect recent Major League Baseball (MLB) improvements, prevent further damage, and ensure a safe, functional environment for players, staff, and visitors while preserving the stadium's infrastructure.
- **Quakes Stadium Upgrades Project** will include field laser grading and other necessary improvements to meet Major League Baseball (MLB) standards. These upgrades are essential to ensure the stadium remains compliant with current requirements and continues to support professional-level play.

## CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

### Major Projects Program

- **RC Sports Center Sewer Line Improvement Project** will replace the existing undersized 4-inch sewer line with a properly sized 6-inch line to adequately service the facility. The current line causes frequent sewage backups and overflows due to its original design. A monetary award from litigation with the original general contractor will help fund this critical infrastructure improvement.
- **Various City and Fire District Roof Repairs Project** will address roof repairs at Victoria Gardens Cultural Center (VGCC), Public Works Service Center (PWSC), and Fire Stations 174, 175, 176, and 177. The roofing systems at these facilities are at or near the end of their life and are currently experiencing leaks. Repairs will include built-up roof (BUR), standing seam, and tile roof systems as needed to restore integrity and prevent further damage.
- **VGCC A/C Package Unit Replacement Project** will replace nine original A/C package units at the Victoria Gardens Cultural Center with high-efficiency models that meet current performance and environmental standards. The existing units have surpassed their life expectancy and experience frequent failures, resulting in costly repairs and operational disruptions. The new units will improve energy efficiency, reduce maintenance costs, and provide reliable temperature control to enhance comfort for guests and performers, while ensuring long-term sustainability and compliance with modern regulations.
- **Westside Library Expansion Project** will replace the Archibald Library through the conversion of another City-owned property and includes expanded and enhanced programs and services. The existing Archibald Library has significant infrastructure challenges, and consultants have determined that even with site improvements, the property is still ill-suited to meet the current and future needs of the community. Additional investments in the current facility would be fiscally irresponsible given the site's limited options.

### Miscellaneous

- **City Data Network Infrastructure Refresh Project** will replace the City's 10-year-old network hardware and systems, which have reached the end of their life expectancy. The \$7.65 million upgrade over two years will implement a hyperconverged model and software defined network technology to enhance security and flexibility. As the backbone of the City's digital connectivity, including communication, data, mapping, alerts, and remote access, this refresh is essential to maintaining secure and reliable operations. The project will be completed in two phases across FY 2025/26 and FY 2026/27.

### Municipal Utilities

- **RCMU Electric Substations – Southeast Industrial and Etiwanda Heights Project** will develop two new substations to connect with SCE's transmission line and RCMU's existing distribution system, increasing capacity to support new electrical load. Design and plan review will begin in FY 2025/26, with construction of the Southeast Industrial substation planned for FY 2026/27, followed by the Etiwanda Heights substation in FY 2027/28 to meet anticipated residential demand as development occurs.
- **RCMU Electrical Outage Response Improvement Project** will develop a plan to purchase and install outage notification equipment integrated with mass communication technology. This upgrade will enhance how RCMU communicates outage information to customers, addressing current gaps in the response process and aligning with modern technology standards and expectations.
- **RCMU Fiber Extension – Amethyst Avenue Project** will install approximately 6,000 linear feet of fiber optic cable along Base Line Road and Amethyst Street, extending the network to Fire Station 171. This connection supports optimized communication and uniform connectivity across City and Fire



## CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

### Major Projects Program

facilities, while also creating opportunities to serve potential new customers in the area.

- **RCMU Line Extension Project – Etiwanda Heights** will install 15,000 feet of new 12 kV electric distribution and fiber optic lines from the Arbors Substation at Rochester Avenue and Stadium Way, connecting to a second circuit on Banyan Street. This project will complete a circuit loop feed to support reliable electric service for the Etiwanda Heights neighborhood.
- **RCMU Line Extension Project – Milliken Avenue South of Jersey Boulevard** will install 2,400 feet of new 12 kV electric distribution and fiber lines to connect to an existing RCMU circuit and a second circuit. This extension will provide electric service to the future Brightline West station, parking garage, and EV charging stalls, while the second phase loop will enhance redundancy in RCMU's electric distribution system.
- **RCMU Distribution Project – The Resort Parkway North** will involve the installation of new electric distribution and fiber optic cable to serve the development north of Sixth Street. The developer will manage design and installation, while RCMU will provide design review, plan check, utility inspection, and overall project administration. All RCMU-related costs will be reimbursed by the developer.
- **Utility Equipment Replacement Program** will establish an inventory and life cycle replacement plan for RCMU equipment. With some equipment over 20 years old and a typical lifespan of 25 years, this program will help maintain reliable utility service while spreading replacement costs over multiple years.

### Parks & Recreation

- **LMD 2 Park Upgrades RIRE Grant Project** will enhance and improve parks within Landscape Maintenance District 2, such as Ellena Park, with reimbursement from the State's Recreational Infrastructure Revenue Enhancement (RIRE) grant program. LMD 2 is the only City district eligible for this funding, which requires no local match. Funds are carried over from FY 2024/25 to support the planned improvements.
- **Parks Playground and Surfacing Replacements Program** will replace rubberized surfacing and playground equipment at various parks over multiple years. Planned replacements include surfacing at Victoria Arbors and Vintage Parks (LMD2) in FY 2025/26, and playgrounds at West Greenway Park (LMD4) in FY 2026/27, Victoria Windrows Park (LMD2) in FY 2027/28, Milliken Park (LMD4) in FY 2028/29, and Victoria Groves Park (LMD2) and Ralph M. Lewis Park (LMD4) in FY 2029/30. In addition to meeting safety standards, the new play equipment will offer unique features to distinguish each park.
- **Parks Shade Structure Replacement Program** will upgrade, replace, and repair shade structure roofs at parks across the City, addressing the aging of 49 existing structures. The program will phase improvements over time, including Milliken Park (LMD4) in FY 2025/26, Ralph M. Lewis Park (LMD4) in FY 2027/28, and Etiwanda Creek Park (LMD7) in FY 2029/30. Wooden structures will be upgraded to more durable metal seam roofs to extend their lifespan and reduce long-term maintenance needs.
- **Red Hill South Beautification Project** will refresh the south side of Red Hill Park by reducing the depth of the existing water feature, adding a filtration system, and incorporating new design elements. The project will improve water efficiency and transform the space into a more versatile and inviting area, enhancing the overall experience for park visitors.
- **Water Conservation Landscape Renovation Program** will continue efforts to replace non-functional and dying turf in Landscape Maintenance Districts 2 and 4 with drought-tolerant landscaping and hardscape. This project will reduce water usage and maintenance labor costs, aligning with ongoing

**CITY OF RANCHO CUCAMONGA, CALIFORNIA**  
Fiscal Year 2025/26 Preliminary Budget  
**Major Projects Program**

restrictions on non-functional turf watering. LMD 2 funding may be adjusted based on potential state and federal grant opportunities.

**Streets**

- **6th Street at BNSF Spur Crossing Project** will construct an at-grade crossing at 6th Street and the BNSF Railroad Spur, including railroad signals, safety measures, two vehicular lanes, and bicycle and pedestrian connectivity. This project will enhance traffic circulation, support goods movement, and improve emergency response as part of the area's industrial redevelopment and General Plan vision.
- **Almond Street Improvements Project** will construct a new local road with one lane in each direction to complete the connection between Carnelian Street and Via Verde Street. This new east-west connection north of SR-210 will improve traffic circulation and public safety access in a high fire hazard zone with limited access, supporting the goals of the General Plan.
- **Banyan Street and East Avenue Improvement Project** will modify the intersection to add a right-turn pocket into Summit Intermediate School and widen the south side of Banyan Street from East Avenue to Golden Lock Place. The project also includes a Class III bicycle facility on Silver Sky Road. These improvements will reduce queueing at the school entrance and enhance safety for cyclists and pedestrians.
- **City Center Boulevards Project** will incorporate complete street elements along Foothill Boulevard, including enhanced pedestrian and bicycle facilities, upgraded transit stops, and design options for a future center-running dedicated transit lane. Multiway frontage roads will support on-street parking and access to key work, retail, and recreation destinations. This project supports the PlanRC vision to transform Foothill Boulevard and Haven Avenue into active city center boulevards.
- **Civic Center Drive Improvement Project** will enhance pedestrian and cyclist safety through the relocation of an existing crosswalk, installation of a Rapid Rectangular Flashing Beacon (RRFB), construction of a median refuge island, curb ramp upgrades, a Class II buffered bike lane, and bulbouts. Funded by a Highway Safety Improvement Program (HSIP) Cycle 12 grant, the project provides pedestrians and cyclists with a safe and accessible path along Civic Center Drive and supports a safer, more accessible environment around City Hall, the County Courthouse, and adjacent commercial areas, in alignment with the General Plan and Civic Center Master Plan.
- **Etiwanda Creek Bridges Project** will widen the existing crossings at Etiwanda Creek, construct a new culvert on Whittram Avenue, and upsize the culvert on Arrow Route. The project includes street reprofiling, drainage improvements, catch basins, sidewalks, driveways, curb ramps, pavement repair, and new signage and striping. These improvements will support increased capacity and roadway access needed for redevelopment in the southeast industrial area.
- **Etiwanda East Side Widening Project** will widen the east side of Etiwanda Avenue, including construction of curb and gutter, sidewalk, street lights, utility relocations, and pavement rehabilitation. The project will improve traffic circulation by adding a northbound lane and closing existing sidewalk gaps to enhance mobility and pedestrian safety.
- **Fairmont Way and Highland Avenue Bicycle and Pedestrian Improvements Project** will install Class II bike lanes, a Class III bike route, continental crosswalks, and refreshed striping along Fairmont Way, Kenyon Way, Woodruff Place, and Highland Avenue. Funded by a Highway Safety Improvement Program (HSIP) Cycle 12 grant, the project addresses gaps identified in the Connect RC plan, particularly near schools and parks, and will enhance safety and connectivity for cyclists and pedestrians.

## CITY OF RANCHO CUCAMONGA, CALIFORNIA

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#### Major Projects Program

- **Local Streets Paving Program** will include slurry seal and grind and overlay treatments on neighborhood streets across the City to preserve and extend pavement life. The program also upgrades existing curb ramps to meet ADA standards. Streets selected for overlay have an average pavement condition index of 45, while those selected for slurry seal have an average pavement condition index of 65. These improvements will restore roadway surfaces, enhance rideability, and extend pavement lifespan.
- **Major Arterial Paving Program** includes pavement rehabilitation and related improvements such as upgrades to video detection systems, curb ramps, and striping. Planned work for FY 2025/26 includes portions of Highland Avenue and Vineyard Avenue, with FY 2026/27 focusing on Etiwanda Avenue, 4th Street, and Arrow Route. The program targets streets with a pavement condition index of 35 to 48, restoring them to a like-new condition to extend pavement life and improve rideability.
- **Pecan Avenue Street Improvements Project** includes pavement rehabilitation to restore the existing road surface to a like-new condition. The project will enhance vehicular safety and extend the useful life of the pavement.
- **Citywide Concrete Repair Program** for FY 2025/26 will replace damaged sections of sidewalks, curbs, gutters, and drive approaches to address public safety concerns. Planned locations include Cielito Street between Carnelian and Hellman, as well as CDBG-eligible areas on Feron Street between Archibald and Hermosa and Palo Alto Street between Hellman and Archibald.

#### Traffic

- **Advanced Traffic Management System Program** will integrate new traffic signals into the City's Traffic Management Center in accordance with the Traffic Signal Communication Master Plan (TSCMP). Phase 3 includes installations along Base Line Road, Archibald Avenue, and portions of Carnelian Street and Etiwanda Avenue, along with coordination with Caltrans. The program also includes a TSCMP update in FY 2025/26 and recruitment of staff to operate the system. This implementation will enable real-time responsiveness, improved monitoring, retiming, and coordination of traffic signals as part of the City's ongoing multi-phase effort.
- **Hermosa Avenue / Arrow Route Flashing Yellow Arrow Project** will upgrade the traffic signal to include flashing yellow arrow (FYA) operation for northbound and southbound left-turn movements. The project includes installation of new signal poles, a cabinet, and associated hardware. A warrant analysis confirmed the need for protected left turns, supporting this recommended signal modification to improve intersection safety and efficiency.
- **Local Roadway Safety Plan Improvements Program** establishes a framework to identify safety issues and implement system-wide improvements. Year 1 includes upgrading ten signalized intersections with retro-reflective signal borders and crosswalk striping enhancements, funded by a Highway Safety Improvement Program (HSIP) Cycle 12 grant. Future improvements in Years 2–4 may include signal modifications and a roundabout at Ramona Avenue and Church Street. A citywide collision analysis guides the selection of countermeasures, and an LRSP update is planned for FY 2027.

Note: Funds for the majority of these projects come from a variety of sources including development impact fees, State gas taxes, grant funds, and special assessments. These funds are non-General Fund revenues and typically are restricted in how they can be spent. The amounts budgeted will fluctuate annually. In addition to MPP costs, future operational costs are identified in the MPP and will be included in the operational budget in future years, as appropriate.

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## **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

Fiscal Year 2025/26 Preliminary Budget

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### **BUDGETING POLICY**

- The City will adopt an annual budget for the fiscal year beginning July 1 no later than June 30 of the same year.
- The adopted budget will be balanced with current year operating expenditures fully funded by current year revenues and available fund balance.
- Fund balance reserves of the Operating Budget will be used only for non-recurring expenditures such as capital projects and not for on-going operations, with the exception of the Reserve for Changes in Economic Circumstances. The usage of that specific reserve is governed by the City's Fund Balance Policy.
- The City Manager is authorized to implement programs as approved in the adopted budget.
- The City Manager may transfer appropriations between divisions, projects and programs within the same department and fund in order to implement the adopted budget.
- Quarterly budget reports will be presented to the City Council to provide information on the status of the City's financial condition.

### **CAPITAL IMPROVEMENT POLICY**

- Capital projects involve the purchase or construction of major fixed assets such as land, building or permanent improvements including additions, replacements and major alterations having a life expectancy of more than one year and costing \$10,000 or more.
- Capital projects are funded by a variety of sources including Special Funds (such as developer impact fees and grants), Enterprise Funds, and Special Districts. These funds are non-General Fund revenues and typically are restricted in how they can be spent. Prior to its inclusion in the annual budget, a determination must be made that the project is an appropriate use of the funds and that there is sufficient fund balance.
- The City will identify the estimated costs and potential funding sources for each capital project prior to its submittal to the City County for approval.
- The City will coordinate the development of the Five-Year Major Projects Program (MPP) with the development of the annual Operating Budget.

### **REVENUE POLICY**

Ongoing revenue growth (inflation) will be used to pay for recurring expenditures. Ongoing expenditure increases should not be approved which exceed recurring revenue growth, unless the current economic climate has triggered the use of the Changes in Economic Circumstances Reserve. Any new or expanded programs will be required to identify new funding sources and/or offsetting reductions in expenditures. In addition:

- The City shall use a conservative approach in projecting revenues.
- One-time revenues may be used for one-time expenditures.
- The City shall update its user fees and charges periodically to recover costs of providing that service for which a fee is charged.

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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## **PURCHASING POLICY**

<b>Purchasing Limits:</b>	Less than \$5,000	No bid necessary, may use P-Card
	\$5,001 to \$20,000	Purchase order required for vendor of choice; comparative shopping is strongly advised
	\$20,001 up to \$50,000	Request for Quote (RFQ) required with three (3) viable bids
	More than \$50,000	Formal bid
Public Works Bids:		
	Up to \$45,000	Force account
	Up to \$175,000	Informal bids
	\$175,000 and over	Formal advertisement
<b>Contract Signing Limits:</b>	\$75,000 or less	City Manager will have full discretion on designating below his/her authority. Staff signature authority limits will be updated and reviewed on an annual basis.
	\$110,000 or less	Assistant City Manager and Deputy City Managers
	\$150,000 or less	City Manager
Public Works Contracts:		
	\$175,000 or less	City Manager
	\$175,001 or more	City Council

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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Financial Policies

## **FUND BALANCE/RESERVE POLICY**

Adequate fund balance, or reserve, levels are a necessary component of the City's overall financial management strategy. It is the responsibility of the City Council to maintain a sufficient level of reserve funds to provide for the orderly provision of services to the citizens of the City of Rancho Cucamonga. The City Council has the authority to decide the circumstances under which the reserves can be used. The City Manager and the Finance Director may, from time to time, make recommendations as to the level of reserve funds necessary for prudent fiscal management. Reserve levels shall be reviewed at least annually during the budget process to ensure that they are consistent with the conditions faced by the City.

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City/Fire District is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (inherently nonspendable)
- Restricted fund balance (externally enforceable limitations on use)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

### **Committed Fund Balance**

The City Council (which also acts as the Board of Directors for the Rancho Cucamonga Fire Protection District), as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council/Fire Board removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council/Fire Board action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

#### **Changes in Economic Circumstances**

The City's General Fund balance committed for changes in economic circumstances is established at a goal of a nine-month reserve, or 75% of the City General Fund operating budget for the upcoming fiscal year. The Fire District's fund balance committed for changes in economic circumstances is established at a goal of a nine-month reserve, or 75% of the Fire District's operating budget for the upcoming fiscal year. The specific uses of this commitment are 1) the declaration of a state or federal state of emergency or a local emergency as defined in Rancho Cucamonga Municipal Code Section 2.36.020; or 2) a change in economic circumstances in a given fiscal year that results in revenues to the City/Fire District being insufficient to cover expenditures for one or more fiscal years.

## **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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#### **Financial Policies**

The City Council/Fire Board may, by the affirming vote of four members, change the amount of this commitment and/or the specific uses of these monies.

- City Facilities' Capital Repair

The City's General Fund balance committed for City facilities' capital repair is established at a minimum goal of 50% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for governmental activities, excluding assets owned by the Rancho Cucamonga Fire Protection District.

- Fire District Facilities Capital Repair

The Fire District's fund balance committed for the Fire District facilities capital repair is hereby committed to a minimum goal of 50% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for public safety-fire activities.

- Working Capital

The City's General Fund balance committed for Working Capital is established at a goal of a minimum of 5% of the City's General Fund operating budget for the upcoming fiscal year. The Fire District's fund balance committed for Working Capital is established at a goal of a minimum of 50% of the District's operating budget for the upcoming fiscal year.

- Self-Insurance

The City's General Fund balance and the Fire District's fund balance committed for payment of Worker's Compensation, General Liability, and Employment Practices Liability claims is established at a minimum goal of eight times the City's and the District's total yearly SIRs for all types of insurance coverage.

- PASIS Worker's Compensation Tail Claims

The Fire District's fund balance committed for payment of outstanding Worker's Compensation claims remaining after the District's withdrawal from Pasis is established at a goal equal to the most recent fiscal year end Claims Cost Detail Report from the District's third-party administrator plus 15%.

- Employee Leave Payouts

The City's General Fund balance and the Fire District's fund balance committed for employee leave payouts as valued in accordance with the City's labor contracts as of the last day of the fiscal year, including applicable fringe benefits (Medicare) and the annual allocation from the City's Cost Allocation Plan (City only).

- Vehicle and Equipment Replacement

The Fire District's fund balance committed for the replacement of fire safety vehicles and equipment as determined based on the District's replacement criteria is established at a minimum goal of 50% of District vehicle and equipment replacement value.



## **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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#### **Financial Policies**

- Law Enforcement

The City's General Fund balance committed for public safety purposes, including operations, equipment, capital outlay, capital facilities, personnel, and booking fees. The funding goal for this reserve is the equivalent of 100% of the most recently approved Schedule A from the San Bernardino County Sheriff's Department.

- Economic Development Strategic Reserve

The City's General Fund balance committed for the acquisition and development of key properties to promote economic development that will benefit the City as a whole and, potentially, generate ongoing revenues to the City whenever feasible through negotiated agreements with third parties (including but not limited to land leases or public-private partnerships). Establishment of this reserve is a City Council goal, established in the spring of 2021. The funding goal for this reserve is the equivalent of the current value of a 10-acre mixed-use site on Foothill Boulevard as of January 1 of each year.

- Seasonal Weather Emergency Reserve

The City's General Fund balance committed for unanticipated costs incurred due to damage resulting from severe weather emergencies such as wind, flood, fire, extreme heat, extreme cold, and other forces of nature. The reserve will provide funding for these costs without impacting the City's operating budget and will be appropriated by the City Council on an as needed basis when extreme seasonal weather emergencies occur.

- Community Benefit Projects

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

- Public Safety Personnel Affordable Housing

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

## **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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Financial Policies

### **Assigned Fund Balance**

Amounts that are constrained by the City/Fire District's *intent* to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager and/or Finance Director for the purpose of reporting these amounts in the annual financial statements. The following are a few non-exclusive examples of assigned fund balance.

- **Economic and Community Development Special Services**

The City's General Fund balance assigned for contracts, special services, or projects associated with Economic and Community Development (ECD) special projects or ECD initiatives/Council goals (such as economic strategy and Development Code contract services) as well as a one-year value of staffing costs for Planning, Building and Safety, and Engineering (not including capital and project management).

- **Habitat Mitigation and Sphere of Influence Issues**

This reserve provides for ancillary costs related to annexation of the sphere area, including mitigation issues and legal challenges. Another area covered by this reserve is the creation of a multi-species habitat conservation plan as well as acquisition of habitat conservation land.

- **Community Services Programs-Recreation**

The City's General Fund balance assigned for non-recurring costs to support community services programs, including a wide variety of classes, special events, and recreational activities sponsored by the Community Services Department. The initial funding of this reserve resulted from the combining of the Department's recreational and community activities that were accounted for in a separate Special Fund into the General Fund effective with the Fiscal Year 2020/21 Budget. The fund balance remaining in the Recreation Services Fund as of June 30, 2020, was closed out to the City's General Fund.

- **Community Services Programs-Cultural Arts**

The City's General Fund balance assigned for non-recurring costs to support community services programs, including a wide variety of classes, theatrical performances, and cultural activities sponsored by the Community Services Department. The initial funding of this reserve resulted from the combining of the Department's cultural and theatrical activities that were accounted for in a separate Special Fund into the General Fund effective with the Fiscal Year 2020/21 Budget. The fund balance remaining in the Victoria Gardens Cultural Center Fund as of June 30, 2020, was closed out to the City's General Fund.

### **Unassigned Fund Balance**

These are residual positive net resources of the General Fund and Fire District funds in excess of what can properly be classified in one of the other four categories.

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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## **Fund Balance Classification**

The accounting policies of the City/Fire District consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City/Fire District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the City/Fire District against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

# **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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Financial Policies

## **INVESTMENT POLICY**

### **1.0 INTRODUCTION**

This Statement of Investment Policy ("Policy") provides guidelines for the prudent investment of the City of Rancho Cucamonga's ("City") idle cash and outlines the policies essential to ensuring the safety and financial strength of the City's investment portfolio. This Policy is based on the principles of prudent money management and conforms to all federal, state, and local laws governing the investment of public funds. The goal of this Policy is to enhance the economic status of the City by protecting its pooled cash and to invest public funds to:

1. Meet the daily cash flow needs of the City;
2. Comply with all laws of the State of California regarding investment of public funds; and
3. Achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default.

### **2.0 SCOPE**

This Policy applies to the investment activities of all funds of the City. These funds are accounted for in the City's Annual Comprehensive Financial Report (ACFR) and include: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Proprietary Funds, as well as Agency Funds and a Private-Purpose Trust Fund.

Bond proceeds shall be invested in accordance with the requirements and restrictions outlined in bond documents as approved by the City Council. If the bond documents are silent as to the permitted investments, the bond proceeds will be invested in the securities permitted by this Policy. Notwithstanding the other provisions of this Policy, the percentage limitations listed elsewhere in this Policy do not apply to bond proceeds.

### **3.0 DELEGATION OF AUTHORITY**

The City Council, as permitted under California Government Code §53607, delegates the responsibility to manage the City's investment portfolio to the City Treasurer for a period of one-year, unless revoked. Subject to review, the City Council may renew the delegation of authority each year. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials, and their procedures, in the absence of the City Treasurer. Pursuant to Government Code §1190, the City Treasurer appoints the Deputy City Manager/Administrative Services to act as Deputy Treasurer with responsibility to manage the City's investment portfolio on a daily basis. The City Treasurer/Deputy Treasurer will maintain on file a written authorization designating those individuals to whom daily investment activities, such as carrying out the City Treasurer's/Deputy Treasurer's investment instructions, confirming treasury transactions, and other routine activities, have been delegated.

## **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

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#### **Financial Policies**

As authorized by the City Council, the City may also utilize the services of an independent investment advisor to assist with the investment program under the supervision of the City Treasurer/Deputy Treasurer. The investment advisor shall follow this Policy and such other written instructions as are provided by the City. The investment advisor shall never take possession of the City's funds or assets.

#### **4.0 PRUDENCE**

All persons authorized to make investment decisions on behalf of the City are trustees and therefore fiduciaries subject to the prudent investor standard, as described in Government Code section 53600.3 which states:

When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

The City Treasurer/Deputy Treasurer and authorized persons acting in accordance with this Policy and the "prudent investor" standard and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments, whenever possible.

#### **5.0 OBJECTIVE**

The objective of the investment portfolio is to meet the short- and long-term cash flow demands of the City. To achieve this objective, the portfolio will be structured to provide safety of principal and liquidity, while then providing a reasonable return on investments.

The authority governing investments for municipal governments is set forth in Government Code Sections 53600 et seq. City strategy has been to limit investments more stringently than required under state law. The primary objectives of investment activities, in order of priority are:

1. Safety - Safety and risk associated with an investment refers to the potential loss of principal, interest, or combination thereof. The City only invests in those instruments that are considered safe. Each investment transaction shall be undertaken in a manner that seeks to ensure, whenever possible, that all capital losses are avoided, whether from securities default, broker/dealer default, or erosion of market value. The City shall seek to preserve principal by mitigating two types of risk: credit risk and market risk.
  - Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in only very safe securities and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the City's cash flow.
  - Market risk, defined as the risk of market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by structuring the portfolio to align with the City's anticipated cash flow needs. It is explicitly recognized, however, that in a diversified portfolio, occasional measured losses may occur and must be considered within the context of overall investment return and liquidity needs.

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2. Liquidity - Liquidity is an important investment quality especially when the need for unexpected funds occasionally occurs. The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated.
3. Yield - The City's investment portfolio shall be designed with the objective of attaining a reasonable market rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints as long as it does not diminish the objectives of Safety and Liquidity.

#### **6.0 ETHICS AND CONFLICTS OF INTEREST**

The City Treasurer/Deputy Treasurer and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any material financial interest in financial institutions that conduct business with the City, and they shall further disclose any personal financial/investment positions that could be affected by the performance of the City's operations and functions or by the management of the City's investment program. The Treasurer/Deputy Treasurer and investment employees are required to file annual disclosure statements as required by the Fair Political Practices Commission (FPPC).

#### **7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS**

The City Treasurer/Deputy Treasurer shall only execute investment transactions with those direct issuers authorized by this Policy (LAIF, LGIPs, money market funds, and banks). All other investment transactions will be conducted through the City's investment advisor who will maintain their own list of approved issuers, brokers/dealers, and financial institutions with which to conduct transactions on the City's behalf.

#### **8.0 AUTHORIZED AND SUITABLE INVESTMENTS**

The City is further governed by California Government Code Sections 53600 et. seq. to invest in specific types of securities. The City has further limited the types of securities in which it may invest. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence. Percentage holding limits listed in this Policy apply at the time the security is purchased. Credit ratings, where shown, specify the minimum credit rating category required at purchase. In the event a security held by the City is subject to a credit rating change that brings it below the minimum credit ratings specified in this Policy, the City Treasurer/Deputy Treasurer should notify the City Council of the change in the next monthly investment report. The course of action to be followed will then be decided on a case-by-case basis, considering such factors as the reason for the change, prognosis for recovery or further rate drops, and the market price of the security. Any security not listed in Section 8.0 is not a valid investment for the City. The concise list of approved securities is as follows:

- **United States Treasury Securities:** United States Treasury Bills, Bonds, and Notes or those instruments for which the full faith and credit of the United States are pledged for payment of principal and interest.

*There is no limit on the percentage of the portfolio that can be invested in this category.*

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- **United States Federal Agencies:** Obligations issued by Federal Agencies or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.

*There is no limit on the percentage of the portfolio that can be invested in this category.*

- **Supranational Securities:** United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank. The maximum remaining maturity for supranational obligations must be five years or less, and they must be eligible for purchase and sale within the United States. These investments must be rated in a rating category of "AA" or better by a NRSRO.

*There is a 30% limit on the percentage of the portfolio that can be invested in this category.*

*The maximum remaining maturity of any investment in this category shall not exceed five-years.*

- **Municipals Notes or Bonds:** Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

Purchases are limited to securities rated in a rating category of "A" (long-term) or "A-1" (short-term) or their equivalents or better by a Nationally Recognized Statistical Rating Organization ("NRSRO"). (The minimum rating shall apply to any issuer, irrespective of any credit enhancement).

*There is a 30% limit on the percentage of the portfolio that can be invested in this category.*

- **Negotiable Certificates of Deposit:** Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases are limited to securities rated in a rating category of "A" (long-term) or "A-1" (short-term) or their equivalents or better by an NRSRO.

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*There is a 30% limit on the percentage of the portfolio that can be invested in this category.*

- **Asset-Backed Securities:** A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. For securities eligible for investment under this subdivision not issued or guaranteed by the U.S. Treasury or a Federal Agency, the following limitations apply: securities shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO.

*There is a 20% limit on the percentage of the portfolio that can be invested in this category. The maximum remaining maturity of any investment in this category shall not exceed five-years.*

- **Medium-Term Notes:** Medium-Term Notes are defined as all corporate and depository institution debt securities. They must be issued by corporations organized and operating within the United States. Notes eligible for investment shall be rated in a rating category of "A" or its equivalent or better by an NRSRO.

*There is a 30% limit on the percentage of the portfolio that can be invested in this category.*

*The maximum remaining maturity of any investment in this category shall not exceed five-years.*

- **Bankers' Acceptances:** Bankers' acceptances, otherwise known as bills of exchange or time drafts, that are drawn on and accepted by a commercial bank. Purchases are limited to issuers that have short-term debt rated in a rating category of "A-1" or its equivalent or higher by an NRSRO.

*There is a 40% limit on the percentage of the portfolio that can be invested in this category. The maximum maturity shall not exceed 180 days.*

- **Commercial Paper:** Must be of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by an NRSRO.

The entity that issues the commercial paper shall meet all the following conditions: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars (\$500,000,000), and (iii) has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or higher by an NRSRO.

*There is a 40% limit on the percentage of the portfolio that can be invested in this category.*

*(The limit is 25% for agencies that have less than \$100 million of investment assets).*

*The maximum maturity shall not exceed 270 days.*

- **Repurchase Agreements (Repos):** An executed Master Repurchase Agreement is required between the City and the broker dealer or financial Institution. The market value of securities that underlies a repurchase agreement shall be valued at 102 percent or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Collateral is restricted to U.S. Treasury and Federal Agency securities.

*There is a 20% limit on the percentage of the portfolio that can be invested in this category.*

*The maximum maturity of any investment in this category shall not exceed one year.*



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- **State of California Local Agency Investment Fund (LAIF):** The Local Agency Investment Fund (LAIF) is a State of California managed investment pool established by the State Treasurer for the benefit of local agencies.

*There is no limit on the percentage of the portfolio that can be invested in this category. The maximum investment in LAIF accounts is dependent upon limits established under the Local Agency Investment Fund guidelines and not Government Code.*

- **Joint Powers Authority (JPA) Investment Pool:** Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in Government Code. Whenever the City has any funds invested in a LGIP, the City Treasurer/Deputy Treasurer shall maintain on file a copy of the LGIP's current information statement and periodically review the LGIP's investments.

*There is no limit on the percentage of the portfolio that can be invested in this category.*

- **Money Market Funds ("MMF"):** Government Money Market Funds meeting either of the following criteria: (A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs, or (B) Retained an investment advisor with not less than five years' experience and registered or exempt from registration with the SEC, with assets under management in excess of five hundred million dollars (\$500,000,000). Whenever the City has any funds invested in an MMF, the City Treasurer/Deputy Treasurer shall maintain on file a copy of the MMF's current information statement. A maximum of 20% of the City's portfolio may be invested in this category.

*There is a 20% limit on the percentage of the portfolio that can be invested in this category.*

- **Bank Deposits:** FDIC insured or collateralized demand deposit accounts, savings accounts, market rate accounts, certificates of deposits and other types of bank deposits in financial institutions located in California. The amount on deposit in any financial institution shall not exceed the shareholder's equity. To be eligible to receive City deposits, the financial institution must have received a minimum overall satisfactory rating, under the Community Redevelopment Act, for meeting the credit needs of California Communities in its most recent evaluation. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et seq. The City Treasurer/Deputy Treasurer, at his/her discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance. The City shall have a signed agreement with any depository accepting City funds per Government Code Section 53649. There is no limit on the percentage of the portfolio that may be invested in this category.

*There is no limit on the percentage of the portfolio that can be invested in this category. However, a maximum of 10 percent of the portfolio may be invested in time deposits.*

### 9.0 PROHIBITED INVESTMENTS

Any security type or structure not specifically approved by this policy is hereby specifically prohibited. Security types which are thereby prohibited include, but are not limited to, inverse floaters, derivatives, range notes, interest only strips that are derived from a pool of mortgages, or in any investment that could result in zero interest accrual if held to maturity.

### 10.0 REVIEW OF INVESTMENT PORTFOLIO

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The securities held by the City must be in compliance with Section 8.0 "Authorized and Suitable Investments" at the time of purchase. If, subsequent to the date of purchase, a security is determined to be no longer in compliance with Section 8.0, the City Treasurer/Deputy Treasurer shall report the non-compliant security to the City Council and shall include a disclosure in the monthly Investment Report if the security is held at the date the report is prepared.

The City's external, independent auditors perform an annual review of the City's Investment Policy, investment process, and related internal controls. The annual review process is performed as part of the City's annual external financial audit.

#### **11.0 INVESTMENT POOLS**

The Local Agency Investment Fund (LAIF) is a voluntary investment alternative for California's local governments and special districts authorized by the California Government Code. LAIF is a State of California managed investment pool established by the State Treasurer for the benefit of local agencies.

The City's participation in LAIF was approved by the City Council with other authorized investments in July 1987. It is a permitted investment with the knowledge that the fund may invest in some vehicles allowed by statute but not otherwise authorized under the City's authorized investments. All securities in LAIF are purchased under the authority of Government Code Sections 16430 and 16480. All investments are purchased at market value, and market valuation is conducted monthly.

The City may also invest in shares of beneficial interest issued by a joint powers authority ("JPA") organized pursuant to Section 6509.7 of the California Government Code that invests in the securities and obligations specified in the code and which shall retain an investment advisor that meets the following criteria:

1. Be registered or exempt from registration with the Securities and Exchange Commission;
2. Have assets under management in excess of five hundred million dollars (\$500,000,000), and
3. Have not less than five (5) years of experience investing in the securities and obligations authorized herein.

#### **12.0 COLLATERALIZATION**

All bank deposits must be FDIC insured or collateralized in accordance with Government Code Section 53630 et seq.

#### **13.0 SAFEKEEPING AND CUSTODY**

To protect against potential losses by the collapse of individual securities dealers, all trades will be transacted on a delivery-versus-payment (DVP) basis. This means that the securities shall be delivered to the City's designated custodian upon receipt of the payment by the City. The securities shall be held in safekeeping by a third-party custodian, acting as agent for the City under the terms of a custody agreement executed by the bank and City. The third-party custodian shall be required to issue a monthly safekeeping report to the City that lists the specific investment, rate, maturity and other pertinent information.

The only exception to the foregoing shall be depository accounts and security purchases made with investment pools and certificates of deposit since the purchased securities are not deliverable. Evidence

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of these investments will be held in the City's vault. No outside broker/dealer or advisor may have access to City funds, accounts or investments, and any transfer of funds to or through an outside broker/dealer must be approved by the City Treasurer/Deputy Treasurer.

The City strives to maintain the level of investment of all funds as near 100% as possible, through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the City Treasurer/Deputy Treasurer.

#### **14.0 DIVERSIFICATION**

It is the policy of the City to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific issuer, security type, and maturities. Diversification strategies shall be determined and revised periodically. The purpose of diversifying is to reduce overall portfolio risks while attaining an average market rate of return; therefore, it needs to be conceptualized in terms of maturity, instrument types and issuer. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type; excluding U.S. Treasuries, federal agencies, supranationals, and pooled investments such as LAIF, money market funds, or local government investment pools.

#### **15.0 MAXIMUM MATURITIES**

To the extent possible, the City will attempt to match security maturities to anticipated cash flow requirements. Where this Policy does not list a specific maturity limit, this Policy permits up to 10% of the portfolio to be invested in securities with remaining maturities between 5 and 10 years. For purposes of compliance with this Policy, an investment's term or remaining maturity shall be measured from the settlement date to final maturity.

#### **16.0 INTERNAL CONTROL**

The City Treasurer/Deputy Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The procedures should include references to individuals authorized to execute transactions or transfers, safekeeping agreements, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgement by management. The City Treasurer/Deputy Treasurer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures set forth in this Policy. Also, see Section 9.0 of this Policy.

#### **17.0 PERFORMANCE**

The investment performance of the City's operating portfolio shall be evaluated and compared to an appropriate benchmark in order to assess the success of the investment program relative to the City's Safety, Liquidity, and Yield objectives. This review will be conducted annually with the City Treasurer, City Manager, Deputy City Manager/Administrative Services, and Finance Director, and, if necessary, consideration will be given to making adjustments to future investment strategies as market conditions permit.

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### **18.0 REPORTING**

The City Treasurer shall prepare and submit a monthly investment report to the City Council and City Manager, which shall include all securities, excluding those held by and invested through trustees. The report shall include the following:

- A monthly report of transactions.
- The type of investment, name of the issuer, date of purchase, date of maturity, par and dollar amount invested in all securities.
- The weighted average maturity of the investments.
- Any funds, investments, or programs including loans that are under the management of contracted parties.
- A description of the compliance with this Policy.
- A statement of the City's ability to meet its pooled expenditure requirements for the next six months or provide an explanation as to why sufficient money shall or may not be available.
- The investment portfolio report shall include current market value information for all investments. A monthly market value will be obtained for each security owned by the City. For purposes of reporting, the market value of each security may be obtained from the City's custodian bank or other pricing source(s) utilized by the City's investment advisor.

The City Treasurer shall be responsible for reviewing and modifying investment guidelines as conditions warrant and is required to submit same for re-approval to the City Council on an annual basis with or without changes. However, the City Treasurer may, at any time, further restrict the items approved for purchase as deemed appropriate.

The basic premise underlying the City's investment philosophy is, and will continue to be, to ensure that money is always safe and available when needed.

### **19.0 INVESTMENT POLICY ADOPTION**

The City's Investment Policy shall be reviewed and approved annually by the City Council. Any modifications made to the Investment Policy must be approved by the City Council.

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## **DEBT MANAGEMENT POLICY**

### **I. PURPOSE**

The purpose of this policy is to establish guidelines for the following objectives:

- A. Minimize debt service and issuance costs
- B. Provide a scheduling component (planning)
- C. Maintain access to cost-effective borrowing
- D. Achieve the highest practical credit rating
- E. Full and timely repayment of debt
- F. Balance use of pay-as-you-go and debt financing
- G. Maintain full and complete financial disclosure and reporting
- H. Ensure compliance with applicable State and Federal laws

### **II. SCOPE**

This policy applies to debt issued by the City of Rancho Cucamonga and its related entities, as well as debt issued by the City of Rancho Cucamonga on behalf of other parties.

### **III. GENERAL POLICIES**

#### **A. Designated Managers of City Debt**

1. The Finance Department under the direction of the Finance Director issues and oversees the ongoing administration of all the General Fund and special fund debt programs. These include General Obligation Bonds, lease purchase obligations, tax allocation bonds, revenue obligations, Mello-Roos and special assessment obligations. Other programs are added from time to time as new debt instruments are developed.

#### **B. Method of Sale. The City may utilize any methods of sale identified below.**

1. There are two methods of issuing debt obligations, a competitive sale and a negotiated sale. In a competitive sale, underwriters submit sealed bids and the underwriter or underwriting syndicate with the lowest True Interest Cost (TIC) is awarded the sale. In a negotiated sale, the underwriter or underwriting syndicate is selected through a Request for Proposal (RFP) process. The interest rate and underwriter's fee are negotiated prior to the sale, based on market conditions.
2. When determining whether to use a competitive or negotiated sale, the following criteria should be used by the Finance Director to evaluate issuer and financial characteristics:
  - a. Market Familiarity: The City can generally sell most issues through a competitive sale since investors and underwriters are familiar with its credit quality. The Finance Director should consider whether a successful sale will require extensive pre-marketing

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to investors. A negotiated sale may be appropriate if extensive pre-marketing to investors is advantageous.

- b. Credit Strength: The higher the credit quality of the City, the less likely the need for a negotiated sale due to the demand for high quality municipal bonds. A competitive bidding may be appropriate with the credit rating above "A".
  - c. Policy Goals: If the City chooses a negotiated sale for a policy reason, the City should then clearly specify the rationale and criteria for the selection of the underwriters to avoid the appearance of favoritism. Generally, the City should make a policy decision to proceed with a negotiated sale when the composition and distribution of bonds for a particular financing would be advantageous.
  - d. Type of Debt Instrument: Familiar debt instruments would be better suited to competitive sales. New types of instruments may require an education process that is more conducive to a negotiated sale. Thus, as the market becomes more familiar with the City's debt instruments, the need to educate the market diminishes.
  - e. Issue Size: If the bond amount is too small or too large, then the City should consider a negotiated sale. A small bond sale may not attract market attention without significant sales effort while a large sale may be difficult for the market to absorb without the pre-sale activity offered by the negotiated sale process.
  - f. Market Conditions: When the market has interest rate stability, flexibility in the timing of the sale is not critical. However, the timing of the sale is critical when there is a volatile market. If this is the case, then a negotiated sale could be more appropriate.
  - g. Story Bonds: When bonds are unique or have a "story" associated with them, then the pre-marketing process is essential and suitable for a negotiated sale due to the additional explanation.
3. A variation of a negotiated sale, a private placement or direct placement, allows the City to sell bonds directly to a limited number of investors. Private placements are not subject to the same laws and regulations that apply to registered offerings.

#### **IV. DEBT CAPACITY**

##### **A. Debt Affordability**

1. The determination of how much indebtedness the City should incur will be based on the long-term financial plan. This plan should evaluate the long-term borrowing needs of the City and the impact of planned debt issuances on the long-term affordability of all outstanding debt.
2. The long-term financial plan should integrate with the City's Capital Improvement Program and include all presently known City financings to be repaid from the General Fund and relevant special funds.

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3. The affordability of the incurrence of debt will be determined by calculating various debt ratios (itemized below) that would result after issuance of the debt and analyzing the trends over time.

#### **B. Ceilings for Debt Affordability**

1. Debt Ratios. Direct debt includes all debt that is repaid from the General Fund or from any tax revenues deposited into special funds not supporting revenue bonds, such as General Obligation bonds and city-wide parcel tax bonds. "General Revenues" consist primarily of the General Fund, as well as the revenues to the special funds supporting direct debt.

<u>Ratio</u>	<u>Ceiling</u>
Total Direct Debt Service as % of General Fund Revenues	10%

- a. The debt ceiling may be exceeded if there is a guaranteed new revenue source for the debt payments. Generally, this is common for Public Enterprise Revenue Bonds.
2. Rapidity of Debt Repayment. To prevent backloading debt service payments and provide additional debt capacity through relatively rapid retirement of outstanding debt, debt issuances will be structured to reach a target of 50% of debt being repaid within 15 years.
  - a. Back loading of debt service will be considered acceptable when one or more events occur that make debt service payments in early years impracticable or prohibitive. The Finance Director may make findings for any of the following:
    1. Natural disasters, extraordinary, or unanticipated external factors.
    2. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present period.
    3. Such structuring is beneficial to the City's aggregate overall debt payment schedule.
    4. Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

#### **C. Monitor Impact on City Taxpayer of All Fees and Taxes**

1. In addition to the analysis of the City's debt affordability, the Finance Director will review the impact of debt issuance on City taxpayers. This analysis will incorporate the City's tax levy, other jurisdictions' tax levies, additional taxes for voter-approved debt, and assessments and fees used by the City or related agencies to service revenue bonds.

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### **V. REFINANCING OUTSTANDING DEBT**

#### **A. Types of Refundings (as applicable by Federal and state law):**

1. Current Refunding: A refunding of bonds within 90 days of the bond's first optional redemption or call date.
2. Advance Refunding: A refunding that occurs more than 90 days in advance of the first optional redemption or call date of the refunded bonds.

#### **B. Monitor Potential Savings**

1. Potential savings available by refinancing outstanding debt of the City should be evaluated on a present value basis by using either a percent of maximum call option value or percentage of the refunded paramount. All costs and benefits of the refinancing should be considered.

#### **C. Target Savings Amounts**

1. A present value analysis must be prepared by the Finance Department or the City's general financial advisors to identify the economic effect of any proposed refunding. To proceed with a refinancing, either of two methodologies may be used to analyze the targeted savings:
  - a. The net present value savings as a percentage of the refunded par amount with a minimum average savings of 3% for any one refunding transaction.
    1. For an advance refunding, the threshold goal will be 5% net present value savings.

#### **D. Other Considerations:**

1. A refunding may be executed for other than economic purposes, such as to restructure debt, to change the type of debt instrument, or to retire a bond issue and indenture for more desirable covenants. The Finance Director may recommend this type of refunding.

### **VI. DEBT USES AND LIMITATIONS**

#### **A. Legal Restrictions**

1. The City must adhere to Section 18 of article XVI of the California Constitution.
2. Exceptions to the terms of Section 18 of article XVI of the California Constitution include:
  - a. Obligations of Special District Funds which are not legally enforceable against the City's General Fund or its tax revenues. The City has developed separate guidelines that serve as minimum requirements for the issuance of Mello-Roos Obligations.
  - b. Obligations imposed by law, such as tort damages or state and federal mandates that may exceed current revenues.
  - c. Certain property or equipment leases and service contracts.



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#### **B. Long-Term Fixed-Rate Debt**

1. Debt should be used to finance essential capital assets such as facilities, real property, and certain equipment where it is appropriate to spread the cost of the asset over more than one budget year. Projects that are not appropriate for spreading costs over future years will not be debt financed.
2. Under no circumstances will long-term debt be used to fund City operations or maintenance.
3. The uses of long-term debt include:
  - a. Equipment Financing: Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have the greatest impact on debt capacity and budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. All equipment with a useful life of less than five (5) years shall be funded on a pay-as-you-go basis.
  - b. Lease Financing of Real Property: Lease financing for facilities and real property is appropriate if the City desires to finance them from existing revenue sources, and not through voter-approved bonds secured by an increase in property taxes. Such financings will be structured in accordance with the above Other Lease Obligations paragraph.
  - c. Identified Repayment Source: The City will, when feasible, issue debt with a defined revenue source to preserve the use of General Fund-supported debt for projects with no stream of user-fee revenues. Examples of revenue sources include voter-approved taxes, user fees, and other appropriate revenues.
  - d. Use of General Obligation Bonds: Voter-approved General Obligation Bonds provide the lowest cost of borrowing to finance the acquisition or improvement of real property and provide a new and dedicated revenue source in the form of additional ad valorem taxes to pay debt service. In recognition of the difficulty in achieving the required two-thirds voter-approval to issue General Obligation Bonds, such bonds will be generally limited to facilities that provide wide public benefit and that have generated broad public support.
  - e. Use of Revenue Bonds: To preserve General Fund debt capacity and budget flexibility, revenue bonds will be preferred to General Fund-supported debt when a distinct and identifiable revenue stream can be identified to support the issuance of bonds.

#### **C. Variable Rate and Short-Term Debt**

1. Generally, the City will not issue variable interest rate debt instruments. The Finance Director may decide to issue variable-rate debt when a synthetic fixed rate through a swap agreement is determined to be a viable and cost-effective alternative, subject to the provisions of the Derivatives section below.
2. Uses of short-term debt:

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- a. Tax and Revenue Anticipation Notes: Borrowing for cash flow purposes using tax and revenue anticipation notes is often desirable to manage the timing mismatch between revenues and expenditures over the course of a fiscal year.
- b. Bond Anticipation Financing: In certain circumstances, it may be appropriate for the City to issue short-term obligations to finance a capital project, with this obligation refunded with a more conventional long-term financing.
- c. Commercial Paper: Commercial Paper (CP) is a short-term obligation with maturities ranging from 1 to 270 days. It is often used as interim financing until a project is completed to take advantage of lower interest rates. Once a project is completed, the Finance Director may recommend refunding CP with a long-term financing obligation, if appropriate.

## **VII. STRUCTURE OF CITY DEBT INSTRUMENTS**

### **A. General Obligation Bonds:**

1. The final maturity of General Obligation bonds will be limited to the shorter of the average useful life of the asset financed or 30 years.
2. Principal will be amortized in equal annual amounts or faster to meet the rapidity of debt repayment goals. The bonds should be callable in no later than 10 years.

### **B. Other Lease-Purchase Obligations:**

1. The final maturity of equipment obligations will be limited to the average useful life of the equipment to be financed.
2. The final maturity of real property obligations will be determined by the size of the financing, 10 to 15 years for small issues, 20 to 25 years for large issues and 30 years for exceptional projects or those with a direct revenue component, such as a special tax.
3. Principal will generally be amortized to result in level annual lease payments; however, more rapid principal amortization may occur where permissible to meet debt repayment goals.
4. The obligations should be callable in no later than 10 years.

### **C. Revenue Obligations:**

1. The final maturity of bonds or other debt obligations secured by enterprise or other special revenues will be determined by the expected useful life of the financed project and the revenues available to repay the debt.
2. Principal amortization will be appropriate for the project cash flows, based on the useful life of the project and other revenue bonds outstanding. The obligations should be callable in no later than 10 years.

### **D. Special Tax Obligations (excluding Mello-Roos Special Taxes):**

1. The final maturity of special tax obligations will be limited to 30 years.

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2. Principal will be amortized as quickly as feasible, with a preference for equal annual principal payments.
3. The obligation should have optional redemption provisions that set out terms in the bond documents which give the City the right to call all or a portion of an outstanding issue of bonds, prior to their stated dates of maturity at a specified price.
  - a. The City should include these terms in the event a property owner intends to make a prepayment of special taxes to reduce their overall tax burden.
4. The obligations should be callable in no later than 10 years.

#### **E. Mello-Roos and Special Assessment Obligations:**

1. These obligations, although repaid through special taxes levied on a specific group of taxpayers, constitute overlapping indebtedness of the City, and have an impact on the overall level of debt affordability.
2. The City has developed separate guidelines for the issuance of Mello-Roos and Special Assessment Obligations.

#### **F. Capitalized Interest:**

1. Capitalized interest increases the amount of debt to be issued and, therefore, will be avoided unless deemed beneficial from a credit standpoint, as in the case of lease-purchase obligations.
2. Interest on General Obligation Bonds will not be capitalized.
3. Interest on lease-purchase obligations will be capitalized for a maximum of 18 months following a conservatively based estimate of project completion to provide a cushion for project slippage.

#### **G. Payment Dates:**

1. It is preferable that new debt service payments occur in September and March to align with past debt issuances.

### **VIII. INVESTMENT OF BOND PROCEEDS**

1. All investments of bond proceeds shall adhere to the City's Investment Policy, approved periodically by the City Council.

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### **IX. CONDUIT DEBT**

1. Conduit financing are securities issued by the City to finance a project of a non-governmental third party, such as a non-profit organization or other private entity.
2. The City may sponsor conduit financings for those activities that may have a public purpose and are consistent with the City's overall service and policy objectives.
3. The City will not in any way pledge the City's credit in any form.
4. No City funds shall be pledged to support the conduit debt and no appropriation will be made in the event of a default of conduit debt.

### **X. DERIVATIVES**

#### **A. Use of Derivatives**

1. The City may use derivative instruments to mitigate interest rate risk as specified in Section 5922(a) of the Government Code of the State of California. The Finance Director will recommend the use of these instruments only in a manner consistent with the Government Code and when the following findings can be made:
  - a. The instrument reduces exposure to changes in interest rates in the context of a financing or the overall asset/liability management of the City; or
  - b. The instrument achieves a lower net cost of borrowing with respect to the City's debt.
2. As required by the Government Code, the City Council must determine that the instrument will reduce the amount or duration of payment, result in a lower cost of borrowing, or enhance the relationship between risk and return.
3. Derivative instruments will not be used for speculative purposes.

#### **B. Methods of Procurement**

1. The Finance Director will solicit and procure derivative instruments by competitive bid whenever feasible.
2. A negotiated transaction should only be used if the Finance Director determines that due to the size or complexity that a competitive bid is impractical and a negotiated transaction. Such findings will be based on advice from an independent financial advisor and with the assistance of the City Attorney.
  - a. The independent financial advisor should make findings on the terms and conditions of the derivative instrument and the fair market value of such agreement.

#### **C. Aspects of Risk Exposure**

1. Before entering into a derivative instrument, the Finance Director should evaluate the risk inherent to the transaction. The risks to be evaluated should include:
  - a. Amortization Risk: The mismatch of the expiration of the underlying obligation and the derivative instrument.

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- b. Basis Risk: The mismatch between the actual variable rate debt service and variable rate index used to determine the derivative instrument.
- c. Credit Risk: The occurrence of an event modifying the credit rating of the counterparty.
- d. Counterparty Risk: The failure of the counterparty to make its required payments.
- e. Rollover Risk: The potential need to find a replacement counterparty as part of the overall plan of finance if the derivative instrument does not extend to the final maturity of the underlying variable rate bonds.
- f. Tax Events Risk: The risk created by potential changes to Federal and State income tax codes on the interest rates to be paid by the City on its variable rate bonds.
- g. Termination Risk: The possibility that, upon a default by the counterparty, the City may be required to make a large payment to the counterparty if the derivative instrument is terminated prior to its scheduled maturity pursuant to its terms.

#### **D. Counterparty**

- 1. A counterparty, or the entity who takes the other side of the derivative instrument, exists for every derivative agreement. The risk that the counterparty will default on its obligation must be mitigated. Therefore, a counterparty should meet the following standards:
  - a. At least two of the counterparty's credit ratings are rated at least "Aa3" or "AA-", or equivalent, by any two of the nationally recognized rating agencies (i.e. Moody's, Standard and Poor's, or Fitch); or
  - b. The payment obligations of the counterparty are unconditionally guaranteed by an entity with such a credit rating.
- 2. A counterparty should be collateralized at levels and with securities acceptable to the Finance Director if the payment obligations are not unconditionally guaranteed.

#### **E. Termination**

- 1. Prior to making any termination payment due to the default of a counterparty, the Finance Director will evaluate whether it is financially advantageous for the City to obtain a replacement counterparty to avoid making such termination payment.

#### **F. Legality**

- 1. The City Attorney must receive an opinion reasonably acceptable to the market from a nationally recognized law firm that any derivative instrument that the City enters, is a legal, valid and binding obligation of the City.

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### **XI. CONTINUING DISCLOSURE AND ADMINISTRATION**

#### **A. Continuing Disclosure**

1. The City will comply with Rule 15(c)2-12 of the Securities and Exchange Commission by filing an annual report that provides certain financial information and operating data relevant to investors in City obligations.
  - a. The City will covenant to provide its annual disclosure report no later than 270 days following the end of the fiscal year to the Electronic Municipal Market Access (EMMA) site maintained by the Municipal Securities Rulemaking Board (MSRB).
  - b. The City will issue a material event notice in accordance with the provisions of Rule 15(c)2-12 of the Securities and Exchange Commission. Prior to the issuance of any material event, the Finance Director may convene a meeting of the Mayor, City Manager, City Attorney and policymakers or outside professionals as appropriate, to discuss the materiality of any event and the process for equal, timely and appropriate disclosure to the marketplace.

#### **B. Arbitrage Rebate Compliance**

1. The City will comply with all of its tax certificates for tax-exempt financings by monitoring the arbitrage earned on bond proceeds and by rebating all positive arbitrage, pursuant to Internal Revenue Code Section 148. The Finance Director may choose to hire an arbitrage consultant to prepare the calculations required by the Internal Revenue Service. Contractor payments shall be made from either the General Fund or from the special fund for which the calculation was made.

#### **C. Ratings**

1. The City will secure underlying ratings on all newly issued obligations from at least one national rating agency, if deemed beneficial for the financing.
  - a. Some forms of debts, such as equipment leases and private placements, will not require ratings.
2. The Finance Director shall meet with a rating agency, either in person or via conference call as deemed appropriate by the financing team, that rates City debt issues.
3. The Finance Director shall ensure prompt delivery to rating agencies of the Annual Comprehensive Financial Report (ACFR) and adopted budgets when requested.
4. Certificates of Substantial Completion on projects financed with long term obligations shall be delivered to the rating agencies and Bond Insurer, as relevant.
5. Any changes in ratings will be promptly noticed to the City Manager and the City Council.

## **CITY OF RANCHO CUCAMONGA, CALIFORNIA**

Fiscal Year 2025/26 Preliminary Budget

Financial Policies

### **XII. FINANCIAL CONSULTANTS**

#### **A. General**

1. The Finance Director will be responsible for recommending the financial consultants and professionals based on prior experience, recommendations, or a Request for Proposals (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate given the circumstances.

#### **B. Independent Financial Advisors**

1. The City will utilize an independent financial advisory team to assist in the structuring of its debt offerings, to conduct its competitive bond sales, and to assist with a negotiated bond sale to ensure that interest rates are appropriate.

#### **C. Bond Counsel Services**

1. The City will select bond counsel teams for its current bond programs.
2. As-needed bond counsel teams will be selected for those issuances that do not fall into any other categories of City debt obligations.

#### **D. Underwriters**

1. The City will select the underwriting firm to provide the City with market knowledge, assist with credit analysis and preparation, premarketing of bonds, pricing and sale of bonds, and trading of bonds, as applicable.

#### **E. Trustee**

1. The Finance Director shall have the discretion to select a commercial banking firm as trustee, either through a request for qualifications process or by relying on existing banking relationships.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Legal Debt Margin

Pursuant to State of California Government Code Section 43605, the City's legal bonded indebtedness shall not exceed 15% of the assessed value of all real and personal property in the City. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981/82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). Although the statutory debt limit has not been amended by the State since this change, the percentages presented in the computation below have been proportionately modified to 3.75% (25% of 15%) for the purposes of this calculation in order to be consistent with the computational effect of the debt limit at the time of the State's establishment of the limit.

The City's debt limit for Fiscal Year 2024/25 is \$1,236,243,656 while the City's debt subject to the limitation is \$0. As a result, the City has not exceeded its legal debt limit. Additionally, it should be noted that, as of the publication date of this report, the City has no outstanding debt service obligations.

#### Legal Debt Margin Calculation for Fiscal Year 2024/25

Assessed Value:	\$32,966,497,484
Debt Limit (3.75% of Assessed Value)	\$1,236,243,656
Debt Applicable to Limit:	
General Obligation Bonds	\$0
<b>Legal Debt Margin</b>	<b>\$1,236,243,656</b>



# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Glossary of Budget Terms

<b>Accrual Basis of Accounting:</b>	Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.
<b>Ad Valorem Tax "According to its value":</b>	A state or local government tax based on the value of real property as determined by the county tax assessor.
<b>Adopted Budget:</b>	The official budget as approved by the City Council at the start of each fiscal year.
<b>Amended Budget:</b>	The adopted budget as amended by the City Council through the course of a fiscal year.
<b>Appropriations:</b>	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.
<b>Arbitrage:</b>	The interest earned on the investment of the bond proceeds at a rate above the interest rate paid on the debt.
<b>Assessed Valuation:</b>	A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.
<b>Audit:</b>	An examination of systems, procedures, programs, and financial data. The end product of an audit is a report issued by an independent auditor describing how well a local government's financial statements describe its financial condition and the results of its operations.
<b>Balanced Budget:</b>	The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus available fund balance.
<b>Bond:</b>	A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.
<b>Budget:</b>	A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Glossary of Budget Terms

<b>Capital Budget:</b>	A budget which focuses on capital projects to implement the Capital Improvement Program
<b>Capital Expenditure:</b>	An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than \$5,000.
<b>Capital Projects Funds:</b>	Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.
<b>Debt Service Funds:</b>	Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.
<b>Department:</b>	A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.
<b>Depreciation:</b>	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
<b>Derivative:</b>	A financial instrument created from or whose value depends upon (is derived from) the value of one or more separate assets or indices of asset values.
<b>Division:</b>	An organizational subgroup of a department.
<b>Encumbrance:</b>	The commitment of appropriated funds to purchase goods, which have not yet been received, or services that have yet to be rendered.
<b>Enterprise Funds:</b>	Use to account for self-supporting operations such as the Municipal Utility.
<b>Expenditures:</b>	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
<b>Expenses:</b>	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
<b>Fiscal Year:</b>	A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Glossary of Budget Terms

	its operations, and adopts a budget for the coming year. The City of Rancho Cucamonga's fiscal year is from July 1 to June 30.
<b>Fixed Assets:</b>	Equipment costing \$5,000 or more, including tax, with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.
<b>Full-Time Equivalent (FTE):</b>	The conversion of part-time employee hour to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.
<b>Fund:</b>	An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
<b>Fund Balance:</b>	The equity (assets minus liabilities) of governmental fund and fiduciary fund types.
<b>Generally Accepted Accounting Principles (GAAP):</b>	Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
<b>Governmental Funds:</b>	Typically, are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.
<b>Interfund Transfers:</b>	Defined as "flows of assets" (such as good or services) without equivalent flows of assets in return and without requirement for repayments.
<b>Internal Service Funds:</b>	Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.
<b>Major Project:</b>	The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Glossary of Budget Terms

	construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.
<b>Major Project Program:</b>	A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.
<b>Modified Accrual Basis:</b>	The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.
<b>Ledger:</b>	The classification of expenditures in terms of what is bought and paid for grouped into categories.
<b>Spend Category</b>	A specific type of expenditure that represents the detailed purpose of a transaction. Spend categories roll up into broader ledger classifications and provide a more granular view of what is being purchased.
<b>Overlapping Debt:</b>	The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, that must be borne by property owners within the unit.
<b>Performance Measures:</b>	The regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs.
<b>Personnel Expenses:</b>	Compensation paid to or on behalf of City employees for salaries and wages, overtime, and benefits.
<b>Proprietary Funds:</b>	Account for records of operations similar to those found in a business, such as internal service funds and enterprise funds.
<b>Revenue:</b>	Moneys that the City receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.
<b>Special Revenue Funds:</b>	Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

## Fiscal Year 2025/26 Preliminary Budget

### Glossary of Budget Terms

	projects) that are restricted by law or administrative action to expenditures for specified purposes.
<b>Taxes:</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.
<b>Underfill:</b>	Filling an authorized position with a related classification that has a lower salary range. Reasons to consider an underfill include, but are not limited to: the department's internal promotional program would be enhanced; there are no qualified candidates to fill said vacant position; or a critical departmental reason exists.
<b>User Charges:</b>	Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, etc.
<b>Working Capital:</b>	The cash available for day-to-day operations of an organization.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

## Description of Funds by Fund Type

### Fund #

### Fund Description

#### GENERAL FUND

- 001 General Fund** - The general operating fund of the City which accounts for all general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds. General Fund expenditures include operations traditionally associated with activities which are not required to be accounted for or paid by another fund.

#### OTHER GENERAL FUNDS

- 003 Reimb St/County Parking Cit** - Established for the tracking of revenues and expenditures related to State and San Bernardino County surcharges on parking citations.
- 006 CVWD Reimbursements** - Established as a clearing account for expenses and reimbursements associated with City performed street repairs within the City on behalf of Cucamonga Valley Water District.
- 016 Comm Dev Technical Services** - Established to account for the City's General Plan Update Fee as well as funds that have been set aside for Economic and Community Development Special Services.
- 017 Law Enforcement Reserve** - Established to account for the funding and use of the City's General Fund balance committed for public safety purposes.
- 018 Traffic Safety** - Established to account for vehicle code fines collected to fund the City's contracted crossing guard services.
- 020 City Technology Fee** - Established to account for fees collected to fund a future replacement of the City's land management system.
- 022 Mobile Home Park Program** - Established to account for revenues and expenditures associated with the City's mobile home park inspection program.
- 023 SB1186 Cert Access Special Program** - Established to account for the \$1.00 State mandated fee imposed on any applicant for a business license, equivalent or renewal, including the payment to the State of 30% of the fee collected as well as expenditures to fund increased certified access specialist (CAsp) services for the public and to facilitate compliance with construction-related accessibility requirements.
- 025 Capital Reserve** - Established to account for key reserves of the General Fund including City infrastructure, City facilities capital repairs, and self-insurance.
- 030 Community Benefit Project Fund** - Established to account for Community Benefit payments collected from developers in order to address certain industrial projects' expected impacts on affordable housing demand, future greenhouse gas emissions, fire protection services, environmental justice and related impacts typically associated with large warehouse development.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>073</b>	<b>Benefits Contingency</b> - Established to account for the accumulation of resources for the future payment of employee leave benefits paid to employees upon separation from the City.

### **SPECIAL REVENUE FUNDS**

*Special Revenue Funds account for revenues derived from specific sources which are required by law or administrative regulation to be accounted for in a separated fund.*

<b>100</b>	<b>Assessment Districts Admin</b> - Established to account for revenues and expenditures associated with the management of all City assessment districts.
<b>105</b>	<b>AB2766 Air Quality Improvement</b> - Established to account for the revenue and disbursement of funds received as a result of Assembly Bill 2766 which imposed an additional registration fee on motor vehicles. These revenues are to be used to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies (Vehicle Code Section 9250.17 and Health and Safety Code Chapter 7, Part 5 of Division 26, commencing with Section 44220).
<b>106</b>	<b>MSRC Air Pollution Reduction Grant</b> - Established to account for the revenue and disbursement of funds received from the Mobile Source Air Pollution Reduction Committee (MSRC). These revenues are to be used to fund projects that reduce air pollution from motor vehicles.
<b>109</b>	<b>Public Art Trust Fund</b> - Established to account for the receipts of public art in-lieu fees restricted for the selection, purchase, placement, and maintenance of art installed by the City or on City property.
<b>110</b>	<b>Beautification</b> - Established to account for fees collected to provide proper landscaping and irrigation systems after parkway and median improvements are made.
<b>111</b>	<b>Park Land Acquisition</b> - Established to account for the park land acquisition development fees charged upon issuance of a building permit for development of future park sites. This fee replaces the revenue previously collected in Fund 120.
<b>112</b>	<b>Drainage Fac/General</b> - Established to account for fees charged developers for purposes of defraying the actual or estimated costs of constructing planned drainage facilities.
<b>113</b>	<b>Community/Rec Center Developmnt</b> - Established to account for community and recreation center impact fees charged to developers. This fee replaces the revenue previously collected in Fund 120.
<b>114</b>	<b>Drainage-Etiwanda/San Sevaine</b> - Established to account for development impact fees collected in the Etiwanda/San Sevaine Drainage area for the construction of regional and mainline flood control projects.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>115</b>	<b>Henderson/Wardman Drainage</b> - The Henderson/Wardman Drainage fund is a developer impact fee supported fund for the construction of storm drain improvements in the Henderson/Wardman drainage area.
<b>116</b>	<b>Etiwanda Drainage</b> - Established to account for development impact fees collected in the Etiwanda area North of Base Line Road for the construction of Master Plan Storm Drain projects.
<b>118</b>	<b>Upper Etiwanda Drainage</b> - Established to account for development impact fees collected in the Etiwanda/San Sevaine Drainage area for the construction of secondary mainline flood control projects.
<b>119</b>	<b>Park Improvement</b> - Established to account for park improvement impact fees charged to developers. This fee replaces the revenue previously collected in Fund 120.
<b>120</b>	<b>Park Development</b> - Established to account for the residential park development fees charged upon issuance of a building permit for development of future park or recreational sites.
<b>122</b>	<b>South Etiwanda Drainage</b> - Established to account for Development Impact fees collected in the Etiwanda area south of Foothill Blvd for the construction of the Master Plan Storm Drain.
<b>123</b>	<b>Library Impact Fee</b> - Established to account for library impact fees charged to developers.
<b>124</b>	<b>Transportation</b> - Established to account for fees charged for the construction and expansion of City streets and highways which provide additional capacity and safety.
<b>125</b>	<b>Animal Center Impact Fee</b> - Established to account for animal center impact fees charged to developers.
<b>126</b>	<b>Lower Etiwanda Drainage</b> - Established to account for development impact fees collected in the Etiwanda area south between Foothill Blvd. and Base Line Road for the construction of master plan storm drain projects.
<b>127</b>	<b>Police Impact Fee</b> - Established to account for police impact fees charged to developers.
<b>128</b>	<b>Etiwanda No. Equestrian Facility</b> - Established to account for in lieu fees collected for the Etiwanda North Specific Plan for the future construction of an equestrian facility.
<b>129</b>	<b>Underground Utilities</b> - Established to account for fees collected from developers for future undergrounding of overhead utilities.
<b>130</b>	<b>LMD #1 General City</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.



# CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>131</b>	<b>LMD #2 Victoria</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>133</b>	<b>LMD #3B Medians</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>134</b>	<b>LMD #4R Terra Vista</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>135</b>	<b>LMD #5 Tot Lot</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>136</b>	<b>LMD #6R Caryn Community</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>137</b>	<b>LMD #7 North Etiwanda</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>138</b>	<b>LMD #8 South Etiwanda</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>139</b>	<b>LMD #9 Lower Etiwanda</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>140</b>	<b>LMD #10 Rancho Etiwanda</b> - Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
<b>141</b>	<b>LMD #1 Capital Replacement</b> - Established to account for resources designated for capital repairs and replacement for LMD #1.
<b>150</b>	<b>General City Streetlights</b> - Established to account for installation and maintenance of City-owned street lights.
<b>151</b>	<b>SLD #1 Arterial</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
<b>152</b>	<b>SLD #2 Residential</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>153</b>	<b>SLD #3 Victoria</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
<b>154</b>	<b>SLD #4 Terra Vista</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
<b>155</b>	<b>SLD #5 Caryn Community</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
<b>156</b>	<b>SLD #6 Industrial Area</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
<b>157</b>	<b>SLD #7 North Etiwanda</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
<b>158</b>	<b>SLD #8 South Etiwanda</b> - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
<b>160</b>	<b>Fire Development Impact Fee</b> – Established to account for fire impact fees charged to developers.
<b>174</b>	<b>State Gas Tax</b> - Established to account for the revenue and disbursement of funds used for road construction and maintenance of the City network system. The City's share of State gasoline taxes provides the financing.
<b>176</b>	<b>Measure I 1990-2010</b> - Established to account for the revenue and disbursement of county/local gasoline tax funds for the construction and maintenance of eligible street projects.
<b>177</b>	<b>Measure I 2010-2040</b> - Established to account for the revenue and disbursement of county/local gasoline tax funds for the construction and maintenance of eligible street projects.
<b>179</b>	<b>Road Maintenance and Rehab Acct</b> - Established to account for the revenue and disbursement of funds used for road maintenance, rehabilitation, and critical safety projects of the City network system. The City's share of Road Maintenance and Rehabilitation Account funding provides the financing.
<b>181</b>	<b>SB 1 - TCEP</b> - Established to account for the receipts and disbursements of SB 1 Trade Corridor Enhancement Program (TCEP) funds which provide for the design and construction of the Etiwanda Grade Separation Project.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>188</b>	<b>Integrated Waste Management</b> - Established to account for AB939 recycling fee revenues from the City's refuse haulers and can only be used for the City's Household Hazardous Waste Disposal program. Assembly Bill 939 is a law that was passed by the State of California that mandates that all cities divert a specified percentage of their solid waste from their landfills in accordance with established deadlines.
<b>194</b>	<b>Proposition 1B State Funding</b> - Proposition 1B (Prop 1B) provides state funding to cities and counties to fund the maintenance and improvement of local transportation facilities. The funding is allocated based on population.
<b>195</b>	<b>State Asset Seizure</b> - Established to account for the funds received from the State for the equitable transfer of forfeited property and cash in which the City directly participates in the law enforcement efforts leading to the seizure and forfeiture of the property.
<b>196</b>	<b>CA Asset Seizure 15%</b> - Established to account for 15% of State Asset Seizure (Fund 195) designated for the sole purpose of funding programs designed to combat drug abuse and divert gang activity pursuant to the provisions of Health & Safety Code Section 11489(b)(2)(A)(i).
<b>198</b>	<b>Citywide Infrastructure Imprv</b> - This fund was established to account for reimbursement revenue received from various local, State and Federal agencies and utilities for capital improvement projects completed in the City. The accumulated funds will be used for future capital improvement projects as authorized by the City Council.
<b>204</b>	<b>Community Development Blk Grant</b> - Established to account for grants received from the Department of Housing and Urban Development. These revenues must be expended to accomplish one of the following objectives: elimination of slum or blight; or benefit to low- and moderate-income persons by providing loans and grants to owner-occupants and rental property owners to rehabilitate residential properties.
<b>211</b>	<b>Prop 1B - SLPP</b> - Established to account for the State-Local Partnership Program utilizing Proposition 1B bond proceeds to fund eligible transportation projects. Funds are allocated through formula and competitive sub-programs.
<b>214</b>	<b>Pedestrian Grant/Art 3</b> - Established to account for the revenue and disbursement of funds received for the construction of facilities provided for the exclusive use of pedestrians and bicycles.
<b>218</b>	<b>Public Resrce Grnts/Healthy RC</b> - The City had received and will continue to receive from various funding sources for the Healthy Cities concept, which was adopted by the Council in March 2008, as a means of integrating health concerns into a holistic approach to improving the overall quality of life in the community.
<b>225</b>	<b>CA Recycle/Litter Reduction Grant</b> - Established to account for a grant from the State Department of Conservation. This grant will fund a program that will emphasize

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

Fiscal Year 2025/26 Preliminary Budget

## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
	the collection and recycling of beverage containers at large venues, public areas, residential communities, or schools.
<b>227</b>	<b>Used Oil Recycling Program</b> - The California Integrated Waste Management allocates funding to governmental agencies on a population basis. The fund was established to administer the used oil collection programs. The fund must be used specifically for oil recycling collection and educational programs.
<b>274</b>	<b>State Grants</b> - Established to account for the revenues and expenditures of State grants which are not required to have segregated funds.
<b>275</b>	<b>Federal Grants Fund</b> - Established to account for the revenues and expenditures of Federal grants which are not required to have segregated funds. For Fiscal Year 2021/22, the Federal Grants Fund accounts for funds from the American Rescue Plan Act.
<b>281</b>	<b>Fire Fund</b> - Established to account for the revenue and disbursement of funds received by the Rancho Cucamonga Fire Protection District in the course of that agency's fire protection services. The source of revenue is primarily from property taxes.
<b>282</b>	<b>Community Facilities Dist 85-1</b> - Established to account for the costs associated with providing fire facilities and services. Financing is provided by special assessments levied against the benefiting property owners.
<b>283</b>	<b>Community Facilities Dist 88-1</b> - Established to account for the costs associated with providing fire facilities and services. Financing is provided by special assessments levied against the benefiting property owners.
<b>284</b>	<b>Fire Ambulance Services</b> – Established to account for the costs associated with administering an ambulance services contract in partnership with CONFIRE.
<b>285</b>	<b>Fire Technology Fee Fund</b> - Established to set aside funds for technology equipment replacement.
<b>288</b>	<b>Fire Protection Capital Fund</b> - Established to account for capital maintenance and repairs as well as purchases of fixed assets for the Fire District separate from the Fire District's Fire Fund which accounts for general maintenance and repairs.
<b>290</b>	<b>Library Fund</b> - Established to account for services provided by the City of Rancho Cucamonga Library. Funding for this service is made possible through a transfer of San Bernardino County library tax revenues to the City of Rancho Cucamonga for library purposes.
<b>291</b>	<b>CA State Library</b> - This "Family Place" training grant from the California State Library provided funding for two Library staff to attend a one-week training that will enable them to develop special programs at the Biane Library and the Family Resource Center. This grant has no matching requirements.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

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## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>292</b>	<b>Staff Innovation Fd (CA St Lb)</b> - Established to account for the grant money awarded by California State Library. The purpose of the grant is to provide training for innovative writing skills for future grant writers.
<b>329</b>	<b>Library Capital Fund</b> - Established as the capital fund for the construction of the Biane Library second floor tenant improvement project.
<b>340</b>	<b>Drug Abatement Act</b> - Established to account for funds from the injunction to abate and prevent the continuance or reoccurrence of public nuisance as defined under the Drug Abatement Act in the California Health and Safety Code sections 11570 through 11587.
<b>354</b>	<b>COPS Program Grant-State</b> - Established to account for a grant awarded as the result of the approval of State Assembly Bill 3229. The grant is a one-year award with no matching fund requirements.
<b>361</b>	<b>Justice Assistance Grant (JAG)</b> - Established to account for the revenues and expenditures associated with Federal JAG grants.
<b>380</b>	<b>Homeland Security Grant-Fire</b> - This grant from the State Homeland Security Grant Program is administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMDs) response equipment and supplies in conjunction with an appropriate level of training cost funding for national security. There are no matching funds required for this grant.
<b>381</b>	<b>Homeland Security Grant-Police</b> - The grant from the State Homeland Security Grant Program administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMD's) response equipment and supplies in conjunction with an appropriate level of training costs funding for national security. There are no matching funds required for this grant.
<b>383</b>	<b>Emergency Management Performance Grant</b> - This grant from FEMA is used to fund a volunteer coordinator for the City's Community Emergency Response Team (CERT) program.
<b>392</b>	<b>Opioid Settlement Fund</b> - Established to account for funds received from the State of California as part of the multiple lawsuits against opioid manufacturers and distributors. Funds received from opioid settlements are used for opioid remediation activities to support treatment, recovery, and harm reduction.
<b>396</b>	<b>Housing Successor Agency</b> - Established to account for assets of the former Redevelopment Agency's Low- and Moderate-Income Housing Fund. The source of revenue in the fund is primarily from interest received from the notes and loans receivable.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

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## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>399</b>	<b>Enhanced Infrastructure Financing District (EIFD)</b> - Established to account for the receipt and use of incremental property tax revenue to finance public facilities, maintenance and operations of those public facilities, and administration of the EIFD within a designated district boundary.
<b>838</b>	<b>AD 91-2 Redemption-Day Canyon</b> - Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest, and penalties thereon, upon presentation of proper coupons.
<b>847</b>	<b>PD 85 Capital Replacement Fund</b> - Established to account for resources designated for capital repairs and replacement for PD 85.
<b>848</b>	<b>PD 85 Redemption Fund</b> - Established to account for assessments received under the Refunding Act of 1984 for 1915 Improvement Act Bonds and Landscape/Lighting Act of 1972. Assessments received are restricted for payment of principal, interest, and penalties thereon, upon presentation of proper coupons.
<b>868</b>	<b>CFD 2000-03 Park Maintenance</b> - This fund is used for the maintenance of parks and parkways located within the Community Facilities District No. 2000-03. The District is located south of Summit Avenue on the east and west sides of Wardman Bullock Road.
<b>875</b>	<b>CFD 2017-01 No. Etiwanda</b> - This fund accounts for special taxes related to the North Etiwanda Community Facilities District No. 2017-01 which provides for the maintenance of landscaped areas, parkways, medians, park and recreation improvements, and other public infrastructure and improvements through the boundary of the North Etiwanda CFD.
<b>876</b>	<b>CFD 2018-01 Empire Lakes</b> - This fund accounts for special taxes related to the Empire Lakes Community Facilities District No. 2018-01 which provides for the maintenance of landscaped areas, parkways, medians, park and recreation improvements, and other public infrastructure and improvements through the boundary of the Empire Lakes CFD.
<b>877</b>	<b>CFD 2018-01 Capital Reserve</b> - This fund accounts for the capital reserves of the Empire Lakes Community Facilities District No. 2018-01 to be used for the future replacement and construction of public infrastructure and improvements through the boundary of the Empire Lakes CFD.
<b>878</b>	<b>CFD 2022-01 Street Lighting</b> - This fund accounts for special taxes related to the maintenance and services of streetlights, traffic signals, and appurtenant facilities throughout the boundary of CFD 2022-01.
<b>879</b>	<b>CFD 2022-02 Industrial Service</b> - This fund accounts for special taxes related to the maintenance and servicing of storm drains, streets, landscape, and roadways; as

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

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## Description of Funds by Fund Type

### Fund #

### Fund Description

well as police safety calls and services throughout industrial areas within the boundary of CFD 2022-02.

## CAPITAL PROJECTS

*Capital Projects Funds are used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.*

- 600 AD 82-1 6th Street Industrial** - Established to account for revenues and expenditures used in the construction of streets, storm drainage, and utility improvements within the AD 82-1 project area.
- 602 AD 84-1 Day Creek/Mello** - Established to account for the receipt and disbursement of funds used in the construction and installation of public capital drainage facilities, together with appurtenant work and incidental expenses, to serve and provide drainage protection to property located within Assessment District No. 84-1 (Day Creek Drainage System). Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
- 612 CFD 2001-01** - This CFD was established to fund the necessary infrastructure (streets, storm drains, sewer, water, landscaping, and traffic signals) integral to the proposed mall located at Foothill Blvd. and the I-15 Freeway. The improvements are located south of Base Line Rd., primarily north of Foothill Blvd., primarily east of Day Creek Channel, and west of Etiwanda Ave. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
- 614 CFD 2003-01 Project Fund** - Established to account for the funds to construct integral to development of the Victoria Gardens Mall along Church Street, East of Interstate 15, South on Arrow Route, and Day Creek Boulevard.

## ENTERPRISE FUNDS

*Enterprise Funds are used primarily to account for "business-like" activities that are primarily financed through user charges.*

- 314 Second Story and Beyond Sustaining Fund** – Established to account for the ongoing management of contributions received in support of the Second Story and Beyond facility at the Paul A. Biane Library.
- 700 Sports Complex** - Established to account for personnel and operating costs directly associated with the operation of the baseball facility, which is the home of the Rancho Cucamonga Quakes.
- 705 Municipal Utility** - Established to account for the costs of labor and materials used in the operation, maintenance, construction, and consumption of electric services to certain major commercial/industrial developments within the City.

# CITY OF RANCHO CUCAMONGA, CALIFORNIA

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## Description of Funds by Fund Type

<b><u>Fund #</u></b>	<b><u>Fund Description</u></b>
<b>706</b>	<b>Utility Public Benefit Fund</b> - Established to account for 2.85% of electric retail revenues to fund qualifying energy efficiency and renewable energy programs, research and demonstration projects and services to low-income electricity customers.
<b>708</b>	<b>RCMU Capital Replacement Fund</b> - Established to account for the capital replacement of RCMU infrastructure and improvements in future years.
<b>709</b>	<b>RCMU Cap and Trade Fund</b> - Established to account for the proceeds of quarterly State-run auctions that sell Greenhouse Gas (GHG) credits to businesses in need of GHG credits. The funds are restricted to use for GHG reducing programs.
<b>710</b>	<b>Second Story and Beyond</b> - Established to account for personnel and operating costs directly associated with the operation of the Second Story and Beyond facility, which is an addition to the Paul A. Biane Library.
<b>711</b>	<b>Fiber Optic Network Fund</b> - Established to account for costs associated with the City's existing utility, information technology and traffic fiber conduits, and leases for fiber access.

### INTERNAL SERVICE FUNDS

*Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.*

<b>712</b>	<b>Equip/Vehicle Replacement</b> - Established to account for the accumulation of user charges to various City departments and the costs associated with replacing the City's vehicles and equipment.
<b>714</b>	<b>Comp Equip/Tech Replcment Fund</b> - Established to account for the accumulation of resources and the costs associated with replacing and maintaining the City's computer equipment and technology.