

**CITY OF RANCHO CUCAMONGA**

**AB 1600 DEVELOPMENT IMPACT FEE**

**REPORT FOR THE FISCAL YEAR**

**ENDED JUNE 30, 2025**

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

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

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

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

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

### **C. ADDITIONAL NOTES**

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a capital improvement plan indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. The City's Fiscal Year 2025/2026 Major Projects Program can be found on the City's website ([www.cityofrc.us](http://www.cityofrc.us)).

## DESCRIPTION OF DEVELOPMENT IMPACT FEES

### Fund 111 – Park Land Acquisition:

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

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

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

| Description                               | 2021                | 2022                | 2023                | 2024                | 2025                 |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>Revenues</b>                           |                     |                     |                     |                     |                      |
| Fees                                      | \$ 1,429,190        | \$ 1,699,875        | \$ 570,771          | \$ 1,175,176        | \$ 738,076           |
| Interest                                  | 5,983               | (257,832)           | 83,577              | 375,281             | 381,370              |
| <b>Total Revenues</b>                     | <u>1,435,173</u>    | <u>1,442,043</u>    | <u>654,348</u>      | <u>1,550,457</u>    | <u>1,119,447</u>     |
| <b>Expenditures</b>                       |                     |                     |                     |                     |                      |
| Capital                                   | -                   | -                   | -                   | -                   | -                    |
| Other <sup>2</sup>                        | 15,454              | 2,480               | 2,920               | 3,110               | 2,910                |
| <b>Total Expenditures</b>                 | <u>15,454</u>       | <u>2,480</u>        | <u>2,920</u>        | <u>3,110</u>        | <u>2,910</u>         |
| <b>Revenues Over (Under) Expenditures</b> | <u>1,419,719</u>    | <u>1,439,563</u>    | <u>651,428</u>      | <u>1,547,347</u>    | <u>1,116,537</u>     |
| <b>Fund Balance, Beginning of year</b>    | <u>4,075,856</u>    | <u>5,495,575</u>    | <u>6,935,138</u>    | <u>7,586,566</u>    | <u>9,133,913</u>     |
| <b>Fund Balance, End of year</b>          | <u>\$ 5,495,575</u> | <u>\$ 6,935,138</u> | <u>\$ 7,586,566</u> | <u>\$ 9,133,913</u> | <u>\$ 10,250,450</u> |
| <b>Five-Year Revenue Test</b>             |                     |                     |                     |                     |                      |
| <b>Revenue Available:</b>                 |                     |                     |                     |                     |                      |
| Current Fiscal Year                       | \$ 1,429,190        | \$ 1,699,875        | \$ 570,771          | \$ 1,175,176        | \$ 738,076           |
| Prior Fiscal Year (2-yr Old Funds)        | 1,029,923           | 1,429,190           | 1,699,875           | 570,771             | 1,175,176            |
| Prior Fiscal Year (3-yr Old Funds)        | 1,537,674           | 1,029,923           | 1,429,190           | 1,699,875           | 570,771              |
| Prior Fiscal Year (4-yr Old Funds)        | 190,389             | 1,537,674           | 1,029,923           | 1,429,190           | 1,699,875            |
| Prior Fiscal Year (5-yr Old Funds)        | 1,072,996           | 190,389             | 1,537,674           | 1,029,923           | 1,429,190            |
| In Excess of Five Prior Fiscal Years      | 60,251              | 1,130,767           | 1,318,236           | 2,852,800           | 3,879,813            |
| <b>Accumulated Interest Earned</b>        | <u>175,153</u>      | <u>(82,679)</u>     | <u>898</u>          | <u>376,179</u>      | <u>757,549</u>       |
| <b>Total Revenue Available</b>            | <u>\$ 5,495,575</u> | <u>\$ 6,935,138</u> | <u>\$ 7,586,566</u> | <u>\$ 9,133,913</u> | <u>\$ 10,250,450</u> |

#### Notes:

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 112 – Drainage Facilities:**

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

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

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

| Description                               | 2021                          | 2022                | 2023                | 2024                | 2025                |
|---|-------------------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                               |                     |                     |                     |                     |
| Fees                                      | \$ 441,124                    | \$ 1,859,788        | \$ 225,252          | \$ 248,081          | \$ 88,981           |
| Interest                                  | (15,115)                      | (111,268)           | 37,479              | 140,829             | 132,488             |
| <b>Total Revenues</b>                     | <u>426,009</u>                | <u>1,748,520</u>    | <u>262,731</u>      | <u>388,910</u>      | <u>221,469</u>      |
| <b>Expenditures</b>                       |                               |                     |                     |                     |                     |
| Capital                                   | 3,513,841                     | 138,660             | 20,000              | -                   | 1,564               |
| Other <sup>2</sup>                        | 49,364                        | 49,799              | 39,431              | 8,660               | 2,260               |
| <b>Total Expenditures</b>                 | <u>3,563,206</u>              | <u>188,459</u>      | <u>59,431</u>       | <u>8,660</u>        | <u>3,824</u>        |
| <b>Revenues Over (Under) Expenditures</b> | <u>(3,137,197)</u>            | <u>1,560,061</u>    | <u>203,300</u>      | <u>380,250</u>      | <u>217,644</u>      |
| <b>Fund Balance, Beginning of year</b>    | <u>4,235,403</u>              | <u>1,098,206</u>    | <u>2,658,267</u>    | <u>2,861,568</u>    | <u>3,241,819</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 1,098,206</u>           | <u>\$ 2,658,267</u> | <u>\$ 2,861,568</u> | <u>\$ 3,241,819</u> | <u>\$ 3,459,464</u> |
|   | <b>Five-Year Revenue Test</b> |                     |                     |                     |                     |
| Revenue Available:                        |                               |                     |                     |                     |                     |
| Current Fiscal Year                       | \$ 441,124                    | \$ 1,859,788        | \$ 225,252          | \$ 248,081          | \$ 88,981           |
| Prior Fiscal Year (2-yr Old Funds)        | 367,665                       | 441,124             | 1,859,788           | 225,252             | 248,081             |
| Prior Fiscal Year (3-yr Old Funds)        | -                             | 179,206             | 441,124             | 1,859,788           | 225,252             |
| Prior Fiscal Year (4-yr Old Funds)        | -                             | -                   | 119,775             | 432,464             | 1,859,788           |
| Prior Fiscal Year (5-yr Old Funds)        | -                             | -                   | -                   | 119,775             | 432,464             |
| In Excess of Five Prior Fiscal Years      | -                             | -                   | -                   | -                   | 115,951             |
| Accumulated Interest Earned               | <u>289,417</u>                | <u>178,149</u>      | <u>215,628</u>      | <u>356,457</u>      | <u>488,945</u>      |
| <b>Total Revenue Available</b>            | <u>\$ 1,098,206</u>           | <u>\$ 2,658,267</u> | <u>\$ 2,861,568</u> | <u>\$ 3,241,819</u> | <u>\$ 3,459,464</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.
3. Five-Year Revenue test met in accordance with Government Code 66001 (d).

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

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

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

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

| Description                               | 2021                | 2022                | 2023                | 2024                | 2025                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                     |                     |                     |                     |                     |
| Fees                                      | \$ 533,387          | \$ 893,342          | \$ 696,074          | \$ 537,731          | \$ 364,429          |
| Interest                                  | 1,278               | (105,035)           | 17,982              | 174,160             | 175,921             |
| <b>Total Revenues</b>                     | <u>534,665</u>      | <u>788,307</u>      | <u>714,056</u>      | <u>711,891</u>      | <u>540,350</u>      |
| <b>Expenditures</b>                       |                     |                     |                     |                     |                     |
| Capital                                   | -                   | -                   | -                   | -                   | -                   |
| Other <sup>2</sup>                        | 6,147               | 910                 | 710                 | 750                 | 3,802               |
| <b>Total Expenditures</b>                 | <u>6,147</u>        | <u>910</u>          | <u>710</u>          | <u>750</u>          | <u>3,802</u>        |
| <b>Revenues Over (Under) Expenditures</b> | <u>528,518</u>      | <u>787,397</u>      | <u>713,346</u>      | <u>711,141</u>      | <u>536,548</u>      |
| <b>Fund Balance, Beginning of year</b>    | <u>1,470,195</u>    | <u>1,998,712</u>    | <u>2,786,109</u>    | <u>3,499,455</u>    | <u>4,210,596</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 1,998,712</u> | <u>\$ 2,786,109</u> | <u>\$ 3,499,455</u> | <u>\$ 4,210,596</u> | <u>\$ 4,747,144</u> |

**Five-Year Revenue Test**

|                                      |                     |                     |                     |                     |                     |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Revenue Available:                   |                     |                     |                     |                     |                     |
| Current Fiscal Year                  | \$ 533,387          | \$ 893,342          | \$ 696,074          | \$ 537,731          | \$ 364,429          |
| Prior Fiscal Year (2-yr Old Funds)   | 362,663             | 533,387             | 893,342             | 696,074             | 537,731             |
| Prior Fiscal Year (3-yr Old Funds)   | 543,520             | 362,663             | 533,387             | 893,342             | 696,074             |
| Prior Fiscal Year (4-yr Old Funds)   | 65,645              | 543,520             | 362,663             | 533,387             | 893,342             |
| Prior Fiscal Year (5-yr Old Funds)   | 422,182             | 65,645              | 543,520             | 362,663             | 533,387             |
| In Excess of Five Prior Fiscal Years | <u>7,468</u>        | <u>428,739</u>      | <u>493,674</u>      | <u>1,036,444</u>    | <u>1,395,305</u>    |
| Accumulated Interest Earned          | <u>63,848</u>       | <u>(41,187)</u>     | <u>(23,205)</u>     | <u>150,955</u>      | <u>326,876</u>      |
| <b>Total Revenue Available</b>       | <u>\$ 1,998,712</u> | <u>\$ 2,786,109</u> | <u>\$ 3,499,455</u> | <u>\$ 4,210,596</u> | <u>\$ 4,747,144</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

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

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

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

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

| Description                               | 2021              | 2022              | 2023              | 2024              | 2025              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                           |                   |                   |                   |                   |                   |
| Fees                                      | \$ 9,048          | \$ 137,982        | \$ 94,556         | \$ 1,170          | \$ 90,137         |
| Interest                                  | (249)             | (15,092)          | 2,682             | 24,795            | 5,259             |
| <b>Total Revenues</b>                     | <u>8,799</u>      | <u>122,890</u>    | <u>97,238</u>     | <u>25,965</u>     | <u>95,396</u>     |
| <b>Expenditures</b>                       |                   |                   |                   |                   |                   |
| Capital                                   | -                 | -                 | -                 | -                 | -                 |
| Other <sup>2</sup>                        | 250               | 250               | 130               | 130               | 280               |
| <b>Total Expenditures</b>                 | <u>250</u>        | <u>250</u>        | <u>130</u>        | <u>130</u>        | <u>280</u>        |
| <b>Revenues Over (Under) Expenditures</b> | <u>8,549</u>      | <u>122,640</u>    | <u>97,108</u>     | <u>25,835</u>     | <u>95,116</u>     |
| <b>Fund Balance, Beginning of year</b>    | <u>269,570</u>    | <u>278,119</u>    | <u>400,759</u>    | <u>497,867</u>    | <u>523,702</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 278,119</u> | <u>\$ 400,759</u> | <u>\$ 497,867</u> | <u>\$ 523,702</u> | <u>\$ 618,818</u> |

**Five-Year Revenue Test**

|                                      |                   |                   |                   |                   |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Available:</b>            |                   |                   |                   |                   |                   |
| Current Fiscal Year                  | \$ 9,048          | \$ 137,982        | \$ 94,556         | \$ 1,170          | \$ 90,137         |
| Prior Fiscal Year (2-yr Old Funds)   | 14,430            | 9,048             | 137,982           | 94,556            | 1,170             |
| Prior Fiscal Year (3-yr Old Funds)   | 16,848            | 14,430            | 9,048             | 137,982           | 94,556            |
| Prior Fiscal Year (4-yr Old Funds)   | 93,756            | 16,848            | 14,430            | 9,048             | 137,982           |
| Prior Fiscal Year (5-yr Old Funds)   | 85,142            | 178,648           | 195,366           | 14,430            | 9,048             |
| In Excess of Five Prior Fiscal Years | -                 | -                 | -                 | 195,236           | 209,386           |
| <b>Accumulated Interest Earned</b>   | <u>58,895</u>     | <u>43,803</u>     | <u>46,485</u>     | <u>71,280</u>     | <u>76,539</u>     |
| <b>Total Revenue Available</b>       | <u>\$ 278,119</u> | <u>\$ 400,759</u> | <u>\$ 497,867</u> | <u>\$ 523,702</u> | <u>\$ 618,818</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.
3. Five-Year Revenue test met in accordance with Government Code 66001 (d).

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

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

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

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

| Description                               | 2021              | 2022              | 2023              | 2024              | 2025                |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Revenues</b>                           |                   |                   |                   |                   |                     |
| Fees                                      | \$ -              | \$ -              | \$ 2,050          | \$ -              | \$ -                |
| Interest                                  | (12,794)          | (38,381)          | 4,053             | 28,908            | 39,585              |
| <b>Total Revenues</b>                     | <u>(12,794)</u>   | <u>(38,381)</u>   | <u>6,103</u>      | <u>28,908</u>     | <u>39,585</u>       |
| <b>Expenditures</b>                       |                   |                   |                   |                   |                     |
| Capital                                   | -                 | -                 | -                 | -                 | -                   |
| Other <sup>2</sup>                        | 360               | 360               | -                 | -                 | 390                 |
| <b>Total Expenditures</b>                 | <u>360</u>        | <u>360</u>        | <u>-</u>          | <u>-</u>          | <u>390</u>          |
| <b>Revenues Over (Under) Expenditures</b> | <u>(13,154)</u>   | <u>(38,741)</u>   | <u>6,103</u>      | <u>28,908</u>     | <u>39,195</u>       |
| <b>Fund Balance, Beginning of year</b>    | <u>990,550</u>    | <u>977,396</u>    | <u>938,655</u>    | <u>944,759</u>    | <u>973,667</u>      |
| <b>Fund Balance, End of year</b>          | <u>\$ 977,396</u> | <u>\$ 938,655</u> | <u>\$ 944,759</u> | <u>\$ 973,667</u> | <u>\$ 1,012,862</u> |

**Five-Year Revenue Test**

|                                      |                   |                   |                   |                   |                     |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Revenue Available:</b>            |                   |                   |                   |                   |                     |
| Current Fiscal Year                  | \$ -              | \$ -              | \$ 2,050          | \$ -              | \$ -                |
| Prior Fiscal Year (2-yr Old Funds)   | -                 | -                 | -                 | 2,050             | -                   |
| Prior Fiscal Year (3-yr Old Funds)   | -                 | -                 | -                 | -                 | 2,050               |
| Prior Fiscal Year (4-yr Old Funds)   | -                 | -                 | -                 | -                 | -                   |
| Prior Fiscal Year (5-yr Old Funds)   | -                 | -                 | -                 | -                 | -                   |
| In Excess of Five Prior Fiscal Years | <u>985,733</u>    | <u>985,373</u>    | <u>985,374</u>    | <u>985,374</u>    | <u>984,984</u>      |
| Accumulated Interest Earned          | <u>(8,336)</u>    | <u>(46,717)</u>   | <u>(42,664)</u>   | <u>(13,756)</u>   | <u>25,829</u>       |
| <b>Total Revenue Available</b>       | <u>\$ 977,396</u> | <u>\$ 938,655</u> | <u>\$ 944,759</u> | <u>\$ 973,667</u> | <u>\$ 1,012,862</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 116 – Etiwanda Drainage:**

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

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

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

| Description                               | 2021                | 2022                | 2023               | 2024               | 2025               |
|---|---------------------|---------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>                           |                     |                     |                    |                    |                    |
| Fees                                      | \$ 10,788           | \$ 41,106           | \$ 64,354          | \$ 1,395           | \$ 107,475         |
| Interest                                  | (2,132)             | (71,435)            | 26,566             | 103,362            | 88,891             |
| <b>Total Revenues</b>                     | <u>8,656</u>        | <u>(30,329)</u>     | <u>90,920</u>      | <u>104,757</u>     | <u>196,366</u>     |
| <b>Expenditures</b>                       |                     |                     |                    |                    |                    |
| Capital                                   | -                   | 5,394               | -                  | -                  | -                  |
| Other <sup>2</sup>                        | 30,604              | 33,929              | 3,732              | 3,620              | 980                |
| <b>Total Expenditures</b>                 | <u>30,604</u>       | <u>39,323</u>       | <u>3,732</u>       | <u>3,620</u>       | <u>980</u>         |
| <b>Revenues Over (Under) Expenditures</b> | <u>(21,948)</u>     | <u>(69,652)</u>     | <u>87,188</u>      | <u>101,137</u>     | <u>195,386</u>     |
| <b>Fund Balance, Beginning of year</b>    | <u>2,089,923</u>    | <u>2,067,975</u>    | <u>1,998,323</u>   | <u>2,085,511</u>   | <u>2,186,647</u>   |
| <b>Fund Balance, End of year</b>          | <u>\$ 2,067,975</u> | <u>\$ 1,998,323</u> | <u>\$2,085,511</u> | <u>\$2,186,647</u> | <u>\$2,382,033</u> |

**Five-Year Revenue Test**

|                                      |                     |                     |                    |                    |                    |
|--------------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|
| <b>Revenue Available:</b>            |                     |                     |                    |                    |                    |
| Current Fiscal Year                  | \$ 10,788           | \$ 41,106           | \$ 64,354          | \$ 1,395           | \$ 107,475         |
| Prior Fiscal Year (2-yr Old Funds)   | -                   | 10,788              | 41,106             | 64,354             | 1,395              |
| Prior Fiscal Year (3-yr Old Funds)   | 19,224              | -                   | 10,788             | 41,106             | 64,354             |
| Prior Fiscal Year (4-yr Old Funds)   | 109,582             | 19,224              | -                  | 10,788             | 41,106             |
| Prior Fiscal Year (5-yr Old Funds)   | 135,501             | 109,582             | 19,224             | -                  | 10,788             |
| In Excess of Five Prior Fiscal Years | <u>1,551,160</u>    | <u>1,647,338</u>    | <u>1,753,188</u>   | <u>1,768,792</u>   | <u>1,767,812</u>   |
| <b>Accumulated Interest Earned</b>   | <u>241,720</u>      | <u>170,285</u>      | <u>196,851</u>     | <u>300,213</u>     | <u>389,104</u>     |
| <b>Total Revenue Available</b>       | <u>\$ 2,067,975</u> | <u>\$ 1,998,323</u> | <u>\$2,085,511</u> | <u>\$2,186,647</u> | <u>\$2,382,033</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

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

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

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

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

| Description                               | 2021              | 2022              | 2023              | 2024              | 2025              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                           |                   |                   |                   |                   |                   |
| Fees                                      | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Interest                                  | (556)             | (20,851)          | 8,329             | 29,369            | 25,222            |
| <b>Total Revenues</b>                     | <u>(556)</u>      | <u>(20,851)</u>   | <u>8,329</u>      | <u>29,369</u>     | <u>25,222</u>     |
| <b>Expenditures</b>                       |                   |                   |                   |                   |                   |
| Capital                                   | -                 | -                 | -                 | -                 | -                 |
| Other <sup>2</sup>                        | 450               | 450               | -                 | -                 | 22                |
| <b>Total Expenditures</b>                 | <u>450</u>        | <u>450</u>        | <u>-</u>          | <u>-</u>          | <u>22</u>         |
| <b>Revenues Over (Under) Expenditures</b> | <u>(1,006)</u>    | <u>(21,301)</u>   | <u>8,329</u>      | <u>29,369</u>     | <u>25,201</u>     |
| <b>Fund Balance, Beginning of year</b>    | <u>608,955</u>    | <u>607,949</u>    | <u>586,648</u>    | <u>594,977</u>    | <u>624,346</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 607,949</u> | <u>\$ 586,648</u> | <u>\$ 594,977</u> | <u>\$ 624,346</u> | <u>\$ 649,547</u> |
| <b>Five-Year Revenue Test</b>             |                   |                   |                   |                   |                   |
| Revenue Available:                        |                   |                   |                   |                   |                   |
| Current Fiscal Year                       | \$ -              | \$ -              | \$ -              | \$ -              | \$ -              |
| Prior Fiscal Year (2-yr Old Funds)        | -                 | -                 | -                 | -                 | -                 |
| Prior Fiscal Year (3-yr Old Funds)        | -                 | -                 | -                 | -                 | -                 |
| Prior Fiscal Year (4-yr Old Funds)        | -                 | -                 | -                 | -                 | -                 |
| Prior Fiscal Year (5-yr Old Funds)        | -                 | -                 | -                 | -                 | -                 |
| In Excess of Five Prior Fiscal Years      | <u>539,054</u>    | <u>538,604</u>    | <u>538,604</u>    | <u>538,604</u>    | <u>538,582</u>    |
| Accumulated Interest Earned               | <u>68,895</u>     | <u>48,044</u>     | <u>56,373</u>     | <u>85,742</u>     | <u>110,965</u>    |
| <b>Total Revenue Available</b>            | <u>\$ 607,949</u> | <u>\$ 586,648</u> | <u>\$ 594,977</u> | <u>\$ 624,346</u> | <u>\$ 649,547</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 119 – Park Improvement:**

This impact fee intends to provide funding for park improvements.

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

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

| Description                               | 2021                | 2022                | 2023                | 2024                | 2025                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                     |                     |                     |                     |                     |
| Fees                                      | \$ 860,217          | \$ 1,681,547        | \$ 1,304,823        | \$ 823,472          | \$ 625,383          |
| Interest                                  | 1,924               | (172,549)           | 43,883              | 265,876             | 236,070             |
| <b>Total Revenues</b>                     | <u>862,141</u>      | <u>1,508,998</u>    | <u>1,348,706</u>    | <u>1,089,349</u>    | <u>861,453</u>      |
| <b>Expenditures</b>                       |                     |                     |                     |                     |                     |
| Capital                                   | -                   | -                   | 524,839             | 629,524             | 538,875             |
| Other <sup>2</sup>                        | 7,017               | 750                 | 1,880               | 5,010               | 57,854              |
| <b>Total Expenditures</b>                 | <u>7,017</u>        | <u>750</u>          | <u>526,719</u>      | <u>634,534</u>      | <u>596,729</u>      |
| <b>Revenues Over (Under) Expenditures</b> | <u>855,124</u>      | <u>1,508,248</u>    | <u>821,987</u>      | <u>454,814</u>      | <u>264,723</u>      |
| <b>Fund Balance, Beginning of year</b>    | <u>2,170,086</u>    | <u>3,025,210</u>    | <u>4,533,458</u>    | <u>5,355,445</u>    | <u>5,810,260</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 3,025,210</u> | <u>\$ 4,533,458</u> | <u>\$ 5,355,445</u> | <u>\$ 5,810,260</u> | <u>\$ 6,074,983</u> |

**Five-Year Revenue Test**

|                                      |                     |                     |                     |                     |                     |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue Available:</b>            |                     |                     |                     |                     |                     |
| Current Fiscal Year                  | \$ 860,217          | \$ 1,681,547        | \$ 1,304,823        | \$ 823,472          | \$ 625,383          |
| Prior Fiscal Year (2-yr Old Funds)   | 528,838             | 860,217             | 1,681,547           | 1,304,823           | 823,472             |
| Prior Fiscal Year (3-yr Old Funds)   | 796,949             | 528,838             | 860,217             | 1,681,547           | 1,304,823           |
| Prior Fiscal Year (4-yr Old Funds)   | 96,238              | 796,949             | 528,838             | 860,217             | 1,681,547           |
| Prior Fiscal Year (5-yr Old Funds)   | 618,821             | 96,238              | 796,949             | 528,838             | 860,217             |
| In Excess of Five Prior Fiscal Years | 30,416              | 648,487             | 218,006             | 380,420             | 312,529             |
| <b>Accumulated Interest Earned</b>   | <u>93,732</u>       | <u>(78,817)</u>     | <u>(34,934)</u>     | <u>230,942</u>      | <u>467,012</u>      |
| <b>Total Revenue Available</b>       | <u>\$ 3,025,210</u> | <u>\$ 4,533,458</u> | <u>\$ 5,355,445</u> | <u>\$ 5,810,260</u> | <u>\$ 6,074,983</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 120 – Park Development:**

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

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

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

| Description                               | 2021                | 2022                | 2023                | 2024                | 2025                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                     |                     |                     |                     |                     |
| Fees                                      | \$ 98,645           | \$ -                | \$ -                | \$ -                | \$ -                |
| Interest                                  | (22,669)            | (273,199)           | 126,186             | 356,246             | 268,239             |
| <b>Total Revenues</b>                     | <u>75,976</u>       | <u>(273,199)</u>    | <u>126,186</u>      | <u>356,246</u>      | <u>268,239</u>      |
| <b>Expenditures</b>                       |                     |                     |                     |                     |                     |
| Capital                                   | 205,334             | 462,280             | 250,525             | 301,360             | 1,275,910           |
| Other <sup>2</sup>                        | 116,569             | 52,163              | 21,510              | 107,655             | 72,941              |
| <b>Total Expenditures</b>                 | <u>321,903</u>      | <u>514,443</u>      | <u>272,035</u>      | <u>409,015</u>      | <u>1,348,851</u>    |
| <b>Revenues Over (Under) Expenditures</b> |                     |                     |                     |                     |                     |
| <b>Revenues Over (Under) Expenditures</b> | (245,927)           | (787,642)           | (145,849)           | (52,769)            | (1,080,612)         |
| <b>Fund Balance, Beginning of year</b>    | <u>8,194,992</u>    | <u>7,949,065</u>    | <u>7,161,423</u>    | <u>7,015,575</u>    | <u>6,962,807</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 7,949,065</u> | <u>\$ 7,161,423</u> | <u>\$ 7,015,575</u> | <u>\$ 6,962,807</u> | <u>\$ 5,882,193</u> |

**Five-Year Revenue Test**

|                                      |                     |                     |                     |                     |                     |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue Available:</b>            |                     |                     |                     |                     |                     |
| Current Fiscal Year                  | \$ 98,645           | \$ -                | \$ -                | \$ -                | \$ -                |
| Prior Fiscal Year (2-yr Old Funds)   | -                   | 98,645              | -                   | -                   | -                   |
| Prior Fiscal Year (3-yr Old Funds)   | 97,438              | -                   | 98,645              | -                   | -                   |
| Prior Fiscal Year (4-yr Old Funds)   | -                   | 97,438              | -                   | 98,645              | -                   |
| Prior Fiscal Year (5-yr Old Funds)   | -                   | -                   | 97,438              | -                   | 98,645              |
| In Excess of Five Prior Fiscal Years | <u>6,518,469</u>    | <u>6,004,026</u>    | <u>5,731,991</u>    | <u>5,420,414</u>    | <u>4,071,563</u>    |
| <b>Accumulated Interest Earned</b>   | <u>1,234,513</u>    | <u>961,314</u>      | <u>1,087,500</u>    | <u>1,443,746</u>    | <u>1,711,985</u>    |
| <b>Total Revenue Available</b>       | <u>\$ 7,949,065</u> | <u>\$ 7,161,423</u> | <u>\$ 7,015,575</u> | <u>\$ 6,962,806</u> | <u>\$ 5,882,193</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services,

**Fund 122 – South Etiwanda Drainage:**

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

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

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

| Description                               | 2021                | 2022                | 2023                | 2024                | 2025                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                     |                     |                     |                     |                     |
| Fees                                      | \$ -                | \$ -                | \$ 676,665          | \$ -                | \$ -                |
| Interest                                  | (1,007)             | (38,247)            | (6,354)             | 87,697              | 73,933              |
| <b>Total Revenues</b>                     | <u>(1,007)</u>      | <u>(38,247)</u>     | <u>670,311</u>      | <u>87,697</u>       | <u>73,933</u>       |
| <b>Expenditures</b>                       |                     |                     |                     |                     |                     |
| Capital                                   | -                   | -                   | -                   | -                   | -                   |
| Other <sup>2</sup>                        | 800                 | 800                 | 470                 | 490                 | 480                 |
| <b>Total Expenditures</b>                 | <u>800</u>          | <u>800</u>          | <u>470</u>          | <u>490</u>          | <u>480</u>          |
| <b>Revenues Over (Under) Expenditures</b> | <u>(1,807)</u>      | <u>(39,047)</u>     | <u>669,841</u>      | <u>87,207</u>       | <u>73,453</u>       |
| <b>Fund Balance, Beginning of year</b>    | <u>1,114,382</u>    | <u>1,112,575</u>    | <u>1,073,528</u>    | <u>1,743,369</u>    | <u>1,830,576</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 1,112,575</u> | <u>\$ 1,073,528</u> | <u>\$ 1,743,369</u> | <u>\$ 1,830,576</u> | <u>\$ 1,904,030</u> |
| <b>Five-Year Revenue Test</b>             |                     |                     |                     |                     |                     |
| <b>Revenue Available:</b>                 |                     |                     |                     |                     |                     |
| Current Fiscal Year                       | \$ -                | \$ -                | \$ 676,665          | \$ -                | \$ -                |
| Prior Fiscal Year (2-yr Old Funds)        | -                   | -                   | -                   | 676,665             | -                   |
| Prior Fiscal Year (3-yr Old Funds)        | 188,100             | -                   | -                   | -                   | 676,665             |
| Prior Fiscal Year (4-yr Old Funds)        | 217,965             | 188,100             | -                   | -                   | -                   |
| Prior Fiscal Year (5-yr Old Funds)        | -                   | 217,965             | 188,100             | -                   | -                   |
| In Excess of Five Prior Fiscal Years      | <u>618,078</u>      | <u>617,278</u>      | <u>834,773</u>      | <u>1,022,383</u>    | <u>1,021,903</u>    |
| <b>Accumulated Interest Earned</b>        | <u>88,432</u>       | <u>50,185</u>       | <u>43,831</u>       | <u>131,528</u>      | <u>205,461</u>      |
| <b>Total Revenue Available</b>            | <u>\$ 1,112,575</u> | <u>\$ 1,073,528</u> | <u>\$ 1,743,369</u> | <u>\$ 1,830,576</u> | <u>\$ 1,904,030</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 123 – Library:**

The City has two existing libraries, the Archibald Library and the Paul A. Biane Library, part of the Victoria Gardens Cultural Center. The library has several possibilities for future expansion including additional facility space at the Diane Williams Library and the addition of book vending machines to expand access to services. To provide funds for library facilities and materials needed to serve future development, the City Council determined that a development impact fee is necessary for land acquisition and site improvements; building construction or expansion; interior building improvements; furniture, fixtures, and equipment; library materials; theatre facilities; special needs equipment and facilities; technical centers; and special activities facilities.

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

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

| Description                               | 2021                | 2022                | 2023                | 2024                | 2025                |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                     |                     |                     |                     |                     |
| Fees                                      | \$ 206,369          | \$ 311,353          | \$ 243,382          | \$ 195,894          | \$ 127,538          |
| Interest                                  | 167                 | (48,739)            | 11,172              | 77,606              | 76,210              |
| <b>Total Revenues</b>                     | <u>206,536</u>      | <u>262,614</u>      | <u>254,554</u>      | <u>273,500</u>      | <u>203,748</u>      |
| <b>Expenditures</b>                       |                     |                     |                     |                     |                     |
| Capital                                   | -                   | -                   | -                   | -                   | -                   |
| Other <sup>2</sup>                        | 2,646               | 260                 | 1,180               | 1,260               | 1,200               |
| <b>Total Expenditures</b>                 | <u>2,646</u>        | <u>260</u>          | <u>1,180</u>        | <u>1,260</u>        | <u>1,200</u>        |
| <b>Revenues Over (Under) Expenditures</b> | <u>203,890</u>      | <u>262,354</u>      | <u>253,374</u>      | <u>272,240</u>      | <u>202,548</u>      |
| <b>Fund Balance, Beginning of year</b>    | <u>844,965</u>      | <u>1,048,855</u>    | <u>1,311,209</u>    | <u>1,564,584</u>    | <u>1,836,825</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 1,048,855</u> | <u>\$ 1,311,209</u> | <u>\$ 1,564,584</u> | <u>\$ 1,836,825</u> | <u>\$ 2,039,374</u> |

**Five-Year Revenue Test**

|                                      |                     |                     |                     |                     |                     |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue Available:</b>            |                     |                     |                     |                     |                     |
| Current Fiscal Year                  | \$ 206,369          | \$ 311,353          | \$ 243,382          | \$ 195,894          | \$ 127,538          |
| Prior Fiscal Year (2-yr Old Funds)   | 152,220             | 206,369             | 311,353             | 243,382             | 195,894             |
| Prior Fiscal Year (3-yr Old Funds)   | 196,042             | 152,220             | 206,369             | 311,353             | 243,382             |
| Prior Fiscal Year (4-yr Old Funds)   | 43,401              | 196,042             | 152,220             | 206,369             | 311,353             |
| Prior Fiscal Year (5-yr Old Funds)   | 183,164             | 43,401              | 196,042             | 152,220             | 206,369             |
| In Excess of Five Prior Fiscal Years | 221,669             | 404,573             | 446,794             | 641,576             | 792,596             |
| <b>Accumulated Interest Earned</b>   | <u>45,990</u>       | <u>(2,749)</u>      | <u>8,423</u>        | <u>86,028</u>       | <u>162,238</u>      |
| <b>Total Revenue Available</b>       | <u>\$ 1,048,855</u> | <u>\$ 1,311,209</u> | <u>\$ 1,564,584</u> | <u>\$ 1,836,825</u> | <u>\$ 2,039,374</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 124 – Transportation:**

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

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

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

| Description                               | 2021                 | 2022                 | 2023                 | 2024                 | 2025                 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>                           |                      |                      |                      |                      |                      |
| Fees                                      | \$ 8,174,413         | \$ 10,718,234        | \$ 8,157,191         | \$ 5,339,846         | \$ 3,112,984         |
| Interest                                  | 12,512               | (1,821,213)          | 485,731              | 2,856,754            | 2,633,136            |
| Other Revenues                            | 311,562              |                      | 3,195                | 4,107                | 6,025                |
| <b>Total Revenues</b>                     | <u>8,498,488</u>     | <u>8,897,021</u>     | <u>8,646,117</u>     | <u>8,200,707</u>     | <u>5,752,144</u>     |
| <b>Expenditures</b>                       |                      |                      |                      |                      |                      |
| Capital                                   | 2,456,717            | 917,813              | 312,708              | 549,093              | 599,494              |
| Other <sup>2</sup>                        | 591,576              | 577,502              | 525,890              | 747,352              | 324,026              |
| <b>Total Expenditures</b>                 | <u>3,048,294</u>     | <u>1,495,315</u>     | <u>838,598</u>       | <u>1,296,445</u>     | <u>923,520</u>       |
| <b>Revenues Over (Under) Expenditures</b> |                      |                      |                      |                      |                      |
| <b>Revenues Over (Under) Expenditures</b> | <u>5,450,194</u>     | <u>7,401,706</u>     | <u>7,807,519</u>     | <u>6,904,262</u>     | <u>4,828,624</u>     |
| <b>Fund Balance, Beginning of year</b>    | <u>36,842,111</u>    | <u>42,292,305</u>    | <u>49,694,011</u>    | <u>57,501,530</u>    | <u>64,405,792</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 42,292,305</u> | <u>\$ 49,694,011</u> | <u>\$ 57,501,530</u> | <u>\$ 64,405,792</u> | <u>\$ 69,234,417</u> |

**Five-Year Revenue Test**

|                                      |                      |                      |                      |                      |                      |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenue Available:</b>            |                      |                      |                      |                      |                      |
| Current Fiscal Year                  | \$ 8,174,413         | \$ 10,718,234        | \$ 8,157,191         | \$ 5,339,846         | \$ 3,112,984         |
| Prior Fiscal Year (2-yr Old Funds)   | 5,664,811            | 8,174,413            | 10,718,234           | 8,157,191            | 5,339,846            |
| Prior Fiscal Year (3-yr Old Funds)   | 9,320,720            | 5,664,811            | 8,174,413            | 10,718,234           | 8,157,191            |
| Prior Fiscal Year (4-yr Old Funds)   | 8,051,072            | 9,320,720            | 5,664,811            | 8,174,413            | 10,718,234           |
| Prior Fiscal Year (5-yr Old Funds)   | 4,264,267            | 8,051,072            | 9,320,720            | 5,664,811            | 8,174,413            |
| In Excess of Five Prior Fiscal Years | 3,697,679            | 6,466,631            | 13,682,301           | 21,710,683           | 26,457,999           |
| <b>Accumulated Interest Earned</b>   | <u>3,119,342</u>     | <u>1,298,129</u>     | <u>1,783,860</u>     | <u>4,640,613</u>     | <u>7,273,749</u>     |
| <b>Total Revenue Available</b>       | <u>\$ 42,292,305</u> | <u>\$ 49,694,011</u> | <u>\$ 57,501,530</u> | <u>\$ 64,405,792</u> | <u>\$ 69,234,417</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 125 – Animal Center:**

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

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

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

| Description                               | 2021              | 2022              | 2023              | 2024              | 2025              |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                           |                   |                   |                   |                   |                   |
| Fees                                      | \$ 44,177         | \$ 62,159         | \$ 48,206         | \$ 55,616         | \$ 27,622         |
| Interest                                  | 62                | (9,633)           | 2,154             | 15,304            | 14,390            |
| <b>Total Revenues</b>                     | <u>44,239</u>     | <u>52,526</u>     | <u>50,360</u>     | <u>70,921</u>     | <u>42,012</u>     |
| <b>Expenditures</b>                       |                   |                   |                   |                   |                   |
| Capital                                   | -                 | -                 | -                 | -                 | 89,766            |
| Other <sup>2</sup>                        | 368               | 60                | 650               | 690               | 7,524             |
| <b>Total Expenditures</b>                 | <u>368</u>        | <u>60</u>         | <u>650</u>        | <u>690</u>        | <u>97,290</u>     |
| <b>Revenues Over (Under) Expenditures</b> | <u>43,871</u>     | <u>52,466</u>     | <u>49,710</u>     | <u>70,231</u>     | <u>(55,278)</u>   |
| <b>Fund Balance, Beginning of year</b>    | <u>164,216</u>    | <u>208,087</u>    | <u>260,553</u>    | <u>310,263</u>    | <u>380,494</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 208,087</u> | <u>\$ 260,553</u> | <u>\$ 310,263</u> | <u>\$ 380,494</u> | <u>\$ 325,216</u> |

**Five-Year Revenue Test**

|                                      |                   |                   |                   |                   |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Revenue Available:</b>            |                   |                   |                   |                   |                   |
| Current Fiscal Year                  | \$ 44,177         | \$ 62,159         | \$ 48,206         | \$ 55,616         | \$ 27,622         |
| Prior Fiscal Year (2-yr Old Funds)   | 28,365            | 44,177            | 62,159            | 48,206            | 55,616            |
| Prior Fiscal Year (3-yr Old Funds)   | 32,014            | 28,365            | 44,177            | 62,159            | 48,206            |
| Prior Fiscal Year (4-yr Old Funds)   | 9,534             | 32,014            | 28,365            | 44,177            | 62,159            |
| Prior Fiscal Year (5-yr Old Funds)   | 34,364            | 9,534             | 32,014            | 28,365            | 44,177            |
| In Excess of Five Prior Fiscal Years | <u>50,504</u>     | <u>84,808</u>     | <u>93,692</u>     | <u>125,016</u>    | <u>56,091</u>     |
| <b>Accumulated Interest Earned</b>   | <u>9,129</u>      | <u>(504)</u>      | <u>1,650</u>      | <u>16,954</u>     | <u>31,344</u>     |
| <b>Total Revenue Available</b>       | <u>\$ 208,087</u> | <u>\$ 260,553</u> | <u>\$ 310,263</u> | <u>\$ 380,494</u> | <u>\$ 325,216</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 126 – Lower Etiwanda Drainage:**

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

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

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

| Description                               | 2021              | 2022                | 2023                | 2024                | 2025                |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                   |                     |                     |                     |                     |
| Fees                                      | \$ -              | \$ 427,281          | \$ 167,435          | \$ -                | \$ -                |
| Interest                                  | (447)             | (41,441)            | 10,719              | 63,230              | 53,822              |
| <b>Total Revenues</b>                     | <u>(447)</u>      | <u>385,840</u>      | <u>178,154</u>      | <u>63,230</u>       | <u>53,822</u>       |
| <b>Expenditures</b>                       |                   |                     |                     |                     |                     |
| Capital                                   | -                 | -                   | -                   | -                   | -                   |
| Other <sup>2</sup>                        | 480               | 480                 | 300                 | 320                 | 300                 |
| <b>Total Expenditures</b>                 | <u>480</u>        | <u>480</u>          | <u>300</u>          | <u>320</u>          | <u>300</u>          |
| <b>Revenues Over (Under) Expenditures</b> | <u>(927)</u>      | <u>385,360</u>      | <u>177,854</u>      | <u>62,910</u>       | <u>53,522</u>       |
| <b>Fund Balance, Beginning of year</b>    | <u>707,155</u>    | <u>706,228</u>      | <u>1,091,588</u>    | <u>1,269,442</u>    | <u>1,332,352</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 706,228</u> | <u>\$ 1,091,588</u> | <u>\$ 1,269,442</u> | <u>\$ 1,332,352</u> | <u>\$ 1,385,874</u> |

**Five-Year Revenue Test**

|                                      |                   |                     |                     |                     |                     |
|--------------------------------------|-------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Revenue Available:</b>            |                   |                     |                     |                     |                     |
| Current Fiscal Year                  | \$ -              | \$ 427,281          | \$ 167,435          | \$ -                | \$ -                |
| Prior Fiscal Year (2-yr Old Funds)   | 59,568            | -                   | 427,281             | 167,435             | -                   |
| Prior Fiscal Year (3-yr Old Funds)   | -                 | 59,568              | -                   | 427,281             | 167,435             |
| Prior Fiscal Year (4-yr Old Funds)   | -                 | -                   | 59,568              | -                   | 427,281             |
| Prior Fiscal Year (5-yr Old Funds)   | -                 | -                   | -                   | 59,568              | -                   |
| In Excess of Five Prior Fiscal Years | <u>574,870</u>    | <u>574,390</u>      | <u>574,090</u>      | <u>573,770</u>      | <u>633,038</u>      |
| <b>Accumulated Interest Earned</b>   | <u>71,790</u>     | <u>30,349</u>       | <u>41,068</u>       | <u>104,298</u>      | <u>158,120</u>      |
| <b>Total Revenue Available</b>       | <u>\$ 706,228</u> | <u>\$ 1,091,588</u> | <u>\$ 1,269,442</u> | <u>\$ 1,332,352</u> | <u>\$ 1,385,874</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

**Fund 127 – Police:**

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

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

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

| Description                               | 2021              | 2022              | 2023                | 2024                | 2025                |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Revenues</b>                           |                   |                   |                     |                     |                     |
| Fees                                      | \$ 135,096        | \$ 186,794        | \$ 163,806          | \$ 124,772          | \$ 62,867           |
| Interest                                  | 138               | (34,062)          | 8,163               | 54,111              | 52,298              |
| <b>Total Revenues</b>                     | <u>135,234</u>    | <u>152,732</u>    | <u>171,969</u>      | <u>178,883</u>      | <u>115,165</u>      |
| <b>Expenditures</b>                       |                   |                   |                     |                     |                     |
| Capital                                   | -                 | -                 | -                   | -                   | -                   |
| Other <sup>2</sup>                        | 1,573             | 200               | 1,310               | 1,390               | 1,220               |
| <b>Total Expenditures</b>                 | <u>1,573</u>      | <u>200</u>        | <u>1,310</u>        | <u>1,390</u>        | <u>1,220</u>        |
| <b>Revenues Over (Under) Expenditures</b> | <u>133,661</u>    | <u>152,532</u>    | <u>170,659</u>      | <u>177,493</u>      | <u>113,945</u>      |
| <b>Fund Balance, Beginning of year</b>    | <u>635,131</u>    | <u>768,792</u>    | <u>921,324</u>      | <u>1,091,983</u>    | <u>1,269,476</u>    |
| <b>Fund Balance, End of year</b>          | <u>\$ 768,792</u> | <u>\$ 921,324</u> | <u>\$ 1,091,983</u> | <u>\$ 1,269,476</u> | <u>\$ 1,383,422</u> |

**Five-Year Revenue Test**

|                                      |                   |                   |                     |                     |                     |
|--------------------------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Revenue Available:</b>            |                   |                   |                     |                     |                     |
| Current Fiscal Year                  | \$ 135,096        | \$ 186,794        | \$ 163,806          | \$ 124,772          | \$ 62,867           |
| Prior Fiscal Year (2-yr Old Funds)   | 117,280           | 135,096           | 186,794             | 163,806             | 124,772             |
| Prior Fiscal Year (3-yr Old Funds)   | 152,816           | 117,280           | 135,096             | 186,794             | 163,806             |
| Prior Fiscal Year (4-yr Old Funds)   | 113,023           | 152,816           | 117,280             | 135,096             | 186,794             |
| Prior Fiscal Year (5-yr Old Funds)   | 120,240           | 113,023           | 152,816             | 117,280             | 135,096             |
| In Excess of Five Prior Fiscal Years | <u>97,340</u>     | <u>217,380</u>    | <u>329,093</u>      | <u>480,519</u>      | <u>596,579</u>      |
| <b>Accumulated Interest Earned</b>   | <u>32,997</u>     | <u>(1,065)</u>    | <u>7,098</u>        | <u>61,209</u>       | <u>113,508</u>      |
| <b>Total Revenue Available</b>       | <u>\$ 768,792</u> | <u>\$ 921,324</u> | <u>\$ 1,091,983</u> | <u>\$ 1,269,476</u> | <u>\$ 1,383,422</u> |

**Notes:**

1. Negative Interest is caused by GASB 31 for the temporary fair value adjustment
2. Other expenditures consist of personnel costs, noncapital purchases and services, and administrative costs.

## CURRENT FEE SCHEDULE

### Fees effective as of June 30, 2025:

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

|                                       |         |
|---------------------------------------|---------|
| Residential, Single Family (Detached) | \$4,251 |
| Residential, Multi Family (Attached)  | \$2,902 |
| Residential, Mobile Home Park         | \$2,273 |
| Assisted Living Facility              | \$1,412 |

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

|                                       |         |
|---------------------------------------|---------|
| Residential, Single Family (Detached) | \$4,107 |
| Residential, Multi Family (Attached)  | \$2,804 |
| Residential, Mobile Home Park         | \$2,197 |
| Assisted Living Facility              | \$1,365 |

#### **General City Drainage Fee (per net acre)** \$24,097

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

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

##### Regional Mainline Fee

|                |         |
|----------------|---------|
| Upper Etiwanda | \$8,167 |
| San Sevaïne    | \$2,618 |
| Lower Etiwanda | \$0     |

##### Secondary Regional Fee

|                            |         |
|----------------------------|---------|
| Henderson/Wardman          | \$6,701 |
| Hawker-Crawford            | \$4,921 |
| Victoria Basin             | \$419   |
| Upper Etiwanda Interceptor | \$2,094 |

##### Master Plan Fee

|                 |          |
|-----------------|----------|
| Upper Etiwanda  | \$9,318  |
| San Sevaïne     | \$3,036  |
| Lower Etiwanda  | \$17,276 |
| Middle Etiwanda | \$33,712 |

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

|                                       |       |
|---------------------------------------|-------|
| Residential, Single Family (Detached) | \$798 |
| Residential, Multi Family (Attached)  | \$545 |
| Residential, Mobile Home Park         | \$427 |
| Assisted Living Facility              | \$265 |

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

|                                       |       |
|---------------------------------------|-------|
| Residential, Single Family (Detached) | \$151 |
| Residential, Multi Family (Attached)  | \$104 |
| Residential, Mobile Home Park         | \$81  |
| Assisted Living Facility              | \$50  |

**Fees effective as of June 30, 2025 (Continued):**

**Police Impact Fee**

|   |         |
|---|---------|
| Residential, Single Family (Detached) (per dwelling unit) | \$337   |
| Residential, Multi Family (Attached) (per dwelling unit)  | \$266   |
| Residential, Mobile Home Park                             | \$162   |
| Assisted Living Facilities (per dwelling unit)            | \$122   |
| Commercial/Retail KSF (per 1000 sf)                       | \$1,061 |
| Office KSF (per 1000 sf)                                  | \$332   |
| Industrial KSF (per 1000 sf)                              | \$48    |
| Hotel/Motel (per room)                                    | \$163   |

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

|                                       |         |
|---------------------------------------|---------|
| Residential, Single Family (Detached) | \$2,223 |
| Residential, Multi Family (Attached)  | \$1,517 |
| Residential, Mobile Home Park         | \$1,188 |
| Assisted Living Facility              | \$739   |

**Transportation Development Fees**

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

**Development Impact Fee Project Identification**

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

**Parkland Acquisition Impact Fee**

111 DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected.

**Drainage Facilities Impact Fee**

|     |                               |             |       |       |         |         |         |
|-----|-------------------------------|-------------|-------|-------|---------|---------|---------|
| 112 | Hellman and Feron Storm Drain | In Progress | 24/25 | 24/25 | 226,940 | 226,940 | 100.00% |
|-----|-------------------------------|-------------|-------|-------|---------|---------|---------|

**Community and Recreation Center Impact Fee**

113 DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected.

**Drainage – Henderson/Wardman Impact Fee**

115 DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected.

**Etiwanda Drainage Impact Fee**

116 DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected.

**Development Impact Fee Project Identification**

| Impact Fee/Fund                                    | Current Projects   | Project Phase | Construction                      |                              | Total Estimated Project Cost(1) | Development Impact Fees |  |
|--|--|---------------|-----------------------------------|------------------------------|---------------------------------|-------------------------|--|
|  |  |               | Estimated Construction Start Date | Estimated Date of Completion |                                 | Budget To Date(1)       | Estimated % of Project Funded with Fees(2) |
| <b>Etiwanda Drainage/Upper Etiwanda Impact Fee</b> |  |               |                                   |                              |                                 |                         |  |
| 118  | DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected. |               |                                   |                              |                                 |                         |  |
| <b>Park Improvement Impact Fee</b>                 |  |               |                                   |                              |                                 |                         |  |
| 119  | Central Park - Amphitheatre  | In Review     | TBD                               | TBD                          | 11,000,000                      | 1,500,000               | 13.64%                                     |
|  | RC Family Resource Center Rehabilitation   | In Progress   | 24/25                             | 24/25                        | 931,930                         | 156,930                 | 16.84%                                     |
|  | Beryl Park East Inclusive Playground   | In Progress   | 21/22                             | 23/24                        | 1,310,470                       | 899,290                 | 68.62%                                     |
| <b>Park Development Impact Fee</b>                 |  |               |                                   |                              |                                 |                         |  |
| 120  | Cucamonga Canyon Trailhead   | In Progress   | 23/24                             | 24/25                        | 2,008,400                       | 808,400                 | 40.25%                                     |
|  | Beryl Park East Inclusive Playground   | In Progress   | 21/22                             | 23/24                        | 1,310,470                       | 26,910                  | 2.05%                                      |
|  | Red Hill South Beautification Project  | In Progress   | 24/25                             | 25/26                        | 1,800,000                       | 500,000                 | 27.78%                                     |
|  | Quakes Stadium Upgrades  | In Progress   | 24/25                             | 24/25                        | 5,190,000                       | 1,190,000               | 22.93%                                     |
| <b>South Etiwanda Drainage Impact Fee</b>          |  |               |                                   |                              |                                 |                         |  |
| 122  | DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected. |               |                                   |                              |                                 |                         |  |
| <b>Library Impact Fee</b>                          |  |               |                                   |                              |                                 |                         |  |
| 123  | DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected. |               |                                   |                              |                                 |                         |  |

**Development Impact Fee Project Identification**

| Impact Fee/Fund                           | Current Projects   | Project Phase | Construction                      |                              | Total Estimated Project Cost(1) | Development Impact Fees |  |
|---|--|---------------|-----------------------------------|------------------------------|---------------------------------|-------------------------|--|
|   |  |               | Estimated Construction Start Date | Estimated Date of Completion |                                 | Budget To Date(1)       | Estimated % of Project Funded with Fees(2) |
| <b>Transportation Impact Fee</b>          |  |               |                                   |                              |                                 |                         |  |
| 124                                       | 6th St at BNSF Spur Crossing West of Etiwanda  | In Progress   | 23/24                             | 27/28                        | 3,719,000                       | 2,519,000               | 67.73%                                     |
|   | Advance Traffic Management System Phase 2  | In Progress   | 23/24                             | 24/25                        | 9,974,825                       | 8,813,085               | 88.35%                                     |
|   | Etiwanda Avenue - East Side Widening   | In Progress   | 23/24                             | 26/27                        | 1,793,000                       | 1,370,000               | 76.41%                                     |
| <b>Animal Center Impact Fee</b>           |  |               |                                   |                              |                                 |                         |  |
| 125                                       | Animal Center Office Reconfigure   | In Progress   | 23/24                             | 24/25                        | 220,000                         | 220,000                 | 100.00%                                    |
| <b>Lower Etiwanda Drainage Impact Fee</b> |  |               |                                   |                              |                                 |                         |  |
| 126                                       | DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected. |               |                                   |                              |                                 |                         |  |
| <b>Police Impact Fee</b>                  |  |               |                                   |                              |                                 |                         |  |
| 127                                       | DIF fees have accumulated in excess of five years. Insufficient funds to date have been collected for the potential projects within the funding period. Projects in line with the fee program will be evaluated each reporting period to program into the CIP as sufficient funds are collected. |               |                                   |                              |                                 |                         |  |

(1) Estimated Project Cost and Budget to Date amounts are from the 2024/25 - Major Projects Program (Formerly Capital Improvement Program) Funding to Date amounts are as of June 30, 2028. Budget to Date and Funding to Date include DIF amounts only. For information on additional funding sources please see the Major Projects Program at [www.CityofRC.us](http://www.CityofRC.us).

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

**City of Rancho Cucamonga**  
**Development Impact Fee Capital Project Expenditures**  
**For Fiscal Years Ended June 30, 2020 to June 30, 2024**

| City<br>Project ID                                 | Project Description                                      | 2020    | 2021      | 2022    | 2023    | 2024    |
|--|--|---------|-----------|---------|---------|---------|
| <u>Drainage Facilities (Fund 112)</u>              |  |         |           |         |         |         |
| 1928112  | Cucamonga Storm Drain Upper - Phase III                  | -       | 3,157,701 | 138,660 | 20,000  | -       |
| N/A  | Developer reimbursements for eligible capital facilities | -       | 356,141   | -       | -       | -       |
|  |  | -       | 3,513,841 | 138,660 | 20,000  | -       |
| <u>Community and Recreation Centers (Fund 113)</u> |  |         |           |         |         |         |
| 2046113  | Joint Use Facility at The Resort                         | 11,666  | -         | -       | -       | -       |
|  |  | 11,666  | -         | -       | -       | -       |
| <u>Drainage - Etiwanda/San Sevaine (Fund 114)</u>  |  |         |           |         |         |         |
| 1358114  | Etiwanda Flood Control Channel                           | 14,321  | -         | -       | -       | -       |
|  |  | 14,321  | -         | -       | -       | -       |
| <u>Drainage - Henderson/Wardman (Fund 115)</u>     |  |         |           |         |         |         |
|  |  | -       | -         | -       | -       | -       |
|  |  | -       | -         | -       | -       | -       |
| <u>Etiwanda Drainage (Fund 116)</u>                |  |         |           |         |         |         |
| N/A  | Developer reimbursements for eligible capital facilities | 9,612   | -         | 5,394   | -       | -       |
|  |  | 9,612   | -         | 5,394   | -       | -       |
| <u>Park Improvement (Fund 119)</u>                 |  |         |           |         |         |         |
| 2107119  | Family Resource Center Remodel                           | -       | -         | -       | -       | 32,497  |
| N/A  | Quakes Scoreboard  | -       | -         | -       | 524,839 | -       |
|  |  | -       | -         | -       | 524,839 | 32,497  |
| <u>Park Development (Fund 120)</u>                 |  |         |           |         |         |         |
| 1660120  | Central Park - Master Plan Environmental Review          | 237,429 | 38,547    | -       | -       | -       |
| 1664120  | Etiwanda Creek Park - Phase II                           | 32,636  | 3,935     | 4,960   | -       | -       |
| 1896120  | Sports Center Relocation                                 | -       | -         | -       | -       | -       |
| N/A  | Park Equipment - Various Locations                       | -       | 162,851   | -       | -       | -       |
| 2022120  | Community Dog Park                                       | -       | -         | 457,320 | 250,525 | 291,490 |
|  |  | 270,065 | 205,334   | 462,280 | 250,525 | 291,490 |
| <u>Library (Fund 123)</u>                          |  |         |           |         |         |         |
| 2046123  | Joint Use Facility at The Resort                         | 11,666  | -         | -       | -       | -       |
|  |  | 11,666  | -         | -       | -       | -       |

**City of Rancho Cucamonga**  
**Development Impact Fee Capital Project Expenditures**  
**For Fiscal Years Ended June 30, 2020 to June 30, 2024**

| City                             | Project ID | Project Description   | 2020    | 2021      | 2022    | 2023    | 2024    |
|----------------------------------|------------|---|---------|-----------|---------|---------|---------|
| <u>Transportation (Fund 124)</u> |            |   |         |           |         |         |         |
|                                  | N/A        | Developer reimbursements for eligible capital facilities    |         | 149,814   |         |         |         |
|                                  | 1361124    | Base Line Road at Interstate-15 Interchange                 | 2,043   | -         | 416     | -       | -       |
|                                  | 1515124    | Wilson Avenue and Wardman Bullock Road Environmental Review | 52,650  | 47,700    | -       | -       | -       |
|                                  | 1831124    | Traffic Management Center Citywide Upgrade                  | 76,939  | 13,679    | 3,000   | -       | -       |
|                                  | 1847124    | Hellman Avenue at Metrolink Track Street Widening           | -       | -         | -       | -       | -       |
|                                  | 1888124    | Traffic Signal: Miller Avenue at East Avenue                | -       | -         | -       | -       | -       |
|                                  | 1900124    | Freeway and Arterial Synchronization Phase I                | 180,042 | 9,876     | -       | -       | -       |
|                                  | 1939124    | Traffic Signal: 6th Street at Rochester Avenue              | -       | -         | -       | -       | -       |
|                                  | 1940124    | Traffic Signal: Milliken Avenue at 5th Street               | -       | -         | -       | -       | -       |
|                                  | 1941124    | Traffic Signal: Rochester Avenue at Jersey Boulevard        | -       | -         | -       | -       | -       |
|                                  | 1956124    | Day Creek Boulevard: Upgrade Left Turn Phases               | 74,805  | 266,825   | 4,730   | -       | -       |
|                                  | 1957124    | Traffic Signal: 6th Street at Hellman Avenue                | 31,232  | 646,590   | 376,589 | -       | -       |
|                                  | 1958124    | Traffic Signal: East Avenue at Highland Avenue              | 15,936  | 3,804     | 5,696   | -       | -       |
|                                  | 1964124    | Foothill Boulevard: Grove-San Bernardino Road               | -       | -         | -       | -       | 139,184 |
|                                  | 1982124    | Advance Traffic Management System - Phase I                 | 316,578 | 1,054,271 | 368,907 | 41,713  | 11,488  |
|                                  | 1989124    | Milliken Avenue - Upgrade Left Turn Phases                  | 6,227   | -         | -       | -       | -       |
|                                  | 1994124    | Traffic Signal Modification - Vineyard at San Bernardino    |         | 49,490    |         |         |         |
|                                  | 1996124    | Arrow Route: Upgrade Left Turn Phases                       | 60,834  | 152,760   | -       | -       | -       |
|                                  | 2002124    | Etiwanda East Side Widening                                 |         | 41,740    | 146,153 | 6,595   | 23,541  |
|                                  | 2004124    | Advance Traffic Management System - Phase 2                 |         | 20,169    | 12,321  | 264,400 | 370,772 |
|                                  |            |   | 817,286 | 2,456,717 | 917,813 | 312,708 | 544,985 |
| <u>Police (Fund 127)</u>         |            |   |         |           |         |         |         |
|                                  | 2046127    | Joint Use Facility at The Resort                            | 11,666  | -         | -       | -       | -       |
|                                  |            |   | 11,666  | -         | -       | -       | -       |