RANCHO
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City of Rancho Cucamonga, California

Fiscal Year 2026-27

Preliminary

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Budget Guide

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

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

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

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

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

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

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

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

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

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City Council Foundational Pillars

"The most important thing about leadership is your character and the values that guide your life." – Brenda Barnes

The development of the City of Rancho Cucamonga into a 21st century, world-class community did not happen by accident. It occurred through design and intentional efforts on the part of the City Council and executive leadership over several decades. Through the tireless efforts of past and present council members, Rancho Cucamonga has truly become a great city in which to live, work, and play. With a mindset on continuous improvement, the City Council annually develops meaningful goals for the future that are in line with the City's mission, vision, and values. This budget, created to serve the Rancho Cucamonga community, is centered around these foundational pillars.

Mission Statement

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

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

Vision Statement

All World Class organizations also have a clearly defined vision. A vision statement defines the target outcomes for an organization with respect to those things it seeks to accomplish. The City Council's vision for Rancho Cucamonga is:

To create an equitable, sustainable, and vibrant city, rich in opportunity for all to thrive.

Council Core Values

Mission and Vision statements do not exist in a vacuum. It is critical that they are surrounded and supported by core values. These core values help the organization determine how to allocate resources, make important decisions, and grow. Rancho Cucamonga's core values include:

- Courageous leadership in service to the community
- Safe and healthy community
- Sustainable future
- Excellent quality of life
- Community engagement
- Commitment to prosperity
- Family-oriented atmosphere
- Relentless pursuit of improvement

City Council Goals

City Council Goals are important projects and endeavors selected each year for increased focus and awareness. The goals emerge from a variety of sources: public input, adopted strategic plans (including the General Plan, Climate Action Plan, Public Art Plan, Economic Development Plan, and Active Transportation Plan), and discussions held during City Council meetings and workshops throughout the year. City staff report on progress toward these goals on a quarterly basis, and the City Council reviews

City Council Foundational Pillars

and updates the goals annually. While many goals are designed to be accomplished within a single year, others are intentionally structured as multi-year efforts. To achieve them, City staff coordinate their collective efforts through a workplan that balances the City's day-to-day operational responsibilities with the mid- and long-term initiatives needed to fulfill the City Council's vision.

For Fiscal Year 2026-27, the City Council Goals are:

- By the end of July 2026, implement the Drones as First Responders Program
- By the end of December 2026, a schematic design of a Fire Administration building and Emergency Operations Center (EOC) will be ready for submittals
- By the end of February 2027, present to the City Council a draft of The Next 50: a Strategic Plan for Fiscal Sustainability
- By the end of September 2027, present to the City Council an update on the Advanced Traffic Management System (ATMS) Master Plan



INTRODUCTION

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MEMORANDUM

City Manager's Office

Date: June 17, 2026

To: Mayor and Members of the City Council

By: Elisa C. Cox, City Manager

Subject: Fiscal Year 2026-27 Preliminary Budget

Executive Summary

As Rancho Cucamonga approaches its 50th anniversary in 2027, the FY 2026-27 Budget Message reflects a defining moment in the City's history — and a declaration of intent for the half-century ahead. The choices embedded in this budget are not merely financial decisions; they are commitments to the community's character, resilience, and long-term vitality. Under the theme ***The Next 50***, this budget represents a disciplined, strategic investment in the infrastructure, services, and organizational capacity that will define Rancho Cucamonga in 2077.

The City's combined operating budgets for the City, Library, and Fire District total approximately $204.54M for FY 2026-27, representing a 5.87% increase over the prior year. This growth is driven primarily by structural cost pressures in public safety, personnel, retirement obligations, and insurance, not by broad program expansion. Despite these headwinds, the budget maintains structural balance, preserves reserves, and continues to invest in the conditions that make Rancho Cucamonga a premier community.

The economic environment framing this budget is characterized by resilience at the local level, tempered by uncertainty at the national and state levels. Nationally, strong GDP growth masks a structural divergence: wealth generation without commensurate job creation, a widening federal deficit, and tariff-driven supply chain pressures. California's fiscal position has stabilized modestly but remains structurally constrained, with the State shifting greater service responsibilities to local governments without corresponding funding. The Inland Empire continues to outperform much of California in GDP growth, though employment gains remain narrow. Within this regional context, Rancho Cucamonga stands out: unemployment at 4.2%, a diversified employment base, and a housing market that, while constrained, reflects enduring community desirability.

Organizationally, the FY 2026-27 budget advances initiatives across every workgroup:

- Public safety investments include CONFIRE ambulance services, drone-as-first-responder activation, Civic Center facility modernizations for both Police and Fire, and continued Sheriff's Department contract enhancements.
- Community development priorities include AI-assisted plan review, continued housing entitlement work to meet Regional Housing Need Allocation (RHNA) obligations, infrastructure programs totaling tens of millions of dollars, and transportation modernization.

- Community programs deliver expanded cultural services, a renovated RC Community Center, landmark library construction at Lions Park, continued animal services growth, and proactive engagement for the City's 50th anniversary.
- Administrative services advance Workday system stabilization, OpenGov budget modernization, cybersecurity resilience, human capital development, and organizational capacity building.

Across all of these efforts, a single conviction guides the work: the decisions made today lay the bedrock of the City's 100-year legacy. The commitment over the next 50 days, 50 weeks, and 50 months is the continued pursuit of the City's long-term vision: equitable, vibrant, and rich in opportunity for all to thrive.

Economic Overview

" The only kind of sustainable prosperity is shared prosperity."
– Joseph Stiglitz

Each year, the Economic Overview section of the budget message steps back from the line-items and asks a different question: what is happening in the world around the City that will shape revenues, demand for services, and the conditions residents and businesses live with day to day? The City does not control these forces, but it must understand them so it can remain disciplined, responsive, and ready to support a healthy local economy.

The themes in the pages that follow — a national economy diverging into haves and have-nots, a State budget tethered to a single volatile sector, a regional economy still growing while much of California cools, and a local housing market shaped by a decade of supply constraints — are not new. They are, however, sharper than they were a year ago, and they call for the same disciplined, long-term posture that has carried the City thus far.

This overview consolidates information from local, state, and national economists, including Beacon Economics, Empire Economics, the Inland Empire Economic Partnership (IEEP), and the League of California Cities (Cal Cities). The information presented here informs the revenue assumptions and service-delivery decisions reflected in the proposed budget.

National Economic Outlook

By the headline numbers, 2025 was a solid year for the U.S. economy. Real gross domestic product (GDP) growth came in at roughly 2.1%, inflation moderated to about 2.6%, and unemployment held at 4.4%. The Federal Reserve cut the Federal Funds Rate by 75 basis points over the course of the year, settling in a range of 3.5% to 3.75% by December 2025. Mortgage rates eased to roughly 6%, and the second half of the year saw quarterly GDP growth above 4%, fueled in large part by extraordinary investment in artificial intelligence (AI) and continued strength in consumer spending.

Looking past those headline numbers, 2025 was also a year defined by uncertainty. Federal trade policy produced an on-again-off-again sequence of actions affecting goods from Mexico, Canada, China, and the European Union (EU), and average effective tariff rates landed near 17% — the highest level since the 1930s. A 43-day federal government shutdown in the fall disrupted federal agency operations and data collection. Restructuring of federal agencies, reductions in research and development spending, and significant changes to immigration enforcement each added additional variability to the economic environment that carried into 2026.

Beginning in February 2026, the ongoing military conflict affecting Iran and the broader Persian Gulf region introduced a new category of external risk for U.S. cities and local governments. While physical strikes remain confined to the Middle East, local governments across the country are navigating the challenges of rising energy costs, supply chain bottlenecks, and persistent cybersecurity threats to essential public services.

Beneath the strong GDP figures lies a structural divergence that economists like Beacon Economics' Christopher Thornberg have flagged with growing concern: the U.S. economy is generating enormous wealth, but it is generating that wealth without generating many jobs. Investment in AI, semiconductors, and cloud infrastructure has driven much of the recent GDP growth, and the market capitalization of the 10 largest U.S. companies is now overwhelmingly concentrated in technology firms. That concentration has fueled a stock market that, by historical price-to-earnings measures, appears expensive. Combined with a federal deficit that continues to widen, the macroeconomic picture carries fragility beneath its strong topline numbers. Moody's downgrade of the United States credit rating from AAA during 2025 was a consequential signal of that structural vulnerability.

Nationally, labor markets remain relatively tight by historical standards. Unemployment is near 4.4% and wage gains have continued, especially for workers without four-year degrees. Job creation has slowed, however. Employment growth was just 0.5% in 2025 and changes to immigration enforcement during 2025 reduced labor force growth in industries that depend heavily on immigrant workers, including agriculture, hospitality, and construction. Meanwhile, the rapid adoption of AI has driven recent tech layoffs and increasingly replaced entry-level positions in coding, writing, and administrative support.

Relevance to Rancho Cucamonga

National conditions reach the City's budget through several channels. Sales tax receipts, the City's number one source of revenue, track with consumer spending and confidence; both held up in 2025 but show signs of cooling, particularly in categories sensitive to fuel price increases. Spiking fuel and diesel prices have increased the cost of fleet operations — including public safety vehicles, maintenance equipment, and park and street crews. Fuel is a component of nearly every contracted maintenance service the City procures, and vendors routinely include fuel escalation provisions in multi-year contracts. Construction materials, especially asphalt and plastics-based products whose production is closely tied to petroleum feedstock costs, have risen in tandem with crude oil prices, adding cost pressure to capital improvement projects. Consumer spending on non-fuel goods often compresses when gasoline prices rise sharply and persistently, as households redirect discretionary income toward transportation costs, which creates modest downward pressure on sales tax receipts in categories such as restaurants, general consumer goods, and specialty retail.

Blockades in the Strait of Hormuz have also disrupted supply chains for critical industrial commodities like aluminum and steel. This creates direct risk of cost overruns and schedule delays on capital improvement projects. Beyond commodity costs, property tax revenue is also shaped by broader market conditions: assessments respond to interest rates through their effect on home prices and turnover. The City's budget assumptions reflect a continued growth environment but explicitly account for the heightened downside risk that current conditions create.

California's Economy

"In preparing for battle I have always found that plans are useless, but planning is indispensable." – President Dwight D. Eisenhower

California's FY 2026-27 fiscal outlook has stabilized somewhat compared to prior projections, although long-term structural budget challenges remain. The Governor's May Revision projects a manageable near-term budget gap, supported by stronger-than-expected revenues tied to capital gains activity and performance in the technology sector. However, those gains are concentrated and volatile, as the proposed budget is balanced with the use of one-time revenues and other accounting mechanisms that do not resolve the long-term structural imbalance. Ongoing expenditures and recurring revenues will continue to pose a long-term challenge for the State.

The Governor's proposed May Revision, as reported by the League of California Cities (Cal Cities) in May 2026, signals a significant shift in State-local fiscal dynamics. The State's proposal asks cities to absorb greater service and program responsibilities with reduced State financial support—a dynamic often described as doing more with less. Key elements of the proposal include reductions in discretionary grant programs previously available to local governments, shifts in program administration costs to the local level, and continued pressure on State-funded homelessness and housing-related funding streams.

The State's budget proposal also advances new and expanded mandates in areas including housing production accountability, climate resilience requirements, and public safety reporting standards—without corresponding increases in State reimbursement to local agencies. Cal Cities has raised concerns that this approach compounds existing fiscal pressures on cities that are already managing rising personnel costs, deferred infrastructure needs, and post-pandemic service demands.

Broader economic indicators reflect a California economy that is growing modestly but unevenly. The State's unemployment rate remains slightly elevated relative to pre-pandemic norms, with job growth concentrated in healthcare and government sectors—both of which face their own headwinds from federal funding reductions and demographic shifts. Inflation continues to affect the cost of delivering public services. Taken together, the State fiscal environment calls for careful, deliberate planning at the local level.

Relevance to Rancho Cucamonga

The State's evolving fiscal posture has direct implications for Rancho Cucamonga's budget planning. As the State reduces or restructures funding streams previously directed to cities, the City must ensure its budget reflects the realities of a more constrained State-local funding relationship—while continuing to deliver the quality services and infrastructure investments that define Rancho Cucamonga as a premier community. This is not a new challenge; the City has navigated prior State budget cycles with discipline and foresight, and the FY 2026-27 budget reflects that same commitment.

The State's increased emphasis on housing production accountability represents a continued area of focus for Rancho Cucamonga. The City has proactively pursued compliance with its Regional Housing Needs Assessment (RHNA) obligations and has maintained an active pipeline of housing approvals across a range of income levels. This forward-looking approach positions the City well relative to State housing law requirements and reduces the risk of financial penalties or loss of permitting authority that can accompany non-compliance.

Reductions in State homelessness funding require the City to maintain its collaborative, community-based approach to addressing homelessness with an emphasis on local sustainability. The Rancho Cucamonga Police Department's coordinated outreach model, built on partnerships with regional service providers, reflects a cost-effective structure that continues to produce results. The City will continue to leverage available State and federal resources where accessible while ensuring operations are not overly reliant on funding that may be reduced or discontinued.

As state requirements and service expectations placed on local governments continue to expand, the value of the City's longstanding investment in organizational capacity and infrastructure becomes increasingly evident. Rancho Cucamonga's General Plan, strong reserves, and diversified revenue base provide a meaningful buffer against State-driven cost pressures. The City's continued investment in infrastructure maintenance, technology modernization, and workforce development reflects a recognition that service quality cannot be deferred—and that financial readiness today is essential to serving the community well tomorrow.

As Rancho Cucamonga approaches its 50th anniversary in 2027, the State's fiscal environment reinforces the importance of disciplined, long-range thinking. The work being done today—maintaining strong reserves, investing in infrastructure, building organizational resilience—is the foundation upon which the next 50 years will be built. The FY 2026-27 Budget reflects this commitment: a strategic and balanced investment in the conditions that allow the community, its economy, and the organization that serves them to continue to thrive regardless of the pressures that arise at the State level.

Regional and Local Economy

"An economy is not a machine to be engineered, but a garden to be tended." – Unknown

The Riverside-San Bernardino-Ontario Metropolitan Statistical Area (MSA) is now the 12th most populous in the United States with 4.7 million residents. The region's unemployment rate stood at 5.5% in December 2025, matching the state rate and 1.1% points above the national average. Employment grew modestly at 0.2% on an establishment survey basis, with virtually all gains limited to healthcare and local government.

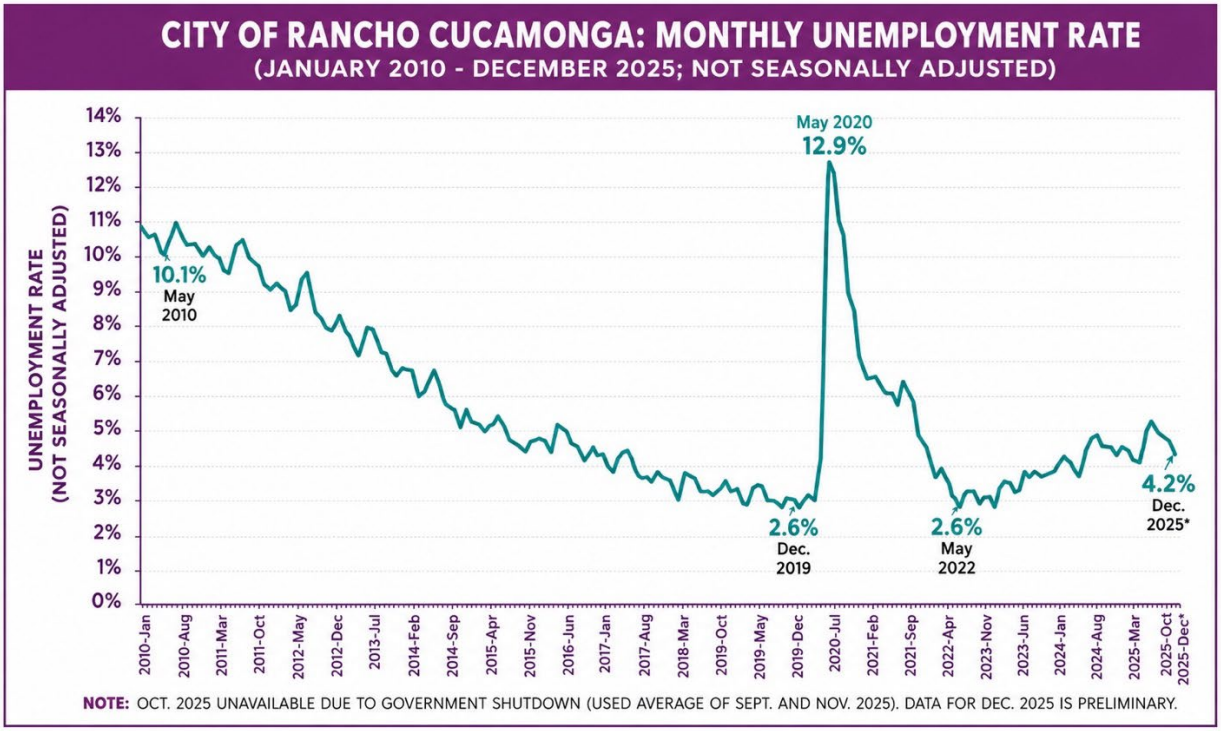
The logistics sector — the region's third-largest employer overall and the single largest in San Bernardino County — continued a multi-year contraction, shedding approximately 6,100 jobs in 2025. Manufacturing declined by 3,500 jobs and construction by 8,200 jobs. High-wage sectors including Professional and Business Services, Financial Services, and Information also shed positions, limiting the region's ability to diversify its employment base.

The Inland Empire's housing market overall remained constrained. The median home price in Riverside County reached $635,000 (up 1.6% year-over-year), while San Bernardino County reached $500,970 (up 2%). Only 29% of San Bernardino County households can afford the median-priced home. Mortgage rates above 6%, limited inventory at 3.9 months of supply, and modest new permit activity (13,560 units) continued to restrict both affordability and mobility. For 2026, the region anticipates continued GDP growth above the state average, modest improvement in the unemployment rate to 4.9%, and employment growth of 0.8%.

A persistent structural challenge is the region's low rate of educational attainment: approximately 27% of working-age residents hold a bachelor's degree or higher, compared to 38% statewide. This limits the region's appeal to higher-wage employers and perpetuates long commute patterns as residents seek better-paying jobs in coastal markets.

"Not everything that counts can be counted, and not everything that can be counted counts." – William Bruce Cameron

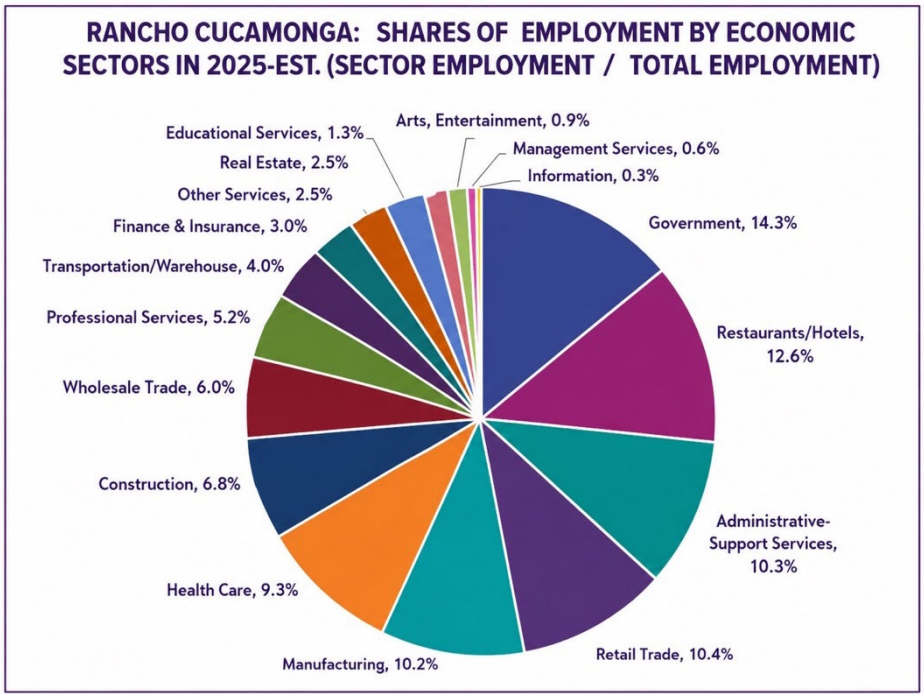
The good news is that Rancho Cucamonga's local economic picture is among the strongest of the large cities in the Inland Empire. Empire Economics' February 2026 Annual Economic and Housing Study reports the City's unemployment rate at 4.2% — below San Bernardino County's 5% and the United States' 4.4%. The City has been below the County and U.S. averages for most of the past decade, recovering more quickly from COVID-19 disruptions than California as a whole and reaching a low point of 2.6% in May 2022 before drifting modestly upward as the broader job market cooled.



Rancho Cucamonga monthly unemployment rate, January 2010 through December 2025. Source: Empire Economics, February 2026.

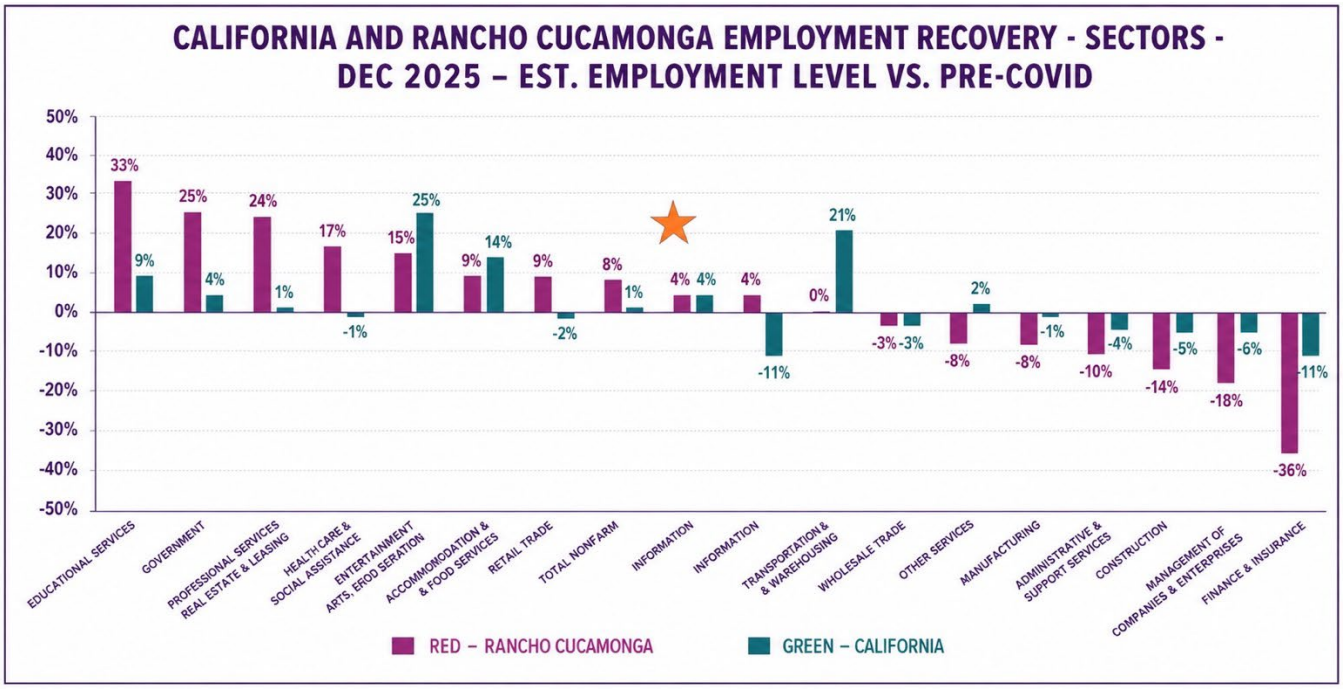
Aggregate employment within the City has now exceeded its pre-COVID level and is forecasted to grow from 76,390 jobs in 2025 to 81,555 by 2030. The sectors driving that growth are not warehouses and logistics — those have been net losers since 2019 in Rancho Cucamonga — but rather Education (forecast at +6% annual growth), Real Estate (+5%), Government across all levels (+4%), Professional Services (+3%), and Healthcare and Social Assistance (+3%).

Roughly 37% of the jobs located in Rancho Cucamonga are in just three sectors: Government (14.3%), Restaurants and Hotels (12.6%), and Administrative Support Services (10.3%). Another 30% come from Retail Trade, Manufacturing, and Healthcare. Compared to the broader Inland Empire — where logistics dominates — Rancho Cucamonga's employment base is meaningfully more diversified, which is one of the most important reasons the City's budget has been less exposed than its neighbors to the slowdown in warehouse demand.



Composition of Rancho Cucamonga employment by economic sector, 2025 estimate. Source: Empire Economics, February 2026.

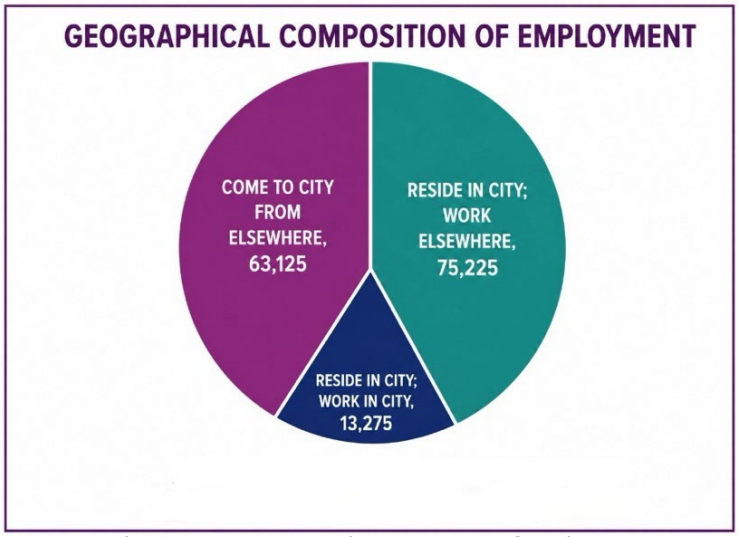
Empire Economics' December 2025 employment recovery analysis shows that Rancho Cucamonga is ahead of California in eight major sectors, including Education, Government, Information, Professional Services, Real Estate, Accommodations, Retail Trade, and Wholesale Trade. The City is behind California in the sectors most exposed to national headwinds — Finance and Insurance, Transportation and Warehousing, Construction, and Manufacturing.



Rancho Cucamonga vs. California: employment recovery by sector versus pre-COVID levels.
Source: Empire Economics, February 2026.

One feature of the local economy that has been remarkably persistent is the gap between where Rancho Cucamonga residents live and where they work. Empire Economics estimates that 88,500 Rancho Cucamonga residents are employed, but only 13,275 of them work in the city; the other 75,225 commute elsewhere. Conversely, of the 76,400 jobs located within the city, 63,125 are filled by people commuting in from other communities. This pattern has narrowed somewhat over the past decade but remains a defining feature of the local economy and a primary factor in regional traffic volumes, demand for housing types, and the long-run case for additional employment growth in the city.

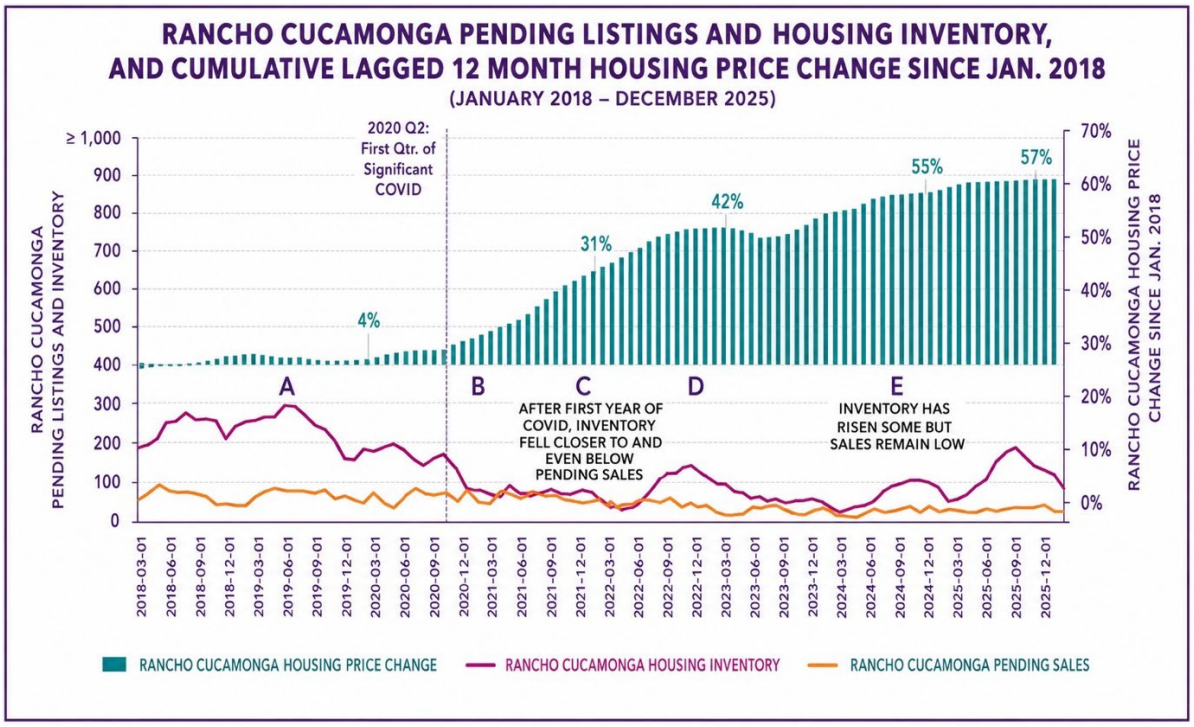
Closing that gap — even partially — has tangible benefits: less time commuting for residents, more spending captured locally, and more demand for the kinds of professional services and amenities that strengthen local employment further. The continued growth in Government, Healthcare, Professional Services, and Education sectors is meaningful precisely because these are the categories most likely to bring high-wage employment closer to where residents already live.



Rancho Cucamonga geographic composition of employment.
Source: Empire Economics, February 2026.

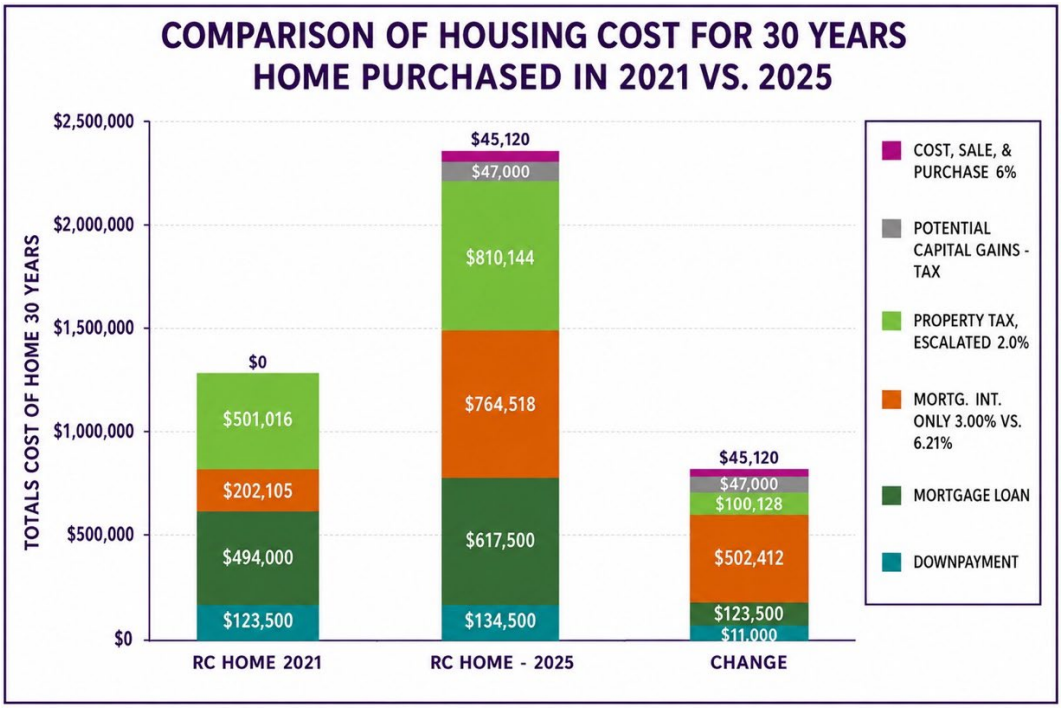
After peaking at 7.7% in October 2023, the 30-year fixed mortgage rate eased to roughly 6% by the end of 2025; however, it is again rising and now close to 7%. The larger structural force in the market is the mortgage rate lock-in effect: roughly 63% of California homeowners held mortgages with rates below 4% as of mid-2025. These homeowners are reluctant to sell because doing so would require taking out a new mortgage at current rates, dramatically increasing monthly housing costs even on a smaller home. The result is that existing-home inventory in Rancho Cucamonga remains well below normal levels, even as prices continue to rise.

Empire Economics' cumulative analysis of City housing prices since January 2018 shows prices have risen 57% over that period — a remarkable figure given that mortgage rates roughly doubled between 2021 and 2023. This price appreciation in the face of high financing costs reflects the City's underlying desirability — strong public safety, top-rated schools, well-planned amenities, and continued in-migration of households from more expensive markets.



Rancho Cucamonga housing supply, demand, and price appreciation, January 2018 through December 2025. Inventory has risen modestly in 2025 but remains below pre-COVID levels, and cumulative price growth has reached 57%. Source: Empire Economics, February 2026.

Empire Economics' 30-year cost-of-ownership analysis provides a useful long-run perspective. For a representative single-family home in Rancho Cucamonga, the total 30-year cost of ownership rose from approximately $1.38M in 2021 (when interest rates were at historic lows) to approximately $2.22M in 2025 — a $746,000 increase, or 54%. The largest single driver was an additional $502,000 in mortgage interest, reflecting the rate environment from 2022 forward. Property tax (which escalates 2% annually under Proposition 13) and the costs of sale and purchase rounded out the increase.



The total 30-year cost of ownership rose approximately 54% from 2021 to 2025. Source: Empire Economics, February 2026.

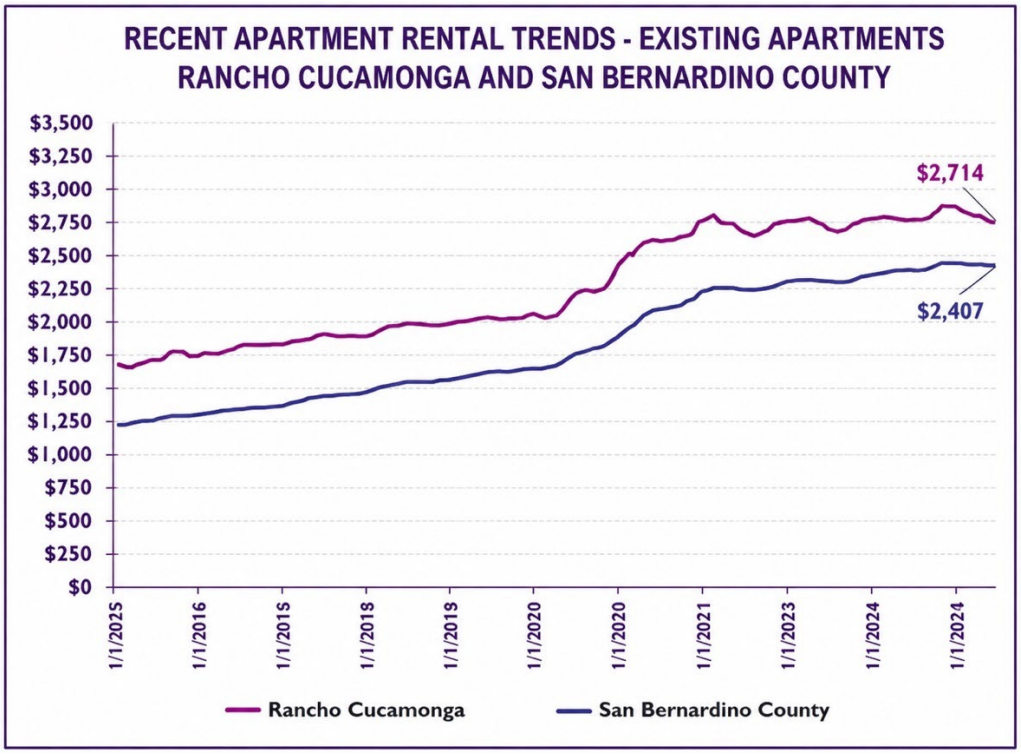
This is the underlying math behind why housing affordability in California has deteriorated so sharply in recent years even when prices themselves have grown only modestly. It is also the math behind why monthly rent levels have continued to rise: when buying becomes meaningfully more expensive, demand shifts toward renting, supporting rent levels even when wage growth lags.

The most encouraging local development on housing in 2025 is the resumption of meaningful for-sale single-family construction, which had largely paused since the Great Recession. Lennar Homes' Sycamore Heights project is bringing 175 new homes to market priced from $529,990 to $671,990. Additional residential projects near Etiwanda and Wilson Avenues by Lennar Homes and Toll Brothers are expected to open in late 2026, adding to the City's for-sale inventory in price ranges that are accessible to move-up buyers and well-qualified first-time buyers.

This represents a meaningful shift. For most of the past decade, new residential construction in Rancho Cucamonga has been overwhelmingly multi-family. The City has continued to entitle large numbers of units — entitlements in 2022, 2023, and 2024 totaled 1,490, 939, and 905 respectively — but actual completions have been substantially lower as developers managed delivery timing against absorption rates and financing conditions. The shift toward more single-family product reflects both improved capital market conditions and the City's sustained efforts to streamline entitlement and permitting.

On the rental side, Empire Economics counts 13 apartment projects in various stages with entitlements totaling 4,205 units. Several projects were recently leased — including Homecoming at the Resort, The Core, Alta Cuvee, and Westbury — contributing 1,191 units to the City's rental supply. Approximately 260 units are currently in lease-up, 633 units are under construction, and another 2,121 units are in future phases.

Average rents on the most recently leased four projects are approximately $2,989 per month for an average 1,098 square feet — roughly $2.72 per square foot. Citywide, average apartment rents have grown from $1,720 in 2015 to $2,714 in 2025, a 58% cumulative increase that has been notably slower than the 88% growth in San Bernardino County rents over the same period.



Overview of Apartment Rental Rate Trends, Rancho Cucamonga and San Bernardino County.
Source: Empire Economics, February 2026.

It is important to understand these dynamics as property tax is directly linked to assessed values, which respond to both new construction and to turnover that triggers reassessment under Proposition 13. Building permit fees, plan check fees, and impact fees track with construction activity. And the broader vibrancy of the housing market shapes everything from sales tax (households making moves spend more on durable goods and home improvement) to demand for City services. The FY 2026-27 budget assumes continued moderate property tax growth, modestly improving construction activity compared to the trough of 2024, and stable but not surging rental market conditions.

Macroeconomic Impacts on Long-Term Fiscal Sustainability

Past budget messages have shared the difficulties navigating a post-pandemic environment shaped by significant macroeconomic shifts: sustained construction cost inflation, a volatile interest rate environment, and a structural shift away from traditional brick-and-mortar sales tax alongside changing online tax allocation methodologies. The casualty insurance market has been in a sustained hard market for nearly a decade — available liability limits for public entities have declined more than 50% over the last five years - with supply constrained and demand unchanged, premium increases continue to rise sharply. And as the State continues to cut local grant programs and funds while implementing more unfunded mandates, new pressures are mounting from petroleum cost increases and supply chain disruptions.

While the City continues to adopt a balanced budget each fiscal year, the economic forces at play continue to make this a more challenging exercise. Budget growth is driven almost entirely by structural, non-discretionary cost increases outside the City's direct control — including mandated personnel benefits, contractual obligations, liability insurance, and public safety costs. This dynamic continues to narrow the financial flexibility of the General Fund, resulting in budgets focused on maintaining existing service levels and meeting mandatory obligations rather than expanding discretionary programs.

The most significant local impact of these pressures is the diminishing capacity to be proactive. Following the historical loss of Redevelopment Agency (RDA) funding in 2012, subsequent savings have not kept pace with the rapid escalation of construction costs. The City has reached a critical juncture where facility

maintenance must increasingly be deferred, and operational quality and control are under pressure simply to maintain a balanced ledger. Each year of deferred maintenance compounds the long-term cost, narrowing the window for cost-effective intervention and increasing the risk of accelerated asset deterioration across parks, facilities, streets, and public infrastructure.

Looking Forward: Navigating the Next 50 Years

Through continued fiscal discipline, close monitoring of the macroeconomic impacts, and prudent reserve management, baseline operations can be maintained in the near term. Looking ahead, the City is approaching a structural inflection point — one that calls for deliberate, long-range planning to ensure the fiscal capacity needed to deliver on the community vision the City has spent decades building.

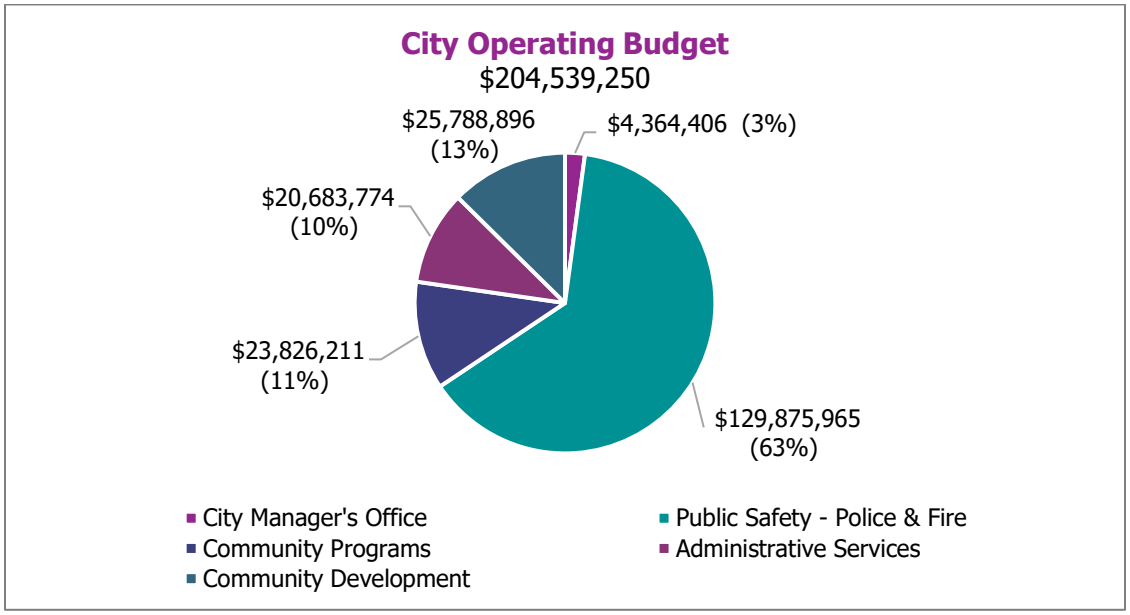
"The pessimist sees difficulty in every opportunity. The optimist sees opportunity in every difficulty." – Winston Churchill

Operating Budget

The Operating Budget reflects the City's ongoing, non-capital revenues and expenditures and represents the financial plan for day-to-day operations over the fiscal year, establishing the framework for how resources are allocated to support core services and organizational priorities. In the City of Rancho Cucamonga, three primary operating budgets comprise this structure: the City, the Library, and the Fire District.[1] The City's operating budget is centered on the General Fund, the largest unrestricted fund, which accounts for the City's primary recurring revenues and the services supported by those resources.

Library operations are accounted for separately, reflecting the transition from the County Library System and the establishment of an independent, but not legally separated, Library General Fund. Similarly, the Fire District operates through its own set of funds as a legally separate, yet subsidiary agency, governed by the City Council acting as the Fire District Board.

Together, these operating budgets are organized into major divisions, as outlined below:



Public safety remains the largest component of the City's operating budget, accounting for approximately 63.5% of total expenditures across the combined operating budgets. The concentration of resources in public safety reflects a continued community priority to maintain high service levels within available revenues. The Fire District operates as a legally separate subsidiary agency, established prior to the City's incorporation, with its own general operating fund that is predominantly supported by property tax revenues, along with Community Facilities Districts, and is restricted to fire related services, including fire suppression, emergency medical services, fire prevention, and emergency management.

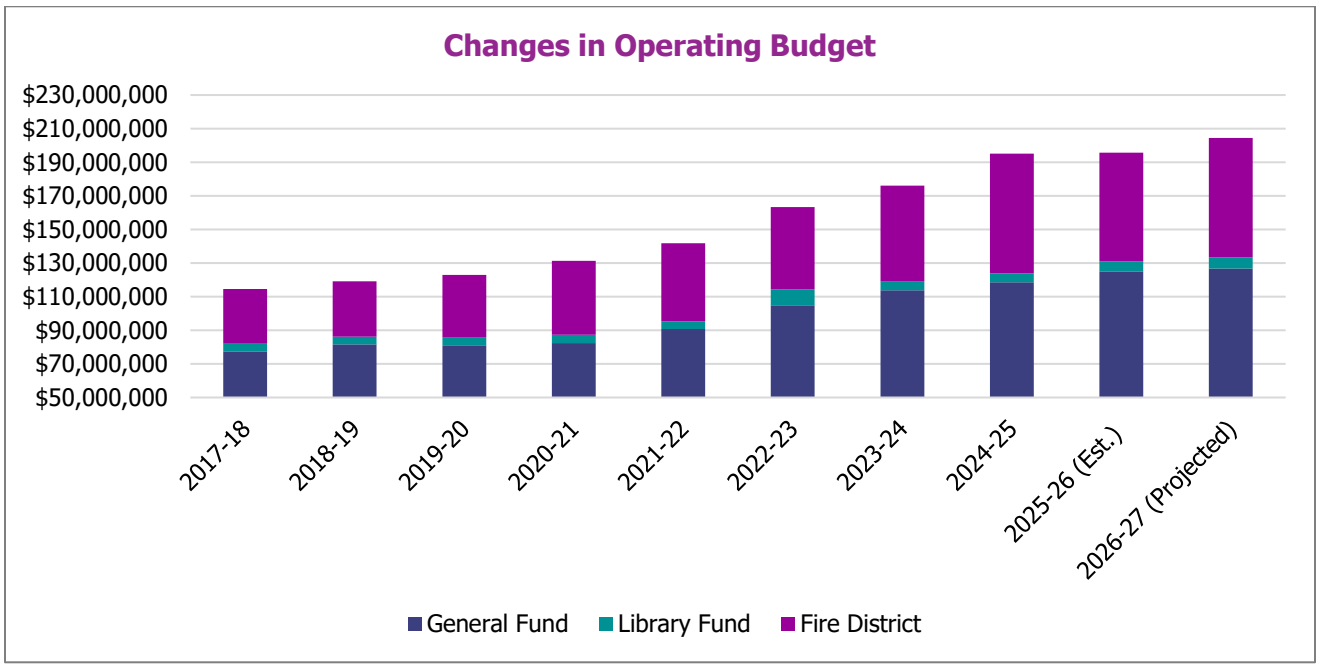
The combined General Fund operating budgets for the City, Library, and Fire District total approximately $204.54M for FY 2026-27, representing an increase of $11.34M, or 5.87%, over the prior year. While this reflects measurable growth in expenditures, the increase is primarily due to rising baseline operational costs, including contract services, personnel, retirement, insurance, and public safety related expenditures, rather than a broad expansion of programs or service levels.

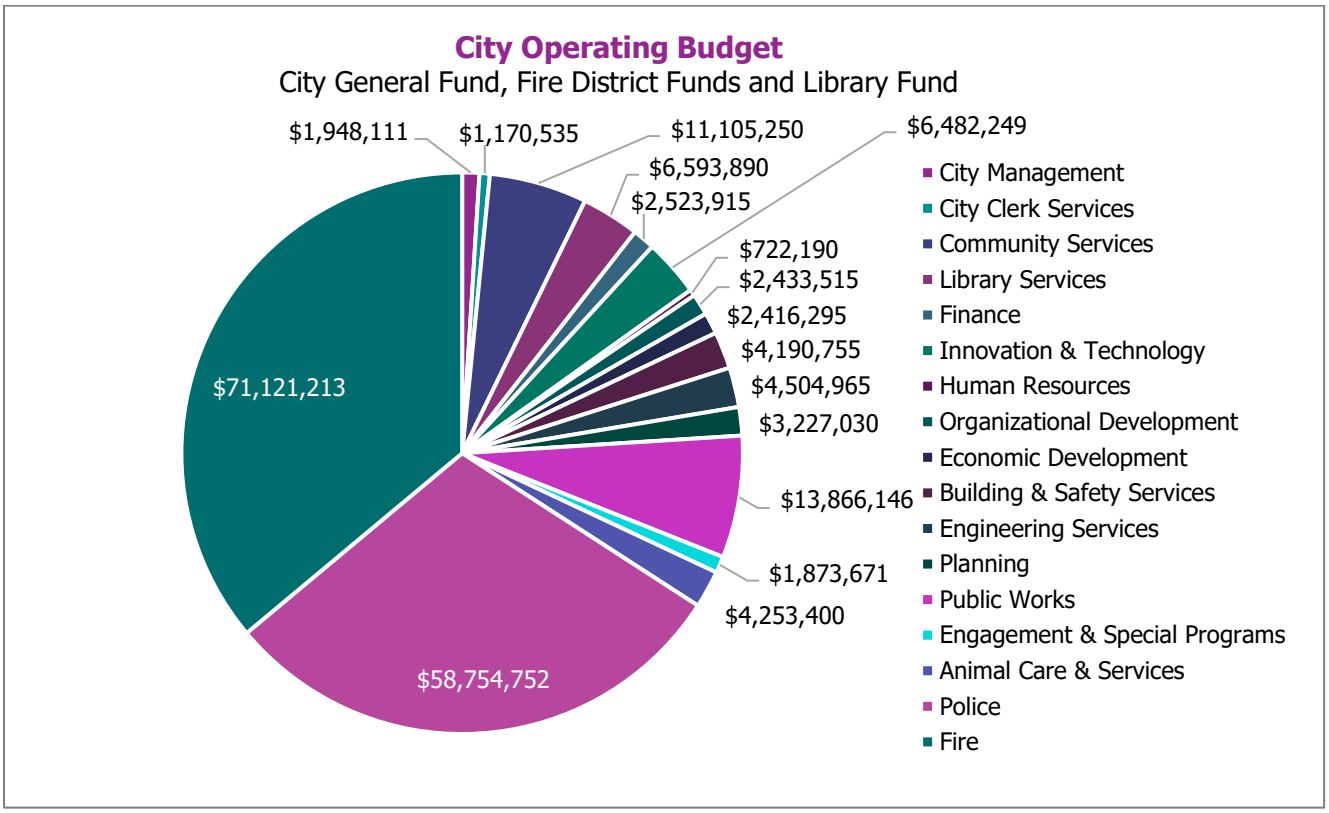
As illustrated throughout this section, expenditure growth continues to be concentrated within public safety and other operationally fixed cost areas, which collectively consume an increasing share of available resources each year. This dynamic continues to reduce discretionary flexibility – including the

[1] Outside of the detail of the Operating Budget, "City" references City and Library combined, while "Fire District" is called out specifically.

addition of staffing or new programs – within the operating budget and places greater pressure on economically sensitive revenue sources to sustain existing service expectations over time.

Despite these pressures, the FY 2026-27 budget maintains structural balance and continues the City's longstanding approach of aligning ongoing expenditures with recurring revenues while preserving reserve funding for future one-time operational or capital needs.





The chart above illustrates the distribution of the operating budget by department, providing additional context on how resources are allocated across City functions.

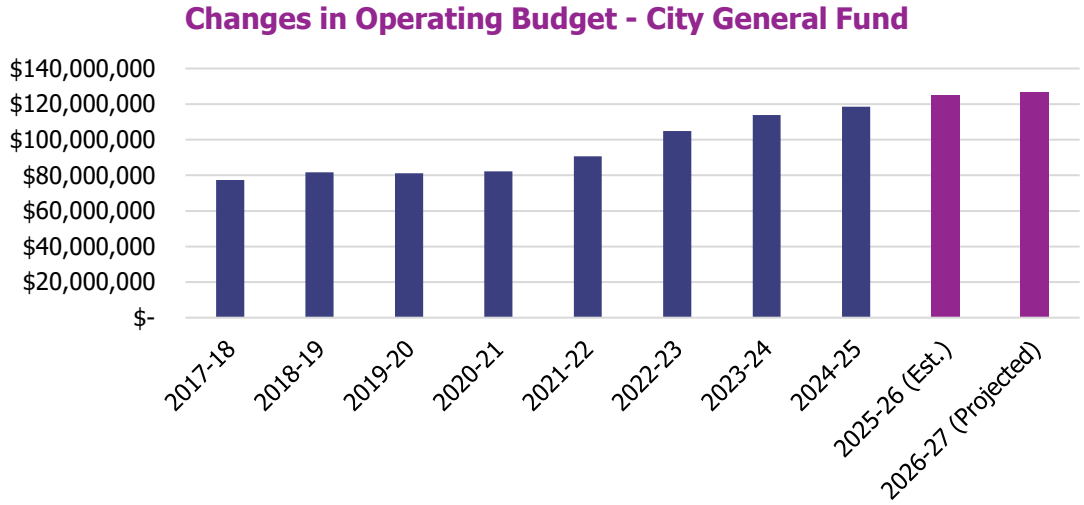
These allocations reflect the City's continued emphasis on core service delivery, with a significant concentration of resources in public safety and other essential functions. As shown in the preceding chart, the operating budget remains structurally aligned with community priorities, while also illustrating the limited flexibility available to absorb future cost increases without corresponding revenue growth.

"*Budgets are not merely fiscal documents. They are statements of values.*"
– Jacob Lew

City Operating Budget

The City's General Fund expenditures for FY 2026-27 are proposed to be $125.78M, an increase of $3.73M or approximately 3.05% over the prior year. Consistent with prior trends, much of this growth is concentrated within the Police Department budget. The majority of this budget is the contract with the San Bernardino County Sheriff's Department and following the conclusion of the Department's labor negotiations last year, the current budget reflects the full year impact of cost-of-living adjustments and merit increases established through ratified Memoranda of Understanding. This budget also reflects a $2.1M increase attributable to rising personnel liability insurance costs within the Sheriff's Department, driven by updated actuarial projections tied to claims and litigation trends. This cost pressure is not unique to Rancho Cucamonga — it reflects a broader hardening of the public entity liability insurance market and is expected to continue for the foreseeable future. These costs have been incorporated directly into the operating budget as a sustained fiscal obligation. Also included in the proposed budget is funding for one (1) additional Sheriff's Sergeant position. Strengthening supervisory capacity is a recognized best practice in reducing liability exposure, and this investment reflects the City's commitment to responsible, proactive stewardship of public safety resources — and of the public trust and public funds that support them.

Overall, the FY 2026-27 budget largely reflects the continuation of existing service levels and previously established organizational priorities, as highlighted in the Workgroup sections of this message. While select operational enhancements are included, expenditure growth remains primarily concentrated in personnel, insurance, and public safety related costs. As shown in the accompanying expenditure trends, much of the City's budget growth over time can be attributed to structurally increasing operational costs rather than discretionary program expansion. This trend continues to narrow financial flexibility within the General Fund and reinforces the importance of maintaining stable recurring revenues and prudent reserve practices to support long-term fiscal sustainability.

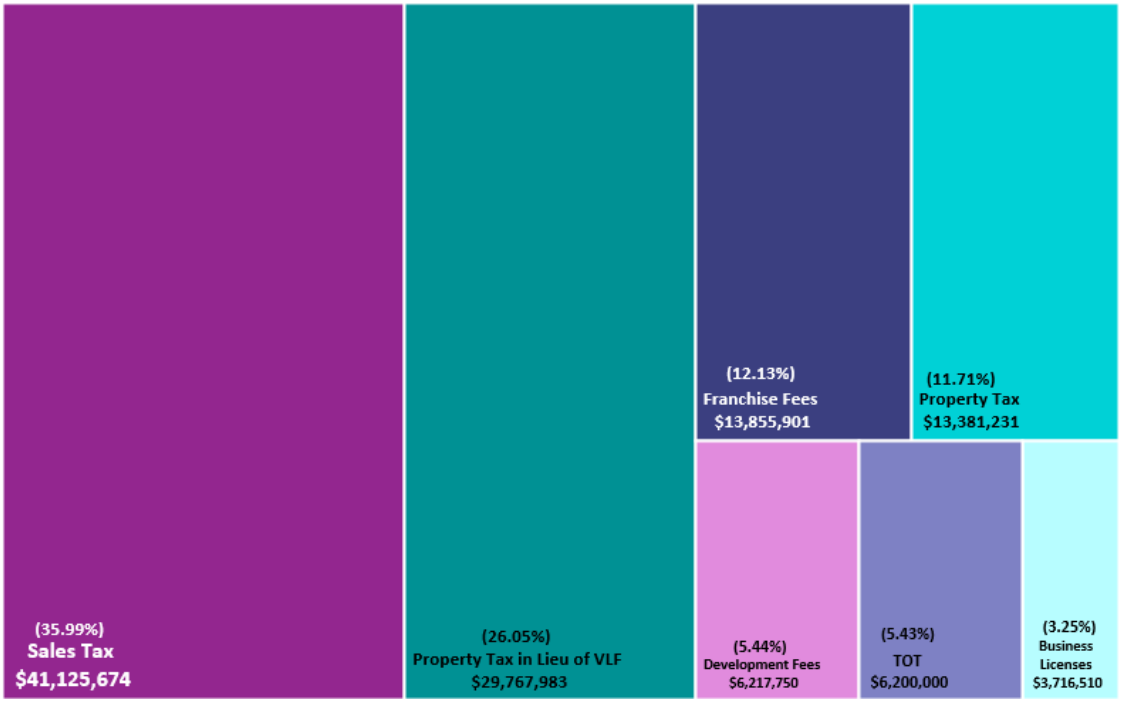


City General Fund Revenues

General Fund revenues for FY 2026-27 are projected to total approximately $126.5M, representing an increase of 3.59% over the prior year. The City's major revenue structure remains stable, with the same seven primary sources continuing to generate the majority of General Fund resources. These include Sales Tax, Property Tax (including taxes received in lieu of Vehicle License Fees), Franchise Fees, Transient Occupancy Tax (TOT), Development Fees, and Business Licenses.

Collectively, these revenues form the financial foundation that supports the City's ongoing operations and core services. As in prior years, approximately 92% of General Fund revenues are generated from seven major revenue sources. While a majority of these revenues tend to remain stable year after year, Sales Tax, TOT, and Development Fees are more directly influenced by economic conditions and are therefore more closely monitored as part of the City's ongoing financial planning efforts.

A breakdown of the City's seven primary revenue sources is illustrated below:



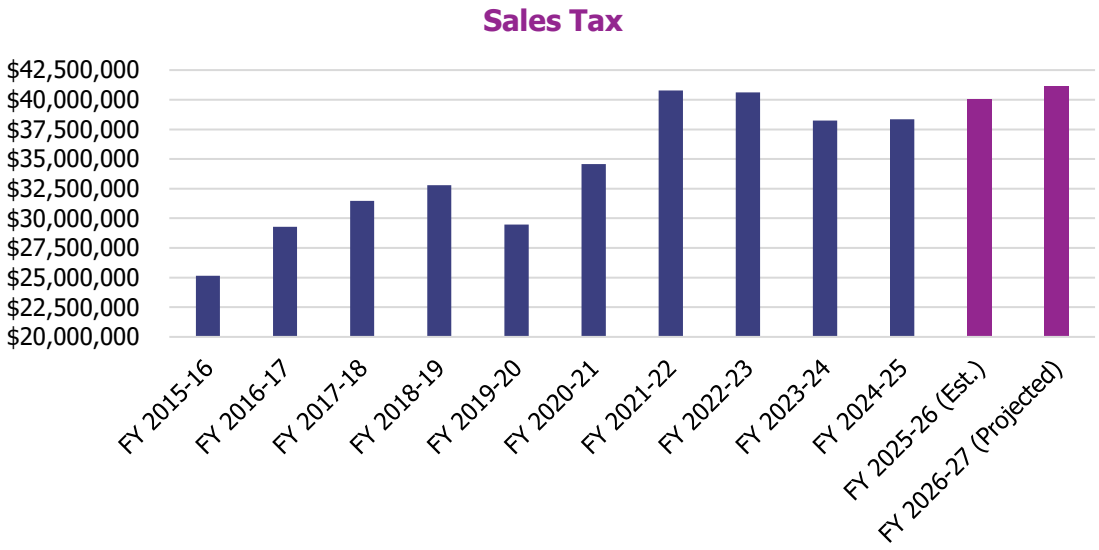
How the Major Revenues are Established:

- Sales Tax: Generated through taxable transactions occurring within the city, with the applicable tax rate of 7.75% established under State law and local voter approved measures.
- Property Tax: Generated based on assessed property values within the city, with the City receiving its allocated share (5% as a post-Proposition 13 entity) pursuant to State law and countywide property tax distribution formulas.
- Property Tax in Lieu of Vehicle License Fees (VLF): Represents the City's share of property tax allocated by the State in exchange for the former Vehicle License Fee as part of statewide local government finance reform.
- Franchise Fees: Established through agreements with utility and service providers that compensate the City for use of public rights of way and related service privileges.
- Development Fees: Established by City Council through adopted fee schedules and collected to support infrastructure and facility needs associated with growth and development.

- Transient Occupancy Tax (TOT): Levied on short-term lodging stays within the City at a rate of 12% established by the Municipal Code and may only be modified through Council action and approved by voters.
- Business Licenses: Generated through the City's business licensing program, with fee structures established by the Municipal Code and periodically reviewed by City Council, with any changes subject to applicable legal requirements.

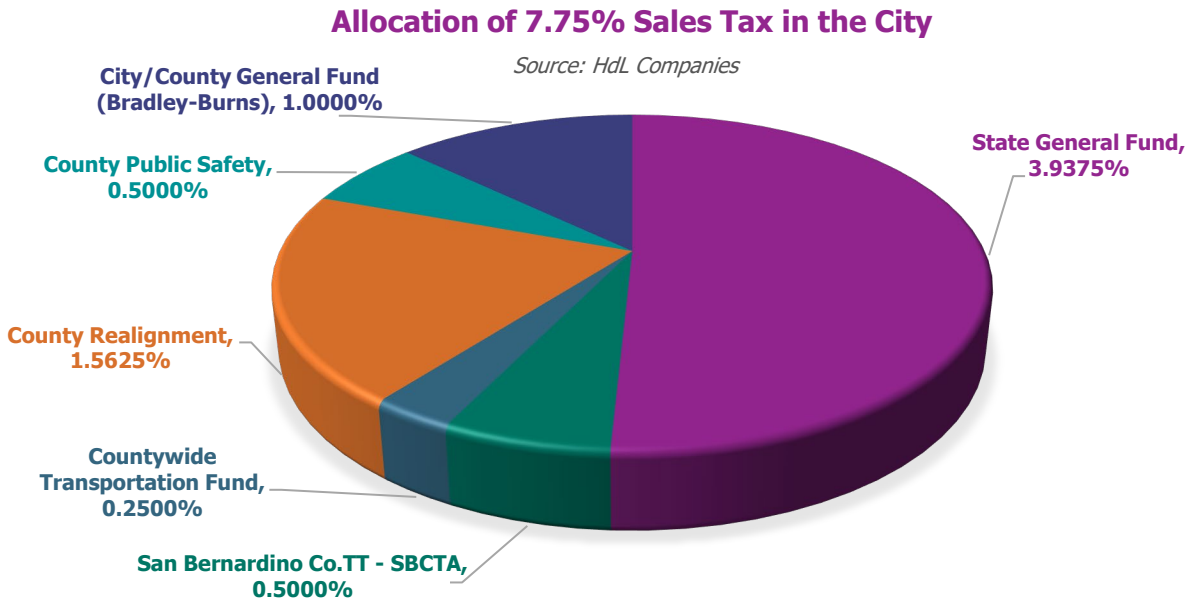
Sales Tax

Sales tax remains the City's largest General Fund revenue source and is projected at approximately $41.13M for FY 2026-27, representing an approximate 2.5% increase over the prior year's amended budget. While taxable sales activity remains stable overall, growth has moderated in recent years as consumer spending patterns normalize and broader economic conditions remain uncertain.



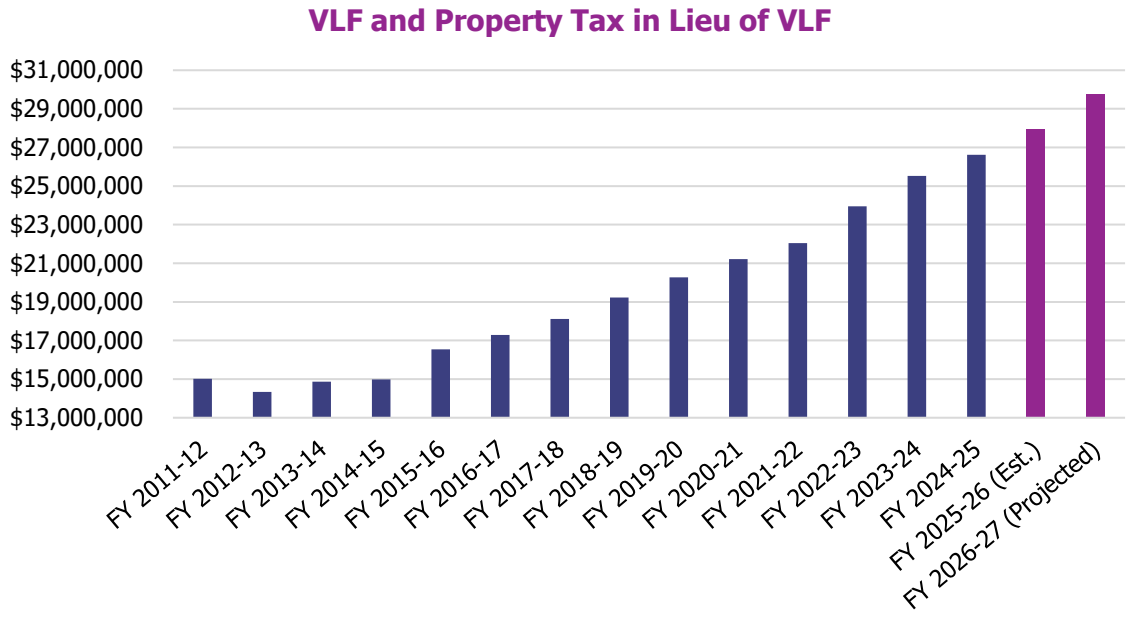
Rancho Cucamonga continues to benefit from its role as a regional retail and dining destination, supported by established commercial centers, ongoing reinvestment in Victoria Gardens, and continued consumer demand for entertainment and experience-oriented spending. However, despite the City's strong retail presence, Rancho Cucamonga remains a moderate sales tax performer relative to many neighboring jurisdictions due to structural factors within California's sales tax allocation system.

Unlike several surrounding communities, Rancho Cucamonga does not benefit from large-scale logistics or fulfillment center activity that disproportionately captures pooled online sales tax allocations under current State methodology. In addition, the City has not adopted a voter-approved local transactions and use tax, while many neighboring jurisdictions have implemented additional local tax measures to address rising operational and public safety costs. As a result, while sales tax remains the City's most significant revenue source, long-term growth within this category is expected to remain moderate relative to expenditure growth pressures, particularly within public safety and other fixed operational cost areas. These structural dynamics continue to reinforce the importance of conservative forecasting and long-term financial planning.



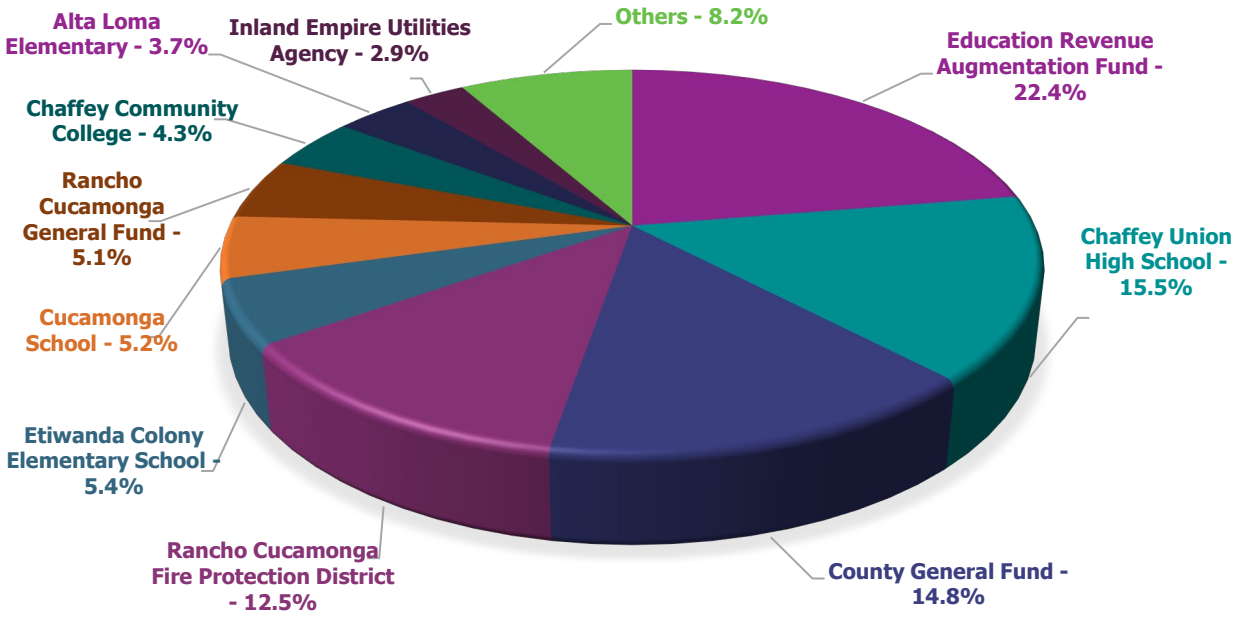
VLF and Property Tax In-Lieu of VLF

California cities receive revenue through the Vehicle License Fee (VLF) and a "Property Tax In-Lieu of VLF" swap, which replaced lost state VLF funding with property taxes starting in 2004. This in-lieu property tax revenue increases annually and is tied directly to the growth in gross assessed valuation of taxable property within each city. Vehicle License Fees (VLF) and Property Tax In-Lieu of VLF remain a significant and stable revenue source for the City, projected at $29.77M for FY 2026-27. In a community such as Rancho Cucamonga, where property valuations have historically demonstrated steady growth, this category is expected to remain a reliable contributor to the General Fund over time.



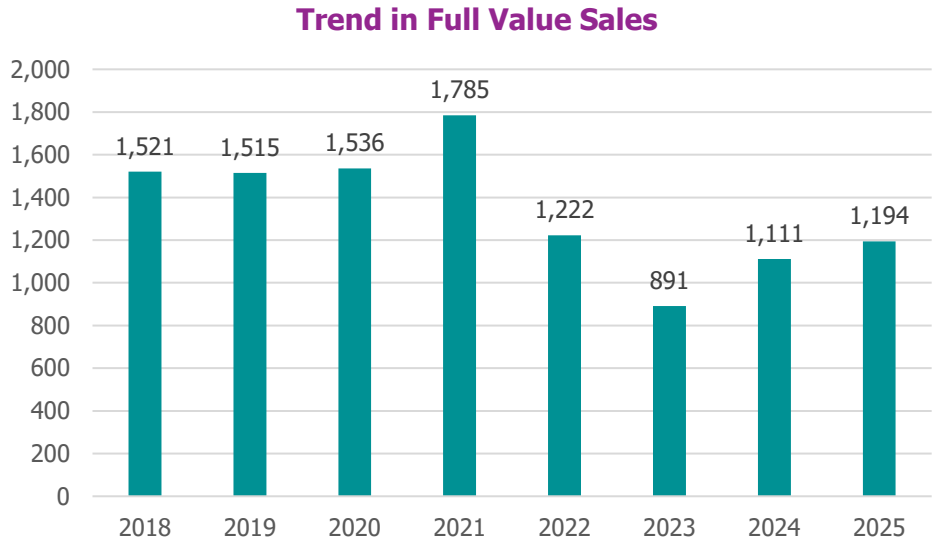
Property Tax

Property tax remains a stable, though structurally constrained, revenue source for the City of Rancho Cucamonga. While the City is often characterized as a "low property tax city," this characterization relates less to tax rates themselves and more to the City's comparatively limited share of overall property tax distributions under California's allocation structure. Of each property tax dollar generated within the City, only a relatively small portion is retained for General Fund purposes, with the majority distributed to schools, the County, and other agencies. Of each property tax dollar received within the City, approximately $0.05 is retained for general fund purposes and distributed amongst these entities, as illustrated in the graphic below:

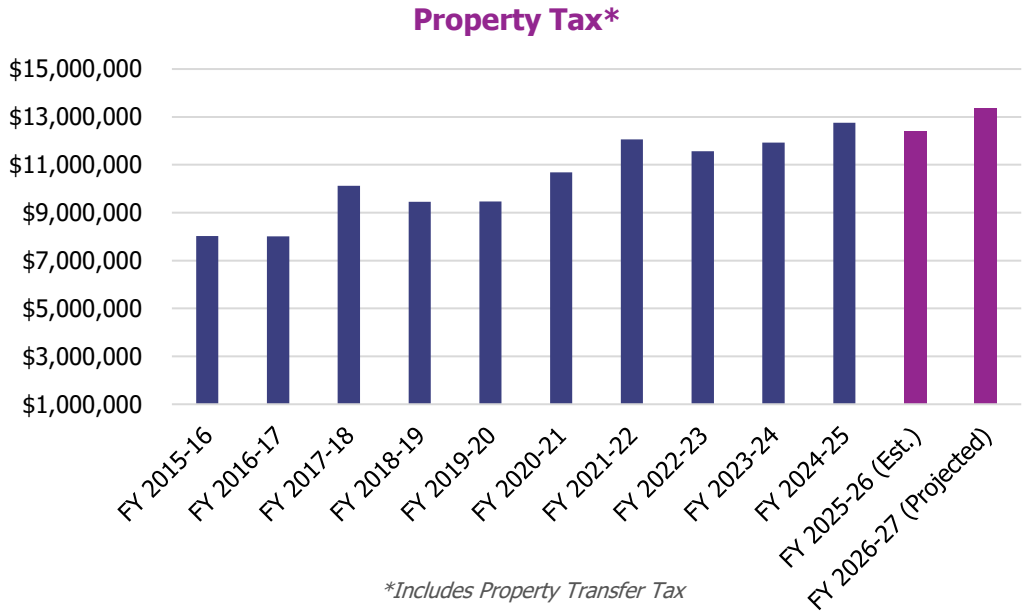


**Source: HdL Companies*

Property tax revenues are projected at $13.38M for FY 2026-27, reflecting continued stability within this revenue category. However, because property reassessments largely occur upon change in ownership under Proposition 13, higher interest rates and slower housing turnover in recent years have moderated reassessment activity and reduced growth beyond the standard annual inflationary adjustment.



Property Transfer Tax revenues, a one-time government fee charged when property ownership is transferred from one party to another have stabilized following elevated activity experienced during prior periods of increased real estate transactions. While underlying property values throughout the community remain strong, overall property tax growth within the General Fund continues to be gradual and predictable rather than rapidly expanding.

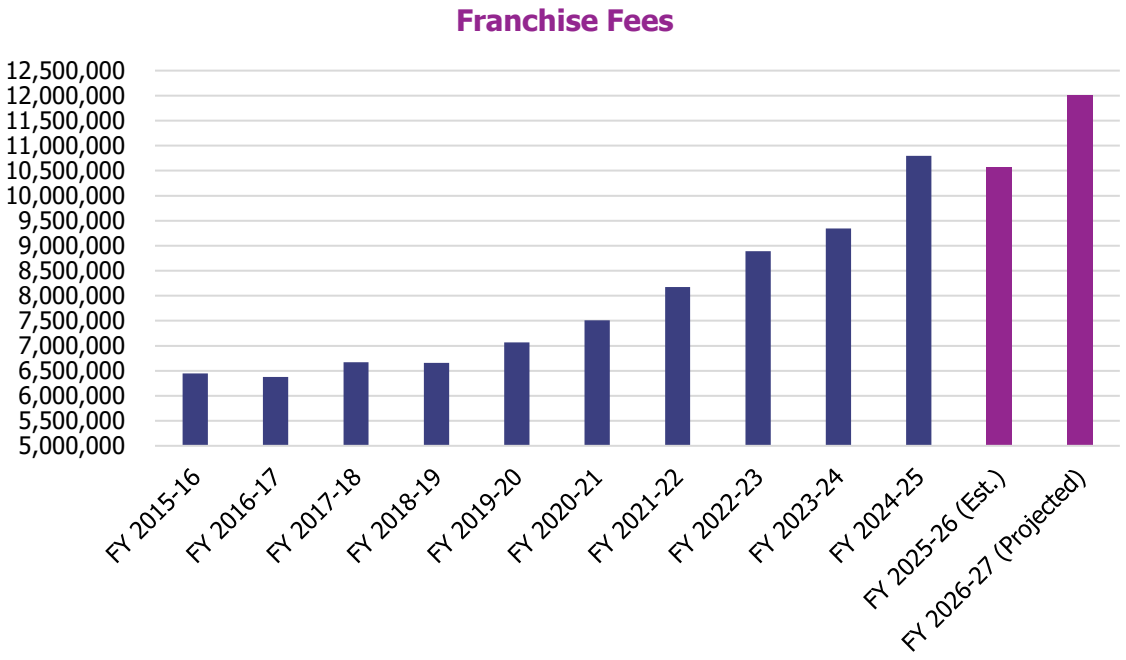


These dynamics reinforce the City's position as a low property tax receipt jurisdiction and continue to place greater long-term reliance on economically sensitive revenues, particularly sales tax, to support ongoing operational growth and service expectations.

Franchise Fees

Franchise fee revenues are projected at approximately $11.99M for FY 2026-27, representing an increase of approximately $1.4M from the amended budget in the current fiscal year. These revenues are generated through agreements with utility providers, including Southern California Edison, Southern California Gas, Burrtec, and cable service providers, for the use of public rights of way.

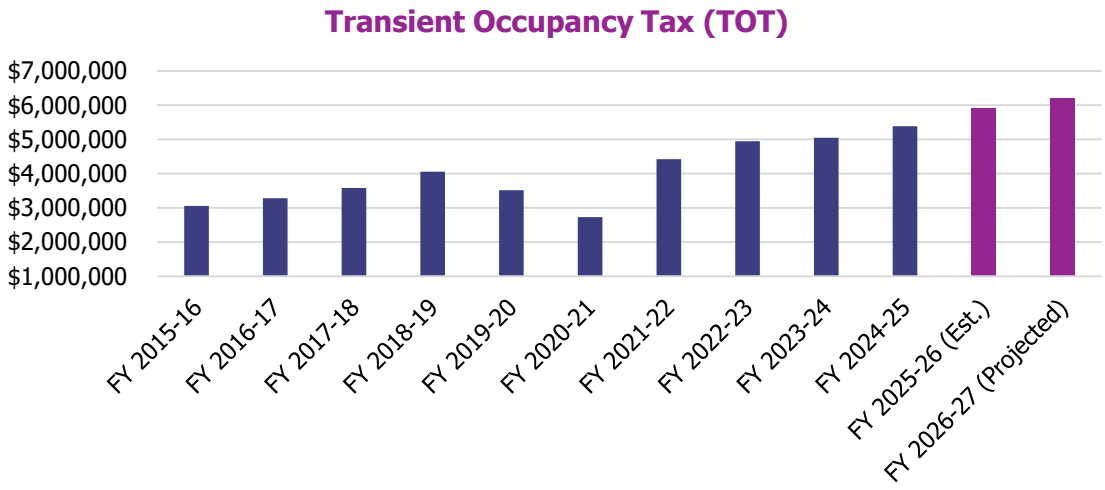
Franchise fees can vary from year to year based on changes in utility consumption, rate structures, and broader economic conditions. The increase in FY 2026-27 is influenced in part by a temporary adjustment recognized in the prior fiscal year related to utility revenue true-ups, as well as higher gross revenues across utility providers driven by rate and commodity-related factors. This adjustment had a mitigating impact on receipts for FY 2025-26, though these are anticipated to return to normal levels in FY 2026-27. Cable related revenues continue to experience gradual decline, consistent with industry trends as consumers shift toward streaming and alternative service models. Despite this variability, franchise fees remain a stable and meaningful component of the City's revenue base.



Transient Occupancy Tax

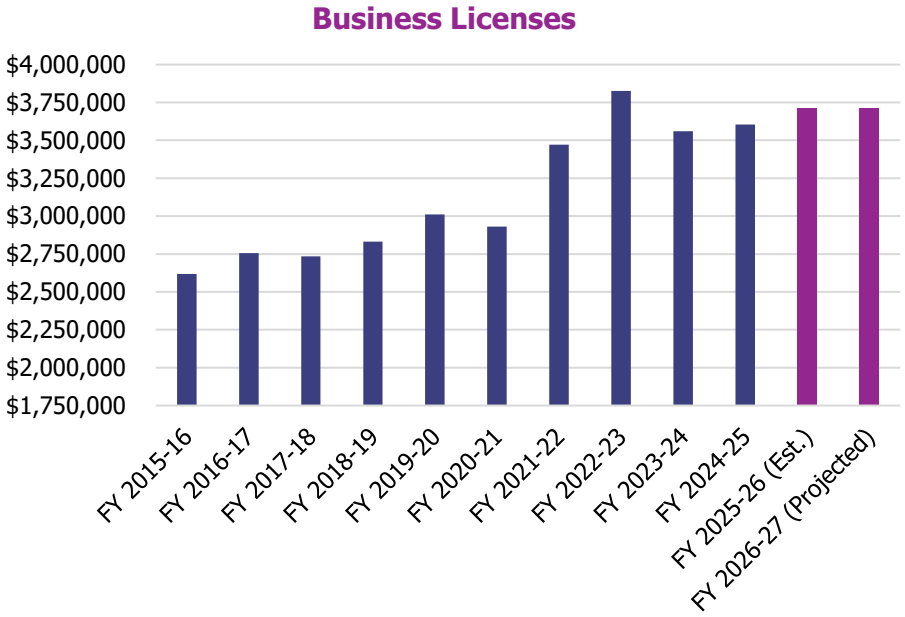
Transient Occupancy Tax (TOT), also known as hotel bed tax, is levied on short-term lodging stays of 30 days or fewer, including hotels and short-term rentals. Revenues generated from TOT support general purpose services such as public safety, infrastructure maintenance, and community programs. Following the passage of Measure Q in November 2024, the TOT rate increased from 10% to 12%, strengthening this revenue stream over time.

TOT revenues are projected at approximately $6.2M for FY 2026-27, representing an increase of approximately $300,000, or 5.1%, over the current amended budget of $5.9M. This projection reflects a more moderate growth trajectory than prior estimates, incorporating a refined forecast that accounts for a measured ramp up of new hotel activity, as well as timing considerations associated with the implementation and collection of the increased rate. While the City continues to benefit from strong regional demand and ongoing investment in hospitality assets, revenue growth is expected to align more closely with realized occupancy trends and market conditions.



Business Licenses and Development Fees

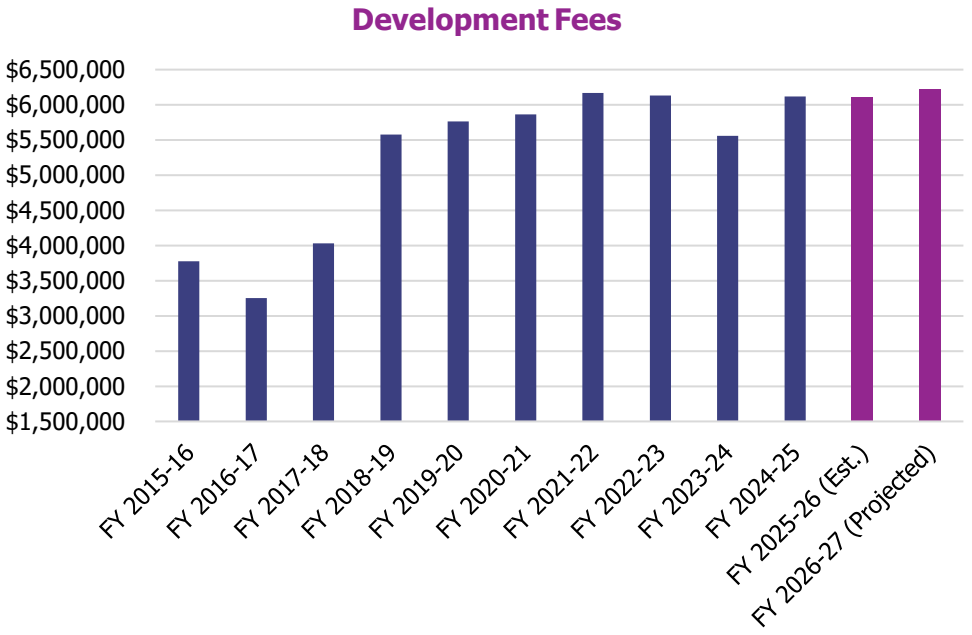
Business Licenses and Development Fees round out the City's top seven General Fund revenue sources. The business license tax is an annual tax on businesses operating within the city, with costs often calculated based on gross receipts. Business license revenue is projected at $3.71M in FY 2026-27 and is expected to remain flat with the FY 2025-26 amended budget. Absent significant changes to the business landscape or fee structure, business license revenues are expected to remain generally flat and consistent with recent collection trends.



Development fee revenues are projected at approximately $6.99M for FY 2026-27, reflecting continued activity across a range of development types. This revenue source is inherently variable, as it is influenced by the timing, scale, and mix of projects moving through the development pipeline. Current projections assume continued progress on single-family development in the Etiwanda area, industrial projects, and areas surrounding the Cucamonga Station.

While development fee revenues can fluctuate from year to year, the level of activity reflected in the current projection underscores the City's continued attractiveness as a place to live, work, and invest.

Over time, the City's long range planning framework, including the General Plan, continues to support a balanced pattern of growth that contributes to both near-term revenues and long-term economic vitality.



City General Fund Reserves

Consistent with City Council policy and a longstanding commitment to prudent financial management, the FY 2026-27 budget includes a $1M contribution to the General Fund's capital reserve. This ongoing practice supports the City's ability to address future infrastructure, facilities maintenance, and capital replacement needs without relying on one-time operating solutions or short-term budget balancing measures.

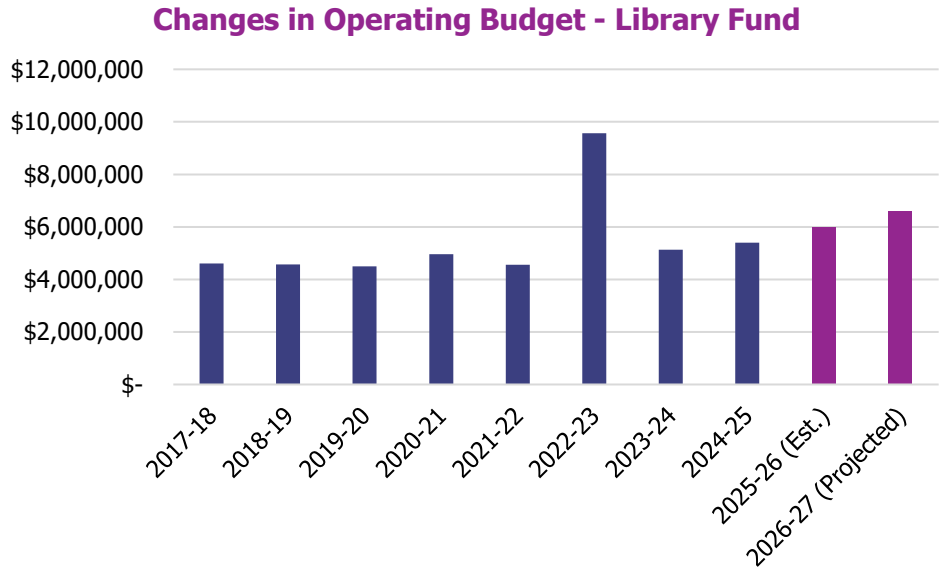
At the same time, the City continues to face increasing pressure associated with the rising cost of capital projects, facility maintenance, equipment replacement, and operational service delivery. As these costs continue to escalate, this fiscal year the City will be evaluating long-term reserve sustainability strategies and funding approaches to ensure reserves remain aligned with future organizational needs and financial risks.

Importantly, the City has not relied on General Fund reserves to balance ongoing operating expenditures since FY 2010-11 during the Great Recession, reflecting a continued commitment to structural balance, conservative budgeting practices, and long-term fiscal stability.

"*A surplus is better than a deficit in more ways than one.*"
– Walter Wriston

Library Operating Budget

The Library's operating budget for FY 2026-27 is $6.59M, reflecting an increase of $395,231, or 6.4%, over the prior fiscal year. This growth is primarily driven by modest adjustments in staffing and professional services, consistent with maintaining current service levels and supporting ongoing program delivery. As noted in prior years, the Second Story and Beyond® facility continues to be accounted for within a separate enterprise fund, following its transition out of the Library Fund in FY 2022-23. This structure provides greater clarity in tracking program operations while allowing the Library Fund to more directly reflect core library services.

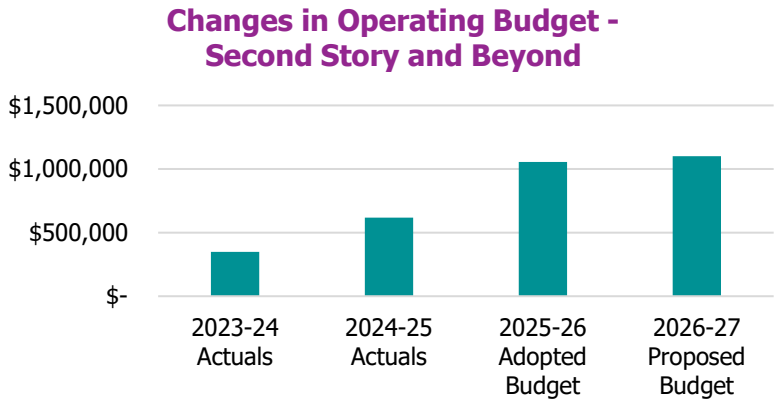


**Additional expenses incurred in FY 2022-23 were associated with the Library's establishment of Second Story and Beyond® (SSAB) as an enterprise fund.*

The primary funding source for the Library's operating budget remains property tax, which accounts for the majority of its revenues. For FY 2026-27, property tax revenues are projected to increase by approximately $250,200, or 3.8%, reflecting continued growth in assessed valuation similar to the City and Fire District's property tax revenue. The Library Fund does not have a dedicated revenue source beyond its allocation of property tax and a statutory passthrough related to the former Redevelopment Agency.

In addition to the Library operating fund, the City maintains a separate enterprise fund for the Second Story and Beyond® (SSAB) facility at the Paul A. Biane Library. The FY 2026-27 SSAB budget is $1.1M, representing an increase of approximately $46,368, or 4.4%, over the prior year.

While SSAB generates its own program revenues, the fund continues to receive support from the Library General Fund to maintain operational balance and support ongoing programming, while funding is raised for an endowment to serve as an ongoing operating revenue source. While SSAB continues to benefit from ongoing community support through fundraising and partnership efforts, these contributions are not yet a primary funding source as envisioned in the original business plan.



"*The measure of a civilization is how it treats its weakest and most helpless citizens.*"
– Pearl S. Buck

Fire District Operating Budget

The Fire District's operating expenditures continue to trend upward in line with ongoing service, staffing, retirement, apparatus replacement, emergency response, and facility-related needs. The FY 2026-27 budget also reflects staffing additions associated with the new CONFIRE ambulance services contract, including additional apparatus operators. Property tax revenues remain the District's primary funding source and continue to support the District's core operations and service delivery needs.

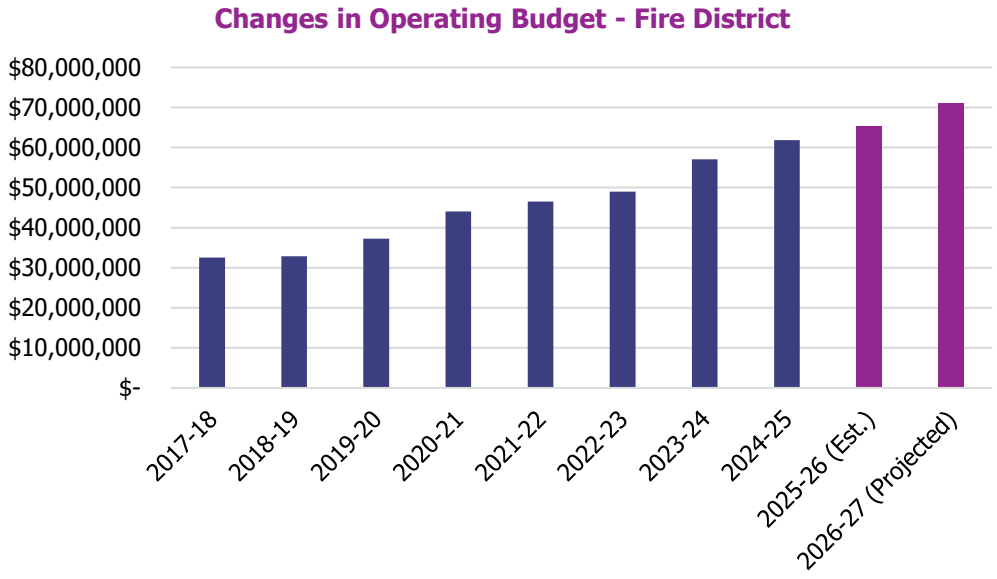
For FY 2026-27, the operating budget reflects continued investment in maintaining existing service levels and operational readiness, while also recognizing the growing financial pressures associated with public safety service delivery. In response, the proposed budget includes a 7% adjustment to the Community Facilities District (CFD) rates to help offset increasing operational and capital costs. Although rates remained unchanged for many years prior to recent adjustments, ongoing inflationary pressures and rising public safety costs have required a more proactive approach to maintaining long-term financial sustainability within the District.

As illustrated in the accompanying trends, the Fire District's financial model remains heavily dependent on property tax growth, CFD revenues, and redevelopment-related pass-through revenues, all of which continue to be evaluated in the context of rising operational obligations and capital replacement needs.

The following is a summary of the revenues generated by each CFD for FY 2025-26 Adopted and FY 2026-27 Proposed Budgets:

Fiscal Year	CFD 85-1	CFD 88-1	Rate
Current (FY 2025-26)	$8,108,333	$557,291	$176.55
Proposed (FY 2026-27)	$8,767,990	$604,040	$188.91
Increase	$659,657	$46,749	$12.36

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



The Fire District's operating budget for FY 2026-27 is $71.17M which represents a $5.89M or 9.03% increase over the prior year.

Special Districts

Special assessment districts remain a foundational component of the City's fiscal structure. These districts ensure that development contributes to the cost of infrastructure, landscaping, and neighborhood improvements within its own footprint, preserving General Fund capacity for broader community services such as public safety and citywide operations.

The majority of the City's 34 districts were established prior to the passage of Proposition 218 in 1996 and operate under rate structures that do not automatically adjust over time. While the City Council retains authority to approve annual district budgets, an increase to assessment rates generally requires voter approval. As a result, many districts have experienced limited revenue growth despite rising costs for maintenance, utilities, and contracted services.

During the City's period of high growth, expanding development provided a natural increase in district revenues. As these areas have reached build-out, infrastructure has matured and maintenance demands have intensified, while revenues have remained largely static. This structural imbalance continues to place pressure on service levels and long-term infrastructure sustainability. Consistent with the City Council's policy of fiscal equity, the General Fund provides limited baseline support to certain districts where it is necessary to maintain minimum service levels and preserve community standards, with funding typically directed toward core maintenance activities where district-generated revenues are insufficient to fully support ongoing operations. However, this approach is inherently constrained and not sustainable as a long-term strategy.

In areas such as the west side of the city, including Alta Loma, aging infrastructure and constrained revenues have contributed to a growing backlog of deferred maintenance, as the cost to maintain and replace assets continues to increase at a pace that exceeds available funding. Some districts operate under long-standing rate structures that have not kept pace with inflation. In some cases, rates have remained unchanged for decades, creating increasing pressure on service levels and infrastructure maintenance, including Landscape Maintenance District 1 (LMD-1) and Park District 85 (PD-85). As two of Rancho Cucamonga's oldest districts, LMD-1 (est. 1979) and PD-85's (est. 1985) assessment rates have been frozen since inception, resulting in funding levels that have fallen far below that of the other districts. Furthermore, many homes in these areas were not annexed into LMD-1, resulting in some homeowners paying nothing into the district serving them. What was originally sufficient funding now covers only a fraction of actual maintenance costs, forcing the City to repeatedly reduce service levels.

Competing demands on the General Fund, particularly for public safety, infrastructure, and core municipal services, limit the City's ability to provide ongoing subsidy at historical levels, resulting in increased fiscal pressure and structural tradeoffs between maintaining localized service levels within specific districts and sustaining broader community service delivery.

A partial list of deferred and unfunded maintenance projects includes:

- Playground replacements and play surface repair at various parks
- Shade structure repairs and replacement at various parks
- Parking lot resurfacing, concrete repairs and replacements at various parks
- Restroom wood repair at Hermosa Park
- Central irrigation control upgrades at various parks and landscape sites
- Sports field renovations at various parks
- Field light fixture and pole replacements at Beryl West and Red Hill Parks
- Non-functional turf removal and renovations at various locations
- Amphitheater repair and refurbishment at Red Hill Park
- Pathway Lighting at Hermosa Park

A more sustainable, long-term funding approach will be necessary to ensure fiscal stability for the west side parks and landscape districts.

In the near term, the City will continue to prioritize maintenance activities and preserve park and landscape assets within existing funding constraints. At the same time, staff is actively evaluating opportunities for new development that benefits from these amenities to contribute, where legally permissible, to legacy districts through the formation of Community Facilities Districts. For example, contributions from the Empire Lakes CFD are providing incremental resources to LMD-1 and PD-85 that can be directed toward critical infrastructure replacement over time.

In districts where residents have authorized the City Council to adjust rates on an ongoing basis, the City acts as a careful steward of that authority, recommending adjustments only when necessary to maintain service levels and address rising costs associated with utilities, materials, and contract services. Concurrently, the City continues to pursue operational efficiencies to manage expenditures, including the implementation of drought tolerant landscaping and smart irrigation systems designed to reduce water usage and long-term maintenance costs.

The chart below illustrates annual assessment rate adjustments for maintenance and service-related districts:

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

District / Name	Maximum Per Year	FY 2026-27	Change	Notes
LMD-1 (General City)	$92.21	$92.21	---	A rate increase would require voter approval.
LMD-2 (Victoria Neighborhood Parks)	$631.96	$618.68	5.0%	The increase reflects inflation for operations and planned capital improvement projects.
LMD-3B (Commercial Industrial)	$352.80	$282.24	---	No change is recommended.
LMD-4-R (Terra Vista Planned Community)	$565.04	$473.55	5.0%	The increase reflects inflation for operations and planned capital improvement projects.
LMD-6-R (Caryn Planned Community)	$534.70	$534.70	3.0%	The increase reflects inflation for operations and planned capital improvement projects.
LMD-7 (North Etiwanda)	$307.05	$307.05	---	A rate increase would require voter approval.
LMD-8 (South Etiwanda)	$151.45	$151.45	---	A rate increase would require voter approval.
LMD-9 (Lower Etiwanda)	$765.19	$343.77	7.0%	The increase reflects inflation for operations and future capital improvements projects.
LMD-10 (Rancho Etiwanda)	$1,177.48	$959.75	5.0%	The increase reflects inflation for operations and planned capital improvement projects.

District / Name	Maximum Per Year	FY 2026-27	Change	Notes
SLD-1 (Arterials)	$17.77	$17.77	---	A rate increase would require voter approval.
SLD-2 (Local Streets)	$39.97	$39.97	---	A rate increase would require voter approval.
SLD-3 (Victoria Planned Community)	$47.15	$47.15	---	A rate increase would require voter approval.
SLD-4 (Terra Vista Planned Community)	$28.96	$28.96	---	A rate increase would require voter approval.
SLD-5 (Caryn Planned Community)	$34.60	$34.60	---	A rate increase would require voter approval.
SLD-6 (Commercial Industrial)	$51.40	$51.40	---	A rate increase would require voter approval.
SLD-7 (North Etiwanda)	$33.32	$33.32	---	A rate increase would require voter approval.
SLD-8 (South Etiwanda)	$193.75	$30.60	---	No change is recommended.
PD-85 (Red Hill and Heritage Parks)	$31.00	$31.00	---	A rate increase would require voter approval.
BAD 91-2 (Day Canyon Drainage Basin)	$92.17	$72.17	---	No change is recommended.
CFD No. 2000-03 (Rancho Summit)	$1,896.71	$1,638.45	5.0%	The increase reflects inflation for operations and planned capital improvement projects.
CFD No. 2017-01 (North Etiwanda) **only for specific development*	$1,238.71	$20.00	---	No change is recommended. The district is levied for a residential development which is currently not developed.
CFD No. 2018-01 (The Resort at Empire Lakes)	$452.80	$452.80	5.0%	The increase reflects inflation for operations and future capital improvements.
CFD No. 2022-01 (Street Lighting Services)	Varies	Varies	5.0%	The increase reflects inflation for operations and planned equipment replacement.
CFD No. 2022-02 (Industrial Area Services)	$6,838.94	$6,513.28	5.0%	The increase reflects inflation for future capital improvements for the industrial area of the City.

In response to structural funding limitations within the existing Street Lighting Districts under Proposition 218, the City established a new Community Facilities District in 2022 to support street lighting for future development. This CFD applies exclusively to new development and includes a rate structure that can be adjusted annually to reflect increasing service costs. It also incorporates modern land use categories, including mixed use development and accessory dwelling units, which were not contemplated under the original district framework.

While the CFD does not resolve existing funding constraints within the legacy Street Lighting Districts, it prevents further structural imbalance by ensuring that new development contributes at a level sufficient to support ongoing service demands.

The table below illustrates the Street Lighting CFD rates by tax zone, aligned with the eight existing Street Lighting Districts:

CFD No. 2022-02	CFD Zone 1	CFD Zone 2	CFD Zone 3	CFD Zone 4	CFD Zone 5	CFD Zone 6	CFD Zone 7	CFD Zone 8
Replaces	*SLD 1*	*SLD 2*	*SLD 3*	*SLD 4*	*SLD 5*	*SLD 6*	*SLD 7*	*SLD 8*
CFD Zone Rate	$26.49 per unit	$87.84 per unit	$55.10 per unit	$33.85 per unit	$74.55 per unit	$60.06 per acre	$68.53 per unit	$44.16 per unit

In response to significant growth in industrial development, the City conducted a fiscal impact analysis to evaluate the long-term cost of service associated with land use. The analysis identified a projected structural gap between revenues and expenditures of approximately $3.5M, or roughly $12,000 per acre. To balance fiscal sustainability with economic competitiveness, staff engaged with developers and market participants to assess financial feasibility and ultimately established an Industrial Community Facilities District in 2022 at a rate of $5,852 per acre.

The Industrial CFD provides a dedicated revenue stream to support the increased needs for roadway maintenance, storm drain infrastructure, public safety services, landscape maintenance, and capital reserves within industrial areas. While the adopted rate is below the full cost identified in the fiscal analysis, it represents a pragmatic approach that partially offsets service impacts while maintaining the City's competitive position for economic development. The structure also allows for future rate adjustments to better align revenues with the cost of service over time.

The City has not issued new bonded special districts in more than a decade. However, the Finance Department continues to administer existing debt service obligations. These districts levy special taxes in amounts necessary to meet current and future debt service requirements through bond maturity.

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

District / Name	Bond Maturity	FY 2026-27	Notes
CFD No. 2000-03 (Rancho Summit)	September 2035	$566,120	No change from the prior year.
CFD No. 2001-01 (Improvement Areas Nos. 1 and 2)	September 2031	$670,450	No change from the prior year.
CFD No. 2001-01 (Improvement Area No. 3)	September 2031	$61,470	No change from the prior year.
CFD No. 2003-01 (Improvement Area No. 1)	September 2033	$1,326,360	Increased 2% for future debt service payments.
CFD No. 2003-01 (Improvement Area No. 2)	September 2033	$226,410	Increased 2% for future debt service payments.
CFD No. 2004-01 (Rancho Etiwanda Estates)	September 2036	$2,350,660	No change from the prior year.
CFD No. 2006-01 (Vintner's Grove)	September 2037	$288,960	No change from the prior year.

District / Name	Bond Maturity	FY 2026-27	Notes
CFD No. 2006-02 (Amador on Route 66)	September 2037	$183,160	No change from the prior year.

Monitoring Payment of Annual Assessments. The City monitors the payment of annual assessments and tracks delinquencies by district on a semiannual basis following the County's reporting of each installment cycle. While some variability occurs, particularly in interim results, overall delinquency levels have remained historically low.

Even at low levels, delinquencies represent a temporary loss of revenue until payment is received or recovered through other means and therefore remain an important indicator of district financial performance.

The table below summarizes delinquency trends over the past five fiscal years, as of June 30, along with the average delinquency rate:

District / Name	Average	Trend	2020	2021	2022	2023	2024	2025
LMD 1	0.70%		0.73%	0.66%	0.65%	0.73%	0.69%	0.74%
LMD 2	0.69%		0.69%	0.64%	0.63%	0.70%	0.63%	0.85%
LMD 3B	0.57%		0.91%	0.50%	0.53%	0.17%	0.38%	0.93%
LMD 4-R	0.34%		0.30%	0.38%	0.30%	0.31%	0.31%	0.42%
LMD 6-R	0.80%		0.74%	0.99%	0.54%	0.80%	0.81%	0.92%
LMD 7	0.95%		0.99%	0.84%	0.95%	0.82%	0.96%	1.11%
LMD 8	0.41%		0.44%	0.89%	0.22%	0.44%	0.22%	0.22%
LMD 9	0.56%		0.62%	0.60%	0.48%	0.81%	0.42%	0.44%
LMD 10	0.38%		0.70%	0.38%	0.45%	0.13%	0.38%	0.25%
SLD 1	0.58%		0.63%	0.58%	0.56%	0.54%	0.54%	0.62%
SLD 2	0.76%		0.67%	0.74%	0.78%	0.80%	0.78%	0.77%
SLD 3	0.62%		0.57%	0.61%	0.55%	0.62%	0.62%	0.76%
SLD 4	0.37%		0.34%	0.41%	0.32%	0.34%	0.35%	0.47%
SLD 5	0.80%		0.91%	0.95%	0.51%	0.79%	0.79%	0.87%
SLD 6	0.55%		1.07%	0.57%	0.59%	0.19%	0.41%	0.47%
SLD 7	0.86%		0.96%	0.76%	0.88%	0.72%	0.86%	0.97%
SLD 8	0.57%		0.63%	0.65%	0.46%	0.80%	0.42%	0.44%
PD 85-1	0.77%		0.86%	0.79%	0.79%	0.70%	0.68%	0.82%
BAD 91-2	0.46%		0.69%	0.14%	0.69%	0.28%	0.41%	0.55%
CFD 2000-01	0.30%		0.19%	0.93%	0.00%	0.33%	0.16%	0.19%
CFD 2000-02	0.10%		0.11%	0.00%	0.00%	0.00%	0.48%	0.00%
CFD 2000-03A	0.41%		0.43%	0.00%	0.27%	0.54%	0.95%	0.29%
CFD 2000-03B	0.42%		0.42%	0.00%	0.28%	0.56%	0.97%	0.29%
CFD 2001-01A	0.67%		0.59%	0.41%	0.54%	0.72%	0.74%	1.02%
CFD 2001-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2003-01A	0.31%		0.08%	0.06%	0.11%	0.08%	0.75%	0.75%
CFD 2003-01B	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2004-01	1.02%		1.08%	1.12%	0.84%	1.01%	1.00%	1.06%
CFD 2006-01	0.84%		0.00%	1.80%	0.60%	0.67%	0.40%	1.54%
CFD 2006-02	1.07%		0.53%	1.08%	0.55%	2.66%	0.53%	1.05%
CFD 2017-01	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2018-01	0.10%		0.00%	0.00%	0.00%	0.00%	0.31%	0.29%
CFD 2022-01	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CFD 2022-02	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CFD 85-1	0.45%		0.58%	0.44%	0.42%	0.37%	0.41%	0.47%
CFD 88-1	0.84%		1.21%	0.99%	0.99%	0.90%	0.00%	0.92%

Staffing and Personnel

"*Alone we can do so little; together we can do so much.*"
– Helen Keller

The City's ability to deliver its multitude of programs and services depends entirely on the human capital behind them. Personnel costs represent one of the most significant expenditures for local governments, directly tied to service delivery levels. Depending on an agency's structure and the level of public safety services provided, personnel-related expenditures typically represent between 60% and 90% of total operating costs. In Rancho Cucamonga, personnel costs excluding police and fire constitute approximately 25% of the budget; when combined with police and fire, that figure rises to 74%. This percentage reflects the City's long-standing commitment to operating at the highest levels of effectiveness and efficiency.

The FY 2026-27 Proposed Budget includes a net full-time City staff count of 411, up from 406 in FY 2025-26. This increase reflects organizational needs in public works, community services, and internal support functions as the City continues to respond to growth and evolving community expectations and State mandates.

The Rancho Cucamonga Fire Protection District continues to experience consistent staffing growth to sustain emergency response capacity and meet industry best practices. The FY 2026-27 Proposed Budget includes 150 full-time Fire District personnel, up from 146 in FY 2025-26, primarily reflecting the District's commitment to provide ambulance services as part of CONFIRE's contract with San Bernardino County.

- Total increase in General Fund expenses for new and modified full-time City positions in FY 2026-27 is $285,930.
- Total increase in Fire Fund expenses for new and modified full-time Fire District positions in FY 2026-27 is $796,420.

Summary of City Personnel Changes

The following new full-time City positions are proposed to better meet the ever-changing needs of the community:

Community Services Coordinator – This position, frozen during the COVID-19 pandemic when the RC Family Resource closed, will support the successful reopening and long-term sustainability of the RC Community Center[2], which was closed during the pandemic. The Coordinator will provide operational oversight, program development, and community engagement — establishing a sustainable neighborhood asset that anticipates the future needs of residents and supports a vibrant, family-oriented community.

Senior Maintenance Worker – This position in the Public Works Parks Division will take the lead for irrigation and water system maintenance, which is essential to proper park facility upkeep. The role will improve overall irrigation efficiency through consistent monitoring and timely adjustments, reducing costs while ensuring needed repairs and system checks are completed.

Maintenance Worker – This position will support the Public Works Streets Division in addressing a backlog of more than 700 service requests for sidewalk repair. The additional resource will improve response times, address ramp and grind needs across the City, reduce the City's liability exposure for sidewalk claims, and advance the City Council's goal of creating a safe and healthy community.

[2] The RC Family Resource Center will be renamed the RC Community Center, pending City Council ratification.

Utilities Operations Manager – Part of RCMU's Electrical Utilities Division, this position will help balance workloads across Division staff by supporting the management of utility operations, including power supply planning and procurement, regulatory compliance and reporting, and budget and finance — resulting in improved service to both internal and external customers.

Administrative Assistant – Human Resources – This position will create critical capacity within the Human Resources Department to meet increased operational demands, so departmental staff can focus on improving onboarding, recruitment analytics, benefits communication, policy updates, and internal support for Workday workflows.

New / Funded	Previous / Defunded	Department	Funded by General Fund
Community Services Coordinator		Community Services	100%
Senior Maintenance Worker		Public Works	20%
Maintenance Worker		Public Works	10%
Utilities Operations Manager		RCMU	0%
Administrative Assistant	PT Admin Assistant	Human Resources	100%

"*People are not your most important asset. The right people are*."
– Jim Collins, *Good to Great*

Modified City Full-Time Positions

In addition to the new positions described above, the staff is recommending modifications to several existing positions in FY 2026-27 to improve operational efficiency and effectiveness, including positions in the Animal Services and Innovation and Technology (DoIT) departments.

Senior Animal Services Officer – The Animal Services Department will reclassify one Animal Services Officer position to Senior Animal Services Officer. Following recruitment challenges for a vacant Senior Officer position in early 2025, the department chose to underfill the role at the Officer level to allow time to develop and train existing staff. That intentional investment in staff development has produced a strong pool of qualified internal candidates, making a successful Senior Officer recruitment viable at this time.

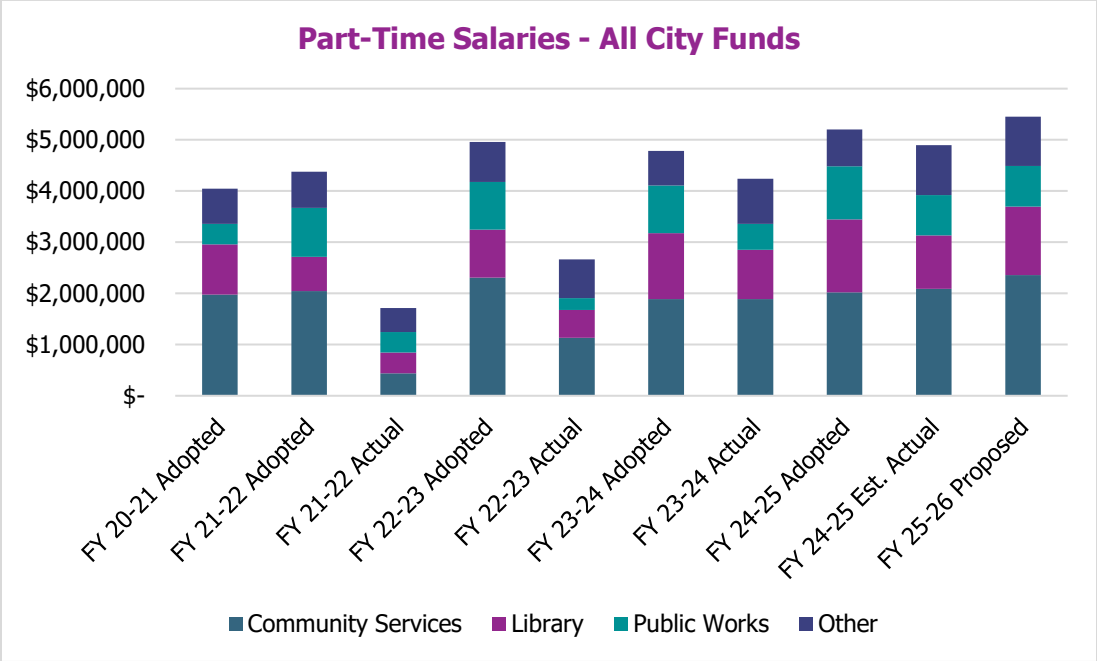
Information Technology Technician – DoIT will reclassify a vacant Administrative Assistant position to an Information Technology Technician. This position will allow the Department to expand its tiered support model, enabling Specialists to focus on higher-level projects and reducing ticket resolution times.

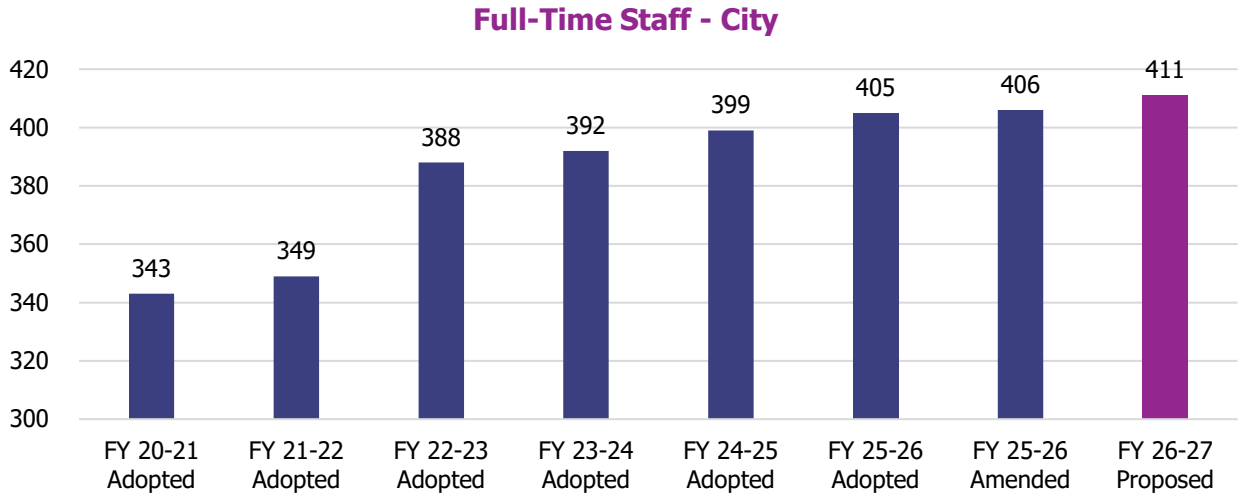
"*You can have the best strategy in the world – all that matters is the team*."
– Larry Page

City Part-Time Positions

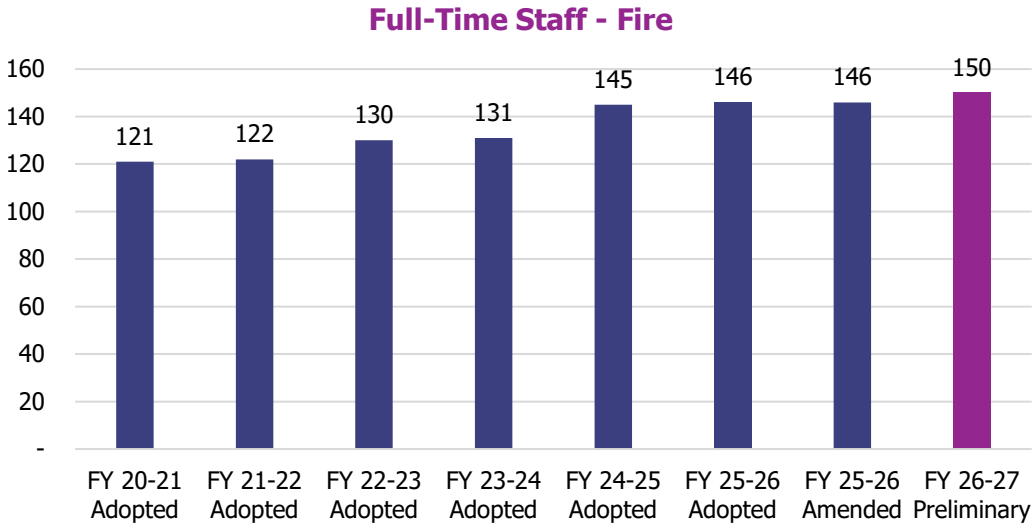
Part-time staffing remains an important resource for delivering flexible, cost-effective services across Community Services, the Library, and Public Works. In FY 2026-27, total part-time salary costs across all funds are projected at $5,381,980, reflecting moderate cost growth over FY 2025-26 estimated actuals. Key functional areas supported by part-time personnel include:

- Community Services: $2,435,080
- Library Services: $931,560
- Public Works: $1,092,780
- Other Funds and Support Areas: $922,560





Summary of Fire District Personnel Changes



The following new full-time positions are recommended for the Fire District to support the community's evolving needs and the forthcoming CONFIRE ambulance medical transportation services contract. Expenses for these positions are covered by the Fire General Fund.

Firefighter – The District is adding three (3) Firefighters to meet the staffing requirements of the CONFIRE ambulance services contract. These Firefighters, along with a pool of part-time Ambulance Operators, will fulfill the District's contractual obligation to provide ambulance services 24 hours a day, 365 days a year.

Fire Clerk – For 25 years, Fire Clerk duties have been filled by part-time employees. Given the expanding size and workload of the Fire District, the Department recommends defunding the part-time Fire Clerk position and establishing a full-time position to enhance the District's ability to maintain readiness, support mission-critical functions, and improve service delivery to both internal personnel and the community.

Finally, in support of the CONFIRE ambulance medical transportation services contract, the Fire District is requesting $249,930 to fund a pool of part-time Apparatus Operators.

"*Take care of your employees, and they'll take care of your business*."
– Richard Branson

California Public Employees Retirement System

A significant component of employee compensation is retirement benefits administered through the California Public Employees Retirement System (CalPERS), a defined benefit plan that calculates member benefits based on years of service, age, and final compensation, funded through a combination of CalPERS investment returns, employer contributions, and member contributions. Because CalPERS establishes both contribution requirements and investment assumptions — including a long-term assumed rate of return of 6.8% — the City has limited ability to directly control year-over-year pension cost fluctuations. The California Public Employees' Pension Reform Act (PEPRA), enacted in 2013, introduced benefit caps and lower statutory contribution rates for employees hired on or after January 1, 2013, with the long-term effect of moderating employer pension cost growth as the workforce transitions away from the higher-cost Classic benefit structure. As of the current fiscal year, 61.4% of City employees are enrolled under PEPRA (up from 60% the prior year), a trend that will continue to increase, as Classic members are projected to largely retire by 2040.

The FY 2024-25 actuarial report is expected in July 2026. CalPERS investment performance exceeded the assumed 6.8% long-term rate of return for the fiscal year ending June 30, 2025; however, funded ratios remain subject to market-driven fluctuations year to year. As of June 30, 2024, the City's plans carry an average funded ratio of 78%, which has improved in recent valuation cycles. The City targets a funded ratio in the high-70% to low-90% range to maintain plan resilience.

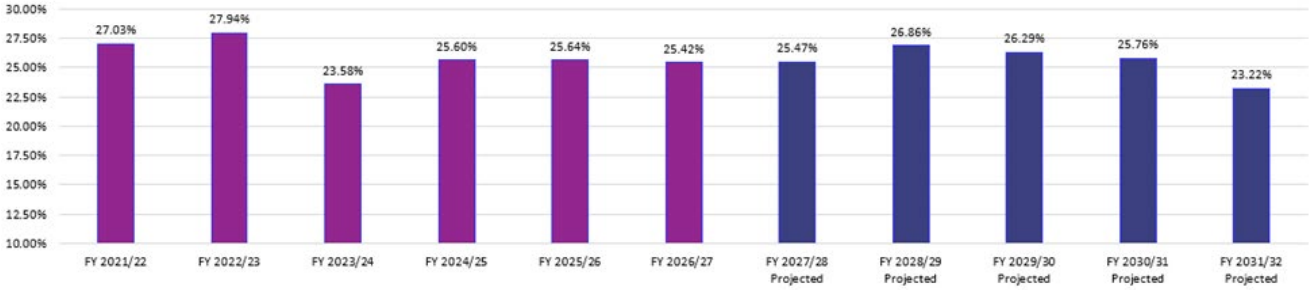
Funded Status as of:	06-30-2023	06-30-2024
City Miscellaneous Plans Blended (Tier 1, 2, and PEPRA)	78.8%	76.1%
Fire Miscellaneous Plans	72.4%	70.3%
Fire Safety Plans	79.4%	75.7%

In projecting future employer contributions, CalPERS assumes aggregated payroll and standard cost-of-living increases of 3% annually. Over the years, the City and Fire District have taken action to stabilize pension obligations by reducing and minimizing pensionable benefit enhancements, and the leveling off of a state-wide multi-year rate increase has further supported that trend. The following charts display historical and projected CalPERS rates as a percentage of salary, including the Unfunded Actuarial Liabilities (UAL) — aggregating Classic and PEPRA rates.

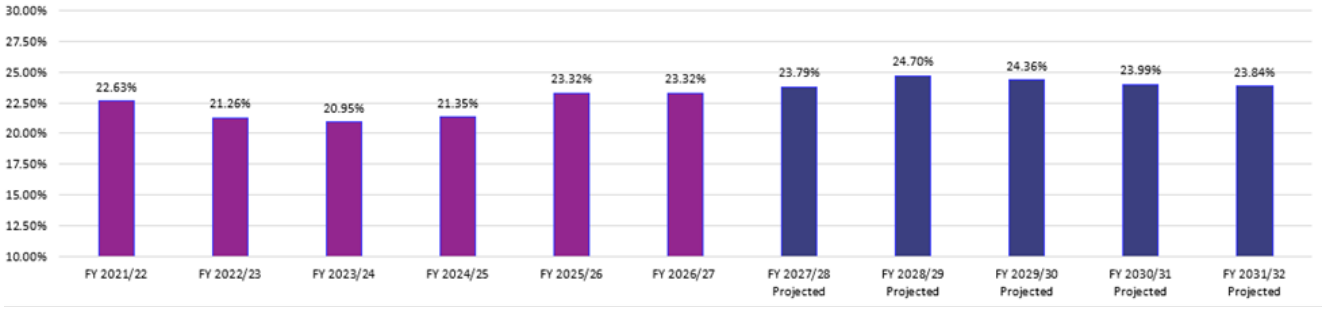
Pension contributions continue to be a major cost driver for all California public agencies. For FY 2026-27, the City and Fire District estimated CalPERS costs include:

	City Miscellaneous	Fire Miscellaneous	Fire Safety
UAL	$6,457,657	$401,217	$4,173,420
Normal Cost	$4,174,369	$170,625	$4,512,301
Total Contribution	$10,632,026	$571,842	$8,685,721
% of Payroll	25.42%	33.67%	40.68%

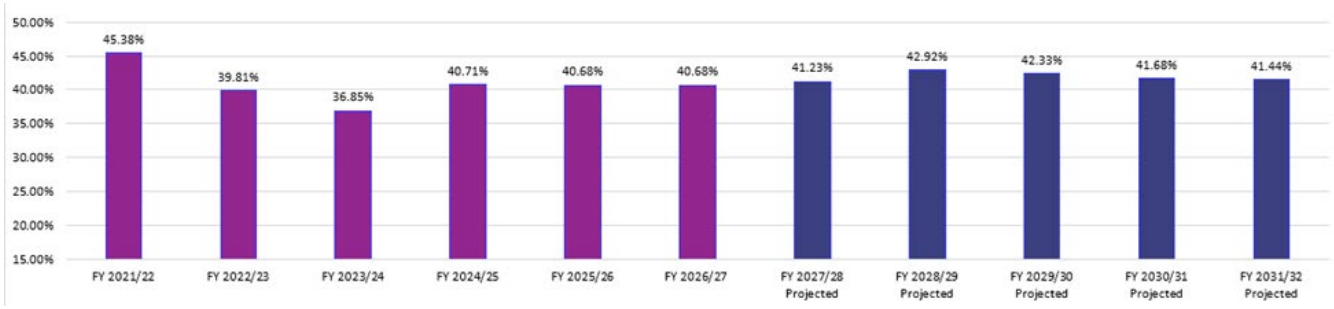
Employer Contribution Rates: City Miscellaneous Plans



Employer Contribution Rates: Fire Miscellaneous Plans



Employer Contribution Rates: Fire Safety Plans



Looking Ahead

Balancing long-term personnel sustainability with the operational needs of a growing community grows more challenging each year for the City. During the FY 2026-27 budget preparation process, 17 requests for additional City staffing support were submitted, of which only 9 were granted. Each request represented a legitimate service need; however, as overall City expenditures continue to outpace revenues, departments whose requests were not approved maintained flat service levels with growing demand or reduced services to achieve a balanced budget. The FY 2026-27 staffing plan reflects a financially responsible approach to workforce growth and pension cost management that allows City to continue delivering many of its traditional community-focused services while maintaining long-term fiscal stability.

City Manager's Office

As Rancho Cucamonga approaches its 50th anniversary, the decisions made today carry weight beyond the immediate fiscal year—they establish the conditions for a resilient, opportunity-rich community for the next 50 years and beyond. The City Manager's Office Workgroup is organized around the functions most central to that long-term vision: economic vitality, emergency preparedness, and public safety. Economic Development, Fire, and Police report directly to the City Manager's Office in recognition of their high-impact nature and direct alignment with City Council priorities. This structure ensures that decisions in these areas receive executive-level coordination and accountability, keeping the City disciplined, responsive and ready to support the healthy local economy and quality of life that residents and businesses depend on.

"Success isn't always about greatness. It's about consistency.
Consistent hard work leads to success. Greatness will come." – D. Johnson



The Economic Development Department advances the City's economic vitality by supporting business attraction, retention, and expansion; promoting entrepreneurship; strengthening workforce development; and facilitating strategic investment and development opportunities. The Department is guided by the City's Economic Development Strategy (EDS), adopted in October 2023, which serves as a five-year roadmap to position Rancho Cucamonga as a premier destination for business, employment, and quality of life. Working collaboratively with other City departments, regional partners, and the business community, the Department implements data-driven strategies across core functions that include business engagement, real estate and development coordination, workforce initiatives, marketing and promotion, and Parking Services integration.

In FY 2026-27, proactive outreach to local businesses, developers, brokers, and site selectors will continue to support retention, expansion, and new investment attraction. Data tools including Placer.ai, CoStar, and Resimplify will inform market analysis and targeted business engagement.

Workforce development remains a central priority through continued implementation of PathwaysRC, which aligns training with employer needs and expands public service career pathways. Partnerships with Chaffey College, San Bernardino County workforce agencies, and regional organizations will support job placement and long-term workforce competitiveness. The Department will also continue supporting the Emprendedor@s Program and other small business initiatives, with a focus on expanding access to services, tracking business formation outcomes, and strengthening the local entrepreneurial ecosystem.

On the development front, the Department will work alongside other City departments to advance the implementation of the Epicenter Master Plan — including completion of Surplus Land Act requirements, initiation of Disposition and Development Agreements, and release of an Operator Request for Proposals. Strategic real estate efforts will also support opportunities tied to regional transit investments, including Brightline West and Cucamonga Station, with an emphasis on land management, development coordination, and housing-related initiatives.



Rounding out the year's priorities, the Department will lead the integration of Parking Services into a centralized, modernized program; refine a business concierge approach to improve service delivery; and continue signature programs including the Annual Hiring Fair, Commercial Brokers Roundtables, Business Appreciation Month, and Manufacturing Month. Updated marketing materials and enhanced broker outreach will support the City's visibility as a premier destination for business investment.

Collectively, the work underway in FY 2026-27 reflects not only near-term priorities, but the longer arc of Rancho Cucamonga's economic future—strengthening the conditions that allow residents, employers, and neighborhoods to thrive together for generations to come.

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



The most substantial change for the Fire District in FY 2026-27 is the implementation of the County of San Bernardino contract for ground ambulance medical transportation services, enhancing the level of emergency services provided, not just to Rancho Cucamonga, but to the entire County. On December 5, 2023, the San Bernardino County Board of Supervisors awarded Contract No. 23-1282 for ground ambulance medical transportation services to Consolidated Fire Agencies (CONFIRE) and its private subcontractor-partner Priority Ambulance. CONFIRE is a Joint Powers Authority (JPA) consisting of public entities, including Rancho Cucamonga, Apple Valley, Chino Valley, Colton, Loma Linda, Rialto, Victorville, and the San Bernardino County Fire Protection District. Services included within the contract are Advanced Life Support, Basic Life Support, ground ambulance services, and Interfacility and Critical Care Transport services.

The contract was originally scheduled to commence on October 1, 2024, however implementation was delayed due to a lawsuit filed by AMR. In February 2026, the California Fourth District Court of Appeal ruled in favor of San Bernardino County, ending the legal battle by determining the County had the legal discretion to award its exclusive emergency ambulance contract to CONFIRE. This new service model will begin October 1, 2026. To support this contract, the staffing model for Medic Squad 178 will be enhanced with the addition of three (3) Firefighter positions and a pool of part-time Ambulance Operators. Together, these positions will fulfill the District's contractual obligation to CONFIRE to provide ambulance services 24 hours a day, 365 days a year.



In order to accommodate the Fire District's increasingly diverse and growing workforce, the Fire District will continue the design process for the Amethyst Fire Station 171 Rebuild and Expansion Project in anticipation of going out to bid in early FY 2027-28. Built in 1974, Fire Station 171 is the oldest station in the city and has increasing maintenance and repair expenses. The station is unsecured with no fence/gate to prevent public access. The station lacks ADA compliance and the functionality and physical space needed to accommodate the District's current and future workforce. The existing restrooms are gender specific, consisting of one single use restroom for female personnel and a larger communal style restroom for male personnel. Any crews comprised of greater than one female can present operational delays to achieve the post-fire shower within the hour guidelines, as well as limited access during routine restroom

needs throughout the 24-hour shift. The project will expand the station square footage by 45%. This will allow for additional staffing at the station and potential implementation of a medic squad unit.

Fire is also central to the Public Safety Modernization project at the Civic Center. The phased effort will establish a new Fire Administration Headquarters adjacent to the City Council Chambers, relocate the Emergency Operations Center (EOC) to the site of the existing Fire headquarters, and convert the current EOC space in the Police Department building into a larger briefing and training room.



The District plays a vital role in the City's emergency operations ecosystem. Internal emergency protocols detail the Fire District's responsibility during large-scale or evolving incidents, including severe weather events. The Fire District emphasizes operational readiness with prepositioned resources, activation ready volunteer teams, and Citywide communications regarding potential operational impacts. The District's ability to scale resources rapidly and collaborate across departments reinforces its role as a central leader in the City's emergency preparedness structure.

Beyond major incidents, the Fire District actively supports day-to-day public safety coordination across City departments, contributing to risk assessment, public information, and continuous operational improvement. These efforts reflect the District's commitment to preparedness as an ongoing practice rather than a reactive one.

The Fire District maintains active communication with other City departments, including the City Manager's Office, legislative affairs, public information, and public works. This cross-departmental engagement ensures that fire service perspectives inform City policy discussions, emergency planning, and community engagement strategies.

"The time to repair the roof is when the sun is shining."
– President John F. Kennedy

Law enforcement services are contracted through the San Bernardino County Sheriff's Department and enhanced by City-funded programs. Rancho Cucamonga's policing model includes expanded patrol staffing, a robust investigative and traffic enforcement presence, and specialized teams that address community-specific needs. Programs such as the School Resource Officers, the Multiple Enforcement Team, and the Crime Prevention Unit reflect the City's long-standing commitment to layered, community-focused policing. The Solution-Oriented Policing (SOP) team works closely with regional partners on issues ranging from homelessness to human trafficking, while the multidisciplinary COAST Team provides compassionate, coordinated responses to mental health-related calls, reducing pressure on frontline police and fire personnel.



Modernization is a defining characteristic of the City's public safety strategy. The Real-Time Information Center, Automated License Plate Reader systems, and the Drone as a First Responder programs represent significant steps toward a more efficient, data-informed, and transparent model of public safety. The drone program, going live the first quarter of the new fiscal year, allows rapid deployment to priority incidents, often arriving before ground units to provide real-time intelligence that improves

safety and decision-making. Strict oversight, compliance with FAA regulations, and public accountability measures ensure that technological advancements are implemented responsibly.

Infrastructure improvements are also underway to support long-term operational needs. The Police Station at the Civic Center, now operating beyond its original capacity, will undergo tenant improvements in FY 2026-27 to expand the public lobby, increase locker room space, and create a larger briefing and training room.



The FY 2026-27 budget also reflects a $2.1M increase in personnel liability insurance costs within the Sheriff's Department, driven by actuarial trends in the broader public entity liability market. This cost has been incorporated as a sustained fiscal obligation. The budget also includes funding for one (1) additional Sheriff's Sergeant, an investment in supervisory capacity that supports both operational effectiveness and responsible risk management. These adjustments complement the City's long-standing partnership with the Sheriff's Department, which provides comprehensive patrol, investigations, and a wide array of community-oriented policing programs that support public safety throughout Rancho Cucamonga.

Community Development

"*Someone is sitting in the shade today because someone planted a tree a long time ago.*" – Warren Buffett

The Community Development Workgroup consists of four departments — Planning, Building and Safety, Engineering Services, and Public Works — each contributing to the physical development and maintenance of a world-class community.

The Planning Department works with residents, business owners, and elected officials to guide equitable development through the administration of the City's General Plan and Development Code, which govern land use and development standards citywide. Building and Safety issues permits and conducts inspections for new construction, additions, and remodeling, applying building codes to protect public health and safety, and ensure business and residential properties are maintained and operated in compliance with the Rancho Cucamonga Municipal Code. Engineering Services designs and administers capital improvements — roads, bridges, traffic signals, and related infrastructure — for both public and private property. Public Works rounds out the Workgroup by operating and maintaining public facilities and infrastructure in a manner that is safe, sustainable, and cost-effective for the entire community.



The FY 2026-27 budget continues moving the City forward through the creation of exciting projects and plans while also focusing on further developing the City's economic infrastructure. The 2021 General Plan clarified the vision for the City's next chapter: that the City can grow, provide new housing and economic opportunities and position itself for an ever-evolving economy, while maintaining and improving the many wonderful single-family neighborhoods Rancho Cucamonga is known for, through carefully focused new growth on key corridors and in key nodes.

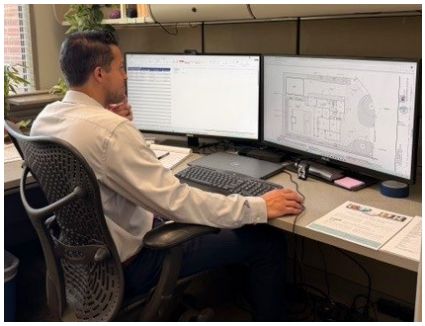
"*It is not enough to do good; one must do it the right way.*"
– John Morley

Despite continued economic uncertainty, the Planning Department will remain focused on advancing the goals and vision outlined in the General Plan, including adopting code amendments to require neighborhood meetings for development projects and better align zones and General Plan densities, monitoring state housing and land use regulation and impacts to local control, and maintaining a high level of customer satisfaction. These efforts will help position the City for the next wave of development and economic growth, as the City continues to create places where people want to be and can thrive.



Expanding housing and economic development opportunities remains a central focus. While market conditions continue to present headwinds for major development activity, the City will continue to facilitate the entitlement of new proposals that align with adopted plans and regulations. Through implementation of the General Plan, the adopted Housing Element, and the updated Development Code, the City has laid the regulatory foundation to support substantial private sector housing development across a range of product types. The City's goal is to work with developers to facilitate the entitlement of approximately 1,316 new housing units each year to meet Regional Housing Needs Assessment

(RHNA) and Housing Element commitments, while providing diverse housing options for residents at all stages of life.



In parallel, the Department is prioritizing team rebuilding and the refinement of internal processes to ensure consistent policy application, improved coordination across divisions, and clear communication with the public and applicants. Early 2026 indications show that development interest in the city remains steady, with numerous projects under review. A reliable, transparent, and efficient entitlement process ensures that each project represents an opportunity to thoughtfully implement the City Council's vision and enhance the quality of life for all.

"*Excellence is the gradual result of always striving to do better*."
– Pat Riley

In FY 2026-27, the Building and Safety Department will continue to drive process innovation through technology. One new component will be AI-assisted plan review to improve the accuracy and efficiency of the plan review process and support enhanced training and professional development for plan review staff.

In FY 2024-25, the Building and Safety Department became the only International Accreditation Service (IAS) accredited Building Department in California and the 28th in the nation — a distinction no other California city has achieved to date. This recognition reflects the Department's commitment to upholding the highest standards of customer service and safety. In FY 2025-26, the Department completed its 18-month audit with a perfect score, receiving approval without any required corrections. In FY 2026-27, the Department will undergo its renewal audit with the goal of maintaining accreditation for another three-year term.

Inclusion and equal access are City Council values deeply rooted in the City and reflected in the work of the Building and Safety Department. Central to both is the ability for all individuals to be present and participate in community life — and this is where accessibility, ADA compliance, and the Certified Access Specialist (CASp) program play important roles. The Division of the State Architect governs the CASp program, which is designed to meet the public's need for experienced, trained, and tested individuals who can inspect buildings and sites for compliance with applicable state and federal accessibility standards. The Department currently has one CASp on staff and is supporting three additional staff members as they work toward certification. In FY 2026-27, the Department aims to have two Building and Safety staff members and one Engineering staff member achieve CASp certification, helping ensure that new construction and existing remodels conform with Federal Access Regulations (ADA), State accessibility laws, and Civil Codes — reducing costs for applicants and expanding access for all.



The Department's reach extends beyond the permitting counter through its Community Improvement Division, which enhances public safety and quality of life by maintaining property standards for residential and commercial properties. In FY 2026-27, key priorities include vendor and massage parlor enforcement in partnership with the Police Department, seven-day-a-week coverage to address concerns promptly, and targeted corridor enforcement to address nuisances and Municipal Code violations. The Division will continue balancing compassionate assistance for residents facing physical or

financial barriers to compliance with firm enforcement of violations that pose hazards or unsafe conditions, utilizing cost recovery measures where appropriate to reduce impacts on the General Fund. Community Improvement will also continue overseeing the California Volunteers Youth Service Corps Grant, which partners with the Urban Conservation Corps to connect local youth with hands-on experience in green technology, sustainable infrastructure, and climate resilience — creating a direct pathway to City employment.

Rounding out the Department's service areas, the Business License Division supports a business-friendly environment by ensuring regulatory compliance across licensing, vendor operations, and Transient Occupancy Tax (TOT) collection. In FY 2026-27, the Division will expand proactive enforcement through audits, data tracking, and targeted outreach to identify expired licenses and non-compliant businesses early. A full-time weekend Business License Inspector — now actively supporting enforcement during peak periods — strengthens the City's ability to address vendor activity outside traditional hours. Continued outreach and streamlined processes will help businesses navigate requirements while maintaining the fair, consistent enforcement that supports a healthy local economy.

"*The legitimate object of government is to do for a community of people whatever they need to have done, but cannot do at all, or cannot so well do, for themselves*." – Abraham Lincoln

FY 2026-27 represents a year of continued progress for the Engineering Services Department as it advances projects and programs that support safe, reliable, and resilient infrastructure. As the City approaches its 50th anniversary in 2027, the Department remains focused on delivering infrastructure solutions that serve today's needs while laying the groundwork for the generations ahead. A key priority for the upcoming fiscal year will be strengthening operational consistency and institutional knowledge across all divisions — formalizing standard operating procedures to improve efficiency, support continuity, and preserve the best practices that contribute to the City's long-term legacy.

In addition to strengthening internal operations, the Department will advance a portfolio of development, capital, and grant-funded projects that support the City's long-term planning vision outlined in PlanRC and the Connect RC Active Transportation Plan. Staff will continue facilitating major development activities, including industrial projects within the southeast industrial area and residential development in northern neighborhoods, ensuring that growth aligns with adopted planning goals and available infrastructure.



Transportation system modernization remains a top priority as the Department builds on recent progress. Construction of Phase 3 of the Advanced Traffic Management System (ATMS) is scheduled to begin in July 2026 and will connect at least 40 additional traffic signals to the Traffic Management Center (TMC), improving traffic flow and mobility citywide. The Department will also update the ATMS Master Plan, in line with the City Council's adopted goals, to guide future expansion and long-term operations.



Improving roadway safety and expanding active transportation opportunities will continue through the design completion of three Highway Safety Improvement Program (HSIP) projects and the initiation of three Transportation Development Act (TDA) Article 3 projects. These efforts will enhance pedestrian and bicycle safety, strengthen connectivity, and improve accessibility throughout the community. Design will also advance on the Heritage Park Bridge Phase 2 Project and the Etiwanda Creek Bridges Project, improving roadway capacity, addressing localized flooding, and strengthening infrastructure resilience in key areas of the city.

The completion of the Pavement Management Program (PMP) allows the Department to re-evaluate citywide pavement conditions and support data-driven maintenance planning. The PMP identified a need for an additional $11M in funding annually to maintain the City's current pavement level of service — a Pavement Condition Index (PCI) of 72 — and sustain existing roadway conditions. Meaningful priority conversations will be needed to determine whether and how the City will be able to meet this growing deferred maintenance demand now and over the next 50 years.

Through these coordinated efforts, the Engineering Services Department remains committed to delivering reliable infrastructure and supporting sustainable growth. The investments planned for FY 2026-27 reflect a forward-looking approach that supports the City's long-term vision and helps build a strong foundation for Rancho Cucamonga's next half-century.

"Mastery is not a finished state. It is a process, a lifelong pursuit."
– George Leonard

The Public Works Services Department enters FY 2026-27 with a focus on organizational stability, reliable service delivery, and disciplined investment in the City's infrastructure. The budget reflects a balanced approach across personnel, operations, and capital projects, with an emphasis on accountability and long-term sustainability. Early interdepartmental coordination and clear communication will be essential to reducing redundancies, controlling costs, and supporting broader City goals.

Ongoing efforts to develop staff and build leadership at all levels continue to yield results in retention and internal advancement, strengthening the Department's capacity to meet both day-to-day demands and broader organizational expectations.



Operationally, the Department remains focused on consistent, reliable service. In FY 2026-27, the Department will continue evaluating the balance between in-house and contracted services, with more intentional scheduling and strategic resource allocation to improve service delivery while managing costs. Two areas of service delivery have been re-envisioned to improve efficiency. First, mainline irrigation repairs — previously contracted out at a higher cost than in-house work required — will now be led by the Water Management Division and will no longer be a regularly contracted service. Second, permanent street patch repairs will shift to a scheduled, resource-driven model in which City staff will focus on the high volume of smaller repairs, while jobs exceeding 10,000 square feet will be completed in collaboration with contracted resources, primarily through the local partnership with Cucamonga Valley Water District.

These adjustments allow City resources to be directed toward the highest rate of return for the community.

Several key asset programs — including tree maintenance, sidewalk repair, and fleet and equipment replacement — operate on defined service cycles that current funding levels cannot fully support. To assess the full scope of these growing infrastructure maintenance needs, the Department is building a digital asset management system to catalog assets, track annual service costs, identify asset lifecycles, understand associated service level impacts, and develop long-term funding strategies.



The Public Works Department's capital projects have made steady progress, with previously delayed projects now advancing more consistently. Capital priorities for FY 2026-27 include park and facility improvements, sidewalk rehabilitation, and initiation of the multi-year Citywide HVAC and lighting controls project.

Together, these operational refinements, strategic investments, and continued focus on staff development position the Public Works Services Department to deliver reliable, efficient, and fiscally responsible service in FY 2026-27 and beyond. By strengthening core systems, clarifying service models, and building a modern asset management framework, the Department is laying the groundwork for smarter long-term planning and more informed budget decisions.



As these initiatives take hold, Public Works will be better equipped to anticipate infrastructure needs, safeguard community assets, and support the City's broader organizational goals. The Department enters the year with a clear roadmap, a commitment to continuous improvement, and the capacity to deliver meaningful value to the community now and into the future.

Community Programs

The Community Programs Workgroup is composed of Animal Services, Community Services, Library Services, and Engagement & Special Programs. These departments provide a broad range of front-line services that strengthen community cohesion, expand access to resources, promote inclusive engagement, and enhance the overall quality of life for the residents of Rancho Cucamonga.

Entering FY 2026-27, the Workgroup remains focused on responsive public service, long-range planning, community-oriented capital improvements, and activation of public spaces. As the City approaches its 50th anniversary in 2027, each department is preparing to meet evolving community expectations while delivering quality programs, facilities, and experiences that support a connected, vibrant, and resilient city.

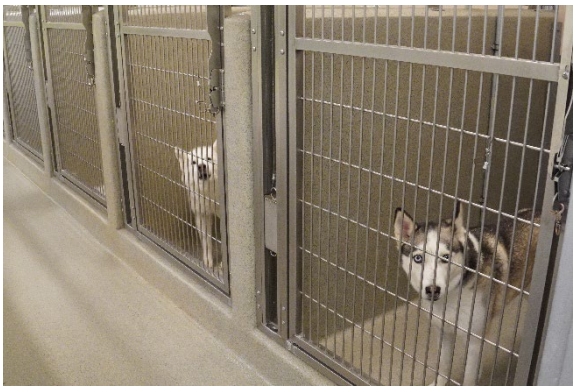
With momentum, purpose, and a shared commitment to excellent service delivery, the Community Programs Workgroup plays a central role in shaping Rancho Cucamonga's identity and future. Across recreation, cultural programming, library services, public art, youth development, community engagement, data innovation, and animal welfare, these departments advance initiatives that enrich everyday life for residents.

"*The welfare of each is bound up in the welfare of all.*"
– Helen Keller



In May 2026, the Animal Services Department celebrated its 20th year of operations. The Animal Center (Center) continues to care for thousands of animals annually, providing sheltering, adoption services, animal reunification, field response, veterinary care, and community volunteer opportunities. Field Services responds to calls involving stray and aggressive animals, animal welfare checks, nuisance complaints, injured wildlife, and public health-related concerns.

Rising costs of pet food, supplies, and veterinary care continue to impact local pet owners and contribute to animal surrenders. The Rancho Cucamonga Animal Care Foundation plays a vital role in supporting the Center's additional budget needs, including spay/neuter programs, the pet food pantry, and specialized veterinary procedures that increase adoptability. As the City looks toward the next 50 years, this partnership will remain essential in supporting both animals and the residents who care for them.



The Center continues to see an increasing number of large adolescent dogs, which require additional physical and mental stimulation to remain healthy and adoptable. To meet these needs, the Department has hired a Behavior Supervisor as part of the FY 2025-26 budget who will enhance enrichment programs such as pack walks, play groups, and Doggy Day Out foster opportunities. This position will also explore new partnerships with local businesses to increase the visibility of pets available for adoption. Additionally, the Center has hired a part-time Community Affairs Technician whose goal is to showcase adoptable pets across social media and other platforms, as well as develop marketing strategies to promote the Center's programs and services that support the community. New this year will be the upgrade of one vacant Animal Services Officer position to a Senior Animal Services Officer to provide direct support and leadership to the division.

To ensure staff are equipped to meet the evolving needs of the animals in their care, the Department is also expanding its staff training and development initiatives. These efforts include ongoing professional development in areas such as animal behavior, low-stress handling, customer service, and emergency response. By offering opportunities for continued education, the Center is strengthening its capacity to provide high-quality care and improve outcomes for both animals and the community.

To further support animal care programs, the Center is constructing 15 new outdoor kennels designed to provide quiet, restorative spaces away from the indoor environment. These improvements will enhance animal wellbeing and help the department meet growing community demand.

"*A nation's greatness is measured by how it treats its weakest members*."
– Mahatma Gandhi

The Community Services Department (CSD) supports community cohesion by managing the public spaces, programs, and services that enable residents to play, gather, learn, and connect. FY 2026-27 represents a continuation of long-term investments and an opportunity to translate prior planning, construction, and modernization efforts into visible community benefit.

A significant milestone in FY 2026-27 will be the opening of the newly renovated RC Community Center,[3] formerly the RC Family Resource Center, which will expand opportunities for contract classes, senior and youth services, and facility rentals, particularly supporting neighborhoods in the southwest area of the city. This updated facility will strengthen access to programs and create new avenues for recreation participation and community partnerships. The department will reinstate a Community Services Coordinator for the management of the facility.

Cultural services and amenities are expected to advance further throughout the Victoria Gardens Cultural Center (VGCC). Activation of the Bank of America Imagination Courtyard, expanded programming within the Black Box Theater, and coordinated use of Celebration Hall and the Lewis Family Playhouse will broaden cultural offerings and create flexible, engaging spaces for performances, community events, and rentals. Planned aesthetic improvements will reinforce the Courtyard's identity as a welcoming, versatile gathering place.



CSD also maintains a strong focus on long-term planning and thoughtful investment in public infrastructure. These projects span multiple fiscal years, with several initiatives launching in FY 2025-26 and continuing through completion in FY 2026-27, including improvements to the Heritage Park Bridge, accessibility updates at Mountain View Park Playground, and the installation of sports field lighting at Garcia Park. These investments reflect strategic interdepartmental collaboration to expand recreational opportunities and improve access, usability, and equity across community amenities.



While a Parks and Recreation Master Plan has been a desired outcome for several years, meaningful progress is underway, with the anticipation of a completed plan in 2027. This plan will analyze community sentiment, recreation and cultural art service trends, and long-range needs to help guide future decision-making as the City prepares for its next 50 years.

[3] The RC Family Resource Center will be renamed the RC Community Center, pending City Council ratification.

CSD remains committed to offering inclusive, accessible programs that meet the diverse needs of the community across recreation services and entertainment venues. Ongoing staff training in best-practice inclusion, supported by partners such as Kids Included Together (KIT) and Inclusive Arts, strengthens the ability to ensure equitable access and a sense of belonging for all participants. Community feedback continues to guide improvements, helping programs evolve with resident needs. Signature initiatives like Family Fun Day (formerly Adaptive Sports Day) and the IncredABLES program expand opportunities for inclusive play and meaningful engagement for individuals of all abilities. The introduction of new life-skills classes to the regularly sold-out Friday Night Fun Club events demonstrates a sustained commitment to creating welcoming, supportive environments for every community member.

"*Free libraries sustained by public money are an index of civilization*."
– Andrew Carnegie

The Rancho Cucamonga Public Library continues to demonstrate strong community engagement and the successful delivery of high-quality services. In FY 2025-26, the Library welcomed 324,655 in-person visitors and circulated more than 707,000 physical and digital items combined. Staff provided robust customer service through 395 in-person programs and more than 125,000 reference interactions—each a meaningful touchpoint that reinforces the Library's longstanding commitment to literacy, learning, and community connection.



Significant progress continues on major capital projects. The City of Rancho Cucamonga received over $6M in State Library Infrastructure Grant in 2022 to begin the Library Expansion Project. Construction began in July 2025 on the Diane Williams Library at Lions Park, representing a full renovation of the Lions East and West buildings, replacement of major building systems, substantial ADA improvements, and upgrades that will bring all library services onto a single level for accessibility. Additional funding—including $1.2M from the County of San Bernardino—ensures full project delivery and a climatized, enclosed corridor linking the two buildings. The Diane Williams Library at Lions Park is expected to open in spring 2027 as a vibrant destination with indoor and outdoor event spaces, study areas, and a Friends of the Library Bookstore with direct access to the Library from the Pacific Electric Trail.



The Paul A. Biane Library is also undergoing continued infrastructure improvements through the Building Forward Infrastructure Grant program, with final upgrades scheduled for completion in October 2026. Together with the Diane Williams Library at Lions Park project, these improvements—supported by longstanding State Library investments—position Rancho Cucamonga's library facilities for 15 to 20 additional years of modern, reliable service.

Public art enhancements at the Victoria Gardens Cultural Center have added vibrancy and thematic cohesion to the complex, while the Randall Lewis Second Story and Beyond® (SSAB) continues to grow as a regional destination for informal learning. Since opening in May 2024, SSAB has welcomed nearly 90,000 guests, hosted field trips for students across the Inland Empire, and expanded its themed educational offerings, including the popular Outdoor Adventures experience introduced earlier in FY 2025-26. Sponsorships from more than 70 partners have helped ensure equitable access for thousands of monthly visitors. In FY 2026-27, participation numbers are expected to increase with an additional day of operation.

As the Library looks forward, its mission remains centered on curiosity, access, and lifelong learning. Continued capital reinvestments, strong customer service, and programming that prioritizes literacy and inclusive access will ensure welcoming spaces where residents of all ages can continue to learn, grow, and thrive.

"*What we do for ourselves dies with us. What we do for others and our community lives on.*" – Albert Pine



The Engagement & Special Programs Department (ESP) serves as a vital cross-departmental hub, connecting residents, businesses, and City teams through strategic communication, policy, and community initiatives. In addition to powering and connecting the community through the Rancho Cucamonga Municipal Utility (RCMU) and RC Fiber, ESP champions long-range planning, civic engagement, legislative advocacy, and critical social and behavioral health strategies to elevate the community's overall quality of life.

In FY 2026-27, the department is shifting from foundational program design to high-impact deployment. ESP's work plan centers on major infrastructure expansions, data-driven governance, critical community health interventions, and signature civic milestones.

To support local economic growth and grid resilience, ESP is driving major capacity and technology upgrades across the City's municipal utilities. Early in FY 2026-27, design will begin on a new 66/12kV electric substation to triple the capacity of the existing electric system, alongside circuit preparations and line extensions at Milliken Avenue and Jersey Boulevard, with construction slated to begin later in the fiscal year. RCMU will also extend the 6th Street circuit to power the future Brightline West high-speed rail station facilities. The grid modernization efforts will begin to move forward through the deployment of advanced SCADA/ETAP systems for remote monitoring, the modernization of utility billing software, and the launch of an integrated Outage Management Project utilizing smart sensors for real-time automated notifications. Last, RC Fiber will expand its footprint through new line construction and the adoption of a refreshed Fiber Optic Master Plan, while the Community Affairs Network (CAN) will collaborate with the Department of Innovation and Technology (DoIT) to improve digital accessibility.

Data leadership and regional collaboration form another cornerstone of this transition, as ESP improves how the City utilizes data to inform operations and coordinate with regional partners. The department is actively building automated data pipelines, enhancing accuracy practices, and launching expanded staff training to embed analytics into cross-departmental operations. On a broader scale, ESP will lead Rancho Cucamonga's ongoing participation in the Inland Data Initiative, a regional collaborative designed to standardize how key performance metrics are collected, defined, and shared across Southern California municipalities.



Safeguarding and enhancing local quality of life remains a top priority, with ESP leveraging strategic funding and partnerships to address critical community and safety needs. The department is collaborating with both Planning and Economic Development to advance affordable, for-sale housing initiatives funded by the Permanent Local Housing Allocation and the ProHousing Incentive Program. Climate goals are being activated through grant-funded mobility improvements, active transportation networks, EV infrastructure, and solar shade management.

To address complex social challenges, ESP is implementing the City's newly adopted Homelessness Response Strategy in tandem with the Sheriff Department's COAST and HOPE teams as the regional West End Navigation Center becomes operational. Furthermore, opioid settlement funds are being deployed to scale up school-based programming, public education, Narcan distribution, and emergency response training, while Healthy RC prepares to launch the opt-in Teen Quality of Life Survey in Fall 2026 to capture crucial diagnostic data on youth mental health, substance use, and workforce readiness.



Finally, the department will ensure that residents, businesses, and stakeholders remain informed and involved through strategic community affairs and engagement. This effort is particularly significant as FY 2026-27 marks Rancho Cucamonga's historic 50th anniversary. The Community Affairs Network will spearhead the marketing and engagement for these 50th anniversary events throughout the year, collaborating with multiple departments to expand public art installations, such as murals and utility box art, to honor the City's rich history. Additionally, CAN will drive targeted public outreach for major capital improvement projects, ensuring community awareness and alignment as exciting new landmarks like Cucamonga Station, the Cucamonga Canyon Trailhead, and the Diane Williams Library at Lions Park come to life.

Administration Services

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

As services change and the City's complexity grows, the Administrative Services team also flexes, responding to its customer needs and reinventing its processes and programs in response. FY 2026-27 will be the third year using the City's enterprise resource planning (ERP) software, Workday, and the first year using OpenGov, a new budget software program. Workday is the "mainframe" of the City's core business management software. It has modernized many of the Administrative Workgroup's traditional duties. Workday has also enhanced the City's capabilities in managing various financial aspects, including human resources, accounting, and financial planning. Workday's user-friendly interface and advanced features have improved overall efficiency and accuracy, resulting in better fiscal management and financial decision-making.

"*Beware of little expenses; a small leak will sink a great ship*."
– Benjamin Franklin



The Finance Department continues to strengthen the City's financial systems with a focus on stability, usability, and long-term value. As both a steward of public resources and a business partner to departments across the organization, Finance plays a central role in ensuring that financial systems effectively support employees, vendors, and the public.

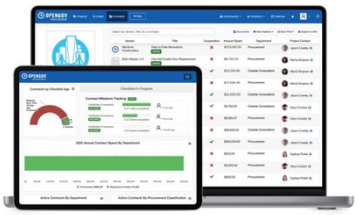
The City has successfully completed its first full audit cycle within Workday, marking a significant milestone in the transition to a fully integrated financial system. This achievement reflects the successful stabilization of core financial processes and establishes a strong foundation for continued system optimization.

Following implementation, the Department has shifted from deployment to refinement. Current efforts are focused on strengthening core functions—including Accounting, Payroll, Procurement, and Accounts Payable—to improve reliability, streamline workflows, and better align system functionality with operational needs.

Key areas of progress include:

- **Operational Efficiency:** Ongoing improvements to business processes are reducing manual work, clarifying workflows, and increasing consistency across departments.
- **Data Integrity and Accessibility:** The City now operates within a centralized financial and human capital system, with continued focus on improving data structure, integrations, and reporting consistency to ensure information is accurate and accessible.
- **Reporting and Decision Support:** Enhanced use of system reporting tools and complementary solutions is improving the City's ability to translate financial data into actionable insights for operational and policy decisions.

- **Internal Capacity Building:** Following a period of significant staff turnover, most critical positions have now been filled. Continued investment in training is building internal subject matter expertise, strengthening long-term system ownership and reducing reliance on external support.



In parallel, the Department successfully implemented OpenGov Budget and Planning, modernizing the City's budget process end-to-end. Beginning with the FY 2026-27 Budget, this platform enhances cross-departmental collaboration, improves transparency for City Council and the public, and strengthens alignment between financial planning and operational priorities.

Beyond systems and technology, the Department continues to manage the City's special assessment districts, which remain foundational to Rancho Cucamonga's fiscal structure. These districts ensure development contributes to the cost of infrastructure and services within its own footprint, preserving General Fund capacity for broader community services.

However, many districts operate under long-standing rate structures that have not kept pace with inflation. In some cases, rates have remained unchanged for decades, creating increasing pressure on service levels and infrastructure maintenance. Where permissible, rate adjustments are recommended based on current financial conditions. In cases where rates are capped, the City continues to evaluate alternative funding strategies within existing legal constraints. Absent these adjustments, funding gaps may result in increased subsidy from the General Fund.

As the Department continues to mature its systems and operations, the focus remains on delivering accurate, timely, and transparent financial information. Building on the successful stabilization of its core systems, Finance will continue advancing its processes and tools to support effective decision-making and long-term fiscal sustainability.

"*Every choice you make has an end result*." – Zig Ziglar



Few sectors have experienced the level of change and evolution as technology has over the past 50 years. Looking at the last decade alone, innovations like Artificial Intelligence are reshaping how organizations conduct business, the ubiquity of smartphones and digital services have changed people's expectations about how they interact with institutions, and cybersecurity threats have morphed into sophisticated global risks that cannot be taken lightly.

As the Department of Innovation and Technology (DoIT) looks ahead to the Next 50 Years, they do so with an eye toward stability and resilience. The department's focus is rooted in preparing staff and the organization to responsibly adopt emerging technologies. This requires a mature approach ensuring the confidentiality, integrity, and availability of City data and systems.

Looking at the immediate future, technology remains a critical service underpinning public service and safety. DoIT is entrusted to provide reliable, secure, and user-focused services to constituents and City departments alike. Ongoing investments in technology and people ensure systems are available to meet the needs of the community and City staff who serve them.

The prior fiscal year brought significant changes to the department with the onboarding and acclimation of a new Director. With the passing of this transition period, the department is working in unison to meet its mission.

DoIT's areas of focus over the next budget cycle will include:

- Ensuring reliable and secure systems
- Providing technology solutions that emphasize good user experience
- Promoting the growth and well-being of staff

DoIT has a long-standing commitment to building secure and resilient systems. This approach will continue into FY 2026-27 with several high-impact projects aimed at refreshing critical infrastructure and modernizing pieces of the City's cybersecurity stack. These modernization efforts bring lagging infrastructure up to the same high standard as other recent technology investments that have bolstered the City's cybersecurity posture.

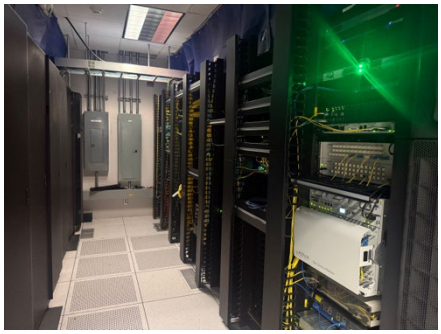


In addition to technology investments, DoIT will continue efforts to boost cybersecurity awareness through training for all staff, department check-ins, and targeted phishing campaigns. Lastly, there has been considerable effort to establish a Disaster Recovery Plan and a Cybersecurity Incident Response Plan; development of these plans is continuous with the initial version slated to be in place early in FY 2026-27.

The commitment to building resilient systems extends beyond critical infrastructure to other networked devices. DoIT has completed significant efforts to harden workstations and will continue to implement hardware that meets and exceeds modern cybersecurity standards. This commitment extends to other devices, including but not limited to security cameras, smartphones, and Internet of Things (IoT) devices.

Multiple efforts will be underway in FY 2026-27 to improve the technology experience of City partner departments. Notably, work will continue to enhance and troubleshoot digital workflows within Workday. the City's Enterprise Resource Planning (ERP) solution. The award-winning GIS team continues to implement forward-thinking technologies to promote improved operations for multiple City departments. For example, in the Rancho Cucamonga Municipal Utility (RCMU) there are data management, workflow, and automation opportunities for the electric utility and fiber optic networks. Additionally, the department is partnering with the Police Department to continue upgrades to the City's Public Safety Video Network which encompasses traffic cameras and license plate readers to assist on calls for service.

Automation has traditionally been a strength and DoIT intends to build on past successes to improve user experience. Upcoming efforts include building integrations between disparate systems to reduce and eliminate data entry and introducing a data warehouse for automating data pipelines that enable data-driven decision making.



DoIT, in partnership with other departments, continues to refine the City's approach towards Artificial Intelligence adoption with an emphasis on user experience. To promote adoption, DoIT will be providing additional tools and training for City staff to understand which AI option best meets their individual needs. Data governance continues to be a priority, with one major initiative planned for FY 2026-27. This project will leverage existing technology investments to make over-sharing of files, whether inadvertent or malicious, more difficult.

Lastly, promoting the well-being of staff is a long-standing commitment within the department. The Department will continue to prioritize professional development opportunities, allowing staff to keep up with the latest trends and developments in the technology sector. These trainings yield a deeper understanding and better usage of the City's existing technology investments. They also provide opportunities for staff to obtain and maintain industry certifications.

Another commitment is the department's approach to augmenting staff expertise with highly proficient escalation points. The department has traditionally provided outside escalation options for critical infrastructure on an as-needed basis. In the coming fiscal year, budget has been established to create escalation options for critical applications as well. This will enable professional services to aid staff in deploying and maintaining data governance and endpoint management solutions for existing technology investments.

As the City looks to the future, DoIT will continue to do its part to build a strong digital foundation that will withstand the test of time. Prudent investments in technology and an unwavering commitment to the growth of staff will position the department to be a valued partner for the Next 50 Years and beyond.

"*The strength of the team is each individual member.*
The strength of each member is the team." – Phil Jackson



The Human Resources Department (HR) remains focused on strengthening Team RC's human capability, ensuring we attract, develop, and retain a high-performing, engaged, and future-ready workforce. The budget reflects a continued commitment to aligning people, culture, and strategy in service of the City Council's Mission, Vision, Core Values and Goals.

Over the past year, HR has focused on cross-training, knowledge transfer, and operational continuity. This work has positioned Human Resources to further evolve into a high-impact, full-service strategic partner to all departments. Through the continued implementation and optimization of Workday, the department is working to leverage enhanced data capabilities to inform decision-making and improve service delivery.

A central focus is the continued advancement of the employee experience, recognizing that every interaction across the employee lifecycle shapes engagement, performance, and retention. Building on this foundation, the department will continue to enhance onboarding and offboarding practices, expand development opportunities, and promote well-being, flexibility, and a culture of belonging. These efforts directly support the City's goal of being an employer of choice for individuals who are motivated by purpose, empowered through autonomy, and committed to mastery in their roles.



Recruitment and retention efforts will continue to evolve to meet the demands of a competitive labor market. The department will expand its pathways to public service (Pathways RC) outreach, strengthen partnerships with educational institutions and community organizations, and enhance employer branding efforts to showcase the meaningful and impactful work of public service careers.

Additionally, Human Resources will continue to leverage data and employee feedback to identify trends, address workforce challenges, and implement targeted strategies to support retention and engagement.

The FY 2026–27 budget prioritizes investments that enhance organizational agility, strengthen leadership capacity, and support long-term sustainability. Through strategic workforce planning, continued technology optimization, and a focus on employee development and experience, Human Resources is well-positioned to support the City's evolving needs and prepare Team RC for the future of work.

The Human Resources Department remains committed to delivering innovative, responsive, and people-centered services that empower employees and leaders alike. By continuing to invest in our workforce, we ensure that Rancho Cucamonga remains not only a great place to live, but also a premier organization to serve and grow a career.

"*Leadership and learning are indispensable to each other.*"
– President John F. Kennedy



As Team RC looks ahead to the Next 50, the Organizational Development Department is focused on strengthening organizational capacity, leadership development, succession planning and reinforcing a culture of high performance grounded in the Team RC S.P.I.R.I.T. values and the High Performance Organization (HPO) framework.

The Organizational Development Department continues to advance a systems-based approach to professional development, employee engagement, and leadership alignment. Central to this work is a focus on the employee experience—ensuring that employees are supported through meaningful professional development opportunities and ongoing engagement in ways that foster purpose, connection, clarity, and belonging across the organization.

Building on the successful implementation of employee development plans through the MAP process (My Action Plan), the Organizational Development Department will continue to embed coaching, feedback, and accountability into daily operations. Employees at every level will be equipped to engage in meaningful coaching conversations, provide and receive real-time feedback, and support continuous learning and growth. Team RC University will serve as a key driver of this work, offering a structured learning pathway that builds leadership capability at all levels and ensures consistency across the organization.

In preparing for the Next 50, the Organizational Development Department will also serve as the centralized hub for internships and fellowship programs in the hope of building a sustainable pipeline of future public sector leaders.

The Risk Management Division supports this long-term vision by proactively managing risk, enhancing workplace safety, and promoting employee health and wellness. In FY 2026-27, the Division will continue to strengthen cross-departmental collaboration through the City-wide Safety Committee, enhance training and compliance efforts, and advance emergency preparedness planning in partnership with the Fire District, while maintaining a strong focus on fiscal stewardship and risk mitigation.



Employee wellness remains a key priority, with continued investment in programs that support the physical, mental, and financial well-being of Team RC employees.

Organizational Development will partner closely with other City departments to build organizational capacity, strengthen leadership effectiveness, and align people strategies with operational goals. Through this collaborative approach, the Department will continue to equip all employees with the tools, resources, and support needed to enhance performance, foster accountability, and deliver exceptional service to the community, ensuring Team RC is well-positioned to succeed now and into the Next 50.

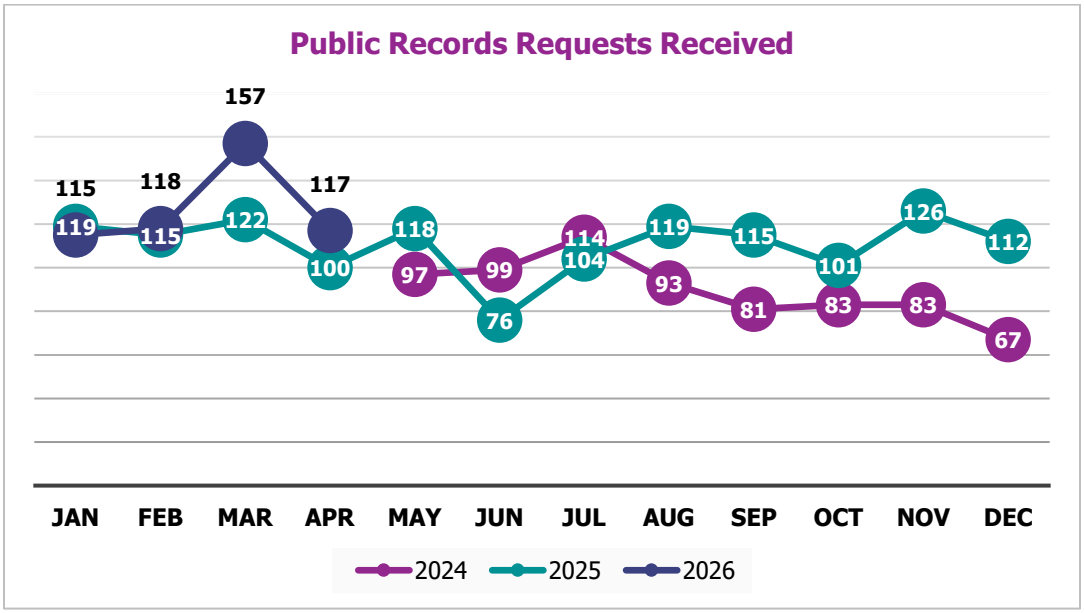
"*Accountable government depends on transparency; transparency depends on information*." – Proverb

The City Clerk Services (CCS) Department facilitates and supports the City Council, staff, and citizens by coordinating the legislative process, administering city elections, and managing city records. The department's goal is to provide consistent, high-level services to its customers, meeting challenges through expertise, innovation, and partnerships. The department is embarking on its next chapter of growth and expansion and will continue to evolve to meet the needs of the community and organization. As local stewards of democracy, the department takes pride in providing City documents to the public while implementing best practices aiming to enhance the delivery of services.



The City Clerk Services Department actively maintains the City's records dating back to its 1977 incorporation. CCS is continuously committed to safeguarding the public's trust by preserving and providing access to City records with exceptional customer service. The recently built Records Center at Fire Station 178 has enabled staff to establish new protocols to securely store, preserve and access records more efficiently. Concurrently, the Department is diligently increasing the number of documents available on the City's website, demonstrating a commitment to transparency and keeping citizens well-informed about the evolving landscape of their city. By maintaining accurate records of all changes, CCS ensures that the city has a clear understanding of its history, enabling informed decisions about future changes.

In FY 2026-27, the Department's goal is to monitor, assess and implement new operational workflow practices to increase public access to records therefore promoting open government and transparency. Through the continuous conversion of paper files into electronic format and the implementation of system integrations and automation, CCS will streamline the delivery of City and Fire District contract records, making them more accessible. Through the integration of DocuSign, a contract digital signature system, and the City's existing contract repository, the Department will further implement efficiencies in workflow operations. The continuous expansion of information is necessary to ensure CCS proactively meets the public's needs. Over the past few years, there has been a significant increase in the quantity and complexity of Public Records Requests. Online access to City and Fire contracts will help in managing this increased demand.



(Data from January-April 2024 unavailable due to records retentions rules.)

Additionally, another important concentration for the Department in FY 2026-27 is to provide training and professional development for staff to enhance specialized skills, support succession planning, stay updated on legislation, new technology and professional certifications to ensure sustainability and foster a high-performing team.

Through collaboration and partnerships, the team strives to continuously provide services with excellence, innovation and commitment.

Infrastructure and Major Projects

"We did not inherit the earth from our ancestors; we borrow it from our children."
– Antoine de Saint-Exupéry

One hallmark of Rancho Cucamonga since incorporation has been proactive investment in infrastructure. The City has long recognized the importance of building and maintaining quality infrastructure to support its world-class residential and business community, and FY 2026-27 is no exception.

However, as the City enters its 50th year, much of that infrastructure is deteriorating faster than it can be repaired. The former Redevelopment Agency built much of the City's original infrastructure and developed extensive reserves for its ongoing maintenance. With the dissolution of Redevelopment in 2012 came the loss of approximately $200M in cash reserves, requiring the City to rebuild its long-term savings goals from the ground up. Compounding this challenge, since 2020, construction costs have risen cumulatively by more than 40% — driven by supply chain disruptions, labor shortages, and sustained inflation — significantly increasing the cost of both delivering new infrastructure and maintaining what already exists. While the City continues to invest, as illustrated in the projects below, each dollar must stretch further than before, and the capacity to invest at historic levels continues to narrow.

Public Safety



- **Drone as a First Responder Project –** The City continues to invest in the expansion of the Police Department's capacity through the Drone as a First Responder Program. This multi-year project, which began in FY 2025-26 and will continue through FY 2027-28, will enable drones to autonomously launch from strategic locations throughout the city in response to emergency calls. The six installed drones will be operated by certified remote pilots, providing real-time video to deputies, faster response times, and actionable intelligence for investigations. Activation of this project is one of the City Council's FY 2026-27 Goals with an approximate investment of $480,000 per year.
- **Emergency Operations Center (EOC) Relocation Project –** Until FY 2025-26, the Emergency Operations Center (EOC) was located on the top floor of the Rancho Cucamonga Police Department Headquarters. As the Police Department grew, it became necessary to temporarily relocate the EOC to the All Risk Training Center, with the long-term goal of establishing a permanent EOC in the space currently occupied by Fire Administration. With over $1M in Federal Community Program funding from Congressman Pete Aguilar, and as part of the City Council's FY 2026-27 Goals, the City will continue design and secure construction management services during this budget period. The anticipated cost of environmental, design, and construction management services is approximately $520,000.
- **Rancho Station Police Headquarters Modernization Project** – Much-needed tenant improvements to the Rancho Station Headquarters will enhance the public lobby capacity, expand locker and briefing rooms, and better serve a growing diverse workforce. After completing design in FY 2025-26, in FY 2026-27 $5.3M is allocated to proceed with construction management services, bidding, and construction of these tenant improvements as part of a coordinated effort with the EOC Relocation Project, and Fire Administration Headquarters Project.

- **Fire Administration Headquarters Project –** Fire Administrative Services are currently located in the lower level of City Hall and have reached capacity. Construction of a new three-story building adjacent to the City Council Chambers will accommodate the expansion of Fire District administrative operations, while also enabling the EOC relocation and RCPD facility modernization. Environmental, continued design, and construction management services for this project will be pursued in FY 2026-27 at an estimated cost of $1.5M. This project is a critical link in the coordinated modernization of public safety facilities within the Civic Center.



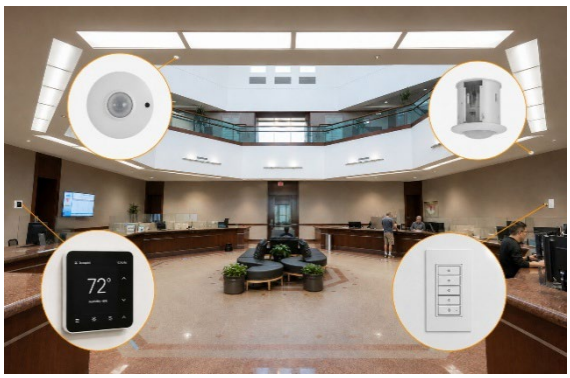
- **Fire Stations –** The Fire District continues to update and modernize its facilities to ensure they are well maintained and meet the needs of today's workforce and community. Accessibility and workforce diversity improvements to Fire Stations 173, 174, and 175 are continuing in FY 2026-27 at an approximate cost of $3.3M, in alignment with the City's ADA Self-Evaluation and Transition Plan and in response to the evolving makeup of the District's workforce. Additionally, the District will advance planning for the replacement and expansion of Fire Station 171 — the oldest of the City's eight stations — to expand fire protection and EMS services in the northwest area of the city.

"The secret of getting ahead is getting started." – Mark Twain

Community Development

- **Red Hill South Beautification Project** – This project, carried forward from FY 2025-26, has been revised to focus on improving the operational efficiency and long-term maintainability of the water feature at Red Hill Park. The updated scope includes reducing the depth of the water feature, replacing the planters and floating island, and incorporating additional design enhancements. These changes are expected to lower ongoing maintenance costs, supporting the City's efforts to address structural funding challenges in the PD-85 benefit assessment district, while also reducing the overall project cost from $1.8M to $638K. The revitalized water feature will introduce new amenities and enhance this well-loved community space.

- **Citywide HVAC & Lighting Controls Upgrades** – The heating, ventilation, and air conditioning (HVAC) and lighting control systems at most City facilities are decades old and obsolete. Replacement parts are largely unavailable, and the systems cannot be integrated with modern monitoring and control technology. With State-mandated energy efficiency requirements on the horizon, upgrading these systems is essential — both to keep facilities operational and to position the City to take advantage of modern HVAC and lighting technologies. Design for this program was completed in FY 2025-26, and implementation of the $9.4M project will begin in FY 2026-27, phased over five fiscal years given the scope and overall cost. Beginning with the oldest facilities first, improvements will replace HVAC and lighting controls across City facilities, creating a more standardized, citywide system.



- **Parks Playground and Surfacing Replacements Program** – This program, budgeted at $800K in FY 2026-27, will replace aging rubberized surfaces and play equipment at Terra Vista Planned Community Parks (LMD-4R), in support of the City Council's goal to promote and enhance a safe community for all. Replacements will also incorporate updated play equipment to introduce new amenities and experiences at each location.

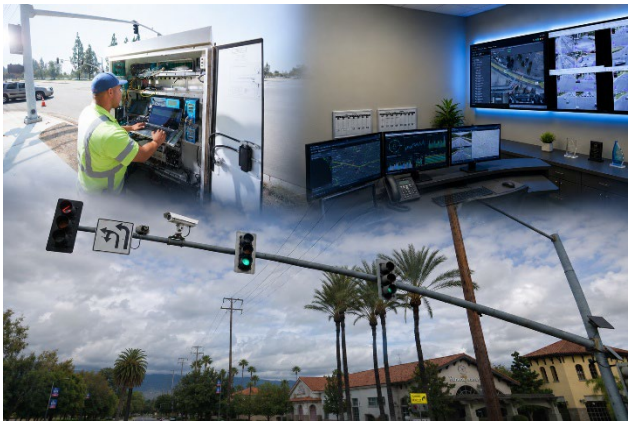
- **Water Conservation Landscape Renovation Program** – This program addresses the required improvements to parkway areas where turf is removed and replaced with less water-intensive landscaping. These improvements are required to comply with the state mandate as established by AB 1572, which prohibits the use of potable water to irrigate non-functional turf areas, effective 2027. When complete, the identified areas will be replaced with less water and maintenance intensive landscaping to reduce costs, eliminate dying non-functional turf, and meet state and local water conservation goals. In FY 2026-27, $550K in improvements are funded and planned in LMD-2, LMD-4R, LMD-6R, and LMD-7.

- **Citywide Concrete Repair Program** – Recognizing the importance of safe and accessible pathways, the annual concrete repair program will continue through an investment of $1.64M in improvements during FY 2026-27; these infrastructure investments support the maintenance challenge of addressing the current 4-year backlog of sidewalk rehabilitation locations. Projects have been identified to rehabilitate the sidewalks generally in the areas of Sapphire, Haven, Wilson, and Base Line.



- **6th Street at BNSF Spur Crossing** – To improve access and resiliency within the City's industrial street network, the City will continue the design and environmental study phase of a new railroad spur track crossing on 6th Street between Milliken Avenue and Etiwanda Avenue. This phase, budgeted at $271K in FY 2026-27, sets the stage for a $2.17M construction project anticipated to begin in FY 2027-28, funded in large part through contributions from nearby developments. When complete, the project will close the existing gap on 6th Street, improving traffic circulation and reducing congestion delays in an area experiencing significant recent and anticipated growth.

- **Advanced Traffic Management System (ATMS) Program** – Design of Phase 3 of the ATMS will begin in FY 2026-27, funded through carry-forward appropriations from FY 2025-26. The ATMS program constructs fiber optic interconnections between the City's traffic signals and the Traffic Management Center, enabling more efficient and effective traffic operations across the City's street network. Phases 1 and 2 are complete, and the coordinated signal timing implemented along key corridors has produced measurable reductions in average delays through improved traffic flow. Phase 3 will expand the system to Base Line Road and Archibald Avenue and will include coordination with Caltrans to bring all phases fully online. As additional north-south and east-west corridors are added, the benefits will extend across the entire network rather than isolated segments.



- **City Center Boulevards Project** – While no new funding is allocated in FY 2026-27, design work will continue on the transformation of Foothill Boulevard and Haven Avenue from a suburban arterial and historic highway into a vibrant, active city center boulevard. This project, part of Plan RC, will incorporate complete street elements including improved pedestrian and bicycle facilities, transit stops, multiway frontage roads with on-street parking, and design options for an eventual center-running dedicated transit lane on Foothill Boulevard — all designed to improve connectivity to key employment, retail, and recreation destinations along the corridor. Funded in part by $3M in federal grants, allocated in FY 2025-26, the completed design will help reduce future development costs while supporting the City's compliance with state-mandated vehicle miles traveled reduction targets.



- **Active Transportation Projects** – Connect RC, the City's active transportation plan, identified several projects to improve safety and expand options for residents who walk or bike for recreation and everyday transportation. In FY 2026-27, five projects totaling $1.4M are scheduled for design and/or construction of bicycle and pedestrian improvements at the following locations:
    - Base Line Road at Deer Creek – signalized pedestrian crossing design
    - Fairmont Way and Highland Avenue – bicycle and pedestrian improvement construction
    - Foothill Boulevard – bike lane restriping
    - Hermosa Avenue – complete streets improvement design
    - Jasper Street – crosswalk improvements

  Approximately $835,000 of the total cost is funded through active transportation grant programs.

- **Civic Center Drive Improvement Project** – This project will create a safe and accessible path along Civic Center Drive, providing pedestrians and cyclists a more comfortable connection between City Hall, the County Courthouse, and adjacent commercial areas. Of the project's estimated $650,000 cost, $350,000 was funded through a State Highway Safety Improvement Program (HSIP) Cycle 12 grant. As residential density around the Civic Center continues to increase, these pedestrian and bicycle improvements are increasingly critical to serving the surrounding community. Design is nearing completion, with construction planned for FY 2026-27.



- **Etiwanda Creek Bridges Project** – This project will widen and improve the Etiwanda Creek street crossings at Arrow Route and Whittram Avenue, adding roadway capacity to support continued redevelopment in the southeast industrial area while protecting improvements against storm surges. Design will continue in FY 2026-27, with construction anticipated in FY 2027-28, for a total project investment of $13.2M funded through development impact fees.

- **Etiwanda East Side Widening Project** – To address traffic circulation challenges and increase capacity along the Etiwanda corridor, the City has allocated $8M to begin construction on improvements that will widen the east side of Etiwanda Avenue south of Arrow Route and add curb,

gutter, sidewalk, streetlights, and pavement rehabilitation. When complete, this widening will connect to the future Etiwanda Grade Separation. Construction will continue through FY 2026-27.

- **Local Roadway Safety Plan Improvements Program (LRSP)** – The LRSP provides a framework for identifying and analyzing potential safety issues and recommending system-wide improvements. Originally scheduled for FY 2025-26, construction of upgrades to 10 signalized intersections — including installation of retro-reflective borders on signal heads and crosswalk striping — will take place in FY 2026-27 at an estimated cost of $500,000, funded through a Highway Safety Improvement Program (HSIP) Cycle 12 grant.

- **Local Street Paving Program** – Through overlays and slurry seals, this program will restore existing road surfaces to substantially new condition, extending pavement life and rideability at various locations across the City. Work includes slurry sealing, cold planing, localized asphalt removal and replacement, crack sealing, asphalt overlay, utility adjustments, pavement striping, and curb ramp improvements. Historically funded through a combination of Gas Tax and Measure I funds, Road Maintenance and Rehabilitation Account (RMRA) reserves have been programmed in FY 2026-27 to offset the decreasing availability of Gas Tax revenue, which has not kept pace with rising street maintenance costs.



- **Major Arterial Paving Program** – The City has budgeted $6.1M for pavement rehabilitation under this annual program in FY 2026-27. Work will include cold planing, localized asphalt removal and replacement, crack sealing, asphalt rubber hot mix overlay, traffic signal video detection installation, utility valve and manhole adjustments, pavement striping, and ADA curb ramps. Improvements will be made to portions of Etiwanda Avenue, 4th Street, Highland Avenue, and Sapphire Street. As with the Local Street Paving Program, RMRA reserves will assist with funding these projects.

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

"Do what you can, with what you have, where you are."
– President Theodore Roosevelt

Community Programs

- **Animal Center Kennel Project** – As the community grows, so does the need for animal care and adoption services. This $200,000 project will install additional outdoor kennels to expand capacity and support dog enrichment programs, funded through development impact fees collected to mitigate the impact of growth on Animal Services facilities.

- **Wildfire Early Detection System** – The City continues to work with partners including the United States Forest Service (USFS) and the Los Angeles Department of Water and Power (LADWP) to install wildfire detection cameras at strategic locations along the City's northern boundaries and foothills, from the western to eastern City limits. In FY 2026-27, final improvements for this phase of implementation, estimated at $400,000, funded by pass-through grant funding that was included in the adopted State budget trailer bill – Senate Bill (SB) 178 (SEC.19.56. (AO) (19)), will complete the expansion of the existing detection system, enhancing fire safety, improving emergency response times, and optimizing resource management for wildfire response and prevention.



- **RCMU Line Extension Project-Etiwanda Heights** – In FY 2026-27, the City has allocated $100,000 for RCMU to begin design of approximately 15,000 lineal feet of new 12 kV and fiber optic line extending north from the Arbors Substation on Rochester Avenue and Stadium Way to connect to a second circuit on Banyan Street, completing a circuit loop that will serve the Etiwanda Heights neighborhood.
- **RCMU Electrical Outage Response Improvement Project** – This $300,000 project supports the purchase and installation of outage notification equipment integrated with mass communication technology to improve how electrical outage information is communicated to RCMU customers. While RCMU rarely experiences significant outages due to the underground nature of its system, the current customer notification process is outdated and inefficient.



- **RCMU Southeast Industrial Electrical Napa Substation Project** – With electrical demand within RCMU's service area approaching the capacity of the existing Arbors Substation, the City will advance planning and preliminary design in FY 2026-27 for a new 50 MW substation in the southeast industrial area. This $48M, multi-year project is anticipated to be financed through infrastructure loans or bonds, with debt service repaid from RCMU revenue.
- **Rancho Cucamonga 50th Anniversary** – As Rancho Cucamonga approaches its 50th Anniversary, 2027 marks both a major milestone and a chance to honor the City's history while shaping its future. The celebration will engage the community through a citywide marketing campaign, a "50 Reasons to Love RC" book, anniversary booths at City events, community pop-up celebrations, a Senior Center VIP breakfast, one signature event, a gathering of past and current stakeholders, and a community art project. To support these efforts, $200,000 is budgeted for FY 2026-27.

"*It takes as much energy to wish as it does to plan.*"
– Eleanor Roosevelt

Administrative Services

- **City Data Network Infrastructure Refresh Project** – This project is entering its second and final phase. The first phase, initiated in FY 2025-26, focused on introducing cybersecurity enhancements and replacing the City's core network hardware and systems that reached the end of their useful life. Phase 2, estimated at approximately $4M and commencing in FY 2026-27, will modernize the City's data centers to improve security, reliability, and support for City services.



Conclusion: Building the Next 50

Rancho Cucamonga enters FY 2026-27 at an important inflection point. Approaching its 50th anniversary in 2027, the City is not merely looking back at what has been accomplished — it is looking forward to what must be built. The FY 2026-27 Budget is the expression of that commitment: disciplined in its fiscal structure, strategic in its investments, and grounded in the conviction that the decisions made today will shape the community for the next half-century.

The combined operating budget of approximately $204.54M maintains structural balance at a time when cost pressures are real and persistent. Rising public safety expenditures, State cost-shifting, infrastructure backlogs, and inflation in construction and contracted services all demand careful stewardship. The City's response — conservative revenue forecasting, targeted expenditure growth, robust reserve practices, and disciplined long-range planning — reflects an organization that understands the difference between what is urgent and what is important.

The investments embedded in this budget are investments in people and place. New positions in community services, public works, and the Fire District operations expand the City's capacity to safely serve a growing and evolving community. Capital projects in transportation, parks, public safety facilities, and utility infrastructure are not one-time expenditures — they are the physical embodiment of the City's commitment to being a place where residents, businesses, and families can thrive. Every dollar invested in infrastructure today reduces the cost of deferred maintenance tomorrow.

As this budget makes clear, the City faces a structural inflection point. Construction costs, inflation, a narrowing General Fund, growing deferred maintenance obligations, and constraints on State and federal grant funding have created a gap between the community's vision and the resources available to support it. While working through this, the City will remain disciplined, responsive, and ready to support a healthy local economy by maintaining quality infrastructure and services, and strengthening the conditions that allow residents, employers, and neighborhoods to thrive together.

Looking to 2077

In 2077, when Rancho Cucamonga marks its 100th anniversary, the community will look back on the choices made in the years leading up to it. This budget is one of those choices. It reflects a belief that the work of local government — done well, done consistently, done with integrity — is among the most enduring forms of investment a community can make. The foundation is strong. The vision is clear. The work continues.

"The greatest use of a life is to spend it on something that will outlast it."
– William James

Awards and Grants

Awards Received

- 2025 Best Project of the Year Award (Transportation Category) from the American Public Works Association (APWA) Southern California Chapter – *West Foothill Complete Streets Project*
- 2025 American Planning Association California (APA) Inland Empire Section (Planning Section)
- 2025 American Planning Association California (APA) California Planning Award of Merit
- 2025 *Business View* Magazine – Best Managed Cities Award
- 2025 CAPIO STAR Award for *Your Destination Awaits* video
- 2025 IE Chapter of Public Relations Society of America (PRSA) Polaris Award for *Livin' RC* video
- GFOA Distinguished Budget Presentation Award for the FY 2025-26 Budget document
- 2025 Digital Cities Survey Award from the Center for Digital Government, Top 10, ranked 9th among similar size cities
- 2025 Inland Empire Economic Partnership (IEEP) award for Best Public Safety Initiative – COAST
- 2025 AKC Award for Canine Excellence in Uniformed Service K-9 category awarded to Bloodhound 'Keva'
- 2025 California Park & Recreation Society (CPRS) Innovation Award of Excellence for Connect RC Bicycle Program
- 2025 California Park & Recreation Society (CPRS) Community Impact Award of Excellence for Adaptive Sports Fair

Grants Received

- San Bernardino County Second District Supervisor Jesse Armendarez - $10,000: Gift to the Rancho Cucamonga Animal Care Foundation to support pet adoptions at the Animal Center
- San Bernardino County Second District Supervisor Jesse Armendarez - $1,200,000: Funds will support construction costs for the Diane Williams Library at Lions Park Expansion Project, including costs to connect the Lions Center East and West facilities by constructing an enclosed corridor to unify them into a single facility. The project replaces the Archibald Library through a remodel and expansion of the new facility.
- San Bernardino County Second District Supervisor Jesse Armendarez - $1,500,000: American Rescue Plan Act (ARPA) Coronavirus Local Fiscal Recovery Fund (CLFRF) for Local Governments under Section 603(a) (42 U.S.C. Section 803) to support costs that are related to public health, or negative economic impact eligible uses, and/or related to government operations. These funds went toward expenditures related to the City's Victoria Gardens Civic Plaza project.
- Community Development Block Grant (CDBG) - $1,411,416: Funds provided through the U.S. Department of Housing and Urban Development's CDBG Program were used to facilitate the implementation of various public service programs such as senior services, fair housing services, housing rehabilitation and homeless prevention programs.
- Beverage Container Grant - $43,625: Grant to encourage waste reduction and improve recycling opportunities for beverage containers. Funding was used to fund Recycle Tuesdays at Quakes Stadium, new recycle bins throughout Central Park and educational outreach.

- Used Oil Grant - $23,896: Grant to encourage used oil and filter recycling and improve recycling opportunities. Funding has been used for reusable used oil collection and used oil filter containers distributed to community members, over-time for staff that work the City's household hazardous waste collection facility and used oil filter exchange events.
- Urban Community Drought Relief Grant Program - $600,000: In partnership with the Department of Water Resources, the Inland Empire Utilities Agency and the Cucamonga Valley Water District, water conservation improvements were completed at Old Town and Bear Gulch Parks by removing and replacing 58,000 square feet of non-functional turf with drought tolerant plants and mulch.
- California State Library Grant - $3,078: Grant will be used for Zip Book Program Service and general collection.
- Southern California Edison Grant - $10,000: Requested through the Friends of the Rancho Cucamonga, the grant supports interactive programming at the Randall Lewis Second Story and Beyond®.
- San Bernardino County Second District Supervisor Jesse Armendarez/American Rescue Plan Act - $775,000: Funds will support the City's Family Resource Center Rehabilitation project
- Rancho Cucamonga Community & Arts Foundation - $25,000: To support the Festival of Voices, a series of one-person shows, and art accessibility during FY 2025/26
- Randall and Janelle Lewis – $25,000: Lewis Family Playhouse show sponsorships during FY 2025/26
- Federal Highway Administration (FHWA) Grant: Carbon Reduction Program (CRP) - $3,975,000 - Funding will support the design costs for the City Center Boulevards Project. The design will include complete street elements with improved pedestrian and bicycle facilities, transit stops across the Haven Avenue and Foothill Boulevard Corridors from the City Center and design options for an eventual center running, dedicated transit lane on Foothill Boulevard. Multiway frontage roads will also be included to accommodate on-street parking, while providing access to key work, retail, and recreation designations along the corridor.
- San Bernardino County Transportation Authority (SBCTA) Grant: Transportation Development Act (TDA) Article 3 Program - $1,129,000: Funding will be used for three projects:
    - *Base Line Road and Deer Creek Trail Crossing Enhancements Project* – Includes design and construction of a hybrid beacon at the intersection of Base Line Road and the Deer Creek Trail, a separated bike/pedestrian path. The project also includes modifying the existing median refuge island, and curb ramps on either side of Baseline to enhance bicycle and pedestrian crossing safety. This connection will create a 1.6-mile segment with continuous trail or crossing facilities.
    - *Foothill Bike Lane Restriping Project* – Includes restriping the existing buffered bike lanes along Foothill Boulevard from Baker Avenue to Haven Avenue and installation of vertical barriers to meet current City standards and provide a more comfortable bicycling experience.
    - *Hermosa Avenue Complete Streets Project* - Includes design and construction, removing a vehicle lane in both directions along Hermosa Avenue from Banyan Avenue to Foothill Boulevard, and installation of protected, Class IV bike lanes. It will also fill in 210 feet of sidewalk gap on the west side of Hermosa to provide continuous pedestrian access. In addition, it will improve comfort and safety for pedestrians by installing crossing enhancements at unprotected crossings on Mignonette Street and Monte Vista Street.

- California Office of Traffic Safety (OTS) OTS Grant Program - $157,216: Funding will support the City's Safe Routes to School (SRTS) Program, as well as its Connect RC Bicycle Subcommittee initiatives, which focus on improving safety for all road users including pedestrians, bicyclists, and e-bicyclists. The grant will help expand the City's outreach and educational efforts across the community, particularly among youth.
- National Endowment of the Arts Grant - $30,000: To support the Art in Motion: Creative Placemaking project that will engage the community to develop an artistic vision for future public art installations at Cucamonga Station, a new multimodal transportation hub.
- Kaiser Permanente Grant - $15,000: To support mental health wellness expansion at Day Creek Intermediate School. Healthy RC is collaborating with Day Creek Intermediate to host a mental health fair, provide a trauma-informed care training to all teachers and staff, and support mental health counselors on site.
- Department of Homeland Security Grant Program - $25,434: Funds awarded March 2025 for the Fiscal Year 2023 to support state, local, tribal, and territorial efforts to prevent terrorism and other catastrophic events and to prepare the Nation for the threats and hazards that pose the greatest risk to the security of the United States.
- Edward Byrne Memorial Justice Assistance Grant Funds (JAG) - $38,032: Funds awarded February 2025 for Fiscal Grant Year 2024 to support a broad range of activities to prevent and control crime and to improve the criminal justice system. Funds used to purchase PSVN Equipment.
- Pedestrian and Bicycle Safety Program Grant - $200,000: Funded by the National Highway Traffic Safety Administration (NHSTA) and Administered by the California Office of Traffic Safety (OTS) for Federal Fiscal Year 2025, funds are used to improve safety for all roadway users and prevent serious injury or death resulting from motor vehicle crashes and were put toward the City's Safe Routes to School (SRTS) Program.
- California Office of Traffic Safety (OTS) OTS Grant Program - $191,000: Funds used for DUI checkpoints, targeted traffic enforcement, and educational materials and training.
- Emergency Management Performance Grant - $25,333: Funded by the California Office of Emergency Services and Administered by the San Bernardino County Fire Department, Office of Emergency Services for Fiscal Year 2023, these funds were used toward personnel costs within the Emergency Management Division.
- California State Library - $3,825: Funds directly support the Library Services Department's Zip Books Program.
- California Governor's Office of Volunteers (CalVol) 2024 Youth Service Corps grant - $1,652,064.38: Grant funded the "Fostering a Climate Ready Workforce" program in collaboration with the Southern California Mountains Foundation Urban Conservation Corps of the Inland Empire (UCC). Program funding is aimed at enhancing the city's capacity to achieve long-term climate goals.

Thank You to Our Generous Volunteers, Donors, and Sponsors

While grants play a vital role in funding one-time City programs and projects, the ongoing generosity of donors, sponsors, and volunteers is equally essential. Their contributions strengthen community programs, enhance public services, and create meaningful economic value — providing a continuity of support that one-time funding alone cannot.

In calendar year 2025, 769 volunteers contributed 44,000 hours of service across multiple departments and program areas. Based on the standard valuation for volunteer service in California, those hours represent an estimated $1,770,000 in economic benefit to the City — a reflection of the deep community commitment to enhancing quality of life in Rancho Cucamonga.

Sponsorships and donations for City programs, services, and community events expand program capacity, enhance service quality, and reduce reliance on the General Fund. Support from residents, local businesses, nonprofits, service clubs, and other community partners reinforces a shared commitment to Rancho Cucamonga's well-being and invests directly in the vibrancy and resilience of the community.

To all who have shared their time, treasure, and talent to the City and community of Rancho Cucamonga, we thank you.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Rancho Cucamonga
California

For the Fiscal Year Beginning

July 01, 2025



Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Rancho Cucamonga, California for its annual budget for the fiscal year beginning July 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and will be submitted to GFOA to determine its eligibility for another award.

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GENERAL INFORMATION

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City Officials

City Council

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

Elected Officials

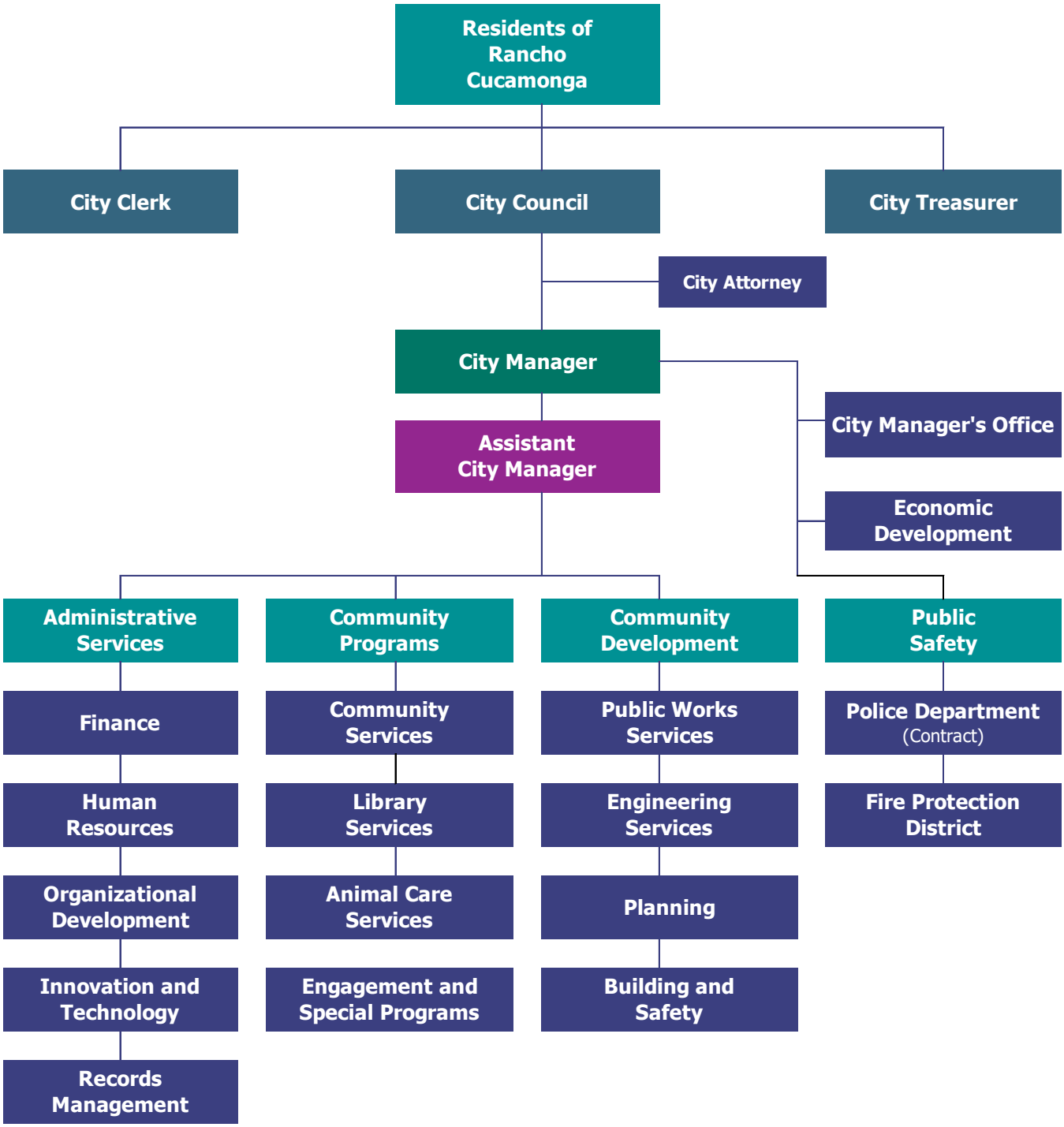
Name		Term Expires
Kim Sevy	City Clerk	2028
Jim Harrington	City Treasurer	2028

Administration and Department Heads

City Manager	Elisa C. Cox
City Attorney	Nicholas R. Ghirelli
Assistant City Manager	Mike McCliman
Deputy City Manager	Julie Sowles
Deputy City Manager	Jennifer Gracia
Deputy City Manager	Peter Castro
Animal Services Director	Veronica Fincher
City Clerk Services Director	Ashton Arocha
Community Services Director	Nathan Hunt
Economic Development Director	Matt Marquez
Engagement & Special Programs Director	Michael Parmer
Engineering Services Director	Jason Welday
Finance Director	Jevin Kaye
Fire Chief	Mike McCliman
Human Resources Director	Robert Neiuber
Innovation and Technology Director	Behrang Abadi
Library Director	Wess Garcia
Organizational Development Director	Jenifer Phillips
Planning Director	Jennifer Nakamura
Police Chief	Brad Bonnet
Public Works Services Director	Maritza Martinez

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Organization Chart



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Functional Units by Fund Type

Fiscal Year 2025/26 Adopted Budget
$352,163,340

General Fund
$126,530,600

- Governance
- Police
- Animal Care and Services
- Administrative Services
- Finance
- Human Resources
- Innovation and Technology
- Economic and Comm. Dev.
- Building and Safety Services
- Engineering Services
- Planning
- Public Works Services
- Community Services

Other General Funds
$21,075,200

- **Governance**
  - Comm Dev Technical Services
- **Police**
  - Reimb St/County Parking Cit
  - Law Enforcement Reserve
  - Traffic Safety
- **Administrative Services**
  - Benefits Contingency
  - Capital Reserve
- **Human Resources**
  - Capital Reserve
- **Economic and Comm. Dev.**
  - Comm Dev Technical Services
  - City Technology Fee
- **Building and Safety Services**
  - Comm Dev Technical Services
  - City Technology Fee
  - Mobile Home Park Program
  - SB1186 Cert Access Special Program
- **Engineering Services**
  - Comm Dev Technical Services
  - City Technology Fee
  - Capital Reserve
- **Planning**
  - Comm Dev Technical Services
  - City Technology Fee
- **Public Works Services**
  - CVWD Reimbursements
  - Capital Reserve
- **Community Services**
  - Capital Reserve

Special Revenue Funds
$161,995,230

- Assessment Districts Administration
- AB 2766 Air Quality Improvement
- MSRC Air Pollution Reduction Grant
- Public Art Trust Fund
- Beautification
- DIF - Park Land Acquisition
- DIF - Drainage Facilities
- DIF - Community and Recreation Centers
- DIF - Drainage San Sevaine
- DIF - Drainage Henderson/Wardman
- DIF - Drainage Etiwanda
- DIF - Drainage Upper Etiwanda
- DIF - Park Improvement
- DIF - Park Development
- DIF - Drainage South Etiwanda
- DIF - Library
- DIF - Transportation
- DIF - Animal Center
- DIF - Drainage Lower Etiwanda
- DIF - Police
- DIF - Fire
- Etiwanda North Equestrian Facility
- Underground Utilities
- LMD 1 General City
- LMD 2 Victoria Neighborhood Parks
- LMD 3B Commercial/Industrial
- LMD 4-R Terra Vista Planned Community
- LMD 5 Andover
- LMD 6-R Caryn Planned Community
- LMD 7 North Etiwanda
- LMD 8 South Etiwanda
- LMD 9 Lower Etiwanda
- LMD 10 Rancho Etiwanda
- LMD 1 Capital Replacement
- SLD General Services
- SLD 1 Arterials
- SLD 2 Local Streets
- SLD 3 Victoria Planned Community
- SLD 4 Terra Vista Planned Community
- SLD 5 Caryn Planned Community
- SLD 6 Commercial Industrial
- SLD 7 North Etiwanda
- SLD 8 South Etiwanda
- Highway Users Tax Account
- Measure I 1990-2010
- Measure I 2010-2040
- Road Maintenance and Rehabilitation Account
- SB 1 Trade Corridor Enhancement Program
- Integrated Waste Management
- State Asset Seizure
- State Asset Seizure 15%
- Citywide Infrastructure Improvement
- Community Development Block Grant
- Transportation Development Act
- CalRecycle Grant
- Used Oil Recycling Program
- State Grants Fund
- Federal Grants Fund
- Fire Fund
- CFD 85-1
- CFD 88-1
- Fire Protection Capital Fund
- Library Fund
- California State Library
- Staff Innovation Fund
- Library Capital Fund
- Citizen's Option for Public Safety (COPS) Program
- Justice Assistance Grant (JAG) Grant
- Homeland Security Grant
- Emergency Management Performance Grant (EMPG)
- Opioid Settlement Fund
- Housing Successor Agency
- Enhanced Infrastructure Financing District
- Tax Allocation Bonds-Special
- Regional Shopping Center
- Rd Obligation Retirement Fund
- CFD 88-2 Etiwanda/Highland
- CFD 2004-01
- AD 91-2 Day Canyon Drainage Basin
- PD-85 Capital Replacement Fund
- PD-85 Red Hill and Heritage Parks
- CFD 2000-01
- CFD 2000-02
- CFD 2000-03
- CFD 2001-01 Series A
- CFD 2001-01 Series B
- CFD 2003-01 Series A
- CFD 2003-01 Series B
- CFD 2000-03 Park Maintenance
- CFD 2006-01
- CFD 2006-02
- CFD 2017-01 North Etiwanda
- CFD 2018-01 Empire Lakes
- CFD 2022-01 Street Lighting
- CFD 2022-02 Industrial Service

Capital Projects Funds
$0

- AD 82-1 6th St. Industrial
- AD 84-1 Day Creek/Mello
- CFD 2001-01
- CFD 2003-01 Project Fund

Enterprise Funds
$39,222,250

- Sports Complex
- Municipal Utility
- Utility Public Benefit
- RCMU Capital Replacement Fund
- California ARB Cap-and-Trade
- Second Story and Beyond
- Fiber Optic Network

Internal Service Funds
$3,340,060

- Equipment/Vehicle Replacement
- Computer Equip/Tech Replacement

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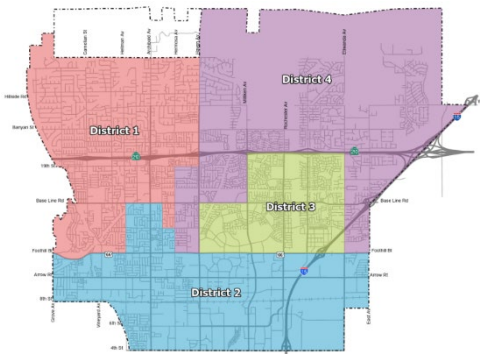
Snapshot of the City

General Information:

The City of Rancho Cucamonga currently has an estimated population of 175,992 and encompasses approximately 46.50 square miles. It is located between the cities of Upland to the west, Ontario to the south, Fontana to the east and is in the western section of San Bernardino County which is in the southern part of the State of California. The local economy includes a diverse business base of office, light manufacturing and distribution, and retail which emphasizes the City's efforts at attracting and retaining sales tax generating businesses to help provide a stable financial base.

Government:

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



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

2015—175,251	2019—175,522	2023—173,545
2016—177,324	2020—175,131	2024—173,316
2017—176,671	2021—174,476	2025—175,227
2018—179,412	2022—174,090	2026—175,992

Number of Registered Voters *(per San Bernardino County Registrar of Voters)*: **111,802**

Capital Asset Statistics *(per June 30, 2025, Annual Comprehensive Financial Report)*:

Police:

Stations/Substations:	1
Patrol units:	70

Fire:

Fire Stations:	8

Public Works:

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

Parks and Recreation:

Parks:	31
Acreage:	346
Community Centers:	5

Population by Age – 2020 (Census), 2025 (est), and 2030 (est)

2020 Population by Age	
Total	174,570
0 - 4	5.2%
5 - 9	6.2%
10 - 14	6.9%
15 - 24	13.4%
25 - 34	13.6%
35 - 44	13.8%
45 - 54	13.8%
55 - 64	13.2%
65 - 74	8.9%
75 - 84	3.6%
85 +	1.3%
2025 Population by Age	
Total	174,323
0 - 4	5.0%
5 - 9	5.6%
10 - 14	6.3%
15 - 24	12.9%
25 - 34	14.3%
35 - 44	14.2%
45 - 54	13.1%
55 - 64	12.2%
65 - 74	10.0%
75 - 84	5.0%
85 +	1.3%
2030 Population by Age	
Total	175,541
0 - 4	5.0%
5 - 9	5.2%
10 - 14	5.8%
15 - 24	12.1%
25 - 34	14.6%
35 - 44	14.7%
45 - 54	12.9%
55 - 64	11.5%
65 - 74	10.2%
75 - 84	6.3%
85 +	1.8%

Source: Esri Community Profile (Esri forecasts for 2025 and 2030. U.S. Census Bureau 2000 and 2010 decennial Census data converted by Esri into 2020 geography.)

Educational Attainment – Current Year

2025 Population 25+ by Educational Attainment	
Total	122,376
Less than 9th Grade	2.9%
9th - 12th Grade, No Diploma	4.1%
High School Graduate	18.1%
GED/Alternative Credential	2.5%
Some College, No Degree	19.9%
Associate Degree	12.2%
Bachelor's Degree	24.6%
Graduate/Professional Degree	15.6%

Principal Employers – Current Year Plus Nine Years Ago*

	2025			2016		
Employer	Number of Employees	Rank	Percent of Total Employment	Number of Employees	Rank	Percent of Total Employment
Inland Empire Health Plan (IEHP)	3,805	1	4.04%	1,450	1	1.57%
Etiwanda School District	2,004	2	2.13%	1,025	3	1.11%
Chaffey Community College	1,763	3	1.87%	1,335	2	1.44%
Alta Loma School District	1,135	4	0.012045635	650	6	0.70%
Frito-Lay Inc.	917	5	0.97%	n/a	n/a	n/a
City of Rancho Cucamonga	722	6	0.77%	855	5	0.92%
National Community Renaissance Of California	700	7	0.74%	n/a	n/a	n/a
Amphastar Pharmaceutical	645	8	0.68%	527	n/a	0.63%
Central School District	640	9	0.006792253	880	4	1.05%
Bass Pro Shops Outdoor World	500	10	0.53%	n/a	n/a	n/a
Reyes Coca Cola Bottling, LLC	400	11	0.42%	n/a	n/a	n/a

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

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

Source: June 30, 2025 Annual Comprehensive Financial Report

Principal Sales Tax Remitters – Current Year Plus Nine Years Ago

2025		2016	
Business Name	Business Category	Business Name	Business Category
7 Eleven	Service Stations	Apple	Electronics/Appliance Stores
AAA Network Solutions	Contractors	Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores
Apple	Electronics/Appliance Stores	Best Buy	Electronics/Appliance Stores
Bass Pro Shops Outdoor World	Sporting Goods/Bike Stores	Chevron	Service Stations
Best Buy	Electronics/Appliance Stores	Costco	Discount Department Stores
Chevron	Service Stations	Home Depot	Lumber/Building Materials
Circle K	Service Stations	JC Penney	Department Stores
Costco	Discount Department Stores	Jerome's Furniture	Home Furnishings
Floor & Décor Outlets of America	Building Materials	Living Spaces Furniture	Home Furnishings
Home Depot	Building Materials	Lowes	Lumber/Building Materials
Huttig	Building Materials	Macys	Department Stores
ICL Performance Products	Drugs/Chemicals	Meadowbrook Meat Company	Food Service Equip./Supplies
Living Spaces Furniture	Home Furnishings	Monoprice	Fulfillment Centers
Lowes	Building Materials	NIC Partners	Electrical Equipment
Macy's	Department Stores	Parallon Supplies Chain Solutions	Medical/Biotech
Montgomery Hardware	Contractors	Phos-Check Fire Retardants	Drugs/Chemicals
NIC Partners	Electrical Equipment	Ralphs	Grocery Stores
Office & Ergonomic Solutions	Office Supplies/Furniture	Sears	Department Stores
Parallon Supply Chain Solutions	Medical/Biotech	Tamco	Heavy Industrial
Ralphs	Grocery Stores	Target	Discount Department Stores
Stater Bros	Grocery Stores	Tesoro Refining & Marketing	Service Stations
Target	Discount Department Stores	Vector Resources	Contractors
Total Wine & More	Convenience Stores/Liquor	Verizon Wireless	Electronics/Appliance Stores
Walmart	Discount Department Stores	Walmart	Discount Department Stores
Walters Wholesale Electric	Plumbing/Electrical Supplies	Walters Wholesale Electric	Plumbing/Electrical Supplies

[1] Firms listed alphabetically
Source: June 30, 2025 Annual Comprehensive Financial Report

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Budget Process

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

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

After the budget is adopted, staff integrates the budgetary data into the City's accounting system. Departments are able to monitor budget performance throughout the year using live data from the accounting system.

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

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

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

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

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

Budget Process

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

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

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

Budgetary Data: Annual budgets are legally adopted for all funds on a basis consistent with generally accepted accounting principles, except for the following funds for which no budget is proposed for FY 2026-27:

Special Revenue Funds:

Community Benefit Project Fund	Fire Ambulance Fund
Etiwanda No. Equestrian Facilities	Fire Technology Fee*
Drug Abatement Act	LMD #5 Andover
Various Drainage Impact Fee Funds	Various Grant Funds

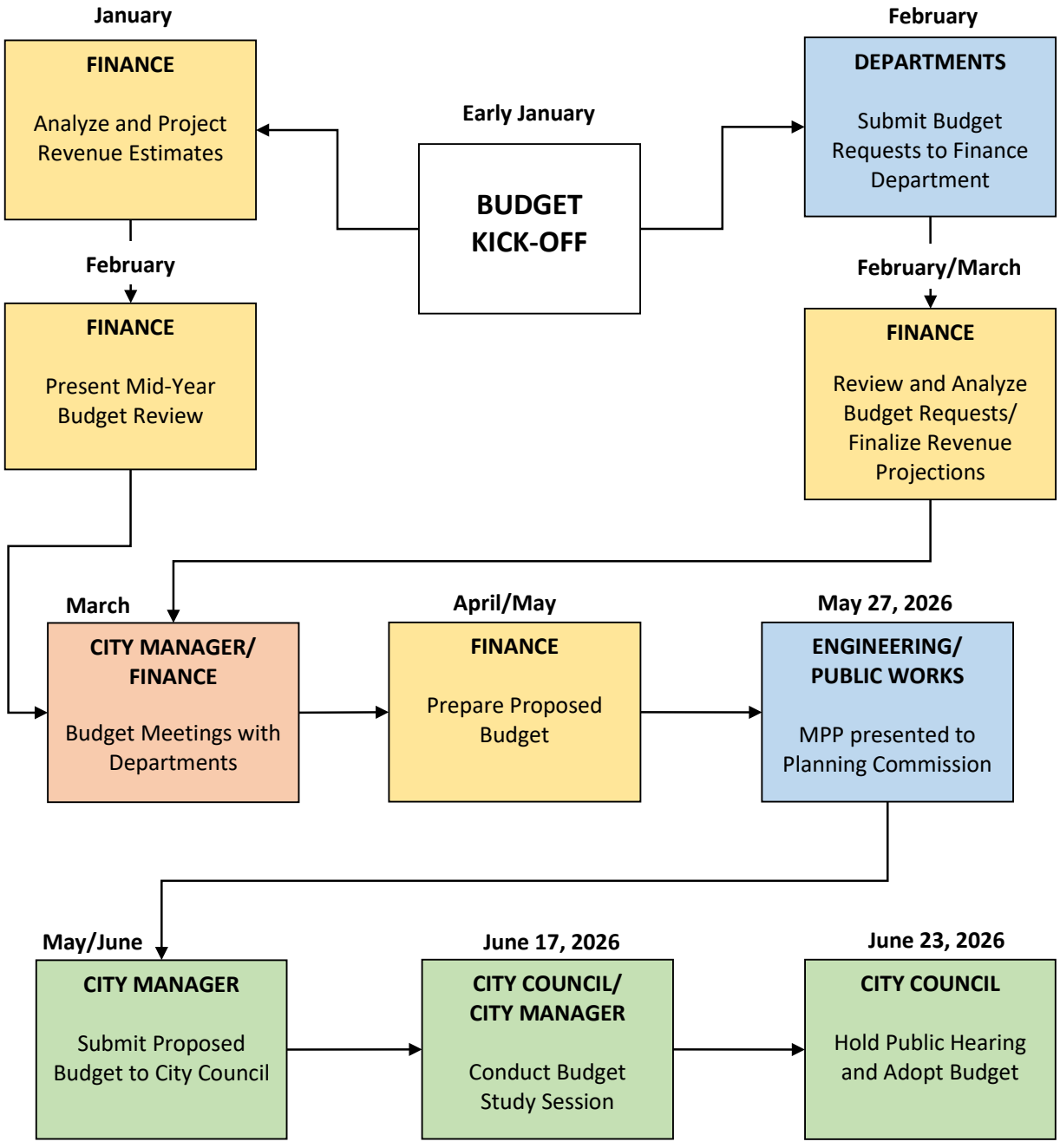
Capital Projects Funds:

Various CFDs

** First appropriations likely at midyear FY 2026-27*

Budget Process Flow Chart

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



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SUMMARIES OF FINANCIAL DATA

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Financial Summary – Operating Budget

	2024-25 ACTUALS	2025-26 ADOPTED BUDGET	2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Revenues By Category:			
Taxes	$160,018,850	$165,250,725	$170,639,907
Licenses & Permits	$6,423,399	$6,320,198	$6,441,960
Fines & Forfeitures	$1,011,416	$1,074,160	$837,780
Use of Money & Property	$9,313,426	$1,651,870	$1,751,940
Charges for Services	$7,348,596	$6,981,394	$7,959,120
Intergovernmental	$2,228,039	$603,690	$604,290
Development Fees	$419,040	–	$0
Other	$7,210,479	$6,519,440	$7,146,830
Transfers In	$7,697,289	$9,232,984	$10,343,350
REVENUES BY CATEGORY: TOTAL	**$201,670,532**	**$197,634,461**	**$205,725,177**
Expenditures by Department	–	–	–
Governance			
City Council	$114,796	$159,710	$155,040
City Management	$1,111,837	$1,713,587	$1,793,071
City Clerk	$15,708	$4,060	$4,080
Treasury Management	$56,395	$38,610	$242,880
Economic Development	$1,575,351	$2,243,990	$2,087,415
Parking Enforcement	–	–	$328,880
GOVERNANCE TOTAL	**$2,874,086**	**$4,159,957**	**$4,611,366**
Engagement & Special Programs			
Healthy RC Program	$423,601	$602,420	$0
Community Affairs	$494,812	$550,010	$557,400
Engagement and Special Programs	$13,214	$820,460	$1,316,271
Municipal Utility	–	$14,790	$58,520
ENGAGEMENT & SPECIAL PROGRAMS TOTAL	**$931,626**	**$1,987,680**	**$1,932,191**
Public Safety			
Police Department	$50,101,914	$56,498,609	$59,488,943
Fire District	$71,173,058	$65,237,120	$72,595,213
PUBLIC SAFETY TOTAL	**$121,274,972**	**$121,735,729**	**$132,084,156**
Community Programs			
Animal Care & Services	$3,803,075	$4,108,620	$4,277,650
City Clerk Services	$1,003,476	$721,500	$1,166,455
Community Services	$7,885,656	$10,910,177	$11,230,370
Library	$5,404,304	$6,198,659	$6,593,890

Financial Summary – Operating Budget

	2024-25 ACTUALS	2025-26 ADOPTED BUDGET	2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
COMMUNITY PROGRAMS TOTAL	**$18,096,511**	**$21,938,956**	**$23,268,365**
Administrative Services			
Non-Departmental	$18,670,975	$9,704,302	$6,213,190
Administrative Services	$481,729	$13,150	$0
Finance	$2,028,914	$2,091,000	$2,281,035
Human Resources	$915,744	$662,880	$824,410
Organizational Development	$389,429	$887,270	$2,433,515
Innovation & Technology	$5,888,612	$5,657,018	$6,303,629
ADMINISTRATIVE SERVICES TOTAL	**$28,375,404**	**$19,015,620**	**$18,055,779**
Community Development			
Planning	$3,177,829	$2,835,970	$3,227,030
Building & Safety	$3,872,543	$3,589,169	$4,190,755
Engineering	$3,326,464	$4,041,240	$3,977,845
Public Works	$13,157,073	$14,183,694	$14,372,216
COMMUNITY DEVELOPMENT TOTAL	**$23,533,909**	**$24,650,073**	**$25,767,846**
Total Expenditures	$195,086,507	$193,488,015	$205,719,703
Net Operating Result	$6,584,025	$4,146,446	$5,474

Financial Summary – All Funds

	2024-25 ACTUALS	2025-26 ADOPTED BUDGET	2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Revenues By Category:			
Taxes			
Property Tax	$137,344,841	$138,579,706	$145,197,113
Sales Tax	$38,349,379	$42,148,743	$41,125,675
Transient Occupancy Tax	$5,390,897	$7,000,000	$6,200,000
Admissions Tax	$199,627	$113,700	$113,700
Franchise Fees	$11,373,346	$12,421,238	$13,855,901
TAXES TOTAL	**$192,658,090**	**$200,263,387**	**$206,492,389**
Licenses & Permits	$6,668,409	$6,439,728	$6,561,490
Fines & Forfeitures	$1,040,951	$1,093,350	$876,160
Use of Money & Property	$39,457,339	$2,603,480	$2,748,460
Charges for Services	$32,473,951	$30,874,254	$34,565,490
Intergovernmental	$26,778,624	$29,075,985	$24,856,679
Development Fees	$5,911,132	$7,959,434	$5,108,974
Other	$11,805,799	$10,924,910	$11,612,770
Transfers In	$33,004,094	$15,777,515	$17,452,071
REVENUES BY CATEGORY: TOTAL	**$349,798,388**	**$305,012,043**	**$310,274,483**
Expenditures by Department	–	–	–
Governance			
City Council	$114,796	$159,710	$155,040
City Management	$1,359,781	$2,671,075	$2,194,471
City Clerk	$15,708	$4,060	$4,080
Treasury Management	$56,395	$38,610	$242,880
Economic Development	$2,403,764	$4,630,013	$4,139,385
Parking Enforcement	–	–	$328,880
GOVERNANCE TOTAL	**$3,950,443**	**$7,503,468**	**$7,064,736**
Engagement & Special Programs			
Healthy RC Program	$423,601	$602,420	$0
Community Affairs	$494,812	$550,010	$557,400
Engagement and Special Programs	$13,214	$820,460	$1,748,711
Municipal Utility	$20,693,152	$27,106,470	$35,402,309
ENGAGEMENT & SPECIAL PROGRAMS TOTAL	**$21,624,778**	**$29,079,360**	**$37,708,420**
Public Safety			
Police Department	$51,128,007	$63,817,492	$68,347,659
Fire District	$77,693,938	$96,368,630	$87,868,673
PUBLIC SAFETY TOTAL	**$128,821,946**	**$160,186,122**	**$156,216,332**

Financial Summary – All Funds

	2024-25 ACTUALS	2025-26 ADOPTED BUDGET	2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Community Programs			
Animal Care & Services	$3,900,366	$4,109,483	$4,478,520
City Clerk Services	$1,003,476	$721,500	$1,166,455
Community Services	$9,798,264	$12,545,129	$11,269,750
Library	$6,578,028	$10,064,371	$8,238,960
COMMUNITY PROGRAMS TOTAL	**$21,280,133**	**$27,440,483**	**$25,153,685**
Administrative Services			
Non-Departmental	$44,491,864	$28,583,090	$17,922,829
Administrative Services	$481,729	$13,150	$0
Finance	$2,746,799	$2,103,800	$2,432,625
Human Resources	$915,744	$662,880	$824,410
Organizational Development	$389,429	$887,270	$5,306,265
Innovation & Technology	$5,891,815	$7,526,018	$7,437,199
ADMINISTRATIVE SERVICES TOTAL	**$54,917,380**	**$39,776,208**	**$33,923,328**
Community Development			
Planning	$4,408,842	$3,061,391	$3,438,530
Building & Safety	$4,558,027	$5,316,147	$6,416,961
Engineering	$34,832,186	$25,468,947	$25,161,488
Public Works	$35,593,439	$54,546,167	$57,079,847
COMMUNITY DEVELOPMENT TOTAL	**$79,392,494**	**$88,392,652**	**$92,096,826**
Total Expenditures	$309,987,173	$352,378,293	$352,163,327
Net Operating Result	$39,811,215	-$47,366,250	-$41,888,844

Notes to Financial Summary

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

Financial Summary – Operating Budget:

2024-25 Actual: Total revenues for the operating budget exceeded the adopted budget by a net amount of $14.65 million. Nearly all revenue categories exceeded expectations, with the exception of sales tax, transient occupancy tax, and fines and forfeitures. Sales tax fell below budget by $1.82 million, transient occupancy tax was below budget by $503,043, and fines and forfeitures were below budget by $8,744.

Actual tax revenue exceeded expectations by $2.92 million, reaching a total of $157.0 million. The primary driver of the increase was property tax, which ended the fiscal year stronger than anticipated. Franchise fees also exceeded the adopted budget by a net amount of $926,006, primarily due to a slight increase in sales by gas and electric franchises.

Licenses and permits include revenue sources from multiple departments but are predominantly made up of business licenses and building permits. Combined, these two revenue sources exceeded the adopted budget by $361,829. Building permit revenues can fluctuate from year to year based on economic activity and the timing of permit issuance and collection. Combined with growth in business license revenue, these trends reflect strong local economic conditions and increased business activity, resulting in slightly higher overall revenue from licenses and permits.

Combined expenditures and transfers out from the operating budget were higher than the adopted budget by a net amount of $9.3 million, resulting in total expenditures and transfers of $195.09 million. This was primarily due to transfers out exceeding budget by approximately $19.0 million, which was partially offset by expenditure savings and higher-than-budgeted revenues. As Fiscal Year 2024-25 was the first full fiscal year in Workday, transfer activity was higher than originally anticipated as part of the City's continued transition and alignment of budget activity within the new system.

Within the operating funds, the adopted budget for contract services totaled $70.35 million, of which nearly $51.54 million was budgeted for contracted police services with the San Bernardino County Sheriff's Department. The City realized approximately $3.1 million in personnel credit savings related to public safety positions that were vacant or otherwise unable to work during the fiscal year.

2025-26 Adopted and 2026-27 Preliminary: The City's objective is to adopt balanced budgets for its operating funds. For Fiscal Year 2025-26, the General Fund adopted a balanced budget. The Fire District, which includes the Fire District General Fund and Community Facilities Districts Nos. 85-1 and 88-1, also adopted a balanced budget overall.

For Fiscal Year 2026-27, the General Fund is again proposed to adopt a balanced budget. The Library Fund is forecasted to contribute $218,600 to F710 Second Story and Beyond. As a whole, the Fire District is proposed to adopt a balanced budget and contribute approximately $3.96 million to capital reserves and fund balance reserves. In addition, CFDs Nos. 85-1 and 88-1 are recommended to increase their levy of special taxes by 7% for Fiscal Year 2026-27 to help offset the escalating cost of providing fire suppression and prevention services in their respective districts.

Notes to Financial Summary

The overall operating revenue budget for Fiscal Year 2026-27 is projected to increase by a net amount of $8.09 million. This increase reflects a variety of assumptions and expectations by revenue source and fund.

Total taxes are forecasted to increase by $5.38 million for Fiscal Year 2026-27. Taxes for the Fire District and Library Fund consist solely of property tax-related revenues. The projected growth is primarily driven by an estimated 3.85% increase in assessed valuation. For the Fire District, the growth also reflects the allocation of property tax-related revenues between ongoing operations and planned capital improvements. Additionally, CFDs Nos. 85-1 and 88-1 are recommended to increase their special tax levy by 7%, as previously noted.

In contrast, the City's General Fund taxes include multiple revenue sources, such as property tax, sales tax, transient occupancy tax, franchise fees, and other miscellaneous taxes. The primary driver of General Fund tax growth is property tax in-lieu of VLF, which is forecasted to increase by $1.83 million to $29,767,983 based on assumptions provided by the City's property tax consultants. Sales tax, however, is forecasted to decrease from the prior year projection of $42.1 million to approximately $41.1 million due to lower-than-anticipated sales activity from the collective group of businesses within the City.

Additionally, Transient Occupancy Tax (TOT) revenue is expected to decrease from the FY 2025-26 projected amount of $7.0 million to approximately $6.2 million. The passage of Measure Q in November 2024 increased the City's TOT rate from 10% to 12%, resulting in a higher revenue projection for FY 2025-26. While actual TOT receipts have been higher than the prior year, they remain below projections, which may indicate that hotel demand has been softer than anticipated. This could be due to lower-than-expected occupancy, changes in travel patterns, or continued price sensitivity among leisure and business travelers.

Total expenditures are projected to increase by $12.23 million for Fiscal Year 2026-27, primarily due to increases in personnel services and operations and maintenance costs.

Personnel services are projected to increase by $5.3 million for Fiscal Year 2026-27. This increase is largely due to the addition of positions throughout the City, Library, and Fire District, as well as ongoing increases in personnel costs related to labor negotiations, including cost-of-living adjustments and merit increases.

Operations and maintenance costs are expected to increase by $4.0 million overall. This includes an increase of approximately $4.39 million in the General Fund, partially offset by a decrease of approximately $472,300 in the Fire Fund. The General Fund increase is primarily due to additional contract services for maintenance projects throughout the City and additional professional services related to ongoing staffing needs.

Financial Summary – All Funds:

2024-25 Actual: In terms of overall revenue, receipts exceeded expectations by approximately $31.41 million across All Funds compared to the adopted budget. Of this total amount, $14.65 million was previously discussed in the Operating Budget section. Highlights of significant variances in the remaining funds are discussed below.

Notes to Financial Summary

Revenues from development impact fees exceeded expectations by $114,223, driven by business growth and development within the City. Key industrial developments near the end of the fiscal year contributed significantly to these increases.

Transfers in also increased in FY 2024-25, fueled primarily by additional transfers to the two Fire District CFD's from the Fire General Fund, and the City General Fund's transfer to the Computer/Technology equipment fund in support of the city's Data Center Modernization project which commenced in FY 2025-26.

Expenditures resulted in a net variance of $774,554 below expectations, of which $9.3 million was addressed in the Operating Budget section. Consistent with prior years, variances in funds outside of the operating funds are primarily due to the timing of specialized operations and capital projects.

Capital projects tend to vary significantly from the adopted budget, particularly for multiyear projects, due to project timing. In FY 2024-25, several major capital projects had significant variances from the adopted budget, including the Etiwanda Grade Separation project mentioned above.

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

In the FY 2024-25 Adopted Budget, funding was allocated for several large capital projects, including those discussed in the FY 2024-25 Actual analysis. This included the Westside Library Expansion Project, representing approximately $16.70 million in the Library Capital Fund and the City's Community Benefit Project Fund, as well as Phase 2 of the Advanced Traffic Management project, representing approximately $6.0 million in funding from development impact fees and the Fire Protection Capital Fund.

Budget Summary

	GENERAL FUND	FIRE DISTRICT OPERATING FUNDS	LIBRARY FUND	OPERATING BUDGET SUBTOTAL	OTHER GENERAL FUNDS
Est. Spendable Fund Balance	$52,742,598	$101,581,801	$12,145,852	$166,470,251	$82,226,865
Estimated Revenues					
Taxes					
Property Tax	$43,149,214	$61,517,360	$6,624,577	$111,291,151	–
Sales Tax	$41,125,675	–	–	$41,125,675	–
Transient Occupancy Tax	$6,200,000	–	–	$6,200,000	–
Admissions Tax	$23,700	–	–	$23,700	–
Franchise Fees	$11,999,381	–	–	$11,999,381	–
TAXES TOTAL	**$102,497,970**	**$61,517,360**	**$6,624,577**	**$170,639,907**	**–**
Licenses & Permits	$6,441,960	–	–	$6,441,960	$39,130
Fines & Forfeitures	$829,780	$8,000	–	$837,780	$38,380
Use of Money & Property	$1,630,790	$121,150	–	$1,751,940	$59,400
Charges for Services	$7,891,820	$100	$67,200	$7,959,120	$1,007,970
Intergovernmental	$600,000	–	$4,290	$604,290	$665,780
Development Fees	$0	–	–	$0	–
Other	$4,053,820	$2,944,740	$148,270	$7,146,830	$1,239,210
Transfers In	$2,584,460	$7,758,890	–	$10,343,350	$1,000,000
ESTIMATED REVENUES TOTAL	**$126,530,600**	**$72,350,240**	**$6,844,337**	**$205,725,177**	**$4,049,870**
Estimated Expenditures					
Personnel Services	$43,823,971	$48,709,983	$4,004,400	$96,538,354	$2,339,760
Operations & Maintenance	$87,836,989	$9,336,530	$1,564,980	$98,738,499	$12,040,813
Capital Outlay	$610,000	$1,474,000	–	$2,084,000	$6,457,310
Cost Allocation Plan	-$9,941,680	$5,315,810	$805,880	-$3,819,990	$237,314
Debt Service	$106,450	–	–	$106,450	–
Transfer Out	$4,094,870	$7,758,890	$218,630	$12,072,390	$0
ESTIMATED EXPENDITURES TOTAL	**$126,530,600**	**$72,595,213**	**$6,593,890**	**$205,719,703**	**$21,075,197**
Change in Fund Balance	$0	-$244,973	$250,447	$5,474	-$17,025,327
Est Spendable Fund Balance June 30, 2026	$52,742,598	$101,336,828	$12,396,299	$166,475,725	$65,201,538

SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
$251,186,615	–	$18,101,187	$4,403,364	$522,388,282
$25,765,082	–	–	–	$137,056,233
–	–	–	–	$41,125,675
–	–	–	–	$6,200,000
–	–	$90,000	–	$113,700
$1,856,520	–	–	–	$13,855,901
$27,621,602	**–**	**$90,000**	**–**	**$198,351,509**
$80,400	–	–	–	$6,561,490
–	–	–	–	$876,160
$226,170	–	$710,950	–	$2,748,460
$56,720	–	$25,541,160	–	$34,564,970
$21,957,349	–	$900,000	–	$24,127,419
$5,083,974	–	$25,000	–	$5,108,974
$993,000	–	$231,450	$2,002,280	$11,612,770
$2,755,511	–	$3,246,150	$107,060	$17,452,071
$58,774,726	**–**	**$30,744,710**	**$2,109,340**	**$301,403,823**
$9,801,980	–	$4,150,040	$0	$112,830,134
$22,313,358	–	$22,465,452	$1,122,797	$156,680,919
$25,480,971	–	$9,528,051	$2,171,510	$45,721,842
$2,941,918	–	$498,030	$45,750	-$96,978
$5,342,010	–	–	–	$5,448,460
$1,694,930	–	$2,580,670	–	$16,347,990
$67,575,167	**–**	**$39,222,243**	**$3,340,057**	**$336,932,367**
-$8,800,441	$0	-$8,477,533	-$1,230,717	-$35,528,544
$242,386,174	$0	$9,623,654	$3,172,647	$486,859,738

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Special Districts Summary

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

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

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

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

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

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

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

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

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

General Benefit Equivalent Contribution	General Benefit Contribution
LMD 1 General City - $71,330	LMD 2 Victoria - $317,450
LMD 6 Caryn Community - $46,160	
SLD 2 Residential - $29,410	
SLD 5 Caryn Community - $13,010	
SLD 7 North Etiwanda - $8,440	
PD-85 Redemption Fund - $26,470	

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

- AD 91-2 was created to protect specific properties through the construction of a desilting basin and drainage channel. The annual assessments for AD 91-2 fund the maintenance of these basins.
- CFD 2000-03 was established to construct public facilities in the Rancho Summit housing tracts within the City. The annual assessments from Special Tax B in CFD 2000-03 support the maintenance of these public facilities, including parks and parkways.
- CFD 2017-01 and CFD 2018-01 were both created to finance the maintenance and operation of public facilities in new developments. CFD 2018-01 provides services to the community at the former Empire Lakes Golf Course, and CFD 2017-01 in North Etiwanda has yet to see any development. These CFDs will cover the maintenance and operation of public facilities, including parkways, street improvements, and essential infrastructure. Additionally, the CFDs will provide funding to the LMDs and SLDs that overlap their boundaries to account for the usage and benefits received by each development.

Special Districts Summary

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

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

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

Fund #	Fund Name	Fund Balance 6/30/2024	FY 2024/25 Actual Revenues	FY 2024/25 Support From General Fund	FY 2024/25 Actual Expenditures	FY 2024/25 Interfund Principal*	Estimated Fund Balance 6/30/2025
	LANDSCAPE MAINTENANCE DISTRICTS						
130	LMD #1 GENERAL CITY	$ 1,406,256	$ 1,542,493	$ 68,190	$ 1,253,658	$ -	$ 1,763,281
131	LMD #2 VICTORIA	3,933,448	4,447,687	370,940	5,157,276	-	3,594,799
133	LMD #3B MEDIANS	2,581,509	1,201,325	-	868,443	-	2,914,391
134	LMD #4R TERRA VISTA	7,919,361	3,574,975	-	2,908,387	-	8,585,949
136	LMD #6R CARYN COMMUNITY	890,520	665,453	39,540	677,163	-	918,350
137	LMD #7 NORTH ETIWANDA	963,933	1,110,119	-	995,185	-	1,078,867
138	LMD #8 SOUTH ETIWANDA	50,779	37,760	-	24,464	-	64,075
139	LMD #9 LOWER ETIWANDA	1,999,772	905,686	-	613,283	-	2,292,175
140	LMD #10 RANCHO ETIWANDA	1,359,441	831,777	-	875,253	-	1,315,965
141	LMD #1 CAPITAL REPLACEMENT	405,050	149,765	-	102,613	-	452,202
	STREET LIGHTING MAINTENANCE DISTRICTS (A)						
151	SLD #1 ARTERIAL	$ (2,923,575)	$ 916,941	$ -	$ 859,892	$ -	$ (2,866,526)
152	SLD #2 RESIDENTIAL	(2,441,998)	548,471	70,200	451,662	-	(2,274,989)
153	SLD #3 VICTORIA	826,790	435,180	-	221,507	-	1,040,463
154	SLD #4 TERRA VISTA	(18,033)	174,115	-	134,881	9,860	31,061
155	SLD #5 CARYN COMMUNITY	(377,824)	47,178	22,040	47,497	-	(356,103)
156	SLD #6 INDUSTRIAL AREA	153,379	149,784	-	86,596	-	216,567
157	SLD #7 NORTH ETIWANDA	(757,057)	142,811	30,490	134,719	-	(718,475)
158	SLD #8 SOUTH ETIWANDA	1,891,988	191,266	-	87,388	-	1,995,866
	OTHER MAINTENANCE DISTRICTS						
838	AD 91-2 REDEMPTION-DAY CANYON	$ 84,294	$ 31,078	$ -	$ 20,421	$ -	$ 94,951
847	PD 85 CAPITAL REPLACEMENT	530,122	199,504	-	55,978	-	673,648
848	PD 85 RED HILL AND HERITAGE PARKS	2,746,309	1,590,472	117,420	1,195,084	-	3,259,117
868	CFD 2000-03 PARK MAINTENANCE	651,761	615,621	-	521,849	-	745,533
875	CFD 2017-01 NORTH ETIWANDA	7,313	7,776	-	1,250	-	13,839
876	CFD 2018-01 EMPIRE LAKES	730,710	1,444,075	-	21,521	-	2,153,264
877	CFD 2018-01 CAPITAL RESERVE	391,500	215,172	-	-	-	606,672
878	CFD 2022-01 STREET LIGHTING	-	0	-	30	-	(30)
879	CFD 2022-02 INDUSTRIAL SERVICE	-	0	-	20	-	(20)

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

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

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

FY 2025/26				Estimated	FY 2026/27				Estimated
Estimated Revenues	Support From General Fund	Estimated Expenditures	Interfund Principal*	Fund Balance 6/30/2026	Budgeted Revenues	Support From General Fund	Budgeted Expenditures	Interfund Principal*	Fund Balance 6/30/2027
$ 2,720,700	$ 158,870	$ 1,727,602	$ -	$ 2,915,249	$ 1,621,150	$ 71,330	$ 1,610,360	$ -	$ 2,997,369
4,396,080	373,580	6,399,740	-	1,964,719	6,314,410	317,450	6,322,760	-	2,273,819
855,140	-	1,087,265	-	2,682,266	1,040,750	-	1,031,830	-	2,691,186
3,191,230	-	4,426,813	-	7,350,366	3,719,910	-	3,531,730	-	7,538,546
628,190	-	771,140	-	775,400	726,510	46,160	774,930	-	773,140
1,018,060	-	1,154,279	-	942,648	1,101,430	-	1,134,120	-	909,958
34,640	-	52,790	-	45,925	53,790	-	53,820	-	45,895
806,860	-	2,303,617	-	795,418	906,650	-	913,260	-	788,808
755,510	-	981,205	-	1,090,270	1,006,950	-	1,068,630	-	1,028,590
129,210	-	40,627	-	540,785	133,990	-	40,630	-	634,145
$ 889,770	$ -	$ 1,077,663	$ -	$ (3,054,419)	$ 1,112,670	$ -	$ 1,112,590	$ -	$ (3,054,339)
485,660	146,120	562,382	-	(2,205,591)	555,010	29,410	584,420	-	(2,205,591)
384,140	-	320,484	-	1,104,119	404,760	-	339,170	-	1,169,709
167,130	-	203,010	9,860	5,041	167,130	-	217,620	9,860	(35,589)
33,680	22,040	55,720	-	(356,103)	44,640	13,010	57,650	-	(356,103)
142,440	-	217,605	-	141,402	138,670	-	91,830	-	188,242
132,760	36,050	168,809	-	(718,474)	202,630	8,440	174,790	-	(682,194)
81,730	-	139,044	-	1,938,552	151,400	-	151,340	-	1,938,612
$ 26,640	$ -	$ 29,650	$ -	$ 91,941	$ 26,640	$ -	$ 30,952	$ -	$ 87,629
163,780	-	293,172	-	544,256	293,180	-	293,170	-	544,266
1,366,420	118,420	2,611,468	-	2,132,489	2,046,890	26,470	2,075,810	-	2,130,039
566,700	-	674,863	-	637,370	566,700	-	667,950	-	536,120
7,160	-	1,260	-	19,739	7,160	-	1,266	-	25,633
599,040	-	594,910	-	2,157,394	658,570	-	598,770	-	2,217,194
200,000	-	-	-	806,672	175,000	-	-	-	981,672
45,080	-	45,120	-	(70)	81,850	-	81,900	-	(120)
794,450	-	20	-	794,410	834,180	-	20	-	1,628,570

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SUMMARIES OF FINANCIAL DATA

REVENUE SUMMARIES

Revenue projections in the Fiscal Year 2026-27 Preliminary Budget are estimated using historical information, expert analysis, data collected from the State Controller, the State Department of Finance, the League of California Cities, the San Bernardino County Auditor-Controller's Office, and numerous other financial indicators. Utilizing historical revenue data, a general sense of the economic status of the local community, and other indicators noted above, the City's budget staff produce a financially conservative picture of the near future.

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

Major Revenues of Funds

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

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

The City works closely with its sales tax consultant, HdL Companies, to help project sales tax revenue. Based on HDL's analysis of the trend in year-to-date tax receipts, macroeconomic conditions (done in collaboration with its partner Beacon Economics), and an examination of local business data, the FY 2026-27 forecast for sales tax revenue is an increase from the FY 2025-26 adopted budget of 2.5%, for a total amount of $40,195,920. The assumptions for that forecast are that general consumer spending, which comprises about a third of the City's total sales tax revenues, as well as the restaurant and hospitality, business and industry, and sales tax allocation pools, grow mildly during FY 2026-27.

Vehicle license fees (VLF and property tax in-lieu of VLF). Most of this revenue source is property tax in-lieu of VLF and is a result of the VLF for property tax swap of 2004, which was part of the state-local budget agreement. Then SB89 of 2011 eliminated, effective July 1, 2011, Vehicle License Fee (VLF) revenue allocated under California Revenue and Taxation Code 11005 to cities. As a part of the Legislature's efforts to solve the state's chronic budget problems, the bill shifted all city VLF revenues to fund law enforcement grants that previously had been paid by a temporary state tax and – prior to that – by the State general fund. The City receives a small amount of VLF in Excess from the State, which is allocated under Revenue and Taxation Code Section 11001.5(b). Half of these revenues go to counties, and half go to cities apportioned on a population basis.

Overall revenues for vehicle license fees (VLF and Property Tax in lieu of VLF) are projected to be $29,767,983, a 6% increase from the FY 2025-26 budget. Growth in this revenue source is based on the rise in the City's assessed valuation of the properties within the City utilizing projected growth information from the City's property tax consultant, HdL Coren & Cone.

Franchise fees. The City receives franchise fees for gas, electric, refuse, and cable service providers within the City as "rent" for the use of the streets and rights of way within our municipality. The underlying basis for the City's franchise agreements is gross sales, which are not available to the City for forecasting purposes. As such, franchise fee revenues are projected utilizing estimated population increases (based on the State Department of Finance's population estimates adjusted for the impact of the projected date of build-out in the City), anticipated rate changes, changes in activities communicated by the respective service providers, and interpretation of historical revenue trends.

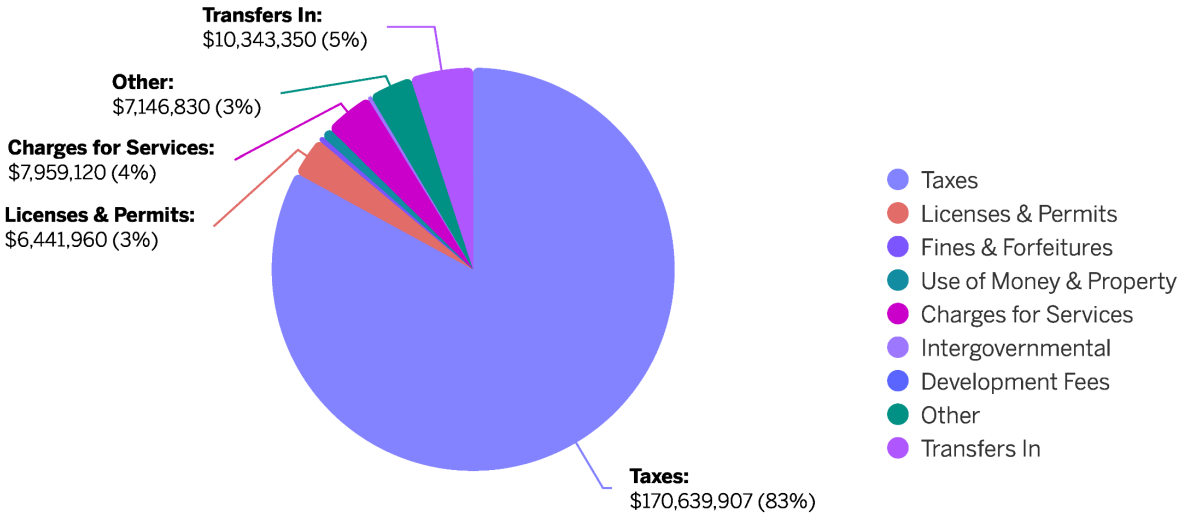
Property tax. Property tax is an ad valorem (value-based) tax imposed on real property such as land, buildings, and tangible personal property. Property tax revenue is collected by the County of San Bernardino and allocated according to State law among cities, counties, school districts, and special districts. Rancho Cucamonga property owners pay a basic tax equal to 1% of the assessed value of real property. The City's share of each property tax dollar is approximately $0.0511, or 5.11 cents (shared between the City General Fund and City Library Fund), and the Fire District's share of this property tax dollar is approximately $0.1248, or 12.48 cents, for a total of $0.1759, or 17.59 cents, for the City's operating budget. The City works with its property tax consultant to project property tax revenue, an estimate made with four factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, and Proposition 13's annual inflation adjustment. After considering these factors, the City's consultant has projected that Rancho Cucamonga's overall property tax revenue will increase by 3.85% citywide.

Development fees. Development fees are collected through the Community Development departments and are projected based on known or anticipated development projects within the City. Depending on what phase a project is in for a given fiscal year, the corresponding Building and Safety, Engineering, or Planning Fees are adjusted accordingly.

Business licenses. The City taxes businesses for the privilege of conducting business within the City. The amount of the tax is determined based on either gross receipts or gross payroll for the business. Business Licenses revenues are projected to increase by $108,248 or 3% from the FY 2025-26 adopted budget due to the improving business climate.

Transient Occupancy Tax (TOT). TOT is a 12% tax applied to the cost of hotel or other lodging stays of less than 30 days. Factors influencing TOT revenues include business and leisure travel, room rate increases, and new hotel development. The revenue from TOT is expected to be $6,200,000, a $300,000 increase from FY 2025-26.

Revenue Summary by Category – Operating Budget*



Total FY 2026-27 Preliminary Budget (FY 2026-27)
$205,725,177

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
Operating Funds			
Taxes	$160,018,850	$165,250,725	$170,639,907
Licenses & Permits	$6,423,399	$6,320,198	$6,441,960
Fines & Forfeitures	$1,011,416	$1,074,160	$837,780
Use of Money & Property	$9,313,426	$1,651,870	$1,751,940
Charges for Services	$7,348,596	$6,981,394	$7,959,120
Intergovernmental	$2,228,039	$603,690	$604,290
Development Fees	$419,040	–	$0
Other	$7,210,479	$6,519,440	$7,146,830
Transfers In	$7,697,289	$9,232,984	$10,343,350
OPERATING FUNDS TOTAL	**$201,670,532**	**$197,634,461**	**$205,725,177**

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

*** Includes Property Tax In-Lieu of VLF in the amount of $29,767,983 for the General Fund (Fund 001).*

Revenue Summary by Category – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
General Fund			
F001 - General Fund			
Taxes	$94,325,827	$99,562,208	$102,497,970
Licenses & Permits	$6,423,399	$6,320,198	$6,441,960
Fines & Forfeitures	$1,011,416	$1,066,160	$829,780
Use of Money & Property	$4,746,853	$1,424,370	$1,630,790
Charges for Services	$7,291,128	$6,889,524	$7,891,820
Intergovernmental	$1,901,586	$600,000	$600,000
Development Fees	$419,040	–	$0
Other	$4,286,919	$3,940,510	$4,053,820
Transfers In	$2,121,019	$2,249,266	$2,584,460
F001 - GENERAL FUND TOTAL	**$122,527,185**	**$122,052,236**	**$126,530,600**
GENERAL FUND TOTAL	**$122,527,185**	**$122,052,236**	**$126,530,600**
R.C. Fire Protection District			
F281 - Fire Fund			
Taxes	$51,486,741	$50,434,470	$52,145,330
Fines & Forfeitures	–	$8,000	$8,000
Use of Money & Property	$3,729,377	$227,500	$121,150
Charges for Services	–	$100	$100
Intergovernmental	$314,687	–	–
Other	$2,733,340	$2,371,930	$2,943,740
F281 - FIRE FUND TOTAL	**$58,264,145**	**$53,042,000**	**$55,218,320**
F282 - CFD 85-1			
Taxes	$7,528,986	$8,144,100	$8,767,990
Use of Money & Property	$207,482	–	–
Other	$941	$500	$500
Transfers In	$2,795,620	$4,165,704	$4,732,390
F282 - CFD 85-1 TOTAL	**$10,533,029**	**$12,310,304**	**$13,500,880**
F283 - CFD 88-1			
Taxes	$551,754	$563,520	$604,040
Use of Money & Property	$5,379	–	–
Other	–	$500	$500
Transfers In	$2,780,650	$2,818,014	$3,026,500
F283 - CFD 88-1 TOTAL	**$3,337,782**	**$3,382,034**	**$3,631,040**
R.C. FIRE PROTECTION DISTRICT TOTAL	**$72,134,956**	**$68,734,338**	**$72,350,240**
Library Fund			
F290 - Library Fund			

Revenue Summary by Category – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
Taxes	$6,125,543	$6,546,427	$6,624,577
Use of Money & Property	$624,334	–	–
Charges for Services	$57,468	$91,770	$67,200
Intergovernmental	$11,766	$3,690	$4,290
Other	$189,279	$206,000	$148,270
F290 - LIBRARY FUND TOTAL	**$7,008,391**	**$6,847,887**	**$6,844,337**
LIBRARY FUND TOTAL	**$7,008,391**	**$6,847,887**	**$6,844,337**
Total Operating Budget	$201,670,532	$197,634,461	$205,725,177

Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
General Fund			
F001 - General Fund			
Taxes			
RC0001 - Property Tax - Secured and Unsecured Current	$6,342,437	$6,515,621	$6,814,342
RC0002 - Property Tax - Secured and Unsecured Prior	$90,112	$90,149	$93,755
RC0003 - Property Tax - Penalties	$54,527	$56,785	$59,057
RC0201 - Property Tax - RPTTF Residual Balance	$4,065,205	$3,622,315	$4,312,780
RC0300 - Property Tax - Homeowners' Exemption	$58,137	$63,999	$66,559
RC0301 - Property Tax - In-Lieu of VLF	$27,019,407	$27,932,622	$29,767,983
RC0302 - Property Tax - Supplemental	$196,269	$291,447	$304,738
RC0303 - Property Tax - Unitary	$975,597	$964,239	$980,000
RC0304 - Property Transfer Tax	$978,933	$302,870	$750,000
RC0400 - Sales and Use Taxes	$37,487,061	$41,237,220	$40,195,920
RC0401 - Sales Tax - Proposition 172 Public Safety	$862,318	$911,523	$929,755
RC0600 - Transient Occupancy Tax	$5,390,897	$7,000,000	$6,200,000
RC0700 - Admissions Taxes	$8,712	$8,700	$23,700
RC0500 - Franchise Fees - Cable	$1,129,431	$1,340,591	$1,340,591
RC0501 - Franchise Fees - Electricity	$3,733,575	$3,733,582	$3,920,262
RC0502 - Franchise Fees - Gas	–	$971,495	$971,495
RC0504 - Franchise Fees - Solid Waste Commercial	$3,729,374	$2,819,980	$4,000,000
RC0505 - Franchise Fees - Solid Waste Residential	$2,203,836	$1,699,070	$1,767,033
TAXES TOTAL	**$94,325,827**	**$99,562,208**	**$102,497,970**
Licenses & Permits			
RC1000 - Animal Licenses	$243,261	$250,000	$250,000
RC1001 - Other Licenses	–	$1,000	$1,000

Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
RC1100 - Business Licenses	$3,427,884	$3,716,508	$3,716,510
RC1101 - Business Licenses - Delinquent	-$4,806	$8,680	$8,680
RC1102 - Business Licenses - Penalties	$181,740	$135,850	$135,850
RC1200 - Building Permits	$2,524,908	$2,180,000	$2,300,000
RC1201 - Mobile Home Permits and Lot Fees	$6,040	$4,280	$8,280
RC1203 - Parking Permits	$1,114	$16,240	$0
RC1204 - SB1473 - Building Standards Fees	$24,384	$1,740	$5,740
RC1205 - Short Term Rental Permits	$7,860	$5,900	$5,900
RC1206 - Strong Motion Fees	$11,013	–	$10,000
LICENSES & PERMITS TOTAL	**$6,423,399**	**$6,320,198**	**$6,441,960**
Fines & Forfeitures			
RC2000 - Citations	$139,211	$120,380	$144,000
RC2001 - Citation Proof of Correction	$3,029	$4,500	$4,500
RC2002 - General Ordinance	$148,170	$191,280	$191,280
RC2004 - Parking Citations	$421,638	$460,000	$200,000
RC2005 - Vehicle Code Fines	$53,404	$50,000	$50,000
RC2006 - Vehicle Release Fines	$245,963	$240,000	$240,000
FINES & FORFEITURES TOTAL	**$1,011,416**	**$1,066,160**	**$829,780**
Use of Money & Property			
RC3000 - Interest Earnings	$1,188,732	–	$0
RC3001 - Interest Earnings - Restricted	$595,462	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,365,665	–	–
RC3005 - Interest Earnings - Leases	$7,137	–	–
RC3501 - Rental Revenue	$1,494,380	$1,324,370	$1,530,790
RC7200 - Gain on Disposal of Capital Asset	$95,478	$100,000	$100,000
USE OF MONEY & PROPERTY TOTAL	**$4,746,853**	**$1,424,370**	**$1,630,790**
Charges for Services			

Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
RC4100 - Animal - Adoption Fees	$108,211	$120,000	$110,000
RC4102 - Animal - Boarding Fees	$5,724	$10,000	$7,000
RC4103 - Animal - Impound Fees	$13,252	$14,000	$12,000
RC4104 - Animal - Microchipping Fees	$5,850	$10,000	$5,000
RC4105 - Animal - Owner Surrender Fees	$10,300	$15,000	$15,000
RC4108 - Animal - Spay and Neuter Fees	$5,510	$5,000	$6,500
RC4110 - Animal - Vaccination Services	$17,403	$25,000	$25,000
RC4111 - Animal - Cremations	–	–	$5,000
RC4200 - Advertising Revenue	$1,507	$2,800	$2,800
RC4203 - Park Maintenance Fees	$270	$100	$100
RC4206 - Processing and Service Fees	$257,319	$213,470	$244,800
RC4207 - Recreation Program Revenues	$997,727	$1,102,484	$1,200,870
RC4209 - Ticket Sales	$789,540	$642,020	$1,370,100
RC4301 - Engineering Fees	$1,760,782	$1,530,650	$1,530,650
RC4303 - Plan Check Fees	$1,069,333	$1,224,000	$1,315,000
RC4304 - Planning Fees	$1,229,684	$975,000	$1,042,000
RC4305 - Special Services Fees	$1,018,716	$1,000,000	$1,000,000
CHARGES FOR SERVICES TOTAL	**$7,291,128**	**$6,889,524**	**$7,891,820**
Intergovernmental			
RC5002 - Motor Vehicle In Lieu	$274,746	$350,000	$350,000
RC5005 - State Mandated Payments	$1,420	$250,000	$250,000
RC7002 - Other Financing Source - Subscriptions - GASB 96	$1,625,420	–	–
INTERGOVERNMENTAL TOTAL	**$1,901,586**	**$600,000**	**$600,000**
Development Fees			
RC4300 - Development Impact Fees	$419,040	–	$0

Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
DEVELOPMENT FEES TOTAL	**$419,040**	**–**	**$0**
Other			
RC4001 - Candidates Filing Fees	$2,093	–	–
RC4002 - Equipment Replacement Fees	$36,319	$40,000	$40,000
RC4500 - False Alarm Fees	$25,894	$50,000	$50,000
RC4501 - Fingerprint Fees	$8,363	$7,800	$6,000
RC6000 - Donations and Contributions	$331,276	$276,730	$285,900
RC6001 - Housing Successor Administrative Allowance	$200,000	$200,000	$200,000
RC6002 - Other Revenues	$2,242,839	$2,033,400	$2,084,340
RC6004 - RDASA Administrative Allowance	$250,000	$250,000	$250,000
RC6005 - Returned Check Service Charge	$150	$380	$380
RC6006 - Sale of Publications and Printed Material	$7,275	$9,000	$9,500
RC6007 - Sales of Taxable Items	$18,743	$14,700	$16,000
RC6100 - Accident Recovery	$245,056	–	–
RC6103 - Other Intergovernmental Reimbursement	–	–	$0
RC6104 - Reimbursement of Indirect Charges	$918,911	$1,058,500	$1,111,700
OTHER TOTAL	**$4,286,919**	**$3,940,510**	**$4,053,820**
Transfers In			
RC9000 - Transfers In - Operating	$2,121,019	$2,249,266	$2,584,460
TRANSFERS IN TOTAL	**$2,121,019**	**$2,249,266**	**$2,584,460**
F001 - GENERAL FUND TOTAL	**$122,527,185**	**$122,052,236**	**$126,530,600**
GENERAL FUND TOTAL	**$122,527,185**	**$122,052,236**	**$126,530,600**
RC Fire Protection District			
F281 - Fire Fund			
Taxes			
RC0001 - Property Tax - Secured and Unsecured	$24,050,751	$24,802,940	$25,642,700

Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Current			
RC0002 - Property Tax - Secured and Unsecured Prior	$340,165	$340,350	$351,890
RC0003 - Property Tax - Penalties	$122,087	$109,460	$113,180
RC0200 - Property Tax - RPTTF Passthrough	$21,861,731	$22,387,880	$23,146,830
RC0201 - Property Tax - RPTTF Residual Balance	$3,265,617	$539,440	$557,730
RC0300 - Property Tax - Homeowners' Exemption	$115,210	$148,980	$154,040
RC0302 - Property Tax - Supplemental	$740,870	$1,112,900	$1,112,900
RC0303 - Property Tax - Unitary	$990,311	$992,520	$1,066,060
TAXES TOTAL	**$51,486,741**	**$50,434,470**	**$52,145,330**
Fines & Forfeitures			
RC2000 - Citations	–	$8,000	$8,000
FINES & FORFEITURES TOTAL	**–**	**$8,000**	**$8,000**
Use of Money & Property			
RC3000 - Interest Earnings	$1,382,201	–	–
RC3001 - Interest Earnings - Restricted	$1,366,449	–	–
RC3004 - Unrealized Gain or Loss on Investments	$836,983	–	–
RC3005 - Interest Earnings - Leases	$12,846	–	–
RC3501 - Rental Revenue	$106,126	$227,500	$121,150
RC7200 - Gain on Disposal of Capital Asset	$24,772	–	–
USE OF MONEY & PROPERTY TOTAL	**$3,729,377**	**$227,500**	**$121,150**
Charges for Services			
RC4303 - Plan Check Fees	–	$100	$100
CHARGES FOR SERVICES TOTAL	**–**	**$100**	**$100**
Intergovernmental			
RC5100 - Federal Grants	$0	–	–
RC7002 - Other Financing Source - Subscriptions - GASB 96	$314,687	–	–

Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
INTERGOVERNMENTAL TOTAL	**$314,687**	**–**	**–**
Other			
RC4500 - False Alarm Fees	$1,813	$15,000	$15,000
RC4502 - Fire Maintenance Fees	–	$2,000	$2,000
RC4503 - Inspection Fees	$232,489	$190,000	$190,000
RC6000 - Donations and Contributions	$500	–	–
RC6002 - Other Revenues	$65,087	$14,840	$14,340
RC6105 - Reimbursement of Overtime Charges	–	–	$750,000
RC6100 - Accident Recovery	–	$200	$200
RC6102 - OPEB Trust Reimbursement	$1,482,716	$1,485,410	$1,482,720
RC6103 - Other Intergovernmental Reimbursement	$941,754	$655,500	$480,500
RC6104 - Reimbursement of Indirect Charges	$8,980	$8,980	$8,980
OTHER TOTAL	**$2,733,340**	**$2,371,930**	**$2,943,740**
F281 - FIRE FUND TOTAL	**$58,264,145**	**$53,042,000**	**$55,218,320**
F282 - CFD 85-1			
Taxes			
RC0100 - Special Tax - Special Assessment Current	$7,501,037	$8,108,340	$8,732,230
RC0101 - Special Tax - Special Assessment Prior	$23,097	$28,460	$28,460
RC0102 - Special Tax - Penalties	$4,852	$7,300	$7,300
TAXES TOTAL	**$7,528,986**	**$8,144,100**	**$8,767,990**
Use of Money & Property			
RC3000 - Interest Earnings	$168,635	–	–
RC3004 - Unrealized Gain or Loss on Investments	$38,847	–	–
USE OF MONEY & PROPERTY TOTAL	**$207,482**	**–**	**–**
Other			
RC4005 - Miscellaneous Fees	$941	$500	$500
OTHER TOTAL	**$941**	**$500**	**$500**

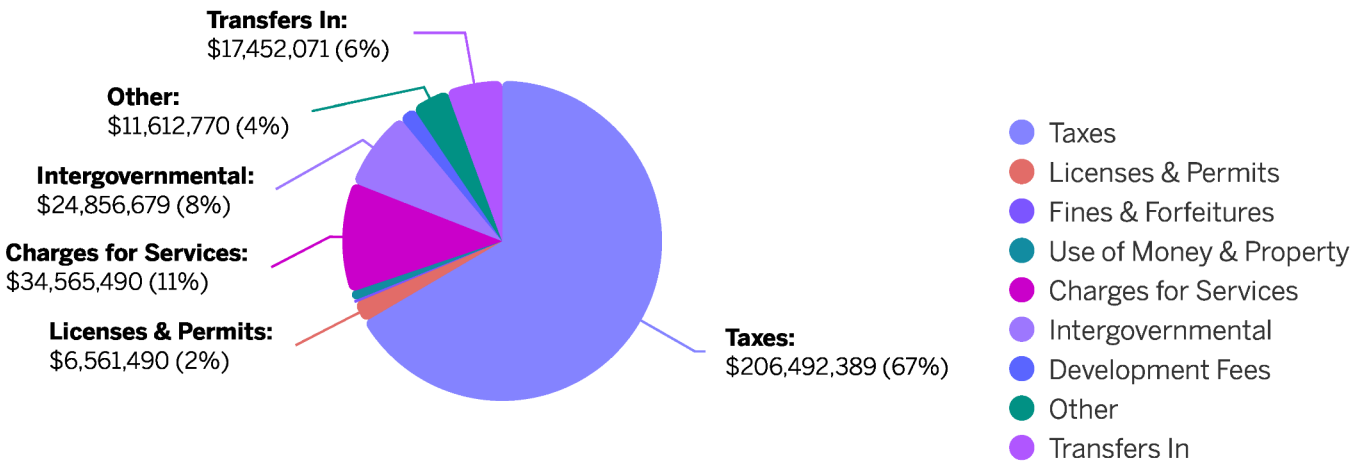
Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Transfers In			
RC9000 - Transfers In - Operating	$2,795,620	$4,165,704	$4,732,390
TRANSFERS IN TOTAL	**$2,795,620**	**$4,165,704**	**$4,732,390**
F282 - CFD 85-1 TOTAL	**$10,533,029**	**$12,310,304**	**$13,500,880**
F283 - CFD 88-1			
Taxes			
RC0100 - Special Tax - Special Assessment Current	$545,461	$557,300	$597,820
RC0101 - Special Tax - Special Assessment Prior	$4,693	$4,630	$4,630
RC0102 - Special Tax - Penalties	$1,600	$1,590	$1,590
TAXES TOTAL	**$551,754**	**$563,520**	**$604,040**
Use of Money & Property			
RC3000 - Interest Earnings	$4,056	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,323	–	–
USE OF MONEY & PROPERTY TOTAL	**$5,379**	**–**	**–**
Other			
RC4005 - Miscellaneous Fees	–	$500	$500
OTHER TOTAL	**–**	**$500**	**$500**
Transfers In			
RC9000 - Transfers In - Operating	$2,780,650	$2,818,014	$3,026,500
TRANSFERS IN TOTAL	**$2,780,650**	**$2,818,014**	**$3,026,500**
F283 - CFD 88-1 TOTAL	**$3,337,782**	**$3,382,034**	**$3,631,040**
RC FIRE PROTECTION DISTRICT TOTAL	**$72,134,956**	**$68,734,338**	**$72,350,240**
Library Fund			
F290 - Library Fund			
Taxes			
RC0001 - Property Tax - Secured and Unsecured Current	$3,481,660	$3,646,711	$3,692,381
RC0002 - Property Tax - Secured and Unsecured Prior	$49,467	$49,487	$50,107
RC0200 - Property Tax - RPTTF Passthrough	$2,486,675	$2,544,550	$2,576,410

Revenue Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
RC0201 - Property Tax - RPTTF Residual Balance	–	$145,687	$145,687
RC0302 - Property Tax - Supplemental	$107,741	$159,992	$159,992
TAXES TOTAL	**$6,125,543**	**$6,546,427**	**$6,624,577**
Use of Money & Property			
RC3000 - Interest Earnings	$340,061	–	–
RC3004 - Unrealized Gain or Loss on Investments	$283,778	–	–
RC3501 - Rental Revenue	$496	–	–
USE OF MONEY & PROPERTY TOTAL	**$624,334**	**–**	**–**
Charges for Services			
RC4202 - Library Program Revenues	$1,783	$2,000	$2,000
RC4204 - Passport Photo Fees	$11,201	$14,400	$11,000
RC4205 - Passport Processing Fees	$42,299	$70,000	$50,000
RC4206 - Processing and Service Fees	$2,186	$5,370	$4,200
CHARGES FOR SERVICES TOTAL	**$57,468**	**$91,770**	**$67,200**
Intergovernmental			
RC5102 - Local and Other Grants	$11,766	$3,690	$4,290
INTERGOVERNMENTAL TOTAL	**$11,766**	**$3,690**	**$4,290**
Other			
RC6000 - Donations and Contributions	$94,000	$135,000	$110,000
RC6002 - Other Revenues	$82,803	$63,000	$30,270
RC6006 - Sale of Publications and Printed Material	$12,476	$8,000	$8,000
OTHER TOTAL	**$189,279**	**$206,000**	**$148,270**
F290 - LIBRARY FUND TOTAL	**$7,008,391**	**$6,847,887**	**$6,844,337**
LIBRARY FUND TOTAL	**$7,008,391**	**$6,847,887**	**$6,844,337**
Total Operating Budget	$201,670,532	$197,634,461	$205,725,177

Revenue Summary by Category – All Funds



Total FY 2026-27 Preliminary Budget (FY 2026-27)

$310,274,483

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
All Funds			
Taxes	$192,658,090	$200,263,387	$206,492,389
Licenses & Permits	$6,668,409	$6,439,728	$6,561,490
Fines & Forfeitures	$1,040,951	$1,093,350	$876,160
Use of Money & Property	$39,457,339	$2,603,480	$2,748,460
Charges for Services	$32,473,951	$30,874,254	$34,565,490
Intergovernmental	$26,778,624	$29,075,985	$24,856,679
Development Fees	$5,911,132	$7,959,434	$5,108,974
Other	$11,805,799	$10,924,910	$11,612,770
Transfers In	$33,004,094	$15,777,515	$17,452,071
ALL FUNDS TOTAL	**$349,798,388**	**$305,012,043**	**$310,274,483**

Revenue Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
City of Rancho Cucamonga			
Taxes	$126,326,098	$132,980,417	$136,834,149
Licenses & Permits	$6,668,409	$6,439,728	$6,561,490
Fines & Forfeitures	$1,040,951	$1,085,350	$868,160
Use of Money & Property	$32,517,230	$2,375,980	$2,627,310
Charges for Services	$32,473,406	$30,873,464	$34,564,870
Intergovernmental	$26,164,128	$29,075,985	$24,856,679
Development Fees	$5,911,132	$7,959,434	$5,108,974
Other	$9,071,518	$8,551,980	$8,668,030
Transfers In	$18,100,456	$8,793,797	$9,693,181
CITY OF RANCHO CUCAMONGA TOTAL	**$258,273,328**	**$228,136,135**	**$229,782,843**
R.C. Fire Protection District			
Taxes	$66,331,992	$67,282,970	$69,658,240
Fines & Forfeitures	–	$8,000	$8,000
Use of Money & Property	$6,940,109	$227,500	$121,150
Charges for Services	$545	$790	$620
Intergovernmental	$614,496	–	–
Other	$2,734,281	$2,372,930	$2,944,740
Transfers In	$14,903,637	$6,983,718	$7,758,890
R.C. FIRE PROTECTION DISTRICT TOTAL	**$91,525,060**	**$76,875,908**	**$80,491,640**
Total All Funds Budget	$349,798,388	$305,012,043	$310,274,483

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
Revenue - All Funds			
F001 - General Fund			
RC0001 - Property Tax - Secured and Unsecured Current	$6,342,437	$6,515,621	$6,814,342
RC0002 - Property Tax - Secured and Unsecured Prior	$90,112	$90,149	$93,755
RC0003 - Property Tax - Penalties	$54,527	$56,785	$59,057
RC0201 - Property Tax - RPTTF Residual Balance	$4,065,205	$3,622,315	$4,312,780
RC0300 - Property Tax - Homeowners' Exemption	$58,137	$63,999	$66,559
RC0301 - Property Tax - In-Lieu of VLF	$27,019,407	$27,932,622	$29,767,983
RC0302 - Property Tax - Supplemental	$196,269	$291,447	$304,738
RC0303 - Property Tax - Unitary	$975,597	$964,239	$980,000
RC0304 - Property Transfer Tax	$978,933	$302,870	$750,000
RC0400 - Sales and Use Taxes	$37,487,061	$41,237,220	$40,195,920
RC0401 - Sales Tax - Proposition 172 Public Safety	$862,318	$911,523	$929,755
RC0600 - Transient Occupancy Tax	$5,390,897	$7,000,000	$6,200,000
RC0700 - Admissions Taxes	$8,712	$8,700	$23,700
RC0500 - Franchise Fees - Cable	$1,129,431	$1,340,591	$1,340,591
RC0501 - Franchise Fees - Electricity	$3,733,575	$3,733,582	$3,920,262
RC0502 - Franchise Fees - Gas	–	$971,495	$971,495
RC0504 - Franchise Fees - Solid Waste Commercial	$3,729,374	$2,819,980	$4,000,000
RC0505 - Franchise Fees - Solid Waste Residential	$2,203,836	$1,699,070	$1,767,033
RC1000 - Animal Licenses	$243,261	$250,000	$250,000
RC1001 - Other Licenses	–	$1,000	$1,000
RC1100 - Business Licenses	$3,427,884	$3,716,508	$3,716,510
RC1101 - Business Licenses - Delinquent	-$4,806	$8,680	$8,680
RC1102 - Business Licenses - Penalties	$181,740	$135,850	$135,850
RC1200 - Building Permits	$2,524,908	$2,180,000	$2,300,000

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC1201 - Mobile Home Permits and Lot Fees	$6,040	$4,280	$8,280
RC1203 - Parking Permits	$1,114	$16,240	$0
RC1204 - SB1473 - Building Standards Fees	$24,384	$1,740	$5,740
RC1205 - Short Term Rental Permits	$7,860	$5,900	$5,900
RC1206 - Strong Motion Fees	$11,013	–	$10,000
RC2000 - Citations	$139,211	$120,380	$144,000
RC2001 - Citation Proof of Correction	$3,029	$4,500	$4,500
RC2002 - General Ordinance	$148,170	$191,280	$191,280
RC2004 - Parking Citations	$421,638	$460,000	$200,000
RC2005 - Vehicle Code Fines	$53,404	$50,000	$50,000
RC2006 - Vehicle Release Fines	$245,963	$240,000	$240,000
RC3000 - Interest Earnings	$1,188,732	–	$0
RC3001 - Interest Earnings - Restricted	$595,462	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,365,665	–	–
RC3005 - Interest Earnings - Leases	$7,137	–	–
RC3501 - Rental Revenue	$1,494,380	$1,324,370	$1,530,790
RC7200 - Gain on Disposal of Capital Asset	$95,478	$100,000	$100,000
RC4100 - Animal - Adoption Fees	$108,211	$120,000	$110,000
RC4102 - Animal - Boarding Fees	$5,724	$10,000	$7,000
RC4103 - Animal - Impound Fees	$13,252	$14,000	$12,000
RC4104 - Animal - Microchipping Fees	$5,850	$10,000	$5,000
RC4105 - Animal - Owner Surrender Fees	$10,300	$15,000	$15,000
RC4108 - Animal - Spay and Neuter Fees	$5,510	$5,000	$6,500
RC4110 - Animal - Vaccination Services	$17,403	$25,000	$25,000
RC4111 - Animal - Cremations	–	–	$5,000
RC4200 - Advertising Revenue	$1,507	$2,800	$2,800

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC4203 - Park Maintenance Fees	$270	$100	$100
RC4206 - Processing and Service Fees	$257,319	$213,470	$244,800
RC4207 - Recreation Program Revenues	$997,727	$1,102,484	$1,200,870
RC4209 - Ticket Sales	$789,540	$642,020	$1,370,100
RC4301 - Engineering Fees	$1,760,782	$1,530,650	$1,530,650
RC4303 - Plan Check Fees	$1,069,333	$1,224,000	$1,315,000
RC4304 - Planning Fees	$1,229,684	$975,000	$1,042,000
RC4305 - Special Services Fees	$1,018,716	$1,000,000	$1,000,000
RC5002 - Motor Vehicle In Lieu	$274,746	$350,000	$350,000
RC5005 - State Mandated Payments	$1,420	$250,000	$250,000
RC7002 - Other Financing Source - Subscriptions - GASB 96	$1,625,420	–	–
RC4300 - Development Impact Fees	$419,040	–	$0
RC4001 - Candidates Filing Fees	$2,093	–	–
RC4002 - Equipment Replacement Fees	$36,319	$40,000	$40,000
RC4500 - False Alarm Fees	$25,894	$50,000	$50,000
RC4501 - Fingerprint Fees	$8,363	$7,800	$6,000
RC6000 - Donations and Contributions	$331,276	$276,730	$285,900
RC6001 - Housing Successor Administrative Allowance	$200,000	$200,000	$200,000
RC6002 - Other Revenues	$2,242,839	$2,033,400	$2,084,340
RC6004 - RDASA Administrative Allowance	$250,000	$250,000	$250,000
RC6005 - Returned Check Service Charge	$150	$380	$380
RC6006 - Sale of Publications and Printed Material	$7,275	$9,000	$9,500
RC6007 - Sales of Taxable Items	$18,743	$14,700	$16,000
RC6100 - Accident Recovery	$245,056	–	–
RC6104 - Reimbursement of Indirect Charges	$918,911	$1,058,500	$1,111,700
RC9000 - Transfers In - Operating	$2,121,019	$2,249,266	$2,584,460

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F001 - GENERAL FUND TOTAL	**$122,527,185**	**$122,052,236**	**$126,530,600**
F003 - Parking Citation Reimbursement			
RC2004 - Parking Citations	$19,952	$19,190	$38,380
RC3000 - Interest Earnings	$787	–	–
RC3004 - Unrealized Gain or Loss on Investments	$792	–	–
RC6002 - Other Revenues	$111,968	$100,730	$160,730
F003 - PARKING CITATION REIMBURSEMENT TOTAL	**$133,500**	**$119,920**	**$199,110**
F006 - CVWD Reimbursement			
RC3000 - Interest Earnings	$13,956	–	–
RC3004 - Unrealized Gain or Loss on Investments	$5,769	–	–
RC6103 - Other Intergovernmental Reimbursement	$275,688	$529,860	$529,860
F006 - CVWD REIMBURSEMENT TOTAL	**$295,413**	**$529,860**	**$529,860**
F016 - Commmunity Development Technical Services			
RC3000 - Interest Earnings	$245,971	–	–
RC3004 - Unrealized Gain or Loss on Investments	$169,675	–	–
RC4302 - General Plan Update Fees	$295,125	$407,970	$407,970
F016 - COMMMUNITY DEVELOPMENT TECHNICAL SERVICES TOTAL	**$710,771**	**$407,970**	**$407,970**
F017 - Law Enforcement Reserve			
RC3000 - Interest Earnings	$409,993	–	–
RC3004 - Unrealized Gain or Loss on Investments	$289,639	–	$0
RC3501 - Rental Revenue	–	–	$36,330
RC9000 - Transfers In - Operating	$2,100,000	–	–
F017 - LAW ENFORCEMENT RESERVE TOTAL	**$2,799,632**	**–**	**$36,330**
F018 - Traffic Safety			
RC3000 - Interest Earnings	$5,142	–	–
RC3004 - Unrealized Gain or Loss on Investments	$9,206	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC6104 - Reimbursement of Indirect Charges	$399,650	$399,650	$415,000
F018 - TRAFFIC SAFETY TOTAL	**$413,998**	**$399,650**	**$415,000**
F020 - City Technology Fee			
RC3000 - Interest Earnings	$102,024	–	–
RC3004 - Unrealized Gain or Loss on Investments	$78,329	–	–
RC4306 - Technology Permit Fees	$677,529	$600,000	$600,000
F020 - CITY TECHNOLOGY FEE TOTAL	**$857,881**	**$600,000**	**$600,000**
F022 - Mobile Home Park			
RC1201 - Mobile Home Permits and Lot Fees	$39,088	$39,130	$39,130
RC3000 - Interest Earnings	$7,659	–	–
RC3004 - Unrealized Gain or Loss on Investments	$5,489	–	–
RC6002 - Other Revenues	–	$1,120	$1,120
F022 - MOBILE HOME PARK TOTAL	**$52,236**	**$40,250**	**$40,250**
F023 - Accessibility Compliance Fund			
RC3000 - Interest Earnings	$10,091	–	–
RC3004 - Unrealized Gain or Loss on Investments	$7,500	–	–
RC5003 - SB 1186 - Disability Access	$49,874	$47,710	$47,710
F023 - ACCESSIBILITY COMPLIANCE FUND TOTAL	**$67,465**	**$47,710**	**$47,710**
F025 - City Capital Reserve			
RC3000 - Interest Earnings	$2,520,649	$23,070	$23,070
RC3004 - Unrealized Gain or Loss on Investments	$1,702,544	–	–
RC5100 - Federal Grants	–	$618,070	$618,070
RC5101 - State Grants	$450,476	–	–
RC6104 - Reimbursement of Indirect Charges	$132,500	$132,500	$132,500
RC9000 - Transfers In - Operating	$4,447,864	$1,524,340	$1,000,000
F025 - CITY CAPITAL RESERVE TOTAL	**$9,254,034**	**$2,297,980**	**$1,773,640**
F030 - Community Benefit Project			

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3000 - Interest Earnings	$208,216	–	–
RC3004 - Unrealized Gain or Loss on Investments	$126,030	–	–
F030 - COMMUNITY BENEFIT PROJECT TOTAL	**$334,246**	**–**	**–**
F073 - Benefits Contingency			
RC3000 - Interest Earnings	$128,633	–	–
RC3004 - Unrealized Gain or Loss on Investments	$65,595	–	–
RC9000 - Transfers In - Operating	$2,230,000	–	–
F073 - BENEFITS CONTINGENCY TOTAL	**$2,424,228**	**–**	**–**
F100 - Assessment Districts Administration			
RC3000 - Interest Earnings	$26,414	–	–
RC3004 - Unrealized Gain or Loss on Investments	$20,100	–	–
RC4005 - Miscellaneous Fees	$10,438	–	$9,630
RC6002 - Other Revenues	$686,580	$697,640	$697,640
F100 - ASSESSMENT DISTRICTS ADMINISTRATION TOTAL	**$743,532**	**$697,640**	**$707,270**
F105 - AB 2766 Air Quality Improvement			
RC3000 - Interest Earnings	$24,560	–	–
RC3004 - Unrealized Gain or Loss on Investments	$13,511	–	–
RC5102 - Local and Other Grants	$231,018	$232,020	$232,020
RC6002 - Other Revenues	$175	–	–
F105 - AB 2766 AIR QUALITY IMPROVEMENT TOTAL	**$269,264**	**$232,020**	**$232,020**
F106 - MSRC Air Pollution Reduction Grant			
RC3000 - Interest Earnings	$15	–	–
RC3004 - Unrealized Gain or Loss on Investments	$10	–	–
RC5102 - Local and Other Grants	$9,000	–	–
F106 - MSRC AIR POLLUTION REDUCTION GRANT TOTAL	**$9,025**	**–**	**–**
F109 - Public Art Trust Fund			
RC3000 - Interest Earnings	$19,989	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3004 - Unrealized Gain or Loss on Investments	$14,102	–	–
RC8101 - In Lieu Fees	$9,497	$100,000	$100,000
F109 - PUBLIC ART TRUST FUND TOTAL	**$43,587**	**$100,000**	**$100,000**
F110 - Beautification			
RC3000 - Interest Earnings	$1,122	–	–
RC3004 - Unrealized Gain or Loss on Investments	-$1,115	–	–
F110 - BEAUTIFICATION TOTAL	**$7**	**–**	**–**
F111 - Development Impact Fee - Park Land Acquisition			
RC3000 - Interest Earnings	$326,408	–	–
RC3004 - Unrealized Gain or Loss on Investments	$244,250	–	–
RC4300 - Development Impact Fees	$738,076	$650,000	$650,000
F111 - DEVELOPMENT IMPACT FEE - PARK LAND ACQUISITION TOTAL	**$1,308,734**	**$650,000**	**$650,000**
F112 - Development Impact Fee - Drainage Facilities			
RC3000 - Interest Earnings	$112,331	–	–
RC3004 - Unrealized Gain or Loss on Investments	$82,414	–	–
RC4300 - Development Impact Fees	$88,981	$151,870	$100,000
F112 - DEVELOPMENT IMPACT FEE - DRAINAGE FACILITIES TOTAL	**$283,726**	**$151,870**	**$100,000**
F113 - Development Impact Fee - Community and Recreation Centers			
RC3000 - Interest Earnings	$150,686	–	–
RC3004 - Unrealized Gain or Loss on Investments	$113,033	–	–
RC4300 - Development Impact Fees	$364,429	$417,370	$417,370
F113 - DEVELOPMENT IMPACT FEE - COMMUNITY AND RECREATION CENTERS TOTAL	**$628,148**	**$417,370**	**$417,370**
F114 - Development Impact Fee - Drainage San Sevaine			
RC3000 - Interest Earnings	$18,640	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3004 - Unrealized Gain or Loss on Investments	$14,674	–	–
RC4300 - Development Impact Fees	$90,137	$10,940	$0
F114 - DEVELOPMENT IMPACT FEE - DRAINAGE SAN SEVAINE TOTAL	**$123,451**	**$10,940**	**$0**
F115 - Development Impact Fee - Drainage Henderson/Wardman			
RC3000 - Interest Earnings	$33,420	–	–
RC3004 - Unrealized Gain or Loss on Investments	$30,701	–	–
F115 - DEVELOPMENT IMPACT FEE - DRAINAGE HENDERSON/WARDMAN TOTAL	**$64,121**	**–**	**–**
F116 - Development Impact Fee - Drainage Etiwanda			
RC3000 - Interest Earnings	$75,480	–	–
RC3004 - Unrealized Gain or Loss on Investments	$55,753	–	–
RC4300 - Development Impact Fees	$107,475	$13,050	$0
F116 - DEVELOPMENT IMPACT FEE - DRAINAGE ETIWANDA TOTAL	**$238,707**	**$13,050**	**$0**
F118 - Development Impact Fee - Drainage Upper Etiwanda			
RC3000 - Interest Earnings	$21,283	–	–
RC3004 - Unrealized Gain or Loss on Investments	$15,300	–	–
F118 - DEVELOPMENT IMPACT FEE - DRAINAGE UPPER ETIWANDA TOTAL	**$36,583**	**–**	**$0**
F119 - Development Impact Fee - Park Improvement			
RC3000 - Interest Earnings	$196,586	–	–
RC3004 - Unrealized Gain or Loss on Investments	$142,010	–	–
RC4300 - Development Impact Fees	$625,383	$507,124	$507,124
F119 - DEVELOPMENT IMPACT FEE - PARK IMPROVEMENT TOTAL	**$963,979**	**$507,124**	**$507,124**
F120 - Development Impact Fee - Park Development			

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3000 - Interest Earnings	$219,193	–	–
RC3004 - Unrealized Gain or Loss on Investments	$140,339	–	–
F120 - DEVELOPMENT IMPACT FEE - PARK DEVELOPMENT TOTAL	**$359,532**	**–**	**–**
F122 - Development Impact Fee - Drainage South Etiwanda			
RC3000 - Interest Earnings	$62,403	–	–
RC3004 - Unrealized Gain or Loss on Investments	$44,786	–	–
F122 - DEVELOPMENT IMPACT FEE - DRAINAGE SOUTH ETIWANDA TOTAL	**$107,189**	**–**	**–**
F123 - Development Impact Fee - Library			
RC3000 - Interest Earnings	$65,078	–	–
RC3004 - Unrealized Gain or Loss on Investments	$48,532	–	–
RC4300 - Development Impact Fees	$127,538	$139,350	$139,350
F123 - DEVELOPMENT IMPACT FEE - LIBRARY TOTAL	**$241,148**	**$139,350**	**$139,350**
F124 - Development Impact Fee - Transportation			
RC3000 - Interest Earnings	$2,232,256	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,635,743	–	–
RC4300 - Development Impact Fees	$3,112,984	$5,774,600	$3,000,000
RC6002 - Other Revenues	$6,025	$1,480	$1,480
F124 - DEVELOPMENT IMPACT FEE - TRANSPORTATION TOTAL	**$6,987,008**	**$5,776,080**	**$3,001,480**
F125 - Development Impact Fee - Animal Center			
RC3000 - Interest Earnings	$11,777	–	–
RC3004 - Unrealized Gain or Loss on Investments	$8,259	–	–
RC4300 - Development Impact Fees	$27,622	$45,130	$45,130
F125 - DEVELOPMENT IMPACT FEE - ANIMAL CENTER TOTAL	**$47,658**	**$45,130**	**$45,130**

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F126 - Development Impact Fee - Drainage Lower Etiwanda			
RC3000 - Interest Earnings	$45,416	–	–
RC3004 - Unrealized Gain or Loss on Investments	$32,592	–	–
F126 - DEVELOPMENT IMPACT FEE - DRAINAGE LOWER ETIWANDA TOTAL	**$78,008**	**–**	**–**
F127 - Development Impact Fee - Police			
RC3000 - Interest Earnings	$44,534	–	–
RC3004 - Unrealized Gain or Loss on Investments	$32,937	–	$0
RC4300 - Development Impact Fees	$62,867	$125,000	$125,000
F127 - DEVELOPMENT IMPACT FEE - POLICE TOTAL	**$140,339**	**$125,000**	**$125,000**
F128 - Etiwanda North Equestrian Facility			
RC3000 - Interest Earnings	$25,256	–	–
RC3004 - Unrealized Gain or Loss on Investments	$18,093	–	–
F128 - ETIWANDA NORTH EQUESTRIAN FACILITY TOTAL	**$43,349**	**–**	**–**
F129 - Underground Utilities			
RC3000 - Interest Earnings	$461,837	–	–
RC3004 - Unrealized Gain or Loss on Investments	$332,050	–	–
F129 - UNDERGROUND UTILITIES TOTAL	**$793,887**	**–**	**–**
F160 - Development Impact Fee - Fire			
RC9000 - Transfers In - Operating	–	–	$981,750
F160 - DEVELOPMENT IMPACT FEE - FIRE TOTAL	**–**	**–**	**$981,750**
F130 - LMD 1 General City			
RC0100 - Special Tax - Special Assessment Current	$1,259,830	$1,269,940	$1,286,640
RC0101 - Special Tax - Special Assessment Prior	$9,717	$9,410	$9,410
RC0102 - Special Tax - Penalties	$2,437	$2,810	$2,810
RC3000 - Interest Earnings	$52,498	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3004 - Unrealized Gain or Loss on Investments	$41,934	–	–
RC3005 - Interest Earnings - Leases	$5,522	–	–
RC3501 - Rental Revenue	$38,759	$31,670	$31,670
RC4203 - Park Maintenance Fees	$603	$2,050	$2,050
RC4208 - Sports Lighting Fees	$15,683	$20,000	$20,000
RC6002 - Other Revenues	–	$100	$100
RC9000 - Transfers In - Operating	$183,700	$274,380	$202,200
F130 - LMD 1 GENERAL CITY TOTAL	**$1,610,683**	**$1,610,360**	**$1,554,880**
F131 - LMD 2 Victoria Neighborhood Parks			
RC0100 - Special Tax - Special Assessment Current	$4,181,978	$4,367,720	$4,752,620
RC0101 - Special Tax - Special Assessment Prior	$20,245	$21,810	$21,810
RC0102 - Special Tax - Penalties	$4,048	$5,600	$5,600
RC3000 - Interest Earnings	$135,913	–	–
RC3004 - Unrealized Gain or Loss on Investments	$103,426	–	–
RC3501 - Rental Revenue	$1,560	–	–
RC4203 - Park Maintenance Fees	$518	$960	$960
RC9000 - Transfers In - Operating	$370,940	$373,570	$317,450
F131 - LMD 2 VICTORIA NEIGHBORHOOD PARKS TOTAL	**$4,818,627**	**$4,769,660**	**$5,098,440**
F133 - LMD 3B Commercial/Industrial			
RC0100 - Special Tax - Special Assessment Current	$827,222	$843,480	$818,310
RC0101 - Special Tax - Special Assessment Prior	$2,105	$8,230	$8,230
RC0102 - Special Tax - Penalties	$347	$1,380	$1,380
RC1203 - Parking Permits	$205,922	$80,000	$80,000
RC3000 - Interest Earnings	$93,642	–	–
RC3004 - Unrealized Gain or Loss on Investments	$70,139	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC6002 - Other Revenues	–	$100	$100
RC9000 - Transfers In - Operating	$1,950	$1,950	$2,070
F133 - LMD 3B COMMERCIAL/INDUSTRIAL TOTAL	**$1,201,325**	**$935,140**	**$910,090**
F134 - LMD 4-R Terra Vista Planned Community			
RC0100 - Special Tax - Special Assessment Current	$3,074,511	$3,179,670	$3,338,680
RC0101 - Special Tax - Special Assessment Prior	$8,911	$8,600	$8,600
RC0102 - Special Tax - Penalties	$2,580	$2,150	$2,150
RC3000 - Interest Earnings	$279,792	–	–
RC3004 - Unrealized Gain or Loss on Investments	$207,216	–	–
RC3501 - Rental Revenue	$920	$110	$110
RC4203 - Park Maintenance Fees	$1,045	$700	$700
F134 - LMD 4-R TERRA VISTA PLANNED COMMUNITY TOTAL	**$3,574,975**	**$3,191,230**	**$3,350,240**
F136 - LMD 6-R Caryn Planned Community			
RC0100 - Special Tax - Special Assessment Current	$599,532	$622,880	$641,560
RC0101 - Special Tax - Special Assessment Prior	$8,006	$3,970	$3,970
RC0102 - Special Tax - Penalties	$2,708	$1,340	$1,340
RC3000 - Interest Earnings	$31,390	–	–
RC3004 - Unrealized Gain or Loss on Investments	$23,817	–	–
RC9000 - Transfers In - Operating	$39,540	–	$46,160
F136 - LMD 6-R CARYN PLANNED COMMUNITY TOTAL	**$704,993**	**$628,190**	**$693,030**
F137 - LMD 7 North Etiwanda			
RC0100 - Special Tax - Special Assessment Current	$948,314	$959,230	$959,540
RC0101 - Special Tax - Special Assessment Prior	$11,679	$9,190	$9,190
RC0102 - Special Tax - Penalties	$3,916	$2,350	$2,350

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3000 - Interest Earnings	$35,163	–	–
RC3004 - Unrealized Gain or Loss on Investments	$26,617	–	–
RC3005 - Interest Earnings - Leases	$15,122	–	–
RC3501 - Rental Revenue	$65,217	$42,860	$42,860
RC4203 - Park Maintenance Fees	$30	$1,250	$1,250
RC4208 - Sports Lighting Fees	$4,061	$3,180	$3,180
F137 - LMD 7 NORTH ETIWANDA TOTAL	**$1,110,119**	**$1,018,060**	**$1,018,370**
F138 - LMD 8 South Etiwanda			
RC0100 - Special Tax - Special Assessment Current	$34,185	$34,270	$34,270
RC0101 - Special Tax - Special Assessment Prior	$76	$250	$250
RC0102 - Special Tax - Penalties	$9	$120	$120
RC3000 - Interest Earnings	$1,968	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,523	–	–
F138 - LMD 8 SOUTH ETIWANDA TOTAL	**$37,760**	**$34,640**	**$34,640**
F139 - LMD 9 Lower Etiwanda			
RC0100 - Special Tax - Special Assessment Current	$775,604	$802,420	$866,150
RC0101 - Special Tax - Special Assessment Prior	$3,403	$1,080	$1,080
RC0102 - Special Tax - Penalties	$928	$300	$300
RC3000 - Interest Earnings	$70,257	–	–
RC3004 - Unrealized Gain or Loss on Investments	$52,694	–	–
RC3501 - Rental Revenue	$2,460	$110	$110
RC4203 - Park Maintenance Fees	$340	$2,950	$2,950
F139 - LMD 9 LOWER ETIWANDA TOTAL	**$905,686**	**$806,860**	**$870,590**
F140 - LMD 10 Rancho Etiwanda			
RC0100 - Special Tax - Special Assessment Current	$695,745	$718,450	$754,370
RC0101 - Special Tax - Special Assessment Prior	$2,094	$3,840	$3,840

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC0102 - Special Tax - Penalties	$417	$1,710	$1,710
RC3000 - Interest Earnings	$46,495	–	–
RC3004 - Unrealized Gain or Loss on Investments	$28,134	–	–
RC3005 - Interest Earnings - Leases	$19,025	–	–
RC3501 - Rental Revenue	$31,021	$27,260	$27,260
RC4203 - Park Maintenance Fees	$72	$180	$180
RC4208 - Sports Lighting Fees	$8,774	$3,970	$3,970
RC6002 - Other Revenues	–	$100	$100
F140 - LMD 10 RANCHO ETIWANDA TOTAL	**$831,777**	**$755,510**	**$791,430**
F141 - LMD 1 Capital Replacement			
RC3000 - Interest Earnings	$13,889	–	–
RC3004 - Unrealized Gain or Loss on Investments	$9,226	–	–
RC9000 - Transfers In - Operating	$126,650	$129,210	$133,990
F141 - LMD 1 CAPITAL REPLACEMENT TOTAL	**$149,765**	**$129,210**	**$133,990**
F150 - SLD General Services			
RC3000 - Interest Earnings	$520	–	–
RC3004 - Unrealized Gain or Loss on Investments	$3,118	–	–
RC6100 - Accident Recovery	$95,898	–	–
RC9000 - Transfers In - Operating	$354,620	$354,620	$425,490
F150 - SLD GENERAL SERVICES TOTAL	**$454,156**	**$354,620**	**$425,490**
F151 - SLD 1 Arterials			
RC0100 - Special Tax - Special Assessment Current	$834,648	$840,730	$840,670
RC0101 - Special Tax - Special Assessment Prior	$4,669	$5,400	$5,400
RC0102 - Special Tax - Penalties	$1,241	$1,490	$1,490
RC3000 - Interest Earnings	$21,203	–	–
RC3004 - Unrealized Gain or Loss on Investments	$14,394	–	–
RC6002 - Other Revenues	$3,168	$3,170	$3,170

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC9000 - Transfers In - Operating	$37,620	$38,980	$51,880
F151 - SLD 1 ARTERIALS TOTAL	**$916,941**	**$889,770**	**$902,610**
F152 - SLD 2 Local Streets			
RC0100 - Special Tax - Special Assessment Current	$389,498	$392,440	$399,390
RC0101 - Special Tax - Special Assessment Prior	$3,201	$3,060	$3,060
RC0102 - Special Tax - Penalties	$763	$940	$940
RC3000 - Interest Earnings	$35,512	–	–
RC3004 - Unrealized Gain or Loss on Investments	$32,956	–	–
RC9000 - Transfers In - Operating	$156,740	$235,340	$122,360
F152 - SLD 2 LOCAL STREETS TOTAL	**$618,671**	**$631,780**	**$525,750**
F153 - SLD 3 Victoria Planned Community			
RC0100 - Special Tax - Special Assessment Current	$378,005	$381,410	$380,810
RC0101 - Special Tax - Special Assessment Prior	$1,922	$2,160	$2,160
RC0102 - Special Tax - Penalties	$393	$570	$570
RC3000 - Interest Earnings	$31,054	–	–
RC3004 - Unrealized Gain or Loss on Investments	$23,806	–	–
RC9000 - Transfers In - Operating	–	–	$21,220
F153 - SLD 3 VICTORIA PLANNED COMMUNITY TOTAL	**$435,180**	**$384,140**	**$404,760**
F154 - SLD 4 Terra Vista Planned Community			
RC0100 - Special Tax - Special Assessment Current	$165,395	$166,400	$166,400
RC0101 - Special Tax - Special Assessment Prior	$557	$580	$580
RC0102 - Special Tax - Penalties	$156	$150	$150
RC3000 - Interest Earnings	$4,564	–	–
RC3004 - Unrealized Gain or Loss on Investments	$3,442	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F154 - SLD 4 TERRA VISTA PLANNED COMMUNITY TOTAL	**$174,115**	**$167,130**	**$167,130**
F155 - SLD 5 Caryn Planned Community			
RC0100 - Special Tax - Special Assessment Current	$46,381	$44,150	$44,150
RC0101 - Special Tax - Special Assessment Prior	$593	$360	$360
RC0102 - Special Tax - Penalties	$204	$130	$130
RC9000 - Transfers In - Operating	$22,040	$11,080	$2,730
F155 - SLD 5 CARYN PLANNED COMMUNITY TOTAL	**$69,218**	**$55,720**	**$47,370**
F156 - SLD 6 Commercial Industrial			
RC0100 - Special Tax - Special Assessment Current	$130,582	$132,010	$127,780
RC0101 - Special Tax - Special Assessment Prior	$65	$1,380	$1,380
RC0102 - Special Tax - Penalties	$348	$230	$230
RC3000 - Interest Earnings	$5,969	–	–
RC3004 - Unrealized Gain or Loss on Investments	$4,889	–	–
RC9000 - Transfers In - Operating	$7,930	$8,820	$9,280
F156 - SLD 6 COMMERCIAL INDUSTRIAL TOTAL	**$149,784**	**$142,440**	**$138,670**
F157 - SLD 7 North Etiwanda			
RC0100 - Special Tax - Special Assessment Current	$129,870	$131,150	$131,150
RC0101 - Special Tax - Special Assessment Prior	$1,362	$1,260	$1,260
RC0102 - Special Tax - Penalties	$445	$350	$350
RC3000 - Interest Earnings	$6,424	–	–
RC3004 - Unrealized Gain or Loss on Investments	$4,711	–	–
RC9000 - Transfers In - Operating	$30,490	$36,050	$8,580
F157 - SLD 7 NORTH ETIWANDA TOTAL	**$173,301**	**$168,810**	**$141,340**
F158 - SLD 8 South Etiwanda			

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC0100 - Special Tax - Special Assessment Current	$80,759	$81,120	$81,120
RC0101 - Special Tax - Special Assessment Prior	$340	$470	$470
RC0102 - Special Tax - Penalties	$85	$140	$140
RC3000 - Interest Earnings	$64,264	–	–
RC3004 - Unrealized Gain or Loss on Investments	$45,819	–	–
F158 - SLD 8 SOUTH ETIWANDA TOTAL	**$191,266**	**$81,730**	**$81,730**
F174 - Highway Users Tax Account			
RC3000 - Interest Earnings	$271,493	–	–
RC3004 - Unrealized Gain or Loss on Investments	$206,729	–	–
RC5200 - Highway Users Tax - Section 2105	$1,083,686	$1,083,090	$1,083,090
RC5201 - Highway Users Tax - Section 2106	$684,392	$660,250	$660,250
RC5202 - Highway Users Tax - Section 2107	$1,433,359	$1,480,190	$1,480,190
RC5203 - Highway Users Tax - Section 2107.5	$10,000	$10,000	$10,000
RC5204 - Highway Users Tax - Section 2103	$1,666,420	$1,549,210	$1,549,210
F174 - HIGHWAY USERS TAX ACCOUNT TOTAL	**$5,356,078**	**$4,782,740**	**$4,782,740**
F176 - Measure I 1990-2010			
RC3000 - Interest Earnings	$1,808	–	–
RC3004 - Unrealized Gain or Loss on Investments	$348	–	–
F176 - MEASURE I 1990-2010 TOTAL	**$2,156**	**–**	**–**
F177 - Measure I 2010-2040			
RC3000 - Interest Earnings	$371,424	–	–
RC3004 - Unrealized Gain or Loss on Investments	$281,430	–	–
RC5001 - Measure I	$4,548,792	$4,807,330	$4,807,330
F177 - MEASURE I 2010-2040 TOTAL	**$5,201,646**	**$4,807,330**	**$4,807,330**
F179 - Road Maintenance and Rehabilitation Account			
RC3000 - Interest Earnings	$375,840	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3004 - Unrealized Gain or Loss on Investments	$281,595	–	–
RC5004 - SB1 - RMRA	$4,755,207	$4,464,850	$4,464,850
RC5101 - State Grants	$68,665	–	–
F179 - ROAD MAINTENANCE AND REHABILITATION ACCOUNT TOTAL	**$5,481,307**	**$4,464,850**	**$4,464,850**
F181 - SB 1 Trade Corridor Enhancement Program			
RC3000 - Interest Earnings	$249	–	–
RC5101 - State Grants	–	$600,000	$0
RC6002 - Other Revenues	$153,553	$14,680	$14,680
F181 - SB 1 TRADE CORRIDOR ENHANCEMENT PROGRAM TOTAL	**$153,801**	**$614,680**	**$14,680**
F188 - Integrated Waste Management			
RC0503 - Franchise Fees - Integrated Waste Management Fee	$577,130	$1,856,520	$1,856,520
RC1202 - Other Permits	–	$400	$400
RC2003 - Other Fines and Forfeitures	$9,583	–	–
RC3000 - Interest Earnings	$212,086	–	–
RC3004 - Unrealized Gain or Loss on Investments	$146,826	–	–
RC4000 - Administrative Fees	$36,568	$30,000	$0
RC6002 - Other Revenues	$164,735	$104,000	$104,000
RC6006 - Sale of Publications and Printed Material	$1,730	–	–
F188 - INTEGRATED WASTE MANAGEMENT TOTAL	**$1,148,657**	**$1,990,920**	**$1,960,920**
F195 - State Asset Seizure			
RC3000 - Interest Earnings	$1,744	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,173	–	–
F195 - STATE ASSET SEIZURE TOTAL	**$2,916**	**–**	**–**
F196 - State Asset Seizure 15%			
RC3000 - Interest Earnings	$416	–	–
RC3004 - Unrealized Gain or Loss on Investments	$346	–	–
RC9000 - Transfers In - Operating	$2,680	$2,680	$2,680

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F196 - STATE ASSET SEIZURE 15% TOTAL	**$3,442**	**$2,680**	**$2,680**
F198 - Citywide Infrastructure Improvement			
RC3000 - Interest Earnings	$1,817,985	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,284,598	–	–
RC5102 - Local and Other Grants	$750,000	$750,000	$0
RC6002 - Other Revenues	$1,310	–	$0
RC6103 - Other Intergovernmental Reimbursement	$35,675	–	$0
RC9000 - Transfers In - Operating	$204,588	–	–
F198 - CITYWIDE INFRASTRUCTURE IMPROVEMENT TOTAL	**$4,094,155**	**$750,000**	**$0**
F199 - Industrial Area Traffic Fund			
RC3000 - Interest Earnings	$162,910	–	–
RC3004 - Unrealized Gain or Loss on Investments	$130,892	–	–
F199 - INDUSTRIAL AREA TRAFFIC FUND TOTAL	**$293,802**	**–**	**–**
F204 - Community Development Block Grant			
RC5100 - Federal Grants	$1,197,948	$1,322,440	$1,322,440
RC6003 - Program Income	–	$150,000	$150,000
F204 - COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL	**$1,197,948**	**$1,472,440**	**$1,472,440**
F214 - Transportation Development Act			
RC5101 - State Grants	-$499,686	–	–
RC5102 - Local and Other Grants	$726,553	$1,356,070	$488,000
RC6002 - Other Revenues	$325	–	–
F214 - TRANSPORTATION DEVELOPMENT ACT TOTAL	**$227,192**	**$1,356,070**	**$488,000**
F225 - CalRecyle Grant			
RC3000 - Interest Earnings	$1,747	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,887	–	–
RC5101 - State Grants	$55,110	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC5102 - Local and Other Grants	–	$43,700	$0
F225 - CALRECYLE GRANT TOTAL	**$58,743**	**$43,700**	**$0**
F227 - Used Oil Recycling Program			
RC3000 - Interest Earnings	$497	–	–
RC3004 - Unrealized Gain or Loss on Investments	$639	–	–
RC5101 - State Grants	$22,286	–	–
RC5102 - Local and Other Grants	$2,023	$23,680	$0
F227 - USED OIL RECYCLING PROGRAM TOTAL	**$25,445**	**$23,680**	**$0**
F274 - State Grants Fund			
RC3000 - Interest Earnings	$22,571	–	–
RC3004 - Unrealized Gain or Loss on Investments	$37,266	–	–
RC5101 - State Grants	$4,372,619	$3,243,842	$3,796,864
RC9000 - Transfers In - Operating	$8	–	–
F274 - STATE GRANTS FUND TOTAL	**$4,432,465**	**$3,243,842**	**$3,796,864**
F275 - Federal Grants Fund			
RC3000 - Interest Earnings	$3,934	–	–
RC5100 - Federal Grants	$13,481	$1,831,550	$1,870,860
F275 - FEDERAL GRANTS FUND TOTAL	**$17,415**	**$1,831,550**	**$1,870,860**
F340 - Drug Abatement Act			
RC3000 - Interest Earnings	$1,040	–	–
RC3004 - Unrealized Gain or Loss on Investments	$760	–	–
F340 - DRUG ABATEMENT ACT TOTAL	**$1,800**	**–**	**–**
F354 - Citizen's Option for Public Safety (COPS) Program			
RC3000 - Interest Earnings	$64,575	–	–
RC3004 - Unrealized Gain or Loss on Investments	$58,331	–	$0
RC5102 - Local and Other Grants	$523,393	$490,390	$11,500
RC7002 - Other Financing Source - Subscriptions - GASB 96	$85,373	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F354 - CITIZEN'S OPTION FOR PUBLIC SAFETY (COPS) PROGRAM TOTAL	**$731,672**	**$490,390**	**$11,500**
F361 - Justice Assistance Grant (JAG) Grant			
RC3000 - Interest Earnings	$1,416	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,245	–	–
RC5100 - Federal Grants	$29,044	$35,073	$7
F361 - JUSTICE ASSISTANCE GRANT (JAG) GRANT TOTAL	**$31,706**	**$35,073**	**$7**
F380 - Homeland Security Grant			
RC5102 - Local and Other Grants	$79,790	$60,890	$30,450
RC9000 - Transfers In - Operating	$5,867	–	–
F380 - HOMELAND SECURITY GRANT TOTAL	**$85,657**	**$60,890**	**$30,450**
F383 - Emergency Management Performance Grant (EMPG)			
RC3000 - Interest Earnings	$92	–	–
RC3004 - Unrealized Gain or Loss on Investments	$517	–	–
RC5102 - Local and Other Grants	$21,250	$21,250	$21,250
F383 - EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG) TOTAL	**$21,859**	**$21,250**	**$21,250**
F392 - Opioid Settlement Fund			
RC3000 - Interest Earnings	$21,092	–	–
RC3004 - Unrealized Gain or Loss on Investments	$15,287	–	–
RC5102 - Local and Other Grants	$7,717	$133,708	$129,038
RC9000 - Transfers In - Operating	$0	$10,621	$10,621
F392 - OPIOID SETTLEMENT FUND TOTAL	**$44,097**	**$144,329**	**$139,659**
F396 - Housing Successor Agency			
RC3000 - Interest Earnings	$194,556	–	–
RC3004 - Unrealized Gain or Loss on Investments	$56,025	–	–
RC6002 - Other Revenues	–	$12,000	$12,000

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F396 - HOUSING SUCCESSOR AGENCY TOTAL	**$250,581**	**$12,000**	**$12,000**
F399 - Enhanced Infrastructure Financing District			
RC0001 - Property Tax - Secured and Unsecured Current	$1,170,032	$980,022	$980,022
RC3000 - Interest Earnings	$19,790	–	–
RC3004 - Unrealized Gain or Loss on Investments	$27,710	–	–
F399 - ENHANCED INFRASTRUCTURE FINANCING DISTRICT TOTAL	**$1,217,532**	**$980,022**	**$980,022**
F812 - CFD 88-2 Etiwanda/Highland			
RC3000 - Interest Earnings	$200	–	–
RC3004 - Unrealized Gain or Loss on Investments	$103	–	–
RC9000 - Transfers In - Operating	–	$860	$860
F812 - CFD 88-2 ETIWANDA/HIGHLAND TOTAL	**$304**	**$860**	**$860**
F820 - CFD 2004-01			
RC0100 - Special Tax - Special Assessment Current	$2,325,701	$2,350,660	$2,350,660
RC0101 - Special Tax - Special Assessment Prior	$16,553	–	–
RC0102 - Special Tax - Penalties	$4,530	–	–
RC3000 - Interest Earnings	$138,339	$20	$20
RC3004 - Unrealized Gain or Loss on Investments	$85,018	–	–
F820 - CFD 2004-01 TOTAL	**$2,570,140**	**$2,350,680**	**$2,350,680**
F838 - AD 91-2 Day Canyon Drainage Basin			
RC0100 - Special Tax - Special Assessment Current	$26,053	$26,200	$26,200
RC0101 - Special Tax - Special Assessment Prior	$72	$310	$310
RC0102 - Special Tax - Penalties	$9	$130	$130
RC3000 - Interest Earnings	$2,879	–	–
RC3004 - Unrealized Gain or Loss on Investments	$2,065	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F838 - AD 91-2 DAY CANYON DRAINAGE BASIN TOTAL	**$31,078**	**$26,640**	**$26,640**
F847 - PD-85 Capital Replacement Fund			
RC3000 - Interest Earnings	$21,115	–	–
RC3004 - Unrealized Gain or Loss on Investments	$17,669	–	–
RC9000 - Transfers In - Operating	$160,720	$163,780	$169,510
F847 - PD-85 CAPITAL REPLACEMENT FUND TOTAL	**$199,504**	**$163,780**	**$169,510**
F848 - PD-85 Red Hill and Heritage Parks			
RC0100 - Special Tax - Special Assessment Current	$1,154,602	$1,164,190	$1,168,300
RC0101 - Special Tax - Special Assessment Prior	$8,167	$10,110	$10,110
RC0102 - Special Tax - Penalties	$2,554	$3,450	$3,450
RC3000 - Interest Earnings	$95,389	–	–
RC3004 - Unrealized Gain or Loss on Investments	$68,194	–	–
RC3005 - Interest Earnings - Leases	$30,993	–	–
RC3501 - Rental Revenue	$153,629	$124,120	$124,120
RC4203 - Park Maintenance Fees	$2,271	$4,210	$4,210
RC4208 - Sports Lighting Fees	$31,704	$17,270	$17,270
RC6002 - Other Revenues	–	$100	$100
RC9000 - Transfers In - Operating	$160,390	$161,390	$71,680
F848 - PD-85 RED HILL AND HERITAGE PARKS TOTAL	**$1,707,892**	**$1,484,840**	**$1,399,240**
F852 - CFD 2000-01			
RC0100 - Special Tax - Special Assessment Current	$33,201	–	–
RC0101 - Special Tax - Special Assessment Prior	$241	–	–
RC0102 - Special Tax - Penalties	$42	–	–
RC3000 - Interest Earnings	$3,159	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,805	–	–
F852 - CFD 2000-01 TOTAL	**$38,449**	**–**	**–**

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F856 - CFD 2000-02			
RC0100 - Special Tax - Special Assessment Current	$528,162	–	–
RC0101 - Special Tax - Special Assessment Prior	$2,514	–	–
RC0102 - Special Tax - Penalties	$365	–	–
RC3000 - Interest Earnings	$17,429	–	–
RC3004 - Unrealized Gain or Loss on Investments	$11,368	–	–
F856 - CFD 2000-02 TOTAL	**$559,837**	**–**	**–**
F858 - CFD 2000-03			
RC0100 - Special Tax - Special Assessment Current	$564,494	$566,120	$566,120
RC0101 - Special Tax - Special Assessment Prior	$9,985	–	–
RC0102 - Special Tax - Penalties	$3,043	–	–
RC3000 - Interest Earnings	$27,642	–	–
RC3004 - Unrealized Gain or Loss on Investments	$18,061	–	–
F858 - CFD 2000-03 TOTAL	**$623,225**	**$566,120**	**$566,120**
F860 - CFD 2001-01 Series A			
RC0100 - Special Tax - Special Assessment Current	$690,435	$670,450	$670,450
RC0101 - Special Tax - Special Assessment Prior	$3,896	–	–
RC0102 - Special Tax - Penalties	$933	–	–
RC3000 - Interest Earnings	$52,723	–	–
RC3004 - Unrealized Gain or Loss on Investments	$42,261	–	–
F860 - CFD 2001-01 SERIES A TOTAL	**$790,249**	**$670,450**	**$670,450**
F862 - CFD 2001-01 Series B			
RC0100 - Special Tax - Special Assessment Current	$24,081	$61,470	$61,470
RC3000 - Interest Earnings	$2,423	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,317	–	–
F862 - CFD 2001-01 SERIES B TOTAL	**$27,822**	**$61,470**	**$61,470**
F864 - CFD 2003-01 Series A			

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC0100 - Special Tax - Special Assessment Current	$1,265,304	$1,300,350	$1,326,360
RC0101 - Special Tax - Special Assessment Prior	$360	–	–
RC0102 - Special Tax - Penalties	$52	–	–
RC3000 - Interest Earnings	$105,606	–	–
RC3004 - Unrealized Gain or Loss on Investments	$32,368	–	–
F864 - CFD 2003-01 SERIES A TOTAL	**$1,403,690**	**$1,300,350**	**$1,326,360**
F866 - CFD 2003-01 Series B			
RC0100 - Special Tax - Special Assessment Current	$217,615	$221,970	$226,410
RC3000 - Interest Earnings	$10,751	–	–
RC3004 - Unrealized Gain or Loss on Investments	$5,712	–	–
F866 - CFD 2003-01 SERIES B TOTAL	**$234,079**	**$221,970**	**$226,410**
F868 - CFD 2000-03 Park Maintenance			
RC0100 - Special Tax - Special Assessment Current	$557,853	$561,760	$589,850
RC0101 - Special Tax - Special Assessment Prior	$10,114	$3,810	$3,810
RC0102 - Special Tax - Penalties	$3,079	$1,130	$1,130
RC3000 - Interest Earnings	$25,121	–	–
RC3004 - Unrealized Gain or Loss on Investments	$19,453	–	–
F868 - CFD 2000-03 PARK MAINTENANCE TOTAL	**$615,621**	**$566,700**	**$594,790**
F870 - CFD 2006-01			
RC0100 - Special Tax - Special Assessment Current	$284,520	$288,960	$288,960
RC0101 - Special Tax - Special Assessment Prior	$1,146	–	–
RC0102 - Special Tax - Penalties	$183	–	–
RC3000 - Interest Earnings	$17,150	$10	$10
RC3004 - Unrealized Gain or Loss on Investments	$10,982	–	–
F870 - CFD 2006-01 TOTAL	**$313,981**	**$288,970**	**$288,970**
F872 - CFD 2006-02			

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC0100 - Special Tax - Special Assessment Current	$181,227	$183,160	$183,160
RC0101 - Special Tax - Special Assessment Prior	$965	–	–
RC0102 - Special Tax - Penalties	$97	–	–
RC3000 - Interest Earnings	$11,356	$10	$10
RC3004 - Unrealized Gain or Loss on Investments	$7,499	–	–
F872 - CFD 2006-02 TOTAL	**$201,145**	**$183,170**	**$183,170**
F875 - CFD 2017-01 North Etiwanda			
RC0100 - Special Tax - Special Assessment Current	$7,160	$7,160	$7,160
RC3000 - Interest Earnings	$329	–	–
RC3004 - Unrealized Gain or Loss on Investments	$288	–	–
F875 - CFD 2017-01 NORTH ETIWANDA TOTAL	**$7,776**	**$7,160**	**$7,160**
F876 - CFD 2018-01 Empire Lakes			
RC0100 - Special Tax - Special Assessment Current	$1,355,314	$599,040	$658,570
RC3000 - Interest Earnings	$45,919	–	–
RC3004 - Unrealized Gain or Loss on Investments	$42,842	–	–
F876 - CFD 2018-01 EMPIRE LAKES TOTAL	**$1,444,075**	**$599,040**	**$658,570**
F877 - CFD 2018-01 Capital Reserve			
RC3000 - Interest Earnings	$13,871	–	–
RC3004 - Unrealized Gain or Loss on Investments	$13,301	–	–
RC9000 - Transfers In - Operating	$188,000	$200,000	$175,000
F877 - CFD 2018-01 CAPITAL RESERVE TOTAL	**$215,172**	**$200,000**	**$175,000**
F878 - CFD 2022-01 Street Lighting			
RC0100 - Special Tax - Special Assessment Current	–	$45,080	$81,850
F878 - CFD 2022-01 STREET LIGHTING TOTAL	**–**	**$45,080**	**$81,850**
F879 - CFD 2022-02 Industrial Service			

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC0100 - Special Tax - Special Assessment Current	–	$794,450	$834,180
F879 - CFD 2022-02 INDUSTRIAL SERVICE TOTAL	–	**$794,450**	**$834,180**
F281 - Fire Fund			
RC0001 - Property Tax - Secured and Unsecured Current	$24,050,751	$24,802,940	$25,642,700
RC0002 - Property Tax - Secured and Unsecured Prior	$340,165	$340,350	$351,890
RC0003 - Property Tax - Penalties	$122,087	$109,460	$113,180
RC0200 - Property Tax - RPTTF Passthrough	$21,861,731	$22,387,880	$23,146,830
RC0201 - Property Tax - RPTTF Residual Balance	$3,265,617	$539,440	$557,730
RC0300 - Property Tax - Homeowners' Exemption	$115,210	$148,980	$154,040
RC0302 - Property Tax - Supplemental	$740,870	$1,112,900	$1,112,900
RC0303 - Property Tax - Unitary	$990,311	$992,520	$1,066,060
RC2000 - Citations	–	$8,000	$8,000
RC3000 - Interest Earnings	$1,382,201	–	–
RC3001 - Interest Earnings - Restricted	$1,366,449	–	–
RC3004 - Unrealized Gain or Loss on Investments	$836,983	–	–
RC3005 - Interest Earnings - Leases	$12,846	–	–
RC3501 - Rental Revenue	$106,126	$227,500	$121,150
RC7200 - Gain on Disposal of Capital Asset	$24,772	–	–
RC4303 - Plan Check Fees	–	$100	$100
RC7002 - Other Financing Source - Subscriptions - GASB 96	$314,687	–	–
RC4500 - False Alarm Fees	$1,813	$15,000	$15,000
RC4502 - Fire Maintenance Fees	–	$2,000	$2,000
RC4503 - Inspection Fees	$232,489	$190,000	$190,000
RC6000 - Donations and Contributions	$500	–	–
RC6002 - Other Revenues	$65,087	$14,840	$14,340

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC6105 - Reimbursement of Overtime Charges	–	–	$750,000
RC6100 - Accident Recovery	–	$200	$200
RC6102 - OPEB Trust Reimbursement	$1,482,716	$1,485,410	$1,482,720
RC6103 - Other Intergovernmental Reimbursement	$941,754	$655,500	$480,500
RC6104 - Reimbursement of Indirect Charges	$8,980	$8,980	$8,980
F281 - FIRE FUND TOTAL	**$58,264,145**	**$53,042,000**	**$55,218,320**
F282 - CFD 85-1			
RC0100 - Special Tax - Special Assessment Current	$7,501,037	$8,108,340	$8,732,230
RC0101 - Special Tax - Special Assessment Prior	$23,097	$28,460	$28,460
RC0102 - Special Tax - Penalties	$4,852	$7,300	$7,300
RC3000 - Interest Earnings	$168,635	–	–
RC3004 - Unrealized Gain or Loss on Investments	$38,847	–	–
RC4005 - Miscellaneous Fees	$941	$500	$500
RC9000 - Transfers In - Operating	$2,795,620	$4,165,704	$4,732,390
F282 - CFD 85-1 TOTAL	**$10,533,029**	**$12,310,304**	**$13,500,880**
F283 - CFD 88-1			
RC0100 - Special Tax - Special Assessment Current	$545,461	$557,300	$597,820
RC0101 - Special Tax - Special Assessment Prior	$4,693	$4,630	$4,630
RC0102 - Special Tax - Penalties	$1,600	$1,590	$1,590
RC3000 - Interest Earnings	$4,056	–	–
RC3004 - Unrealized Gain or Loss on Investments	$1,323	–	–
RC4005 - Miscellaneous Fees	–	$500	$500
RC9000 - Transfers In - Operating	$2,780,650	$2,818,014	$3,026,500
F283 - CFD 88-1 TOTAL	**$3,337,782**	**$3,382,034**	**$3,631,040**
F285 - Fire Technology Fee Fund			
RC3000 - Interest Earnings	$1,197	–	–
RC3004 - Unrealized Gain or Loss on Investments	-$501	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC4306 - Technology Permit Fees	$545	$690	$520
F285 - FIRE TECHNOLOGY FEE FUND TOTAL	**$1,241**	**$690**	**$520**
F288 - Fire Protection Capital Fund			
RC0201 - Property Tax - RPTTF Residual Balance	$6,764,512	$8,140,880	$8,140,880
RC3000 - Interest Earnings	$2,054,730	–	–
RC3004 - Unrealized Gain or Loss on Investments	$902,740	–	–
RC8000 - Contributed Capital	$39,705	–	–
RC7002 - Other Financing Source - Subscriptions - GASB 96	$299,809	–	–
RC9000 - Transfers In - Operating	$9,327,367	–	–
F288 - FIRE PROTECTION CAPITAL FUND TOTAL	**$19,388,864**	**$8,140,880**	**$8,140,880**
F290 - Library Fund			
RC0001 - Property Tax - Secured and Unsecured Current	$3,481,660	$3,646,711	$3,692,381
RC0002 - Property Tax - Secured and Unsecured Prior	$49,467	$49,487	$50,107
RC0200 - Property Tax - RPTTF Passthrough	$2,486,675	$2,544,550	$2,576,410
RC0201 - Property Tax - RPTTF Residual Balance	–	$145,687	$145,687
RC0302 - Property Tax - Supplemental	$107,741	$159,992	$159,992
RC3000 - Interest Earnings	$340,061	–	–
RC3004 - Unrealized Gain or Loss on Investments	$283,778	–	–
RC3501 - Rental Revenue	$496	–	–
RC4202 - Library Program Revenues	$1,783	$2,000	$2,000
RC4204 - Passport Photo Fees	$11,201	$14,400	$11,000
RC4205 - Passport Processing Fees	$42,299	$70,000	$50,000
RC4206 - Processing and Service Fees	$2,186	$5,370	$4,200
RC5102 - Local and Other Grants	$11,766	$3,690	$4,290

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC6000 - Donations and Contributions	$94,000	$135,000	$110,000
RC6002 - Other Revenues	$82,803	$63,000	$30,270
RC6006 - Sale of Publications and Printed Material	$12,476	$8,000	$8,000
F290 - LIBRARY FUND TOTAL	**$7,008,391**	**$6,847,887**	**$6,844,337**
F291 - California State Library			
RC3000 - Interest Earnings	$3,778	–	–
RC3004 - Unrealized Gain or Loss on Investments	$3,430	–	–
RC5102 - Local and Other Grants	$3,825	$20,000	$20,000
F291 - CALIFORNIA STATE LIBRARY TOTAL	**$11,033**	**$20,000**	**$20,000**
F292 - Staff Innovation Fund			
RC3000 - Interest Earnings	$8,703	–	–
RC3004 - Unrealized Gain or Loss on Investments	$6,116	–	–
F292 - STAFF INNOVATION FUND TOTAL	**$14,819**	**–**	**–**
F329 - Library Capital Fund			
RC3000 - Interest Earnings	$583,897	–	–
RC3004 - Unrealized Gain or Loss on Investments	$394,541	–	–
RC5101 - State Grants	$408,207	$2,836,982	$709,260
RC6103 - Other Intergovernmental Reimbursement	$8,497	–	–
F329 - LIBRARY CAPITAL FUND TOTAL	**$1,395,141**	**$2,836,982**	**$709,260**
F314 - SSAB Sustaining Fund			
RC3000 - Interest Earnings	$28,566	–	–
RC3004 - Unrealized Gain or Loss on Investments	$19,606	–	–
RC6000 - Donations and Contributions	$67,480	$100,000	$100,000
F314 - SSAB SUSTAINING FUND TOTAL	**$115,652**	**$100,000**	**$100,000**
F700 - Sports Complex			
RC0700 - Admissions Taxes	$190,915	$105,000	$90,000
RC3000 - Interest Earnings	$1,708	–	–
RC3004 - Unrealized Gain or Loss on Investments	$3,330	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC3005 - Interest Earnings - Leases	$260,792	–	–
RC3500 - Lease Revenue	$141,934	$146,880	$154,960
RC3501 - Rental Revenue	$135,078	$137,990	$137,990
RC4203 - Park Maintenance Fees	$7,660	$10,660	$10,660
RC4208 - Sports Lighting Fees	$3,285	–	–
RC6002 - Other Revenues	$187,151	–	–
RC9000 - Transfers In - Operating	$2,323,380	$2,482,140	$2,599,860
F700 - SPORTS COMPLEX TOTAL	**$3,255,235**	**$2,882,670**	**$2,993,470**
F705 - Municipal Utility			
RC3000 - Interest Earnings	$496,501	–	–
RC3004 - Unrealized Gain or Loss on Investments	$286,180	–	–
RC4400 - Electric - Commodity Fees	$16,210,787	$16,500,000	$18,920,000
RC4401 - Electric - Line Extension Fees	$3,074,842	$1,000,000	$1,000,000
RC4402 - Electric - Monthly Service Charges	$1,078,299	$927,000	$1,150,000
RC4403 - Electric - Power Cost Adjustment Factor	$2,419,944	$2,600,000	$2,715,000
RC4405 - Electric - Service Activation Fees	$25,309	$21,600	$26,500
RC4406 - Electric - Wholesale Energy Sales	$391,031	$600,000	$600,000
RC4407 - Electric - Economic Development (Contra Revenue)	-$51,816	–	–
RC4408 - Electric - Low Income Discount (Contra Revenue)	-$167	–	–
RC4409 - Electric - Medical Assistance (Contra Revenue)	-$930	–	–
RC4410 - Standby Demand Fee	$0	$94,060	$0
RC8102 - Meter Installation Fees	$137,102	$25,000	$25,000
RC4004 - Late Fees	-$40,168	$45,320	$42,000
RC6101 - Bad Debt Recovery	$1,549	$500	$500
RC9000 - Transfers In - Operating	$216,660	$427,660	$427,660

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F705 - MUNICIPAL UTILITY TOTAL	**$24,245,124**	**$22,241,140**	**$24,906,660**
F706 - Utility Public Benefit Fund			
RC3000 - Interest Earnings	$11,592	–	–
RC3004 - Unrealized Gain or Loss on Investments	$13,785	–	–
RC4400 - Electric - Commodity Fees	$421,881	–	–
RC4402 - Electric - Monthly Service Charges	$28,880	–	–
RC4404 - Electric - Public Benefits	–	$496,000	$555,000
F706 - UTILITY PUBLIC BENEFIT FUND TOTAL	**$476,137**	**$496,000**	**$555,000**
F708 - RCMU Capital Replacement Fund			
RC3000 - Interest Earnings	$263,483	–	–
RC3004 - Unrealized Gain or Loss on Investments	$189,189	–	–
F708 - RCMU CAPITAL REPLACEMENT FUND TOTAL	**$452,672**	**–**	**–**
F709 - California ARB Cap-and-Trade			
RC3000 - Interest Earnings	$180,447	–	–
RC3004 - Unrealized Gain or Loss on Investments	$144,373	–	–
RC5000 - ARB Cap-and-Trade Program	$959,365	$750,000	$900,000
F709 - CALIFORNIA ARB CAP-AND-TRADE TOTAL	**$1,284,185**	**$750,000**	**$900,000**
F710 - Second Story and Beyond			
RC3000 - Interest Earnings	$2,324	–	–
RC3004 - Unrealized Gain or Loss on Investments	$590	–	–
RC3501 - Rental Revenue	$6,377	$16,000	$16,500
RC4202 - Library Program Revenues	–	$2,250	$2,250
RC4206 - Processing and Service Fees	$56,918	$75,180	$84,000
RC4207 - Recreation Program Revenues	–	$130	$0
RC4209 - Ticket Sales	$421,134	$500,600	$477,750
RC6002 - Other Revenues	$56,831	$75,190	$84,000

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
RC9000 - Transfers In - Operating	$500,000	–	$218,630
F710 - SECOND STORY AND BEYOND TOTAL	**$1,044,174**	**$669,350**	**$883,130**
F711 - Fiber Optic Network			
RC3000 - Interest Earnings	$246,268	–	–
RC3004 - Unrealized Gain or Loss on Investments	$161,505	–	–
RC3005 - Interest Earnings - Leases	$5,379	–	–
RC3500 - Lease Revenue	$244,926	$250,000	$250,000
RC3501 - Rental Revenue	$89,085	$151,500	$151,500
RC8000 - Contributed Capital	$494,155	–	–
RC6104 - Reimbursement of Indirect Charges	$73,030	$4,950	$4,950
F711 - FIBER OPTIC NETWORK TOTAL	**$1,314,348**	**$406,450**	**$406,450**
F712 - Equipment and Vehicle Replacement			
RC3000 - Interest Earnings	$66,447	–	–
RC3004 - Unrealized Gain or Loss on Investments	$51,157	–	–
RC4003 - Internal Service Charges	$1,245,230	$1,245,230	$1,245,230
RC6002 - Other Revenues	$73,394	–	–
RC6100 - Accident Recovery	$4,285	–	–
RC9000 - Transfers In - Operating	$107,060	$107,060	$107,060
F712 - EQUIPMENT AND VEHICLE REPLACEMENT TOTAL	**$1,547,573**	**$1,352,290**	**$1,352,290**
F714 - Computer Equipment and Technology Replacement			
RC3000 - Interest Earnings	$128,041	–	–
RC3004 - Unrealized Gain or Loss on Investments	$80,692	–	–
RC7002 - Other Financing Source - Subscriptions - GASB 96	$501,590	–	–
RC4003 - Internal Service Charges	$757,050	$757,050	$757,050
RC6002 - Other Revenues	$45,007	–	–
RC9000 - Transfers In - Operating	$2,000,000	–	–

Revenue Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F714 - COMPUTER EQUIPMENT AND TECHNOLOGY REPLACEMENT TOTAL	**$3,512,380**	**$757,050**	**$757,050**
F882 - Trust			
RC3004 - Unrealized Gain or Loss on Investments	$20,439	–	–
F882 - TRUST TOTAL	**$20,439**	**–**	**–**
REVENUE - ALL FUNDS TOTAL	**$349,798,388**	**$305,012,043**	**$310,274,483**

Revenues by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
General Fund			
F001 - General Fund	$122,527,185	$122,052,236	$126,530,600
GENERAL FUND TOTAL	**$122,527,185**	**$122,052,236**	**$126,530,600**
Other General Funds			
F003 - Parking Citation Reimbursement	$133,500	$119,920	$199,110
F006 - CVWD Reimbursement	$295,413	$529,860	$529,860
F016 - Commmunity Development Technical Services	$710,771	$407,970	$407,970
F017 - Law Enforcement Reserve	$2,799,632	–	$36,330
F018 - Traffic Safety	$413,998	$399,650	$415,000
F020 - City Technology Fee	$857,881	$600,000	$600,000
F022 - Mobile Home Park	$52,236	$40,250	$40,250
F023 - Accessibility Compliance Fund	$67,465	$47,710	$47,710
F025 - City Capital Reserve	$9,254,034	$2,297,980	$1,773,640
F030 - Community Benefit Project	$334,246	–	–
F073 - Benefits Contingency	$2,424,228	–	–
OTHER GENERAL FUNDS TOTAL	**$17,343,402**	**$4,443,340**	**$4,049,870**
Special Revenue Funds			
F100 - Assessment Districts Administration	$743,532	$697,640	$707,270
F105 - AB 2766 Air Quality Improvement	$269,264	$232,020	$232,020
F106 - MSRC Air Pollution Reduction Grant	$9,025	–	–
F109 - Public Art Trust Fund	$43,587	$100,000	$100,000
F110 - Beautification	$7	–	–
F111 - Development Impact Fee - Park Land Acquisition	$1,308,734	$650,000	$650,000
F112 - Development Impact Fee - Drainage Facilities	$283,726	$151,870	$100,000
F113 - Development Impact Fee - Community and Recreation Centers	$628,148	$417,370	$417,370
F114 - Development Impact Fee - Drainage San Sevaine	$123,451	$10,940	$0
F115 - Development Impact Fee - Drainage Henderson/Wardman	$64,121	–	–
F116 - Development Impact Fee - Drainage Etiwanda	$238,707	$13,050	$0

Revenues by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F118 - Development Impact Fee - Drainage Upper Etiwanda	$36,583	–	$0
F119 - Development Impact Fee - Park Improvement	$963,979	$507,124	$507,124
F120 - Development Impact Fee - Park Development	$359,532	–	–
F122 - Development Impact Fee - Drainage South Etiwanda	$107,189	–	–
F123 - Development Impact Fee - Library	$241,148	$139,350	$139,350
F124 - Development Impact Fee - Transportation	$6,987,008	$5,776,080	$3,001,480
F125 - Development Impact Fee - Animal Center	$47,658	$45,130	$45,130
F126 - Development Impact Fee - Drainage Lower Etiwanda	$78,008	–	–
F127 - Development Impact Fee - Police	$140,339	$125,000	$125,000
F128 - Etiwanda North Equestrian Facility	$43,349	–	–
F129 - Underground Utilities	$793,887	–	–
F160 - Development Impact Fee - Fire	–	–	$981,750
F130 - LMD 1 General City	$1,610,683	$1,610,360	$1,554,880
F131 - LMD 2 Victoria Neighborhood Parks	$4,818,627	$4,769,660	$5,098,440
F133 - LMD 3B Commercial/Industrial	$1,201,325	$935,140	$910,090
F134 - LMD 4-R Terra Vista Planned Community	$3,574,975	$3,191,230	$3,350,240
F136 - LMD 6-R Caryn Planned Community	$704,993	$628,190	$693,030
F137 - LMD 7 North Etiwanda	$1,110,119	$1,018,060	$1,018,370
F138 - LMD 8 South Etiwanda	$37,760	$34,640	$34,640
F139 - LMD 9 Lower Etiwanda	$905,686	$806,860	$870,590
F140 - LMD 10 Rancho Etiwanda	$831,777	$755,510	$791,430
F141 - LMD 1 Capital Replacement	$149,765	$129,210	$133,990
F150 - SLD General Services	$454,156	$354,620	$425,490
F151 - SLD 1 Arterials	$916,941	$889,770	$902,610
F152 - SLD 2 Local Streets	$618,671	$631,780	$525,750
F153 - SLD 3 Victoria Planned Community	$435,180	$384,140	$404,760

Revenues by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F154 - SLD 4 Terra Vista Planned Community	$174,115	$167,130	$167,130
F155 - SLD 5 Caryn Planned Community	$69,218	$55,720	$47,370
F156 - SLD 6 Commercial Industrial	$149,784	$142,440	$138,670
F157 - SLD 7 North Etiwanda	$173,301	$168,810	$141,340
F158 - SLD 8 South Etiwanda	$191,266	$81,730	$81,730
F174 - Highway Users Tax Account	$5,356,078	$4,782,740	$4,782,740
F176 - Measure I 1990-2010	$2,156	–	–
F177 - Measure I 2010-2040	$5,201,646	$4,807,330	$4,807,330
F179 - Road Maintenance and Rehabilitation Account	$5,481,307	$4,464,850	$4,464,850
F181 - SB 1 Trade Corridor Enhancement Program	$153,801	$614,680	$14,680
F188 - Integrated Waste Management	$1,148,657	$1,990,920	$1,960,920
F195 - State Asset Seizure	$2,916	–	–
F196 - State Asset Seizure 15%	$3,442	$2,680	$2,680
F198 - Citywide Infrastructure Improvement	$4,094,155	$750,000	$0
F199 - Industrial Area Traffic Fund	$293,802	–	–
F204 - Community Development Block Grant	$1,197,948	$1,472,440	$1,472,440
F214 - Transportation Development Act	$227,192	$1,356,070	$488,000
F225 - CalRecyle Grant	$58,743	$43,700	$0
F227 - Used Oil Recycling Program	$25,445	$23,680	$0
F274 - State Grants Fund	$4,432,465	$3,243,842	$3,796,864
F275 - Federal Grants Fund	$17,415	$1,831,550	$1,870,860
F340 - Drug Abatement Act	$1,800	–	–
F354 - Citizen's Option for Public Safety (COPS) Program	$731,672	$490,390	$11,500
F361 - Justice Assistance Grant (JAG) Grant	$31,706	$35,073	$7
F380 - Homeland Security Grant	$85,657	$60,890	$30,450
F383 - Emergency Management Performance Grant (EMPG)	$21,859	$21,250	$21,250
F392 - Opioid Settlement Fund	$44,097	$144,329	$139,659
F396 - Housing Successor Agency	$250,581	$12,000	$12,000

Revenues by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F399 - Enhanced Infrastructure Financing District	$1,217,532	$980,022	$980,022
F812 - CFD 88-2 Etiwanda/Highland	$304	$860	$860
F820 - CFD 2004-01	$2,570,140	$2,350,680	$2,350,680
F838 - AD 91-2 Day Canyon Drainage Basin	$31,078	$26,640	$26,640
F847 - PD-85 Capital Replacement Fund	$199,504	$163,780	$169,510
F848 - PD-85 Red Hill and Heritage Parks	$1,707,892	$1,484,840	$1,399,240
F852 - CFD 2000-01	$38,449	–	–
F856 - CFD 2000-02	$559,837	–	–
F858 - CFD 2000-03	$623,225	$566,120	$566,120
F860 - CFD 2001-01 Series A	$790,249	$670,450	$670,450
F862 - CFD 2001-01 Series B	$27,822	$61,470	$61,470
F864 - CFD 2003-01 Series A	$1,403,690	$1,300,350	$1,326,360
F866 - CFD 2003-01 Series B	$234,079	$221,970	$226,410
F868 - CFD 2000-03 Park Maintenance	$615,621	$566,700	$594,790
F870 - CFD 2006-01	$313,981	$288,970	$288,970
F872 - CFD 2006-02	$201,145	$183,170	$183,170
F875 - CFD 2017-01 North Etiwanda	$7,776	$7,160	$7,160
F876 - CFD 2018-01 Empire Lakes	$1,444,075	$599,040	$658,570
F877 - CFD 2018-01 Capital Reserve	$215,172	$200,000	$175,000
F878 - CFD 2022-01 Street Lighting	–	$45,080	$81,850
F879 - CFD 2022-02 Industrial Service	–	$794,450	$834,180
SPECIAL REVENUE FUNDS TOTAL	**$72,705,437**	**$62,280,740**	**$58,774,726**
Enterprise Funds			
F314 - SSAB Sustaining Fund	$115,652	$100,000	$100,000
F700 - Sports Complex	$3,255,235	$2,882,670	$2,993,470
F705 - Municipal Utility	$24,245,124	$22,241,140	$24,906,660
F706 - Utility Public Benefit Fund	$476,137	$496,000	$555,000
F708 - RCMU Capital Replacement Fund	$452,672	–	–
F709 - California ARB Cap-and-Trade	$1,284,185	$750,000	$900,000

Revenues by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F710 - Second Story and Beyond	$1,044,174	$669,350	$883,130
F711 - Fiber Optic Network	$1,314,348	$406,450	$406,450
ENTERPRISE FUNDS TOTAL	**$32,187,526**	**$27,545,610**	**$30,744,710**
Library Funds			
F290 - Library Fund	$7,008,391	$6,847,887	$6,844,337
F291 - California State Library	$11,033	$20,000	$20,000
F292 - Staff Innovation Fund	$14,819	–	–
F329 - Library Capital Fund	$1,395,141	$2,836,982	$709,260
LIBRARY FUNDS TOTAL	**$8,429,385**	**$9,704,869**	**$7,573,597**
Internal Service Funds			
F712 - Equipment and Vehicle Replacement	$1,547,573	$1,352,290	$1,352,290
F714 - Computer Equipment and Technology Replacement	$3,512,380	$757,050	$757,050
INTERNAL SERVICE FUNDS TOTAL	**$5,059,953**	**$2,109,340**	**$2,109,340**
Total City of Rancho Cucamonga	$258,273,328	$228,136,135	$229,782,843
R.C. Fire Protection District			
F281 - Fire Fund	$58,264,145	$53,042,000	$55,218,320
F282 - CFD 85-1	$10,533,029	$12,310,304	$13,500,880
F283 - CFD 88-1	$3,337,782	$3,382,034	$3,631,040
F285 - Fire Technology Fee Fund	$1,241	$690	$520
F288 - Fire Protection Capital Fund	$19,388,864	$8,140,880	$8,140,880
R.C. FIRE PROTECTION DISTRICT TOTAL	**$91,525,060**	**$76,875,908**	**$80,491,640**
Total All Funds	$349,798,388	$305,012,043	$310,274,483

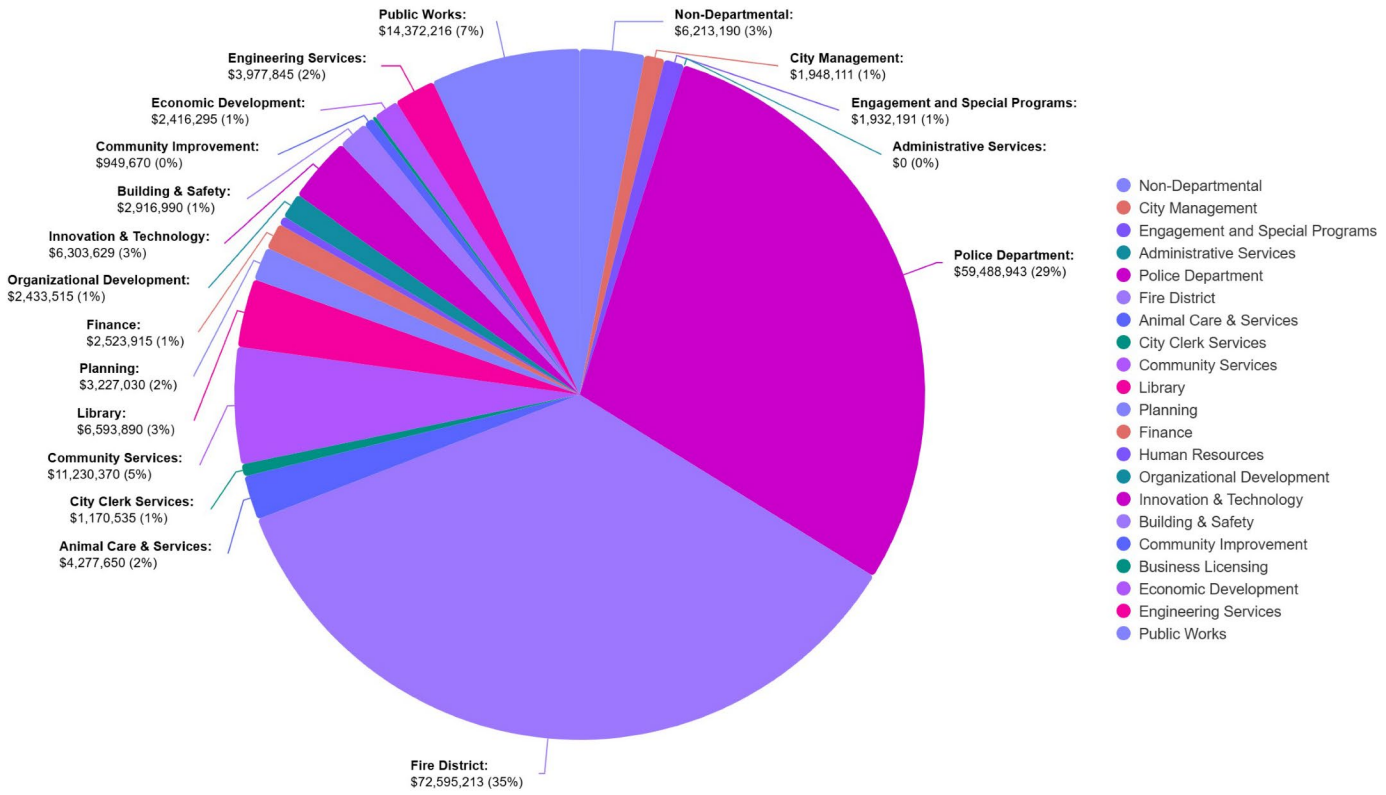
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SUMMARIES OF FINANCIAL DATA

EXPENDITURE SUMMARIES

Expenditure Summary by Department – Operating Budget*



Total FY 2026-27 Preliminary Budget (FY2027)
$205,719,703

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Total Operating Budget			
Non-Departmental	$18,670,975	$9,704,302	$6,213,190
City Management	$1,226,633	$1,873,297	$1,948,111
Engagement and Special Programs	$931,626	$1,987,680	$1,932,191
Administrative Services	$481,729	$13,150	$0
Police Department	$50,101,914	$56,498,609	$59,488,943
Fire District	$71,173,058	$65,237,120	$72,595,213
Animal Care & Services	$3,803,075	$4,108,620	$4,277,650
City Clerk Services	$1,019,184	$725,560	$1,170,535
Community Services	$7,885,656	$10,910,177	$11,230,370
Library	$5,404,304	$6,198,659	$6,593,890
Planning	$3,177,829	$2,835,970	$3,227,030
Finance	$2,085,309	$2,129,610	$2,523,915
Human Resources	$915,744	$662,880	$824,410
Organizational Development	$389,429	$887,270	$2,433,515
Innovation & Technology	$5,888,612	$5,657,018	$6,303,629

Expenditure Summary by Department – Operating Budget*

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Building & Safety	$2,418,125	$2,385,169	$2,916,990
Community Improvement	$1,454,418	$1,204,000	$949,670
Business Licensing	–	–	$324,095
Economic Development	$1,575,351	$2,243,990	$2,416,295
Engineering Services	$3,326,464	$4,041,240	$3,977,845
Public Works	$13,157,073	$14,183,694	$14,372,216
TOTAL OPERATING BUDGET TOTAL	**$195,086,507**	**$193,488,015**	**$205,719,703**

** Operating Budget is comprised of General Fund (F001), Fire District Operational Funds (Funds 281, 282, and 283), and Library Fund (Fund 290).*

Expenditure Summary by Category – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Operating Budget			
F001 - General Fund			
Personnel Services	$35,555,796	$41,931,088	$43,823,971
Operations & Maintenance	$73,703,764	$83,444,918	$87,836,989
Capital Outlay	$2,478,615	$531,200	$610,000
Cost Allocation Plan	-$8,623,170	-$9,137,670	-$9,941,680
Debt Service	$1,578,855	$106,450	$106,450
Transfer Out	$13,825,932	$5,176,250	$4,094,870
F001 - GENERAL FUND TOTAL	**$118,519,792**	**$122,052,236**	**$126,530,600**
F281 - Fire Fund			
Personnel Services	$27,243,469	$29,983,370	$33,748,753
Operations & Maintenance	$10,420,864	$8,435,090	$7,962,790
Capital Outlay	$314,782	–	–
Cost Allocation Plan	$4,244,090	$4,528,860	$4,528,860
Debt Service	$201,554	–	–
Transfer Out	$14,903,637	$3,964,090	$7,758,890
F281 - FIRE FUND TOTAL	**$57,328,397**	**$46,911,410**	**$53,999,293**
F282 - CFD 85-1			
Personnel Services	$9,629,300	$12,012,440	$12,012,440
Operations & Maintenance	$647,164	$772,000	$838,050
Capital Outlay	–	$1,608,000	$1,474,000
Cost Allocation Plan	$329,070	$329,070	$640,390
F282 - CFD 85-1 TOTAL	**$10,605,534**	**$14,721,510**	**$14,964,880**
F283 - CFD 88-1			
Personnel Services	$2,674,920	$2,948,790	$2,948,790
Operations & Maintenance	$428,230	$525,300	$535,690
Cost Allocation Plan	$130,110	$130,110	$146,560
F283 - CFD 88-1 TOTAL	**$3,233,260**	**$3,604,200**	**$3,631,040**
F290 - Library Fund			
Personnel Services	$3,303,949	$4,354,232	$4,004,400
Operations & Maintenance	$1,329,306	$1,538,550	$1,564,980
Cost Allocation Plan	$265,980	$305,877	$805,880
Transfer Out	$500,000	–	$218,630
F290 - LIBRARY FUND TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**
OPERATING BUDGET TOTAL	**$195,086,217**	**$193,488,015**	**$205,719,703**

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
City of Rancho Cucamonga			
F001 - General Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	$20,662,045	$24,390,329	$25,524,610
SC0002 - Part Time Salaries and Wages	$2,705,213	$3,462,580	$3,763,056
SC0003 - Overtime	$449,958	$384,380	$482,800
SC0100 - Benefit - Dental Insurance	$283,409	$0	–
SC0101 - Benefit - Life Insurance	$17,161	$0	–
SC0102 - Benefit - Long Term Disability	$114,083	$0	–
SC0103 - Benefit - Medical Insurance	$2,777,181	$0	–
SC0104 - Benefit - Vision Insurance	$73,664	$0	–
SC0105 - CalPERS	$5,948,311	$0	–
SC0106 - Deferred Compensation 401A	$787,802	$0	–
SC0107 - Deferred Compensation 457	$83,397	$0	–
SC0108 - Deferred Health Reimbursement Account	$10,489	$28,310	$28,310
SC0109 - Fringe Benefits	–	$13,464,089	$13,609,345
SC0111 - Medicare	$337,276	$0	–
SC0112 - PARS ER Contributions	$275,488	$0	–
SC0114 - Unemployment Insurance	-$6,794	$20,000	$20,000
SC0116 - PARS Administrative Fees	$42,000	$0	–
SC0300 - Coffee Fund	$7,164	$0	–
SC0301 - Employee Development	$91,299	$118,830	$187,280
SC0302 - Executive Reimbursement	$19,930	$20,000	$132,000
SC0303 - Interfund Personnel Reimbursement	-$3,430	-$3,430	-$3,430
SC0304 - Tuition Reimbursement	$41,929	$46,000	$80,000
SC0400 - Workers Compensation Claims	$447,897	$0	$0

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0401 - Workers Compensation Insurance	$371,123	$0	$0
SC2201 - General Liability Claims	$19,203	$0	–
PERSONNEL SERVICES TOTAL	**$35,555,796**	**$41,931,088**	**$43,823,971**
Operations & Maintenance			
SC2503 - Miscellaneous Expenditures	$5,076	$2,150	$638,150
SC1000 - Training and Meetings	$334,771	$516,575	$637,535
SC1001 - Travel and Lodging	$364,543	$602,294	$642,950
SC1002 - Mileage	$3,885	$9,300	$10,000
SC1100 - Fuel - CNG	$18,155	$27,565	$28,530
SC1101 - Fuel - Diesel	$19,272	$33,820	$35,004
SC1102 - Fuel - Gasoline	$651,729	$798,320	$809,112
SC1200 - Computer Accessories and Minor Equipment	$22,941	$35,050	$60,810
SC1201 - Minor Equipment and Small Tools	$8,991	$121,500	$86,000
SC1202 - Safety Gear and Equipment	$65,694	$51,500	$70,500
SC1303 - Supplies - Office	$166,210	$232,820	$249,750
SC1304 - Supplies - Program and Event	$1,554	$0	–
SC1400 - Advertising and Public Notices	$6,331	$132,450	$143,925
SC1401 - Awards and Promotions	$3,571	$6,000	$34,000
SC1402 - Bad Debt Expense	$22,496	$0	–
SC1403 - Building and Equipment Rental	$30,250	$40,000	$56,910
SC1404 - General Operations	$2,375,527	$2,934,761	$3,183,366
SC1406 - Postage and Shipping	$51,773	$62,910	$65,910
SC1407 - Printing and Binding	$246	$800	$2,500
SC1408 - Publications and Subscriptions	$42,262	$82,960	$37,880
SC1411 - General Operations - Reimbursable	$15,100	$0	$60,000
SC1500 - Bank Charges	$5,742	$3,720	$4,720

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1501 - Membership Dues and Fees	$198,769	$220,148	$275,675
SC1502 - Other Fees	$4,318	$0	–
SC1503 - Permit Fees	$330,078	$363,350	$299,733
SC1504 - Property Tax Administration Fee	$94,111	$107,310	$107,310
SC1600 - Utility Charges - Cellular	$116,555	$169,480	$169,480
SC1601 - Utility Charges - Electric	$1,211,295	$1,252,998	$1,256,371
SC1602 - Utility Charges - Gas	$240,166	$398,629	$395,700
SC1603 - Utility Charges - Internet	$81,495	$90,000	$90,000
SC1605 - Utility Charges - Telephone	$113,615	$106,427	$106,230
SC1606 - Utility Charges - Water	$586,721	$494,211	$494,577
SC1700 - Repairs and Maintenance - Equipment	$30,025	$54,290	$57,813
SC1701 - Repairs and Maintenance - Facilities	$1,500	$7,000	$0
SC1702 - Repairs and Maintenance - General	$18,256	$15,000	$215,000
SC1704 - Repairs and Maintenance - Lighting	-$336	$0	–
SC1705 - Repairs and Maintenance - Vehicles	$623,912	$834,110	$846,854
SC1707 - Repairs and Maintenance - Trees	–	–	$14,000
SC1900 - User Fee for Equipment	$996,180	$1,065,913	$1,065,913
SC1901 - User Fee for IT Equipment and Infrastructure	$757,050	$810,044	$810,044
SC1902 - User Fee for Vehicles	$249,050	$266,484	$266,484
SC2000 - Miscellaneous Contributions to Other Funds	$9,022	$2,319,168	$0
SC2100 - Contract Services - Community Development	$275	$0	–
SC2101 - Contract Services - Facilities	$2,444,448	$2,504,850	$2,832,300
SC2103 - Contract Services - Landscaping and Trees	$456,823	$485,760	$502,762

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2104 - Contract Services - Legal Services	$718,270	$649,963	$461,700
SC2105 - Contract Services - Parks	$50,881	$133,820	$135,330
SC2106 - Contract Services - Professional Services	$56,726,846	$59,798,591	$64,801,103
SC2107 - Contract Services - Software	-$95,670	$2,654,842	$2,982,945
SC2108 - Contract Services - Reimbursable	$1,221,442	$1,010,000	$1,011,000
SC2109 - Contract Services - Landscaping	$921,826	$718,990	$624,253
SC2300 - Property Insurance Premiums	$1,380,725	$1,219,045	$1,156,860
OPERATIONS & MAINTENANCE TOTAL	**$73,703,764**	**$83,444,918**	**$87,836,989**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	$7,000	$0
SC7002 - Capital Outlay - Equipment and Furnishings	$208,854	$150,000	$580,000
SC7003 - Capital Outlay - Improvements	$239,194	$374,200	$30,000
SC7004 - Capital Outlay - Infrastructure	$405,148	$0	$0
SC7011 - Capital Outlay - Subscription Assets - GASB 96	$1,625,420	$0	–
CAPITAL OUTLAY TOTAL	**$2,478,615**	**$531,200**	**$610,000**
Cost Allocation Plan			
SC1802 - Cost Allocation Plan Offset	-$8,623,170	-$9,137,670	-$9,941,680
COST ALLOCATION PLAN TOTAL	**-$8,623,170**	**-$9,137,670**	**-$9,941,680**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$5,580	$5,220	$5,220
SC7503 - Principal Payment - Bonds and Capital Leases	$102,253	$101,230	$101,230
SC7505 - Principal Payment Clearing	-$102,253	$0	–
SC7506 - Refunding Fees	$15,128	$0	–

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC7507 - Subscription Principal Expense - GASB 96	$1,445,483	$0	–
SC7508 - Interest Expense - Subscriptions - GASB 96	$112,664	$0	–
DEBT SERVICE TOTAL	**$1,578,855**	**$106,450**	**$106,450**
Transfer Out			
SC9000 - Transfers Out - Operating	$13,825,940	$5,176,250	$4,094,870
TRANSFER OUT TOTAL	**$13,825,940**	**$5,176,250**	**$4,094,870**
F001 - GENERAL FUND TOTAL	**$118,519,800**	**$122,052,236**	**$126,530,600**
CITY OF RANCHO CUCAMONGA TOTAL	**$118,519,800**	**$122,052,236**	**$126,530,600**
Library Fund			
F290 - Library Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	$1,716,775	$2,056,270	$2,130,480
SC0002 - Part Time Salaries and Wages	$578,525	$976,790	$702,640
SC0003 - Overtime	$733	$0	$0
SC0100 - Benefit - Dental Insurance	$26,868	–	–
SC0101 - Benefit - Life Insurance	$1,590	–	–
SC0102 - Benefit - Long Term Disability	$9,550	–	–
SC0103 - Benefit - Medical Insurance	$272,672	–	–
SC0104 - Benefit - Vision Insurance	$6,824	–	–
SC0105 - CalPERS	$571,258	$0	–
SC0106 - Deferred Compensation 401A	$62,326	$0	–
SC0107 - Deferred Compensation 457	$582	$0	–
SC0109 - Fringe Benefits	–	$1,321,172	$1,171,280
SC0111 - Medicare	$32,673	$0	–
SC0112 - PARS ER Contributions	$23,572	$0	–
PERSONNEL SERVICES TOTAL	**$3,303,949**	**$4,354,232**	**$4,004,400**
Operations & Maintenance			

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2503 - Miscellaneous Expenditures	$180	$0	–
SC1000 - Training and Meetings	$2,869	$7,760	$7,760
SC1001 - Travel and Lodging	$15,744	$21,470	$13,570
SC1002 - Mileage	$592	$500	$700
SC1200 - Computer Accessories and Minor Equipment	$3,543	$8,200	$45,580
SC1201 - Minor Equipment and Small Tools	$45,372	$49,100	$37,000
SC1303 - Supplies - Office	$10,284	$16,000	$16,000
SC1404 - General Operations	$677,742	$689,100	$681,500
SC1406 - Postage and Shipping	–	–	$1,200
SC1408 - Publications and Subscriptions	$7,390	$89,930	$87,410
SC1501 - Membership Dues and Fees	$4,708	$6,720	$5,130
SC1601 - Utility Charges - Electric	$186,097	$90,000	$106,680
SC1603 - Utility Charges - Internet	$19,814	$54,000	$11,000
SC1605 - Utility Charges - Telephone	$1,061	$1,200	$1,200
SC1606 - Utility Charges - Water	$6,458	$3,880	$5,950
SC2106 - Contract Services - Professional Services	$337,982	$485,320	$531,540
SC2107 - Contract Services - Software	$9,470	$15,370	$12,760
OPERATIONS & MAINTENANCE TOTAL	**$1,329,306**	**$1,538,550**	**$1,564,980**
Cost Allocation Plan			
SC1801 - General Overhead	$265,980	$305,877	$805,880
COST ALLOCATION PLAN TOTAL	**$265,980**	**$305,877**	**$805,880**
Transfer Out			
SC9000 - Transfers Out - Operating	$500,000	$0	$218,630
TRANSFER OUT TOTAL	**$500,000**	**$0**	**$218,630**
F290 - LIBRARY FUND TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
LIBRARY FUND TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**
R.C. Fire Protection District			
F281 - Fire Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	$19,433,364	$22,600,750	$24,257,825
SC0002 - Part Time Salaries and Wages	$31,078	$33,120	$237,110
SC0003 - Overtime	$6,245,921	$6,436,810	$6,743,333
SC0004 - Overtime - Reimbursable	–	–	$750,000
SC0100 - Benefit - Dental Insurance	$162,894	$0	–
SC0101 - Benefit - Life Insurance	$9,067	$0	–
SC0102 - Benefit - Long Term Disability	$9,407	$0	–
SC0103 - Benefit - Medical Insurance	$2,749,126	$0	–
SC0104 - Benefit - Vision Insurance	$46,505	$0	–
SC0105 - CalPERS	$7,043,357	$0	–
SC0106 - Deferred Compensation 401A	$353,075	$0	–
SC0107 - Deferred Compensation 457	$40,704	$0	–
SC0109 - Fringe Benefits	–	$14,509,540	$15,285,115
SC0110 - Medical Insurance for Retirees	$1,033,855	$1,194,660	$1,240,270
SC0111 - Medicare	$393,025	$0	–
SC0112 - PARS ER Contributions	$21,301	$0	–
SC0113 - PEMHCA - Retiree	$158,925	$168,000	$168,000
SC0114 - Unemployment Insurance	–	$5,000	$5,000
SC0115 - Voluntary Employee Benefit Account	$319,942	$0	–
SC0301 - Employee Development	$20,101	$21,720	$23,330
SC0303 - Interfund Personnel Reimbursement	-$12,325,470	-$14,986,230	-$14,961,230
SC0400 - Workers Compensation Claims	$433	–	–

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0401 - Workers Compensation Insurance	$1,482,524	$0	–
SC2201 - General Liability Claims	$14,336	$0	–
PERSONNEL SERVICES TOTAL	**$27,243,469**	**$29,983,370**	**$33,748,753**
Operations & Maintenance			
SC1800 - Assessment Administration	$70,480	$70,480	$70,480
SC2200 - General Liability Premiums	$862,380	$544,250	$599,240
SC2503 - Miscellaneous Expenditures	$3,925,159	$0	–
SC1000 - Training and Meetings	$130,208	$260,710	$205,670
SC1001 - Travel and Lodging	$108,604	$134,530	$195,120
SC1002 - Mileage	$1,612	$1,600	$1,700
SC1003 - Fire Incident Costs	-$1,116	$12,000	$60,000
SC1101 - Fuel - Diesel	$158,418	$245,200	$248,200
SC1102 - Fuel - Gasoline	$54,732	$73,500	$84,860
SC1103 - Fuel - Propane	$4,387	$15,000	$15,000
SC1201 - Minor Equipment and Small Tools	$42,753	$847,680	$144,360
SC1202 - Safety Gear and Equipment	$153,328	$175,000	$173,500
SC1302 - Supplies - Medical	–	$146,900	$156,550
SC1303 - Supplies - Office	$29,937	$30,000	$30,000
SC1304 - Supplies - Program and Event	–	$24,750	$29,100
SC1401 - Awards and Promotions	-$36	–	–
SC1403 - Building and Equipment Rental	–	$1,500	$1,500
SC1404 - General Operations	$358,759	$289,960	$320,680
SC1406 - Postage and Shipping	$731	$1,280	$500
SC1407 - Printing and Binding	$34,161	$6,000	$2,500
SC1408 - Publications and Subscriptions	$6,641	$14,820	$14,460
SC1501 - Membership Dues and Fees	$6,267	$12,550	$12,680

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1503 - Permit Fees	$11,200	$11,780	$13,060
SC1504 - Property Tax Administration Fee	$183,074	$186,910	$186,910
SC1600 - Utility Charges - Cellular	$51,075	$52,440	$48,000
SC1601 - Utility Charges - Electric	$157,692	$183,830	$209,010
SC1602 - Utility Charges - Gas	$14,672	$23,010	$10,360
SC1603 - Utility Charges - Internet	$66,188	$64,110	$72,490
SC1604 - Utility Charges - RCMU Electric	$4	–	–
SC1605 - Utility Charges - Telephone	$19,667	$27,730	$21,110
SC1606 - Utility Charges - Water	$33,475	$34,300	$43,950
SC1700 - Repairs and Maintenance - Equipment	$72,160	$23,850	$23,850
SC1705 - Repairs and Maintenance - Vehicles	$209,636	$230,050	$244,530
SC2000 - Miscellaneous Contributions to Other Funds	$957,300	$1,273,790	$1,098,410
SC2101 - Contract Services - Facilities	$475,787	$523,680	$628,630
SC2103 - Contract Services - Landscaping and Trees	$1,110	$1,400	$1,400
SC2104 - Contract Services - Legal Services	$23,768	$50,000	$50,000
SC2106 - Contract Services - Professional Services	$1,392,751	$1,726,350	$1,777,150
SC2107 - Contract Services - Software	$194,230	$451,180	$574,690
SC2109 - Contract Services - Landscaping	$132,449	$130,000	$130,000
SC2300 - Property Insurance Premiums	$421,384	$475,080	$416,670
SC2400 - Other Insurance Premiums	$55,839	$57,890	$46,470
OPERATIONS & MAINTENANCE TOTAL	**$10,420,864**	**$8,435,090**	**$7,962,790**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$95	$0	–

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC7011 - Capital Outlay - Subscription Assets - GASB 96	$314,687	–	–
CAPITAL OUTLAY TOTAL	**$314,782**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$4,244,090	$4,528,860	$4,528,860
COST ALLOCATION PLAN TOTAL	**$4,244,090**	**$4,528,860**	**$4,528,860**
Debt Service			
SC7507 - Subscription Principal Expense - GASB 96	$198,559	$0	–
SC7508 - Interest Expense - Subscriptions - GASB 96	$2,995	$0	–
DEBT SERVICE TOTAL	**$201,554**	**$0**	**–**
Transfer Out			
SC9000 - Transfers Out - Operating	$14,903,637	$3,964,090	$7,758,890
TRANSFER OUT TOTAL	**$14,903,637**	**$3,964,090**	**$7,758,890**
F281 - FIRE FUND TOTAL	**$57,328,397**	**$46,911,410**	**$53,999,293**
F282 - CFD 85-1			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	$9,629,300	$12,012,440	$12,012,440
PERSONNEL SERVICES TOTAL	**$9,629,300**	**$12,012,440**	**$12,012,440**
Operations & Maintenance			
SC1404 - General Operations	$14,526	$16,500	$18,340
SC1503 - Permit Fees	$3,686	$5,980	$6,350
SC1600 - Utility Charges - Cellular	-$5,728	$0	–
SC1601 - Utility Charges - Electric	$77,996	$128,320	$124,540
SC1602 - Utility Charges - Gas	$11,231	$16,050	$9,200
SC1605 - Utility Charges - Telephone	$5,005	$9,810	$12,020
SC1606 - Utility Charges - Water	$19,521	$21,440	$23,350
SC2106 - Contract Services - Professional Services	$520,928	$573,900	$644,250
OPERATIONS & MAINTENANCE TOTAL	**$647,164**	**$772,000**	**$838,050**

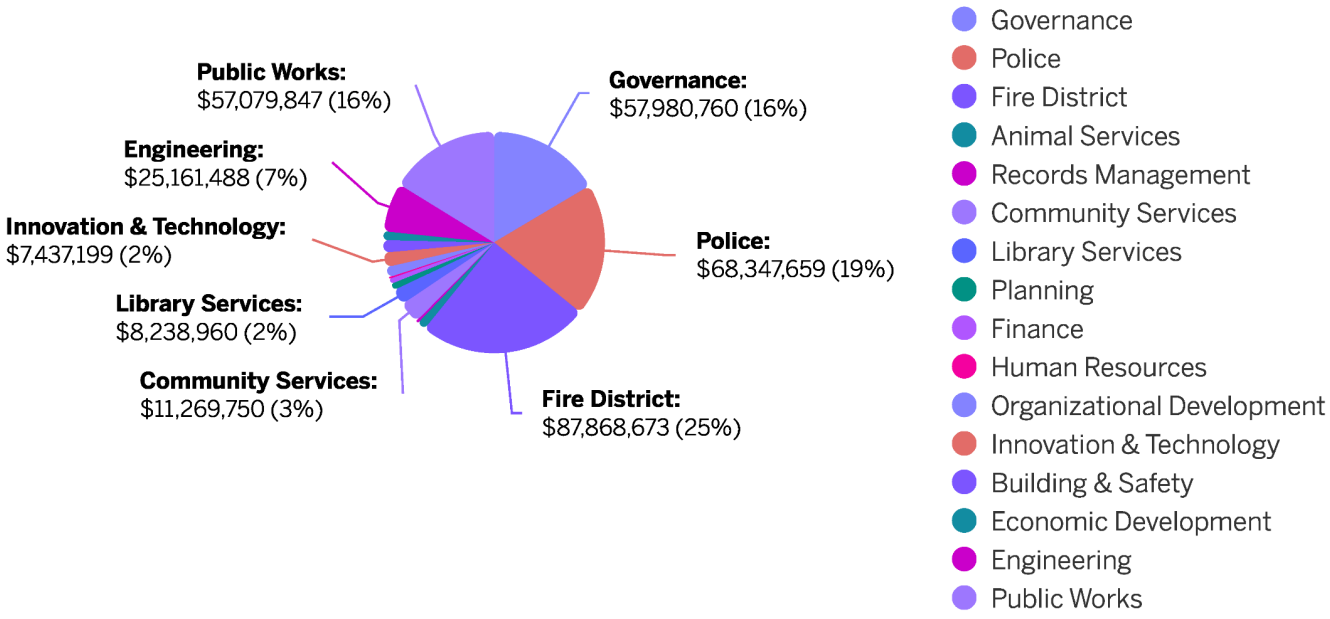
Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	–	$1,474,000
SC7004 - Capital Outlay - Infrastructure	–	$1,608,000	$0
CAPITAL OUTLAY TOTAL	**–**	**$1,608,000**	**$1,474,000**
Cost Allocation Plan			
SC1801 - General Overhead	$329,070	$329,070	$640,390
COST ALLOCATION PLAN TOTAL	**$329,070**	**$329,070**	**$640,390**
F282 - CFD 85-1 TOTAL	**$10,605,534**	**$14,721,510**	**$14,964,880**
F283 - CFD 88-1			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	$2,674,920	$2,948,790	$2,948,790
PERSONNEL SERVICES TOTAL	**$2,674,920**	**$2,948,790**	**$2,948,790**
Operations & Maintenance			
SC1404 - General Operations	$2,953	$3,850	$3,850
SC1503 - Permit Fees	$2,505	$2,040	$2,180
SC1600 - Utility Charges - Cellular	-$1,432	$0	–
SC1601 - Utility Charges - Electric	$23,560	$33,430	$28,650
SC1602 - Utility Charges - Gas	$2,101	$2,600	$1,590
SC1603 - Utility Charges - Internet	$10,517	$11,070	$11,630
SC1605 - Utility Charges - Telephone	$1,788	$2,990	$2,590
SC1606 - Utility Charges - Water	$4,428	$4,810	$3,660
SC2106 - Contract Services - Professional Services	$381,811	$464,510	$481,540
OPERATIONS & MAINTENANCE TOTAL	**$428,230**	**$525,300**	**$535,690**
Cost Allocation Plan			
SC1801 - General Overhead	$130,110	$130,110	$146,560
COST ALLOCATION PLAN TOTAL	**$130,110**	**$130,110**	**$146,560**
F283 - CFD 88-1 TOTAL	**$3,233,260**	**$3,604,200**	**$3,631,040**

Expenditure Detail – Operating Budget

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
R.C. FIRE PROTECTION DISTRICT TOTAL	**$71,167,191**	**$65,237,120**	**$72,595,213**
Total Operating Budget	$195,086,225	$193,488,015	$205,719,703

Expenditure Summary by Department – All Funds



Total FY 2026-27 Preliminary Budget (FY2027)

$352,163,327

	FY 2026-27 PRELIMINARY BUDGET
	FY2027
Departments	
Governance	$57,980,760
Police	$68,347,659
Fire District	$87,868,673
Animal Services	$4,478,520
Records Management	$1,170,535
Community Services	$11,269,750
Library Services	$8,238,960
Planning	$3,438,530
Finance	$2,675,505
Human Resources	$824,410
Organizational Development	$5,306,265
Innovation & Technology	$7,437,199
Building & Safety	$6,416,961
Economic Development	$4,468,265
Engineering	$25,161,488
Public Works	$57,079,847
DEPARTMENTS TOTAL	**$352,163,327**

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
All Funds			
F001 - General Fund			
Personnel Services	$35,555,796	$41,931,088	$43,823,971
Operations & Maintenance	$73,703,764	$83,444,918	$87,836,989
Capital Outlay	$2,478,615	$531,200	$610,000
Cost Allocation Plan	-$8,623,170	-$9,137,670	-$9,941,680
Debt Service	$1,578,855	$106,450	$106,450
Transfer Out	$13,825,932	$5,176,250	$4,094,870
F001 - GENERAL FUND TOTAL	**$118,519,792**	**$122,052,236**	**$126,530,600**
F003 - Parking Citation Reimbursement			
Operations & Maintenance	$131,920	$119,920	$119,920
Cost Allocation Plan	–	–	$2,750
F003 - PARKING CITATION REIMBURSEMENT TOTAL	**$131,920**	**$119,920**	**$122,670**
F006 - CVWD Reimbursement			
Personnel Services	$188,581	$408,220	$201,730
Operations & Maintenance	$97,039	$264,620	$152,985
Cost Allocation Plan	–	–	$47,490
Transfer Out	$110,850	$110,850	$0
F006 - CVWD REIMBURSEMENT TOTAL	**$396,470**	**$783,690**	**$402,205**
F016 - Commmunity Development Technical Services			
Personnel Services	$12,748	$34,160	$21,460
Operations & Maintenance	$238,583	$166,500	$239,180
F016 - COMMMUNITY DEVELOPMENT TECHNICAL SERVICES TOTAL	**$251,331**	**$200,660**	**$260,640**
F017 - Law Enforcement Reserve			
Operations & Maintenance	$400	$175,400	$2,505,276
Capital Outlay	$11,740	$5,780,940	$5,376,880
Cost Allocation Plan	$4,210	$3,895	$3,900
F017 - LAW ENFORCEMENT RESERVE TOTAL	**$16,350**	**$5,960,235**	**$7,886,056**
F018 - Traffic Safety			
Operations & Maintenance	$355,857	$412,500	$412,500
Cost Allocation Plan	$5,850	$5,941	$5,950
F018 - TRAFFIC SAFETY TOTAL	**$361,707**	**$418,441**	**$418,450**
F020 - City Technology Fee			

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Operations & Maintenance	$30,126	$423,990	$491,890
Cost Allocation Plan	$92,690	$104,693	$104,700
Debt Service	$453	–	–
F020 - CITY TECHNOLOGY FEE TOTAL	**$123,269**	**$528,683**	**$596,590**
F022 - Mobile Home Park			
Operations & Maintenance	$26,482	$31,482	$31,482
Cost Allocation Plan	$5,690	$5,619	$5,621
F022 - MOBILE HOME PARK TOTAL	**$32,172**	**$37,101**	**$37,103**
F023 - Accessibility Compliance Fund			
Operations & Maintenance	$5,110	$25,000	$25,000
Cost Allocation Plan	$12,840	$12,807	$12,803
F023 - ACCESSIBILITY COMPLIANCE FUND TOTAL	**$17,950**	**$37,807**	**$37,803**
F025 - City Capital Reserve			
Personnel Services	$528,982	$596,070	$596,070
Operations & Maintenance	$2,287,238	$6,640,080	$8,062,580
Capital Outlay	$9,952,589	$3,207,000	$1,080,430
Cost Allocation Plan	$40,780	$36,924	$36,930
F025 - CITY CAPITAL RESERVE TOTAL	**$12,809,589**	**$10,480,074**	**$9,776,010**
F030 - Community Benefit Project			
Capital Outlay	$2,144,386	–	$0
F030 - COMMUNITY BENEFIT PROJECT TOTAL	**$2,144,386**	**–**	**$0**
F073 - Benefits Contingency			
Personnel Services	$1,836,595	$1,310,310	$1,520,500
Cost Allocation Plan	$15,840	$17,170	$17,170
F073 - BENEFITS CONTINGENCY TOTAL	**$1,852,435**	**$1,327,480**	**$1,537,670**
F100 - Assessment Districts Administration			
Personnel Services	$158,402	$70,310	$337,450
Operations & Maintenance	$103,345	$150,250	$139,850
Cost Allocation Plan	$509,820	$526,708	$526,712
F100 - ASSESSMENT DISTRICTS ADMINISTRATION TOTAL	**$771,568**	**$747,268**	**$1,004,012**
F105 - AB 2766 Air Quality Improvement			

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Personnel Services	$250	–	–
Operations & Maintenance	$10,553	$16,890	$19,320
Capital Outlay	$509,483	$41,000	$139,000
Cost Allocation Plan	$1,460	$1,451	$1,450
F105 - AB 2766 AIR QUALITY IMPROVEMENT TOTAL	**$521,746**	**$59,341**	**$159,770**
F106 - MSRC Air Pollution Reduction Grant			
Transfer Out	$9,000	–	–
F106 - MSRC AIR POLLUTION REDUCTION GRANT TOTAL	**$9,000**	**–**	**–**
F109 - Public Art Trust Fund			
Operations & Maintenance	$13,294	$70,500	$80,000
Cost Allocation Plan	$580	$580	$680
F109 - PUBLIC ART TRUST FUND TOTAL	**$13,874**	**$71,080**	**$80,680**
F110 - Beautification			
Cost Allocation Plan	$1,480	$864	$0
F110 - BEAUTIFICATION TOTAL	**$1,480**	**$864**	**$0**
F111 - Development Impact Fee - Park Land Acquisition			
Cost Allocation Plan	$2,910	$2,899	$2,900
F111 - DEVELOPMENT IMPACT FEE - PARK LAND ACQUISITION TOTAL	**$2,910**	**$2,899**	**$2,900**
F112 - Development Impact Fee - Drainage Facilities			
Capital Outlay	$1,564	–	$0
Cost Allocation Plan	$2,260	$2,179	$2,180
F112 - DEVELOPMENT IMPACT FEE - DRAINAGE FACILITIES TOTAL	**$3,824**	**$2,179**	**$2,180**
F113 - Development Impact Fee - Community and Recreation Centers			
Operations & Maintenance	$2,222	–	–
Cost Allocation Plan	$1,580	$1,580	$0
F113 - DEVELOPMENT IMPACT FEE - COMMUNITY AND RECREATION CENTERS TOTAL	**$3,802**	**$1,580**	**$0**
F114 - Development Impact Fee - Drainage San Sevaine			

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Cost Allocation Plan	$280	$277	$0
F114 - DEVELOPMENT IMPACT FEE - DRAINAGE SAN SEVAINE TOTAL	**$280**	**$277**	**$0**
F115 - Development Impact Fee - Drainage Henderson/Wardman			
Cost Allocation Plan	$390	$398	$0
F115 - DEVELOPMENT IMPACT FEE - DRAINAGE HENDERSON/WARDMAN TOTAL	**$390**	**$398**	**$0**
F116 - Development Impact Fee - Drainage Etiwanda			
Cost Allocation Plan	$980	$950	$0
F116 - DEVELOPMENT IMPACT FEE - DRAINAGE ETIWANDA TOTAL	**$980**	**$950**	**$0**
F118 - Development Impact Fee - Drainage Upper Etiwanda			
Personnel Services	$34	–	–
Cost Allocation Plan	$240	$239	$0
F118 - DEVELOPMENT IMPACT FEE - DRAINAGE UPPER ETIWANDA TOTAL	**$274**	**$239**	**$0**
F119 - Development Impact Fee - Park Improvement			
Operations & Maintenance	$62,490	$250,000	$0
Capital Outlay	$529,510	–	$0
Cost Allocation Plan	$4,730	$4,797	$4,800
F119 - DEVELOPMENT IMPACT FEE - PARK IMPROVEMENT TOTAL	**$596,729**	**$254,797**	**$4,800**
F120 - Development Impact Fee - Park Development			
Operations & Maintenance	$61,261	$84,000	$5,000
Capital Outlay	$1,275,910	–	–
Cost Allocation Plan	$11,680	$11,598	$11,610
F120 - DEVELOPMENT IMPACT FEE - PARK DEVELOPMENT TOTAL	**$1,348,851**	**$95,598**	**$16,610**
F122 - Development Impact Fee - Drainage South Etiwanda			
Cost Allocation Plan	$480	$484	$0
F122 - DEVELOPMENT IMPACT FEE - DRAINAGE	**$480**	**$484**	**$0**

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
SOUTH ETIWANDA TOTAL			
F123 - Development Impact Fee - Library			
Capital Outlay	–	$700,000	$0
Cost Allocation Plan	$1,200	$1,194	$1,190
F123 - DEVELOPMENT IMPACT FEE - LIBRARY TOTAL	**$1,200**	**$701,194**	**$1,190**
F124 - Development Impact Fee - Transportation			
Personnel Services	$264,984	$409,170	$518,050
Operations & Maintenance	$1,781	–	$0
Capital Outlay	$599,494	$3,809,500	$265,000
Cost Allocation Plan	$57,260	$58,350	$58,350
F124 - DEVELOPMENT IMPACT FEE - TRANSPORTATION TOTAL	**$923,520**	**$4,277,020**	**$841,400**
F125 - Development Impact Fee - Animal Center			
Personnel Services	$111	–	–
Operations & Maintenance	$6,543	–	–
Capital Outlay	$89,766	–	$200,000
Cost Allocation Plan	$870	$863	$870
F125 - DEVELOPMENT IMPACT FEE - ANIMAL CENTER TOTAL	**$97,290**	**$863**	**$200,870**
F126 - Development Impact Fee - Drainage Lower Etiwanda			
Cost Allocation Plan	$300	$297	$0
F126 - DEVELOPMENT IMPACT FEE - DRAINAGE LOWER ETIWANDA TOTAL	**$300**	**$297**	**$0**
F127 - Development Impact Fee - Police			
Capital Outlay	–	$800,000	$0
Cost Allocation Plan	$1,220	$1,215	$1,220
F127 - DEVELOPMENT IMPACT FEE - POLICE TOTAL	**$1,220**	**$801,215**	**$1,220**
F128 - Etiwanda North Equestrian Facility			
Cost Allocation Plan	$280	$281	$0
F128 - ETIWANDA NORTH EQUESTRIAN FACILITY TOTAL	**$280**	**$281**	**$0**

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F129 - Underground Utilities			
Capital Outlay	–	–	$75,000
Cost Allocation Plan	$4,640	$4,634	$4,640
F129 - UNDERGROUND UTILITIES TOTAL	**$4,640**	**$4,634**	**$79,640**
F160 - Development Impact Fee - Fire			
Capital Outlay	–	$9,684,000	$803,250
F160 - DEVELOPMENT IMPACT FEE - FIRE TOTAL	**–**	**$9,684,000**	**$803,250**
F130 - LMD 1 General City			
Personnel Services	$57,140	$35,370	$82,960
Operations & Maintenance	$1,127,399	$1,395,690	$1,470,500
Cost Allocation Plan	$88,260	$89,302	$88,260
Transfer Out	$90,000	$90,000	$90,000
F130 - LMD 1 GENERAL CITY TOTAL	**$1,362,799**	**$1,610,362**	**$1,731,720**
F131 - LMD 2 Victoria Neighborhood Parks			
Personnel Services	$1,015,546	$1,004,660	$1,188,570
Operations & Maintenance	$3,376,846	$3,440,750	$3,407,190
Capital Outlay	$555,124	$970,000	$649,800
Cost Allocation Plan	$513,220	$523,875	$523,880
F131 - LMD 2 VICTORIA NEIGHBORHOOD PARKS TOTAL	**$5,460,736**	**$5,939,285**	**$5,769,440**
F133 - LMD 3B Commercial/Industrial			
Personnel Services	$131,462	$168,680	$155,130
Operations & Maintenance	$713,284	$906,270	$873,480
Cost Allocation Plan	$67,810	$14,920	$4,460
F133 - LMD 3B COMMERCIAL/INDUSTRIAL TOTAL	**$912,556**	**$1,089,870**	**$1,033,070**
F134 - LMD 4-R Terra Vista Planned Community			
Personnel Services	$1,021,984	$1,077,560	$1,328,020
Operations & Maintenance	$1,378,024	$1,529,829	$1,619,110
Capital Outlay	$430,655	$235,000	$950,000
Cost Allocation Plan	$413,250	$422,618	$422,620
F134 - LMD 4-R TERRA VISTA PLANNED COMMUNITY TOTAL	**$3,243,914**	**$3,265,007**	**$4,319,750**

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F136 - LMD 6-R Caryn Planned Community			
Personnel Services	$26,914	$24,020	$27,120
Operations & Maintenance	$500,635	$501,878	$713,960
Capital Outlay	$124,826	$50,000	$100,000
Cost Allocation Plan	$33,930	$33,844	$33,850
F136 - LMD 6-R CARYN PLANNED COMMUNITY TOTAL	**$686,306**	**$609,742**	**$874,930**
F137 - LMD 7 North Etiwanda			
Personnel Services	$92,714	$224,520	$129,710
Operations & Maintenance	$845,158	$920,168	$925,920
Capital Outlay	–	–	$50,000
Cost Allocation Plan	$86,780	$86,597	$86,600
F137 - LMD 7 NORTH ETIWANDA TOTAL	**$1,024,653**	**$1,231,285**	**$1,192,230**
F138 - LMD 8 South Etiwanda			
Personnel Services	$11,562	$12,780	$13,120
Operations & Maintenance	$16,123	$35,290	$40,390
Cost Allocation Plan	$310	$310	$310
F138 - LMD 8 SOUTH ETIWANDA TOTAL	**$27,995**	**$48,380**	**$53,820**
F139 - LMD 9 Lower Etiwanda			
Personnel Services	$433,935	$436,040	$413,220
Operations & Maintenance	$237,921	$1,746,270	$332,620
Capital Outlay	–	–	$76,210
Cost Allocation Plan	$95,180	$98,720	$98,720
F139 - LMD 9 LOWER ETIWANDA TOTAL	**$767,036**	**$2,281,030**	**$920,770**
F140 - LMD 10 Rancho Etiwanda			
Personnel Services	$288,460	$267,380	$398,330
Operations & Maintenance	$394,684	$471,290	$514,680
Capital Outlay	$160,592	$30,000	$30,000
Cost Allocation Plan	$131,670	$134,802	$134,810
F140 - LMD 10 RANCHO ETIWANDA TOTAL	**$975,406**	**$903,472**	**$1,077,820**
F141 - LMD 1 Capital Replacement			
Operations & Maintenance	$3,239	$40,000	$40,000
Capital Outlay	$98,753	–	–
Cost Allocation Plan	$620	$627	$630

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F141 - LMD 1 CAPITAL REPLACEMENT TOTAL	**$102,613**	**$40,627**	**$40,630**
F150 - SLD General Services			
Operations & Maintenance	$344,504	$350,000	$420,830
Cost Allocation Plan	$4,620	$4,744	$4,656
F150 - SLD GENERAL SERVICES TOTAL	**$349,124**	**$354,744**	**$425,486**
F151 - SLD 1 Arterials			
Personnel Services	$33,073	$63,300	$67,950
Operations & Maintenance	$788,011	$858,198	$860,480
Cost Allocation Plan	$49,800	$50,185	$50,190
Transfer Out	$111,640	$111,640	$133,970
F151 - SLD 1 ARTERIALS TOTAL	**$982,524**	**$1,083,323**	**$1,112,590**
F152 - SLD 2 Local Streets			
Operations & Maintenance	$450,632	$446,605	$446,660
Cost Allocation Plan	$1,030	$1,017	$1,020
Transfer Out	$113,950	$113,950	$136,740
F152 - SLD 2 LOCAL STREETS TOTAL	**$565,612**	**$561,572**	**$584,420**
F153 - SLD 3 Victoria Planned Community			
Personnel Services	$45,279	$75,380	$81,160
Operations & Maintenance	$176,320	$191,049	$191,090
Cost Allocation Plan	$14,570	$14,855	$14,860
Transfer Out	$43,370	$43,370	$52,060
F153 - SLD 3 VICTORIA PLANNED COMMUNITY TOTAL	**$279,539**	**$324,654**	**$339,170**
F154 - SLD 4 Terra Vista Planned Community			
Personnel Services	$45,339	$76,590	$82,490
Operations & Maintenance	$91,698	$97,918	$97,990
Cost Allocation Plan	$12,660	$12,972	$12,980
Transfer Out	$20,130	$20,130	$24,160
F154 - SLD 4 TERRA VISTA PLANNED COMMUNITY TOTAL	**$169,827**	**$207,610**	**$217,620**
F155 - SLD 5 Caryn Planned Community			
Personnel Services	$4,555	–	–
Operations & Maintenance	$41,918	$43,514	$43,520

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Cost Allocation Plan	$2,650	$2,646	$2,650
Transfer Out	$9,560	$9,560	$11,480
F155 - SLD 5 CARYN PLANNED COMMUNITY TOTAL	**$58,683**	**$55,720**	**$57,650**
F156 - SLD 6 Commercial Industrial			
Personnel Services	$15,288	–	–
Operations & Maintenance	$71,066	$71,203	$71,210
Cost Allocation Plan	$5,660	$2,636	$2,640
Transfer Out	$14,980	$14,980	$17,980
F156 - SLD 6 COMMERCIAL INDUSTRIAL TOTAL	**$106,994**	**$88,819**	**$91,830**
F157 - SLD 7 North Etiwanda			
Personnel Services	$15,183	–	–
Operations & Maintenance	$120,893	$134,431	$134,440
Cost Allocation Plan	$4,060	$4,068	$4,070
Transfer Out	$30,310	$30,310	$36,280
F157 - SLD 7 NORTH ETIWANDA TOTAL	**$170,446**	**$168,809**	**$174,790**
F158 - SLD 8 South Etiwanda			
Personnel Services	$43,821	$69,420	$74,820
Operations & Maintenance	$46,402	$51,900	$51,950
Cost Allocation Plan	$11,440	$11,744	$11,750
Transfer Out	$10,680	$10,680	$12,820
F158 - SLD 8 SOUTH ETIWANDA TOTAL	**$112,343**	**$143,744**	**$151,340**
F174 - Highway Users Tax Account			
Personnel Services	$1,712,874	$2,119,721	$2,427,620
Operations & Maintenance	$339,710	$230,413	$251,693
Capital Outlay	$2,630,591	$1,934,000	$1,715,000
Cost Allocation Plan	$328,480	$337,372	$337,370
F174 - HIGHWAY USERS TAX ACCOUNT TOTAL	**$5,011,655**	**$4,621,506**	**$4,731,683**
F176 - Measure I 1990-2010			
Capital Outlay	$65,560	–	–
Cost Allocation Plan	$1,200	–	–
F176 - MEASURE I 1990-2010 TOTAL	**$66,760**	**–**	**–**
F177 - Measure I 2010-2040			
Personnel Services	$304,572	$576,110	$584,670

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Operations & Maintenance	$1,377,265	$1,360,000	$1,549,740
Capital Outlay	$1,934,225	$3,817,886	$4,650,910
Cost Allocation Plan	$75,770	$78,540	$78,540
F177 - MEASURE I 2010-2040 TOTAL	**$3,691,832**	**$5,832,536**	**$6,863,860**
F179 - Road Maintenance and Rehabilitation Account			
Capital Outlay	$5,150,778	$4,140,000	$8,318,000
Cost Allocation Plan	$2,340	$2,311	$2,310
F179 - ROAD MAINTENANCE AND REHABILITATION ACCOUNT TOTAL	**$5,153,118**	**$4,142,311**	**$8,320,310**
F181 - SB 1 Trade Corridor Enhancement Program			
Capital Outlay	$2,116,420	–	–
Cost Allocation Plan	$690	$669	$0
F181 - SB 1 TRADE CORRIDOR ENHANCEMENT PROGRAM TOTAL	**$2,117,110**	**$669**	**$0**
F188 - Integrated Waste Management			
Personnel Services	$1,156,781	$1,051,540	$1,122,500
Operations & Maintenance	$97,028	$185,280	$425,590
Cost Allocation Plan	$163,260	$148,527	$148,530
Debt Service	$1,151	–	–
F188 - INTEGRATED WASTE MANAGEMENT TOTAL	**$1,418,219**	**$1,385,347**	**$1,696,620**
F195 - State Asset Seizure			
Cost Allocation Plan	$620	$621	$620
Transfer Out	$2,680	$2,680	$2,680
F195 - STATE ASSET SEIZURE TOTAL	**$3,300**	**$3,301**	**$3,300**
F196 - State Asset Seizure 15%			
Operations & Maintenance	–	$4,000	$4,000
Cost Allocation Plan	$30	$35	$40
F196 - STATE ASSET SEIZURE 15% TOTAL	**$30**	**$4,035**	**$4,040**
F198 - Citywide Infrastructure Improvement			
Personnel Services	$1,487	$11,060	$11,520
Operations & Maintenance	$913,440	–	$1,174,720
Capital Outlay	$4,122,544	$3,388,000	$1,187,500
Cost Allocation Plan	$15,950	$15,427	$15,430

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F198 - CITYWIDE INFRASTRUCTURE IMPROVEMENT TOTAL	**$5,053,421**	**$3,414,487**	**$2,389,170**
F204 - Community Development Block Grant			
Personnel Services	$146,644	$191,490	$72,060
Operations & Maintenance	$585,363	$1,321,940	$1,321,950
Capital Outlay	$459,884	$500,000	$600,000
Cost Allocation Plan	–	$33,650	$0
F204 - COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL	**$1,191,891**	**$2,047,080**	**$1,994,010**
F214 - Transportation Development Act			
Capital Outlay	$680,248	–	$488,000
F214 - TRANSPORTATION DEVELOPMENT ACT TOTAL	**$680,248**	**–**	**$488,000**
F225 - CalRecyle Grant			
Personnel Services	$4,644	$4,600	$7,000
Operations & Maintenance	$34,621	$101,100	$44,100
Cost Allocation Plan	–	$2,507	$2,510
F225 - CALRECYLE GRANT TOTAL	**$39,264**	**$108,207**	**$53,610**
F227 - Used Oil Recycling Program			
Personnel Services	$16,137	$270	$18,000
Operations & Maintenance	$7,216	$9,700	$9,000
Cost Allocation Plan	$540	$548	$550
F227 - USED OIL RECYCLING PROGRAM TOTAL	**$23,893**	**$10,518**	**$27,550**
F274 - State Grants Fund			
Personnel Services	$2,417	–	$0
Operations & Maintenance	$882,267	$2,018,374	$2,148,220
Capital Outlay	$4,695,542	$1,517,408	$2,212,761
Transfer Out	$617,135	$220,000	$220,000
F274 - STATE GRANTS FUND TOTAL	**$6,197,362**	**$3,755,782**	**$4,580,981**
F275 - Federal Grants Fund			
Personnel Services	$7,702	–	$83,640
Operations & Maintenance	$74,601	–	$39,310
Capital Outlay	$0	$3,000,000	$0
Transfer Out	$415,320	$207,660	$207,660

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F275 - FEDERAL GRANTS FUND TOTAL	**$497,623**	**$3,207,660**	**$330,610**
F354 - Citizen's Option for Public Safety (COPS) Program			
Personnel Services	$81,163	$97,979	$0
Operations & Maintenance	$186,434	$380,000	$380,000
Capital Outlay	$136,840	$30,000	$170,000
Cost Allocation Plan	$17,720	$18,757	$18,760
Debt Service	$30,000	–	–
F354 - CITIZEN'S OPTION FOR PUBLIC SAFETY (COPS) PROGRAM TOTAL	**$452,157**	**$526,736**	**$568,760**
F361 - Justice Assistance Grant (JAG) Grant			
Operations & Maintenance	$29,044	–	$26,900
Capital Outlay	$0	–	$38,040
F361 - JUSTICE ASSISTANCE GRANT (JAG) GRANT TOTAL	**$29,044**	**–**	**$64,940**
F380 - Homeland Security Grant			
Operations & Maintenance	$25,292	$25,400	$49,280
Capital Outlay	$33,045	–	$0
F380 - HOMELAND SECURITY GRANT TOTAL	**$58,337**	**$25,400**	**$49,280**
F383 - Emergency Management Performance Grant (EMPG)			
Operations & Maintenance	$42,500	$25,000	$0
F383 - EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG) TOTAL	**$42,500**	**$25,000**	**$0**
F392 - Opioid Settlement Fund			
Operations & Maintenance	$7,717	$220,000	$352,700
Cost Allocation Plan	–	–	$460
F392 - OPIOID SETTLEMENT FUND TOTAL	**$7,717**	**$220,000**	**$353,160**
F396 - Housing Successor Agency			
Operations & Maintenance	$376,463	$378,740	$541,240
F396 - HOUSING SUCCESSOR AGENCY TOTAL	**$376,463**	**$378,740**	**$541,240**
F399 - Enhanced Infrastructure Financing District			
Operations & Maintenance	$3,899	$33,500	$0

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Cost Allocation Plan	$400	$411	$410
F399 - ENHANCED INFRASTRUCTURE FINANCING DISTRICT TOTAL	**$4,299**	**$33,911**	**$410**
F812 - CFD 88-2 Etiwanda/Highland			
Cost Allocation Plan	$1,240	$1,246	-$1,246
F812 - CFD 88-2 ETIWANDA/HIGHLAND TOTAL	**$1,240**	**$1,246**	**-$1,246**
F820 - CFD 2004-01			
Operations & Maintenance	$20,770	$20,770	$20,770
Cost Allocation Plan	$1,820	$1,825	$1,835
Debt Service	$2,337,733	$2,342,140	$2,332,110
F820 - CFD 2004-01 TOTAL	**$2,360,323**	**$2,364,735**	**$2,354,715**
F838 - AD 91-2 Day Canyon Drainage Basin			
Personnel Services	$22,706	$24,690	$25,660
Operations & Maintenance	$1,300	$1,300	$1,300
Cost Allocation Plan	$3,840	$3,988	$3,992
F838 - AD 91-2 DAY CANYON DRAINAGE BASIN TOTAL	**$27,846**	**$29,978**	**$30,952**
F847 - PD-85 Capital Replacement Fund			
Operations & Maintenance	–	$40,000	$40,000
Capital Outlay	$55,308	$252,500	$252,500
Cost Allocation Plan	$670	$672	$670
F847 - PD-85 CAPITAL REPLACEMENT FUND TOTAL	**$55,978**	**$293,172**	**$293,170**
F848 - PD-85 Red Hill and Heritage Parks			
Personnel Services	$262,255	$256,990	$298,310
Operations & Maintenance	$796,626	$982,811	$983,370
Capital Outlay	$139,500	$600,000	$2,510,000
Cost Allocation Plan	$93,400	$94,637	$94,640
Transfer Out	$116,800	$116,800	$116,800
F848 - PD-85 RED HILL AND HERITAGE PARKS TOTAL	**$1,408,581**	**$2,051,238**	**$4,003,120**
F852 - CFD 2000-01			
Operations & Maintenance	$17,934	$18,250	$0
Cost Allocation Plan	$470	$478	$0
Debt Service	$51,272	$50,770	$0

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F852 - CFD 2000-01 TOTAL	**$69,676**	**$69,498**	**$0**
F856 - CFD 2000-02			
Operations & Maintenance	$48,484	$48,800	-$46,800
Cost Allocation Plan	$900	$916	-$916
Debt Service	$515,211	$522,860	$0
F856 - CFD 2000-02 TOTAL	**$564,595**	**$572,576**	**-$47,716**
F858 - CFD 2000-03			
Operations & Maintenance	$20,760	$21,260	$21,260
Cost Allocation Plan	$600	$606	$614
Debt Service	$510,370	$512,250	$502,760
F858 - CFD 2000-03 TOTAL	**$531,730**	**$534,116**	**$524,634**
F860 - CFD 2001-01 Series A			
Operations & Maintenance	$57,584	$57,900	$57,900
Cost Allocation Plan	$1,090	$1,107	$1,113
Debt Service	$598,912	$597,320	$592,240
F860 - CFD 2001-01 SERIES A TOTAL	**$657,586**	**$656,327**	**$651,253**
F862 - CFD 2001-01 Series B			
Operations & Maintenance	$1,684	$2,000	$2,000
Cost Allocation Plan	$100	$104	$116
Debt Service	$57,455	$57,860	$57,210
F862 - CFD 2001-01 SERIES B TOTAL	**$59,239**	**$59,964**	**$59,326**
F864 - CFD 2003-01 Series A			
Operations & Maintenance	$27,275	$25,910	$25,910
Cost Allocation Plan	$910	$915	$925
Debt Service	$1,174,188	$1,201,360	$1,229,150
F864 - CFD 2003-01 SERIES A TOTAL	**$1,202,373**	**$1,228,185**	**$1,255,985**
F866 - CFD 2003-01 Series B			
Operations & Maintenance	$8,460	$8,460	$8,460
Cost Allocation Plan	$280	$277	$283
Debt Service	$216,541	$217,490	$224,000
F866 - CFD 2003-01 SERIES B TOTAL	**$225,281**	**$226,227**	**$232,743**
F868 - CFD 2000-03 Park Maintenance			
Personnel Services	$232,454	$297,700	$252,900
Operations & Maintenance	$253,716	$404,812	$303,355
Cost Allocation Plan	$115,270	$118,115	$118,125

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F868 - CFD 2000-03 PARK MAINTENANCE TOTAL	**$601,440**	**$820,627**	**$674,380**
F870 - CFD 2006-01			
Operations & Maintenance	$13,784	$14,100	$14,100
Cost Allocation Plan	$570	$574	$6
Debt Service	$254,626	$255,530	$255,180
F870 - CFD 2006-01 TOTAL	**$268,980**	**$270,204**	**$269,286**
F872 - CFD 2006-02			
Operations & Maintenance	$13,795	$14,110	$14,110
Cost Allocation Plan	$520	$523	$7
Debt Service	$154,721	$150,060	$149,360
F872 - CFD 2006-02 TOTAL	**$169,036**	**$164,693**	**$163,477**
F875 - CFD 2017-01 North Etiwanda			
Operations & Maintenance	$1,200	$1,200	$1,200
Cost Allocation Plan	$50	$54	$66
F875 - CFD 2017-01 NORTH ETIWANDA TOTAL	**$1,250**	**$1,254**	**$1,266**
F876 - CFD 2018-01 Empire Lakes			
Operations & Maintenance	$20,591	$45,908	$47,740
Cost Allocation Plan	$930	$600	$600
Transfer Out	$520,060	$544,650	$550,430
F876 - CFD 2018-01 EMPIRE LAKES TOTAL	**$541,581**	**$591,158**	**$598,770**
F878 - CFD 2022-01 Street Lighting			
Operations & Maintenance	$30	$30	$30
Transfer Out	$41,030	$45,090	$81,870
F878 - CFD 2022-01 STREET LIGHTING TOTAL	**$41,060**	**$45,120**	**$81,900**
F879 - CFD 2022-02 Industrial Service			
Operations & Maintenance	$20	$20	$20
F879 - CFD 2022-02 INDUSTRIAL SERVICE TOTAL	**$20**	**$20**	**$20**
F281 - Fire Fund			
Personnel Services	$27,243,469	$29,983,370	$33,748,753
Operations & Maintenance	$10,420,864	$8,435,090	$7,962,790
Capital Outlay	$314,782	–	–
Cost Allocation Plan	$4,244,090	$4,528,860	$4,528,860

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Debt Service	$201,554	–	–
Transfer Out	$14,903,637	$3,964,090	$7,758,890
F281 - FIRE FUND TOTAL	**$57,328,397**	**$46,911,410**	**$53,999,293**
F282 - CFD 85-1			
Personnel Services	$9,629,300	$12,012,440	$12,012,440
Operations & Maintenance	$647,164	$772,000	$838,050
Capital Outlay	–	$1,608,000	$1,474,000
Cost Allocation Plan	$329,070	$329,070	$640,390
F282 - CFD 85-1 TOTAL	**$10,605,534**	**$14,721,510**	**$14,964,880**
F283 - CFD 88-1			
Personnel Services	$2,674,920	$2,948,790	$2,948,790
Operations & Maintenance	$428,230	$525,300	$535,690
Cost Allocation Plan	$130,110	$130,110	$146,560
F283 - CFD 88-1 TOTAL	**$3,233,260**	**$3,604,200**	**$3,631,040**
F288 - Fire Protection Capital Fund			
Operations & Maintenance	$832,453	$3,134,740	$2,725,810
Capital Outlay	$3,290,702	$18,204,500	$10,704,780
Cost Allocation Plan	$57,870	$57,870	$57,870
Debt Service	$88,672	–	–
Transfer Out	–	–	$981,750
F288 - FIRE PROTECTION CAPITAL FUND TOTAL	**$4,269,698**	**$21,397,110**	**$14,470,210**
F290 - Library Fund			
Personnel Services	$3,303,949	$4,354,232	$4,004,400
Operations & Maintenance	$1,329,306	$1,538,550	$1,564,980
Cost Allocation Plan	$265,980	$305,877	$805,880
Transfer Out	$500,000	–	$218,630
F290 - LIBRARY FUND TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**
F291 - California State Library			
Operations & Maintenance	$3,825	$20,000	$20,000
Cost Allocation Plan	$740	–	–
F291 - CALIFORNIA STATE LIBRARY TOTAL	**$4,565**	**$20,000**	**$20,000**
F292 - Staff Innovation Fund			
Operations & Maintenance	$12,810	$18,500	$37,500
Cost Allocation Plan	$1,700	–	–
F292 - STAFF INNOVATION FUND TOTAL	**$14,510**	**$18,500**	**$37,500**
F329 - Library Capital Fund			

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
Capital Outlay	$532,557	$2,067,380	$700,000
Cost Allocation Plan	$3,270	$3,246	$3,250
F329 - LIBRARY CAPITAL FUND TOTAL	**$535,827**	**$2,070,626**	**$703,250**
F700 - Sports Complex			
Personnel Services	$1,677,629	$1,871,370	$1,995,000
Operations & Maintenance	$769,832	$990,805	$987,110
Capital Outlay	$565,256	–	–
Cost Allocation Plan	$20,490	$20,490	$20,490
Debt Service	$12,822	–	–
F700 - SPORTS COMPLEX TOTAL	**$3,046,030**	**$2,882,665**	**$3,002,600**
F705 - Municipal Utility			
Personnel Services	$711,868	$1,064,200	$1,330,670
Operations & Maintenance	$16,042,308	$19,393,165	$20,635,575
Capital Outlay	$1,822,218	$2,536,090	$8,444,681
Cost Allocation Plan	$332,600	$387,042	$387,040
Transfer Out	$2,106,860	$2,106,860	$2,490,670
F705 - MUNICIPAL UTILITY TOTAL	**$21,015,854**	**$25,487,357**	**$33,288,636**
F706 - Utility Public Benefit Fund			
Personnel Services	$202,714	$229,860	$172,360
Operations & Maintenance	$20,630	$68,550	$110,400
Cost Allocation Plan	$27,210	$27,620	$27,620
F706 - UTILITY PUBLIC BENEFIT FUND TOTAL	**$250,553**	**$326,030**	**$310,380**
F708 - RCMU Capital Replacement Fund			
Operations & Maintenance	–	$30,000	$30,000
Capital Outlay	–	$858,660	$1,000,000
F708 - RCMU CAPITAL REPLACEMENT FUND TOTAL	**–**	**$888,660**	**$1,030,000**
F709 - California ARB Cap-and-Trade			
Transfer Out	–	–	$90,000
F709 - CALIFORNIA ARB CAP-AND-TRADE TOTAL	**–**	**–**	**$90,000**
F710 - Second Story and Beyond			
Personnel Services	$522,539	$838,045	$652,010
Operations & Maintenance	$95,083	$172,220	$185,990
Cost Allocation Plan	–	$45,127	$45,130

Expenditure Summary by Category – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY
	FY2025	FY2026	FY2027
F710 - SECOND STORY AND BEYOND TOTAL	**$617,622**	**$1,055,392**	**$883,130**
F711 - Fiber Optic Network			
Operations & Maintenance	$250,830	$342,860	$516,377
Capital Outlay	$373,638	$18,500	$83,370
Cost Allocation Plan	$16,130	$17,743	$17,750
Debt Service	$529,409	–	–
F711 - FIBER OPTIC NETWORK TOTAL	**$1,170,007**	**$379,103**	**$617,497**
F712 - Equipment and Vehicle Replacement			
Operations & Maintenance	$338,059	$857,520	$436,647
Capital Outlay	$1,006,423	$2,031,855	$1,846,670
Cost Allocation Plan	$19,210	$18,198	$18,200
F712 - EQUIPMENT AND VEHICLE REPLACEMENT TOTAL	**$1,363,692**	**$2,907,573**	**$2,301,517**
F714 - Computer Equipment and Technology Replacement			
Personnel Services	$3,294	$135,320	$0
Operations & Maintenance	$944,919	$1,730,230	$686,150
Capital Outlay	$715,121	$3,231,000	$324,840
Cost Allocation Plan	$24,980	$27,544	$27,550
Debt Service	$215,890	–	–
F714 - COMPUTER EQUIPMENT AND TECHNOLOGY REPLACEMENT TOTAL	**$1,904,205**	**$5,124,094**	**$1,038,540**
F000 - Pooled Cash Administration			
Personnel Services	$2,727	–	–
F000 - POOLED CASH ADMINISTRATION TOTAL	**$2,727**	**–**	**–**
ALL FUNDS TOTAL	**$309,986,883**	**$352,378,293**	**$352,163,327**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
City of Rancho Cucamonga			
F001 - General Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	$20,662,045	$24,390,329	$25,524,610
SC0002 - Part Time Salaries and Wages	$2,705,213	$3,462,580	$3,763,056
SC0003 - Overtime	$449,958	$384,380	$482,800
SC0100 - Benefit - Dental Insurance	$283,409	$0	–
SC0101 - Benefit - Life Insurance	$17,161	$0	–
SC0102 - Benefit - Long Term Disability	$114,083	$0	–
SC0103 - Benefit - Medical Insurance	$2,777,181	$0	–
SC0104 - Benefit - Vision Insurance	$73,664	$0	–
SC0105 - CalPERS	$5,948,311	$0	–
SC0106 - Deferred Compensation 401A	$787,802	$0	–
SC0107 - Deferred Compensation 457	$83,397	$0	–
SC0108 - Deferred Health Reimbursement Account	$10,489	$28,310	$28,310
SC0109 - Fringe Benefits	–	$13,464,089	$13,609,345
SC0111 - Medicare	$337,276	$0	–
SC0112 - PARS ER Contributions	$275,488	$0	–
SC0114 - Unemployment Insurance	-$6,794	$20,000	$20,000
SC0116 - PARS Administrative Fees	$42,000	$0	–
SC0300 - Coffee Fund	$7,164	$0	–
SC0301 - Employee Development	$91,299	$118,830	$187,280
SC0302 - Executive Reimbursement	$19,930	$20,000	$132,000
SC0303 - Interfund Personnel Reimbursement	-$3,430	-$3,430	-$3,430
SC0304 - Tuition Reimbursement	$41,929	$46,000	$80,000
SC0400 - Workers Compensation Claims	$447,897	$0	$0

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0401 - Workers Compensation Insurance	$371,123	$0	$0
SC2201 - General Liability Claims	$19,203	$0	–
PERSONNEL SERVICES TOTAL	**$35,555,796**	**$41,931,088**	**$43,823,971**
Operations & Maintenance			
SC2503 - Miscellaneous Expenditures	$5,076	$2,150	$638,150
SC1000 - Training and Meetings	$334,771	$516,575	$637,535
SC1001 - Travel and Lodging	$364,543	$602,294	$642,950
SC1002 - Mileage	$3,885	$9,300	$10,000
SC1100 - Fuel - CNG	$18,155	$27,565	$28,530
SC1101 - Fuel - Diesel	$19,272	$33,820	$35,004
SC1102 - Fuel - Gasoline	$651,729	$798,320	$809,112
SC1200 - Computer Accessories and Minor Equipment	$22,941	$35,050	$60,810
SC1201 - Minor Equipment and Small Tools	$8,991	$121,500	$86,000
SC1202 - Safety Gear and Equipment	$65,694	$51,500	$70,500
SC1303 - Supplies - Office	$166,210	$232,820	$249,750
SC1304 - Supplies - Program and Event	$1,554	$0	–
SC1400 - Advertising and Public Notices	$6,331	$132,450	$143,925
SC1401 - Awards and Promotions	$3,571	$6,000	$34,000
SC1402 - Bad Debt Expense	$22,496	$0	–
SC1403 - Building and Equipment Rental	$30,250	$40,000	$56,910
SC1404 - General Operations	$2,375,527	$2,934,761	$3,183,366
SC1406 - Postage and Shipping	$51,773	$62,910	$65,910
SC1407 - Printing and Binding	$246	$800	$2,500
SC1408 - Publications and Subscriptions	$42,262	$82,960	$37,880
SC1411 - General Operations - Reimbursable	$15,100	$0	$60,000
SC1500 - Bank Charges	$5,742	$3,720	$4,720

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1501 - Membership Dues and Fees	$198,769	$220,148	$275,675
SC1502 - Other Fees	$4,318	$0	–
SC1503 - Permit Fees	$330,078	$363,350	$299,733
SC1504 - Property Tax Administration Fee	$94,111	$107,310	$107,310
SC1600 - Utility Charges - Cellular	$116,555	$169,480	$169,480
SC1601 - Utility Charges - Electric	$1,211,295	$1,252,998	$1,256,371
SC1602 - Utility Charges - Gas	$240,166	$398,629	$395,700
SC1603 - Utility Charges - Internet	$81,495	$90,000	$90,000
SC1605 - Utility Charges - Telephone	$113,615	$106,427	$106,230
SC1606 - Utility Charges - Water	$586,721	$494,211	$494,577
SC1700 - Repairs and Maintenance - Equipment	$30,025	$54,290	$57,813
SC1701 - Repairs and Maintenance - Facilities	$1,500	$7,000	$0
SC1702 - Repairs and Maintenance - General	$18,256	$15,000	$215,000
SC1704 - Repairs and Maintenance - Lighting	-$336	$0	–
SC1705 - Repairs and Maintenance - Vehicles	$623,912	$834,110	$846,854
SC1707 - Repairs and Maintenance - Trees	–	–	$14,000
SC1900 - User Fee for Equipment	$996,180	$1,065,913	$1,065,913
SC1901 - User Fee for IT Equipment and Infrastructure	$757,050	$810,044	$810,044
SC1902 - User Fee for Vehicles	$249,050	$266,484	$266,484
SC2000 - Miscellaneous Contributions to Other Funds	$9,022	$2,319,168	$0
SC2100 - Contract Services - Community Development	$275	$0	–
SC2101 - Contract Services - Facilities	$2,444,448	$2,504,850	$2,832,300
SC2103 - Contract Services - Landscaping and Trees	$456,823	$485,760	$502,762

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2104 - Contract Services - Legal Services	$718,270	$649,963	$461,700
SC2105 - Contract Services - Parks	$50,881	$133,820	$135,330
SC2106 - Contract Services - Professional Services	$56,726,846	$59,798,591	$64,801,103
SC2107 - Contract Services - Software	-$95,670	$2,654,842	$2,982,945
SC2108 - Contract Services - Reimbursable	$1,221,442	$1,010,000	$1,011,000
SC2109 - Contract Services - Landscaping	$921,826	$718,990	$624,253
SC2300 - Property Insurance Premiums	$1,380,725	$1,219,045	$1,156,860
OPERATIONS & MAINTENANCE TOTAL	**$73,703,764**	**$83,444,918**	**$87,836,989**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	$7,000	$0
SC7002 - Capital Outlay - Equipment and Furnishings	$208,854	$150,000	$580,000
SC7003 - Capital Outlay - Improvements	$239,194	$374,200	$30,000
SC7004 - Capital Outlay - Infrastructure	$405,148	$0	$0
SC7011 - Capital Outlay - Subscription Assets - GASB 96	$1,625,420	$0	–
CAPITAL OUTLAY TOTAL	**$2,478,615**	**$531,200**	**$610,000**
Cost Allocation Plan			
SC1802 - Cost Allocation Plan Offset	-$8,623,170	-$9,137,670	-$9,941,680
COST ALLOCATION PLAN TOTAL	**-$8,623,170**	**-$9,137,670**	**-$9,941,680**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$5,580	$5,220	$5,220
SC7503 - Principal Payment - Bonds and Capital Leases	$102,253	$101,230	$101,230
SC7505 - Principal Payment Clearing	-$102,253	$0	–
SC7506 - Refunding Fees	$15,128	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC7507 - Subscription Principal Expense - GASB 96	$1,445,483	$0	–
SC7508 - Interest Expense - Subscriptions - GASB 96	$112,664	$0	–
DEBT SERVICE TOTAL	**$1,578,855**	**$106,450**	**$106,450**
Transfer Out			
SC9000 - Transfers Out - Operating	$13,825,932	$5,176,250	$4,094,870
TRANSFER OUT TOTAL	**$13,825,932**	**$5,176,250**	**$4,094,870**
F001 - GENERAL FUND TOTAL	**$118,519,792**	**$122,052,236**	**$126,530,600**
F003 - Parking Citation Reimbursement			
Operations & Maintenance			
SC1404 - General Operations	$131,920	$119,920	$119,920
OPERATIONS & MAINTENANCE TOTAL	**$131,920**	**$119,920**	**$119,920**
Cost Allocation Plan			
SC1801 - General Overhead	–	–	$2,750
COST ALLOCATION PLAN TOTAL	**–**	**–**	**$2,750**
F003 - PARKING CITATION REIMBURSEMENT TOTAL	**$131,920**	**$119,920**	**$122,670**
F006 - CVWD Reimbursement			
Personnel Services			
SC0001 - Regular Salaries and Wages	$121,398	$272,140	$133,930
SC0003 - Overtime	$4	–	–
SC0100 - Benefit - Dental Insurance	$2,161	$0	–
SC0101 - Benefit - Life Insurance	$91	$0	–
SC0102 - Benefit - Long Term Disability	$670	$0	–
SC0103 - Benefit - Medical Insurance	$26,019	$0	–
SC0104 - Benefit - Vision Insurance	$609	$0	–
SC0105 - CalPERS	$31,739	$0	–
SC0106 - Deferred Compensation 401A	$326	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0107 - Deferred Compensation 457	$2,063	$0	–
SC0109 - Fringe Benefits	–	$136,080	$67,800
SC0111 - Medicare	$1,783	$0	–
SC0112 - PARS ER Contributions	$1,718	$0	–
PERSONNEL SERVICES TOTAL	**$188,581**	**$408,220**	**$201,730**
Operations & Maintenance			
SC1100 - Fuel - CNG	–	$6,480	$3,360
SC1101 - Fuel - Diesel	$6,499	$13,960	$7,230
SC1102 - Fuel - Gasoline	$6,184	$12,940	$6,700
SC1403 - Building and Equipment Rental	$1,000	$2,000	$1,000
SC1404 - General Operations	$46,033	$139,240	$88,120
SC1700 - Repairs and Maintenance - Equipment	$13,911	$40,000	$20,700
SC1705 - Repairs and Maintenance - Vehicles	$23,412	$50,000	$25,875
OPERATIONS & MAINTENANCE TOTAL	**$97,039**	**$264,620**	**$152,985**
Cost Allocation Plan			
SC1801 - General Overhead	–	–	$47,490
COST ALLOCATION PLAN TOTAL	**–**	**–**	**$47,490**
Transfer Out			
SC9000 - Transfers Out - Operating	$110,850	$110,850	$0
TRANSFER OUT TOTAL	**$110,850**	**$110,850**	**$0**
F006 - CVWD REIMBURSEMENT TOTAL	**$396,470**	**$783,690**	**$402,205**
F016 - Commmunity Development Technical Services			
Personnel Services			
SC0002 - Part Time Salaries and Wages	$12,566	$33,670	$20,670
SC0109 - Fringe Benefits	–	$490	$790
SC0111 - Medicare	$182	$0	–
PERSONNEL SERVICES TOTAL	**$12,748**	**$34,160**	**$21,460**
Operations & Maintenance			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1501 - Membership Dues and Fees	$100	$5,500	$5,500
SC2106 - Contract Services - Professional Services	$238,483	$161,000	$233,680
OPERATIONS & MAINTENANCE TOTAL	**$238,583**	**$166,500**	**$239,180**
F016 - COMMMUNITY DEVELOPMENT TECHNICAL SERVICES TOTAL	**$251,331**	**$200,660**	**$260,640**
F017 - Law Enforcement Reserve			
Operations & Maintenance			
SC1201 - Minor Equipment and Small Tools	–	$31,000	$31,000
SC1404 - General Operations	$400	$400	$400
SC2101 - Contract Services - Facilities	–	$105,000	$0
SC2106 - Contract Services - Professional Services	–	$39,000	$2,473,876
OPERATIONS & MAINTENANCE TOTAL	**$400**	**$175,400**	**$2,505,276**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	$0	$5,372,370
SC7002 - Capital Outlay - Equipment and Furnishings	$11,740	$4,510	$4,510
SC7003 - Capital Outlay - Improvements	–	$5,776,430	$0
CAPITAL OUTLAY TOTAL	**$11,740**	**$5,780,940**	**$5,376,880**
Cost Allocation Plan			
SC1801 - General Overhead	$4,210	$3,895	$3,900
COST ALLOCATION PLAN TOTAL	**$4,210**	**$3,895**	**$3,900**
F017 - LAW ENFORCEMENT RESERVE TOTAL	**$16,350**	**$5,960,235**	**$7,886,056**
F018 - Traffic Safety			
Operations & Maintenance			
SC1201 - Minor Equipment and Small Tools	–	$2,500	$2,500
SC2106 - Contract Services - Professional Services	$355,857	$410,000	$410,000
OPERATIONS & MAINTENANCE TOTAL	**$355,857**	**$412,500**	**$412,500**
Cost Allocation Plan			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1801 - General Overhead	$5,850	$5,941	$5,950
COST ALLOCATION PLAN TOTAL	**$5,850**	**$5,941**	**$5,950**
F018 - TRAFFIC SAFETY TOTAL	**$361,707**	**$418,441**	**$418,450**
F020 - City Technology Fee			
Operations & Maintenance			
SC1502 - Other Fees	–	–	$250
SC2106 - Contract Services - Professional Services	$15,123	$379,990	$98,480
SC2107 - Contract Services - Software	$15,002	$44,000	$393,160
OPERATIONS & MAINTENANCE TOTAL	**$30,126**	**$423,990**	**$491,890**
Cost Allocation Plan			
SC1801 - General Overhead	$92,690	$104,693	$104,700
COST ALLOCATION PLAN TOTAL	**$92,690**	**$104,693**	**$104,700**
Debt Service			
SC7506 - Refunding Fees	$453	–	–
DEBT SERVICE TOTAL	**$453**	**–**	**–**
F020 - CITY TECHNOLOGY FEE TOTAL	**$123,269**	**$528,683**	**$596,590**
F022 - Mobile Home Park			
Operations & Maintenance			
SC1404 - General Operations	$23,052	$23,052	$23,052
SC2000 - Miscellaneous Contributions to Other Funds	$3,430	$3,430	$3,430
SC2106 - Contract Services - Professional Services	–	$5,000	$5,000
OPERATIONS & MAINTENANCE TOTAL	**$26,482**	**$31,482**	**$31,482**
Cost Allocation Plan			
SC1801 - General Overhead	$5,690	$5,619	$5,621
COST ALLOCATION PLAN TOTAL	**$5,690**	**$5,619**	**$5,621**
F022 - MOBILE HOME PARK TOTAL	**$32,172**	**$37,101**	**$37,103**
F023 - Accessibility Compliance Fund			
Operations & Maintenance			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1000 - Training and Meetings	$1,375	$12,500	$12,500
SC1404 - General Operations	$3,735	$12,500	$12,500
OPERATIONS & MAINTENANCE TOTAL	**$5,110**	**$25,000**	**$25,000**
Cost Allocation Plan			
SC1801 - General Overhead	$12,840	$12,807	$12,803
COST ALLOCATION PLAN TOTAL	**$12,840**	**$12,807**	**$12,803**
F023 - ACCESSIBILITY COMPLIANCE FUND TOTAL	**$17,950**	**$37,807**	**$37,803**
F025 - City Capital Reserve			
Personnel Services			
SC2201 - General Liability Claims	$528,982	$596,070	$596,070
PERSONNEL SERVICES TOTAL	**$528,982**	**$596,070**	**$596,070**
Operations & Maintenance			
SC2200 - General Liability Premiums	$1,350,989	$1,621,180	$1,971,800
SC1101 - Fuel - Diesel	$13,404	–	–
SC1201 - Minor Equipment and Small Tools	$14,296	$175,000	$175,000
SC1404 - General Operations	$18,650	–	–
SC1406 - Postage and Shipping	$23	$200	$200
SC2101 - Contract Services - Facilities	–	$4,495,850	$5,060,700
SC2103 - Contract Services - Landscaping and Trees	$643,717	–	–
SC2104 - Contract Services - Legal Services	$1,245	$0	$550,000
SC2106 - Contract Services - Professional Services	$63,440	$135,130	$0
SC2400 - Other Insurance Premiums	$181,473	$212,720	$304,880
OPERATIONS & MAINTENANCE TOTAL	**$2,287,238**	**$6,640,080**	**$8,062,580**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	$637,915	$0	$80,430
SC7003 - Capital Outlay - Improvements	$6,433,014	$3,207,000	$1,000,000

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC7004 - Capital Outlay - Infrastructure	$340,824	$0	$0
SC7005 - Capital Outlay - Land	$2,540,835	$0	–
CAPITAL OUTLAY TOTAL	**$9,952,589**	**$3,207,000**	**$1,080,430**
Cost Allocation Plan			
SC1801 - General Overhead	$40,780	$36,924	$36,930
COST ALLOCATION PLAN TOTAL	**$40,780**	**$36,924**	**$36,930**
F025 - CITY CAPITAL RESERVE TOTAL	**$12,809,589**	**$10,480,074**	**$9,776,010**
F030 - Community Benefit Project			
Capital Outlay			
SC7003 - Capital Outlay - Improvements	$2,144,386	$0	$0
CAPITAL OUTLAY TOTAL	**$2,144,386**	**$0**	**$0**
F030 - COMMUNITY BENEFIT PROJECT TOTAL	**$2,144,386**	**$0**	**$0**
F073 - Benefits Contingency			
Personnel Services			
SC0001 - Regular Salaries and Wages	$1,659,516	$1,289,810	$1,500,000
SC0100 - Benefit - Dental Insurance	$897	–	–
SC0101 - Benefit - Life Insurance	$41	–	–
SC0102 - Benefit - Long Term Disability	$412	–	–
SC0103 - Benefit - Medical Insurance	$13,208	–	–
SC0104 - Benefit - Vision Insurance	$207	–	–
SC0105 - CalPERS	$114,597	$0	–
SC0106 - Deferred Compensation 401A	$9,476	$0	–
SC0107 - Deferred Compensation 457	$3,387	$0	–
SC0108 - Deferred Health Reimbursement Account	$631	$0	–
SC0109 - Fringe Benefits	–	$20,500	$20,500
SC0111 - Medicare	$23,132	$0	–
SC0112 - PARS ER Contributions	$11,089	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
PERSONNEL SERVICES TOTAL	**$1,836,595**	**$1,310,310**	**$1,520,500**
Cost Allocation Plan			
SC1801 - General Overhead	$15,840	$17,170	$17,170
COST ALLOCATION PLAN TOTAL	**$15,840**	**$17,170**	**$17,170**
F073 - BENEFITS CONTINGENCY TOTAL	**$1,852,435**	**$1,327,480**	**$1,537,670**
F100 - Assessment Districts Administration			
Personnel Services			
SC0001 - Regular Salaries and Wages	$91,049	$33,540	$210,230
SC0003 - Overtime	$17,460	$20,000	$20,000
SC0100 - Benefit - Dental Insurance	$910	–	–
SC0101 - Benefit - Life Insurance	$111	–	–
SC0102 - Benefit - Long Term Disability	$516	–	–
SC0103 - Benefit - Medical Insurance	$12,564	–	–
SC0104 - Benefit - Vision Insurance	$229	–	–
SC0105 - CalPERS	$27,730	$0	–
SC0106 - Deferred Compensation 401A	$4,769	$0	–
SC0107 - Deferred Compensation 457	$266	$0	–
SC0109 - Fringe Benefits	–	$16,770	$107,220
SC0111 - Medicare	$1,526	$0	–
SC0112 - PARS ER Contributions	$1,274	$0	–
PERSONNEL SERVICES TOTAL	**$158,402**	**$70,310**	**$337,450**
Operations & Maintenance			
SC1000 - Training and Meetings	–	$1,000	$1,000
SC1001 - Travel and Lodging	$74	$8,500	$6,000
SC1002 - Mileage	$235	$300	$300
SC1303 - Supplies - Office	$253	$1,000	$1,000
SC1404 - General Operations	$16,457	$32,950	$32,950

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2104 - Contract Services - Legal Services	–	$10,000	$0
SC2106 - Contract Services - Professional Services	$39,677	$96,500	$25,500
SC2107 - Contract Services - Software	$46,650	$0	$73,100
OPERATIONS & MAINTENANCE TOTAL	**$103,345**	**$150,250**	**$139,850**
Cost Allocation Plan			
SC1801 - General Overhead	$509,820	$526,708	$526,712
COST ALLOCATION PLAN TOTAL	**$509,820**	**$526,708**	**$526,712**
F100 - ASSESSMENT DISTRICTS ADMINISTRATION TOTAL	**$771,568**	**$747,268**	**$1,004,012**
F105 - AB 2766 Air Quality Improvement			
Personnel Services			
SC0002 - Part Time Salaries and Wages	$226	$0	–
SC0105 - CalPERS	$21	$0	–
SC0111 - Medicare	$3	$0	–
PERSONNEL SERVICES TOTAL	**$250**	**$0**	**–**
Operations & Maintenance			
SC1404 - General Operations	$8,833	$15,160	$15,160
SC2106 - Contract Services - Professional Services	$1,720	$1,730	$4,160
OPERATIONS & MAINTENANCE TOTAL	**$10,553**	**$16,890**	**$19,320**
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$509,483	$41,000	$139,000
CAPITAL OUTLAY TOTAL	**$509,483**	**$41,000**	**$139,000**
Cost Allocation Plan			
SC1801 - General Overhead	$1,460	$1,451	$1,450
COST ALLOCATION PLAN TOTAL	**$1,460**	**$1,451**	**$1,450**
F105 - AB 2766 AIR QUALITY IMPROVEMENT TOTAL	**$521,746**	**$59,341**	**$159,770**
F106 - MSRC Air Pollution Reduction Grant			
Transfer Out			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC9000 - Transfers Out - Operating	$9,000	–	–
TRANSFER OUT TOTAL	**$9,000**	**–**	**–**
F106 - MSRC AIR POLLUTION REDUCTION GRANT TOTAL	**$9,000**	**$0**	**–**
F109 - Public Art Trust Fund			
Operations & Maintenance			
SC1404 - General Operations	$13,294	$70,500	$80,000
OPERATIONS & MAINTENANCE TOTAL	**$13,294**	**$70,500**	**$80,000**
Cost Allocation Plan			
SC1801 - General Overhead	$580	$580	$680
COST ALLOCATION PLAN TOTAL	**$580**	**$580**	**$680**
F109 - PUBLIC ART TRUST FUND TOTAL	**$13,874**	**$71,080**	**$80,680**
F110 - Beautification			
Cost Allocation Plan			
SC1801 - General Overhead	$1,480	$864	$0
COST ALLOCATION PLAN TOTAL	**$1,480**	**$864**	**$0**
F110 - BEAUTIFICATION TOTAL	**$1,480**	**$864**	**$0**
F111 - Development Impact Fee - Park Land Acquisition			
Cost Allocation Plan			
SC1801 - General Overhead	$2,910	$2,899	$2,900
COST ALLOCATION PLAN TOTAL	**$2,910**	**$2,899**	**$2,900**
F111 - DEVELOPMENT IMPACT FEE - PARK LAND ACQUISITION TOTAL	**$2,910**	**$2,899**	**$2,900**
F112 - Development Impact Fee - Drainage Facilities			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$1,564	$0	$0
CAPITAL OUTLAY TOTAL	**$1,564**	**$0**	**$0**
Cost Allocation Plan			
SC1801 - General Overhead	$2,260	$2,179	$2,180
COST ALLOCATION PLAN TOTAL	**$2,260**	**$2,179**	**$2,180**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
F112 - DEVELOPMENT IMPACT FEE - DRAINAGE FACILITIES TOTAL	**$3,824**	**$2,179**	**$2,180**
F113 - Development Impact Fee - Community and Recreation Centers			
Operations & Maintenance			
SC1601 - Utility Charges - Electric	$2,222	–	–
OPERATIONS & MAINTENANCE TOTAL	**$2,222**	**–**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$1,580	$1,580	$0
COST ALLOCATION PLAN TOTAL	**$1,580**	**$1,580**	**$0**
F113 - DEVELOPMENT IMPACT FEE - COMMUNITY AND RECREATION CENTERS TOTAL	**$3,802**	**$1,580**	**$0**
F114 - Development Impact Fee - Drainage San Sevaine			
Cost Allocation Plan			
SC1801 - General Overhead	$280	$277	$0
COST ALLOCATION PLAN TOTAL	**$280**	**$277**	**$0**
F114 - DEVELOPMENT IMPACT FEE - DRAINAGE SAN SEVAINE TOTAL	**$280**	**$277**	**$0**
F115 - Development Impact Fee - Drainage Henderson/Wardman			
Cost Allocation Plan			
SC1801 - General Overhead	$390	$398	$0
COST ALLOCATION PLAN TOTAL	**$390**	**$398**	**$0**
F115 - DEVELOPMENT IMPACT FEE - DRAINAGE HENDERSON/WARDMAN TOTAL	**$390**	**$398**	**$0**
F116 - Development Impact Fee - Drainage Etiwanda			
Cost Allocation Plan			
SC1801 - General Overhead	$980	$950	$0
COST ALLOCATION PLAN TOTAL	**$980**	**$950**	**$0**
F116 - DEVELOPMENT IMPACT FEE - DRAINAGE	**$980**	**$950**	**$0**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
ETIWANDA TOTAL			
F118 - Development Impact Fee - Drainage Upper Etiwanda			
Personnel Services			
SC0003 - Overtime	$22	$0	–
SC0103 - Benefit - Medical Insurance	$4	–	–
SC0105 - CalPERS	$6	$0	–
SC0112 - PARS ER Contributions	$1	–	–
PERSONNEL SERVICES TOTAL	**$34**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$240	$239	$0
COST ALLOCATION PLAN TOTAL	**$240**	**$239**	**$0**
F118 - DEVELOPMENT IMPACT FEE - DRAINAGE UPPER ETIWANDA TOTAL	**$274**	**$239**	**$0**
F119 - Development Impact Fee - Park Improvement			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	$62,490	$250,000	$0
OPERATIONS & MAINTENANCE TOTAL	**$62,490**	**$250,000**	**$0**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	$82,963	$0	$0
SC7003 - Capital Outlay - Improvements	$446,546	$0	–
CAPITAL OUTLAY TOTAL	**$529,510**	**$0**	**$0**
Cost Allocation Plan			
SC1801 - General Overhead	$4,730	$4,797	$4,800
COST ALLOCATION PLAN TOTAL	**$4,730**	**$4,797**	**$4,800**
F119 - DEVELOPMENT IMPACT FEE - PARK IMPROVEMENT TOTAL	**$596,729**	**$254,797**	**$4,800**
F120 - Development Impact Fee - Park Development			
Operations & Maintenance			
SC1404 - General Operations	–	$5,000	$5,000

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2106 - Contract Services - Professional Services	$61,261	$79,000	$0
OPERATIONS & MAINTENANCE TOTAL	**$61,261**	**$84,000**	**$5,000**
Capital Outlay			
SC7003 - Capital Outlay - Improvements	$1,275,910	$0	–
CAPITAL OUTLAY TOTAL	**$1,275,910**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$11,680	$11,598	$11,610
COST ALLOCATION PLAN TOTAL	**$11,680**	**$11,598**	**$11,610**
F120 - DEVELOPMENT IMPACT FEE - PARK DEVELOPMENT TOTAL	**$1,348,851**	**$95,598**	**$16,610**
F122 - Development Impact Fee - Drainage South Etiwanda			
Cost Allocation Plan			
SC1801 - General Overhead	$480	$484	$0
COST ALLOCATION PLAN TOTAL	**$480**	**$484**	**$0**
F122 - DEVELOPMENT IMPACT FEE - DRAINAGE SOUTH ETIWANDA TOTAL	**$480**	**$484**	**$0**
F123 - Development Impact Fee - Library			
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	$700,000	$0
CAPITAL OUTLAY TOTAL	**–**	**$700,000**	**$0**
Cost Allocation Plan			
SC1801 - General Overhead	$1,200	$1,194	$1,190
COST ALLOCATION PLAN TOTAL	**$1,200**	**$1,194**	**$1,190**
F123 - DEVELOPMENT IMPACT FEE - LIBRARY TOTAL	**$1,200**	**$701,194**	**$1,190**
F124 - Development Impact Fee - Transportation			
Personnel Services			
SC0001 - Regular Salaries and Wages	$180,776	$272,780	$343,080
SC0100 - Benefit - Dental Insurance	$1,890	–	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0101 - Benefit - Life Insurance	$106	–	–
SC0102 - Benefit - Long Term Disability	$1,002	–	–
SC0103 - Benefit - Medical Insurance	$19,738	–	–
SC0104 - Benefit - Vision Insurance	$442	–	–
SC0105 - CalPERS	$49,910	$0	–
SC0106 - Deferred Compensation 401A	$7,983	$0	–
SC0109 - Fringe Benefits	–	$136,390	$174,970
SC0111 - Medicare	$2,573	$0	–
SC0112 - PARS ER Contributions	$565	$0	–
PERSONNEL SERVICES TOTAL	**$264,984**	**$409,170**	**$518,050**
Operations & Maintenance			
SC1400 - Advertising and Public Notices	$1,721	–	–
SC1601 - Utility Charges - Electric	$60	$0	–
OPERATIONS & MAINTENANCE TOTAL	**$1,781**	**$0**	**$0**
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$599,494	$3,809,500	$265,000
CAPITAL OUTLAY TOTAL	**$599,494**	**$3,809,500**	**$265,000**
Cost Allocation Plan			
SC1801 - General Overhead	$57,260	$58,350	$58,350
COST ALLOCATION PLAN TOTAL	**$57,260**	**$58,350**	**$58,350**
F124 - DEVELOPMENT IMPACT FEE - TRANSPORTATION TOTAL	**$923,520**	**$4,277,020**	**$841,400**
F125 - Development Impact Fee - Animal Center			
Personnel Services			
SC0003 - Overtime	$87	$0	–
SC0105 - CalPERS	$23	$0	–
SC0111 - Medicare	$1	$0	–
PERSONNEL SERVICES TOTAL	**$111**	**$0**	**–**
Operations & Maintenance			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1200 - Computer Accessories and Minor Equipment	$6,543	–	–
OPERATIONS & MAINTENANCE TOTAL	**$6,543**	**–**	**–**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$89,766	$0	–
SC7004 - Capital Outlay - Infrastructure	–	–	$200,000
CAPITAL OUTLAY TOTAL	**$89,766**	**$0**	**$200,000**
Cost Allocation Plan			
SC1801 - General Overhead	$870	$863	$870
COST ALLOCATION PLAN TOTAL	**$870**	**$863**	**$870**
F125 - DEVELOPMENT IMPACT FEE - ANIMAL CENTER TOTAL	**$97,290**	**$863**	**$200,870**
F126 - Development Impact Fee - Drainage Lower Etiwanda			
Cost Allocation Plan			
SC1801 - General Overhead	$300	$297	$0
COST ALLOCATION PLAN TOTAL	**$300**	**$297**	**$0**
F126 - DEVELOPMENT IMPACT FEE - DRAINAGE LOWER ETIWANDA TOTAL	**$300**	**$297**	**$0**
F127 - Development Impact Fee - Police			
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	$800,000	$0
CAPITAL OUTLAY TOTAL	**–**	**$800,000**	**$0**
Cost Allocation Plan			
SC1801 - General Overhead	$1,220	$1,215	$1,220
COST ALLOCATION PLAN TOTAL	**$1,220**	**$1,215**	**$1,220**
F127 - DEVELOPMENT IMPACT FEE - POLICE TOTAL	**$1,220**	**$801,215**	**$1,220**
F128 - Etiwanda North Equestrian Facility			
Cost Allocation Plan			
SC1801 - General Overhead	$280	$281	$0

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
COST ALLOCATION PLAN TOTAL	**$280**	**$281**	**$0**
F128 - ETIWANDA NORTH EQUESTRIAN FACILITY TOTAL	**$280**	**$281**	**$0**
F129 - Underground Utilities			
Capital Outlay	–	–	$75,000
Cost Allocation Plan			
SC1801 - General Overhead	$4,640	$4,634	$4,640
COST ALLOCATION PLAN TOTAL	**$4,640**	**$4,634**	**$4,640**
F129 - UNDERGROUND UTILITIES TOTAL	**$4,640**	**$4,634**	**$79,640**
F160 - Development Impact Fee - Fire			
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	$9,684,000	$803,250
CAPITAL OUTLAY TOTAL	**–**	**$9,684,000**	**$803,250**
F160 - DEVELOPMENT IMPACT FEE - FIRE TOTAL	**–**	**$9,684,000**	**$803,250**
F130 - LMD 1 General City			
Personnel Services			
SC0001 - Regular Salaries and Wages	$34,113	$23,580	$43,260
SC0002 - Part Time Salaries and Wages	$1,375	$0	$13,600
SC0003 - Overtime	$2,421	$0	–
SC0100 - Benefit - Dental Insurance	$405	–	–
SC0101 - Benefit - Life Insurance	$22	–	–
SC0102 - Benefit - Long Term Disability	$192	–	–
SC0103 - Benefit - Medical Insurance	$6,147	–	–
SC0104 - Benefit - Vision Insurance	$121	–	–
SC0105 - CalPERS	$9,848	$0	–
SC0106 - Deferred Compensation 401A	$366	$0	–
SC0107 - Deferred Compensation 457	$407	$0	–
SC0109 - Fringe Benefits	–	$11,790	$26,100

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0111 - Medicare	$538	$0	–
SC0112 - PARS ER Contributions	$1,187	$0	–
PERSONNEL SERVICES TOTAL	**$57,140**	**$35,370**	**$82,960**
Operations & Maintenance			
SC1800 - Assessment Administration	$43,290	$43,290	$43,290
SC1403 - Building and Equipment Rental	$3,396	$6,300	$6,500
SC1404 - General Operations	$52,497	$59,780	$76,100
SC1601 - Utility Charges - Electric	$28,437	$40,570	$40,570
SC1605 - Utility Charges - Telephone	$1,982	$0	$600
SC1606 - Utility Charges - Water	$363,198	$386,350	$386,350
SC1700 - Repairs and Maintenance - Equipment	–	$3,000	$3,000
SC1705 - Repairs and Maintenance - Vehicles	$2,000	$2,070	$2,150
SC2000 - Miscellaneous Contributions to Other Funds	$660	$660	$660
SC2101 - Contract Services - Facilities	$5,608	$8,470	$8,770
SC2103 - Contract Services - Landscaping and Trees	$147,957	$151,050	$156,340
SC2105 - Contract Services - Parks	$325,350	$694,150	$13,550
SC2106 - Contract Services - Professional Services	$16,674	$0	$430,610
SC2109 - Contract Services - Landscaping	$136,350	$0	$302,010
OPERATIONS & MAINTENANCE TOTAL	**$1,127,399**	**$1,395,690**	**$1,470,500**
Cost Allocation Plan			
SC1801 - General Overhead	$88,260	$89,302	$88,260
COST ALLOCATION PLAN TOTAL	**$88,260**	**$89,302**	**$88,260**
Transfer Out			
SC9000 - Transfers Out - Operating	$90,000	$90,000	$90,000
TRANSFER OUT TOTAL	**$90,000**	**$90,000**	**$90,000**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
F130 - LMD 1 GENERAL CITY TOTAL	**$1,362,799**	**$1,610,362**	**$1,731,720**
F131 - LMD 2 Victoria Neighborhood Parks			
Personnel Services			
SC0001 - Regular Salaries and Wages	$660,548	$665,770	$729,580
SC0002 - Part Time Salaries and Wages	$25,126	$0	$62,490
SC0003 - Overtime	$2,823	$6,000	$7,000
SC0100 - Benefit - Dental Insurance	$11,320	–	–
SC0101 - Benefit - Life Insurance	$462	–	–
SC0102 - Benefit - Long Term Disability	$3,624	–	–
SC0103 - Benefit - Medical Insurance	$96,740	–	–
SC0104 - Benefit - Vision Insurance	$2,912	–	–
SC0105 - CalPERS	$176,390	$0	–
SC0106 - Deferred Compensation 401A	$4,927	$0	–
SC0107 - Deferred Compensation 457	$8,368	$0	–
SC0109 - Fringe Benefits	–	$332,890	$389,500
SC0111 - Medicare	$9,863	$0	–
SC0112 - PARS ER Contributions	$12,444	$0	–
PERSONNEL SERVICES TOTAL	**$1,015,546**	**$1,004,660**	**$1,188,570**
Operations & Maintenance			
SC1800 - Assessment Administration	$24,760	$24,760	$24,760
SC1404 - General Operations	$79,797	$89,300	$98,300
SC1601 - Utility Charges - Electric	$39,447	$55,510	$55,510
SC1606 - Utility Charges - Water	$963,577	$761,150	$761,150
SC1700 - Repairs and Maintenance - Equipment	–	–	$3,000
SC1705 - Repairs and Maintenance - Vehicles	$4,763	$5,000	$5,180

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2000 - Miscellaneous Contributions to Other Funds	$86,840	$86,840	$86,840
SC2103 - Contract Services - Landscaping and Trees	$394,852	$406,060	$420,280
SC2105 - Contract Services - Parks	$44,965	$1,917,400	$129,570
SC2106 - Contract Services - Professional Services	$145,582	$0	$216,720
SC2109 - Contract Services - Landscaping	$1,592,264	$94,730	$1,605,880
OPERATIONS & MAINTENANCE TOTAL	**$3,376,846**	**$3,440,750**	**$3,407,190**
Capital Outlay			
SC7003 - Capital Outlay - Improvements	$246,056	$970,000	$649,800
SC7004 - Capital Outlay - Infrastructure	$309,068	$0	$0
CAPITAL OUTLAY TOTAL	**$555,124**	**$970,000**	**$649,800**
Cost Allocation Plan			
SC1801 - General Overhead	$513,220	$523,875	$523,880
COST ALLOCATION PLAN TOTAL	**$513,220**	**$523,875**	**$523,880**
F131 - LMD 2 VICTORIA NEIGHBORHOOD PARKS TOTAL	**$5,460,736**	**$5,939,285**	**$5,769,440**
F133 - LMD 3B Commercial/Industrial			
Personnel Services			
SC0001 - Regular Salaries and Wages	$87,186	$112,450	$102,060
SC0002 - Part Time Salaries and Wages	$22	$0	$980
SC0003 - Overtime	$70	$0	–
SC0100 - Benefit - Dental Insurance	$1,179	–	–
SC0101 - Benefit - Life Insurance	$52	–	–
SC0102 - Benefit - Long Term Disability	$485	–	–
SC0103 - Benefit - Medical Insurance	$13,639	–	–
SC0104 - Benefit - Vision Insurance	$324	–	–
SC0105 - CalPERS	$23,297	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0106 - Deferred Compensation 401A	$637	$0	–
SC0107 - Deferred Compensation 457	$1,149	$0	–
SC0109 - Fringe Benefits	–	$56,230	$52,090
SC0111 - Medicare	$1,238	$0	–
SC0112 - PARS ER Contributions	$2,186	$0	–
PERSONNEL SERVICES TOTAL	**$131,462**	**$168,680**	**$155,130**
Operations & Maintenance			
SC1800 - Assessment Administration	$4,460	$58,032	$58,040
SC1404 - General Operations	$17,505	$31,840	$31,840
SC1601 - Utility Charges - Electric	$20,989	$43,956	$43,960
SC1606 - Utility Charges - Water	$109,411	$125,277	$125,280
SC2101 - Contract Services - Facilities	$205,533	$226,730	$234,670
SC2103 - Contract Services - Landscaping and Trees	$55,446	$74,220	$55,850
SC2106 - Contract Services - Professional Services	$41,341	$38,535	$79,170
SC2107 - Contract Services - Software	$495	$500	$500
SC2109 - Contract Services - Landscaping	$258,104	$307,180	$244,170
OPERATIONS & MAINTENANCE TOTAL	**$713,284**	**$906,270**	**$873,480**
Cost Allocation Plan			
SC1801 - General Overhead	$67,810	$14,920	$4,460
COST ALLOCATION PLAN TOTAL	**$67,810**	**$14,920**	**$4,460**
F133 - LMD 3B COMMERCIAL/INDUSTRIAL TOTAL	**$912,556**	**$1,089,870**	**$1,033,070**
F134 - LMD 4-R Terra Vista Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	$672,118	$718,370	$860,950
SC0002 - Part Time Salaries and Wages	$12,267	$0	$22,180

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0003 - Overtime	$1,965	$0	–
SC0100 - Benefit - Dental Insurance	$11,449	–	–
SC0101 - Benefit - Life Insurance	$460	–	–
SC0102 - Benefit - Long Term Disability	$3,704	–	–
SC0103 - Benefit - Medical Insurance	$103,115	–	–
SC0104 - Benefit - Vision Insurance	$2,907	–	–
SC0105 - CalPERS	$177,605	$0	–
SC0106 - Deferred Compensation 401A	$4,637	$0	–
SC0107 - Deferred Compensation 457	$9,299	$0	–
SC0109 - Fringe Benefits	–	$359,190	$444,890
SC0111 - Medicare	$9,879	$0	–
SC0112 - PARS ER Contributions	$12,579	$0	–
PERSONNEL SERVICES TOTAL	**$1,021,984**	**$1,077,560**	**$1,328,020**
Operations & Maintenance			
SC1800 - Assessment Administration	$14,440	$14,400	$14,400
SC1403 - Building and Equipment Rental	–	$1,700	$1,700
SC1404 - General Operations	$77,841	$87,620	$119,810
SC1601 - Utility Charges - Electric	$15,801	$23,969	$23,970
SC1606 - Utility Charges - Water	$539,038	$446,750	$446,750
SC1700 - Repairs and Maintenance - Equipment	–	$0	$5,500
SC1705 - Repairs and Maintenance - Vehicles	$11,267	$11,750	$12,170
SC2103 - Contract Services - Landscaping and Trees	$47,160	$125,730	$130,140
SC2105 - Contract Services - Parks	$47,881	$817,910	$106,570
SC2106 - Contract Services - Professional Services	$58,489	$0	$214,600
SC2109 - Contract Services - Landscaping	$566,107	$0	$543,500

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
OPERATIONS & MAINTENANCE TOTAL	**$1,378,024**	**$1,529,829**	**$1,619,110**
Capital Outlay			
SC7003 - Capital Outlay - Improvements	$129,740	$235,000	$150,000
SC7004 - Capital Outlay - Infrastructure	$300,915	$0	$800,000
CAPITAL OUTLAY TOTAL	**$430,655**	**$235,000**	**$950,000**
Cost Allocation Plan			
SC1801 - General Overhead	$413,250	$422,618	$422,620
COST ALLOCATION PLAN TOTAL	**$413,250**	**$422,618**	**$422,620**
F134 - LMD 4-R TERRA VISTA PLANNED COMMUNITY TOTAL	**$3,243,914**	**$3,265,007**	**$4,319,750**
F136 - LMD 6-R Caryn Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	$15,557	$16,010	$16,560
SC0002 - Part Time Salaries and Wages	$36	$0	$1,630
SC0003 - Overtime	$2,173	$0	–
SC0100 - Benefit - Dental Insurance	$247	–	–
SC0101 - Benefit - Life Insurance	$12	–	–
SC0102 - Benefit - Long Term Disability	$96	–	–
SC0103 - Benefit - Medical Insurance	$2,996	–	–
SC0104 - Benefit - Vision Insurance	$58	–	–
SC0105 - CalPERS	$4,745	$0	–
SC0106 - Deferred Compensation 401A	$371	$0	–
SC0107 - Deferred Compensation 457	$126	$0	–
SC0109 - Fringe Benefits	–	$8,010	$8,930
SC0111 - Medicare	$255	$0	–
SC0112 - PARS ER Contributions	$240	$0	–
PERSONNEL SERVICES TOTAL	**$26,914**	**$24,020**	**$27,120**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Operations & Maintenance			
SC1800 - Assessment Administration	$4,570	$4,570	$4,570
SC1403 - Building and Equipment Rental	–	–	$200
SC1404 - General Operations	$8,259	$0	$10,790
SC1601 - Utility Charges - Electric	$1,621	$2,838	$2,840
SC1606 - Utility Charges - Water	$125,182	$148,510	$148,510
SC2103 - Contract Services - Landscaping and Trees	$72,453	$32,960	$74,360
SC2106 - Contract Services - Professional Services	$676	$5,000	$5,000
SC2109 - Contract Services - Landscaping	$287,874	$308,000	$467,690
OPERATIONS & MAINTENANCE TOTAL	**$500,635**	**$501,878**	**$713,960**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$124,826	$50,000	$0
SC7003 - Capital Outlay - Improvements	–	$0	$100,000
CAPITAL OUTLAY TOTAL	**$124,826**	**$50,000**	**$100,000**
Cost Allocation Plan			
SC1801 - General Overhead	$33,930	$33,844	$33,850
COST ALLOCATION PLAN TOTAL	**$33,930**	**$33,844**	**$33,850**
F136 - LMD 6-R CARYN PLANNED COMMUNITY TOTAL	**$686,306**	**$609,742**	**$874,930**
F137 - LMD 7 North Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	$54,922	$149,680	$64,860
SC0002 - Part Time Salaries and Wages	$8,078	$0	$24,450
SC0003 - Overtime	$166	$0	–
SC0100 - Benefit - Dental Insurance	$806	–	–
SC0101 - Benefit - Life Insurance	$35	–	–
SC0102 - Benefit - Long Term Disability	$302	–	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0103 - Benefit - Medical Insurance	$9,897	–	–
SC0104 - Benefit - Vision Insurance	$209	–	–
SC0105 - CalPERS	$15,313	$0	–
SC0106 - Deferred Compensation 401A	$508	$0	–
SC0107 - Deferred Compensation 457	$683	$0	–
SC0109 - Fringe Benefits	–	$74,840	$40,400
SC0111 - Medicare	$881	$0	–
SC0112 - PARS ER Contributions	$911	$0	–
PERSONNEL SERVICES TOTAL	**$92,714**	**$224,520**	**$129,710**
Operations & Maintenance			
SC1403 - Building and Equipment Rental	–	$5,000	$5,200
SC1404 - General Operations	$37,613	$48,970	$52,770
SC1601 - Utility Charges - Electric	$12,328	$18,720	$18,720
SC1606 - Utility Charges - Water	$308,425	$305,728	$305,730
SC2000 - Miscellaneous Contributions to Other Funds	$680	$680	$680
SC2101 - Contract Services - Facilities	$1,402	$3,140	$3,270
SC2103 - Contract Services - Landscaping and Trees	$84,059	$76,230	$78,900
SC2105 - Contract Services - Parks	$6,039	$461,700	$10,060
SC2106 - Contract Services - Professional Services	$8,487	$0	$22,060
SC2109 - Contract Services - Landscaping	$386,127	$0	$428,530
OPERATIONS & MAINTENANCE TOTAL	**$845,158**	**$920,168**	**$925,920**
Capital Outlay			
SC7003 - Capital Outlay - Improvements	–	$0	$50,000
CAPITAL OUTLAY TOTAL	**–**	**$0**	**$50,000**
Cost Allocation Plan			
SC1801 - General Overhead	$86,780	$86,597	$86,600

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
COST ALLOCATION PLAN TOTAL	**$86,780**	**$86,597**	**$86,600**
F137 - LMD 7 NORTH ETIWANDA TOTAL	**$1,024,653**	**$1,231,285**	**$1,192,230**
F138 - LMD 8 South Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	$8,029	$8,520	$8,700
SC0003 - Overtime	$2	–	–
SC0100 - Benefit - Dental Insurance	$71	–	–
SC0101 - Benefit - Life Insurance	$6	–	–
SC0102 - Benefit - Long Term Disability	$42	–	–
SC0103 - Benefit - Medical Insurance	$920	–	–
SC0104 - Benefit - Vision Insurance	$17	–	–
SC0105 - CalPERS	$2,120	$0	–
SC0106 - Deferred Compensation 401A	$148	$0	–
SC0107 - Deferred Compensation 457	$46	$0	–
SC0109 - Fringe Benefits	–	$4,260	$4,420
SC0111 - Medicare	$116	$0	–
SC0112 - PARS ER Contributions	$45	$0	–
PERSONNEL SERVICES TOTAL	**$11,562**	**$12,780**	**$13,120**
Operations & Maintenance			
SC1404 - General Operations	$105	$1,500	$1,500
SC1601 - Utility Charges - Electric	$189	$410	$410
SC1606 - Utility Charges - Water	$5,455	$8,110	$8,110
SC2103 - Contract Services - Landscaping and Trees	$1,068	$10,250	$15,250
SC2105 - Contract Services - Parks	–	$210	$0
SC2106 - Contract Services - Professional Services	–	$210	$0
SC2109 - Contract Services - Landscaping	$9,305	$14,600	$15,120

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
OPERATIONS & MAINTENANCE TOTAL	**$16,123**	**$35,290**	**$40,390**
Cost Allocation Plan			
SC1801 - General Overhead	$310	$310	$310
COST ALLOCATION PLAN TOTAL	**$310**	**$310**	**$310**
F138 - LMD 8 SOUTH ETIWANDA TOTAL	**$27,995**	**$48,380**	**$53,820**
F139 - LMD 9 Lower Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	$271,744	$290,690	$255,890
SC0002 - Part Time Salaries and Wages	$7,615	$0	$20,850
SC0003 - Overtime	$759	$0	–
SC0100 - Benefit - Dental Insurance	$4,893	–	–
SC0101 - Benefit - Life Insurance	$191	–	–
SC0102 - Benefit - Long Term Disability	$1,533	–	–
SC0103 - Benefit - Medical Insurance	$55,105	–	–
SC0104 - Benefit - Vision Insurance	$1,218	–	–
SC0105 - CalPERS	$72,963	$0	–
SC0106 - Deferred Compensation 401A	$1,705	$0	–
SC0107 - Deferred Compensation 457	$4,160	$0	–
SC0109 - Fringe Benefits	–	$145,350	$136,480
SC0111 - Medicare	$4,044	$0	–
SC0112 - PARS ER Contributions	$8,003	$0	–
PERSONNEL SERVICES TOTAL	**$433,935**	**$436,040**	**$413,220**
Operations & Maintenance			
SC1800 - Assessment Administration	$5,240	$5,240	$5,240
SC1403 - Building and Equipment Rental	$300	$1,000	$1,000
SC1404 - General Operations	$17,022	$17,800	$19,130

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1601 - Utility Charges - Electric	$3,170	$4,130	$4,130
SC1606 - Utility Charges - Water	$67,050	$78,810	$78,810
SC2101 - Contract Services - Facilities	–	$1,440,000	$0
SC2103 - Contract Services - Landscaping and Trees	$36,289	$64,500	$66,760
SC2105 - Contract Services - Parks	–	$134,790	$22,060
SC2106 - Contract Services - Professional Services	$1,755	$0	$20,360
SC2109 - Contract Services - Landscaping	$107,094	$0	$115,130
OPERATIONS & MAINTENANCE TOTAL	**$237,921**	**$1,746,270**	**$332,620**
Capital Outlay			
SC7003 - Capital Outlay - Improvements	–	$0	$76,210
CAPITAL OUTLAY TOTAL	**–**	**$0**	**$76,210**
Cost Allocation Plan			
SC1801 - General Overhead	$95,180	$98,720	$98,720
COST ALLOCATION PLAN TOTAL	**$95,180**	**$98,720**	**$98,720**
F139 - LMD 9 LOWER ETIWANDA TOTAL	**$767,036**	**$2,281,030**	**$920,770**
F140 - LMD 10 Rancho Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	$174,612	$178,250	$223,710
SC0002 - Part Time Salaries and Wages	$13,498	$0	$46,660
SC0003 - Overtime	$141	$0	–
SC0100 - Benefit - Dental Insurance	$3,058	–	–
SC0101 - Benefit - Life Insurance	$124	–	–
SC0102 - Benefit - Long Term Disability	$968	–	–
SC0103 - Benefit - Medical Insurance	$37,155	–	–
SC0104 - Benefit - Vision Insurance	$780	–	–
SC0105 - CalPERS	$49,207	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0106 - Deferred Compensation 401A	$1,080	$0	–
SC0107 - Deferred Compensation 457	$2,594	$0	–
SC0109 - Fringe Benefits	–	$89,130	$127,960
SC0111 - Medicare	$2,697	$0	–
SC0112 - PARS ER Contributions	$2,548	$0	–
PERSONNEL SERVICES TOTAL	**$288,460**	**$267,380**	**$398,330**
Operations & Maintenance			
SC1800 - Assessment Administration	$2,820	$2,820	$2,820
SC1403 - Building and Equipment Rental	$2,821	$3,300	$3,300
SC1404 - General Operations	$39,064	$44,770	$46,570
SC1601 - Utility Charges - Electric	$13,246	$20,200	$20,200
SC1606 - Utility Charges - Water	$133,881	$124,340	$124,340
SC1700 - Repairs and Maintenance - Equipment	$722	$1,000	$2,040
SC2000 - Miscellaneous Contributions to Other Funds	$650	$650	$650
SC2101 - Contract Services - Facilities	$1,402	$4,340	$4,500
SC2103 - Contract Services - Landscaping and Trees	$42,179	$44,780	$46,350
SC2105 - Contract Services - Parks	$2,908	$225,090	$47,060
SC2106 - Contract Services - Professional Services	$3,103	$0	$24,600
SC2109 - Contract Services - Landscaping	$151,887	$0	$192,250
OPERATIONS & MAINTENANCE TOTAL	**$394,684**	**$471,290**	**$514,680**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$108,814	$30,000	$30,000
SC7003 - Capital Outlay - Improvements	$51,778	$0	$0
CAPITAL OUTLAY TOTAL	**$160,592**	**$30,000**	**$30,000**
Cost Allocation Plan			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1801 - General Overhead	$131,670	$134,802	$134,810
COST ALLOCATION PLAN TOTAL	**$131,670**	**$134,802**	**$134,810**
F140 - LMD 10 RANCHO ETIWANDA TOTAL	**$975,406**	**$903,472**	**$1,077,820**
F141 - LMD 1 Capital Replacement			
Operations & Maintenance			
SC1404 - General Operations	$3,239	$10,000	$10,000
SC2106 - Contract Services - Professional Services	–	$30,000	$30,000
OPERATIONS & MAINTENANCE TOTAL	**$3,239**	**$40,000**	**$40,000**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$98,753	$0	–
CAPITAL OUTLAY TOTAL	**$98,753**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$620	$627	$630
COST ALLOCATION PLAN TOTAL	**$620**	**$627**	**$630**
F141 - LMD 1 CAPITAL REPLACEMENT TOTAL	**$102,613**	**$40,627**	**$40,630**
F150 - SLD General Services			
Operations & Maintenance			
SC1404 - General Operations	$103,087	$100,000	$170,830
SC2106 - Contract Services - Professional Services	$241,417	$250,000	$250,000
OPERATIONS & MAINTENANCE TOTAL	**$344,504**	**$350,000**	**$420,830**
Cost Allocation Plan			
SC1801 - General Overhead	$4,620	$4,744	$4,656
COST ALLOCATION PLAN TOTAL	**$4,620**	**$4,744**	**$4,656**
F150 - SLD GENERAL SERVICES TOTAL	**$349,124**	**$354,744**	**$425,486**
F151 - SLD 1 Arterials			
Personnel Services			
SC0001 - Regular Salaries and Wages	$21,975	$42,200	$45,000
SC0003 - Overtime	$106	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0100 - Benefit - Dental Insurance	$295	–	–
SC0101 - Benefit - Life Insurance	$13	–	–
SC0102 - Benefit - Long Term Disability	$120	–	–
SC0103 - Benefit - Medical Insurance	$3,942	–	–
SC0104 - Benefit - Vision Insurance	$69	–	–
SC0105 - CalPERS	$5,364	$0	–
SC0106 - Deferred Compensation 401A	$262	$0	–
SC0107 - Deferred Compensation 457	$161	$0	–
SC0109 - Fringe Benefits	–	$21,100	$22,950
SC0111 - Medicare	$296	$0	–
SC0112 - PARS ER Contributions	$470	$0	–
PERSONNEL SERVICES TOTAL	**$33,073**	**$63,300**	**$67,950**
Operations & Maintenance			
SC1800 - Assessment Administration	$106,710	$106,710	$106,710
SC1000 - Training and Meetings	$90	$230	$240
SC1404 - General Operations	$14,906	$50,550	$52,320
SC1501 - Membership Dues and Fees	$80	$80	$90
SC1601 - Utility Charges - Electric	$660,797	$695,848	$695,850
SC1605 - Utility Charges - Telephone	$1,047	$0	$320
SC1700 - Repairs and Maintenance - Equipment	$4,381	$4,780	$4,950
OPERATIONS & MAINTENANCE TOTAL	**$788,011**	**$858,198**	**$860,480**
Cost Allocation Plan			
SC1801 - General Overhead	$49,800	$50,185	$50,190
COST ALLOCATION PLAN TOTAL	**$49,800**	**$50,185**	**$50,190**
Transfer Out			
SC9000 - Transfers Out - Operating	$111,640	$111,640	$133,970

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
TRANSFER OUT TOTAL	**$111,640**	**$111,640**	**$133,970**
F151 - SLD 1 ARTERIALS TOTAL	**$982,524**	**$1,083,323**	**$1,112,590**
F152 - SLD 2 Local Streets			
Operations & Maintenance			
SC1800 - Assessment Administration	$26,350	$26,350	$26,350
SC1000 - Training and Meetings	–	$230	$240
SC1404 - General Operations	$152	$430	$450
SC1501 - Membership Dues and Fees	$80	$80	$90
SC1601 - Utility Charges - Electric	$423,324	$419,465	$419,470
SC1700 - Repairs and Maintenance - Equipment	$50	$50	$60
SC2106 - Contract Services - Professional Services	$676	$0	$0
OPERATIONS & MAINTENANCE TOTAL	**$450,632**	**$446,605**	**$446,660**
Cost Allocation Plan			
SC1801 - General Overhead	$1,030	$1,017	$1,020
COST ALLOCATION PLAN TOTAL	**$1,030**	**$1,017**	**$1,020**
Transfer Out			
SC9000 - Transfers Out - Operating	$113,950	$113,950	$136,740
TRANSFER OUT TOTAL	**$113,950**	**$113,950**	**$136,740**
F152 - SLD 2 LOCAL STREETS TOTAL	**$565,612**	**$561,572**	**$584,420**
F153 - SLD 3 Victoria Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	$29,652	$50,250	$53,750
SC0003 - Overtime	$965	$0	–
SC0100 - Benefit - Dental Insurance	$405	–	–
SC0101 - Benefit - Life Insurance	$16	–	–
SC0102 - Benefit - Long Term Disability	$161	–	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0103 - Benefit - Medical Insurance	$5,446	–	–
SC0104 - Benefit - Vision Insurance	$95	–	–
SC0105 - CalPERS	$7,115	$0	–
SC0106 - Deferred Compensation 401A	$259	$0	–
SC0107 - Deferred Compensation 457	$277	$0	–
SC0109 - Fringe Benefits	–	$25,130	$27,410
SC0111 - Medicare	$420	$0	–
SC0112 - PARS ER Contributions	$467	$0	–
PERSONNEL SERVICES TOTAL	**$45,279**	**$75,380**	**$81,160**
Operations & Maintenance			
SC1800 - Assessment Administration	$24,820	$24,820	$24,820
SC1000 - Training and Meetings	–	$230	$240
SC1404 - General Operations	$189	$210	$220
SC1501 - Membership Dues and Fees	$80	$80	$90
SC1601 - Utility Charges - Electric	$151,230	$165,679	$165,680
SC1700 - Repairs and Maintenance - Equipment	–	$30	$40
OPERATIONS & MAINTENANCE TOTAL	**$176,320**	**$191,049**	**$191,090**
Cost Allocation Plan			
SC1801 - General Overhead	$14,570	$14,855	$14,860
COST ALLOCATION PLAN TOTAL	**$14,570**	**$14,855**	**$14,860**
Transfer Out			
SC9000 - Transfers Out - Operating	$43,370	$43,370	$52,060
TRANSFER OUT TOTAL	**$43,370**	**$43,370**	**$52,060**
F153 - SLD 3 VICTORIA PLANNED COMMUNITY TOTAL	**$279,539**	**$324,654**	**$339,170**
F154 - SLD 4 Terra Vista Planned Community			
Personnel Services			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0001 - Regular Salaries and Wages	$30,451	$51,060	$54,630
SC0003 - Overtime	$71	$0	–
SC0100 - Benefit - Dental Insurance	$416	–	–
SC0101 - Benefit - Life Insurance	$17	–	–
SC0102 - Benefit - Long Term Disability	$165	–	–
SC0103 - Benefit - Medical Insurance	$5,592	–	–
SC0104 - Benefit - Vision Insurance	$97	–	–
SC0105 - CalPERS	$7,108	$0	–
SC0106 - Deferred Compensation 401A	$259	$0	–
SC0107 - Deferred Compensation 457	$277	$0	–
SC0109 - Fringe Benefits	–	$25,530	$27,860
SC0111 - Medicare	$418	$0	–
SC0112 - PARS ER Contributions	$467	$0	–
PERSONNEL SERVICES TOTAL	**$45,339**	**$76,590**	**$82,490**
Operations & Maintenance			
SC1800 - Assessment Administration	$14,420	$14,420	$14,420
SC1000 - Training and Meetings	–	$230	$240
SC1404 - General Operations	$349	$1,120	$1,160
SC1501 - Membership Dues and Fees	$30	$80	$90
SC1601 - Utility Charges - Electric	$76,813	$78,228	$78,230
SC1700 - Repairs and Maintenance - Equipment	$87	$110	$120
SC2106 - Contract Services - Professional Services	–	$3,730	$3,730
OPERATIONS & MAINTENANCE TOTAL	**$91,698**	**$97,918**	**$97,990**
Cost Allocation Plan			
SC1801 - General Overhead	$12,660	$12,972	$12,980
COST ALLOCATION PLAN TOTAL	**$12,660**	**$12,972**	**$12,980**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Transfer Out			
SC9000 - Transfers Out - Operating	$20,130	$20,130	$24,160
TRANSFER OUT TOTAL	**$20,130**	**$20,130**	**$24,160**
F154 - SLD 4 TERRA VISTA PLANNED COMMUNITY TOTAL	**$169,827**	**$207,610**	**$217,620**
F155 - SLD 5 Caryn Planned Community			
Personnel Services			
SC0001 - Regular Salaries and Wages	$2,930	$0	–
SC0100 - Benefit - Dental Insurance	$35	–	–
SC0101 - Benefit - Life Insurance	$2	–	–
SC0102 - Benefit - Long Term Disability	$16	–	–
SC0103 - Benefit - Medical Insurance	$495	–	–
SC0104 - Benefit - Vision Insurance	$8	–	–
SC0105 - CalPERS	$812	$0	–
SC0106 - Deferred Compensation 401A	$78	$0	–
SC0111 - Medicare	$39	$0	–
SC0112 - PARS ER Contributions	$140	$0	–
PERSONNEL SERVICES TOTAL	**$4,555**	**$0**	**–**
Operations & Maintenance			
SC1800 - Assessment Administration	$4,570	$4,570	$4,570
SC1601 - Utility Charges - Electric	$37,348	$37,174	$37,180
SC2106 - Contract Services - Professional Services	–	$1,770	$1,770
OPERATIONS & MAINTENANCE TOTAL	**$41,918**	**$43,514**	**$43,520**
Cost Allocation Plan			
SC1801 - General Overhead	$2,650	$2,646	$2,650
COST ALLOCATION PLAN TOTAL	**$2,650**	**$2,646**	**$2,650**
Transfer Out			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC9000 - Transfers Out - Operating	$9,560	$9,560	$11,480
TRANSFER OUT TOTAL	**$9,560**	**$9,560**	**$11,480**
F155 - SLD 5 CARYN PLANNED COMMUNITY TOTAL	**$58,683**	**$55,720**	**$57,650**
F156 - SLD 6 Commercial Industrial			
Personnel Services			
SC0001 - Regular Salaries and Wages	$9,766	$0	–
SC0002 - Part Time Salaries and Wages	$104	$0	–
SC0100 - Benefit - Dental Insurance	$118	–	–
SC0101 - Benefit - Life Insurance	$7	–	–
SC0102 - Benefit - Long Term Disability	$54	–	–
SC0103 - Benefit - Medical Insurance	$1,649	–	–
SC0104 - Benefit - Vision Insurance	$28	–	–
SC0105 - CalPERS	$2,707	$0	–
SC0106 - Deferred Compensation 401A	$259	$0	–
SC0111 - Medicare	$130	$0	–
SC0112 - PARS ER Contributions	$467	$0	–
PERSONNEL SERVICES TOTAL	**$15,288**	**$0**	**–**
Operations & Maintenance			
SC1800 - Assessment Administration	$4,030	$4,030	$4,030
SC1601 - Utility Charges - Electric	$67,036	$64,393	$64,400
SC2106 - Contract Services - Professional Services	–	$2,780	$2,780
OPERATIONS & MAINTENANCE TOTAL	**$71,066**	**$71,203**	**$71,210**
Cost Allocation Plan			
SC1801 - General Overhead	$5,660	$2,636	$2,640
COST ALLOCATION PLAN TOTAL	**$5,660**	**$2,636**	**$2,640**
Transfer Out			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC9000 - Transfers Out - Operating	$14,980	$14,980	$17,980
TRANSFER OUT TOTAL	**$14,980**	**$14,980**	**$17,980**
F156 - SLD 6 COMMERCIAL INDUSTRIAL TOTAL	**$106,994**	**$88,819**	**$91,830**
F157 - SLD 7 North Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	$9,766	$0	–
SC0100 - Benefit - Dental Insurance	$118	–	–
SC0101 - Benefit - Life Insurance	$7	–	–
SC0102 - Benefit - Long Term Disability	$54	–	–
SC0103 - Benefit - Medical Insurance	$1,649	–	–
SC0104 - Benefit - Vision Insurance	$28	–	–
SC0105 - CalPERS	$2,707	$0	–
SC0106 - Deferred Compensation 401A	$259	$0	–
SC0111 - Medicare	$129	$0	–
SC0112 - PARS ER Contributions	$467	$0	–
PERSONNEL SERVICES TOTAL	**$15,183**	**$0**	**–**
Operations & Maintenance			
SC1800 - Assessment Administration	$13,980	$13,980	$13,980
SC1601 - Utility Charges - Electric	$106,913	$114,821	$114,830
SC2106 - Contract Services - Professional Services	–	$5,630	$5,630
OPERATIONS & MAINTENANCE TOTAL	**$120,893**	**$134,431**	**$134,440**
Cost Allocation Plan			
SC1801 - General Overhead	$4,060	$4,068	$4,070
COST ALLOCATION PLAN TOTAL	**$4,060**	**$4,068**	**$4,070**
Transfer Out			
SC9000 - Transfers Out - Operating	$30,310	$30,310	$36,280
TRANSFER OUT TOTAL	**$30,310**	**$30,310**	**$36,280**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
F157 - SLD 7 NORTH ETIWANDA TOTAL	**$170,446**	**$168,809**	**$174,790**
F158 - SLD 8 South Etiwanda			
Personnel Services			
SC0001 - Regular Salaries and Wages	$29,475	$46,280	$49,550
SC0003 - Overtime	$71	$0	–
SC0100 - Benefit - Dental Insurance	$405	–	–
SC0101 - Benefit - Life Insurance	$16	–	–
SC0102 - Benefit - Long Term Disability	$160	–	–
SC0103 - Benefit - Medical Insurance	$5,427	–	–
SC0104 - Benefit - Vision Insurance	$95	–	–
SC0105 - CalPERS	$6,837	$0	–
SC0106 - Deferred Compensation 401A	$234	$0	–
SC0107 - Deferred Compensation 457	$277	$0	–
SC0109 - Fringe Benefits	–	$23,140	$25,270
SC0111 - Medicare	$405	$0	–
SC0112 - PARS ER Contributions	$420	$0	–
PERSONNEL SERVICES TOTAL	**$43,821**	**$69,420**	**$74,820**
Operations & Maintenance			
SC1800 - Assessment Administration	$5,700	$5,700	$5,700
SC1000 - Training and Meetings	–	$230	$240
SC1404 - General Operations	$326	$430	$450
SC1501 - Membership Dues and Fees	–	$80	$90
SC1601 - Utility Charges - Electric	$40,327	$43,430	$43,430
SC1700 - Repairs and Maintenance - Equipment	$50	$50	$60
SC2106 - Contract Services - Professional Services	–	$1,980	$1,980
OPERATIONS & MAINTENANCE TOTAL	**$46,402**	**$51,900**	**$51,950**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Cost Allocation Plan			
SC1801 - General Overhead	$11,440	$11,744	$11,750
COST ALLOCATION PLAN TOTAL	**$11,440**	**$11,744**	**$11,750**
Transfer Out			
SC9000 - Transfers Out - Operating	$10,680	$10,680	$12,820
TRANSFER OUT TOTAL	**$10,680**	**$10,680**	**$12,820**
F158 - SLD 8 SOUTH ETIWANDA TOTAL	**$112,343**	**$143,744**	**$151,340**
F174 - Highway Users Tax Account			
Personnel Services			
SC0001 - Regular Salaries and Wages	$1,135,870	$1,375,620	$1,555,450
SC0002 - Part Time Salaries and Wages	–	$32,560	$63,790
SC0003 - Overtime	$14,318	$12,000	$12,000
SC0100 - Benefit - Dental Insurance	$16,174	$0	–
SC0101 - Benefit - Life Insurance	$816	$0	–
SC0102 - Benefit - Long Term Disability	$6,213	$0	–
SC0103 - Benefit - Medical Insurance	$170,001	$0	–
SC0104 - Benefit - Vision Insurance	$4,296	$0	–
SC0105 - CalPERS	$293,273	$0	–
SC0106 - Deferred Compensation 401A	$15,891	$0	–
SC0107 - Deferred Compensation 457	$12,239	$0	–
SC0109 - Fringe Benefits	–	$699,541	$796,380
SC0111 - Medicare	$16,477	$0	–
SC0112 - PARS ER Contributions	$27,307	$0	–
PERSONNEL SERVICES TOTAL	**$1,712,874**	**$2,119,721**	**$2,427,620**
Operations & Maintenance			
SC1000 - Training and Meetings	$1,615	$3,500	$3,670
SC1404 - General Operations	–	$1,500	$2,000

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1601 - Utility Charges - Electric	$138,148	$106,823	$106,823
SC1700 - Repairs and Maintenance - Equipment	$4,685	$1,260	$1,305
SC1705 - Repairs and Maintenance - Vehicles	$2,900	$6,420	$6,645
SC2106 - Contract Services - Professional Services	$192,361	$110,910	$131,250
OPERATIONS & MAINTENANCE TOTAL	**$339,710**	**$230,413**	**$251,693**
Capital Outlay			
SC7003 - Capital Outlay - Improvements	$24,733	$0	–
SC7004 - Capital Outlay - Infrastructure	$2,605,858	$1,934,000	$1,715,000
CAPITAL OUTLAY TOTAL	**$2,630,591**	**$1,934,000**	**$1,715,000**
Cost Allocation Plan			
SC1801 - General Overhead	$328,480	$337,372	$337,370
COST ALLOCATION PLAN TOTAL	**$328,480**	**$337,372**	**$337,370**
F174 - HIGHWAY USERS TAX ACCOUNT TOTAL	**$5,011,655**	**$4,621,506**	**$4,731,683**
F176 - Measure I 1990-2010			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$65,560	$0	–
CAPITAL OUTLAY TOTAL	**$65,560**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$1,200	$0	–
COST ALLOCATION PLAN TOTAL	**$1,200**	**$0**	**–**
F176 - MEASURE I 1990-2010 TOTAL	**$66,760**	**$0**	**–**
F177 - Measure I 2010-2040			
Personnel Services			
SC0001 - Regular Salaries and Wages	$196,062	$374,540	$375,730
SC0003 - Overtime	$13,784	$14,300	$17,300
SC0100 - Benefit - Dental Insurance	$2,260	–	–
SC0101 - Benefit - Life Insurance	$158	–	–
SC0102 - Benefit - Long Term Disability	$1,089	–	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0103 - Benefit - Medical Insurance	$23,636	–	–
SC0104 - Benefit - Vision Insurance	$541	–	–
SC0105 - CalPERS	$53,848	$0	–
SC0106 - Deferred Compensation 401A	$6,248	$0	–
SC0107 - Deferred Compensation 457	$644	$0	–
SC0109 - Fringe Benefits	–	$187,270	$191,640
SC0111 - Medicare	$3,001	$0	–
SC0112 - PARS ER Contributions	$3,301	$0	–
PERSONNEL SERVICES TOTAL	**$304,572**	**$576,110**	**$584,670**
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	$1,377,265	$1,360,000	$1,549,740
OPERATIONS & MAINTENANCE TOTAL	**$1,377,265**	**$1,360,000**	**$1,549,740**
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$1,934,225	$3,817,886	$4,650,910
CAPITAL OUTLAY TOTAL	**$1,934,225**	**$3,817,886**	**$4,650,910**
Cost Allocation Plan			
SC1801 - General Overhead	$75,770	$78,540	$78,540
COST ALLOCATION PLAN TOTAL	**$75,770**	**$78,540**	**$78,540**
F177 - MEASURE I 2010-2040 TOTAL	**$3,691,832**	**$5,832,536**	**$6,863,860**
F179 - Road Maintenance and Rehabilitation Account			
Capital Outlay			
SC7003 - Capital Outlay - Improvements	–	$4,140,000	$0
SC7004 - Capital Outlay - Infrastructure	$5,150,778	$0	$8,318,000
CAPITAL OUTLAY TOTAL	**$5,150,778**	**$4,140,000**	**$8,318,000**
Cost Allocation Plan			
SC1801 - General Overhead	$2,340	$2,311	$2,310
COST ALLOCATION PLAN TOTAL	**$2,340**	**$2,311**	**$2,310**
F179 - ROAD MAINTENANCE AND REHABILITATION	**$5,153,118**	**$4,142,311**	**$8,320,310**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
ACCOUNT TOTAL			
F181 - SB 1 Trade Corridor Enhancement Program			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$2,116,420	$0	–
CAPITAL OUTLAY TOTAL	**$2,116,420**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$690	$669	$0
COST ALLOCATION PLAN TOTAL	**$690**	**$669**	**$0**
F181 - SB 1 TRADE CORRIDOR ENHANCEMENT PROGRAM TOTAL	**$2,117,110**	**$669**	**$0**
F188 - Integrated Waste Management			
Personnel Services			
SC0001 - Regular Salaries and Wages	$721,772	$664,360	$693,980
SC0003 - Overtime	$60,369	$65,000	$75,000
SC0100 - Benefit - Dental Insurance	$8,259	–	–
SC0101 - Benefit - Life Insurance	$576	–	–
SC0102 - Benefit - Long Term Disability	$4,074	–	–
SC0103 - Benefit - Medical Insurance	$91,543	–	–
SC0104 - Benefit - Vision Insurance	$2,088	–	–
SC0105 - CalPERS	$208,097	$0	–
SC0106 - Deferred Compensation 401A	$27,166	$0	–
SC0107 - Deferred Compensation 457	$819	$0	–
SC0109 - Fringe Benefits	–	$322,180	$353,520
SC0111 - Medicare	$10,993	$0	–
SC0112 - PARS ER Contributions	$21,024	$0	–
PERSONNEL SERVICES TOTAL	**$1,156,781**	**$1,051,540**	**$1,122,500**
Operations & Maintenance			
SC1000 - Training and Meetings	$3,400	$3,000	$4,800

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1001 - Travel and Lodging	$5,070	$6,000	$6,000
SC1002 - Mileage	–	$500	$150
SC1200 - Computer Accessories and Minor Equipment	–	$150	$750
SC1303 - Supplies - Office	$1,167	$1,000	$1,000
SC1404 - General Operations	$17,851	$34,570	$297,570
SC1501 - Membership Dues and Fees	$1,250	$1,300	$1,300
SC2101 - Contract Services - Facilities	$3,755	$8,960	$4,720
SC2106 - Contract Services - Professional Services	$64,534	$129,800	$109,300
OPERATIONS & MAINTENANCE TOTAL	**$97,028**	**$185,280**	**$425,590**
Cost Allocation Plan			
SC1801 - General Overhead	$163,260	$148,527	$148,530
COST ALLOCATION PLAN TOTAL	**$163,260**	**$148,527**	**$148,530**
Debt Service			
SC7506 - Refunding Fees	$1,151	$0	–
DEBT SERVICE TOTAL	**$1,151**	**$0**	**–**
F188 - INTEGRATED WASTE MANAGEMENT TOTAL	**$1,418,219**	**$1,385,347**	**$1,696,620**
F195 - State Asset Seizure			
Cost Allocation Plan			
SC1801 - General Overhead	$620	$621	$620
COST ALLOCATION PLAN TOTAL	**$620**	**$621**	**$620**
Transfer Out			
SC9000 - Transfers Out - Operating	$2,680	$2,680	$2,680
TRANSFER OUT TOTAL	**$2,680**	**$2,680**	**$2,680**
F195 - STATE ASSET SEIZURE TOTAL	**$3,300**	**$3,301**	**$3,300**
F196 - State Asset Seizure 15%			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	–	$4,000	$4,000
OPERATIONS & MAINTENANCE TOTAL	**–**	**$4,000**	**$4,000**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Cost Allocation Plan			
SC1801 - General Overhead	$30	$35	$40
COST ALLOCATION PLAN TOTAL	**$30**	**$35**	**$40**
F196 - STATE ASSET SEIZURE 15% TOTAL	**$30**	**$4,035**	**$4,040**
F198 - Citywide Infrastructure Improvement			
Personnel Services			
SC0001 - Regular Salaries and Wages	$963	$7,370	$7,630
SC0100 - Benefit - Dental Insurance	$16	–	–
SC0101 - Benefit - Life Insurance	$1	–	–
SC0102 - Benefit - Long Term Disability	$5	–	–
SC0103 - Benefit - Medical Insurance	$221	–	–
SC0104 - Benefit - Vision Insurance	$4	–	–
SC0105 - CalPERS	$249	$0	–
SC0106 - Deferred Compensation 401A	$17	$0	–
SC0109 - Fringe Benefits	–	$3,690	$3,890
SC0111 - Medicare	$13	$0	–
PERSONNEL SERVICES TOTAL	**$1,487**	**$11,060**	**$11,520**
Operations & Maintenance			
SC1502 - Other Fees	$4,883	$0	–
SC2101 - Contract Services - Facilities	–	–	$962,500
SC2104 - Contract Services - Legal Services	$737,256	$0	$212,220
SC2106 - Contract Services - Professional Services	$171,301	$0	–
OPERATIONS & MAINTENANCE TOTAL	**$913,440**	**$0**	**$1,174,720**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	–	–	$185,000
SC7003 - Capital Outlay - Improvements	$0	$0	$215,000

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC7004 - Capital Outlay - Infrastructure	$4,107,544	$3,388,000	$787,500
SC7005 - Capital Outlay - Land	$15,000	–	–
CAPITAL OUTLAY TOTAL	**$4,122,544**	**$3,388,000**	**$1,187,500**
Cost Allocation Plan			
SC1801 - General Overhead	$15,950	$15,427	$15,430
COST ALLOCATION PLAN TOTAL	**$15,950**	**$15,427**	**$15,430**
F198 - CITYWIDE INFRASTRUCTURE IMPROVEMENT TOTAL	**$5,053,421**	**$3,414,487**	**$2,389,170**
F204 - Community Development Block Grant			
Personnel Services			
SC0001 - Regular Salaries and Wages	$95,913	$127,660	$47,720
SC0002 - Part Time Salaries and Wages	$933	–	–
SC0003 - Overtime	$87	$0	–
SC0100 - Benefit - Dental Insurance	$1,323	–	–
SC0101 - Benefit - Life Insurance	$92	–	–
SC0102 - Benefit - Long Term Disability	$522	–	–
SC0103 - Benefit - Medical Insurance	$15,011	–	–
SC0104 - Benefit - Vision Insurance	$330	–	–
SC0105 - CalPERS	$25,720	$0	–
SC0106 - Deferred Compensation 401A	$3,266	$0	–
SC0107 - Deferred Compensation 457	$430	$0	–
SC0109 - Fringe Benefits	–	$63,830	$24,340
SC0111 - Medicare	$1,791	$0	–
SC0112 - PARS ER Contributions	$1,226	$0	–
PERSONNEL SERVICES TOTAL	**$146,644**	**$191,490**	**$72,060**
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	$585,363	$1,321,940	$1,321,950

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
OPERATIONS & MAINTENANCE TOTAL	**$585,363**	**$1,321,940**	**$1,321,950**
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$459,884	$500,000	$600,000
CAPITAL OUTLAY TOTAL	**$459,884**	**$500,000**	**$600,000**
Cost Allocation Plan			
SC1801 - General Overhead	–	$33,650	$0
COST ALLOCATION PLAN TOTAL	**–**	**$33,650**	**$0**
F204 - COMMUNITY DEVELOPMENT BLOCK GRANT TOTAL	**$1,191,891**	**$2,047,080**	**$1,994,010**
F214 - Transportation Development Act			
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$680,248	$0	$488,000
CAPITAL OUTLAY TOTAL	**$680,248**	**$0**	**$488,000**
F214 - TRANSPORTATION DEVELOPMENT ACT TOTAL	**$680,248**	**$0**	**$488,000**
F225 - CalRecyle Grant			
Personnel Services			
SC0001 - Regular Salaries and Wages	$201	–	–
SC0003 - Overtime	$4,443	$4,600	$7,000
PERSONNEL SERVICES TOTAL	**$4,644**	**$4,600**	**$7,000**
Operations & Maintenance			
SC1000 - Training and Meetings	$2,325	$1,600	$5,100
SC1001 - Travel and Lodging	$1,102	$6,000	$3,000
SC1404 - General Operations	$15,494	$60,000	$20,000
SC2106 - Contract Services - Professional Services	$15,700	$33,500	$16,000
OPERATIONS & MAINTENANCE TOTAL	**$34,621**	**$101,100**	**$44,100**
Cost Allocation Plan			
SC1801 - General Overhead	–	$2,507	$2,510
COST ALLOCATION PLAN TOTAL	**–**	**$2,507**	**$2,510**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
F225 - CALRECYLE GRANT TOTAL	**$39,264**	**$108,207**	**$53,610**
F227 - Used Oil Recycling Program			
Personnel Services			
SC0003 - Overtime	$16,137	$0	$18,000
SC0109 - Fringe Benefits	–	$270	$0
PERSONNEL SERVICES TOTAL	**$16,137**	**$270**	**$18,000**
Operations & Maintenance			
SC1000 - Training and Meetings	–	$700	$0
SC1001 - Travel and Lodging	–	$2,000	$0
SC1404 - General Operations	$7,216	$7,000	$9,000
OPERATIONS & MAINTENANCE TOTAL	**$7,216**	**$9,700**	**$9,000**
Cost Allocation Plan			
SC1801 - General Overhead	$540	$548	$550
COST ALLOCATION PLAN TOTAL	**$540**	**$548**	**$550**
F227 - USED OIL RECYCLING PROGRAM TOTAL	**$23,893**	**$10,518**	**$27,550**
F274 - State Grants Fund			
Personnel Services			
SC0003 - Overtime	$2,154	$0	–
SC0105 - CalPERS	$211	$0	–
SC0106 - Deferred Compensation 401A	$15	$0	–
SC0111 - Medicare	$13	$0	–
SC0112 - PARS ER Contributions	$23	$0	–
PERSONNEL SERVICES TOTAL	**$2,417**	**$0**	**$0**
Operations & Maintenance			
SC1000 - Training and Meetings	$3,905	$3,500	$1,500
SC1001 - Travel and Lodging	$0	$3,600	$3,600
SC1404 - General Operations	$139,385	$163,710	$15,000
SC2106 - Contract Services - Professional Services	$738,977	$1,847,564	$2,128,120

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
OPERATIONS & MAINTENANCE TOTAL	**$882,267**	**$2,018,374**	**$2,148,220**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	$3,384,757	$0	$1,054,671
SC7002 - Capital Outlay - Equipment and Furnishings	$240,227	$666,408	$0
SC7004 - Capital Outlay - Infrastructure	$1,070,559	$851,000	$1,158,090
CAPITAL OUTLAY TOTAL	**$4,695,542**	**$1,517,408**	**$2,212,761**
Transfer Out			
SC9000 - Transfers Out - Operating	$617,135	$220,000	$220,000
TRANSFER OUT TOTAL	**$617,135**	**$220,000**	**$220,000**
F274 - STATE GRANTS FUND TOTAL	**$6,197,362**	**$3,755,782**	**$4,580,981**
F275 - Federal Grants Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	–	–	$55,390
SC0002 - Part Time Salaries and Wages	$7,592	–	–
SC0109 - Fringe Benefits	–	–	$28,250
SC0111 - Medicare	$110	–	–
PERSONNEL SERVICES TOTAL	**$7,702**	**–**	**$83,640**
Operations & Maintenance			
SC1000 - Training and Meetings	$775	–	–
SC1001 - Travel and Lodging	$441	–	–
SC2106 - Contract Services - Professional Services	$73,385	$0	$0
SC2108 - Contract Services - Reimbursable	–	–	$39,310
OPERATIONS & MAINTENANCE TOTAL	**$74,601**	**$0**	**$39,310**
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	–	$3,000,000	$0
CAPITAL OUTLAY TOTAL	**$0**	**$3,000,000**	**$0**
Transfer Out			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC9000 - Transfers Out - Operating	$415,320	$207,660	$207,660
TRANSFER OUT TOTAL	**$415,320**	**$207,660**	**$207,660**
F275 - FEDERAL GRANTS FUND TOTAL	**$497,623**	**$3,207,660**	**$330,610**
F354 - Citizen's Option for Public Safety (COPS) Program			
Personnel Services			
SC0001 - Regular Salaries and Wages	$62,260	$65,319	$0
SC0003 - Overtime	$81	$0	–
SC0101 - Benefit - Life Insurance	$30	–	–
SC0102 - Benefit - Long Term Disability	$331	–	–
SC0105 - CalPERS	$16,589	$0	–
SC0106 - Deferred Compensation 401A	$968	$0	–
SC0109 - Fringe Benefits	–	$32,660	$0
SC0111 - Medicare	$904	$0	–
PERSONNEL SERVICES TOTAL	**$81,163**	**$97,979**	**$0**
Operations & Maintenance			
SC1001 - Travel and Lodging	$4,794	$5,000	$5,000
SC1201 - Minor Equipment and Small Tools	$25,198	$0	$0
SC1404 - General Operations	$9,898	$0	–
SC2106 - Contract Services - Professional Services	$146,545	$375,000	$375,000
OPERATIONS & MAINTENANCE TOTAL	**$186,434**	**$380,000**	**$380,000**
Capital Outlay			
SC7001 - Capital Outlay - Computer Software	-$153	$30,000	$0
SC7002 - Capital Outlay - Equipment and Furnishings	$51,620	$0	$170,000
SC7011 - Capital Outlay - Subscription Assets - GASB 96	$85,373	–	–
CAPITAL OUTLAY TOTAL	**$136,840**	**$30,000**	**$170,000**
Cost Allocation Plan			
SC1801 - General Overhead	$17,720	$18,757	$18,760

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
COST ALLOCATION PLAN TOTAL	**$17,720**	**$18,757**	**$18,760**
Debt Service			
SC7507 - Subscription Principal Expense - GASB 96	$30,000	–	–
DEBT SERVICE TOTAL	**$30,000**	**–**	**–**
F354 - CITIZEN'S OPTION FOR PUBLIC SAFETY (COPS) PROGRAM TOTAL	**$452,157**	**$526,736**	**$568,760**
F361 - Justice Assistance Grant (JAG) Grant			
Operations & Maintenance			
SC1200 - Computer Accessories and Minor Equipment	$1,055	$0	–
SC1404 - General Operations	$27,990	$0	$26,900
OPERATIONS & MAINTENANCE TOTAL	**$29,044**	**$0**	**$26,900**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$0	$0	$38,040
CAPITAL OUTLAY TOTAL	**$0**	**$0**	**$38,040**
F361 - JUSTICE ASSISTANCE GRANT (JAG) GRANT TOTAL	**$29,044**	**$0**	**$64,940**
F380 - Homeland Security Grant			
Operations & Maintenance			
SC1201 - Minor Equipment and Small Tools	$44,787	$25,400	$0
SC1404 - General Operations	$2,247	–	$49,280
OPERATIONS & MAINTENANCE TOTAL	**$47,034**	**$25,400**	**$49,280**
Capital Outlay			
SC7007 - Capital Outlay - Vehicles	$33,045	$0	–
CAPITAL OUTLAY TOTAL	**$33,045**	**$0**	**$0**
F380 - HOMELAND SECURITY GRANT TOTAL	**$80,079**	**$25,400**	**$49,280**
F383 - Emergency Management Performance Grant (EMPG)			
Operations & Maintenance			
SC2000 - Miscellaneous Contributions to Other	$42,500	$25,000	$0

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Funds			
OPERATIONS & MAINTENANCE TOTAL	**$42,500**	**$25,000**	**$0**
F383 - EMERGENCY MANAGEMENT PERFORMANCE GRANT (EMPG) TOTAL	**$42,500**	**$25,000**	**$0**
F392 - Opioid Settlement Fund			
Operations & Maintenance			
SC1000 - Training and Meetings	$3,450	$10,000	$27,700
SC1404 - General Operations	$4,267	$210,000	$325,000
OPERATIONS & MAINTENANCE TOTAL	**$7,717**	**$220,000**	**$352,700**
Cost Allocation Plan			
SC1801 - General Overhead	–	–	$460
COST ALLOCATION PLAN TOTAL	**–**	**–**	**$460**
F392 - OPIOID SETTLEMENT FUND TOTAL	**$7,717**	**$220,000**	**$353,160**
F396 - Housing Successor Agency			
Operations & Maintenance			
SC1405 - Low and Moderate Housing Subsidies	$23,963	$28,740	$28,740
SC2000 - Miscellaneous Contributions to Other Funds	$200,000	$200,000	$200,000
SC2106 - Contract Services - Professional Services	$152,500	$150,000	$312,500
OPERATIONS & MAINTENANCE TOTAL	**$376,463**	**$378,740**	**$541,240**
F396 - HOUSING SUCCESSOR AGENCY TOTAL	**$376,463**	**$378,740**	**$541,240**
F399 - Enhanced Infrastructure Financing District			
Operations & Maintenance			
SC1001 - Travel and Lodging	–	$200	$0
SC1404 - General Operations	$29	$800	$0
SC2104 - Contract Services - Legal Services	–	$7,500	$0

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2106 - Contract Services - Professional Services	$3,870	$25,000	$0
OPERATIONS & MAINTENANCE TOTAL	**$3,899**	**$33,500**	**$0**
Cost Allocation Plan			
SC1801 - General Overhead	$400	$411	$410
COST ALLOCATION PLAN TOTAL	**$400**	**$411**	**$410**
F399 - ENHANCED INFRASTRUCTURE FINANCING DISTRICT TOTAL	**$4,299**	**$33,911**	**$410**
F812 - CFD 88-2 Etiwanda/Highland			
Cost Allocation Plan			
SC1801 - General Overhead	$1,240	$1,246	-$1,246
COST ALLOCATION PLAN TOTAL	**$1,240**	**$1,246**	**-$1,246**
F812 - CFD 88-2 ETIWANDA/HIGHLAND TOTAL	**$1,240**	**$1,246**	**-$1,246**
F820 - CFD 2004-01			
Operations & Maintenance			
SC1800 - Assessment Administration	$18,770	$18,770	$18,770
SC2106 - Contract Services - Professional Services	$2,000	$2,000	$2,000
OPERATIONS & MAINTENANCE TOTAL	**$20,770**	**$20,770**	**$20,770**
Cost Allocation Plan			
SC1801 - General Overhead	$1,820	$1,825	$1,835
COST ALLOCATION PLAN TOTAL	**$1,820**	**$1,825**	**$1,835**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$950,733	$891,140	$829,110
SC7503 - Principal Payment - Bonds and Capital Leases	$1,387,000	$1,451,000	$1,503,000
DEBT SERVICE TOTAL	**$2,337,733**	**$2,342,140**	**$2,332,110**
F820 - CFD 2004-01 TOTAL	**$2,360,323**	**$2,364,735**	**$2,354,715**
F838 - AD 91-2 Day Canyon Drainage Basin			
Personnel Services			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0001 - Regular Salaries and Wages	$15,253	$16,460	$17,040
SC0003 - Overtime	$28	–	–
SC0100 - Benefit - Dental Insurance	$247	–	–
SC0101 - Benefit - Life Insurance	$10	–	–
SC0102 - Benefit - Long Term Disability	$82	–	–
SC0103 - Benefit - Medical Insurance	$2,066	–	–
SC0104 - Benefit - Vision Insurance	$58	–	–
SC0105 - CalPERS	$3,916	$0	–
SC0106 - Deferred Compensation 401A	$170	$0	–
SC0107 - Deferred Compensation 457	$180	$0	–
SC0109 - Fringe Benefits	–	$8,230	$8,620
SC0111 - Medicare	$221	$0	–
SC0112 - PARS ER Contributions	$475	$0	–
PERSONNEL SERVICES TOTAL	**$22,706**	**$24,690**	**$25,660**
Operations & Maintenance			
SC1800 - Assessment Administration	$1,300	$1,300	$1,300
OPERATIONS & MAINTENANCE TOTAL	**$1,300**	**$1,300**	**$1,300**
Cost Allocation Plan			
SC1801 - General Overhead	$3,840	$3,988	$3,992
COST ALLOCATION PLAN TOTAL	**$3,840**	**$3,988**	**$3,992**
F838 - AD 91-2 DAY CANYON DRAINAGE BASIN TOTAL	**$27,846**	**$29,978**	**$30,952**
F847 - PD-85 Capital Replacement Fund			
Operations & Maintenance			
SC1403 - Building and Equipment Rental	–	$2,000	$2,000
SC1404 - General Operations	–	$15,000	$15,000
SC2106 - Contract Services - Professional Services	–	$23,000	$23,000

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
OPERATIONS & MAINTENANCE TOTAL	**–**	**$40,000**	**$40,000**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$26,518	$52,500	$52,500
SC7003 - Capital Outlay - Improvements	$28,790	$200,000	$200,000
CAPITAL OUTLAY TOTAL	**$55,308**	**$252,500**	**$252,500**
Cost Allocation Plan			
SC1801 - General Overhead	$670	$672	$670
COST ALLOCATION PLAN TOTAL	**$670**	**$672**	**$670**
F847 - PD-85 CAPITAL REPLACEMENT FUND TOTAL	**$55,978**	**$293,172**	**$293,170**
F848 - PD-85 Red Hill and Heritage Parks			
Personnel Services			
SC0001 - Regular Salaries and Wages	$162,760	$171,320	$194,330
SC0003 - Overtime	$2,782	$0	$5,000
SC0100 - Benefit - Dental Insurance	$2,948	–	–
SC0101 - Benefit - Life Insurance	$114	–	–
SC0102 - Benefit - Long Term Disability	$913	–	–
SC0103 - Benefit - Medical Insurance	$35,996	–	–
SC0104 - Benefit - Vision Insurance	$695	–	–
SC0105 - CalPERS	$44,296	$0	–
SC0106 - Deferred Compensation 401A	$1,676	$0	–
SC0107 - Deferred Compensation 457	$2,173	$0	–
SC0109 - Fringe Benefits	–	$85,670	$98,980
SC0111 - Medicare	$2,295	$0	–
SC0112 - PARS ER Contributions	$5,609	$0	–
PERSONNEL SERVICES TOTAL	**$262,255**	**$256,990**	**$298,310**
Operations & Maintenance			
SC1800 - Assessment Administration	$99,190	$99,190	$99,190

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1403 - Building and Equipment Rental	–	$6,500	$6,500
SC1404 - General Operations	$54,439	$40,770	$83,750
SC1601 - Utility Charges - Electric	$54,615	$194,381	$194,390
SC1605 - Utility Charges - Telephone	$1,857	$1,920	$1,920
SC1606 - Utility Charges - Water	$243,395	$195,950	$195,950
SC1700 - Repairs and Maintenance - Equipment	$1,287	$3,300	$3,300
SC2000 - Miscellaneous Contributions to Other Funds	$2,960	$2,960	$0
SC2101 - Contract Services - Facilities	$7,288	$15,820	$16,380
SC2103 - Contract Services - Landscaping and Trees	$26,981	$36,040	$28,740
SC2105 - Contract Services - Parks	$297,844	$328,490	$345,700
SC2106 - Contract Services - Professional Services	$6,770	$57,490	$5,400
SC2109 - Contract Services - Landscaping	–	–	$2,150
OPERATIONS & MAINTENANCE TOTAL	**$796,626**	**$982,811**	**$983,370**
Capital Outlay			
SC7003 - Capital Outlay - Improvements	$139,500	$600,000	$510,000
SC7004 - Capital Outlay - Infrastructure	–	–	$2,000,000
CAPITAL OUTLAY TOTAL	**$139,500**	**$600,000**	**$2,510,000**
Cost Allocation Plan			
SC1801 - General Overhead	$93,400	$94,637	$94,640
COST ALLOCATION PLAN TOTAL	**$93,400**	**$94,637**	**$94,640**
Transfer Out			
SC9000 - Transfers Out - Operating	$116,800	$116,800	$116,800
TRANSFER OUT TOTAL	**$116,800**	**$116,800**	**$116,800**
F848 - PD-85 RED HILL AND HERITAGE PARKS TOTAL	**$1,408,581**	**$2,051,238**	**$4,003,120**
F852 - CFD 2000-01			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Operations & Maintenance			
SC1800 - Assessment Administration	$16,250	$16,250	$0
SC2106 - Contract Services - Professional Services	$1,684	$2,000	$0
OPERATIONS & MAINTENANCE TOTAL	**$17,934**	**$18,250**	**$0**
Cost Allocation Plan			
SC1801 - General Overhead	$470	$478	$0
COST ALLOCATION PLAN TOTAL	**$470**	**$478**	**$0**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$2,272	$770	$0
SC7503 - Principal Payment - Bonds and Capital Leases	$49,000	$50,000	$0
DEBT SERVICE TOTAL	**$51,272**	**$50,770**	**$0**
F852 - CFD 2000-01 TOTAL	**$69,676**	**$69,498**	**$0**
F856 - CFD 2000-02			
Operations & Maintenance			
SC1800 - Assessment Administration	$46,800	$46,800	-$46,800
SC2106 - Contract Services - Professional Services	$1,684	$2,000	$0
OPERATIONS & MAINTENANCE TOTAL	**$48,484**	**$48,800**	**-$46,800**
Cost Allocation Plan			
SC1801 - General Overhead	$900	$916	-$916
COST ALLOCATION PLAN TOTAL	**$900**	**$916**	**-$916**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$23,211	$7,860	$0
SC7503 - Principal Payment - Bonds and Capital Leases	$492,000	$515,000	$0
DEBT SERVICE TOTAL	**$515,211**	**$522,860**	**$0**
F856 - CFD 2000-02 TOTAL	**$564,595**	**$572,576**	**-$47,716**
F858 - CFD 2000-03			
Operations & Maintenance			
SC1800 - Assessment Administration	$19,260	$19,260	$19,260

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2106 - Contract Services - Professional Services	$1,500	$2,000	$2,000
OPERATIONS & MAINTENANCE TOTAL	**$20,760**	**$21,260**	**$21,260**
Cost Allocation Plan			
SC1801 - General Overhead	$600	$606	$614
COST ALLOCATION PLAN TOTAL	**$600**	**$606**	**$614**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$181,370	$168,250	$154,760
SC7503 - Principal Payment - Bonds and Capital Leases	$329,000	$344,000	$348,000
DEBT SERVICE TOTAL	**$510,370**	**$512,250**	**$502,760**
F858 - CFD 2000-03 TOTAL	**$531,730**	**$534,116**	**$524,634**
F860 - CFD 2001-01 Series A			
Operations & Maintenance			
SC1800 - Assessment Administration	$55,900	$55,900	$55,900
SC2106 - Contract Services - Professional Services	$1,684	$2,000	$2,000
OPERATIONS & MAINTENANCE TOTAL	**$57,584**	**$57,900**	**$57,900**
Cost Allocation Plan			
SC1801 - General Overhead	$1,090	$1,107	$1,113
COST ALLOCATION PLAN TOTAL	**$1,090**	**$1,107**	**$1,113**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$138,912	$122,320	$105,240
SC7503 - Principal Payment - Bonds and Capital Leases	$460,000	$475,000	$487,000
DEBT SERVICE TOTAL	**$598,912**	**$597,320**	**$592,240**
F860 - CFD 2001-01 SERIES A TOTAL	**$657,586**	**$656,327**	**$651,253**
F862 - CFD 2001-01 Series B			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	$1,684	$2,000	$2,000
OPERATIONS & MAINTENANCE TOTAL	**$1,684**	**$2,000**	**$2,000**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Cost Allocation Plan			
SC1801 - General Overhead	$100	$104	$116
COST ALLOCATION PLAN TOTAL	**$100**	**$104**	**$116**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$13,455	$11,860	$10,210
SC7503 - Principal Payment - Bonds and Capital Leases	$44,000	$46,000	$47,000
DEBT SERVICE TOTAL	**$57,455**	**$57,860**	**$57,210**
F862 - CFD 2001-01 SERIES B TOTAL	**$59,239**	**$59,964**	**$59,326**
F864 - CFD 2003-01 Series A			
Operations & Maintenance			
SC1800 - Assessment Administration	$25,275	$23,910	$23,910
SC2106 - Contract Services - Professional Services	$2,000	$2,000	$2,000
OPERATIONS & MAINTENANCE TOTAL	**$27,275**	**$25,910**	**$25,910**
Cost Allocation Plan			
SC1801 - General Overhead	$910	$915	$925
COST ALLOCATION PLAN TOTAL	**$910**	**$915**	**$925**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$504,188	$471,360	$434,150
SC7503 - Principal Payment - Bonds and Capital Leases	$670,000	$730,000	$795,000
DEBT SERVICE TOTAL	**$1,174,188**	**$1,201,360**	**$1,229,150**
F864 - CFD 2003-01 SERIES A TOTAL	**$1,202,373**	**$1,228,185**	**$1,255,985**
F866 - CFD 2003-01 Series B			
Operations & Maintenance			
SC1800 - Assessment Administration	$5,960	$5,960	$5,960
SC2106 - Contract Services - Professional Services	$2,500	$2,500	$2,500
OPERATIONS & MAINTENANCE TOTAL	**$8,460**	**$8,460**	**$8,460**
Cost Allocation Plan			
SC1801 - General Overhead	$280	$277	$283

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
COST ALLOCATION PLAN TOTAL	**$280**	**$277**	**$283**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$79,541	$73,490	$67,000
SC7503 - Principal Payment - Bonds and Capital Leases	$137,000	$144,000	$157,000
DEBT SERVICE TOTAL	**$216,541**	**$217,490**	**$224,000**
F866 - CFD 2003-01 SERIES B TOTAL	**$225,281**	**$226,227**	**$232,743**
F868 - CFD 2000-03 Park Maintenance			
Personnel Services			
SC0001 - Regular Salaries and Wages	$148,786	$144,780	$167,570
SC0002 - Part Time Salaries and Wages	$3,636	$8,140	$0
SC0003 - Overtime	$386	$0	–
SC0100 - Benefit - Dental Insurance	$2,835	–	–
SC0101 - Benefit - Life Insurance	$107	–	–
SC0102 - Benefit - Long Term Disability	$824	–	–
SC0103 - Benefit - Medical Insurance	$27,696	–	–
SC0104 - Benefit - Vision Insurance	$686	–	–
SC0105 - CalPERS	$39,925	$0	–
SC0106 - Deferred Compensation 401A	$881	$0	–
SC0107 - Deferred Compensation 457	$2,247	$0	–
SC0109 - Fringe Benefits	–	$144,780	$85,330
SC0111 - Medicare	$2,219	$0	–
SC0112 - PARS ER Contributions	$2,226	$0	–
PERSONNEL SERVICES TOTAL	**$232,454**	**$297,700**	**$252,900**
Operations & Maintenance			
SC1800 - Assessment Administration	$1,290	$1,290	$1,290
SC1404 - General Operations	$19,932	$55,000	$31,000

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1601 - Utility Charges - Electric	$1,335	$3,182	$3,190
SC1606 - Utility Charges - Water	$139,318	$114,570	$114,570
SC2103 - Contract Services - Landscaping and Trees	$7,114	$57,000	$36,225
SC2105 - Contract Services - Parks	$4,999	$5,000	$58,200
SC2106 - Contract Services - Professional Services	$5,285	$91,820	$57,480
SC2109 - Contract Services - Landscaping	$74,441	$76,950	$1,400
OPERATIONS & MAINTENANCE TOTAL	**$253,716**	**$404,812**	**$303,355**
Cost Allocation Plan			
SC1801 - General Overhead	$115,270	$118,115	$118,125
COST ALLOCATION PLAN TOTAL	**$115,270**	**$118,115**	**$118,125**
F868 - CFD 2000-03 PARK MAINTENANCE TOTAL	**$601,440**	**$820,627**	**$674,380**
F870 - CFD 2006-01			
Operations & Maintenance			
SC1800 - Assessment Administration	$12,100	$12,100	$12,100
SC2106 - Contract Services - Professional Services	$1,684	$2,000	$2,000
OPERATIONS & MAINTENANCE TOTAL	**$13,784**	**$14,100**	**$14,100**
Cost Allocation Plan			
SC1801 - General Overhead	$570	$574	$6
COST ALLOCATION PLAN TOTAL	**$570**	**$574**	**$6**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$102,626	$96,530	$90,180
SC7503 - Principal Payment - Bonds and Capital Leases	$152,000	$159,000	$165,000
DEBT SERVICE TOTAL	**$254,626**	**$255,530**	**$255,180**
F870 - CFD 2006-01 TOTAL	**$268,980**	**$270,204**	**$269,286**
F872 - CFD 2006-02			
Operations & Maintenance			
SC1800 - Assessment Administration	$12,110	$12,110	$12,110

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2106 - Contract Services - Professional Services	$1,685	$2,000	$2,000
OPERATIONS & MAINTENANCE TOTAL	**$13,795**	**$14,110**	**$14,110**
Cost Allocation Plan			
SC1801 - General Overhead	$520	$523	$7
COST ALLOCATION PLAN TOTAL	**$520**	**$523**	**$7**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$60,721	$57,060	$53,360
SC7503 - Principal Payment - Bonds and Capital Leases	$94,000	$93,000	$96,000
DEBT SERVICE TOTAL	**$154,721**	**$150,060**	**$149,360**
F872 - CFD 2006-02 TOTAL	**$169,036**	**$164,693**	**$163,477**
F875 - CFD 2017-01 North Etiwanda			
Operations & Maintenance			
SC1800 - Assessment Administration	$1,200	$1,200	$1,200
OPERATIONS & MAINTENANCE TOTAL	**$1,200**	**$1,200**	**$1,200**
Cost Allocation Plan			
SC1801 - General Overhead	$50	$54	$66
COST ALLOCATION PLAN TOTAL	**$50**	**$54**	**$66**
F875 - CFD 2017-01 NORTH ETIWANDA TOTAL	**$1,250**	**$1,254**	**$1,266**
F876 - CFD 2018-01 Empire Lakes			
Operations & Maintenance			
SC1800 - Assessment Administration	$1,850	$1,850	$1,850
SC1000 - Training and Meetings	–	$230	$240
SC1404 - General Operations	–	$16,180	$16,580
SC1501 - Membership Dues and Fees	–	$80	$90
SC1601 - Utility Charges - Electric	$5,618	$6,988	$6,990
SC1700 - Repairs and Maintenance - Equipment	–	$110	$120

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2106 - Contract Services - Professional Services	$13,122	$20,470	$21,870
OPERATIONS & MAINTENANCE TOTAL	**$20,591**	**$45,908**	**$47,740**
Cost Allocation Plan			
SC1801 - General Overhead	$930	$600	$600
COST ALLOCATION PLAN TOTAL	**$930**	**$600**	**$600**
Transfer Out			
SC9000 - Transfers Out - Operating	$520,060	$544,650	$550,430
TRANSFER OUT TOTAL	**$520,060**	**$544,650**	**$550,430**
F876 - CFD 2018-01 EMPIRE LAKES TOTAL	**$541,581**	**$591,158**	**$598,770**
F878 - CFD 2022-01 Street Lighting			
Operations & Maintenance			
SC1800 - Assessment Administration	$30	$30	$30
OPERATIONS & MAINTENANCE TOTAL	**$30**	**$30**	**$30**
Transfer Out			
SC9000 - Transfers Out - Operating	$41,030	$45,090	$81,870
TRANSFER OUT TOTAL	**$41,030**	**$45,090**	**$81,870**
F878 - CFD 2022-01 STREET LIGHTING TOTAL	**$41,060**	**$45,120**	**$81,900**
F879 - CFD 2022-02 Industrial Service			
Operations & Maintenance			
SC1800 - Assessment Administration	$20	$20	$20
OPERATIONS & MAINTENANCE TOTAL	**$20**	**$20**	**$20**
F879 - CFD 2022-02 INDUSTRIAL SERVICE TOTAL	**$20**	**$20**	**$20**
F700 - Sports Complex			
Personnel Services			
SC0001 - Regular Salaries and Wages	$786,121	$931,410	$967,250
SC0002 - Part Time Salaries and Wages	$159,417	$260,480	$371,700
SC0003 - Overtime	$67,026	$120,000	$80,000

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0100 - Benefit - Dental Insurance	$14,289	–	–
SC0101 - Benefit - Life Insurance	$549	–	–
SC0102 - Benefit - Long Term Disability	$4,391	–	–
SC0103 - Benefit - Medical Insurance	$126,089	–	–
SC0104 - Benefit - Vision Insurance	$3,583	–	–
SC0105 - CalPERS	$234,067	$0	–
SC0106 - Deferred Compensation 401A	$4,656	$0	–
SC0107 - Deferred Compensation 457	$10,464	$0	–
SC0109 - Fringe Benefits	–	$559,480	$576,050
SC0111 - Medicare	$14,754	$0	–
SC0112 - PARS ER Contributions	$10,968	$0	–
SC0202 - Pension and OPEB Expense	$241,257	$0	–
PERSONNEL SERVICES TOTAL	**$1,677,629**	**$1,871,370**	**$1,995,000**
Operations & Maintenance			
SC1200 - Computer Accessories and Minor Equipment	$2,085	–	–
SC1403 - Building and Equipment Rental	$8,677	$6,300	$6,300
SC1404 - General Operations	$177,538	$203,590	$205,090
SC1503 - Permit Fees	$8	$280	$294
SC1601 - Utility Charges - Electric	$128,196	$213,210	$200,000
SC1602 - Utility Charges - Gas	$10,420	$15,105	$15,105
SC1605 - Utility Charges - Telephone	$1,084	$1,230	$1,230
SC1606 - Utility Charges - Water	$103,953	$96,400	$96,400
SC1700 - Repairs and Maintenance - Equipment	$5,321	$38,720	$19,360
SC1705 - Repairs and Maintenance - Vehicles	$1,116	$3,000	$1,555

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2101 - Contract Services - Facilities	$291,751	$295,850	$381,850
SC2103 - Contract Services - Landscaping and Trees	$21,958	$83,720	$44,071
SC2105 - Contract Services - Parks	$11,560	$2,500	$13,535
SC2106 - Contract Services - Professional Services	$6,167	$30,900	$1,210
SC2109 - Contract Services - Landscaping	–	–	$1,110
OPERATIONS & MAINTENANCE TOTAL	**$769,832**	**$990,805**	**$987,110**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	$431,008	–	–
SC7002 - Capital Outlay - Equipment and Furnishings	$70,373	$0	–
SC7003 - Capital Outlay - Improvements	$128,834	–	–
SC7008 - Capital Projects (GL Conversion Only)	-$64,960	–	–
CAPITAL OUTLAY TOTAL	**$565,256**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$20,490	$20,490	$20,490
COST ALLOCATION PLAN TOTAL	**$20,490**	**$20,490**	**$20,490**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$12,822	$0	–
SC7503 - Principal Payment - Bonds and Capital Leases	$129,738	$0	–
SC7505 - Principal Payment Clearing	-$129,738	$0	–
DEBT SERVICE TOTAL	**$12,822**	**$0**	**–**
F700 - SPORTS COMPLEX TOTAL	**$3,046,030**	**$2,882,665**	**$3,002,600**
F705 - Municipal Utility			
Personnel Services			
SC0001 - Regular Salaries and Wages	$453,567	$671,860	$847,760
SC0002 - Part Time Salaries and Wages	$23,004	$41,070	$38,400
SC0003 - Overtime	$497	$550	$550

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0100 - Benefit - Dental Insurance	$5,473	–	–
SC0101 - Benefit - Life Insurance	$288	–	–
SC0102 - Benefit - Long Term Disability	$2,601	–	–
SC0103 - Benefit - Medical Insurance	$61,035	–	–
SC0104 - Benefit - Vision Insurance	$1,438	–	–
SC0105 - CalPERS	$123,538	$0	–
SC0106 - Deferred Compensation 401A	$14,007	$0	–
SC0109 - Fringe Benefits	–	$350,720	$443,960
SC0111 - Medicare	$6,380	$0	–
SC0112 - PARS ER Contributions	$13,263	$0	–
SC0202 - Pension and OPEB Expense	$6,777	$0	–
PERSONNEL SERVICES TOTAL	**$711,868**	**$1,064,200**	**$1,330,670**
Operations & Maintenance			
SC1000 - Training and Meetings	$6,755	$18,350	$23,650
SC1001 - Travel and Lodging	$3,831	$7,800	$7,800
SC1002 - Mileage	$314	$500	$500
SC1200 - Computer Accessories and Minor Equipment	$2,724	$3,060	$2,000
SC1303 - Supplies - Office	$1,237	$2,500	$2,500
SC1402 - Bad Debt Expense	$7,417	$0	–
SC1404 - General Operations	$34	$68,000	$77,870
SC1408 - Publications and Subscriptions	$200	$200	$200
SC1409 - Purchased Power	$14,816,499	$17,630,000	$17,862,718
SC1410 - Solar Net Metering	$16,937	$1,000	$1,000
SC1501 - Membership Dues and Fees	$20,572	$24,800	$27,375
SC1502 - Other Fees	–	$28,500	$0
SC1503 - Permit Fees	$160	$170	$670

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1600 - Utility Charges - Cellular	$136,945	$151,300	$151,300
SC1601 - Utility Charges - Electric	$52,065	–	–
SC1605 - Utility Charges - Telephone	$546	$540	$2,000
SC2000 - Miscellaneous Contributions to Other Funds	$5,000	$5,000	$5,000
SC2101 - Contract Services - Facilities	–	$2,480	$2,480
SC2104 - Contract Services - Legal Services	$28,697	$25,000	$45,000
SC2106 - Contract Services - Professional Services	$937,734	$1,406,325	$1,682,352
SC2107 - Contract Services - Software	$4,640	$17,640	$741,160
OPERATIONS & MAINTENANCE TOTAL	**$16,042,308**	**$19,393,165**	**$20,635,575**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	-$220,000	$0	–
SC7002 - Capital Outlay - Equipment and Furnishings	$1,743,833	$315,000	$475,000
SC7008 - Capital Projects (GL Conversion Only)	-$3,248,884	$0	–
SC7009 - Utility Infrastructure	$3,547,269	$2,221,090	$7,969,681
CAPITAL OUTLAY TOTAL	**$1,822,218**	**$2,536,090**	**$8,444,681**
Cost Allocation Plan			
SC1801 - General Overhead	$332,600	$387,042	$387,040
COST ALLOCATION PLAN TOTAL	**$332,600**	**$387,042**	**$387,040**
Transfer Out			
SC9000 - Transfers Out - Operating	$2,106,860	$2,106,860	$2,490,670
TRANSFER OUT TOTAL	**$2,106,860**	**$2,106,860**	**$2,490,670**
F705 - MUNICIPAL UTILITY TOTAL	**$21,015,854**	**$25,487,357**	**$33,288,636**
F706 - Utility Public Benefit Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	$133,785	$153,240	$114,140

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0100 - Benefit - Dental Insurance	$1,507	–	–
SC0101 - Benefit - Life Insurance	$115	–	–
SC0102 - Benefit - Long Term Disability	$777	–	–
SC0103 - Benefit - Medical Insurance	$18,272	–	–
SC0104 - Benefit - Vision Insurance	$353	–	–
SC0105 - CalPERS	$36,593	$0	–
SC0106 - Deferred Compensation 401A	$6,382	$0	–
SC0109 - Fringe Benefits	–	$76,620	$58,220
SC0111 - Medicare	$1,697	$0	–
SC0112 - PARS ER Contributions	$3,235	$0	–
PERSONNEL SERVICES TOTAL	**$202,714**	**$229,860**	**$172,360**
Operations & Maintenance			
SC1404 - General Operations	–	$42,000	$80,000
SC1408 - Publications and Subscriptions	–	$200	$400
SC1409 - Purchased Power	$19,299	$0	–
SC1501 - Membership Dues and Fees	$1,331	$1,350	$5,000
SC2106 - Contract Services - Professional Services	–	$25,000	$25,000
OPERATIONS & MAINTENANCE TOTAL	**$20,630**	**$68,550**	**$110,400**
Cost Allocation Plan			
SC1801 - General Overhead	$27,210	$27,620	$27,620
COST ALLOCATION PLAN TOTAL	**$27,210**	**$27,620**	**$27,620**
F706 - UTILITY PUBLIC BENEFIT FUND TOTAL	**$250,553**	**$326,030**	**$310,380**
F708 - RCMU Capital Replacement Fund			
Operations & Maintenance			
SC2106 - Contract Services - Professional Services	–	$30,000	$30,000
OPERATIONS & MAINTENANCE TOTAL	**–**	**$30,000**	**$30,000**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	–	$858,660	$1,000,000
CAPITAL OUTLAY TOTAL	**–**	**$858,660**	**$1,000,000**
F708 - RCMU CAPITAL REPLACEMENT FUND TOTAL	**–**	**$888,660**	**$1,030,000**
F709 - California ARB Cap-and-Trade			
Transfer Out			
SC9000 - Transfers Out - Operating	–	–	$90,000
TRANSFER OUT TOTAL	**–**	**–**	**$90,000**
F709 - CALIFORNIA ARB CAP-AND-TRADE TOTAL	**–**	**–**	**$90,000**
F710 - Second Story and Beyond			
Personnel Services			
SC0001 - Regular Salaries and Wages	$133,908	$188,060	$277,550
SC0002 - Part Time Salaries and Wages	$181,891	$361,120	$228,920
SC0003 - Overtime	$2,290	$0	$670
SC0100 - Benefit - Dental Insurance	$1,844	–	–
SC0101 - Benefit - Life Insurance	$91	–	–
SC0102 - Benefit - Long Term Disability	$732	–	–
SC0103 - Benefit - Medical Insurance	$16,367	–	–
SC0104 - Benefit - Vision Insurance	$558	–	–
SC0105 - CalPERS	$50,218	$0	–
SC0106 - Deferred Compensation 401A	$2,330	$0	–
SC0109 - Fringe Benefits	–	$288,865	$144,870
SC0111 - Medicare	$4,614	$0	–
SC0112 - PARS ER Contributions	$7	$0	–
SC0202 - Pension and OPEB Expense	$127,692	$0	–
PERSONNEL SERVICES TOTAL	**$522,539**	**$838,045**	**$652,010**
Operations & Maintenance			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1000 - Training and Meetings	$264	$500	$7,600
SC1001 - Travel and Lodging	$3,053	$3,100	$2,500
SC1002 - Mileage	–	$200	$200
SC1200 - Computer Accessories and Minor Equipment	–	$7,440	$2,500
SC1303 - Supplies - Office	$708	$1,500	$1,500
SC1404 - General Operations	$15,011	$42,480	$51,780
SC1501 - Membership Dues and Fees	–	–	$1,200
SC2106 - Contract Services - Professional Services	$76,047	$117,000	$118,710
OPERATIONS & MAINTENANCE TOTAL	**$95,083**	**$172,220**	**$185,990**
Cost Allocation Plan			
SC1801 - General Overhead	–	$45,127	$45,130
COST ALLOCATION PLAN TOTAL	**–**	**$45,127**	**$45,130**
F710 - SECOND STORY AND BEYOND TOTAL	**$617,622**	**$1,055,392**	**$883,130**
F711 - Fiber Optic Network			
Operations & Maintenance			
SC1303 - Supplies - Office	–	$5,000	$0
SC1404 - General Operations	$84,271	$176,200	$200,010
SC1501 - Membership Dues and Fees	$227	$550	$550
SC2101 - Contract Services - Facilities	–	$17,940	$17,940
SC2106 - Contract Services - Professional Services	$166,332	$143,170	$297,877
OPERATIONS & MAINTENANCE TOTAL	**$250,830**	**$342,860**	**$516,377**
Capital Outlay			
SC7004 - Capital Outlay - Infrastructure	$844,647	$0	$80,870
SC7008 - Capital Projects (GL Conversion Only)	-$1,669,940	$0	–
SC7009 - Utility Infrastructure	$1,198,931	$18,500	$2,500
CAPITAL OUTLAY TOTAL	**$373,638**	**$18,500**	**$83,370**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Cost Allocation Plan			
SC1801 - General Overhead	$16,130	$17,743	$17,750
COST ALLOCATION PLAN TOTAL	**$16,130**	**$17,743**	**$17,750**
Debt Service			
SC7501 - Interest Expense - Bonds and Capital Leases	$529,409	$0	–
DEBT SERVICE TOTAL	**$529,409**	**$0**	**–**
F711 - FIBER OPTIC NETWORK TOTAL	**$1,170,007**	**$379,103**	**$617,497**
F712 - Equipment and Vehicle Replacement			
Operations & Maintenance			
SC1404 - General Operations	$338,059	$821,520	$424,647
SC2101 - Contract Services - Facilities	–	$12,000	$12,000
SC2106 - Contract Services - Professional Services	–	$24,000	$0
OPERATIONS & MAINTENANCE TOTAL	**$338,059**	**$857,520**	**$436,647**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	$18,194	–	–
SC7002 - Capital Outlay - Equipment and Furnishings	$982,796	$591,800	$576,670
SC7007 - Capital Outlay - Vehicles	$657,718	$1,440,055	$1,270,000
SC7008 - Capital Projects (GL Conversion Only)	-$652,285	$0	–
CAPITAL OUTLAY TOTAL	**$1,006,423**	**$2,031,855**	**$1,846,670**
Cost Allocation Plan			
SC1801 - General Overhead	$19,210	$18,198	$18,200
COST ALLOCATION PLAN TOTAL	**$19,210**	**$18,198**	**$18,200**
F712 - EQUIPMENT AND VEHICLE REPLACEMENT TOTAL	**$1,363,692**	**$2,907,573**	**$2,301,517**
F714 - Computer Equipment and Technology Replacement			
Personnel Services			
SC0001 - Regular Salaries and Wages	$2,348	$36,560	$0

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0002 - Part Time Salaries and Wages	$0	$67,160	$0
SC0100 - Benefit - Dental Insurance	$27	–	–
SC0101 - Benefit - Life Insurance	$2	–	–
SC0102 - Benefit - Long Term Disability	$13	–	–
SC0103 - Benefit - Medical Insurance	$106	–	–
SC0104 - Benefit - Vision Insurance	$6	–	–
SC0105 - CalPERS	$627	$0	–
SC0106 - Deferred Compensation 401A	$81	$0	–
SC0109 - Fringe Benefits	–	$31,600	$0
SC0111 - Medicare	$37	$0	–
SC0112 - PARS ER Contributions	$47	$0	–
PERSONNEL SERVICES TOTAL	**$3,294**	**$135,320**	**$0**
Operations & Maintenance			
SC1000 - Training and Meetings	–	$12,800	$0
SC1001 - Travel and Lodging	$57	$0	–
SC1200 - Computer Accessories and Minor Equipment	$134,289	$156,250	$303,460
SC2106 - Contract Services - Professional Services	$810,168	$310,000	$70,440
SC2107 - Contract Services - Software	$405	$1,251,180	$312,250
OPERATIONS & MAINTENANCE TOTAL	**$944,919**	**$1,730,230**	**$686,150**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$232,687	$3,231,000	$324,840
SC7008 - Capital Projects (GL Conversion Only)	-$19,156	$0	–
SC7011 - Capital Outlay - Subscription Assets - GASB 96	$501,590	–	–
CAPITAL OUTLAY TOTAL	**$715,121**	**$3,231,000**	**$324,840**
Cost Allocation Plan			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1801 - General Overhead	$24,980	$27,544	$27,550
COST ALLOCATION PLAN TOTAL	**$24,980**	**$27,544**	**$27,550**
Debt Service			
SC7507 - Subscription Principal Expense - GASB 96	$215,890	–	–
DEBT SERVICE TOTAL	**$215,890**	**–**	**–**
F714 - COMPUTER EQUIPMENT AND TECHNOLOGY REPLACEMENT TOTAL	**$1,904,205**	**$5,124,094**	**$1,038,540**
F000 - Pooled Cash Administration			
Personnel Services			
SC0002 - Part Time Salaries and Wages	$2,689	$0	–
SC0111 - Medicare	$39	$0	–
PERSONNEL SERVICES TOTAL	**$2,727**	**$0**	**–**
F000 - POOLED CASH ADMINISTRATION TOTAL	**$2,727**	**$0**	**–**
CITY OF RANCHO CUCAMONGA TOTAL	**$228,617,601**	**$257,436,278**	**$257,743,264**
Library Fund			
F290 - Library Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	$1,716,775	$2,056,270	$2,130,480
SC0002 - Part Time Salaries and Wages	$578,525	$976,790	$702,640
SC0003 - Overtime	$733	$0	$0
SC0100 - Benefit - Dental Insurance	$26,868	–	–
SC0101 - Benefit - Life Insurance	$1,590	–	–
SC0102 - Benefit - Long Term Disability	$9,550	–	–
SC0103 - Benefit - Medical Insurance	$272,672	–	–
SC0104 - Benefit - Vision Insurance	$6,824	–	–
SC0105 - CalPERS	$571,258	$0	–
SC0106 - Deferred Compensation 401A	$62,326	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0107 - Deferred Compensation 457	$582	$0	–
SC0109 - Fringe Benefits	–	$1,321,172	$1,171,280
SC0111 - Medicare	$32,673	$0	–
SC0112 - PARS ER Contributions	$23,572	$0	–
PERSONNEL SERVICES TOTAL	**$3,303,949**	**$4,354,232**	**$4,004,400**
Operations & Maintenance			
SC2503 - Miscellaneous Expenditures	$180	$0	–
SC1000 - Training and Meetings	$2,869	$7,760	$7,760
SC1001 - Travel and Lodging	$15,744	$21,470	$13,570
SC1002 - Mileage	$592	$500	$700
SC1200 - Computer Accessories and Minor Equipment	$3,543	$8,200	$45,580
SC1201 - Minor Equipment and Small Tools	$45,372	$49,100	$37,000
SC1303 - Supplies - Office	$10,284	$16,000	$16,000
SC1404 - General Operations	$677,742	$689,100	$681,500
SC1406 - Postage and Shipping	–	–	$1,200
SC1408 - Publications and Subscriptions	$7,390	$89,930	$87,410
SC1501 - Membership Dues and Fees	$4,708	$6,720	$5,130
SC1601 - Utility Charges - Electric	$186,097	$90,000	$106,680
SC1603 - Utility Charges - Internet	$19,814	$54,000	$11,000
SC1605 - Utility Charges - Telephone	$1,061	$1,200	$1,200
SC1606 - Utility Charges - Water	$6,458	$3,880	$5,950
SC2106 - Contract Services - Professional Services	$337,982	$485,320	$531,540
SC2107 - Contract Services - Software	$9,470	$15,370	$12,760
OPERATIONS & MAINTENANCE TOTAL	**$1,329,306**	**$1,538,550**	**$1,564,980**
Cost Allocation Plan			

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1801 - General Overhead	$265,980	$305,877	$805,880
COST ALLOCATION PLAN TOTAL	**$265,980**	**$305,877**	**$805,880**
Transfer Out			
SC9000 - Transfers Out - Operating	$500,000	$0	$218,630
TRANSFER OUT TOTAL	**$500,000**	**$0**	**$218,630**
F290 - LIBRARY FUND TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**
F291 - California State Library			
Operations & Maintenance			
SC1404 - General Operations	$3,825	$19,860	$19,840
SC2106 - Contract Services - Professional Services	–	$140	$160
OPERATIONS & MAINTENANCE TOTAL	**$3,825**	**$20,000**	**$20,000**
Cost Allocation Plan			
SC1801 - General Overhead	$740	$0	–
COST ALLOCATION PLAN TOTAL	**$740**	**$0**	**–**
F291 - CALIFORNIA STATE LIBRARY TOTAL	**$4,565**	**$20,000**	**$20,000**
F292 - Staff Innovation Fund			
Operations & Maintenance			
SC1000 - Training and Meetings	$2,820	$0	$8,000
SC1001 - Travel and Lodging	$9,990	$18,500	$29,500
OPERATIONS & MAINTENANCE TOTAL	**$12,810**	**$18,500**	**$37,500**
Cost Allocation Plan			
SC1801 - General Overhead	$1,700	$0	–
COST ALLOCATION PLAN TOTAL	**$1,700**	**$0**	**–**
F292 - STAFF INNOVATION FUND TOTAL	**$14,510**	**$18,500**	**$37,500**
F329 - Library Capital Fund			
Capital Outlay			
SC7000 - Capital Outlay - Buildings	$532,507	$2,067,380	$700,000
SC7004 - Capital Outlay - Infrastructure	$50	$0	$0
CAPITAL OUTLAY TOTAL	**$532,557**	**$2,067,380**	**$700,000**

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
Cost Allocation Plan			
SC1801 - General Overhead	$3,270	$3,246	$3,250
COST ALLOCATION PLAN TOTAL	**$3,270**	**$3,246**	**$3,250**
F329 - LIBRARY CAPITAL FUND TOTAL	**$535,827**	**$2,070,626**	**$703,250**
LIBRARY FUND TOTAL	**$5,954,136**	**$8,307,785**	**$7,354,640**
R.C. Fire Protection District			
F281 - Fire Fund			
Personnel Services			
SC0001 - Regular Salaries and Wages	$19,433,364	$22,600,750	$24,257,825
SC0002 - Part Time Salaries and Wages	$31,078	$33,120	$237,110
SC0003 - Overtime	$6,245,921	$6,436,810	$6,743,333
SC0004 - Overtime - Reimbursable	–	–	$750,000
SC0100 - Benefit - Dental Insurance	$162,894	$0	–
SC0101 - Benefit - Life Insurance	$9,067	$0	–
SC0102 - Benefit - Long Term Disability	$9,407	$0	–
SC0103 - Benefit - Medical Insurance	$2,749,126	$0	–
SC0104 - Benefit - Vision Insurance	$46,505	$0	–
SC0105 - CalPERS	$7,043,357	$0	–
SC0106 - Deferred Compensation 401A	$353,075	$0	–
SC0107 - Deferred Compensation 457	$40,704	$0	–
SC0109 - Fringe Benefits	–	$14,509,540	$15,285,115
SC0110 - Medical Insurance for Retirees	$1,033,855	$1,194,660	$1,240,270
SC0111 - Medicare	$393,025	$0	–
SC0112 - PARS ER Contributions	$21,301	$0	–
SC0113 - PEMHCA - Retiree	$158,925	$168,000	$168,000
SC0114 - Unemployment Insurance	–	$5,000	$5,000
SC0115 - Voluntary Employee Benefit Account	$319,942	$0	–

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC0301 - Employee Development	$20,101	$21,720	$23,330
SC0303 - Interfund Personnel Reimbursement	-$12,325,470	-$14,986,230	-$14,961,230
SC0400 - Workers Compensation Claims	$433	–	–
SC0401 - Workers Compensation Insurance	$1,482,524	$0	–
SC2201 - General Liability Claims	$14,336	$0	–
PERSONNEL SERVICES TOTAL	**$27,243,469**	**$29,983,370**	**$33,748,753**
Operations & Maintenance			
SC1800 - Assessment Administration	$70,480	$70,480	$70,480
SC2200 - General Liability Premiums	$862,380	$544,250	$599,240
SC2503 - Miscellaneous Expenditures	$3,925,159	$0	–
SC1000 - Training and Meetings	$130,208	$260,710	$205,670
SC1001 - Travel and Lodging	$108,604	$134,530	$195,120
SC1002 - Mileage	$1,612	$1,600	$1,700
SC1003 - Fire Incident Costs	-$1,116	$12,000	$60,000
SC1101 - Fuel - Diesel	$158,418	$245,200	$248,200
SC1102 - Fuel - Gasoline	$54,732	$73,500	$84,860
SC1103 - Fuel - Propane	$4,387	$15,000	$15,000
SC1201 - Minor Equipment and Small Tools	$42,753	$847,680	$144,360
SC1202 - Safety Gear and Equipment	$153,328	$175,000	$173,500
SC1302 - Supplies - Medical	–	$146,900	$156,550
SC1303 - Supplies - Office	$29,937	$30,000	$30,000
SC1304 - Supplies - Program and Event	–	$24,750	$29,100
SC1401 - Awards and Promotions	-$36	–	–
SC1403 - Building and Equipment Rental	–	$1,500	$1,500
SC1404 - General Operations	$358,759	$289,960	$320,680
SC1406 - Postage and Shipping	$731	$1,280	$500

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1407 - Printing and Binding	$34,161	$6,000	$2,500
SC1408 - Publications and Subscriptions	$6,641	$14,820	$14,460
SC1501 - Membership Dues and Fees	$6,267	$12,550	$12,680
SC1503 - Permit Fees	$11,200	$11,780	$13,060
SC1504 - Property Tax Administration Fee	$183,074	$186,910	$186,910
SC1600 - Utility Charges - Cellular	$51,075	$52,440	$48,000
SC1601 - Utility Charges - Electric	$157,692	$183,830	$209,010
SC1602 - Utility Charges - Gas	$14,672	$23,010	$10,360
SC1603 - Utility Charges - Internet	$66,188	$64,110	$72,490
SC1604 - Utility Charges - RCMU Electric	$4	–	–
SC1605 - Utility Charges - Telephone	$19,667	$27,730	$21,110
SC1606 - Utility Charges - Water	$33,475	$34,300	$43,950
SC1700 - Repairs and Maintenance - Equipment	$72,160	$23,850	$23,850
SC1705 - Repairs and Maintenance - Vehicles	$209,636	$230,050	$244,530
SC2000 - Miscellaneous Contributions to Other Funds	$957,300	$1,273,790	$1,098,410
SC2101 - Contract Services - Facilities	$475,787	$523,680	$628,630
SC2103 - Contract Services - Landscaping and Trees	$1,110	$1,400	$1,400
SC2104 - Contract Services - Legal Services	$23,768	$50,000	$50,000
SC2106 - Contract Services - Professional Services	$1,392,751	$1,726,350	$1,777,150
SC2107 - Contract Services - Software	$194,230	$451,180	$574,690
SC2109 - Contract Services - Landscaping	$132,449	$130,000	$130,000
SC2300 - Property Insurance Premiums	$421,384	$475,080	$416,670
SC2400 - Other Insurance Premiums	$55,839	$57,890	$46,470

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
OPERATIONS & MAINTENANCE TOTAL	**$10,420,864**	**$8,435,090**	**$7,962,790**
Capital Outlay			
SC7002 - Capital Outlay - Equipment and Furnishings	$95	$0	–
SC7011 - Capital Outlay - Subscription Assets - GASB 96	$314,687	–	–
CAPITAL OUTLAY TOTAL	**$314,782**	**$0**	**–**
Cost Allocation Plan			
SC1801 - General Overhead	$4,244,090	$4,528,860	$4,528,860
COST ALLOCATION PLAN TOTAL	**$4,244,090**	**$4,528,860**	**$4,528,860**
Debt Service			
SC7507 - Subscription Principal Expense - GASB 96	$198,559	$0	–
SC7508 - Interest Expense - Subscriptions - GASB 96	$2,995	$0	–
DEBT SERVICE TOTAL	**$201,554**	**$0**	**–**
Transfer Out			
SC9000 - Transfers Out - Operating	$14,903,637	$3,964,090	$7,758,890
TRANSFER OUT TOTAL	**$14,903,637**	**$3,964,090**	**$7,758,890**
Description pending			
BLANK - Blank	$35	$0	–
DESCRIPTION PENDING TOTAL	**$35**	**$0**	**–**
F281 - FIRE FUND TOTAL	**$57,328,432**	**$46,911,410**	**$53,999,293**
F282 - CFD 85-1			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	$9,629,300	$12,012,440	$12,012,440
PERSONNEL SERVICES TOTAL	**$9,629,300**	**$12,012,440**	**$12,012,440**
Operations & Maintenance			
SC1404 - General Operations	$14,526	$16,500	$18,340
SC1503 - Permit Fees	$3,686	$5,980	$6,350
SC1600 - Utility Charges - Cellular	-$5,728	$0	–
SC1601 - Utility Charges - Electric	$77,996	$128,320	$124,540

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC1602 - Utility Charges - Gas	$11,231	$16,050	$9,200
SC1605 - Utility Charges - Telephone	$5,005	$9,810	$12,020
SC1606 - Utility Charges - Water	$19,521	$21,440	$23,350
SC2106 - Contract Services - Professional Services	$520,928	$573,900	$644,250
OPERATIONS & MAINTENANCE TOTAL	**$647,164**	**$772,000**	**$838,050**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	–	–	$1,474,000
SC7004 - Capital Outlay - Infrastructure	–	$1,608,000	$0
CAPITAL OUTLAY TOTAL	**–**	**$1,608,000**	**$1,474,000**
Cost Allocation Plan			
SC1801 - General Overhead	$329,070	$329,070	$640,390
COST ALLOCATION PLAN TOTAL	**$329,070**	**$329,070**	**$640,390**
F282 - CFD 85-1 TOTAL	**$10,605,534**	**$14,721,510**	**$14,964,880**
F283 - CFD 88-1			
Personnel Services			
SC0303 - Interfund Personnel Reimbursement	$2,674,920	$2,948,790	$2,948,790
PERSONNEL SERVICES TOTAL	**$2,674,920**	**$2,948,790**	**$2,948,790**
Operations & Maintenance			
SC1404 - General Operations	$2,953	$3,850	$3,850
SC1503 - Permit Fees	$2,505	$2,040	$2,180
SC1600 - Utility Charges - Cellular	-$1,432	$0	–
SC1601 - Utility Charges - Electric	$23,560	$33,430	$28,650
SC1602 - Utility Charges - Gas	$2,101	$2,600	$1,590
SC1603 - Utility Charges - Internet	$10,517	$11,070	$11,630
SC1605 - Utility Charges - Telephone	$1,788	$2,990	$2,590
SC1606 - Utility Charges - Water	$4,428	$4,810	$3,660

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC2106 - Contract Services - Professional Services	$381,811	$464,510	$481,540
OPERATIONS & MAINTENANCE TOTAL	**$428,230**	**$525,300**	**$535,690**
Cost Allocation Plan			
SC1801 - General Overhead	$130,110	$130,110	$146,560
COST ALLOCATION PLAN TOTAL	**$130,110**	**$130,110**	**$146,560**
F283 - CFD 88-1 TOTAL	**$3,233,260**	**$3,604,200**	**$3,631,040**
F288 - Fire Protection Capital Fund			
Operations & Maintenance			
SC1003 - Fire Incident Costs	$3,020	$5,000	$5,000
SC1200 - Computer Accessories and Minor Equipment	$62,620	$57,800	$70,650
SC1201 - Minor Equipment and Small Tools	$501,914	$559,380	$165,980
SC1202 - Safety Gear and Equipment	$10,359	$159,360	$435,860
SC1404 - General Operations	$116,173	$286,680	$266,310
SC1700 - Repairs and Maintenance - Equipment	$7,031	$51,840	$0
SC1705 - Repairs and Maintenance - Vehicles	$65,417	$50,000	$70,000
SC2101 - Contract Services - Facilities	–	$403,500	$568,850
SC2106 - Contract Services - Professional Services	$136,719	$135,000	$70,000
SC2107 - Contract Services - Software	-$88,672	$1,426,180	$1,073,160
SC2109 - Contract Services - Landscaping	$17,873	$0	–
OPERATIONS & MAINTENANCE TOTAL	**$832,453**	**$3,134,740**	**$2,725,810**
Capital Outlay			
SC7000 - Capital Outlay - Buildings	$853,681	$12,844,000	$6,309,440
SC7002 - Capital Outlay - Equipment and Furnishings	$94,655	$2,950,000	$1,669,840
SC7003 - Capital Outlay - Improvements	$92,656	$1,008,000	$0

Expenditure Detail – All Funds

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY2025	FY2026	FY2027
SC7004 - Capital Outlay - Infrastructure	$115,020	$0	$0
SC7007 - Capital Outlay - Vehicles	$1,795,176	$1,400,000	$2,723,000
SC7008 - Capital Projects (GL Conversion Only)	$39,705	$0	–
SC7009 - Utility Infrastructure	–	$2,500	$2,500
SC7011 - Capital Outlay - Subscription Assets - GASB 96	$299,809	–	–
CAPITAL OUTLAY TOTAL	**$3,290,702**	**$18,204,500**	**$10,704,780**
Cost Allocation Plan			
SC1801 - General Overhead	$57,870	$57,870	$57,870
COST ALLOCATION PLAN TOTAL	**$57,870**	**$57,870**	**$57,870**
Debt Service			
SC7507 - Subscription Principal Expense - GASB 96	$88,672	–	–
DEBT SERVICE TOTAL	**$88,672**	**–**	**–**
Transfer Out			
SC9000 - Transfers Out - Operating	–	–	$981,750
TRANSFER OUT TOTAL	**–**	**–**	**$981,750**
F288 - FIRE PROTECTION CAPITAL FUND TOTAL	**$4,269,698**	**$21,397,110**	**$14,470,210**
R.C. FIRE PROTECTION DISTRICT TOTAL	**$75,436,924**	**$86,634,230**	**$87,065,423**
Total All Funds	$309,986,883	$352,378,293	$352,163,327

General Fund Expenditures by Cost Center

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
General Fund			
F001 - General Fund			
CC000 - General Revenues	$4,589,361	–	–
CC001 - Non-Departmental General	$13,153,512	$9,330,132	$5,566,440
CC002 - Non-Departmental Personnel	$759,254	$193,220	$449,500
CC205 - City Facilities	$977	–	–
CC217 - City Telecommunications	$167,856	$180,950	$197,250
CC101 - City Council	$114,796	$159,710	$155,040
CC102 - City Management	$1,111,837	$1,713,587	$1,793,071
CC107 - Healthy RC Program	$423,601	$602,420	$0
CC108 - Community Affairs	$494,812	$550,010	$557,400
CC109 - Engagement and Special Programs	$13,214	$820,460	$1,316,271
CC304 - Municipal Utility	–	$14,790	$58,520
CC201 - Administrative Services Administration	$481,729	$13,150	$0
CC701 - Police	$50,101,914	$56,498,609	$59,488,943
CC501 - Fire Administration	$5,867	–	–
CC104 - Animal Care And Services	$3,803,075	$4,108,620	$4,277,650
CC103 - City Clerk	$15,708	$4,060	$4,080
CC106 - Records Management	$1,003,476	$721,500	$1,166,455
CC401 - Community Services Administration	$2,731,591	$3,483,434	$3,527,480
CC402 - Central Park Operations	$1,339,890	$1,907,670	$1,693,370
CC403 - Lions Center	$173	–	–
CC404 - RC Family Resource Center	$8,316	$51,500	$245,840
CC405 - RC Sports Center	$276,994	$386,820	$403,860
CC406 - Special Events	$425,174	$522,930	$533,990
CC407 - Victoria Gardens Cultural Center	$2,375,700	$3,335,373	$3,705,310
CC408 - Contract Classes	$438,909	$564,070	$573,760
CC409 - Park Services	$288,909	$658,380	$546,760
CC601 - Library Administration	$5,069	–	–
CC314 - Planning	$3,154,757	$2,811,980	$3,198,570
CC315 - Planning Commission	$23,072	$23,990	$28,460

General Fund Expenditures by Cost Center

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
CC206 - Finance	$1,768,881	$1,769,340	$1,803,560
CC211 - Procurement	$260,032	$321,660	$477,475
CC213 - Treasury Management	$56,395	$38,610	$242,880
CC210 - Human Resources	$915,744	$662,880	$824,410
CC212 - Organizational Development	$389,429	$887,270	$2,433,515
CC209 - Innovation and Technology Services	$5,888,612	$5,657,018	$6,303,629
CC302 - Building & Safety	$2,418,125	$2,385,169	$2,916,990
CC322 - Community Improvement	$1,454,418	$1,204,000	$949,670
CC204 - Business Licensing	–	–	$324,095
CC301 - Economic Development	$1,575,351	$2,243,990	$2,087,415
CC323 - Parking Enforcement	–	–	$328,880
CC303 - Engineering Administration	$594,464	$774,400	$881,245
CC305 - Engineering Land Development	$1,526,003	$1,655,930	$1,715,070
CC307 - Engineering Project Management	$729,859	$1,178,070	$810,320
CC308 - Engineering Traffic Management	$476,138	$432,840	$571,210
CC310 - Public Works Administration	–	$392,770	$315,090
CC306 - NPDES	$534,140	$571,180	$527,120
CC312 - Facilities Maintenance	$5,024,923	$5,498,290	$5,650,053
CC313 - Integrated Waste Management	$6,772	–	–
CC317 - City Vehicle and Equipment Maintenance	$1,983,930	$2,234,802	$2,080,670
CC318 - Street Maintenance	$2,338,030	$2,295,255	$2,413,320
CC319 - Park Maintenance	$3,269,277	$3,191,397	$3,385,963
F001 - GENERAL FUND TOTAL	**$118,520,067**	**$122,052,236**	**$126,530,600**
GENERAL FUND TOTAL	**$118,520,067**	**$122,052,236**	**$126,530,600**
R.C. Fire Protection District			
F281 - Fire Fund			
CC000 - General Revenues	$15	–	–
CC501 - Fire Administration	$28,106,291	$14,205,710	$17,857,920
CC502 - Fire Communications	$697,564	$782,830	$860,460

General Fund Expenditures by Cost Center

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
CC503 - Emergency Management	$486,321	$392,880	$362,840
CC504 - Emergency Medical Services	$1,001,033	$1,462,190	$1,297,990
CC506 - Fire Prevention	$1,595,103	$2,064,020	$2,007,270
CC508 - Fire Suppression	$20,999,131	$22,343,000	$26,045,393
CC510 - Fire Personnel Development	$1,341,386	$1,541,360	$1,598,430
CC511 - Amethyst Station #171	$59,131	$57,830	$64,210
CC512 - Public Safety Facility #172	$71,883	$73,490	$85,170
CC514 - Jersey Station #174	$12,476	–	–
CC515 - Banyan Station #175	$70,145	$81,390	$88,280
CC516 - East Ave. Station #176	$13	–	–
CC517 - Hellman Station #177	$62,546	$65,860	$72,210
CC518 - Town Center Station #178	-$1	–	–
CC520 - All-Risk Training Center	$34,164	$110,690	$118,290
CC525 - Fire Community Relations	$137,150	$167,480	$152,410
CC527 - Fire Vehicle and Equipment Maintenance	$1,462,868	$2,255,020	$1,850,870
CC528 - Fire Special Operations	$39,093	$54,680	$59,440
CC529 - Fire Facilities Maintenance	$1,152,098	$1,252,980	$1,478,110
F281 - FIRE FUND TOTAL	**$57,328,412**	**$46,911,410**	**$53,999,293**
F282 - CFD 85-1			
CC501 - Fire Administration	-$1,362	$1,608,000	$1,474,000
CC502 - Fire Communications	$517,525	$569,680	$631,880
CC508 - Fire Suppression	$9,940,902	$12,323,650	$12,639,290
CC513 - Day Creek Station #173	$40,209	$55,550	$55,360
CC514 - Jersey Station #174	$72,737	$107,610	$105,490
CC518 - Town Center Station #178	$35,523	$57,020	$58,860
F282 - CFD 85-1 TOTAL	**$10,605,534**	**$14,721,510**	**$14,964,880**
F283 - CFD 88-1			
CC502 - Fire Communications	$133,187	$146,230	$158,280
CC508 - Fire Suppression	$3,047,426	$3,391,670	$3,412,470
CC516 - East Ave. Station #176	$52,647	$66,300	$60,290

General Fund Expenditures by Cost Center

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F283 - CFD 88-1 TOTAL	**$3,233,260**	**$3,604,200**	**$3,631,040**
R.C. FIRE PROTECTION DISTRICT TOTAL	**$71,167,206**	**$65,237,120**	**$72,595,213**
Library Fund			
F290 - Library Fund			
CC601 - Library Administration	$5,228,972	$6,008,889	$6,391,780
CC605 - Library Board Of Trustees	–	$2,390	$2,390
CC606 - Archibald Library	$71,899	$46,660	$60,580
CC607 - Paul A. Biane Library	$66,313	$140,720	$139,140
CC610 - Second Story and Beyond	$32,050	–	–
F290 - LIBRARY FUND TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**
LIBRARY FUND TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**
Total All Funds	$195,086,507	$193,488,015	$205,719,703

Expenditures by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
All Funds			
F001 - General Fund	$118,520,067	$122,052,236	$126,530,600
F003 - Parking Citation Reimbursement	$131,920	$119,920	$122,670
F006 - CVWD Reimbursement	$396,470	$783,690	$402,205
F016 - Commmunity Development Technical Services	$251,331	$200,660	$260,640
F017 - Law Enforcement Reserve	$16,350	$5,960,235	$7,886,056
F018 - Traffic Safety	$361,707	$418,441	$418,450
F020 - City Technology Fee	$123,269	$528,683	$596,590
F022 - Mobile Home Park	$32,172	$37,101	$37,103
F023 - Accessibility Compliance Fund	$17,950	$37,807	$37,803
F025 - City Capital Reserve	$12,809,589	$10,480,074	$9,776,010
F030 - Community Benefit Project	$2,144,386	–	$0
F073 - Benefits Contingency	$1,852,435	$1,327,480	$1,537,670
F100 - Assessment Districts Administration	$771,568	$747,268	$1,004,012
F105 - AB 2766 Air Quality Improvement	$521,746	$59,341	$159,770
F106 - MSRC Air Pollution Reduction Grant	$9,000	–	–
F109 - Public Art Trust Fund	$13,874	$71,080	$80,680
F110 - Beautification	$1,480	$864	$0
F111 - Development Impact Fee - Park Land Acquisition	$2,910	$2,899	$2,900
F112 - Development Impact Fee - Drainage Facilities	$3,824	$2,179	$2,180
F113 - Development Impact Fee - Community and Recreation Centers	$3,802	$1,580	$0
F114 - Development Impact Fee - Drainage San Sevaine	$280	$277	$0
F115 - Development Impact Fee - Drainage Henderson/Wardman	$390	$398	$0
F116 - Development Impact Fee - Drainage Etiwanda	$980	$950	$0
F118 - Development Impact Fee - Drainage Upper Etiwanda	$274	$239	$0
F119 - Development Impact Fee - Park Improvement	$596,729	$254,797	$4,800
F120 - Development Impact Fee - Park Development	$1,348,851	$95,598	$16,610

Expenditures by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F122 - Development Impact Fee - Drainage South Etiwanda	$480	$484	$0
F123 - Development Impact Fee - Library	$1,200	$701,194	$1,190
F124 - Development Impact Fee - Transportation	$923,520	$4,277,020	$841,400
F125 - Development Impact Fee - Animal Center	$97,290	$863	$200,870
F126 - Development Impact Fee - Drainage Lower Etiwanda	$300	$297	$0
F127 - Development Impact Fee - Police	$1,220	$801,215	$1,220
F128 - Etiwanda North Equestrian Facility	$280	$281	$0
F129 - Underground Utilities	$4,640	$4,634	$79,640
F160 - Development Impact Fee - Fire	–	$9,684,000	$803,250
F130 - LMD 1 General City	$1,362,799	$1,610,362	$1,731,720
F131 - LMD 2 Victoria Neighborhood Parks	$5,460,736	$5,939,285	$5,769,440
F133 - LMD 3B Commercial/Industrial	$912,556	$1,089,870	$1,033,070
F134 - LMD 4-R Terra Vista Planned Community	$3,243,914	$3,265,007	$4,319,750
F136 - LMD 6-R Caryn Planned Community	$686,306	$609,742	$874,930
F137 - LMD 7 North Etiwanda	$1,024,653	$1,231,285	$1,192,230
F138 - LMD 8 South Etiwanda	$27,995	$48,380	$53,820
F139 - LMD 9 Lower Etiwanda	$767,036	$2,281,030	$920,770
F140 - LMD 10 Rancho Etiwanda	$975,406	$903,472	$1,077,820
F141 - LMD 1 Capital Replacement	$102,613	$40,627	$40,630
F150 - SLD General Services	$349,124	$354,744	$425,486
F151 - SLD 1 Arterials	$982,524	$1,083,323	$1,112,590
F152 - SLD 2 Local Streets	$565,612	$561,572	$584,420
F153 - SLD 3 Victoria Planned Community	$279,539	$324,654	$339,170
F154 - SLD 4 Terra Vista Planned Community	$169,827	$207,610	$217,620
F155 - SLD 5 Caryn Planned Community	$58,683	$55,720	$57,650
F156 - SLD 6 Commercial Industrial	$106,994	$88,819	$91,830
F157 - SLD 7 North Etiwanda	$170,446	$168,809	$174,790

Expenditures by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F158 - SLD 8 South Etiwanda	$112,343	$143,744	$151,340
F174 - Highway Users Tax Account	$5,011,655	$4,621,506	$4,731,683
F176 - Measure I 1990-2010	$66,760	–	–
F177 - Measure I 2010-2040	$3,691,832	$5,832,536	$6,863,860
F179 - Road Maintenance and Rehabilitation Account	$5,153,118	$4,142,311	$8,320,310
F181 - SB 1 Trade Corridor Enhancement Program	$2,117,110	$669	$0
F188 - Integrated Waste Management	$1,418,219	$1,385,347	$1,696,620
F195 - State Asset Seizure	$3,300	$3,301	$3,300
F196 - State Asset Seizure 15%	$30	$4,035	$4,040
F198 - Citywide Infrastructure Improvement	$5,053,421	$3,414,487	$2,389,170
F204 - Community Development Block Grant	$1,191,891	$2,047,080	$1,994,010
F214 - Transportation Development Act	$680,248	–	$488,000
F225 - CalRecyle Grant	$39,264	$108,207	$53,610
F227 - Used Oil Recycling Program	$23,893	$10,518	$27,550
F274 - State Grants Fund	$6,197,362	$3,755,782	$4,580,981
F275 - Federal Grants Fund	$497,623	$3,207,660	$330,610
F354 - Citizen's Option for Public Safety (COPS) Program	$452,157	$526,736	$568,760
F361 - Justice Assistance Grant (JAG) Grant	$29,044	–	$64,940
F380 - Homeland Security Grant	$80,079	$25,400	$49,280
F383 - Emergency Management Performance Grant (EMPG)	$42,500	$25,000	$0
F392 - Opioid Settlement Fund	$7,717	$220,000	$353,160
F396 - Housing Successor Agency	$376,463	$378,740	$541,240
F399 - Enhanced Infrastructure Financing District	$4,299	$33,911	$410
F812 - CFD 88-2 Etiwanda/Highland	$1,240	$1,246	-$1,246
F820 - CFD 2004-01	$2,360,323	$2,364,735	$2,354,715
F838 - AD 91-2 Day Canyon Drainage Basin	$27,846	$29,978	$30,952
F847 - PD-85 Capital Replacement Fund	$55,978	$293,172	$293,170

Expenditures by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F848 - PD-85 Red Hill and Heritage Parks	$1,408,581	$2,051,238	$4,003,120
F852 - CFD 2000-01	$69,676	$69,498	$0
F856 - CFD 2000-02	$564,595	$572,576	-$47,716
F858 - CFD 2000-03	$531,730	$534,116	$524,634
F860 - CFD 2001-01 Series A	$657,586	$656,327	$651,253
F862 - CFD 2001-01 Series B	$59,239	$59,964	$59,326
F864 - CFD 2003-01 Series A	$1,202,373	$1,228,185	$1,255,985
F866 - CFD 2003-01 Series B	$225,281	$226,227	$232,743
F868 - CFD 2000-03 Park Maintenance	$601,440	$820,627	$674,380
F870 - CFD 2006-01	$268,980	$270,204	$269,286
F872 - CFD 2006-02	$169,036	$164,693	$163,477
F875 - CFD 2017-01 North Etiwanda	$1,250	$1,254	$1,266
F876 - CFD 2018-01 Empire Lakes	$541,581	$591,158	$598,770
F878 - CFD 2022-01 Street Lighting	$41,060	$45,120	$81,900
F879 - CFD 2022-02 Industrial Service	$20	$20	$20
F281 - Fire Fund	$57,328,412	$46,911,410	$53,999,293
F282 - CFD 85-1	$10,605,534	$14,721,510	$14,964,880
F283 - CFD 88-1	$3,233,260	$3,604,200	$3,631,040
F288 - Fire Protection Capital Fund	$4,269,698	$21,397,110	$14,470,210
F290 - Library Fund	$5,399,234	$6,198,659	$6,593,890
F291 - California State Library	$4,565	$20,000	$20,000
F292 - Staff Innovation Fund	$14,510	$18,500	$37,500
F329 - Library Capital Fund	$535,827	$2,070,626	$703,250
F700 - Sports Complex	$3,046,030	$2,882,665	$3,002,600
F705 - Municipal Utility	$21,015,854	$25,487,357	$33,288,636
F706 - Utility Public Benefit Fund	$250,553	$326,030	$310,380
F708 - RCMU Capital Replacement Fund	–	$888,660	$1,030,000
F709 - California ARB Cap-and-Trade	–	–	$90,000
F710 - Second Story and Beyond	$617,622	$1,055,392	$883,130
F711 - Fiber Optic Network	$1,170,007	$379,103	$617,497
F712 - Equipment and Vehicle Replacement	$1,363,692	$2,907,573	$2,301,517

Expenditures by Fund

	FY 2024-25 ACTUALS	FY 2025-26 ADOPTED BUDGET	FY 2026-27 PRELIMINARY BUDGET
	FY 2024-25	FY2026	FY 2026-27
F714 - Computer Equipment and Technology Replacement	$1,904,205	$5,124,094	$1,038,540
ALL FUNDS TOTAL	**$310,006,188**	**$352,378,293**	**$352,163,327**

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Funded Positions by Department - Summary

DEPARTMENT	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
GOVERNANCE			
City Council	5.00	5.00	5.00
City Clerk	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00
City Management	8.00	8.00	9.00
TOTAL GOVERNANCE	15.00	15.00	16.00
PUBLIC SAFETY			
Fire District	145.00	146.00	151.00
TOTAL PUBLIC SAFETY	145.00	146.00	151.00
COMMUNITY PROGRAMS			
Animal Services	24.00	25.00	26.00
Library Services	30.00	31.00	32.00
Community Services	37.00	37.25	37.00
Engagement & Special Programs	11.00	20.50	21.50
TOTAL CIVIC AND CULTURAL SERVICES	102.00	113.75	116.50
ADMINISTRATIVE SERVICES			
Administrative Services	1.00	-	-
Finance/Procurement	22.00	20.00	22.00
Human Resources	8.00	6.00	7.00
Organizational Development	3.00	5.00	6.00
Records Management	6.00	6.00	6.00
Innovation & Technology	26.00	26.00	26.00
TOTAL ADMINISTRATIVE SERVICES	66.00	63.00	67.00
COMMUNITY DEVELOPMENT			
Building & Safety Services	28.00	32.00	31.00
Engineering Services	42.00	25.00	25.00
Economic Development	9.00	8.00	8.50
Planning	11.00	11.00	12.00
Public Works Services	132.00	141.00	141.00
TOTAL COMMUNITY DEVELOPMENT	222.00	217.00	217.50
TOTAL FULL-TIME POSITIONS	550.00	554.75	568.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
GOVERNANCE			
Elected Officials			
Mayor	1.00	1.00	1.00
Councilmember	4.00	4.00	4.00
City Clerk	1.00	1.00	1.00
City Treasurer	1.00	1.00	1.00
Total Elected Officials	7.00	7.00	7.00
City Management			
Administrative Assistant	2.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Assistant to the City Manager ***	1.00	-	1.00
City Manager	1.00	1.00	1.00
Deputy City Manager	1.00	3.00	3.00
Executive Assistant II	1.00	1.00	1.00
Senior Executive Assistant	1.00	1.00	1.00
Total City Management	8.00	8.00	9.00
TOTAL GOVERNANCE	15.00	15.00	16.00
PUBLIC SAFETY			
Fire District			
Administrative Assistant	2.00	2.50	2.00
Business Manager	1.00	1.00	1.00
Captain Specialist	3.00	3.00	3.00
Community Outreach Specialist	1.00	1.00	1.00
Deputy Fire Marshal	2.00	2.00	2.00
Emergency Management Coordinator	1.00	1.00	1.00
Emergency Vehicle Technician II	-	3.00	3.00
EMS Administrator	1.00	1.00	1.00
EMS Quality Improvement Nurse	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Field Training Officer	1.00	1.00	2.00
Fire Battalion Chief	7.00	7.00	7.00
Fire Captain	30.00	30.00	30.00
Fire Chief	1.00	1.00	1.00
Fire Clerk *	-	-	1.00
Fire Deputy Chief	2.00	2.00	3.00
Fire Engineer	30.00	30.00	31.00
Fire Equipment Lead Mechanic	1.00	-	-
Fire Equipment Mechanic	3.00	-	-
Fire Fleet Supervisor	-	1.00	1.00
Fire Marshal	1.00	1.00	1.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
Fire Plans Examiner	1.00	1.00	1.00
Fire Prevention Specialist I	2.00	2.00	5.00
Fire Prevention Specialist II	4.00	4.00	1.00
Fire Shop Administrator	-	1.00	1.00
Fire Shop Supervisor	1.00	-	-
Firefighter *	42.00	42.00	45.00
Management Aide	1.00	1.00	1.00
Management Analyst I	-	0.50	1.00
Management Analyst II	1.00	1.00	1.00
Management Analyst III	1.00	1.00	1.00
Public Relations Officer	1.00	1.00	1.00
Total Fire District	145.00	146.00	151.00
TOTAL PUBLIC SAFETY	145.00	146.00	151.00
COMMUNITY PROGRAMS			
Community Services			
Administrative Assistant	1.00	1.00	1.00
Community Affairs Coordinator	-	1.00	1.00
Community Services Coordinator *	10.00	10.00	9.00
Community Services Superintendent	3.00	3.00	3.00
Community Services Supervisor	6.00	6.00	8.00
Community Services Technician	1.00	1.00	1.00
Deputy Director of Community Services	1.00	1.00	1.00
Director of Community Services	1.00	1.00	1.00
Event & Rental Services Coordinator	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Front of House Coordinator	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Management Analyst I	3.00	2.50	2.00
Management Analyst II	-	0.50	1.00
Management Analyst III	1.00	-	-
Lead Park Ranger	-	0.25	1.00
Theater Productions Supervisor	1.00	1.00	1.00
Theatre Production Coordinator	1.00	1.00	1.00
Theatre Technician III	2.00	2.00	2.00
Total Community Services	37.00	37.25	37.00
Library Services			
Community Affairs Coordinator	1.00	1.00	1.00
Deputy Director of Library Services	1.00	1.00	1.00
Director of Library Services	1.00	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Librarian I	7.00	8.00	7.00
Librarian II	3.00	3.00	4.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
Library Assistant I	2.00	2.00	3.00
Library Assistant II	2.00	2.00	2.00
Library Clerk	3.00	3.00	3.00
Library Services Manager	1.00	1.00	1.00
Library Technician	5.00	5.00	5.00
Senior Librarian	3.00	3.00	3.00
Total Library Services	30.00	31.00	32.00
Animal Services			
Animal Behavior Specialist	1.00	1.00	-
Animal Care Supervisor	2.00	2.00	3.00
Animal Caretaker	2.00	2.00	2.00
Animal Center Manager	1.00	-	1.00
Animal Rescue Specialist	1.00	1.00	1.00
Animal Services Dispatcher	1.00	1.00	1.00
Animal Services Officer II	4.00	4.00	5.00
Community Affairs Specialist	-	1.00	-
Customer Care Assistant	3.00	3.00	3.00
Deputy Director of Animal Services	1.00	1.00	1.00
Director of Animal Services	1.00	1.00	1.00
Management Aide	1.00	1.00	1.00
Senior Animal Services Officer *	-	1.00	1.00
Senior Veterinary Technician	1.00	1.00	1.00
Veterinarian	1.00	1.00	1.00
Lead Veterinary Assistant	1.00	1.00	1.00
Veterinary Technician	3.00	3.00	3.00
Total Animal Services	24.00	25.00	26.00
Engagement & Special Programs			
Administrative Assistant	-	1.00	0.75
Community Affairs Coordinator	2.00	2.00	2.00
Community Affairs Officer	1.00	1.00	1.00
Community Affairs Senior Coordinator	1.00	1.00	1.00
Community Affairs Technician	1.00	1.00	1.00
Community Programs Coordinator	1.00	1.00	1.00
Director of Engagement and Special Programs	-	1.00	1.00
Management Aide	1.00	0.50	0.25
Management Analyst I	1.00	1.00	2.00
Management Analyst II	2.00	1.00	-
Management Analyst III	1.00	2.00	2.00
Administrative Assistant	-	-	0.25
Customer Services Specialist III	-	4.00	4.00
Deputy Director of Engineering/Utility Manager	-	1.00	1.00
Management Aide	-	-	0.25

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
Management Analyst I	-	1.00	1.00
Utilities Operations Supervisor	-	1.00	1.00
Utilities Operations Project Manager	-	1.00	1.00
Utilities Operations Manager *	-	-	1.00
Total Engagement & Special Programs	11.00	20.50	21.50
TOTAL COMMUNITY PROGRAMS	102.00	113.75	116.50
ADMINISTRATIVE SERVICES			
Records Management			
Administrative Assistant	1.00	1.00	1.00
City Clerk Records Management Analyst	1.00	1.00	1.00
Deputy Director of City Clerk Services	1.00	1.00	1.00
Director of City Clerk Services	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Total Records Management	6.00	6.00	6.00
Administrative Services			
Deputy City Manager	1.00	-	-
Total Administrative Services	1.00	-	-
Finance/Procurement			
Account Clerk	4.00	-	-
Account Technician	2.00	5.00	5.00
Accounts Payable Supervisor ***	1.00	1.00	-
Administrative Assistant ***	-	-	1.00
Customer Services Representative	2.00	1.00	1.00
Deputy Director of Finance	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Executive Assistant I	1.00	1.00	1.00
Finance Manager ***	-	-	3.00
Management Analyst I	1.00	1.00	1.00
Management Analyst II ***	1.00	1.00	2.00
Payroll Supervisor	1.00	1.00	1.00
Principal Accountant ***	1.00	1.00	-
Procurement Manager ***	1.00	1.00	-
Procurement Technician	2.00	2.00	2.00
Senior Accountant	2.00	2.00	2.00
Special Districts Analyst	1.00	1.00	1.00
Total Finance	22.00	20.00	22.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
Human Resources			
Administrative Assistant *	1.00	-	1.00
Director of Human Resources	2.00	1.00	1.00
Human Resources Business Partner	2.00	3.00	3.00
Human Resources Technician	1.00	-	-
Senior Human Resources Business Partner	2.00	2.00	2.00
Total Human Resources	8.00	6.00	7.00
Organizational Development			
Administrative Assistant	-	1.00	1.00
Director of Organizational Development	-	1.00	1.00
Management Analyst II ***	-	-	1.00
Risk Manager	1.00	1.00	1.00
Risk Management Coodinator	1.00	1.00	1.00
Safety Officer	1.00	1.00	1.00
Total Organizational Development	3.00	5.00	6.00
Innovation and Technology			
Administrative Assistant **	2.00	2.00	1.00
Chief Information Security Officer	1.00	1.00	1.00
Deputy Director of Innovation and Technology	1.00	1.00	1.00
Director of Information and Technology	1.00	1.00	1.00
GIS Analyst	2.00	3.00	3.00
GIS Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Information Technology Analyst I	3.00	2.00	2.00
Information Technology Analyst II	4.00	4.00	4.00
Information Technology Operations Supervisor	1.00	1.00	1.00
Information Technology Specialist I	-	1.00	1.00
Information Technology Specialist II	3.00	4.00	4.00
Information Technology Technician *	2.00	1.00	2.00
Management Analyst I	1.00	-	-
Management Analyst II	-	1.00	1.00
Senior GIS Analyst	1.00	-	-
Senior Information Technology Analyst	2.00	2.00	2.00
Total Innovation and Technology	26.00	26.00	26.00
TOTAL ADMINISTRATIVE SERVICES	66.00	63.00	67.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
COMMUNITY DEVELOPMENT			
Economic Development			
Community Development Technician II	1.00	-	-
DCM/Community Development	1.00	-	-
Deputy Director of Economic Development	1.00	1.00	1.00
Director of Economic Development	1.00	1.00	1.00
Director of Planning	1.00	-	-
Executive Assistant I	-	1.00	1.00
Management Aide	1.00	-	0.50
Management Analyst I	-	1.00	1.00
Management Analyst II	3.00	2.00	2.00
Parking Services Supervisor	-	1.00	1.00
Senior Parking Enforcement Officer	-	1.00	1.00
Total Economic Development	9.00	8.00	8.50
Planning			
Assistant Planner	2.00	2.00	2.00
Associate Planner	2.00	2.00	2.00
Community Development Technician II	1.00	-	-
Deputy Director of Planning ***	1.00	-	1.00
Director of Planning	-	1.00	1.00
Executive Assistant II	1.00	1.00	1.00
Management Aide	-	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Principal Planner	1.00	1.00	-
Senior Planner	2.00	2.00	3.00
Total Planning	11.00	11.00	12.00
Building and Safety Services			
Administrative Assistant	2.00	2.00	2.00
Building Inspection Supervisor	-	1.00	1.00
Building Inspector I	4.00	3.00	2.00
Building Inspector II	-	-	1.00
Building & Safety Manager	1.00	1.00	1.00
Community Development Technician I	-	2.00	3.00
Community Development Technician II	3.00	1.00	-
Director of Building and Safety	1.00	1.00	1.00
Executive Assistant I ***	-	-	1.00
Executive Assistant II ***	1.00	1.00	-
Management Analyst I ***	-	1.00	-
Management Analyst II ***	-	-	1.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
Plans Examiner I	1.00	2.00	2.00
Plans Examiner II	1.00	1.00	-
Public Services Technician I	1.00	1.00	1.00
Public Services Technician II	1.00	1.00	1.00
Public Services Technician III	0.50	-	-
Public Works Inspector I (2)	-	1.00	1.00
Public Works Inspector II (2)	-	1.00	1.00
Supervising Public Works Inspector (2)	-	1.00	1.00
Senior Building Inspector	1.00	1.00	1.00
Senior Public Service Technician	0.50	1.00	1.00
Senior Plans Examiner	1.00	-	1.00
Community Improvement Manager	1.00	-	-
Community Improvement Officer I	2.00	1.00	1.00
Community Improvement Officer II	2.00	2.00	2.00
Community Improvement Supervisor	1.00	1.00	1.00
Senior Community Improvement Officer	-	1.00	1.00
Business License Inspector	1.00	1.00	1.00
Business License Technician	1.00	1.00	1.00
Business License Program Coordinator	1.00	1.00	1.00
Parking & Business License Supervisor	-	1.00	-
Total Business License	28.00	32.00	31.00
Engineering Services			
Administrative Assistant	1.00	1.00	1.00
Assistant Engineer	8.00	8.00	8.00
Associate Engineer	4.00	4.00	4.00
Customer Services Specialist III	4.00	-	-
Deputy Director of Engineering	1.00	1.00	1.00
Deputy Director of Engineering/Utility Manager	1.00	-	-
Director of Engineering Services/City Engineer	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
Environmental Programs Coordinator	1.00	-	-
Environmental Programs Inspector	1.00	-	-
Environmental Programs Manager	1.00	-	-
Executive Assistant I	1.00	1.00	1.00
Management Aide	2.00	1.00	1.00
Management Analyst I	1.00	-	-
Management Analyst II	2.00	1.00	1.00
Principal Engineer	1.00	1.00	2.00
Public Works Inspector I	1.00	-	-
Public Works Inspector II	1.00	-	-
Senior Engineer	1.00	1.00	1.00
Senior Environmental Compliance Inspector	1.00	-	-
Supervising Public Works Inspector	1.00	-	-
Traffic Engineer	1.00	1.00	1.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
Utilities Operations Supervisor	1.00	-	-
Utilities Operations/Project Manager	1.00	-	-
Utility Marker	1.00	1.00	-
Total Engineering Services	42.00	25.00	25.00
Public Works Services			
Administrative Assistant	2.00	2.00	2.00
Assistant Engineer	1.00	1.00	1.00
Deputy Director of Public Works	1.00	1.00	1.00
Director of Public Works Services	1.00	1.00	1.00
Electrician **	2.00	2.00	1.00
Environmental Programs Coordinator	-	1.00	1.00
Environmental Programs Inspector	-	1.00	1.00
Environmental Programs Manager	-	1.00	1.00
Equipment Operator	5.00	5.00	5.00
Executive Assistant I	1.00	1.00	1.00
Facilities Superintendent	1.00	1.00	1.00
Fleet Supervisor	1.00	1.00	1.00
Inventory Specialist Equipment/Materials	1.00	1.00	1.00
Lead Maintenance Worker	16.00	16.00	16.00
Lead Mechanic	1.00	1.00	1.00
Maintenance Coordinator	12.00	12.00	12.00
Maintenance Supervisor	9.00	9.00	9.00
Maintenance Worker	56.00	58.00	56.00
Management Aide	-	1.00	1.00
Management Analyst I	-	1.00	1.00
Management Analyst II	2.00	2.00	2.00
Management Analyst III ***	1.00	-	1.00
Mechanic	3.00	3.00	3.00
Parks/Landscape Maintenance Superintendent	1.00	1.00	1.00
Public Works Business Manager ***	-	1.00	-
Senior Environmental Compliance Inspector	-	1.00	1.00
Senior Electrician *	-	-	1.00
Senior Maintenance Worker *	11.00	11.00	13.00
Signal & Lighting Coordinator	-	1.00	1.00
Signal & Lighting Technician	2.00	2.00	2.00
Streets/Storm Drain Maintenance Superintendent	1.00	1.00	1.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
Total Public Works Services	132.00	141.00	141.00
TOTAL COMMUNITY DEVELOPMENT	222.00	217.00	217.50
TOTAL FULL-TIME POSITIONS	550.00	554.75	568.00

Funded Positions by Department - Detail

DEPARTMENT AND POSITION TITLE	ADOPTED 2024-25	ADOPTED 2025-26	PRELIMINARY 2026-27
PART-TIME EMPLOYEES FTEs (FULL TIME EQUIVALENTS)			
GOVERNANCE			
City Management	-	0.50	0.50
TOTAL GOVERNANCE	-	0.50	0.50
PUBLIC SAFETY			
Fire District	0.88	0.88	4.68
TOTAL PUBLIC SAFETY	0.88	0.88	4.68
COMMUNITY PROGRAMS			
Animal Services	13.86	13.86	14.33
Community Services	54.17	54.92	60.78
Library Services	31.15	31.15	30.70
TOTAL CIVIC AND CULTURAL SERVICES	99.18	99.93	105.81
ADMINISTRATIVE SERVICES			
Human Resources	-	0.76	-
Innovation and Technology	1.43	1.43	1.02
Records Management	0.71	-	-
TOTAL ADMINISTRATIVE SERVICES	2.14	2.19	1.02
COMMUNITY DEVELOPMENT			
Community Improvement	0.89	0.89	0.46
Engagement & Special Programs	-	0.50	0.50
Engineering Services	0.14	0.14	0.47
Planning	0.88	0.88	-
Public Works Services	26.80	26.80	49.47
TOTAL COMMUNITY DEVELOPMENT	28.71	29.21	50.90
TOTAL PART-TIME POSITIONS	130.91	132.71	162.91

Changes in staffing levels for Fiscal Year 2026-27 Preliminary Budget

*** Position(s) funded for FY 2026-27**

**** Position(s) defunded for FY 2026-27**

***** Position(s) were added or amended in FY 2025-26**



SUMMARIES OF FINANCIAL DATA

FUND BALANCE SUMMARIES

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Spendable Fund Balances

As indicated in the Glossary of Budget Terms, fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance *(inherently nonspendable)*
- Restricted fund balance *(externally enforceable limitations on use)*
- Committed fund balance *(self-imposed limitations on use*)
- Assigned fund balance *(limitation resulting from intended use)*
- Unassigned fund balance *(residual net resources)*

The first two components listed above are not included in the Spendable Fund Balances report on the following pages due to the nature of their restrictions, with the exception of Special Revenue and Capital Projects Funds. These two fund types have restricted funding sources; however, the budgets presented represent qualifying expenditures that are in line with the restrictions. Therefore, the respective fund balances are presented. The last three components are incorporated into the report for all fund types.

For the City's Operating Budget, the following are the main components of the committed fund balance included in the fund balance roll forward:

Fund 001 – General Fund:

Changes in Economic Circumstances	$ 28,006,176
Working Capital	$ 10,050,477

Funds 281-283 – Fire District Operating Funds:

Working Capital	$ 25,233,085
Changes in Economic Circumstances	$ 11,085,439
Employee Leave Payouts	$ 5,373,230

All other fund balances in the City's Operating Budget are either committed or assigned. The Operating Budget has no unassigned fund balances. For descriptions of the City's committed fund balance categories, please refer to the City's Financial Policies included in the Appendix to this budget document.

The City adopts a balanced Operating Budget each year. As indicated in the Glossary of Budget Terms, a balanced budget is a budget in which the amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus available fund balance. In the Other Funds, increases or decreases are dependent upon general fluctuations in recurring revenues, such as gas tax, the receipt of new grant funding, or the usage of funding received in prior years for capital expenditures.

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2026	Budget				Estimated Spendable Fund Balance June 30, 2027
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
CITY OF RANCHO CUCAMONGA						
GENERAL FUND						
001 - GENERAL FUND	$ 52,742,598	$ 123,946,140	$ 2,584,460	$ 4,094,870	$ 122,435,730	$ 52,742,598
TOTAL GENERAL FUND	$ 52,742,598	$ 123,946,140	$ 2,584,460	$ 4,094,870	$ 122,435,730	$ 52,742,598
OTHER GENERAL FUNDS						
003 - REIMB ST/COUNTY PARKING CIT	$ 142,099	$ 199,110	$ -	$ -	$ 122,670	$ 218,539
006 - CVWD REIMBURSEMENTS	645,978	529,860	-	-	402,205	773,633
016 - COMM DEV TECHNICAL SRVCS FUND	7,960,438	407,970	-	-	260,640	8,107,768
017 - LAW ENFORCEMENT RESERVE	7,886,056	36,330	-	-	7,886,056	36,330
018 - TRAFFIC SAFETY	300,091	415,000	-	-	418,450	296,641
020 - CITY TECHNOLOGY FEE FUND	3,562,705	600,000	-	-	596,590	3,566,115
022 - MOBILE HOME PARK PROGRAM	243,483	40,250	-	-	37,103	246,630
023 - SB1186 CERT ACCESS SPEC PROG	337,479	47,710	-	-	37,803	347,386
025 - CAPITAL RESERVE	48,441,777	773,640	1,000,000	-	9,776,010	40,439,407
030 - COMMUNITY BENEFIT PROJECT FUND	401,031	-	-	-	-	401,031
073 - BENEFITS CONTINGENCY	2,193,088	-	-	-	1,537,670	655,418
TOTAL OTHER GENERAL FUNDS	$ 72,114,225	$ 3,049,870	$ 1,000,000	$ -	$ 21,075,197	$ 55,088,898
SPECIAL REVENUE						
100 - ASSESSMENT DISTRICTS ADMIN	$ 568,567	$ 707,270	$ -	$ -	$ 1,004,012	$ 271,825
105 - AB2766 AIR QUALITY IMPROVEMENT	722,189	232,020	-	-	159,770	794,439
106 - MSRC AIR POLLUTION REDUCT GRNT	532	-	-	-	-	532
109 - PUBLIC ART TRUST FUND	692,615	100,000	-	-	80,680	711,935
110 - BEAUTIFICATION	32,563	-	-	-	-	32,563
111 - PARK LAND ACQUISITION	10,265,283	650,000	-	-	2,900	10,912,383
112 - DRAINAGE FAC/GENERAL	3,262,309	100,000	-	-	2,180	3,360,129
113 - COMMUNITY/REC CENTER DEVELPMNT	5,042,174	417,370	-	-	-	5,459,544
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	534,086	-	-	-	-	534,086
115 - HENDERSON/WARDMAN DRAINAGE	972,876	-	-	-	-	972,876
116 - ETIWANDA DRAINAGE	2,197,768	-	-	-	-	2,197,768
118 - UPPER ETIWANDA DRAINAGE	623,867	-	-	-	-	623,867
119 - PARK IMPROVEMENT	6,221,066	507,124	-	-	4,800	6,723,390
120 - PARK DEVELOPMENT	4,225,627	-	-	-	16,610	4,209,017
122 - SOUTH ETIWANDA DRAINAGE	1,829,612	-	-	-	-	1,829,612
123 - LIBRARY IMPACT FEE	1,413,128	139,350	-	-	1,190	1,551,288
124 - TRANSPORTATION	69,189,002	3,001,480	-	-	841,400	71,349,082
125 - ANIMAL CENTER IMPACT FEE	372,890	45,130	-	-	200,870	217,150
126 - LOWER ETIWANDA DRAINAGE	1,331,754	-	-	-	-	1,331,754
127 - POLICE IMPACT FEE	(82,959)	125,000	-	-	1,220	40,821
128 - ETIWANDA NO. EQUESTRIAN FACIL.	740,316	-	-	-	-	740,316
129 - UNDERGROUND UTILITIES	13,538,523	-	-	-	79,640	13,458,883
160 - FIRE IMPACT FEE	-	-	981,750	-	803,250	
130 - LMD #1 GENERAL CITY	1,393,589	1,352,680	202,200	90,000	1,641,720	1,216,749
131 - LMD #2 VICTORIA	1,125,833	4,780,990	317,450	-	5,769,440	454,833
133 - LMD #3B MEDIANS	2,121,046	908,020	2,070	-	1,033,070	1,998,066
134 - LMD #4R TERRA VISTA	6,442,587	3,350,240	-	-	4,319,750	5,473,077
135 - LMD #5 ANDOVER	-	-	-	-	-	-
136 - LMD #6R CARYN COMMUNITY	817,580	646,870	46,160	-	874,930	635,680
137 - LMD #7 NORTH ETIWANDA	503,057	1,018,370	-	-	1,192,230	329,197
138 - LMD #8 SOUTH ETIWANDA	415,201	34,640	-	-	53,820	396,021
139 - LMD #9 LOWER ETIWANDA	626,899	870,590	-	-	920,770	576,719
140 - LMD #10 RANCHO ETIWANDA	777,613	791,430	-	-	1,077,820	491,223
141 - LMD 1 CAPITAL REPLACEMENT FUND	49,749	-	133,990	-	40,630	143,109
150 - GENERAL CITY STREET LIGHTS	65,941	-	425,490	-	425,486	65,945
151 - SLD #1 ARTERIAL	19,630	850,730	51,880	133,970	978,620	(190,350)

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2026	Budget				Estimated Spendable Fund Balance June 30, 2027
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
152 - SLD #2 RESIDENTIAL	2,025,674	403,390	122,360	136,740	447,680	1,967,004
153 - SLD #3 VICTORIA	1,038,259	383,540	21,220	52,060	287,110	1,103,849
154 - SLD #4 TERRA VISTA	22,608	167,130	-	24,160	193,460	(27,882)
155 - SLD #5 CARYN COMMUNITY	(68,001)	44,640	2,730	11,480	46,170	(78,281)
156 - SLD #6 INDUSTRIAL AREA	314,615	129,390	9,280	17,980	73,850	361,455
157 - SLD #7 NORTH ETIWANDA	188,872	132,760	8,580	36,280	138,510	155,422
158 - SLD #8 SOUTH ETIWANDA	1,725,074	81,730	-	12,820	138,520	1,655,464
174 - STATE GAS TAX	7,025,565	4,782,740	-	-	4,731,683	7,076,622
176 - MEASURE I 1990-2010	1,958	-	-	-	-	1,958
177 - MEASURE I 2010-2040	6,450,594	4,807,330	-	-	6,863,860	4,394,064
179 - ROAD MAINT & REHAB ACCT	11,442,315	4,464,850	-	-	8,320,310	7,586,855
181 - SB 1 - TCEP	(922,845)	14,680	-	-	-	(908,165)
188 - INTEGRATED WASTE MANAGEMENT	8,019,286	1,960,920	-	-	1,696,620	8,283,586
195 - STATE ASSET SEIZURE	44,943	-	-	2,680	620	41,643
196 - CA ASSET SEIZURE 15%	10,937	-	2,680	-	4,040	9,577
198 - CITYWIDE INFRASTRUCTURE IMPRV	44,851,606	-	-	-	2,389,170	42,462,436
199 - INDUSTRIAL AREA TRAFFIC FUND	4,765,000	-	-	-	-	4,765,000
204 - COMMUNITY DEVELOPMENT BLK GRNT	(1,163,937)	1,472,440	-	-	1,994,010	(1,685,507)
214 - PEDESTRIAN GRANT/ART 3	(1,425,969)	488,000	-	-	488,000	(1,425,969)
225 - CA RECYC/LITTER REDUCTION GRNT	(118,748)	-	-	-	53,610	(172,358)
227 - USED OIL RECYCLING PROGRAM	33,743	-	-	-	27,550	6,193
274 - STATE GRANTS FUND	(2,866,010)	3,796,864	-	220,000	4,360,981	(3,650,127)
275 - FEDERAL GRANTS FUND	(3,327,922)	1,870,860	-	207,660	122,950	(1,787,672)
290 - LIBRARY FUND	12,396,299	6,844,337	-	218,630	6,375,260	12,646,746
291 - CA STATE LIBRARY	114,691	20,000	-	-	20,000	114,691
292 - STAFF INNOVATION FD (CA ST LB)	211,753	-	-	-	37,500	174,253
329 - LIBRARY CAPITAL FUND	4,990,773	709,260	-	-	703,250	4,996,783
340 - DRUG ABATEMENT ACT	32,288	-	-	-	-	32,288
354 - COPS PROGRAM GRANT-STATE	737,920	11,500	-	-	568,760	180,660
361 - JUSTICE ASSISTANCE GRANT(JAG)	(89,822)	7	-	-	64,940	(154,755)
380 - HOMELAND SECURITY GRANT-FIRE	(74,342)	30,450	-	-	49,280	(93,172)
396 - HOUSING SUCCESSOR AGENCY	(1,356,618)	12,000	-	-	541,240	(1,885,858)
392 - OPIOID SETTLEMENT FUND	(267,158)	129,038	10,621	-	353,160	(480,659)
399 - EIFD	3,314,023	980,022	-	-	410	4,293,635
838 - AD 91-2 REDEMPTION-DAY CANYON	80,281	26,640	-	-	30,952	75,969
847 - PD 85 CAPITAL REPLACEMENT FUND	516,223	-	169,510	-	293,170	392,563
848 - PD 85 REDEMPTION FUND	(575,153)	1,327,560	71,680	116,800	3,886,320	(3,179,033)
868 - CFD 2000-03 PARK MAINTENANCE	563,033	594,790	-	-	674,380	483,443
875 - CFD 2017-01 NO. ETIWANDA	25,453	7,160	-	-	1,266	31,347
876 - CFD 2018-01 EMPIRE LAKES	1,738,626	658,570	-	550,430	48,340	1,798,426
877 - CFD 2018-01 CAPITAL RESERVE	976,940	-	175,000	-	-	1,151,940
878 - CFD 2022-01 STREET LIGHTING	(53,860)	81,850	-	81,870	30	(53,910)
879 - CFD 2022-02 INDUSTRIAL SERVICE	1,628,550	834,180	-	-	20	2,462,710
TOTAL SPECIAL REVENUE	$ 241,030,030	$ 57,897,932	$ 2,754,651	$ 1,913,560	$ 67,553,790	$ 232,036,763
ENTERPRISE FUNDS						
700 - SPORTS COMPLEX	$ (2,097,437)	$ 393,610	$ 2,599,860	$ -	$ 3,002,600	$ (2,106,567)
705 - MUNICIPAL UTILITY	16,271,979	24,479,000	427,660	2,490,670	30,797,966	7,890,003
706 - UTILITY PUBLIC BENEFIT FUND	1,085,780	555,000	-	-	310,380	1,330,400
708 - RCMU CAPITAL REPLACEMENT FUND	6,263,199	-	-	-	1,030,000	5,233,199
709 - RCMU CAP AND TRADE FUND	7,737,267	900,000	-	90,000	-	8,547,267
710 - SECOND STORY AND BEYOND	503,646	664,500	218,630	-	883,130	503,646
314 - SSAB SUSTAINING FUND	1,073,777	100,000	-	-	-	1,173,777
711 - FIBER OPTIC NETWORK	(13,036,661)	406,450	-	-	617,497	(13,247,708)
TOTAL ENTERPRISE FUNDS	$ 17,801,550	$ 27,498,560	$ 3,246,150	$ 2,580,670	$ 36,641,573	$ 9,324,017

Spendable Fund Balances

	Estimated Spendable Fund Balance July 1, 2026	Budget				Estimated Spendable Fund Balance June 30, 2027
		Revenues	Operating Transfers In	Operating Transfers Out	Expenditures	
INTERNAL SERVICE FUNDS						
712 - EQUIP/VEHICLE REPLACEMENT	$ 1,348,522	$ 1,245,230	$ 107,060	$ -	$ 2,301,517	$ 399,295
714 - COMP EQUIP/TECH REPLCMENT FUND	3,156,573	757,050	-	-	1,038,540	2,875,083
TOTAL INTERNAL SERVICE FUNDS	$ 4,505,095	$ 2,002,280	$ 107,060	$ -	$ 3,340,057	$ 3,274,378
TOTAL CITY OF RANCHO CUCAMONGA	$ 388,193,498	$ 214,394,782	$ 9,692,321	$ 8,589,100	$ 251,046,347	$ 352,466,654
R.C. FIRE PROTECTION DISTRICT						
SPECIAL REVENUE						
281 - FIRE FUND	$ 62,386,267	$ 55,218,320	$ -	$ 7,758,890	$ 46,240,403	$ 63,605,294
282 - COMMUNITY FACILITIES DIST 85-1	1,340,244	8,768,490	4,732,390	-	14,964,880	(123,756)
283 - COMMUNITY FACILITIES DIST 88-1	(117,644)	604,540	3,026,500	-	3,631,040	(117,644)
284 - FIRE AMBULANCE SERVICES	-	-	-	-	-	-
285 - FIRE TECHNOLOGY FEE FUND	33,641	520	-	-	-	34,161
288 - FIRE PROTECTION CAPITAL FUND	36,638,835	8,140,880	-	981,750	13,488,460	30,309,505
TOTAL SPECIAL REVENUE	$ 100,281,343	$ 72,732,750	$ 7,758,890	$ 8,740,640	$ 78,324,783	$ 93,707,560
TOTAL R.C. FIRE PROTECTION DISTRICT	$ 100,281,343	$ 72,732,750	$ 7,758,890	$ 8,740,640	$ 78,324,783	$ 93,707,560
TOTAL ALL FUNDS	$ 488,474,841	$ 287,127,532	$ 17,451,211	$ 17,329,740	$ 329,371,130	$ 446,174,214

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

	Estimated Spendable Fund Balance July 1, 2026	Estimated Spendable Fund Balance June 30, 2027	Change	Change	Reason for Changes >$500,000 and 10%
CITY OF RANCHO CUCAMONGA					
GENERAL FUND					
001 - GENERAL FUND	$ 52,742,598	$ 52,742,598	$ -	0%	
TOTAL GENERAL FUND	$ 52,742,598	$ 52,742,598	$ -	0%	
OTHER GENERAL FUNDS					
003 - REIMB ST/COUNTY PARKING CIT	$ 142,099	$ 218,539	$ 76,440	54%	Results of operations, for use in future period
006 - CVWD REIMBURSEMENTS	645,978	773,633	127,655	20%	Results of operations, for use in future period
016 - COMM DEV TECHNICAL SRVCS FUND	7,960,438	8,107,768	147,330	2%	
017 - LAW ENFORCEMENT RESERVE	7,886,056	36,330	(7,849,726)	-100%	Rollover of project budget for Rancho Cucamonga Police Department Modernization Project
018 - TRAFFIC SAFETY	300,091	296,641	(3,450)	-1%	
020 - CITY TECHNOLOGY FEE FUND	3,562,705	3,566,115	3,410	0%	
022 - MOBILE HOME PARK PROGRAM	243,483	246,630	3,147	1%	
023 - SB1186 CERT ACCESS SPEC PROG	337,479	347,386	9,907	3%	
025 - CAPITAL RESERVE	48,441,777	40,439,407	(8,002,370)	-17%	Use of funds accumulated over a period of time for capital projects
030 - COMMUNITY BENEFIT PROJECT FUND	401,031	401,031	-	0%	Results of operations, for use in future period
073 - BENEFITS CONTINGENCY	2,193,088	655,418	(1,537,670)	-70%	Use of funds accumulated over a period of time for employee leave payouts
TOTAL OTHER GENERAL FUNDS	$ 72,114,225	$ 55,088,898	$ (17,025,327)	-24%	
SPECIAL REVENUE					
100 - ASSESSMENT DISTRICTS ADMIN	$ 568,567	$ 271,825	$ (296,742)	-52%	Results of operations, for use in future period
105 - AB2766 AIR QUALITY IMPROVEMENT	722,189	794,439	72,250	10%	Results of operations, for use in future period
106 - MSRC AIR POLLUTION REDUCT GRNT	532	532	-	0%	
109 - PUBLIC ART TRUST FUND	692,615	711,935	19,320	3%	
110 - BEAUTIFICATION	32,563	32,563	-	0%	
111 - PARK LAND ACQUISITION	10,265,283	10,912,383	647,100	6%	Results of operations, for use in future period
112 - DRAINAGE FAC/GENERAL	3,262,309	3,360,129	97,820	3%	
113 - COMMUNITY/REC CENTER DEVELPMNT	5,042,174	5,459,544	417,370	8%	Results of operations, for use in future period
114 - DRAINAGE-ETIWANDA/SAN SEVAINE	534,086	534,086	-	0%	
115 - HENDERSON/WARDMAN DRAINAGE	972,876	972,876	-	0%	
116 - ETIWANDA DRAINAGE	2,197,768	2,197,768	-	0%	
118 - UPPER ETIWANDA DRAINAGE	623,867	623,867	-	0%	
119 - PARK IMPROVEMENT	6,221,066	6,723,390	502,324	8%	Results of operations, for use in future period
120 - PARK DEVELOPMENT	4,225,627	4,209,017	(16,610)	0%	Use of funds accumulated over a period of time for capital projects
122 - SOUTH ETIWANDA DRAINAGE	1,829,612	1,829,612	-	0%	
123 - LIBRARY IMPACT FEE	1,413,128	1,551,288	138,160	10%	Results of operations, for use in future period
124 - TRANSPORTATION	69,189,002	71,349,082	2,160,080	3%	Use of funds accumulated over a period of time for capital projects
125 - ANIMAL CENTER IMPACT FEE	372,890	217,150	(155,740)	-42%	Results of operations, for use in future period
126 - LOWER ETIWANDA DRAINAGE	1,331,754	1,331,754	-	0%	
127 - POLICE IMPACT FEE	(82,959)	40,821	123,780	-149%	Use of funds accumulated over a period of time for capital projects
128 - ETIWANDA NO. EQUESTRIAN FACIL.	740,316	740,316	-	0%	
129 - UNDERGROUND UTILITIES	13,538,523	13,458,883	(79,640)	-1%	
130 - LMD #1 GENERAL CITY	1,393,589	1,216,749	(176,840)	-13%	Unable to increase revenues and operational expenditures have increased.
131 - LMD #2 VICTORIA	1,125,833	454,833	(671,000)	-60%	Use of funds accumulated over a period of time for capital projects
132 - LMD #3A HYSSOP	-	-	-	0%	
133 - LMD #3B MEDIANS	2,121,046	1,998,066	(122,980)	-6%	
134 - LMD #4R TERRA VISTA	6,442,587	5,473,077	(969,510)	-15%	Use of funds accumulated over a period of time for capital projects
135 - LMD #5 ANDOVER	-	-	-	0%	Fund closed; LMD 5 absorbed into LMD 1
136 - LMD #6R CARYN COMMUNITY	817,580	635,680	(181,900)	-22%	Use of funds accumulated over a period of time for capital projects
137 - LMD #7 NORTH ETIWANDA	503,057	329,197	(173,860)	-35%	Use of funds accumulated over a period of time for capital projects
138 - LMD #8 SOUTH ETIWANDA	415,201	396,021	(19,180)	-5%	Unable to increase revenues and operational expenditures have increased.

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

	Estimated Spendable Fund Balance July 1, 2026	Estimated Spendable Fund Balance June 30, 2027	Change	Change	Reason for Changes >$500,000 and 10%
139 - LMD #9 LOWER ETIWANDA	626,899	576,719	(50,180)	-8%	Use of funds accumulated over a period of time for capital projects
140 - LMD #10 RANCHO ETIWANDA	777,613	491,223	(286,390)	-37%	Use of funds accumulated over a period of time for capital projects
141 - LMD 1 CAPITAL REPLACEMENT FUND	49,749	143,109	93,360	188%	Use of funds accumulated over a period of time for capital projects
150 - GENERAL CITY STREET LIGHTS	65,941	65,945	4	0%	
151 - SLD #1 ARTERIAL	19,630	(190,350)	(209,980)	-1070%	Use of funds accumulated over a period of time for capital projects
152 - SLD #2 RESIDENTIAL	2,025,674	1,967,004	(58,670)	-3%	
153 - SLD #3 VICTORIA	1,038,259	1,103,849	65,590	6%	
154 - SLD #4 TERRA VISTA	22,608	(27,882)	(50,490)	-223%	Use of funds accumulated over a period of time for capital projects
155 - SLD #5 CARYN COMMUNITY	(68,001)	(78,281)	(10,280)	15%	Results of operations, for use in future period
156 - SLD #6 INDUSTRIAL AREA	314,615	361,455	46,840	15%	Results of operations, for use in future period
157 - SLD #7 NORTH ETIWANDA	188,872	155,422	(33,450)	-18%	Results of operations, for use in future period
158 - SLD #8 SOUTH ETIWANDA	1,725,074	1,655,464	(69,610)	-4%	
174 - STATE GAS TAX	7,025,565	7,076,622	51,057	1%	Use of funds accumulated over a period of time for capital projects
176 - MEASURE I 1990-2010	1,958	1,958	-	0%	
177 - MEASURE I 2010-2040	6,450,594	4,394,064	(2,056,530)	-32%	Results of operations, for use in future period
179 - ROAD MAINT & REHAB ACCT	11,442,315	7,586,855	(3,855,460)	-34%	Use of funds accumulated over a period of time for capital projects
181 - SB 1 - TCEP	(922,845)	(908,165)	14,680	-2%	
188 - INTEGRATED WASTE MANAGEMENT	8,019,286	8,283,586	264,300	3%	Results of operations, for use in future period
195 - STATE ASSET SEIZURE	44,943	41,643	(3,300)	-7%	
196 - CA ASSET SEIZURE 15%	10,937	9,577	(1,360)	-12%	
198 - CITYWIDE INFRASTRUCTURE IMPRV	44,851,606	42,462,436	(2,389,170)	-5%	Use of funds accumulated over a period of time for capital projects
199 - INDUSTRIAL AREA TRAFFIC FUND	4,765,000	4,765,000	-	0%	
204 - COMMUNITY DEVELOPMENT BLK GRNT	(1,163,937)	(1,685,507)	(521,570)	100%	Use of funds accumulated over a period of time for capital projects
214 - PEDESTRIAN GRANT/ART 3	(1,425,969)	(1,425,969)	-	0%	
225 - CA RECYC/LITTER REDUCTION GRNT	(118,748)	(172,358)	(53,610)	45%	
227 - USED OIL RECYCLING PROGRAM	33,743	6,193	(27,550)	-82%	
274 - STATE GRANTS FUND	(2,866,010)	(3,650,127)	(784,117)	27%	
275 - FEDERAL GRANTS FUND	(3,327,922)	(1,787,672)	1,540,250	-46%	
290 - LIBRARY FUND	12,396,299	12,646,746	250,447	2%	
291 - CA STATE LIBRARY	114,691	114,691	-	0%	
292 - STAFF INNOVATION FD (CA ST LB)	211,753	174,253	(37,500)	-18%	
329 - LIBRARY CAPITAL FUND	4,990,773	4,996,783	6,010	0%	Use of funds accumulated over a period of time for capital projects
340 - DRUG ABATEMENT ACT	32,288	32,288	-	0%	
354 - COPS PROGRAM GRANT-STATE	737,920	180,660	(557,260)	-76%	Use of grant funds
361 - JUSTICE ASSISTANCE GRANT(JAG)	(89,822)	(154,755)	(64,933)	0%	
380 - HOMELAND SECURITY GRANT-FIRE	(74,342)	(93,172)	(18,830)	25%	
396 - HOUSING SUCCESSOR AGENCY	(1,356,618)	(1,885,858)	(529,240)	39%	
392 - OPIOID SETTLEMENT FUND	(267,158)	(480,659)	(213,501)	80%	Use of funds received in prior fiscal year for use in the new fiscal year.
399 - EIFD	3,314,023	4,293,635	979,612	30%	Results of operations, for use in future period
838 - AD 91-2 REDEMPTION-DAY CANYON	80,281	75,969	(4,312)	-5%	
847 - PD 85 CAPITAL REPLACEMENT FUND	516,223	392,563	(123,660)	-24%	
848 - PD 85 REDEMPTION FUND	(575,153)	(3,179,033)	(2,603,880)	453%	Use of funds accumulated over a period of time for capital projects
868 - CFD 2000-03 PARK MAINTENANCE	563,033	483,443	(79,590)	-14%	
875 - CFD 2017-01 NO. ETIWANDA	25,453	31,347	5,894	23%	Results of operations, for use in future period
876 - CFD 2018-01 EMPIRE LAKES	1,738,626	1,798,426	59,800	3%	Results of operations, for use in future period
877 - CFD 2018-01 CAPITAL RESERVE	976,940	1,151,940	175,000	18%	Results of operations, for use in future period
878 - CFD 2022-01 STREET LIGHTING	(53,860)	(53,910)	(50)	0%	
879 - CFD 2022-02 INDUSTRIAL SERVICE	1,628,550	2,462,710	834,160	100%	Results of operations, for use in future period
TOTAL SPECIAL REVENUE	$ 241,030,030	$ 232,036,763	$ (8,993,267)	-4%	

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

	Estimated Spendable Fund Balance July 1, 2026	Estimated Spendable Fund Balance June 30, 2027	Change	Change	Reason for Changes >$500,000 and 10%
ENTERPRISE FUNDS					
700 - SPORTS COMPLEX	$ (2,097,437)	$ (2,106,567)	$ (9,130)	0%	
705 - MUNICIPAL UTILITY	16,271,979	7,890,003	(8,381,976)	-52%	Use of funds accumulated over a period of time for capital projects
706 - UTILITY PUBLIC BENEFIT FUND	1,085,780	1,330,400	244,620	23%	Use of funds accumulated over a period of time for capital projects
708 - RCMU CAPITAL REPLACEMENT FUND	6,263,199	5,233,199	(1,030,000)	-16%	
709 - RCMU CAP AND TRADE FUND	7,737,267	8,547,267	810,000	10%	Results of operations, for use in future period
710 - SECOND STORY AND BEYOND	503,646	503,646	-	0%	
314 - SSAB SUSTAINING FUND	1,073,777	1,173,777	100,000	9%	Results of operations, for use in future period
711 - FIBER OPTIC NETWORK	(13,036,661)	(13,247,708)	(211,047)	2%	Use of funds accumulated over a period of time for capital projects
TOTAL ENTERPRISE FUNDS	$ 17,801,550	$ 9,324,017	$ (8,477,533)	-48%	
INTERNAL SERVICE FUNDS					
712 - EQUIP/VEHICLE REPLACEMENT	$ 1,348,522	$ 399,295	$ (949,227)	-70%	Use of funds accumulated over a period of time for vehicle and equipment replacement
714 - COMP EQUIP/TECH REPLCMENT FUND	3,156,573	2,875,083	(281,490)	-9%	Use of funds accumulated over a period of time for computer equipment and technology replacement
TOTAL INTERNAL SERVICE FUNDS	$ 4,505,095	$ 3,274,378	$ (1,230,717)	-27%	
TOTAL CITY OF RANCHO CUCAMONGA	$ 388,193,498	$ 352,466,654	$ (35,726,844)	-9%	
R.C. FIRE PROTECTION DISTRICT					
SPECIAL REVENUE					
281 - FIRE FUND	$ 62,386,267	$ 63,605,294	$ 1,219,027	2%	
282 - COMMUNITY FACILITIES DIST 85-1	1,340,244	(123,756)	(1,464,000)	-109%	Use of funds accumulated over a period of time for computer equipment and technology replacement
283 - COMMUNITY FACILITIES DIST 88-1	(117,644)	(117,644)	-	0%	
284 - FIRE AMBULANCE SERVICES	-	-	-	100%	
285 - FIRE TECHNOLOGY FEE FUND	33,641	34,161	520	2%	
288 - FIRE PROTECTION CAPITAL FUND	36,638,835	30,309,505	(6,329,330)	-17%	Use of funds accumulated over a period of time for computer equipment and technology replacement
TOTAL SPECIAL REVENUE	$ 100,281,343	$ 93,707,560	$ (6,573,783)	-7%	
TOTAL R.C. FIRE PROTECTION DISTRICT	$ 100,281,343	$ 93,707,560	$ (6,573,783)	-7%	
TOTAL ALL FUNDS	$ 488,474,841	$ 446,174,214	$ (42,300,627)	-9%	

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DEPARTMENTAL BUDGET DETAILS

City Council – Department Budget Summary

Overview of Department

As a body of elected officials, the separately elected Mayor and four-member City Council establish local laws, set policy, approve programs, adopt the annual budget, and appropriate funds. As elected representatives of the citizens, the City Council is responsible to all of the people and, as such, devotes its energies to making decisions which are in the best interest of public welfare. The City Council is elected by geographic districts with the Mayor being elected at large. They each serve staggered four-year terms. The City Council also serves as the Board of Directors for the Rancho Cucamonga Fire Protection District (a subsidiary district of the City).

The City Council meets on the first and third Wednesday of the month at City Hall to discuss and vote on pertinent issues facing the City and its residents. In addition, the City Council is responsible for appointing the City Manager, City Attorney, and members of boards and commissions.

Mission Statement

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

Council's mission statement establishes our organization’s purpose and serves as a focal point for current and future endeavors.

Vision Statement

Our vision is to create an equitable, sustainable, vibrant city, rich in opportunity for all to thrive. Council's vision statement defines the target outcomes our organization seeks to accomplish in the future.

Council Values

As the City carries out its mission and works towards its vision, it will be guided by these Core Values:

- Courageous leadership in service to the community
- Safe and healthy community
- Sustainable future
- Excellent quality of life
- Community engagement
- Commitment to prosperity
- Family-oriented atmosphere
- Relentless pursuit of improvement

City Council – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$140,520	$162,330	$166,860
Operations & Maintenance	$31,986	$58,300	$84,350
Cost Allocation Plan	-$57,710	-$60,920	-$96,170
OPERATING BUDGET TOTAL	**$114,796**	**$159,710**	**$155,040**
Other Funds	–	–	–
All Funds			
Personnel Services	$140,520	$162,330	$166,860
Operations & Maintenance	$31,986	$58,300	$84,350
Cost Allocation Plan	-$57,710	-$60,920	-$96,170
ALL FUNDS TOTAL	**$114,796**	**$159,710**	**$155,040**

City Treasurer – Department Budget Summary

Overview of Department

The City Treasurer is an elected official charged with the responsibility for the custody and investment of all City funds. The Treasurer is the City's official "signature" for all financial transactions made. The Assistant City Manager/Administrative Services Director has been appointed as Deputy City Treasurer and has the authority to assign Finance Department staff to handle treasury functions needing daily attention.

FY 2026-27 Budget Highlights

- Maintain funds in secure and liquid investments aligned with the Government Code that yield reasonable returns.
- Structure maturities to meet City cash flow needs throughout the year.
- Work in conjunction with the City's third-party investment advisor to further diversify the City's portfolio and make progress towards achieving the City's established benchmark.
- Present the City's investment policy to the City Council for annual approval.
- Pursue the CMTA Investment Policy Certification which certifies the City's investment policy complies with the current State statutes governing the investment practices of local government entities located within the State of California.

City Treasurer – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$20,502	$2,870	$2,870
Operations & Maintenance	$48,873	$49,440	$253,710
Cost Allocation Plan	-$12,980	-$13,700	-$13,700
OPERATING BUDGET TOTAL	**$56,395**	**$38,610**	**$242,880**
Other Funds	–	–	–
All Funds			
Personnel Services	$20,502	$2,870	$2,870
Operations & Maintenance	$48,873	$49,440	$253,710
Cost Allocation Plan	-$12,980	-$13,700	-$13,700
ALL FUNDS TOTAL	**$56,395**	**$38,610**	**$242,880**

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City Management – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$1,608,846	$2,352,710	$2,363,076
Operations & Maintenance	$73,802	$96,367	$88,425
Cost Allocation Plan	-$570,810	-$735,490	-$658,430
OPERATING BUDGET TOTAL	**$1,111,837**	**$1,713,587**	**$1,793,071**
Other Funds			
Operations & Maintenance	$7,717	$290,500	$1,400
Capital Outlay	$240,227	$666,408	$400,000
Cost Allocation Plan	–	$580	$0
OTHER FUNDS TOTAL	**$247,943**	**$957,488**	**$401,400**
All Funds			
Personnel Services	$1,608,846	$2,352,710	$2,363,076
Operations & Maintenance	$81,518	$386,867	$89,825
Capital Outlay	$240,227	$666,408	$400,000
Cost Allocation Plan	-$570,810	-$734,910	-$658,430
ALL FUNDS TOTAL	**$1,359,781**	**$2,671,075**	**$2,194,471**

Engagement and Special Programs – Department Budget Summary

Overview of Department

The Engagement and Special Programs (ESP) department serves as a vital bridge between the City and the community, uniting a diverse portfolio of services under a single mission: to power daily life while fostering meaningful connections that improve communication, community engagement, and quality of life. The department's operational model is a strategic convergence of essential utilities (both electric and broadband), meaningful civic engagement, data-driven policy, major project coordination, and strategic communication and marketing. Signature initiatives include Healthy RC, the Public Art Placemaking Program, the Legislative Advocacy Program, the City's award-winning Community Affairs Network (CAN), Rancho Cucamonga Municipal Utility (RCMU), and RC Fiber. This unique structure positions ESP not just as a service and utility provider, but as a central engine in a High-Performance Organization and retaining the City of Rancho Cucamonga's status as a World Class Community – the ultimate output that achieves the City Council's vision.

FY 2026-27 Budget Highlights

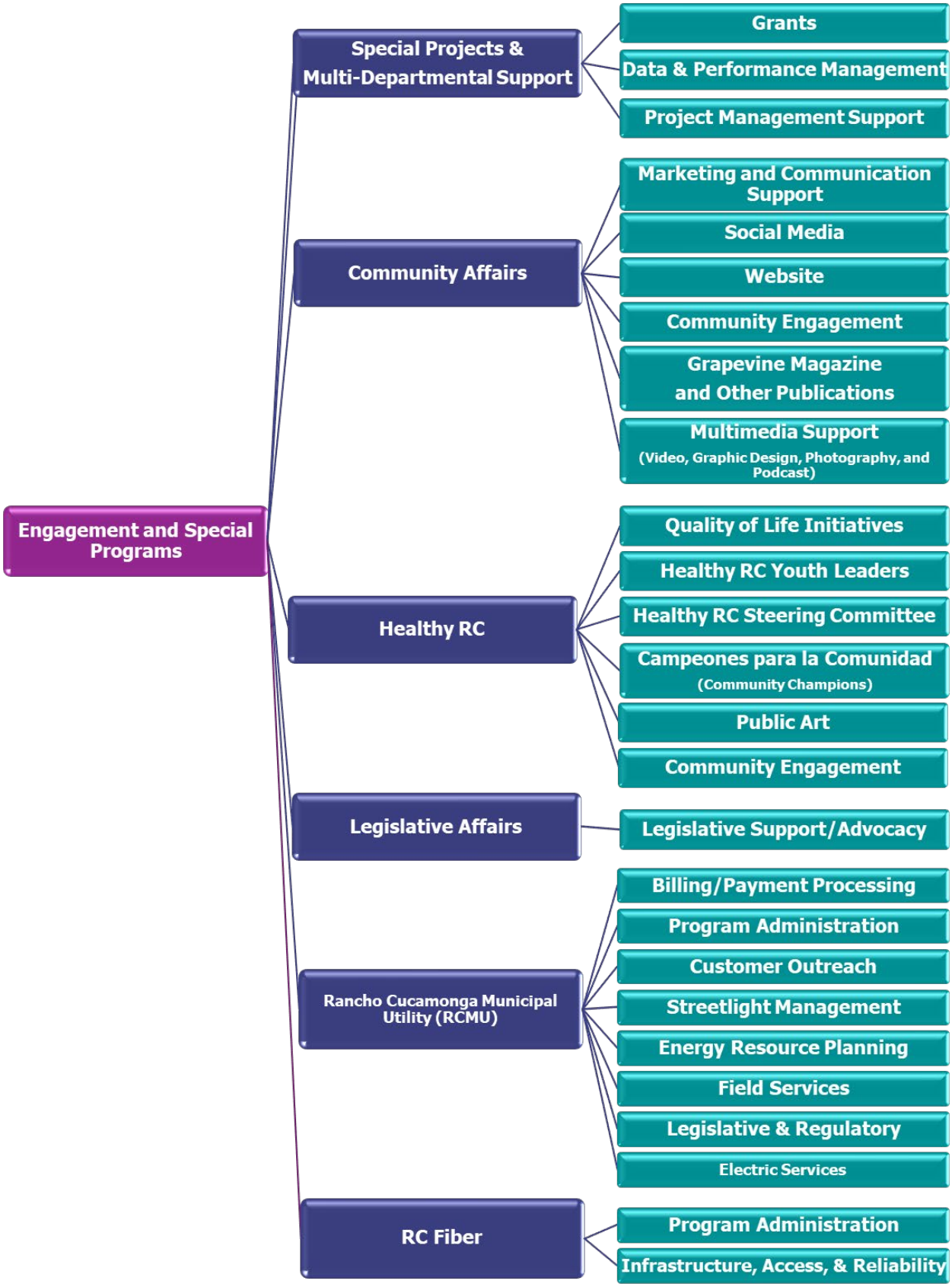
- Actively engage in state and federal advocacy, submitting federal funding requests for community benefit projects, and monitoring legislation to advance strategic priorities and protect Rancho Cucamonga's interests
- Expand public art efforts by building on successful initiatives like the Mini Murals and Utility Box Beautification programs, introducing rotating temporary art exhibits that bring creative experiences to the community, and collaborating with Community Services and Library to develop a 50th Anniversary community mural with opportunities for community engagement and participation
- Advance teen quality of life initiatives through the implementation of a survey to better understand teen priorities, experiences, and needs, helping to inform programs and services that support their overall well-being
- Begin implementation of the City's comprehensive Homelessness Response Strategy to drive a coordinated, data-informed approach for addressing homelessness and meeting community needs
- Advance from WCAG 2.1 compliance (achieved April 2026) to WCAG 2.2 compliance by April 2027 through a coordinated, ongoing program that emphasizes continuous monitoring, PDF remediation, and staff training to support long-term digital accessibility (DoIT + CAN)
- Support outreach efforts for capital projects and major initiatives, including the Cucamonga Station groundbreaking, Cucamonga Trailhead project and conservation efforts, Diane Williams Library Expansion, various plan updates, and more
- Plan 50th anniversary marketing and digital engagement efforts and the City flag redesign
- Design and begin construction on a 66/12kV substation in the southeast industrial area of the city
- Onboard and service approximately 350 new residential customer accounts with RCMU electric service
- Implement SCADA software to address RCMU's critical need for integrated utility distribution management to manage and balance power loads, monitor equipment status, and analyze historical and real-time electric load data, and begin integration of an outage management system

Engagement and Special Programs – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$982,510	$1,753,360	$1,732,900
Operations & Maintenance	$180,986	$479,090	$479,651
Cost Allocation Plan	-$231,870	-$244,770	-$280,360
OPERATING BUDGET TOTAL	**$931,626**	**$1,987,680**	**$1,932,191**
Other Funds			
Personnel Services	$842,709	$1,294,060	$1,503,030
Operations & Maintenance	$16,312,578	$19,845,105	$21,730,928
Capital Outlay	$2,415,856	$3,413,250	$9,528,051
Cost Allocation Plan	$375,940	$432,405	$433,550
Debt Service	$529,409	–	–
Transfer Out	$216,660	$2,106,860	$2,580,670
OTHER FUNDS TOTAL	**$20,693,152**	**$27,091,680**	**$35,776,229**
All Funds			
Personnel Services	$1,825,220	$3,047,420	$3,235,930
Operations & Maintenance	$16,493,564	$20,324,195	$22,210,579
Capital Outlay	$2,415,856	$3,413,250	$9,528,051
Cost Allocation Plan	$144,070	$187,635	$153,190
Debt Service	$529,409	–	–
Transfer Out	$216,660	$2,106,860	$2,580,670
ALL FUNDS TOTAL	**$21,624,778**	**$29,079,360**	**$37,708,420**


WORK
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Engagement and Special Programs – Services to the Community



Economic Development – Department Budget Summary

Overview of Department

The Economic Development Department's (ED) primary responsibilities include encouraging business investment opportunities in the City; supporting business attraction, retention, and expansion; assisting with real estate and development-related initiatives; advancing workforce development efforts; and coordinating strategic projects that contribute to the City's long-term economic vitality. The Department also supports major place-based initiatives such as the Epicenter, HART District, and Cucamonga Station, while continuing to strengthen partnerships that advance job creation, investment, and community development. During FY 2026-27, the Department will continue expanding its operational capacity through the formal integration of Parking Services, the development of new performance tools and reporting systems, and the advancement of special projects, real estate initiatives, and workforce programs that support Rancho Cucamonga's evolution as a vibrant and economically competitive community.

FY 2026-27 Highlights

- Continue implementation of the City's Economic Development Strategy and support annual progress reporting to track advancement of key objectives
- Advance business attraction, retention, and expansion efforts, with continued focus on target industry sectors and strategic outreach partnerships
- Support implementation of major economic development initiatives related to the Epicenter, HART District, and Cucamonga Station
- Assist with implementation of the Epicenter Master Plan, including land disposition activities, operator planning, activation programming, and wayfinding improvements
- Continue implementation of workforce development initiatives, including PathwaysRC and entrepreneurship programming, while strengthening partnerships that support job creation and talent development
- Support strategic real estate and special projects, including space planning, tourism-related opportunities, Brightline West coordination, and long-range city-building initiatives
- Formally integrate Parking Services into the Economic Development Department to support a more centralized and strategic approach to parking management
- Support implementation of new parking technology, enforcement tools, and permit management systems to improve operations, access, and customer experience
- Continue strengthening department operations through performance measures, dashboards, data tools, and updated reporting systems
- Maintain the Department's commitment to customer service, stakeholder engagement, and staff development through ongoing training, organizational development, and professional growth opportunities
- Focus on efforts to attract businesses in target industries identified in the Economic Development Strategy including, advanced manufacturing; medical manufacturing; food and beverage manufacturing; finance, insurance, and real estate; and professional/medical services

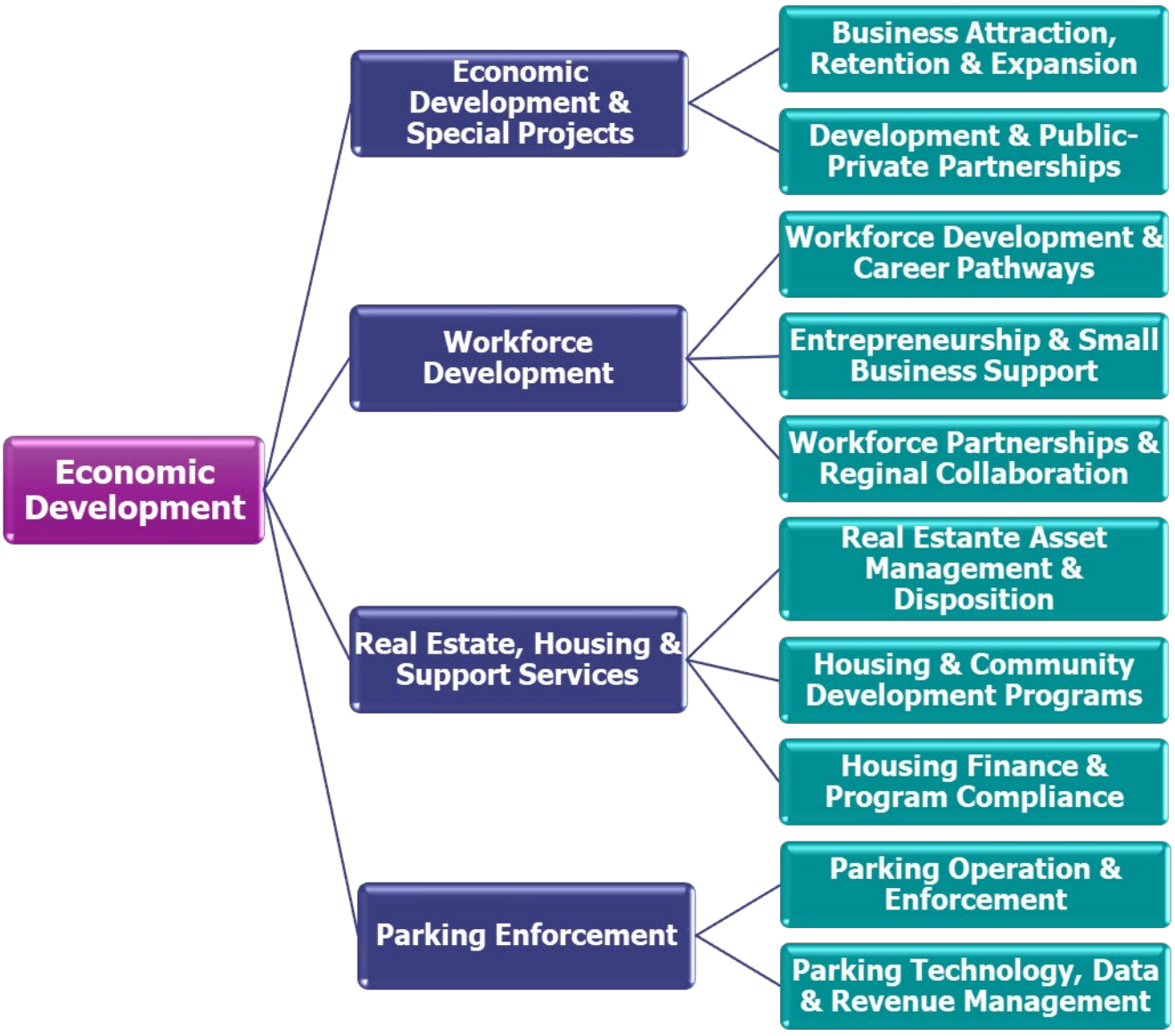
Economic Development – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$709,640	$1,023,240	$1,364,330
Operations & Maintenance	$865,711	$1,220,750	$1,051,965
Capital Outlay	–	–	$0
OPERATING BUDGET TOTAL	**$1,575,351**	**$2,243,990**	**$2,416,295**
Other Funds			
Personnel Services	$12,748	$34,160	$93,520
Operations & Maintenance	$722,395	$2,247,170	$1,853,750
Cost Allocation Plan	$93,270	$104,693	$104,700
OTHER FUNDS TOTAL	**$828,413**	**$2,386,023**	**$2,051,970**
All Funds			
Personnel Services	$722,388	$1,057,400	$1,457,850
Operations & Maintenance	$1,588,106	$3,467,920	$2,905,715
Capital Outlay	–	–	$0
Cost Allocation Plan	$93,270	$104,693	$104,700
ALL FUNDS TOTAL	**$2,403,764**	**$4,630,013**	**$4,468,265**

Economic Development – Performance Measures



Economic Development – Services to the Community



Police (Contract) – Department Budget Summary

Overview of Department

The San Bernardino County Sheriff's Department is honored to continue its partnership with the City of Rancho Cucamonga. This collaboration, founded on mutual support and trust, plays a significant role in making the city one of the safest in California. The members of the Rancho Cucamonga Police Department are committed to delivering a high standard of service to the City's residents, businesses, and visitors. Services provided by the Department include:

Patrol The Patrol Division is responsible for providing emergency response services to the citizens of Rancho Cucamonga. This division utilizes two tracking K9 units to assist in tracking suspects and locating missing persons. The Patrol Division is supported by four volunteer units: Explorers, Citizens on Patrol, Reserve Deputies, and Equestrians on Patrol.

Traffic Safety The Traffic Division investigates traffic collisions, conducts proactive traffic enforcement to reduce traffic accidents, and conducts DUI enforcement operations. Deputies also provide safe driving and DUI education throughout the year.

Investigations This division consists of detectives and deputies who work in conjunction with the Patrol Division to conduct follow-ups on felony cases, monitor sex registrants for compliance, and track emerging crime trends in the community.

Crime Prevention The Crime Prevention Division fosters community engagement and education. This team educates the public about crime trends, and manages programs and events, including Neighborhood Watch, the Citizen's Advisory Committee, and National Night Out.

Specialized Units The specialized units include the Community Outreach and Support Team (COAST), the Multiple Enforcement Team (MET), the Solution-Oriented Policing (SOP) Team, and School Resource Officers (SROs). The SOP team addresses quality of life issues, the homeless population, and provides active shooter training to the community and local public safety agencies.

Victoria Gardens Mall Staff assigned to the Victoria Gardens Mall work from a satellite station located on the mall property. Deputies focus on retail theft investigations and proactively collaborate with local businesses to prevent crime. Deputies also lead the Inland Empire Organized Retail Crime Association and work closely with state and local law enforcement agencies and their retail partners.

FY 2026-27 Budget Highlights

- Expand the City's network of Automated License Plate Reader (ALPR) cameras at key intersections. Last year the Police Department welcomed the addition of ALPR at four intersections and the Etiwanda Preserve. The current cameras with Vigilant (Motorola Solutions Corp) have entered their end-of-life cycle. The Police Department would like to extend it's contract with Flock to replace all of the outdated Vigilant cameras.
- The Drones as First Responder program was approved by City Council during FY 2025-26. The Police Department will begin the installation and implementation of the program. The department will evaluate its effectiveness in FY 2026-27.
- Finalize the planning of the Police Station's modernization and improvement projects and continue collaboration with the City Manager's Office to assess the development of a new Victoria Gardens satellite station.
- Add a sergeant position to the Schedule A, law enforcement services contract to ensure adequate supervision and manageable span of control as demands increase, improving field supervision, operational efficiency, and overall service delivery.

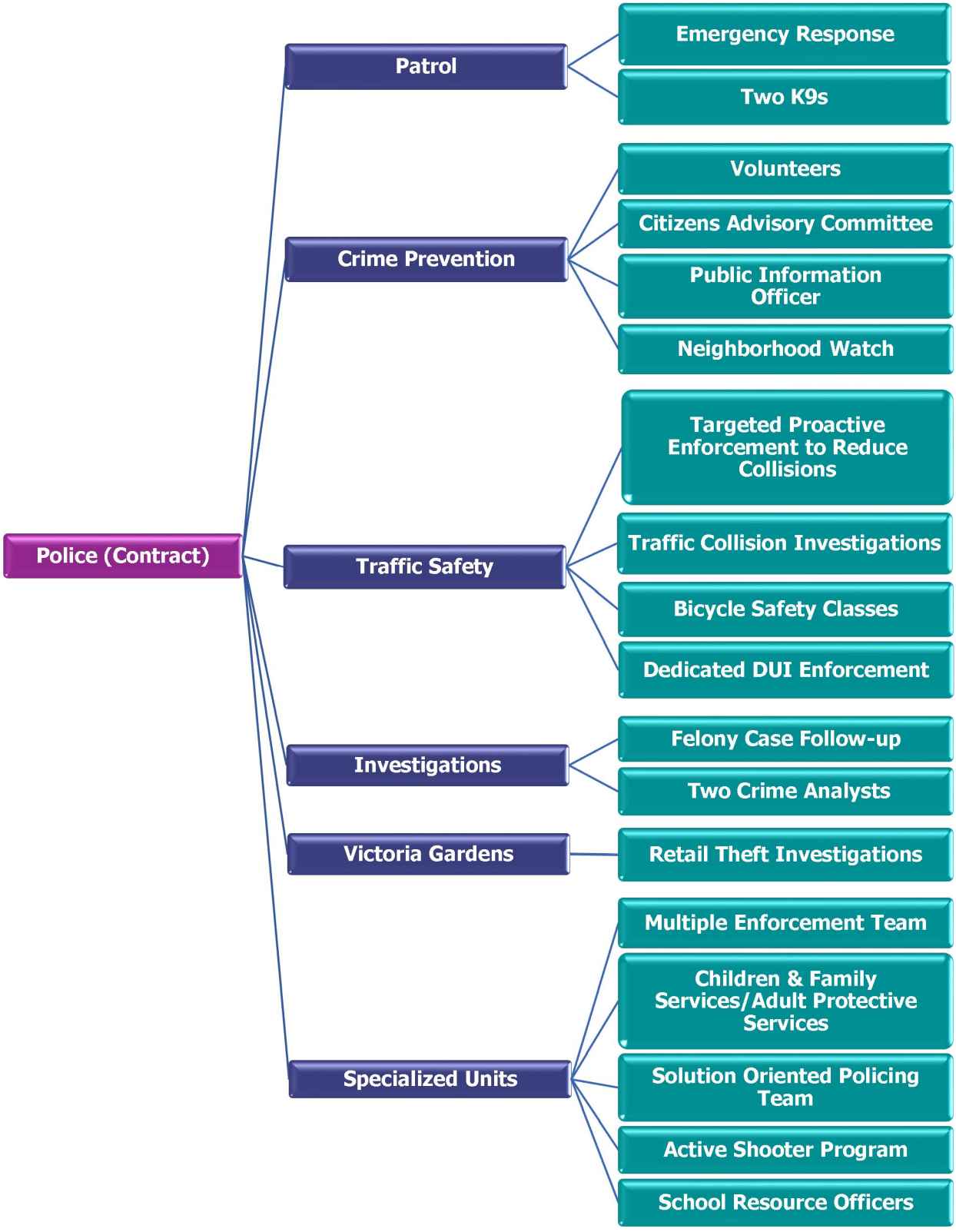
Police (Contract) – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Operations & Maintenance	$50,101,914	$56,498,609	$59,008,943
Capital Outlay	–	–	$480,000
OPERATING BUDGET TOTAL	**$50,101,914**	**$56,498,609**	**$59,488,943**
Other Funds			
Personnel Services	$81,163	$97,979	$0
Operations & Maintenance	$703,656	$576,820	$3,237,876
Capital Outlay	$181,625	$6,610,940	$5,584,920
Cost Allocation Plan	$29,650	$30,464	$33,240
Debt Service	$30,000	–	–
Transfer Out	–	$2,680	$2,680
OTHER FUNDS TOTAL	**$1,026,094**	**$7,318,883**	**$8,858,716**
All Funds			
Personnel Services	$81,163	$97,979	$0
Operations & Maintenance	$50,805,570	$57,075,429	$62,246,819
Capital Outlay	$181,625	$6,610,940	$6,064,920
Cost Allocation Plan	$29,650	$30,464	$33,240
Debt Service	$30,000	–	–
Transfer Out	–	$2,680	$2,680
ALL FUNDS TOTAL	**$51,128,007**	**$63,817,492**	**$68,347,659**

Police (Contract) – Performance Measures



Police (Contract) – Services to the Community



Fire District – Department Budget Summary

Overview of Department

The Fire District is a subsidiary district of the City and has its own statutory funding with the City Council serving as the Fire District Board of Directors. The Fire District's mission is to serve the community through planning, promoting, and demonstrating a readiness to respond to and reduce threats to life and property through the traditional and innovative delivery of emergency and non-emergency services and programs.

The foundation for the Fire District's traditional and innovative services is focused on three premier services: Community Risk Reduction, Emergency Response, and Emergency Management. The Prevention Bureau reduces risk and eliminates hazards through fire prevention, inspection, wildland fire threat reduction and public education/community outreach. Additionally, firefighters deliver an efficient and effective emergency response through structural and wildland fire suppression, emergency medical services, hazardous materials response, technical rescue, and tactical response. The Emergency Management program reduces vulnerability to hazards, increases community disaster resiliency, and provides timely economic recovery utilizing comprehensive mitigation, preparedness, and response programs.

The Fire District provides emergency and non-emergency services through progressive leadership, personnel management, professional development through high level training, advanced planning, financial administration, and logistical support which includes apparatus and facilities maintenance, communications, and information technology.

The Fire District's emergency response and incident mitigation capabilities remain cutting edge through innovative, passionate, and fiscally responsible program management, which further enhances the quality of life for those served. The Fire District's goal is to deliver these services in an effective, efficient, and professional manner while maintaining financial stability.

FY 2026-27 Budget Highlights

- Implementation of the County of San Bernardino contract for ground ambulance medical transportation services, resulting in an enhanced level of service provided to the community.
- Continued use of data analytics to adjust the service delivery and deployment model of both direct and support services. This includes the implementation of dual paramedics on Medic Squad 178 and data related to its deployment to low-acuity calls in order to determine the potential future need of additional medic squad units to further enhance the concentration levels of resources to the community.
- Continued expansion of the Community Outreach and Support Team (COAST) program in order to engage with those experiencing a mental health crisis and provide alternative services.
- Complete the design process for a new Fire Administration Headquarters facility in anticipation of going out to bid in late FY 2026-27.
- Continue the design process for the Amethyst Fire Station 171 Rebuild and Expansion Project in anticipation of going out to bid in early FY 2027-28.
- Continued expansion of enhanced health, wellness, and cancer prevention initiatives, standards, and practices.
- Continued expansion of the All-Risk Training Center as a nationally recognized training site.
- Replacement of apparatus in accordance with the District's Long-Term Emergency Apparatus/Vehicle Purchasing and Replacement Plan in order to ensure operational readiness.
- Continued partnership with the City on projects and staff cost sharing, including crossing guard services to support community risk reduction, fleet maintenance, and IT infrastructure upgrades.

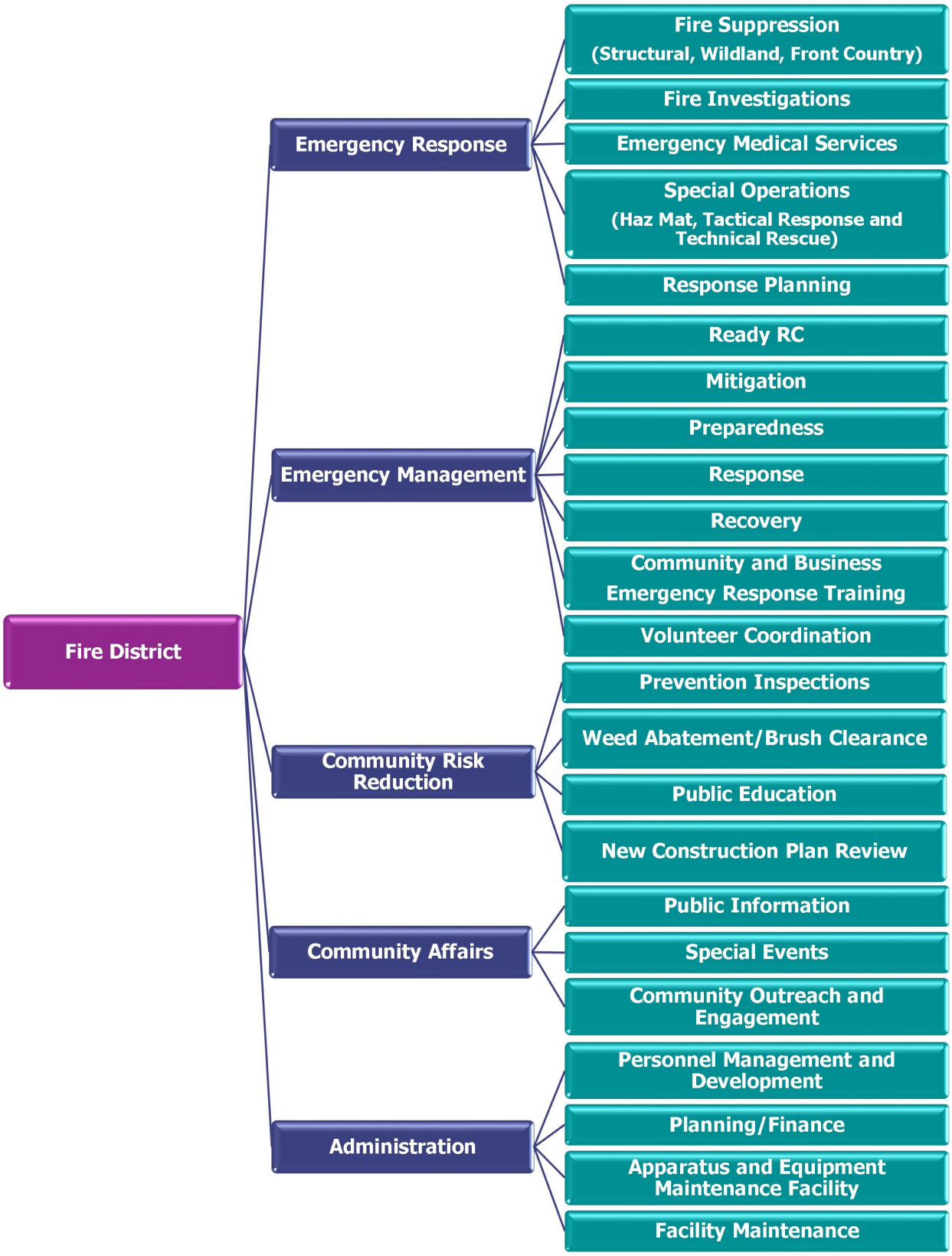
Fire District – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$39,547,689	$44,944,600	$48,709,983
Operations & Maintenance	$11,496,259	$9,732,390	$9,336,530
Capital Outlay	$314,782	$1,608,000	$1,474,000
Cost Allocation Plan	$4,703,270	$4,988,040	$5,315,810
Debt Service	$201,554	–	–
Transfer Out	$14,903,637	$3,964,090	$7,758,890
OPERATING BUDGET TOTAL	**$71,167,191**	**$65,237,120**	**$72,595,213**
Other Funds			
Operations & Maintenance	$832,453	$3,134,740	$2,725,810
Capital Outlay	$3,290,702	$18,204,500	$10,704,780
Cost Allocation Plan	$57,870	$57,870	$57,870
Debt Service	$88,672	–	–
Transfer Out	–	–	$981,750
OTHER FUNDS TOTAL	**$4,269,698**	**$21,397,110**	**$14,470,210**
All Funds			
Personnel Services	$39,547,689	$44,944,600	$48,709,983
Operations & Maintenance	$12,328,712	$12,867,130	$12,062,340
Capital Outlay	$3,605,484	$19,812,500	$12,178,780
Cost Allocation Plan	$4,761,140	$5,045,910	$5,373,680
Debt Service	$290,226	–	–
Transfer Out	$14,903,637	$3,964,090	$8,740,640
Description pending	$35	–	–
ALL FUNDS TOTAL	**$75,436,924**	**$86,634,230**	**$87,065,423**

Fire District – Performance Measures



Fire District – Services to the Community



Animal Services – Department Budget Summary

Overview of Department

The City of Rancho Cucamonga operates its own animal services program whose mission is *Creating PAWsitive impact by enriching the lives of animals and people*. The Department cares for thousands of animals (domestic and wildlife) annually and works to reunite them with their owners, rehome them, or transfer them to rescue and rehabilitation organizations. The Department also plays an important role in assisting the public with their animal-related concerns.

The Department oversees the following program areas:

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

Community and Information Programs: Volunteer, foster care, pet pantry, fundraising, community outreach, marketing, and community information/education.

Field Services: Animal pickup, rescues, community cat programs, investigations, rabies control, co-existing with wildlife, animal licensing, and enforcement of animal regulations.

Veterinary Services: Veterinary treatment for animals housed at the Center, contracts for emergency, after hour, and specialized veterinary services; vouchers for low cost spay and neuter clinics, and partnerships for low-cost vaccination clinics.

FY 2026-27 Budget Highlights

- Budgeting for the increased cost of pet food, animal care supplies, and veterinary care
- Use of donations to expand the number of low cost spay and neuter options
- Construction of 15 outdoor kennels to enhance animal enrichment programs

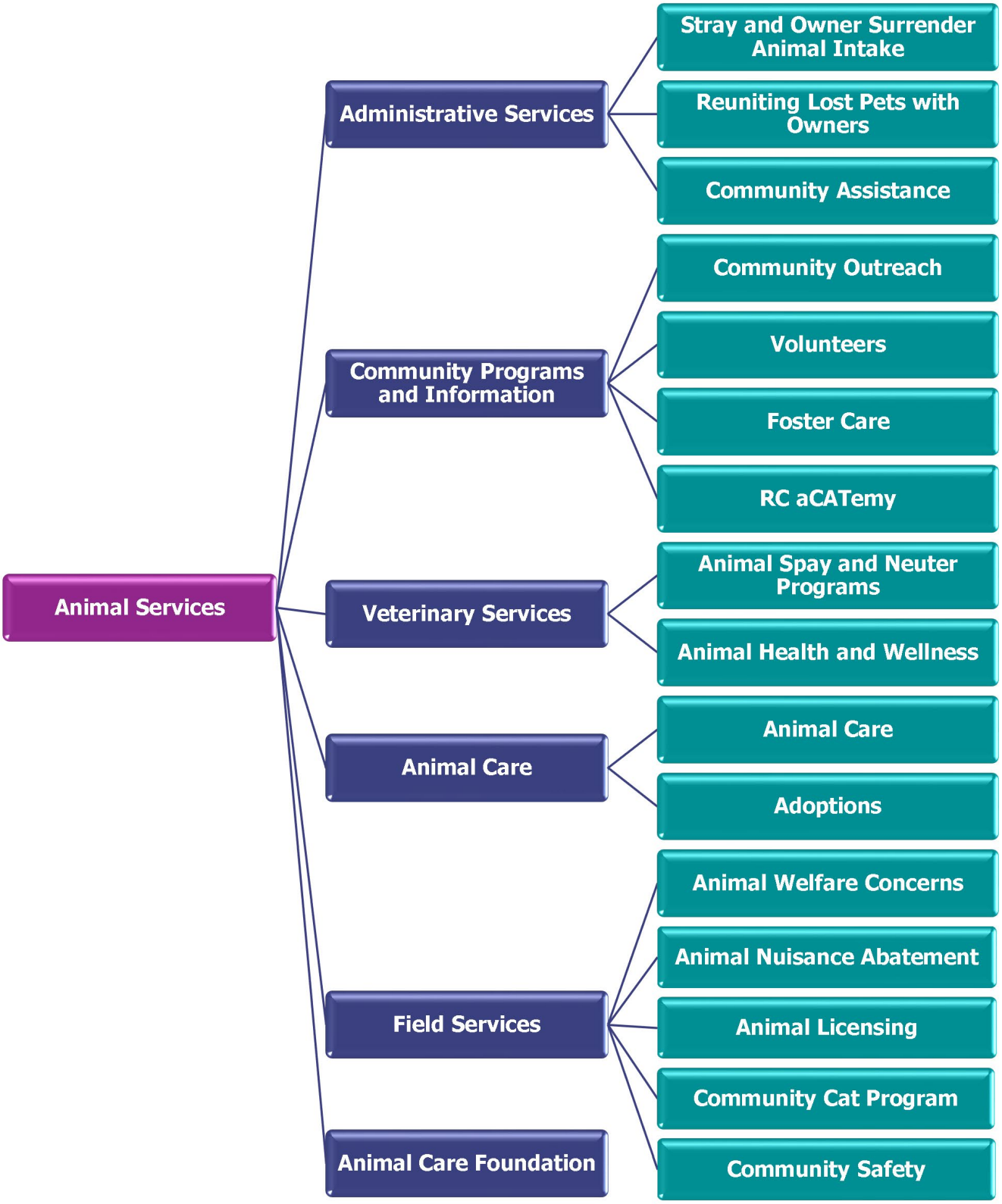
Animal Services – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$3,121,075	$3,558,490	$3,625,040
Operations & Maintenance	$678,439	$540,130	$622,610
Capital Outlay	$3,561	$10,000	$30,000
OPERATING BUDGET TOTAL	**$3,803,075**	**$4,108,620**	**$4,277,650**
Other Funds			
Personnel Services	$111	–	–
Operations & Maintenance	$6,543	–	–
Capital Outlay	$89,766	–	$200,000
Cost Allocation Plan	$870	$863	$870
OTHER FUNDS TOTAL	**$97,290**	**$863**	**$200,870**
All Funds			
Personnel Services	$3,121,186	$3,558,490	$3,625,040
Operations & Maintenance	$684,982	$540,130	$622,610
Capital Outlay	$93,327	$10,000	$230,000
Cost Allocation Plan	$870	$863	$870
ALL FUNDS TOTAL	**$3,900,366**	**$4,109,483**	**$4,478,520**

Animal Services – Performance Measures



Animal Services – Services to the Community



Community Services – Department Budget Summary

Overview of Department

The Community Services Department (CSD) is dedicated to enhancing the quality of life for both residents and visitors through a wide range of recreational, cultural, and human services. CSD operates key community facilities including the RC Sports Center, Lewis Family Playhouse, RC Community Center, James L. Brulte Senior Center, and the Goldy S. Lewis Community Center. Additionally, more than 30 different parks are utilized for passive use, park shelters and event rentals, hiking trails, athletic fields, and special events. Together, these amenities enable CSD to deliver programs and services that engage the community and provide meaningful enrichment experiences.

The FY 2026-27 budget advances strategic investments in community facilities, park improvements, inclusive programming, and citywide celebrations. Major initiatives include opening the newly renovated RC Community Center, formerly known as the Family Resource Center, activating the Bank of America Imagination Courtyard, adding sports field lighting at Garcia Park, highlighting the City's 50th Anniversary, and developing a Parks and Recreation Master Plan. Through these new initiatives and the continuation of existing department activities, CSD will engage the community and provide opportunities to play, celebrate, grow, and be entertained through premiere programs and services.

FY 2026-27 Budget Highlights

- Opening of the newly renovated RC Community Center, creating additional opportunities for contract classes, senior services, youth services, and facility rentals
- Activation of the Bank of America Imagination Courtyard at the Victoria Gardens Cultural Center to expand programming opportunities
- Continuation of the Park Ranger program to provide educational opportunities for park patrons and maintain safe outdoor spaces
- Addition of sports field lighting at Garcia Park to increase the ability to serve the community's need for lighted ballfields
- Providing a departmentwide Kids Included Together (KIT) training to strengthen inclusive service delivery
- Reimagined implementation of the award-winning special needs event, Family Fun Day, that enhances passive and recreational play opportunities
- Highlighting the City's 50th Anniversary in 2027 during programs, events, and activities
- Development of the Parks and Recreation Master Plan inclusive of community sentiment to guide future agency actions

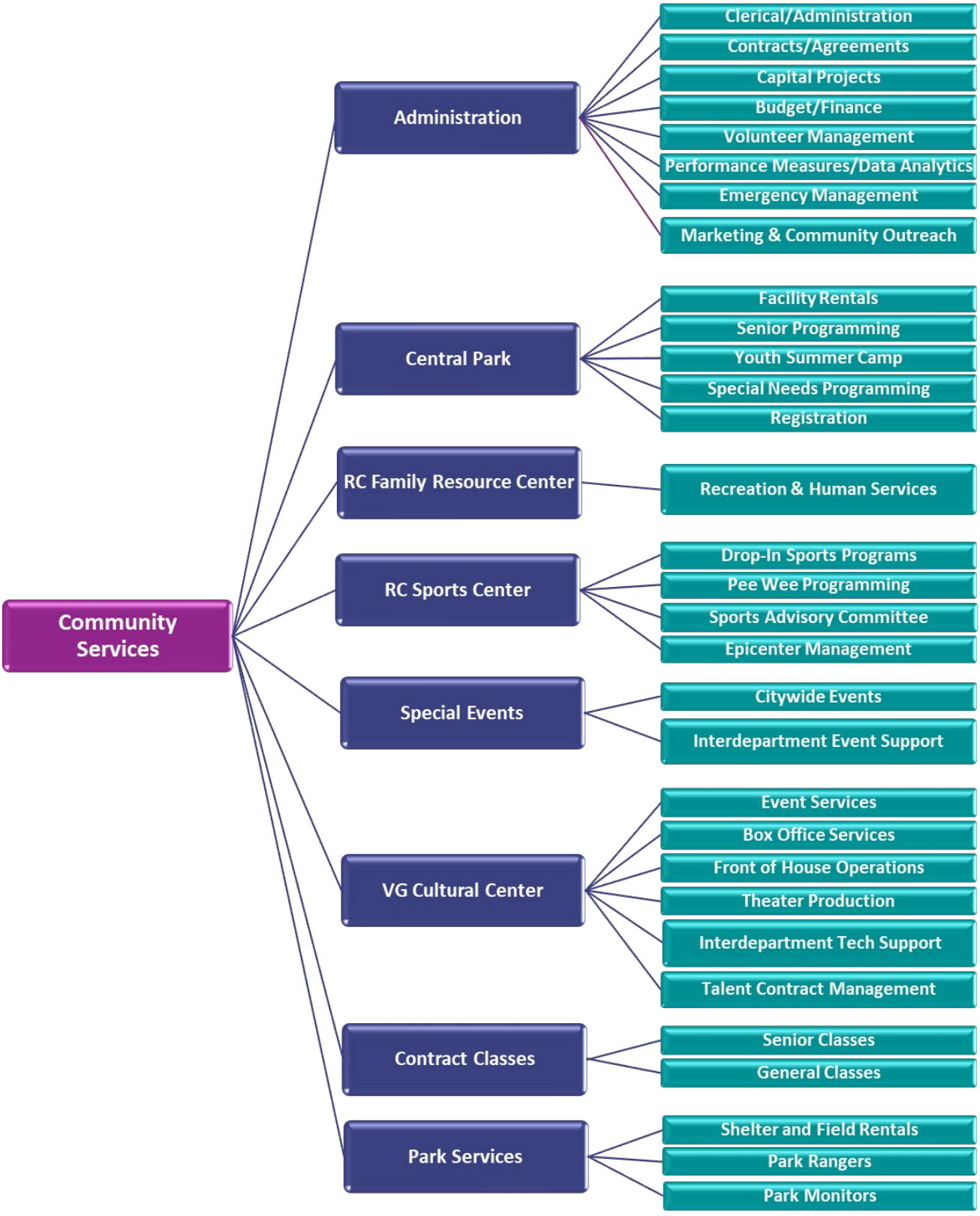
Community Services – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$5,435,390	$8,007,157	$7,661,530
Operations & Maintenance	$2,057,309	$2,763,020	$3,473,840
Capital Outlay	$391,391	$140,000	$95,000
Debt Service	$1,393	–	–
OPERATING BUDGET TOTAL	**$7,885,483**	**$10,910,177**	**$11,230,370**
Other Funds			
Personnel Services	$5,592	–	–
Operations & Maintenance	$90,576	$1,019,000	$30,000
Capital Outlay	$1,805,420	$605,000	$0
Cost Allocation Plan	$11,020	$10,952	$9,380
OTHER FUNDS TOTAL	**$1,912,608**	**$1,634,952**	**$39,380**
All Funds			
Personnel Services	$5,440,982	$8,007,157	$7,661,530
Operations & Maintenance	$2,147,885	$3,782,020	$3,503,840
Capital Outlay	$2,196,811	$745,000	$95,000
Cost Allocation Plan	$11,020	$10,952	$9,380
Debt Service	$1,393	–	–
ALL FUNDS TOTAL	**$9,798,091**	**$12,545,129**	**$11,269,750**

Community Services – Performance Measures



Community Services – Services to the Community



Records Management – Department Budget Summary

Overview of Department

The City Clerk/Records Management Department promotes community involvement and awareness and supports the City Council, staff, and the citizens of Rancho Cucamonga by coordinating the legislative process, administering City elections, and managing City records with integrity, accuracy, impartiality, and professionalism.

The Department is responsible for a vast array of administrative services that provide support for all City Departments, including:

- Agenda and Legislative Management
- Boards, Committees, and Commissions Recruitment
- Public Records Requests
- Contracts and Agreements
- Bid Openings
- Legal Public Noticing
- Processing Citation Appeals for Community Improvement, Animal Services, and Fire District
- City Hall Educational Tours
- City Election Administration
- Campaign Disclosure/Economic Interest Filings
- Conflict of Interest Code
- Records Management, including records imaging, storage, destruction, and retention
- Municipal Code Codification

FY 2026-27 Budget Highlights

- Provide ongoing professional development and training for staff to enhance specialized skills, support succession planning, stay updated on new technologies and certifications, ensure departmental sustainability, and foster a high-performing team
- Review and scan permanent/infrastructure City and Fire contracts housed in the City Clerk Services Department to increase public access and transparency of City Contracts
- Plan and administer, in coordination with the County Registrar of Voters Office, election services for the city for the November 3, 2026 election, including voter outreach, candidate nomination and orientation, and handling compliance officer filing obligations per the Fair Political Practices Commission
- Continue to manage the growing number of public records requests in adherence and compliance with state regulations and City policy
- Continue to assess and increase the capacity and utilization of the City's Electronic Document Management System (Laserfiche) by departments for retaining current and permanent records, ensuring the preservation and accessibility of records by staff and the public
- Together with Library, begin review and determination of "historical" boxes/documents/artifacts currently stored in an off-site facility
- Plan and implement provisions and requirements pursuant to Senate Bill 707 to expand public access and participation in public meetings. These efforts will improve transparency, increase opportunities for community engagement, and ensure the City continues to provide inclusive and accessible public meeting experiences for all residents.

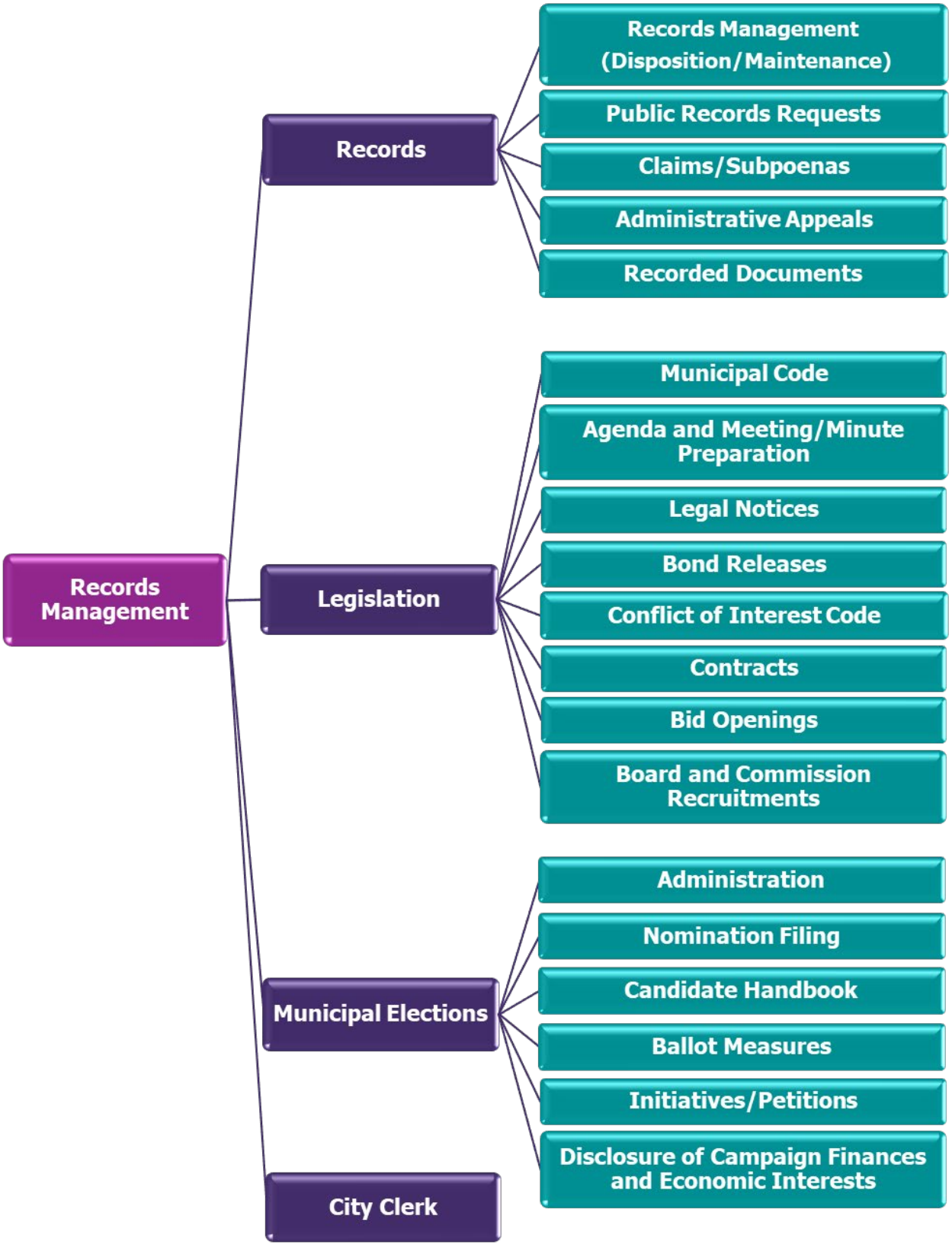
Records Management – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$821,140	$906,040	$925,810
Operations & Maintenance	$491,180	$131,180	$535,855
Cost Allocation Plan	-$295,230	-$311,660	-$291,130
Debt Service	$2,093	–	–
OPERATING BUDGET TOTAL	**$1,019,184**	**$725,560**	**$1,170,535**
Other Funds	–	–	–
All Funds			
Personnel Services	$821,140	$906,040	$925,810
Operations & Maintenance	$491,180	$131,180	$535,855
Cost Allocation Plan	-$295,230	-$311,660	-$291,130
Debt Service	$2,093	–	–
ALL FUNDS TOTAL	**$1,019,184**	**$725,560**	**$1,170,535**

Records Management – Performance Measures



Records Management – Services to the Community



Library Services – Department Budget Summary

Overview of Department

The Library Services Department's mission is to: Ignite Curiosity, Transform Lives, and Create Community.

The Department supports and encourages education and the love of reading in a welcoming atmosphere with a knowledgeable, service-oriented staff.

Programs and services being offered include:

- 24/7 Library Kiosk locations featuring books and DVDs
- California Parks Pass Program
- Career Online High School
- Delivery of materials to homebound residents
- Digital collections including books, audiobooks, streaming videos, and magazines
- Large scale community events including Nights of Discovery
- Library of Things and Seed Library
- LINK+ (Interlibrary Loan Services) and Zip Books
- Passport processing and photo services
- Print book, magazine, and AV collections
- Public computers and printers
- Second Story and Beyond® Discovery Space
- Storytimes, monthly teen and adult programs, and annual Summer Reading Program
- Study rooms
- Virtual Library offering free access to research databases, online homework tutoring, language learning software, and resources for small businesses and job seekers

FY 2026-27 Budget Highlights

Launch and/or expand the following services:

- Expand Student Success Cards
- Launch 1,000 Books Before Kindergarten Reading Program

Ongoing infrastructure projects:

- Biane Library Infrastructure Project – includes updated flooring, modernized lighting fixtures, new rotunda doors, and enhancements to improve ADA accessibility throughout the facility
- Diane Williams Library at Lions Park Expansion Project – a replacement of the Archibald Library through an expansion of the City's Lions Center East and West buildings, featuring quiet study areas, a dedicated Library of Things collection space, and spacious indoor and outdoor program/event spaces

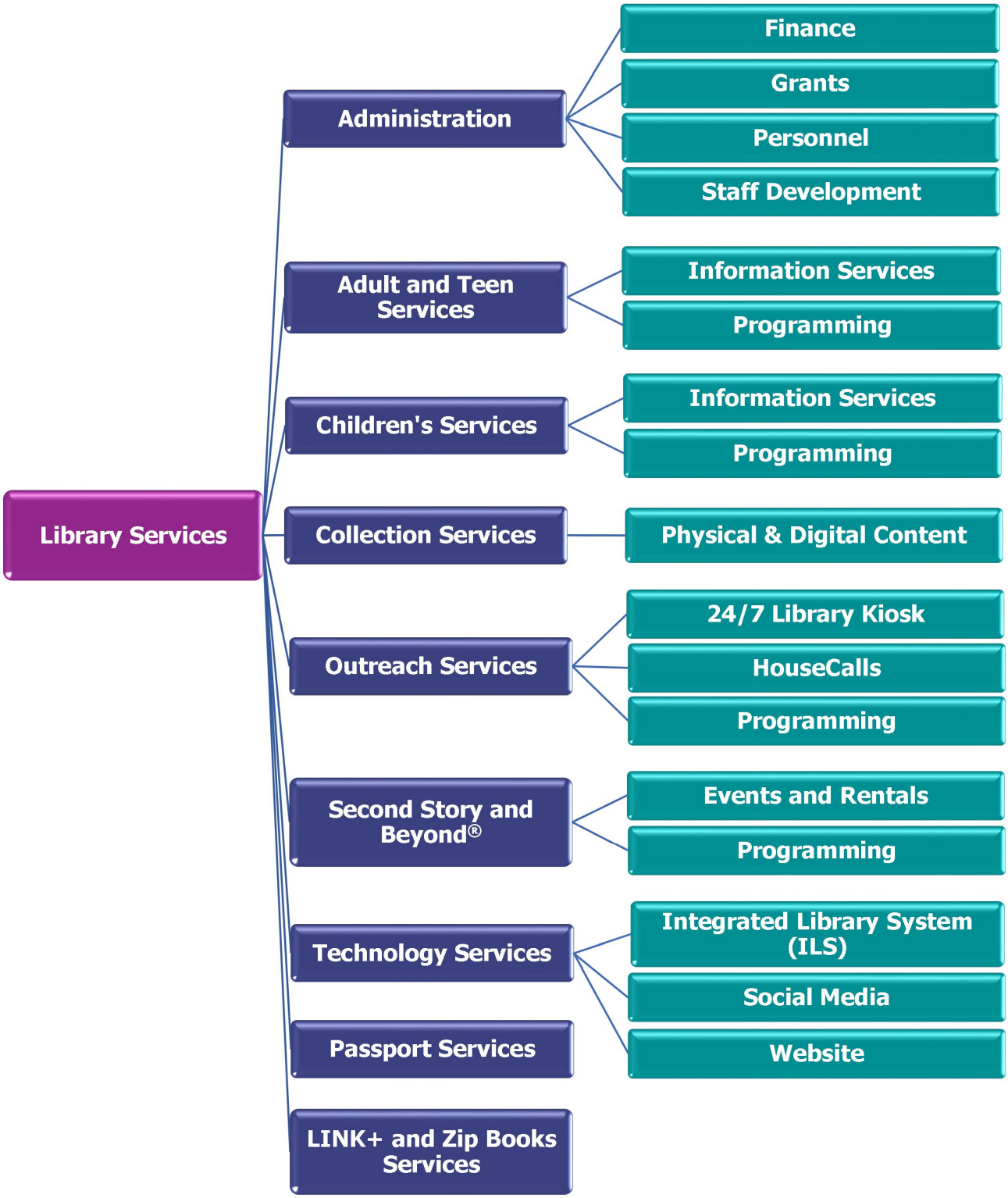
Library Services – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$3,303,949	$4,354,232	$4,004,400
Operations & Maintenance	$1,329,306	$1,538,550	$1,564,980
Capital Outlay	$0	–	–
Cost Allocation Plan	$265,980	$305,877	$805,880
Transfer Out	$500,000	–	$218,630
OPERATING BUDGET TOTAL	**$5,399,234**	**$6,198,659**	**$6,593,890**
Other Funds			
Operations & Maintenance	$16,635	$38,500	$57,500
Capital Outlay	$532,557	$2,067,380	$700,000
Cost Allocation Plan	$5,710	$3,246	$3,250
OTHER FUNDS TOTAL	**$554,902**	**$2,109,126**	**$760,750**
All Funds			
Personnel Services	$3,303,949	$4,354,232	$4,004,400
Operations & Maintenance	$1,345,941	$1,577,050	$1,622,480
Capital Outlay	$532,557	$2,067,380	$700,000
Cost Allocation Plan	$271,690	$309,123	$809,130
Transfer Out	$500,000	–	$218,630
ALL FUNDS TOTAL	**$5,954,136**	**$8,307,785**	**$7,354,640**

Library Services – Performance Measures



Library Services – Services to the Community



Finance – Department Budget Summary

Overview of Department

The Finance Department supports the City of Rancho Cucamonga and the Rancho Cucamonga Fire Protection District by providing reliable, accurate, and transparent financial services. As both a steward of public resources and a strategic partner to departments citywide, Finance ensures that financial systems, processes, and controls operate efficiently and in accordance with all laws, regulations, and generally accepted accounting principles.

The Department consists of four divisions (Finance Administration, Accounting & Payroll, Budget & Special Districts, and Procurement & AP) working together to deliver high-quality financial operations, strengthen internal business processes, and support long-term fiscal sustainability for the community.

FY 2026-27 Budget Highlights

Accounting & Payroll In FY 2025-26, the division completed the first full audit cycle in Workday, stabilizing the integrated financial system. Looking to FY 2026-27, the division will continue investment in the development of Workday and strengthening accounting and financial reporting practices for the City and Fire District.

Budget & Special Districts In FY 2025-26, the division successfully implemented OpenGov Budget and Planning with full utilization for the FY 2026-27 Budget, improving collaboration and transparency between Finance and departments across the City and Fire District, expanding decision support tools, enhanced reporting capabilities, and greater transparency in the City and Fire District's financial reporting.

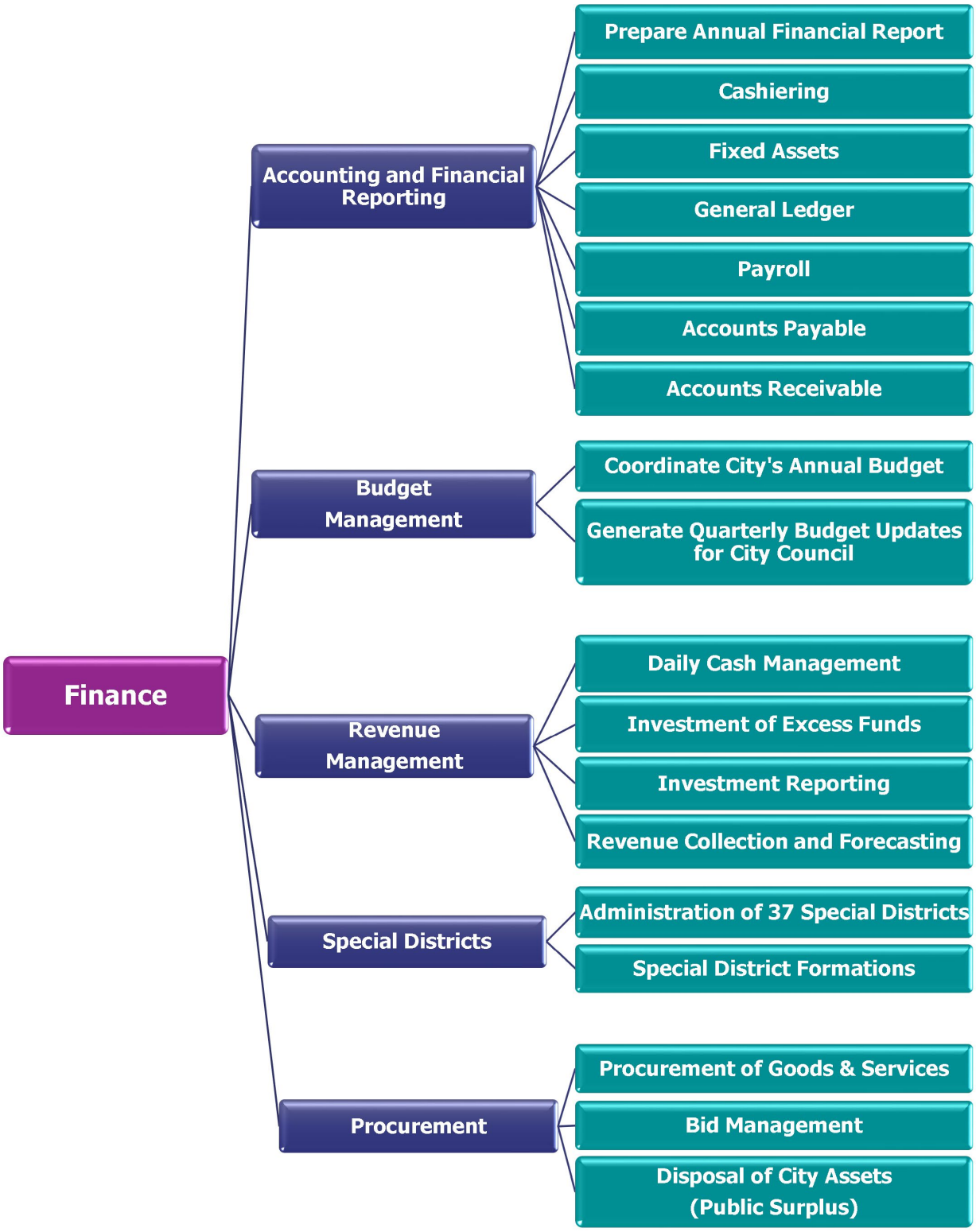
Procurement & Accounts Payable In FY 2025-26, the division successfully continued it's utilization of Workday and PlanetBids for more streamlined vendor and contract management. In FY 2026-27, the division will continue refining its Workday practices and refining the division's purchasing and contract policies for more efficient and streamlined purchasing practices.

Finance – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$2,536,904	$2,910,060	$3,203,750
Operations & Maintenance	$425,840	$166,720	$302,665
Cost Allocation Plan	-$933,830	-$985,780	-$1,225,380
Debt Service	–	–	$0
OPERATING BUDGET TOTAL	**$2,028,914**	**$2,091,000**	**$2,281,035**
Other Funds			
Personnel Services	$0	–	–
Operations & Maintenance	$405	$12,800	$151,590
Capital Outlay	$501,590	–	–
Debt Service	$215,890	–	–
OTHER FUNDS TOTAL	**$717,885**	**$12,800**	**$151,590**
All Funds			
Personnel Services	$2,536,904	$2,910,060	$3,203,750
Operations & Maintenance	$426,245	$179,520	$454,255
Capital Outlay	$501,590	–	–
Cost Allocation Plan	-$933,830	-$985,780	-$1,225,380
Debt Service	$215,890	–	$0
ALL FUNDS TOTAL	**$2,746,799**	**$2,103,800**	**$2,432,625**


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Finance – Services to the Community



Innovation and Technology – Department Budget Summary

Overview of Department

The Department of Innovation and Technology enables the strategic use of technology throughout all City departments, delivering increased efficiency, robust security and reliable systems. In addition, this supports seamless operations, safeguards critical data, enhances staff productivity, and elevates services to the community. In 2025, the Government Technology Digital Cities Survey ranked Rancho Cucamonga among the top ten cities nationwide in the same population category. This high ranking was bestowed for the use, management, and imaginative application of technology to solve complex challenges and ensure seamless operations. DoIT is comprised of five divisions including Systems and Network, Enterprise Applications, Geographic Information Services (GIS), Operations, and Cybersecurity.

Current strategy covering four key areas:

1. Promote the growth and wellbeing of staff.
2. Maintaining and securing current technology, including infrastructure, hardware, and applications.
3. Managing user experience with technology through training and continued quality improvement on existing platforms.
4. Facilitating the innovative application of technology in business practices and service delivery to City staff and the community.

FY 2026-27 Budget Highlights

- Staff development and training to empower the team to enhance their skills, drive professional growth and improve overall departmental effectiveness
- Continuous improvement of user experience for Team RC through intuitive and efficient technology platforms, supporting staff to deliver superior community services, fostering greater productivity, and satisfaction
- Continue maturing the organization's Cybersecurity posture to address evolving threats with a focus on disaster recovery preparation, continuity of operations, and comprehensive security measures
- Enable citywide adoption of AI to equip staff with intelligent tools that optimize time, resources, and support staff expertise
- City Data Network Infrastructure and Server Replacement projects will upgrade end-of-life hardware to improve reliability, security, and scalability through lifecycle replacement strategies
- PSVN camera system upgrades will continue with hardware replacements and camera modernizations; improving public safety video coverage, reliability, and operational efficiency
- Expanded access to city data empowering departments with actionable insights to foster informed data-driven decision making

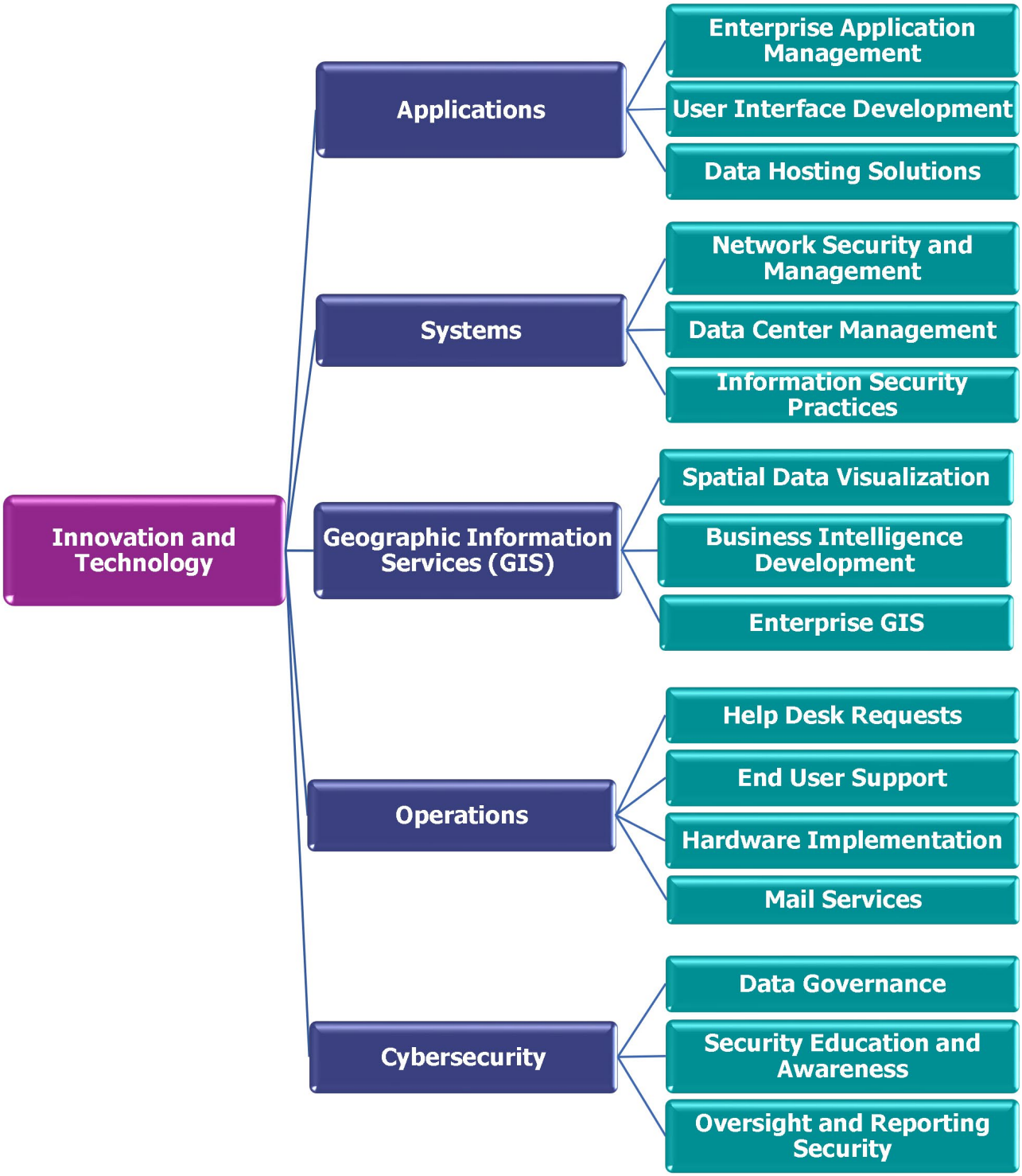
Innovation and Technology – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$3,376,014	$3,885,592	$4,188,020
Operations & Maintenance	$1,765,696	$4,392,696	$4,783,689
Capital Outlay	$1,678,515	$7,000	$0
Cost Allocation Plan	-$2,489,760	-$2,628,270	-$2,668,080
Debt Service	$1,558,147	–	–
OPERATING BUDGET TOTAL	**$5,888,612**	**$5,657,018**	**$6,303,629**
Other Funds			
Operations & Maintenance	$2,500	$44,000	$913,570
Capital Outlay	$703	$1,825,000	$220,000
OTHER FUNDS TOTAL	**$3,203**	**$1,869,000**	**$1,133,570**
All Funds			
Personnel Services	$3,376,014	$3,885,592	$4,188,020
Operations & Maintenance	$1,768,196	$4,436,696	$5,697,259
Capital Outlay	$1,679,218	$1,832,000	$220,000
Cost Allocation Plan	-$2,489,760	-$2,628,270	-$2,668,080
Debt Service	$1,558,147	–	–
ALL FUNDS TOTAL	**$5,891,815**	**$7,526,018**	**$7,437,199**

Innovation and Technology – Performance Measures



Innovation and Technology – Services to the Community



Human Resources – Department Budget Summary

Overview of the Department

The Human Resources Department oversees the City's Human Resources functions. The department assists the organization in managing its greatest asset, the employees of the City of Rancho Cucamonga – Team RC, who strive to provide the highest level of service possible to the community. The mission of the Human Resources Department is to support Departments in attaining their missions and goals through positive employee relations, talent management (recruitment and retention), training, positive labor relations, and employee engagement. Talent management is a priority. We are focused on the successful recruitment, development, and retention of a diverse, engaged, well-qualified, and professional workforce that reflects the world-class standards of the community we serve is necessary to carry out the department's missions and goals.

The Human Resources Department offers Team RC a wide range of services throughout the employee life cycle, that includes, a positive and efficient Recruitment and Selection process, Employee Onboarding with an intentional acclimation to the High-Performance Organization concept, Health Benefits and Leave Administration, Employee and Labor Relations, and Training.

FY 2026-27 Budget Highlights

- Continued optimization, implementation, and auditing of Workday to enhance data integrity, streamline processes, and expand functionality across talent, benefits, and compensation modules - supporting data-informed decision-making and improved employee experience.
- Advance the transformation to a full-service Human Resources Business Partner (HRBP) model, to integrated, consultative support that strengthens service delivery, builds leadership capacity, and aligns HR strategy with departmental needs.
- Build on the success of our professional development plans, "My Action Plan (MAP)." Incorporate more High-Performance Organization concepts into the MAPs enhancing retention and engagement. HR will work with the Organizational Development Department (OD) to provide comprehensive and quality resources and training on giving and receiving feedback, having difficult conversations, and the coaching approach
- Enhance recruitment marketing and workforce pipeline strategies, including continued partnership with the CAN team, expansion of "PathwaysRC," and innovative outreach tools (e.g., career fairs, branding materials, and digital campaigns) to attract top talent in a competitive labor market.
- Strengthen organizational effectiveness and employee experience efforts, including onboarding enhancements, employee engagement strategies, and programs like RC Cares that enhance flexibility and support well-being, belonging, and retention.
- Expand HR analytics and reporting capabilities, leveraging systems like Workday and NeoGov to provide actionable insights on turnover, recruitment, and workforce trends metrics to inform executive decision-making.
- Evaluate and support technology and process improvements, including automation and workflow enhancements to increase efficiency, reduce administrative burden, and allow HR staff to focus on high-value strategic work.
- Assess our popular programs that enhance the "Team RC Employee Experience" including the Baby on Board program, Annual Staff Development Day, RC Cares program, Take Your Coworker to Work, Remote Work Policy, Dress Your Day Policy, HR2U, New Employee Mixer and the Health Fair.
- Perform a self-evaluation of HR functional effectiveness focusing on reputation, customers, purpose, design, human capability, Analytics, digital technology, practices, professionals/competences, and relationships.
- Assess staffing and structural needs to support service delivery, ensure continuity, succession planning, and capacity to meet growing organizational demands.

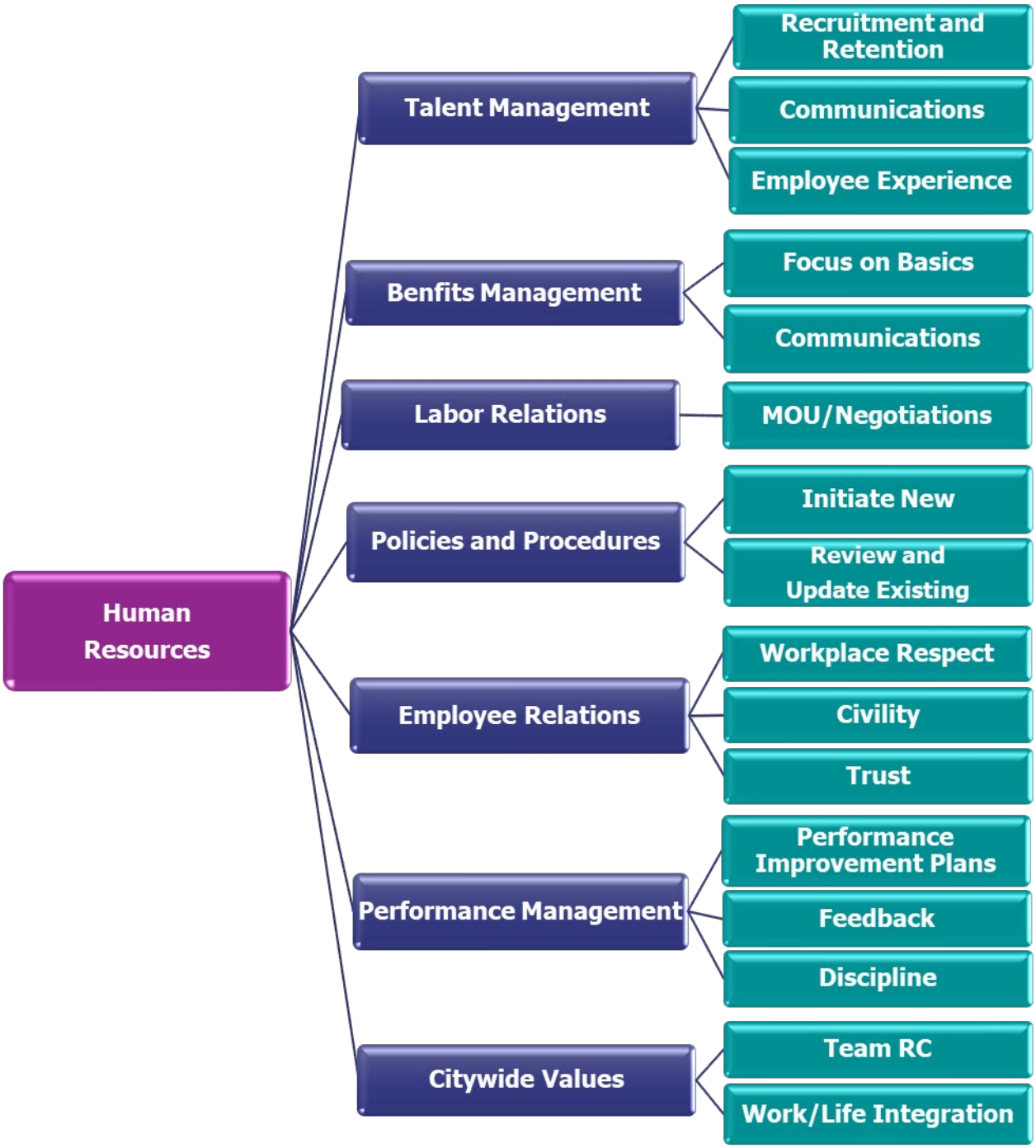
Human Resources – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$1,014,214	$879,360	$1,039,470
Operations & Maintenance	$323,771	$229,250	$284,600
Capital Outlay	–	–	$5,000
Cost Allocation Plan	-$422,240	-$445,730	-$504,660
OPERATING BUDGET TOTAL	**$915,744**	**$662,880**	**$824,410**
Other Funds			
–	–	–	–
OTHER FUNDS TOTAL	**–**	**–**	**–**
All Funds			
Personnel Services	$1,014,214	$879,360	$1,039,470
Operations & Maintenance	$323,771	$229,250	$284,600
Capital Outlay	–	–	$5,000
Cost Allocation Plan	-$422,240	-$445,730	-$504,660
ALL FUNDS TOTAL	**$915,744**	**$662,880**	**$824,410**

Human Resources – Performance Measures



Human Resources – Services to the Community



Organizational Development – Department Budget Summary

Overview of Department

The Organizational Development (OD) Department serves as a strategic partner in building and sustaining a high-performing, people-centered organization. Through an integrated approach including, but not limited to leadership development, workforce planning, and culture-building, the OD Department ensures that individual contributions are meaningfully connected to organizational priorities. OD equips employees with practical skills to lead effectively, foster trust, and drive results. A core focus for OD is embedding High-Performance Organization (HPO) principles across the organization, reinforcing leadership at all levels and creating consistent, high-impact ways of working. OD also plays a critical role in shaping culture, internal coaching and enhancing the employee experience. This includes advancing initiatives that support belonging, engagement, and professional development, while partnering across departments to strengthen succession planning and long-term workforce sustainability.

Risk Management, Safety, and Wellness are integrated into the department's strategy as essential components of organizational performance. Through proactive training, systems design, and internal capability building, OD helps reduce risk, improve workplace safety, and ensure timely, effective responses to employee needs by a variety of programs including, but not limited to safety awareness, general liability, worker's compensation, contracts, legally required training, ADA and matters related to the Civil Rights Department. The department assists the organization in managing its greatest assets, our employees, who strive to provide the highest level of service possible to our community.

The department also advances a holistic approach to wellness—supporting physical, mental, and emotional well-being—recognizing that a healthy workforce is foundational to sustained performance and service excellence.

FY 2026-27 Budget Highlights

- Focusing on employee development, develop a Team RC-centered, structured learning program that encompasses the City's values and HPO Principles, aligning with "leaders at all levels"
- Implement the next phase of the High-Performance Organization model by training additional cohorts and reinforcing consistency in leadership practices across all departments
- Institutionalize meaningful one-on-one practices and "My Action Plan (MAP)" as standard tools for development, alignment, and performance conversations
- Strengthen succession planning frameworks by identifying and developing emerging leaders throughout the organization
- Partner with the Human Resources Department to develop a dynamic and engaging Team RC Onboarding Program that provides a comprehensive history of the City of Rancho Cucamonga and Team RC through speakers, storytelling, videos, and a guided tour of our beautiful City
- Strengthen data-informed decision making by incorporating metrics, dashboards, feedback loops and evaluation into OD programs and organizational initiatives
- Embed a proactive risk management mindset across all levels of the organization to prevent injuries and identify potential hazards as they arise
- Expand supervisor and manager capacity in safety leadership, including incident prevention, reporting, and follow-through
- Build internal capacity to conduct timely ergonomic assessments and implement corrective actions that improve employee well-being and productivity
- Incorporate safety and wellness metrics into organizational dashboards to monitor progress and drive informed decision-making

Organizational Development – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$484,126	$922,250	$1,036,390
Operations & Maintenance	$169,324	$243,730	$1,702,805
Cost Allocation Plan	-$264,020	-$278,710	-$305,680
OPERATING BUDGET TOTAL	**$389,429**	**$887,270**	**$2,433,515**
Other Funds			
Personnel Services	–	–	$596,070
Operations & Maintenance	–	–	$2,276,680
OTHER FUNDS TOTAL	**–**	**–**	**$2,872,750**
All Funds			
Personnel Services	$484,126	$922,250	$1,632,460
Operations & Maintenance	$169,324	$243,730	$3,979,485
Cost Allocation Plan	-$264,020	-$278,710	-$305,680
ALL FUNDS TOTAL	**$389,429**	**$887,270**	**$5,306,265**


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Organizational Development – Services to the Community



Building and Safety Services – Department Budget Summary

Overview of Department

The Building and Safety Services Department is committed to protecting public safety, supporting responsible development, and maintaining a high quality of life throughout the community. Through building inspection, plan review, business licensing, and community improvement services, the Department works collaboratively with residents, businesses, contractors, and other City departments to ensure compliance with building, safety, and municipal regulations.

The Department promotes efficient development processes, proactive code enforcement, and business compliance while supporting economic vitality and neighborhood preservation. Staff provide critical services including permit processing, inspections, accessibility compliance, nuisance abatement, vendor oversight, business licensing, and emergency response support. Through innovation, interdepartmental collaboration, and customer-focused service delivery, the Department continues to enhance community safety, accountability, and operational efficiency.

FY 2026-2027 Budget Highlights

- Continue improving online permitting systems and internal processes to enhance customer service, accessibility, and efficiency.
- Strengthen collaboration between Building and Safety, Planning, Engineering, Police, Fire, and other City departments to support development review, code compliance, emergency response, and community improvement initiatives.
- Expand proactive compliance efforts through business license audits, vendor oversight, code enforcement activities, and targeted outreach to residents and businesses.
- Support a safe, clean, and well-maintained community through nuisance abatement, corridor enforcement, and identification of vacant, abandoned, or substandard properties.
- Enhance business engagement through licensing assistance, educational resources, and fair, consistent enforcement practices that encourage compliance while supporting local economic growth.
- Continuing leadership of the California Volunteers Climate-Ready Workforce Program in partnership with the Urban Conservation Corps, providing local youth with hands-on experience in sustainability, environmental stewardship, and public service.
- Invest in staff development, advanced training, accessibility expertise, and emerging technologies to ensure high-quality service delivery and regulatory compliance.
- Maintain focus on public safety through building inspections, plan review, accessibility compliance, disaster response support, and coordinated enforcement of health and safety regulations.

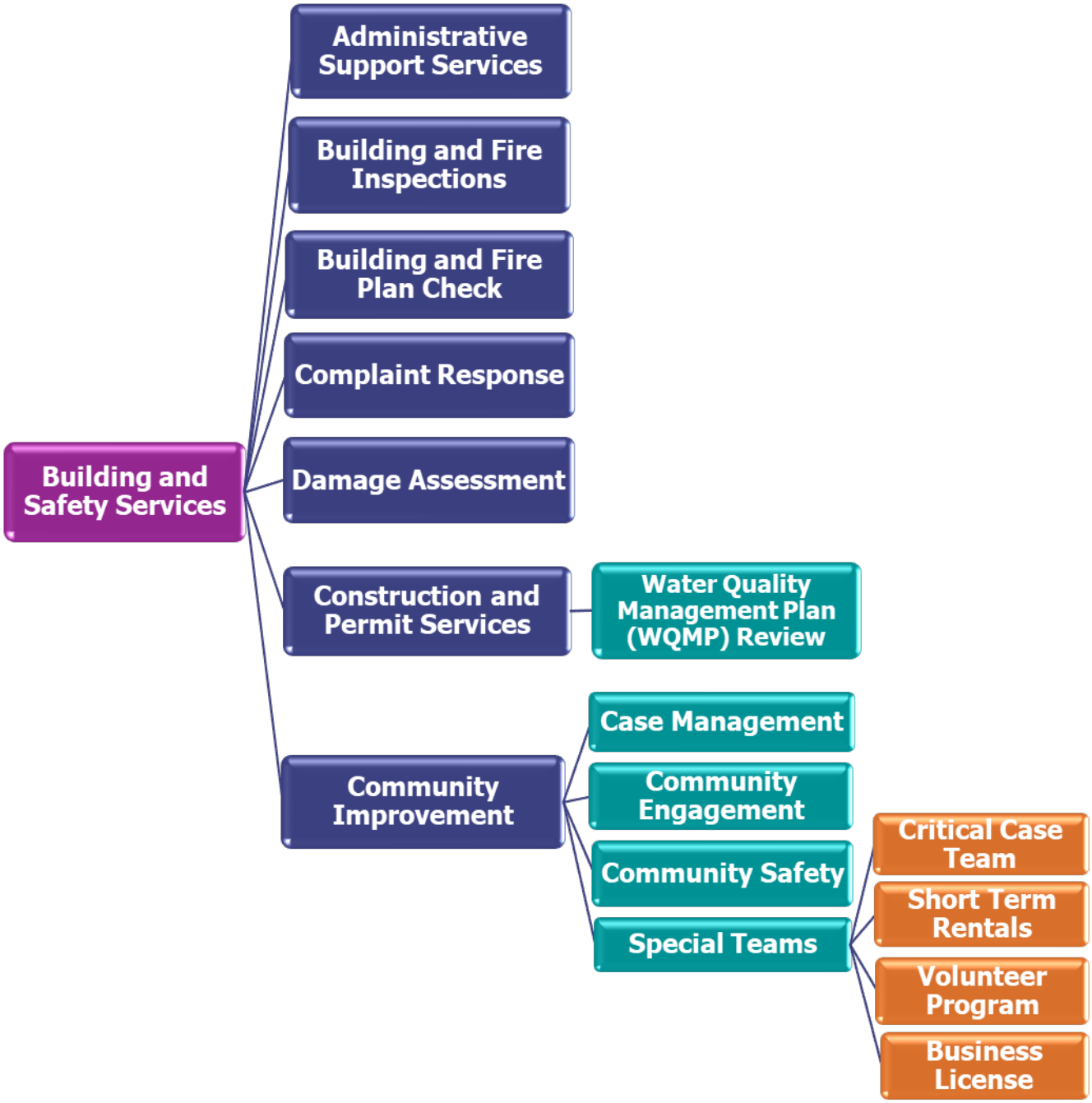
Building and Safety Services – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$3,167,738	$3,189,860	$3,730,800
Operations & Maintenance	$704,805	$399,309	$459,955
OPERATING BUDGET TOTAL	**$3,872,543**	**$3,589,169**	**$4,190,755**
Other Funds			
Personnel Services	–	–	$103,180
Operations & Maintenance	$656,586	$1,708,552	$2,104,602
Cost Allocation Plan	$18,530	$18,426	$18,424
Transfer Out	$10,369	–	–
OTHER FUNDS TOTAL	**$685,484**	**$1,726,978**	**$2,226,206**
All Funds			
Personnel Services	$3,167,738	$3,189,860	$3,833,980
Operations & Maintenance	$1,361,391	$2,107,861	$2,564,557
Cost Allocation Plan	$18,530	$18,426	$18,424
Transfer Out	$10,369	–	–
ALL FUNDS TOTAL	**$4,558,027**	**$5,316,147**	**$6,416,961**

Building and Safety Services – Performance Measures



Building and Safety Services – Services to the Community



Engineering Services – Department Budget Summary

Overview of Department

The Engineering Services Department provides vital core services that serve as the foundation for long-term infrastructure planning and operational needs to both external and internal customers. Delivering at the highest level requires strong City-wide collaboration, and the Department remains committed to working across teams and disciplines to achieve shared goals. Looking ahead, the Department will continue advancing innovative, resilient, and sustainable solutions that support the community's evolving needs and long-term vision.

The Department's purpose is to plan, design, build, and operate high-quality resilient infrastructure that shapes people's lives. This work is accomplished through strategic design, well-planned maintenance, and fiscal and environmental sustainability. The execution of this vision is carried out through the Department's three divisions: Land Development, Project Delivery, and Transportation.

FY 2026-27 Budget Highlights

Fiscal Year 2026/27 will be a year of continued refinement and forward progress, as the Department evaluates processes and procedures to support ongoing efficiencies and the consistent delivery of excellent customer service. The Department will focus on strengthening continuity among staff and reinforcing a strong foundation of standard operating procedures to better understand the why behind our work and to leave a lasting inheritance of knowledge and best practices for staff to come. In addition to strengthening internal operations, the Department will ramp up work on six new grant-funded projects identified in the Connect RC Active Transportation Plan and Local Roadway Safety Plan (LRSP). These efforts represent the continued realization of our vision for a healthier, more sustainable, and more connected community.

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

- Continuing to facilitate the development of large industrial projects on the remaining vacant parcels in the southeast industrial area, advancing residential tract development in the northern area, and working with developers to implement the vision outlined in the General Plan (PlanRC).
- Construction of Advanced Traffic Management System (ATMS) Phase 3 is set to begin in July 2026, following the completion of Phase 2. This phase will connect at least 40 additional traffic signals to the Traffic Management Center (TMC), improving traffic flow, reducing congestion, and enhancing overall mobility throughout the city. Further, the department will begin the process of updating the ATMS Master Plan to better plan for future phases and operations into the future.
- Completing the design of three Highway Safety Improvement Program (HSIP) grant-funded projects identified in the Connect RC Plan and LRSP, improving pedestrian, bicycle, and traffic signal infrastructure to improve roadway safety across multiple areas of the city.
- Initiating the design of three Transportation Development Act (TDA) Article 3 funded projects that aim to improve safety, strengthen connectivity, and facilitate more active transportation choices.
- Beginning the design of the Heritage Park Bridge Phase 2 Project following the completion of Heritage Park Bridge Phase 1, supporting accessibility within the surrounding community.
- Completing the design of the Etiwanda Creek Bridges Project, which will help mitigate localized roadway flooding in the southeast industrial area, improve infrastructure resilience, and improve roadway capacity. This $13 million project is fully funded by the City's Development Impact Fees (DIF) Program.
- Re-evaluating citywide pavement conditions upon completion of the Pavement Management Program (PMP) to better understand pavement trends and support data-driven planning for the maintenance and long-term preservation of local roadways.
- Continuing coordination with agencies such as SBCTA and Brightline West to advance regionally significant transportation projects that enhance mobility and strengthen economic connectivity.
- Continuing implementation of pedestrian and bicycle safety education programs funded through the California Office of Traffic Safety (OTS) Grant Program, promoting safer travel behaviors and supporting traffic safety initiatives.

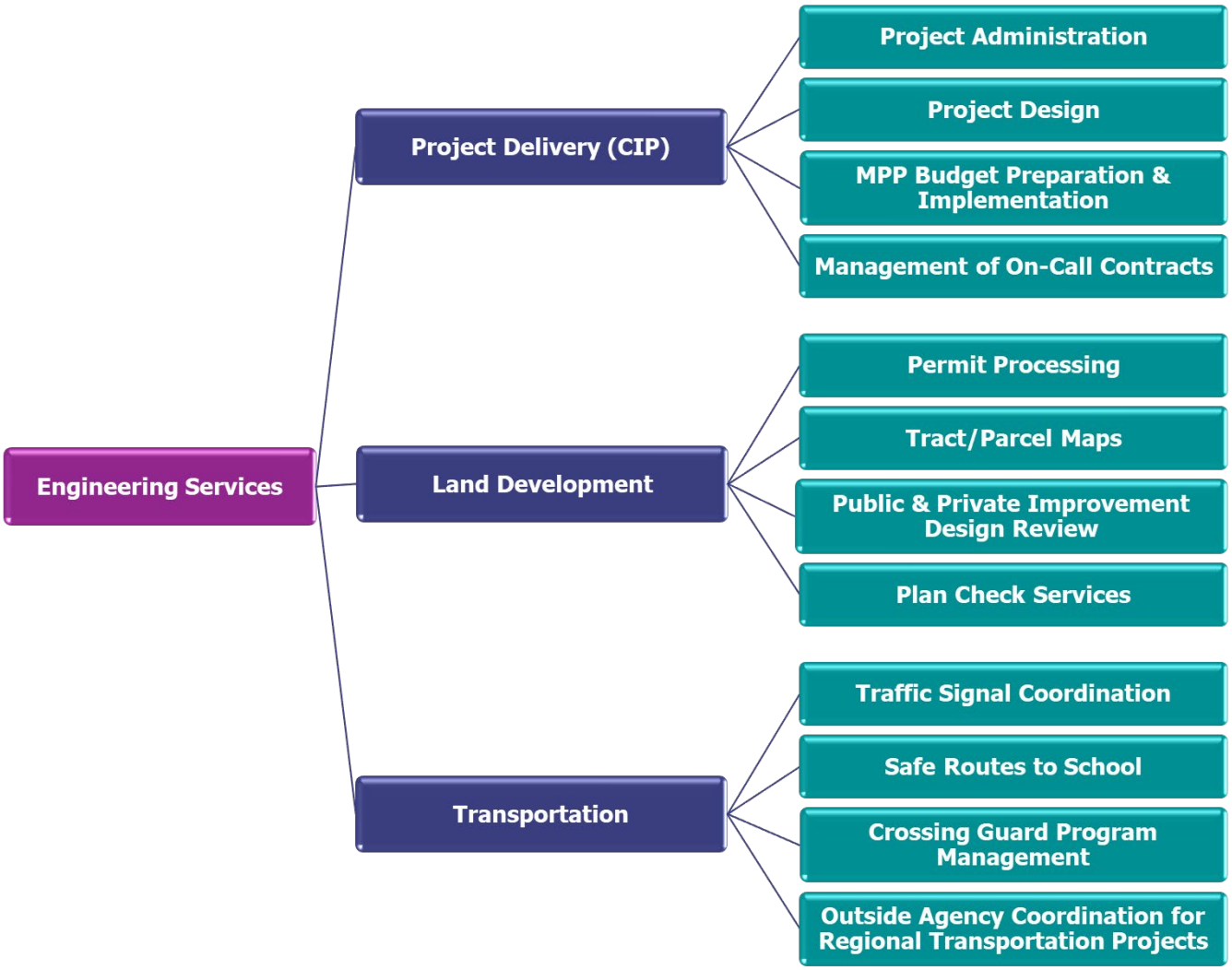
Engineering Services – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$2,593,237	$3,556,620	$3,164,035
Operations & Maintenance	$732,223	$484,620	$813,810
Debt Service	$1,004	–	–
OPERATING BUDGET TOTAL	**$3,326,464**	**$4,041,240**	**$3,977,845**
Other Funds			
Personnel Services	$4,704,768	$1,309,871	$1,184,460
Operations & Maintenance	$3,473,889	$2,716,221	$786,033
Capital Outlay	$20,769,026	$15,611,386	$18,656,500
Cost Allocation Plan	$2,120,000	$1,067,189	$556,650
Debt Service	$51,272	$50,770	$0
Transfer Out	$386,767	$672,270	$0
OTHER FUNDS TOTAL	**$31,505,722**	**$21,427,707**	**$21,183,643**
All Funds			
Personnel Services	$7,298,005	$4,866,491	$4,348,495
Operations & Maintenance	$4,206,112	$3,200,841	$1,599,843
Capital Outlay	$20,769,026	$15,611,386	$18,656,500
Cost Allocation Plan	$2,120,000	$1,067,189	$556,650
Debt Service	$52,276	$50,770	$0
Transfer Out	$386,767	$672,270	$0
ALL FUNDS TOTAL	**$34,832,186**	**$25,468,947**	**$25,161,488**

Engineering Services – Performance Measures



Engineering Services – Services to the Community



Planning – Department Budget Summary

Overview of Department

The Planning Department is responsible for developing and implementing comprehensive plans that reflect the goals and policies of the City; ensuring the long-term success of the community through effective planning; updating the Development Code to align with the vision laid out in the General Plan; and conducting detailed analysis of all development proposals to verify consistency with the City's Goals and Policies. Additionally, the Department strives to maintain the highest level of customer service through the five (5) W's rule (who, what, where, when, why).

As part of the City's Community Development Department, the Planning Department also works with other City departments to build and maintain a high quality, balanced, and sustainable community for Rancho Cucamonga residents, businesses, and visitors.

FY 2026-27 Highlights

- Continue to evaluate the Development Code for refinements and update regularly to ensure it remains in alignment with the General Plan and State law
- Complete a revision to the Development Code to require neighborhood meetings for development projects to increase transparency and encourage dialog between residents and developers
- Complete and adopt a revised subdivision chapter to the code to be consistent with the subdivision map act and streamline the process for development
- Continue evaluating the Department's adopted approach to customer service and adjust as needed to ensure customer satisfaction remains at least at a 90% satisfaction rate per month throughout the fiscal year
- Complete the entitlement process for the City-owned surplus lands located on Milliken Avenue and Azusa Court as well as Haven Avenue and Civic Center Drive
- Partner with Economic Development to entitle grant funded housing projects on San Bernardino Road and Etiwanda Avenue
- Continue to implement programs outlined in our certified housing element
- Continue to monitor regulations from the State regarding housing and other land use issues and evaluate impacts to the local regulations and development review processes
- Lay the groundwork for changes in state law over the next three years that will restrict the watering of non-functional turf and guide businesses and residents through the process to transition to climate appropriate landscaping
- Continue to invest in staff through training and innovation to create opportunities for professional growth

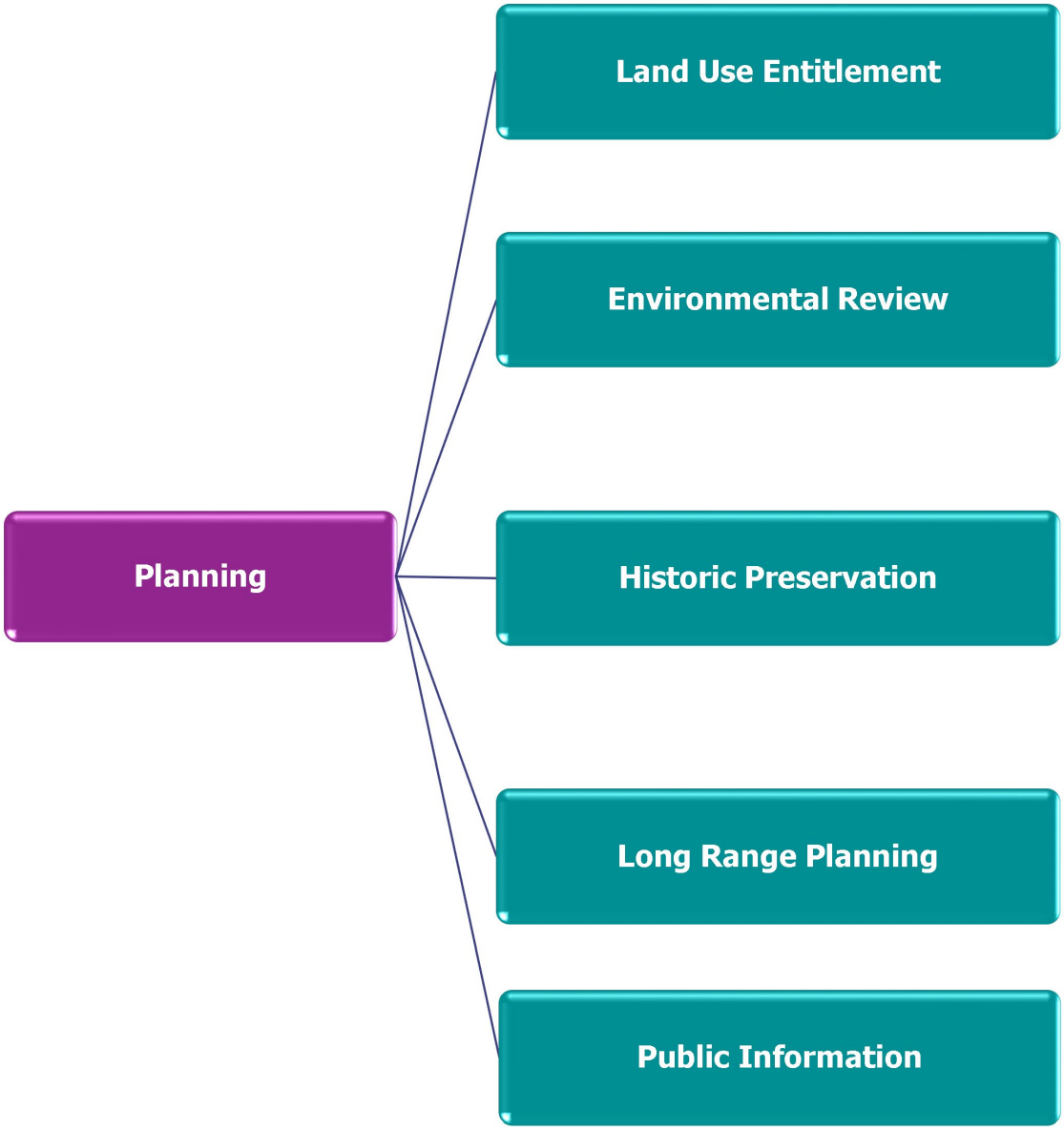
Planning – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$1,745,017	$1,671,240	$2,059,200
Operations & Maintenance	$1,432,812	$1,164,730	$1,167,830
OPERATING BUDGET TOTAL	**$3,177,829**	**$2,835,970**	**$3,227,030**
Other Funds			
Personnel Services	$146,567	$191,490	$0
Operations & Maintenance	$624,282	–	$211,500
Capital Outlay	$459,884	–	$0
Cost Allocation Plan	$280	$33,931	$0
OTHER FUNDS TOTAL	**$1,231,012**	**$225,421**	**$211,500**
All Funds			
Personnel Services	$1,891,584	$1,862,730	$2,059,200
Operations & Maintenance	$2,057,094	$1,164,730	$1,379,330
Capital Outlay	$459,884	–	$0
Cost Allocation Plan	$280	$33,931	$0
ALL FUNDS TOTAL	**$4,408,842**	**$3,061,391**	**$3,438,530**

Planning – Performance Measures



Planning – Services to the Community



Public Works Services – Department Budget Summary

Overview of Department

The Public Works Services Department's mission is to provide efficient stewardship of the City's public works infrastructure. The Department has five sections: *Administration:* Manages departmental support services-contracts, budget, capital projects, strategic planning and department level emergency management; *Environmental Programs*: Manages integrated waste and stormwater programs, regulatory compliance, household hazardous waste and sharps collection programs, waste hauler franchise agreement, grants, and outreach; *Facilities:* Serving 15 City facilities, eight Fire District facilities and three Police Department facilities; *Parks and Landscape:* Maintains 31 parks, Adult Sports Park and baseball stadium, 125 street front miles of landscape, and a comprehensive inventory of trees, and trails; and *Street/Fleet/Storm Drain:* Maintains 534 roadway miles, including 4,004 catch basins and 226 signalized intersections, and provides fleet maintenance for 178 vehicles and over 220 pieces of on and off-road equipment.

FY 2026-27 Budget Highlights

- **Citywide HVAC & Lighting Controls (Multi-Year Project)** Existing lighting and HVAC control systems across City facilities are obsolete, with limited or no availability of replacement parts. This project will standardize controls citywide while transitioning to current, state-compliant technologies. The effort will improve system reliability, reduce maintenance challenges, and generate long-term cost savings through increased energy efficiency and better coordination of building systems.
- **Concrete Repair Program -** Investing in sidewalk maintenance strengthens our infrastructure, improves public access, and contributes to more vibrant and inclusive neighborhoods. This project will replace damaged sidewalks, curbs, gutters, and drive approaches that pose public safety concerns. Work will be completed in high-impact areas, areas reported by the community, along key corridors including Sapphire St to Haven Ave from Wilson Ave to Base Line Rd and Milliken Ave to Rochester Ave from Victoria Park Ln and Base Line Rd.
- **Park and Facility Parking Lot Rehabilitation Program** – This program will improve park accessibility and safety through parking lot repaving. Work will include grind, overlay, update curb ramps, and restripe of the parking lot at Red Hill Park .
- **Urban Forest Management Plan (UFMP)**- Public Works will finalize and begin implementing the UFMP. The UFMP, which includes city tree inventory, canopy coverage assessment, and wildfire risk assessment, is being prepared in alignment with the General Plan and CAP. The UFMP will provide the community a long-term strategic plan for tree management.
- **Automated Traffic Management System Phase II** – This project will add 70 intersections into the ATMS program. Incorporating ATMS technologies into our traffic system will increase traffic flows throughout the city; ongoing oversight and increased maintenance support will be required to sustain the enhancements.
- **Electrifying Fleet -** Public Works is continuing to electrify the city's fleet, in accordance with the Climate Action Plan and the California Air Resources Board mandate of 100% zero-emission fleet by 2040. We will continue to research and invest in ZEVs, specialized training in EV maintenance, and installation of charging infrastructure.

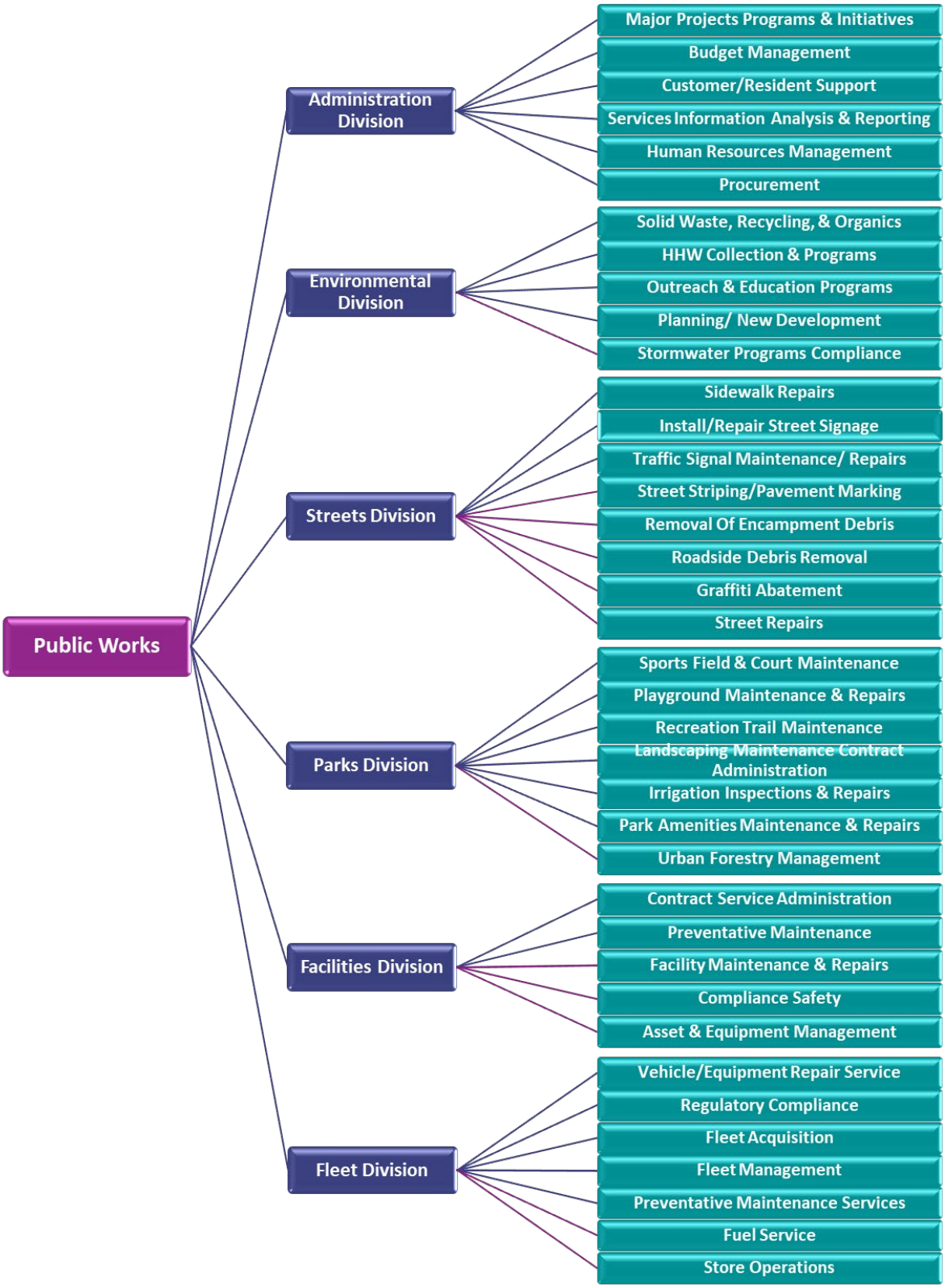
Public Works Services – Department Budget Summary

	ACTUALS 2024-25	ADOPTED BUDGET 2025-26	PRELIMINARY BUDGET 2026-27
	FY2025	FY2026	FY2027
Operating Budget			
Personnel Services	$6,031,534	$6,915,749	$7,113,580
Operations & Maintenance	$8,310,301	$8,572,105	$9,409,546
Capital Outlay	$405,148	$374,200	$0
Cost Allocation Plan	-$1,589,910	-$1,678,360	-$2,150,910
OPERATING BUDGET TOTAL	**$13,157,073**	**$14,183,694**	**$14,372,216**
Other Funds			
Personnel Services	$4,247,314	$9,176,740	$10,301,560
Operations & Maintenance	$12,470,266	$19,356,501	$22,946,601
Capital Outlay	$5,511,214	$10,609,500	$7,485,610
Cost Allocation Plan	$194,750	$1,219,732	$1,883,860
Debt Service	$12,822	–	–
Transfer Out	–	–	$90,000
OTHER FUNDS TOTAL	**$22,436,366**	**$40,362,473**	**$42,707,631**
All Funds			
Personnel Services	$10,278,847	$16,092,489	$17,415,140
Operations & Maintenance	$20,780,567	$27,928,606	$32,356,147
Capital Outlay	$5,916,362	$10,983,700	$7,485,610
Cost Allocation Plan	-$1,395,160	-$458,628	-$267,050
Debt Service	$12,822	–	–
Transfer Out	–	–	$90,000
ALL FUNDS TOTAL	**$35,593,439**	**$54,546,167**	**$57,079,847**

Public Works Services – Performance Measures



Public Works Services – Services to the Community



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MAJOR PROJECTS PROGRAM

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Major Projects Program – Summary by Department

The City's Major Projects Program (MPP) for Fiscal Year 2026-27 will provide needed infrastructure improvements city-wide. The MPP summarizes the projects planned for the upcoming fiscal year by Category.

Following is the total budgeted by Category for Fiscal Year 2026-27:

Facilities	$ 20,741,105
Miscellaneous	834,360
Municipal Utilities	7,935,000
Parks	3,860,000
Streets	18,646,400
Traffic	510,100
Total Major Projects Program	$ 52,526,965

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

Facilities

- **Animal Center Kennel Project** will include the installation of approximately 15–20 additional outdoor kennels at the Animal Services Center. The project includes identifying a suitable location within the existing external gated area, kennel installation, and plumbing necessary for sanitization. Design and build funding will be provided by the Animal Center Foundation. The additional outdoor kennels will support dog enrichment programs and increase shelter capacity to meet the needs of the City's growing population while promoting animal health, safety and welfare.
- **Animal Center Play Yard Project** will include construction of a new play yard at the Animal Services Center to expand capacity for animal care and adoption services. The project includes determining an appropriate location for the yard within the existing outdoor gated area or through expansion into the adjacent parking lot area. Design and build funding will be provided by the Animal Center Foundation. The additional outdoor play yard will increase capacity at the Animal Services Center to meet the needs of the City's growing population while supporting animal enrichment, care, and adoption services.
- **The Resort Joint Use Public Facility Project**, located within The Resort community, will establish a new Joint Use Public Facility to address the increasing demand for police, library, and community services. The facility is planned to be generally located at the intersection of The Resort Parkway and 7th Street and will provide recreational and cultural programming along with public safety services for the community.
- **Amethyst Fire Station 171 Rebuild & Expansion Project** will replace the existing 7,200 sq ft facility with a modern, two-story, 10,500 sq ft fire station using the design-build process. The project includes a 24/7 Library Kiosk and RCMU fiber extension to the site. Originally built in 1974, the current station faces increasing maintenance costs, lacks ADA compliance, and does not meet the operational needs of the growing workforce. The 45% expansion will support additional staffing

and allow for potential implementation of a medic squad unit, while also improving site security and functionality.

- **Banyan Fire Station 175 ADA Improvements Project** will upgrade the 560 sq ft restrooms at Fire Station 175 to meet ADA accessibility standards, in coordination with similar projects at Fire Stations 173 and 174. These improvements support the City's ADA Self-Evaluation and Transition Plan, developed in 2020 to ensure compliance with the Americans with Disabilities Act of 1990 and address identified accessibility barriers in City facilities.
- **Day Creek Fire Station 173 ADA Improvements Project** will upgrade the 560 sq ft restrooms at Fire Station 173 to meet ADA accessibility standards, in coordination with similar projects at Fire Stations 174 and 175. These improvements are part of the City's ADA Self-Evaluation and Transition Plan, completed in 2020, which identifies and addresses accessibility barriers in City facilities to ensure compliance with the Americans with Disabilities Act of 1990.
- **EOC Relocation Project** will be a multi-year effort to assess, plan, and relocate the City's Emergency Operations Center (EOC) from the RC Police Station to City Hall in order to improve accessibility, provide greater flexibility in the use of space, and support future growth for both the City and Police Department. Relocating and expanding the EOC will also allow the existing police station, originally constructed in the 1980s, to be modernized to current public safety standards.
- **Fire Administration Headquarters Project** will involve the construction of a new headquarters facility to house the administrative operations of the Fire District. The proposed three-story building, approximately 11,100 square feet, will be located adjacent to the City Council Chambers and is necessary to support the reorganization of public safety facilities, including the expansion of Police Headquarters into the current Emergency Operations Center (EOC) space and the relocation of the EOC to the current Fire Headquarters in the lower level of City Hall.
- **Jersey Fire Station 174 ADA Improvements Project** will upgrade the 1,340 sq ft restrooms at Fire Station 174 to meet ADA accessibility standards, in coordination with similar projects at Fire Stations 173 and 175. These improvements support the City's ADA Self-Evaluation and Transition Plan, completed in 2020, which identifies and addresses accessibility barriers in City facilities to ensure compliance with the Americans with Disabilities Act of 1990.
- **RCPD Facility Modernization Project** will modernize the RC Police Station to accommodate growing staff and office space needs. The current facility, constructed in the 1980s, requires upgrades to meet modern public safety standards, including expansion of the lobby, reconfiguration of office space, and improved locker facilities.
- **Diane Williams Library at Lions Park Emergency Preparedness Project** will enhance the resilience of the facility following the relocation of library services to the renovated Diane Williams Library. The project includes facility upgrades and the installation of solar power generation with battery backup systems to ensure continued operation during and after natural disasters. These improvements will enable the library to function as an evacuation center or emergency services site, providing a safe and reliable resource for the community in times of need.
- **Diane Williams Library at Lions Park Expansion Project** will enhance library services for the City's westside area through significant building and system upgrades, expanded space for library collections, and the addition of a central courtyard. The project includes an enclosed, climate-controlled corridor that increases the building's square footage and provides additional library space for visitors, while the courtyard will improve ADA accessibility, promote walkability, and serve as a

versatile outdoor event space supporting greater community engagement and inclusivity.

- **Paul A. Biane Library Infrastructure Project** will repair and replace key building systems and materials to prepare the facility for the next 20 years of service. Improvements will include HVAC replacement, ceiling leak repairs, flooring replacement, ADA compliance upgrades, lighting fixture replacement, and a security camera system upgrade. The project aims to ensure the library remains safe, accessible, and sustainable for future use.
- **Drone as First Responder Project** will deploy a program enabling drones to autonomously launch from strategic locations throughout the city in response to emergency calls. The program includes six installed drones operated beyond visual line of sight (BVLOS) by certified remote pilots. The system will provide real-time video to responding deputies, improving situational awareness, supporting faster response times, and enhancing investigative capabilities through improved access to intelligence resources.
- **City Hall and Council Chambers Glass Entry Door Replacement Project** will replace the original glass entry doors at both City Hall and the Council Chambers. Phase I, scheduled for FY 2025/26, will install new Council Chambers doors, followed by Phase II in FY 2026/27 to replace City Hall entry doors. The existing doors have exceeded their life expectancy, resulting in inconsistent operation, frequent repairs, and intermittent ADA access issues. The new doors will improve reliability, accessibility, and facility functionality.
- **City Hall Server Room Data Air Units Replacement Project** will replace the two existing backup air conditioning units serving the City Hall server room. The current units are original to the facility and have exceeded their life expectancy. Replacing them will ensure reliable emergency cooling and maintain proper temperature control in the event of a main AC system failure.
- **Citywide – HVAC & Lighting Controls Project** will design and implement new HVAC and lighting control systems across City facilities, replacing outdated fluorescent and HID lighting with energy-efficient LED technology. The multi-year project includes phased design and construction from FY 2023/24 through FY 2028/29, starting with Central Park and continuing through various facilities including VGCC, the Stadium, Sports Center, Civic Center, ACAC, PWSC, RCFRC, and Lions Center. The project addresses obsolete systems installed as early as 1989, with the goal of standardizing controls, improving energy efficiency, and complying with state mandates to phase out older technologies.
- **Civic Center Parking Deck Resurface and Restripe Project** will install new vehicular traffic coating and paint striping on the Civic Center visitor parking deck. The existing coating, last applied in 2009 with patching in 2016, has exceeded its life expectancy and is deteriorating. New coating will address expanding cracks, prevent water intrusion, and extend the lifespan of the parking deck.
- **Civic Center Sewer Line Replacement Project** will replace all existing cast iron sewer and storm drain piping at the Civic Center. The current system, over 30 years old, has exceeded its lifespan and is experiencing frequent leaks due to pipe cracking. Replacing the piping will eliminate ongoing intrusions of sewage and dirty water into occupied spaces, addressing critical health and safety concerns.
- **Fire Stations 173, 174, 175, 176, and 177 Painting Project** will provide interior and exterior painting for five fire stations in two phases. Phase I includes design for all stations and construction at Stations 173 and 176. Phase II will complete construction at Stations 174, 175, and 177. The project addresses deteriorating paint that has led to cracks and peeling, helping to prevent further

damage and maintain safe, healthy, and functional environments for emergency personnel.

- **Public Works Corporate Yard Screen Wall Project** will construct a security screen wall at the Public Works Corporate Yard, which houses equipment and materials essential to maintaining city infrastructure. The south side of the facility is currently secured by a chain-link fence that has been repeatedly breached due to high visibility and unauthorized access attempts. The proposed screen wall will enhance security by reducing visibility into the yard and preventing unauthorized entry, while also providing additional benefits such as noise reduction from nearby train activity and improved site conditions.
- **Various City and Fire District Roof Repairs Project** will address roof repairs at Victoria Gardens Cultural Center (VGCC), Public Works Service Center (PWSC), and Fire Stations 174, 175, 176, and 177. The roofing systems at these facilities are at or near the end of their life and are currently experiencing leaks. Repairs will include built-up roof (BUR), standing seam, and tile roof systems as needed to restore integrity and prevent further damage.
- **VGCC A/C Package Unit Replacement Project** will replace nine original A/C package units at the Victoria Gardens Cultural Center with high-efficiency models that meet current performance and environmental standards. The existing units have surpassed their life expectancy and experience frequent failures, resulting in costly repairs and operational disruptions. The new units will improve energy efficiency, reduce maintenance costs, and provide reliable temperature control to enhance comfort for guests and performers, while ensuring long-term sustainability and compliance with modern regulations.

Miscellaneous

- **Base Line Road Utility Undergrounding Project** will underground existing overhead utility lines along the north side of Base Line Road from Vineyard Avenue to Garnet Street to improve corridor aesthetics and reduce overhead utility infrastructure within the public right-of-way. The project is funded through the Underground Utility Fund (Fund 129) as part of Southern California Edison's (SCE) Rule 20A program, which provides funding for utility undergrounding along heavily traveled and scenic corridors. This project will enhance the appearance and long-term functionality of the Base Line Road corridor.
- **City Data Network Infrastructure Refresh Project** will replace the City's 10-year-old network hardware and systems, which have reached the end of their life expectancy. The $7.65 million upgrade over two years will implement a hyperconverged model and software defined network technology to enhance security and flexibility. As the backbone of the City's digital connectivity, including communication, data, mapping, alerts, and remote access, this refresh is essential to maintaining secure and reliable operations. The project will be completed in two phases across FY 2025/26 and FY 2026/27.
- **Phone System Upgrade Project** will replace the enterprise platform that powers the City's phone systems, including server hardware, software, and potentially new desk phones. The City's current phone system is approaching end of life and will no longer receive updates, including critical security patches, once support ends. This upgrade is necessary to maintain reliable essential communications services while ensuring continued cybersecurity protections and system stability.
- **Wildfire Early Detection System Project** will install a 30-camera unit, early wildfire detection system along the City's northern boundary, including a six-year subscription and license, cellular data access, and staff training. The system will provide rapid detection, reporting, and response to

wildfires along the wildland-urban interface serving the Alta Loma and Etiwanda neighborhoods in the foothills of the San Gabriel Mountains. The project includes initial construction as well as ongoing training, maintenance, and implementation, and is intended to improve emergency response, reduce resource impacts, and enhance public safety.

Municipal Utilities

- **RC Fiber Extension – Amethyst Avenue Project** will install approximately 6,000 linear feet of fiber optic cable along Base Line Road and Amethyst Street, extending the network to Fire Station 171. This connection supports optimized communication and uniform connectivity across City and Fire facilities, while also creating opportunities to serve potential new customers in the area.
- **RCMU Electrical Outage Communications Improvement Project** will develop a plan to purchase and install outage notification equipment integrated with mass communication technology. This upgrade will enhance how RCMU communicates outage information to customers, addressing current gaps in the response process and aligning with modern technology standards and expectations.
- **RCMU Line Extension Project – Etiwanda Heights** will install 15,000 feet of new 12 kV electric distribution and fiber optic lines from the Arbors Substation at Rochester Avenue and Stadium Way, connecting to a second circuit on Banyan Street. This project will complete a circuit loop feed to support reliable electric service for the Etiwanda Heights neighborhood.
- **RCMU Line Extension Project – Etiwanda North** will install approximately 4,500 feet of new 12 kV electric distribution and fiber optic line to connect to an existing second circuit, completing a looped feed from Foothill Boulevard and Etiwanda Avenue to the switch on Victoria Gardens Lane in front of Bass Pro Shops. This Phase 2 extension will continue the circuit loop north on Etiwanda Avenue to Church Street and west to Bass Pro Shops, providing redundancy within RCMU's existing electric distribution system. The project is also required to support future Napa Substation circuits and improve overall system reliability and resilience.
- **RCMU Line Extension Project – Milliken Avenue South of Jersey Boulevard** will install 2,400 feet of new 12 kV electric distribution and fiber lines to connect to an existing RCMU circuit and a second circuit. This extension will provide electric service to the future Brightline West station, parking garage, and EV charging stalls, while the second phase loop will enhance redundancy in RCMU's electric distribution system.
- **RCMU Line Extension Project – Sixth Street** will install approximately 9,200 feet of new line extension along Sixth Street from Catherine Bridge Parkway to The Resort Parkway, including a crossing of the railroad spur to extend two future circuits from a new substation. The project will improve system reliability and support outage response by connecting existing Arbors Circuits 50 and 60. This extension will also accommodate future Napa Substation circuit expansion, enabling the development of additional electrical distribution capacity as needed.
- **RCMU New Southeast Industrial Electric Substation Project** will develop a new RCMU substation in the Southeast Industrial area, interconnected with SCE's existing transmission/substation line and RCMU's existing distribution system to increase capacity and support new electrical load demands. The construction of the substation is necessary to meet anticipated residential and development-related growth in the area, ensuring sufficient electrical infrastructure to serve future demand as development occurs.

Parks

- **Central Park Backbone Infrastructure Project** will The Central Park Backbone Infrastructure Project will design and construct essential backbone infrastructure, including water, sewer, electrical, storm drain mainlines, and roads, to support future development of Central Park. The project will address infrastructure gaps that currently make individual project development costly and less competitive for typical park grant opportunities. By establishing this foundational infrastructure, future park development funds can be more efficiently utilized and the City will be better positioned to secure grant funding for subsequent phases.
- **Civic Center Area Park Project** will involve acquiring land located within the Civic Center Focus Area in the General Plan and developing it into a new public park. The acquisition and development of this site into park space will enhance quality of life by providing a shared community area that supports informal play, family activities, and quiet recreation, while offering opportunities for residents to socialize and build connections.
- **East Side Area Park Development Project** will leverage the City's park-related impact fees to develop and enhance parkland within the Etiwanda area. The project includes land acquisition and future development of a new park, with the specific location to be determined. It will expand local recreational opportunities, increase community access to outdoor spaces, and be designed with sustainability and accessibility in mind to ensure all residents can benefit from this public amenity. The project also aims to meet growing demand for recreational space, activate underutilized green areas, and enhance overall quality of life for residents.
- **Etiwanda Creek Park Project** will utilize Park Improvement Impact Fees to complete Phase 2 of the Etiwanda Creek Park development by improving land located east of the existing park and expanding recreational opportunities for the community. Initial project concepts include new ballfields with lighting, shade structures, a small public works yard, a community center, tennis courts, and additional parking. The project is intended to meet the growing demand for public recreation spaces, activate underutilized green space, and enhance overall quality of life for residents.
- **The Bark at Central Park Project** will install a restroom facility and shade structure at the park, utilizing existing restroom infrastructure to help streamline project implementation and meet community needs. The project addresses longstanding concerns regarding the lack of restroom access, which has created health and accessibility issues for residents and limited the City's ability to provide programming at the park. The addition of shade structures will also improve comfort and usability for park visitors.
- **Heritage Park Pedestrian Bridge Replacement Project** will replace two existing damaged pedestrian and equestrian bridges within Heritage Park that span the Demens Creek Channel and Rancho Wash Channel. An interfund loan agreement was approved by the City Council to advance funding for the project from the Citywide Infrastructure Fund to the PD-85 Red Hill and Heritage Parks Fund. Both bridges were evaluated in 2019 and determined to be beyond their service life, with the bridge over Demens Creek sustaining additional damage that required immediate closure. Replacing the bridges is necessary to restore and maintain safe access to the park's equestrian facilities and trail system.

- **Citywide Site Lighting Repairs and Upgrades Program** will provide for the rewiring or replacement of existing lighting infrastructure and the installation of LED site, paseo, and parking lot lighting at various City facilities. Planned improvements include Victoria Arbors Park in FY 2027-28, Victoria Groves Park in FY 2028-29, and LMD 2 Paseo Lighting Retrofits in FY 2029-30. The program addresses critical infrastructure needs by resolving issues related to aging wiring and nonfunctional light fixtures while upgrading facilities to energy-efficient LED lighting to improve sustainability, reliability, and public safety.
- **Parks Playground and Surfacing Replacements Program** will replace rubberized surfacing and playground equipment at various parks over multiple years. Planned replacements include surfacing at Victoria Arbors and Vintage Parks (LMD2) in FY 2025-26, and playgrounds at West Greenway Park (LMD4) in FY 2026-27, Victoria Windrows Park (LMD2) in FY 2027-28, Milliken Park (LMD4) in FY 2028/29, and Victoria Groves Park (LMD2) and Ralph M. Lewis Park (LMD4) in FY 2029-30. In addition to meeting safety standards, the new play equipment will offer unique features to distinguish each park.
- **Parks Shade Structure Replacement Program** will upgrade, replace, and repair shade structure roofs at parks across the City, addressing the aging of 49 existing structures. The program will phase improvements over time, including Milliken Park (LMD4) in FY 2025-26, Ralph M. Lewis Park (LMD4) in FY 2027-28, and Etiwanda Creek Park (LMD7) in FY 2029-30. Wooden structures will be upgraded to more durable metal seam roofs to extend their lifespan and reduce long-term maintenance needs.
- **Red Hill South Beautification Project** will refresh the south side of Red Hill Park by reducing the depth of the existing water feature, adding a filtration system, and incorporating new design elements. The project will improve water efficiency and transform the space into a more versatile and inviting area, enhancing the overall experience for park visitors.
- **Water Conservation Landscape Renovation Program** will continue efforts to replace non-functional and dying turf in Landscape Maintenance Districts 2 and 4 with drought-tolerant landscaping and hardscape. This project will reduce water usage and maintenance labor costs, aligning with ongoing restrictions on non-functional turf watering. LMD 2 funding may be adjusted based on potential state and federal grant opportunities.

Streets

- **6th Street at BNSF Spur Crossing Project** will construct an at-grade crossing at 6th Street and the BNSF Railroad Spur, including railroad signals, safety measures, two vehicular lanes, and bicycle and pedestrian connectivity. This project will enhance traffic circulation, support goods movement, and improve emergency response as part of the area's industrial redevelopment and General Plan vision.
- **Almond Street Improvements Project** will construct a new local road with one lane in each direction to complete the connection between Carnelian Street and Via Verde Street. This new east-west connection north of SR-210 will improve traffic circulation and public safety access in a high fire hazard zone with limited access, supporting the goals of the General Plan.
- **Banyan Street Bicycle and Pedestrian Enhancements Project** will provide pavement rehabilitation on Banyan Street from Rocking Horse Place to Day Creek Boulevard, from Laurel Blossom Place to Etiwanda Avenue, and from East Avenue to Golden Lock Place, along with slurry seal improvements on portions of the corridor. The project also includes construction of buffered

bike lanes and pedestrian enhancements from Rochester Avenue to the eastern city limit, including high-visibility crosswalks, rectangular rapid flashing beacons (RRFBs), ADA-compliant curb ramps, and sidewalk improvements. These improvements are intended to enhance ADA accessibility and improve pedestrian and bicycle safety throughout the corridor.

- **Base Line Road and Deer Creek Trail Crossing Enhancement Project** will install a traffic signal at the Deer Creek Channel Bike Trail crossing at Base Line Road, along with additional improvements including high-visibility continental crosswalk striping, modifications to the existing median island, and curb ramp upgrades. The project will enhance pedestrian and bicycle safety and improve connectivity by providing a new protected crossing across Base Line Road, consistent with recommendations identified in the Connect RC Active Transportation Plan.
- **Church Street Buffered Bike Lanes Project** will install buffered bike lanes on Church Street from Deer Creek Channel to Haven Avenue and from Mayten Avenue to East Avenue. The project will improve bicycle safety and connectivity throughout the corridor and supports recommendations identified in the Connect RC Active Transportation Plan.
- **City Center Boulevards Project – Phases 1-6** will incorporate complete street elements along Foothill Boulevard, including enhanced pedestrian and bicycle facilities, upgraded transit stops, and design options for a future center-running dedicated transit lane. Multiway frontage roads will support on-street parking and access to key work, retail, and recreation destinations. This project supports the PlanRC vision to transform Foothill Boulevard and Haven Avenue into active city center boulevards.
- **Civic Center Drive Improvement Project** will enhance pedestrian and cyclist safety through the relocation of an existing crosswalk, installation of a Rapid Rectangular Flashing Beacon (RRFB), construction of a median refuge island, curb ramp upgrades, a Class II buffered bike lane, and bulbouts. Funded by a Highway Safety Improvement Program (HSIP) Cycle 12 grant, the project provides pedestrians and cyclists with a safe and accessible path along Civic Center Drive and supports a safer, more accessible environment around City Hall, the County Courthouse, and adjacent commercial areas, in alignment with the General Plan and Civic Center Master Plan.
- **Etiwanda Creek Bridges Project** will widen the existing crossings at Etiwanda Creek, construct a new culvert on Whittram Avenue, and upsize the culvert on Arrow Route. The project includes street reprofiling, drainage improvements, catch basins, sidewalks, driveways, curb ramps, pavement repair, and new signage and striping. These improvements will support increased capacity and roadway access needed for redevelopment in the southeast industrial area.
- **Etiwanda East Side Widening Project** will widen the east side of Etiwanda Avenue, including construction of curb and gutter, sidewalk, street lights, utility relocations, and pavement rehabilitation. The project will improve traffic circulation by adding a northbound lane and closing existing sidewalk gaps to enhance mobility and pedestrian safety.
- **Fairmont Way and Highland Avenue Bicycle and Pedestrian Improvements Project** will install Class II bike lanes, a Class III bike route, continental crosswalks, and refreshed striping along Fairmont Way, Kenyon Way, Woodruff Place, and Highland Avenue. Funded by a Highway Safety Improvement Program (HSIP) Cycle 12 grant, the project addresses gaps identified in the Connect RC plan, particularly near schools and parks, and will enhance safety and connectivity for cyclists and pedestrians.

- **Foothill Boulevard Bike Lane Restriping Project** will include restriping the existing buffered bike lanes along Foothill Boulevard from Baker Avenue to Haven Avenue and installing vertical barriers consistent with current City standards. The project will enhance cyclist comfort and safety by providing more protected bike lanes and improving visibility and separation along the corridor.
- **Hermosa Avenue Complete Streets Project** will include removal of a vehicular lane to allow for construction of buffered bike lanes, sidewalk improvements, and enhanced pedestrian crossings along Hermosa Avenue between Foothill Boulevard and Base Line Road, Base Line Road and Highland Avenue, and Lemon Avenue and Banyan Street. These improvements will enhance pedestrian connectivity to nearby Hermosa Park and Hermosa Elementary School while promoting slower vehicle speeds to improve bicycle and pedestrian comfort and safety along and across Hermosa Avenue.
- **Jasper Street Pedestrian Improvement Project** will include installation of pedestrian safety enhancements at Jasper Street at Orchard Street and Hillside Road. Improvements include high-visibility crosswalks, curb extensions (bulb-outs), and new ADA-compliant curb ramps at both intersections. These upgrades will enhance pedestrian safety and connectivity, particularly by improving access to the nearby Jasper Elementary School.
- **Local Streets Paving Program** will include slurry seal and grind and overlay treatments on neighborhood streets across the City to preserve and extend pavement life. The program also upgrades existing curb ramps to meet ADA standards. Streets selected for overlay have an average pavement condition index of 45, while those selected for slurry seal have an average pavement condition index of 65. These improvements will restore roadway surfaces, enhance rideability, and extend pavement lifespan.
- **Major Arterial Paving Program** includes pavement rehabilitation and related improvements such as upgrades to video detection systems, curb ramps, and striping. Planned work for FY 2025-26 includes portions of Highland Avenue and Vineyard Avenue, with FY 2026-27 focusing on Etiwanda Avenue, 4th Street, and Arrow Route. The program targets streets with a pavement condition index of 35 to 48, restoring them to a like-new condition to extend pavement life and improve rideability.
- **Pecan Avenue Street Improvements Project** includes pavement rehabilitation to restore the existing road surface to a like-new condition. The project will enhance vehicular safety and extend the useful life of the pavement.
- **Southwest Cucamonga Safe Routes to School Project** will construct buffered bike lanes and pedestrian safety enhancements, including curb extensions, Rectangular Rapid Flashing Beacons (RRFBs), and sidewalk improvements on various streets in the southwestern portion of the city. The project will improve connectivity for pedestrians and cyclists by addressing existing gaps in the active transportation network and enhancing safe routes to nearby schools, utilizing contributions from Vineyard Warehouse Development Project.
- **Citywide Concrete Repair Program** will replace damaged sidewalks, curbs and gutters, and driveway approaches that pose public safety concerns. Work will be completed citywide in high-impact areas and along key corridors, including Sapphire Street to Haven Avenue from Wilson Avenue to Base Line Road (Citywide 2026/27); Milliken Avenue to Rochester Avenue from Victoria Park Lane and Base Line Road (CDBG 2026/27); Haven Avenue to East Avenue from Wilson Avenue to Base Line Road (Citywide 2027/28); Deerbrook Street from Hellman Avenue to Archibald Avenue (CDBG 2027/28); Haven Avenue to East Avenue from Wilson Avenue to Base Line Road (Citywide

2028/29); Lark Drive from Milliken Avenue to Rochester Avenue (CDBG 2028/29); Lemon Avenue between Hellman and Archibald (Citywide 2029/30); 26th Street between Hermosa and Haven (CDBG 2029/30); Split Rein between Day Creek Boulevard and Bluegrass Drive (Citywide 2030/31); and Lemon Avenue between Archibald and Hermosa (CDBG 2030/31). These improvements enhance pedestrian safety, improve accessibility for individuals using mobility devices and strollers, support local businesses by encouraging walkability, and promote long-term community wellbeing through ongoing infrastructure maintenance and investment.

- **Park and Facility Parking Lot Rehabilitation Program** will improve park accessibility and safety through the repaving, resurfacing, and restriping of city park and facility parking lots. Planned work includes grind and overlay, curb ramp upgrades, and restriping at Red Hill Park (FY 2026-27), Quakes Stadium (FY 2027-28), Milliken and Spruce Park (FY 2028-29), slurry seal and restriping at Central and Kenton Park (FY 2029-30), and slurry seal and restriping at various parks in FY 2030-31. This program will enhance safety, accessibility, and circulation within city-owned parking facilities, and includes $500,000 in FY2027-28 funding anticipated to be reimbursable through the California Intergovernmental Risk Authority (CIRA).

Traffic

- **Advanced Traffic Management System Program** will integrate new traffic signals into the City's Traffic Management Center in accordance with the Traffic Signal Communication Master Plan (TSCMP). Phase 3 includes installations along Base Line Road, Archibald Avenue, and portions of Carnelian Street and Etiwanda Avenue, along with coordination with Caltrans. The program also includes a TSCMP update in FY 2025-26 and recruitment of staff to operate the system. This implementation will enable real-time responsiveness, improved monitoring, retiming, and coordination of traffic signals as part of the City's ongoing multi-phase effort.
- **Church Street and Ramona Avenue Roundabout Project** will reconstruct the existing intersection to install a roundabout at Church Street and Ramona Avenue. The project is recommended in the City's Local Roadway Safety Plan, which conducted a citywide collision analysis to identify high-risk collision patterns and appropriate countermeasures. This improvement is intended to address identified safety issues by reducing conflict points and improving overall intersection safety and traffic operations.
- **Local Roadway Safety Plan Improvements Program** establishes a framework to identify safety issues and implement system-wide improvements. Year 1 includes upgrading ten signalized intersections with retro-reflective signal borders and crosswalk striping enhancements, funded by a Highway Safety Improvement Program (HSIP) Cycle 12 grant. Future improvements in Years 2–4 may include signal modifications and a roundabout at Ramona Avenue and Church Street. A citywide collision analysis guides the selection of countermeasures, and an LRSP update is planned for FY 2027.

Note: Funds for the majority of these projects come from a variety of sources including development impact fees, State gas taxes, grant funds, and special assessments. These funds are non-General Fund revenues and typically are restricted in how they can be spent. The amounts budgeted will fluctuate annually. In addition to MPP costs, future operational costs are identified in the MPP and will be included in the operational budget in future years, as appropriate.

Major Projects Program – Detail by Department

Project Category	Funding Source	Amount
Facilities		
Animal Center Kennel Project	Animal Services Impact Fee	200,000
Amethyst Fire Station 171 Rebuild & Expansion Project	Fire Capital Fund	981,750
	Fire Impact Fee	803,250
		$ 1,785,000
Banyan Fire Station 175 ADA Improvements Project	Fire Capital Fund	924,000
Day Creek Fire Station 173 ADA Improvements Project	Fire Capital Fund	924,000
EOC Relocation Project	Fire Capital Fund	516,800
Fire Administration Headquarters Project	Fire Capital Fund	1,522,890
Jersey Station 174 ADA Improvements Project	CFD 85-1 (F282) Fund	1,474,000
RCPD Facility Modernization Project	Law Enforcement Fund	5,372,370
Diane Williams Library at Lions Park Expansion Project	Library Capital Fund	600,000
Drone as First Responder Project	General Fund	479,995
City Hall and Council Chambers Glass Entry Door Replacement Project	Citywide Infrastructure Fund	215,000
City Hall Server Room Data Air Units Replacement Project	Citywide Infrastructure Fund	185,000
Citywide - HVAC & Lighting Controls Project	Capital Reserve Fund	3,306,200
Civic Center Sewer Line Replacement Project	Citywide Infrastructure Fund	962,500
Fire Stations 173, 174, 175, 176, and 177 Painting Project	Fire Capital Fund	405,000
Various City and Fire District Roof Repairs Project	Capital Reserve Fund	379,500
	Fire Capital Fund	113,850
		$ 493,350
VGCC A/C Package Unit Replacement Project	Capital Reserve Fund	1,375,000
	Facilities Total:	$ 20,741,105
Miscellaneous		
Base Line Road Utility Undergrounding Project	Underground Utilities Fund	75,000
City Data Network Infrastructure Refresh Project	Equip/Tech Replcmt Fund	179,680
	Fire Capital Projects	179,680
		$ 359,360
Wildfire Early Detection System Project	State Grants Fund	400,000
	Miscellaneous Total:	$ 834,360

Major Projects Program – Detail by Department

Project Category	Funding Source	Amount
Municipal Utilities		
RCMU Electrical Outage Communications Improvement Project	Municipal Utility Fund	400,000
RCMU Line Extension Project - Etiwanda Heights	Municipal Utility Fund	100,000
RCMU Line Extension Project - Milliken Avenue South of Jersey Boulevard	Municipal Utility Fund	1,920,000
RCMU Line Extension Project - Sixth Street	Municipal Utility Fund	5,500,000
RCMU New Southeast Industrial Electric Substation Project	Municipal Utility Fund	15,000
	Municipal Utilities Total:	$ 7,935,000
Parks		
Heritage Park Pedestrian Bridge Replacement Project	PD-85 (F848) Fund	2,000,000
Parks Playground and Surfacing Replacements Program	LMD 4 (F134) Fund	800,000
Red Hill South Beautification Project	PD-85 (F848) Fund	510,000
Water Conservation Landscape Renovation Program	LMD 2 (F131) Fund	250,000
	LMD 4-R (F134) Fund	150,000
	LMD 6-R (F136) Fund	100,000
	LMD 7 (F137) Fund	50,000
		$ 550,000
	Parks Total:	$ 3,860,000
Streets		
6th Street at BNSF Spur Crossing Project	Transportation Impact Fee	215,000
Base Line Road and Deer Creek Trail Crossing Enhancement Project	Transportation Development Act	75,000
Civic Center Drive Improvement Project	Citywide Infrastructure Fund	302,500
	State Grants Fund	350,000
		$ 652,500
Fairmont Way and Highland Avenue Bicycle and Pedestrian Improvements Project	State Grants Fund	349,000
	AB 2766 Air Qual Improv Fund	139,000
		$ 488,000
Foothill Boulevard Bike Lane Restriping Project	Measure I Fund	91,000
	Transportation Development Act	342,000
		$ 433,000
Hermosa Avenue Complete Streets Project	Transportation Impact Fee	50,000
	Transportation Development Act	71,000
		$ 121,000
Jasper Street Pedestrian Improvements Project	Measure I Fund	274,000

Major Projects Program – Detail by Department

Project Category	Funding Source	Amount
Local Streets Paving Program	Highway Users Tax Account	1,345,000
	Measure I Fund	2,345,000
	Road Maintenance & Rehab Acct	1,000,000
		$ 4,690,000
Major Arterial Paving Program	Road Maintenance & Rehab Acct	7,318,000
Pecan Avenue Street Improvements Project	Measure I Fund	1,739,900
Citywide Concrete Repair Program	Citywide Infrastructure Fund	420,000
	Highway Users Tax Account	370,000
	Measure I Fund	150,000
	Community Dev Block Grant	700,000
		$ 1,640,000
Park and Facility Parking Lot Rehabilitation Program	Capital Reserve Fund	1,000,000
	Streets Total:	$ 18,646,400
Traffic		
Local Roadway Safety Plan Improvements Program	State Grants Fund	459,090
	Measure I Fund	51,010
		$ 510,100
	Traffic Total:	$ 510,100
	Major Projects Program Total:	$ 52,526,965

Major Projects Program – Annual Operating Costs/(Savings)

Project Description/ Expenditure Category and Description	2026-27	2027-28	2028-29	2029-30
Facilities				
Animal Center Kennel Project Operations and Maintenance Routine operations and maintenance on the expanded facility.		**$**		
Animal Center Play Yard Project Operations and Maintenance Routine operations and maintenance on the expanded facility.				**$**
The Resort Joint Use Public Facility Project Personnel Services and Operations & Maintenance Staff and resources to maintain ongoing programs located within the facility, and annual O&M costs to maintain facility and equipment.				**$$$$** (2030-31)
EOC Relocation Project Operations and Maintenance Routine operations and maintenance on the new facility.				**$**
Fire Administration Headquarters Project Operations and Maintenance Operations and Maintenance will include utilities, property insurance, etc.			**$**	
RCPD Facility Modernization Project Operations and Maintenance Routine operations and maintenance on the modernized facility.		**$**		
Drone as First Responder Project Personnel Services and Operations & Maintenance 3-Year contract includes installation, service, repairs and replacement, maintenance, hardware refresh, and software updates. Contract amendment will be required to continue agreement beyond year 3. Staff time will be required to monitor and deploy drone operations and attend ongoing training.			**$$**	
Miscellaneous				
Phone System Upgrade Project Operations and Maintenance Depending on the type of phone system we implement, there will be a yearly reocurring license or subscription cost, likely based on quantity of users or phone extensions.		**$$$**		
Wildfire Early Detection System Project Operations and Maintenance Impact on operations will be moderate with annual costs of an annual subscription and license to webportal, cellular data, training, and cell tower lease(s).				**$** (2030-31)
Municipal Utilities				
RC Fiber Extension Project - Amethyst Avenue Operations and Maintenance Minimal impact to O&M		**$**		
RCMU Electrical Outage Communications Improvement Project Operations and Maintenance and Personnel Services Communications software subscription renewal will be expected annually and equipment will need to be maintained and updated. Need for designated City staff to oversee program.		**$**		

Major Projects Program – Annual Operating Costs/(Savings)

Project Description / Expenditure Category and Description	2026-27	2027-28	2028-29	2029-30
RCMU Line Extension Project - Etiwanda Heights Operations and Maintenance Minimal O&M for the first few years.		**$**		
RCMU Line Extension Project - Etiwanda North Phase 2 Operations and Maintenance Minimal O&M for the first few years.		**$**		
RCMU Line Extension Project - Milliken Avenue South of Jersey Boulevard Operations and Maintenance Minimal O&M for the first few years.				**$**
RCMU Line Extension Project - Sixth Street Operations and Maintenance Minimal O&M for the first few years.			**$**	
RCMU New Southeast Industrial Electric Substation Project Operations & Maintenance and Debt Service Annual O&M costs will be included in RCMU's budget. Annual debt service may be needed if construction is financed.			**$$**	
Parks				
Civic Center Area Park Project Operations and Maintenance As a newly developed park, this project is anticipated to incur new operating costs.				**$** (2030-31)
East Side Area Park Development Project Operations and Maintenance As a newly developed park, this project is anticipated to incur new operating and maintenance costs.				**$** (2030-31)
Etiwanda Creek Park - Phase 2 Project Personnel Services and Operations & Maintenance As a newly developed park and facilities, this project is anticipated to incur new operating and maintenance costs.				**$$** (2030-31)
The Bark at Central Park Restroom and Shade Project Operations and Maintenance This project will result in minor ongoing operational and maintenance costs associated with the new restroom facility.	**$**			
Heritage Park Bridge Replacement Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed pedestrian bridge improvements.			**$**	
Streets				
6th Street at BNSF Spur Crossing Project Operations and Maintenance This project will involve minimal maintenance of new pavement, striping, and sidewalk.			**$**	
Almond Street Improvements Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.	**$**			

Major Projects Program – Annual Operating Costs/(Savings)

Project Description/ Expenditure Category and Description	2026-27	2027-28	2028-29	2029-30
Banyan Street Bicycle and Pedestrian Enhancements Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.				**$**
Base Line Road and Deer Creek Trail Crossing Enhancement Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.			**$**	
Church Street Buffered Bike Lanes Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.				**$**
City Center Boulevards Project - Phases 1-6 Personnel Services and Operations & Maintenance Upon project completion, there will be a need for maintenance on traffic signals, landscaping and street lights.				**$$** (2030-31)
Civic Center Drive Improvement Project Operations and Maintenance Minimal increases to maintenance of the newly constructed improvements.	**$**			
Etiwanda Creek Bridges Project Operations and Maintenance Maintenance of new bridge.			**$**	
Etiwanda East Side Widening Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.		**$**		
Fairmont Way and Highland Avenue Bicycle and Pedestrian Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.		**$**		
Foothill Boulevard Bike Lane Restriping Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.		**$**		
Hermosa Avenue Complete Streets Project Operations and Maintenance Maintenance of vertical barriers, new sidewalks, signing and striping, and crossing treatments.			**$**	
Jasper Street Pedestrian Improvements Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.		**$**		
Pecan Avenue Street Improvements Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly resurfaced pavement.		**$**		

Major Projects Program – Annual Operating Costs/(Savings)

Project Description/ Expenditure Category and Description	2026-27	2027-28	2028-29	2029-30
Southwest Cucamonga Safe Routes to School Project Operations and Maintenance Minimal increases to operations costs for maintenance of the newly constructed improvements.				**$**
Traffic				
Advanced Traffic Management System Program Operations and Maintenance Program costs include O&M agreements for ongoing diagnostics of network and coordination issues, maintenance of hardware		**$$**		
Church Street and Ramona Avenue Roundabout Project Operations and Maintenance Moderate increases to operation costs for maintenance of newly constructed roundabout.				**$**
Local Roadway Safety Plan Improvements Program Personnel Services and Debt Service Moderate increases to operation costs for maintenance of newly constructed improvements.		**$**		

Legend for Overall Impact on Operations:

$: ≤$100,000
$$: >$100,000 and ≤$500,000
$$$: >$500,000 and ≤$1,000,000
$$$$: >$1,000,000

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APPENDIX

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Financial Policies

BUDGETING POLICY

- The City shall adopt an annual budget for the fiscal year beginning July 1 no later than June 30.
- The adopted operating budget shall be structurally balanced, with recurring expenditures supported by recurring revenues, except as otherwise authorized under the City's Reserve Policy.
- Fund balance shall generally be used only for one-time or non-recurring expenditures, except as specifically authorized under the City's Reserve Policy, including the Reserve for Changes in Economic Circumstances.
- The City Manager is authorized to administer and implement the adopted budget.
- The City Manager may establish administrative procedures for the transfer of appropriations between divisions, programs, and projects within the same department and fund, consistent with Council-adopted appropriations and applicable budget controls.
- Appropriations for capital improvement projects included in the adopted Major Projects Program (MPP) as well as approved capital equipment replacement appropriations, shall remain available beyond the fiscal year in which they are appropriated until the project or acquisition is completed, cancelled, or otherwise fully closed. The City Manager is authorized to administratively carry forward unexpended balances for these purposes, subject to verification of available funding and continued project authorization. Any such carryforward appropriations shall be reported to the City Council as part of a subsequent quarterly financial report or other regular budget update.
- Quarterly financial reports shall be presented to the City Council to monitor budget performance and the City's overall fiscal condition.

CAPITAL IMPROVEMENT POLICY

- Capital improvement projects consist of the acquisition, construction, replacement, or major improvement of public facilities, infrastructure, equipment, and other long-term assets valued at over $10,000 and intended to support City operations or service delivery over multiple fiscal years.
- Capital improvement projects may be funded through a variety of sources, including special revenue funds, development impact fees, grants, enterprise funds, special district revenues, debt proceeds, transfers, and other legally available funding sources. Prior to inclusion in the annual budget, each project shall be evaluated to confirm the appropriateness of the proposed funding source and compliance with any applicable legal or funding restrictions.
- Estimated project costs, anticipated funding sources, and operational impacts shall be identified prior to submission to the City Council for approval.
- The City shall maintain a multi-year capital planning program to support long-term infrastructure stewardship, strategic investment, and financial planning. Development of the Five-Year Major Projects Program (MPP) shall be coordinated with the annual budget process.
- Capital improvement projects shall be prioritized based on factors including regulatory requirements, public safety, asset condition, operational necessity, service demand, strategic objectives, and available funding capacity.

Financial Policies

REVENUE POLICY

The City shall maintain a structurally balanced approach to revenues and expenditures, ensuring recurring revenues are sufficient to support recurring expenditures. Ongoing expenditure growth should not exceed sustainable revenue growth unless economic conditions warrant the use of the Changes in Economic Circumstances Reserve. New or expanded programs shall identify a sustainable funding source and/or offsetting expenditure reductions. In addition:

- Revenue projections shall be developed utilizing conversative assumptions.
- One-time revenues may only be used to fund one-time expenditures.
- User fees and charges shall be periodically reviewed and updated, as appropriate, to support cost recovery for applicable services.

PURCHASING POLICY

Purchasing Limits:	Less than $5,000	No bid necessary, may use P-Card
	$5,000 to $8,500	No bid necessary; invoice required.
	$8,500 to $20,000	Purchase order required for vendor of choice; comparative shopping is strongly advised
	$20,001 up to $50,000	Request for Quote (RFQ) required with three (3) viable bids
	More than $50,000	Formal bid
	Public Works Bids:	
	Up to $45,000	Force account
	Up to $175,000	Informal bids
	$175,000 and over	Formal advertisement
Contract Signing Limits:	$75,000 or less	City Manager will have full discretion on designating below his/her authority. Staff signature authority limits will be updated and reviewed on an annual basis.
	$110,000 or less	Assistant City Manager and Deputy City Managers
	$150,000 or less	City Manager
	Public Works Contracts:	
	$175,000 or less	City Manager
	$175,001 or more	City Council

FUND BALANCE/RESERVE POLICY

Adequate fund balance, or reserve, levels are a necessary component of the City's overall financial management strategy. It is the responsibility of the City Council to maintain a sufficient level of reserve funds to provide for the orderly provision of services to the citizens of the City of Rancho Cucamonga. The City Council has the authority to decide the circumstances under which the reserves can be used. The City Manager and the Finance Director may, from time to time, make recommendations as to the level of reserve funds necessary for prudent fiscal management. Reserve levels shall be reviewed at least annually during the budget process to ensure that they are consistent with the conditions faced by the City.

Fund balance is essentially the difference between the assets and liabilities reported in a governmental fund. There are five separate components of fund balance, each of which identifies the extent to which the City/Fire District is bound to honor constraints on the specific purposes for which amounts can be spent.

- Nonspendable fund balance (inherently nonspendable)
- Restricted fund balance (externally enforceable limitations on use)
- Committed fund balance (self-imposed limitations on use)
- Assigned fund balance (limitation resulting from intended use)
- Unassigned fund balance (residual net resources)

The first two components listed above are not addressed in this policy due to the nature of their restrictions. An example of nonspendable fund balance is inventory. Restricted fund balance is either imposed by law or constrained by grantors, contributors, or laws or regulations of other governments. This policy is focused on financial reporting of unrestricted fund balance, or the last three components listed above. These three components are further defined below.

Committed Fund Balance

The City Council (which also acts as the Board of Directors for the Rancho Cucamonga Fire Protection District), as the City's highest level of decision-making authority, may commit fund balance for specific purposes pursuant to constraints imposed by formal actions taken, such as an ordinance or resolution. These committed amounts cannot be used for any other purpose unless the City Council/Fire Board removes or changes the specified use through the same type of formal action taken to establish the commitment. City Council/Fire Board action to commit fund balance needs to occur within the fiscal reporting period; however, the amount can be determined subsequently.

- Changes in Economic Circumstances

  The City's General Fund balance committed for changes in economic circumstances is established at a goal of a nine-month reserve, or 75% of the City General Fund operating budget for the upcoming fiscal year. The Fire District's fund balance committed for changes in economic circumstances is established at a goal of a nine-month reserve, or 75% of the Fire District's operating budget for the upcoming fiscal year. The specific uses of this commitment are 1) the declaration of a state or federal state of emergency or a local emergency as defined in Rancho Cucamonga Municipal Code Section 2.36.020; or 2) a change in economic circumstances in a given fiscal year that results in revenues to the City/Fire District being insufficient to cover expenditures for one or more fiscal years. The City Council/Fire Board may, by the affirming vote

of four members, change the amount of this commitment and/or the specific uses of these monies.

- City Facilities' Capital Repair

  The City's General Fund balance committed for City facilities' capital repair is established at a minimum goal of 50% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for governmental activities, excluding assets owned by the Rancho Cucamonga Fire Protection District.

- Fire District Facilities Capital Repair

  The Fire District's fund balance committed for the Fire District facilities capital repair is hereby committed to a minimum goal of 50% of capital assets value comprised of construction in progress (excluding infrastructure), building improvements, and improvements other than building for public safety-fire activities.

- Working Capital

  The City's General Fund balance committed for Working Capital is established at a goal of a minimum of 5% of the City's General Fund operating budget for the upcoming fiscal year. The Fire District's fund balance committed for Working Capital is established at a goal of a minimum of 50% of the District's operating budget for the upcoming fiscal year.

- Self-Insurance

  The City's General Fund balance and the Fire District's fund balance committed for payment of Worker's Compensation, General Liability, and Employment Practices Liability claims is established at a minimum goal of eight times the City's and the District's total yearly SIRs for all types of insurance coverage.

- PASIS Worker's Compensation Tail Claims

  The Fire District's fund balance committed for payment of outstanding Worker's Compensation claims remaining after the District's withdrawal from PASIS is established at a goal equal to the most recent fiscal year end Claims Cost Detail Report from the District's third-party administrator plus 15%.

- Employee Leave Payouts

  The City's General Fund balance and the Fire District's fund balance committed for employee leave payouts as valued in accordance with the City's labor contracts as of the last day of the fiscal year, including applicable fringe benefits (Medicare) and the annual allocation from the City's Cost Allocation Plan (City only).

- Vehicle and Equipment Replacement

  The Fire District's fund balance committed for the replacement of fire safety vehicles and equipment as determined based on the District's replacement criteria is established at a minimum goal of 50% of District vehicle and equipment replacement value.

- Law Enforcement

  The City's General Fund balance committed for public safety purposes, including operations, equipment, capital outlay, capital facilities, personnel, and booking fees. The funding goal for this reserve is the equivalent of 100% of the most recently approved Schedule A from the San Bernardino County Sheriff's Department.

- Economic Development Strategic Reserve

  The City's General Fund balance committed for the acquisition and development of key properties to promote economic development that will benefit the City as a whole and, potentially, generate ongoing revenues to the City whenever feasible through negotiated agreements with third parties (including but not limited to land leases or public-private partnerships). Establishment of this reserve is a City Council goal, established in the spring of 2021. The funding goal for this reserve is the equivalent of the current value of a 10-acre mixed-use site on Foothill Boulevard as of January 1 of each year.

- Seasonal Weather Emergency Reserve

  The City's General Fund balance committed for unanticipated costs incurred due to damage resulting from severe weather emergencies such as wind, flood, fire, extreme heat, extreme cold, and other forces of nature. The reserve will provide funding for these costs without impacting the City's operating budget and will be appropriated by the City Council on an as needed basis when extreme seasonal weather emergencies occur.

- Community Benefit Projects

  A portion of the City's General Fund balance, received from projects that include a development agreement, which is committed for addressing projects' expected impacts on affordable housing demand, future greenhouse gas emissions, fire protection services, electric vehicle charging, reduction in vehicle miles traveled, pedestrian safety improvements, carbon capture, alternative energy production, noise reduction, environmental justice, and related impacts typically associated with, but not limited to, large warehouse, industrial, and commercial developments.

- Public Safety Personnel Affordable Housing

  A portion of the Fire District's fund balance committed to provide additional funding to match the City's contributions to help with the creation of affordable for-sale housing for public safety personnel including but not limited to Fire District employees. Funding may be used for silent seconds, closing costs, assistance with obtaining financing, or to help buy down the cost of design and construction of single-family housing units. The funding goal for this reserve is established as the value of the affordability gap to construct 50 housing units that are affordable at the 60% California Tax Credit Allocation Committee (TCAC) median income with a 4% tax credit scenario per unit, or $192,600 per unit, for a total funding goal of $9,630,000. The affordability gap was determined as part of the Non-Residential Linkage Fee Nexus Study dated October 5, 2021, prepared by Keyser Marston Associates, Inc.

Assigned Fund Balance

Amounts that are constrained by the City/Fire District's intent to be used for specific purposes, but are neither restricted nor committed, should be reported as assigned fund balance. This policy hereby delegates the authority to assign amounts to be used for specific purposes to the City Manager and/or Finance Director for the purpose of reporting these amounts in the annual financial statements. The following are a few non-exclusive examples of assigned fund balance.

- Economic and Community Development Special Services

  The City's General Fund balance assigned for contracts, special services, or projects associated with Economic and Community Development (ECD) special projects or ECD initiatives/Council goals (such as economic strategy and Development Code contract services) as well as a one-year value of staffing costs for Planning, Building and Safety, and Engineering (not including capital and project management).

- Habitat Mitigation and Sphere of Influence Issues

  This reserve provides for ancillary costs related to annexation of the sphere area, including mitigation issues and legal challenges. Another area covered by this reserve is the creation of a multi-species habitat conservation plan as well as acquisition of habitat conservation land.

- Community Services Programs-Recreation

  The City's General Fund balance assigned for non-recurring costs to support community services programs, including a wide variety of classes, special events, and recreational activities sponsored by the Community Services Department. The initial funding of this reserve resulted from the combining of the Department's recreational and community activities that were accounted for in a separate Special Fund into the General Fund effective with the Fiscal Year 2020/21 Budget. The fund balance remaining in the Recreation Services Fund as of June 30, 2020, was closed out to the City's General Fund.

- Community Services Programs-Cultural Arts

  The City's General Fund balance assigned for non-recurring costs to support community services programs, including a wide variety of classes, theatrical performances, and cultural activities sponsored by the Community Services Department. The initial funding of this reserve resulted from the combining of the Department's cultural and theatrical activities that were accounted for in a separate Special Fund into the General Fund effective with the Fiscal Year 2020/21 Budget. The fund balance remaining in the Victoria Gardens Cultural Center Fund as of June 30, 2020, was closed out to the City's General Fund.

Unassigned Fund Balance

These are residual positive net resources of the General Fund and Fire District funds in excess of what can properly be classified in one of the other four categories.

Financial Policies

Fund Balance Classification

The accounting policies of the City/Fire District consider restricted fund balance to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City/Fire District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

This policy is in place to provide a measure of protection for the City/Fire District against unforeseen circumstances and to comply with GASB Statement No. 54. No other policy or procedure supersedes the authority and provisions of this policy.

INVESTMENT POLICY

1.0 INTRODUCTION

This Statement of Investment Policy ("Policy") provides guidelines for the prudent investment of the City of Rancho Cucamonga's ("City") idle cash and outlines the policies essential to ensuring the safety and financial strength of the City's investment portfolio. This Policy is based on the principles of prudent money management and conforms to all federal, state, and local laws governing the investment of public funds. The goal of this Policy is to enhance the economic status of the City by protecting its pooled cash and to invest public funds to:

1. Meet the daily cash flow needs of the City;
2. Comply with all laws of the State of California regarding investment of public funds; and
3. Achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default.

2.0 SCOPE

This Policy applies to the investment activities of all funds of the City. These funds are accounted for in the City's Annual Comprehensive Financial Report (ACFR) and include: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds, Proprietary Funds, as well as Agency Funds and a Private-Purpose Trust Fund.

Bond proceeds shall be invested in accordance with the requirements and restrictions outlined in bond documents as approved by the City Council. If the bond documents are silent as to the permitted investments, the bond proceeds will be invested in the securities permitted by this Policy. Notwithstanding the other provisions of this Policy, the percentage limitations listed elsewhere in this Policy do not apply to bond proceeds.

3.0 DELEGATION OF AUTHORITY

The City Council, as permitted under California Government Code §53607, delegates the responsibility to manage the City's investment portfolio to the City Treasurer for a period of one-year, unless revoked. Subject to review, the City Council may renew the delegation of authority each year. The City Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials, and their procedures, in the absence of the City Treasurer. Pursuant to Government Code §1190, the City Treasurer appoints the Deputy City Manager/Administrative Services to act as Deputy Treasurer with responsibility to manage the City's investment portfolio on a daily basis. The City Treasurer/Deputy Treasurer will maintain on file a written authorization designating those individuals to whom daily investment activities, such as carrying out the City Treasurer's/Deputy Treasurer's investment instructions, confirming treasury transactions, and other routine activities, have been delegated.

As authorized by the City Council, the City may also utilize the services of an independent investment advisor to assist with the investment program under the supervision of the City Treasurer/Deputy Treasurer. The investment advisor shall follow this Policy and such other written instructions as are provided by the City. The investment advisor shall never take possession of the City's funds or assets.

4.0 PRUDENCE

All persons authorized to make investment decisions on behalf of the City are trustees and therefore fiduciaries subject to the prudent investor standard, as described in Government Code section 53600.3 which states:

When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

The City Treasurer/Deputy Treasurer and authorized persons acting in accordance with this Policy and the "prudent investor" standard and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely manner and appropriate action is taken to control adverse developments, whenever possible.

5.0 OBJECTIVE

The objective of the investment portfolio is to meet the short- and long-term cash flow demands of the City. To achieve this objective, the portfolio will be structured to provide safety of principal and liquidity, while then providing a reasonable return on investments.

The authority governing investments for municipal governments is set forth in Government Code Sections 53600 et seq. City strategy has been to limit investments more stringently than required under state law. The primary objectives of investment activities, in order of priority are:

1. Safety - Safety and risk associated with an investment refers to the potential loss of principal, interest, or combination thereof. The City only invests in those instruments that are considered safe. Each investment transaction shall be undertaken in a manner that seeks to ensure, whenever possible, that all capital losses are avoided, whether from securities default, broker/dealer default, or erosion of market value. The City shall seek to preserve principal by mitigating two types of risk: credit risk and market risk.

    - Credit risk, defined as the risk of loss due to failure of the issuer of a security, shall be mitigated by investing in only very safe securities and by diversifying the investment portfolio so that the failure of any one issuer would not unduly harm the City's cash flow.

    - Market risk, defined as the risk of market value fluctuations due to overall changes in the general level of interest rates, shall be mitigated by structuring the portfolio to align with the City's anticipated cash flow needs. It is explicitly recognized, however, that in a diversified

portfolio, occasional measured losses may occur and must be considered within the context of overall investment return and liquidity needs.

2. Liquidity - Liquidity is an important investment quality especially when the need for unexpected funds occasionally occurs. The City's investment portfolio will remain sufficiently liquid to enable the City to meet operating requirements that might be reasonably anticipated.

3. Yield - The City's investment portfolio shall be designed with the objective of attaining a reasonable market rate of return throughout budgetary and economic cycles, commensurate with the City's investment risk constraints as long as it does not diminish the objectives of Safety and Liquidity.

6.0 ETHICS AND CONFLICTS OF INTEREST

The City Treasurer/Deputy Treasurer and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any material financial interest in financial institutions that conduct business with the City, and they shall further disclose any personal financial/investment positions that could be affected by the performance of the City's operations and functions or by the management of the City's investment program. The Treasurer/Deputy Treasurer and investment employees are required to file annual disclosure statements as required by the Fair Political Practices Commission (FPPC). Further in compliance with California Government Code Section 53238.2, all Agency officials and employees with investment responsibilities shall complete fiscal and financial training as required by law.

7.0 AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS

The City Treasurer/Deputy Treasurer shall only execute investment transactions with those direct issuers authorized by this Policy (LAIF, LGIPs, money market funds, and banks). All other investment transactions will be conducted through the City's investment advisor who will maintain their own list of approved issuers, brokers/dealers, and financial institutions with which to conduct transactions on the City's behalf.

8.0 AUTHORIZED AND SUITABLE INVESTMENTS

The City is further governed by California Government Code Sections 53600 et. seq. to invest in specific types of securities. The City has further limited the types of securities in which it may invest. In the event an apparent discrepancy is found between this Policy and the Government Code, the more restrictive parameters will take precedence. Percentage holding limits listed in this Policy apply at the time the security is purchased. Credit ratings, where shown, specify the minimum credit rating category required at purchase. In the event a security held by the City is subject to a credit rating change that brings it below the minimum credit ratings specified in this Policy, the City Treasurer/Deputy Treasurer should notify the City Council of the change in the next monthly investment report. The course of action to be followed will then be decided on a case-by-case basis, considering such factors as the reason for the change, prognosis for recovery or further rate drops, and the market price of the security. Any security not listed in Section 8.0 is not a valid investment for the City. The concise list of approved securities is as follows:

- **United States Treasury Securities:** United States Treasury Bills, Bonds, and Notes or those instruments for which the full faith and credit of the United States are pledged for payment of principal and interest.

There is no limit on the percentage of the portfolio that can be invested in this category.

- **United States Federal Agencies:** Obligations issued by Federal Agencies or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.

There is no limit on the percentage of the portfolio that can be invested in this category.

- **Supranational Securities:** United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank. The maximum remaining maturity for supranational obligations must be five years or less, and they must be eligible for purchase and sale within the United States. These investments must be rated in a rating category of "AA" or better by a NRSRO.

There is a 30% limit on the percentage of the portfolio that can be invested in this category.
The maximum remaining maturity of any investment in this category shall not exceed five-years.

- **Municipals Notes or Bonds:** Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

Purchases are limited to securities rated in a rating category of "A" (long-term) or "A-1" (short-term) or their equivalents or better by a Nationally Recognized Statistical Rating Organization ("NRSRO"). (The minimum rating shall apply to any issuer, irrespective of any credit enhancement).

There is a 30% limit on the percentage of the portfolio that can be invested in this category.

- **Negotiable Certificates of Deposit:** Negotiable certificates of deposit issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank. Purchases are limited to securities rated in a rating category of "A" (long-term) or "A-1" (short-term) or their equivalents or better by an NRSRO.

There is a 30% limit on the percentage of the portfolio that can be invested in this category.

- **Asset-Backed Securities:** A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. For securities eligible for investment under this subdivision not issued or guaranteed by the U.S. Treasury or a Federal Agency, the following limitations apply: securities shall be rated in a rating category of "AA" or its equivalent or better by an NRSRO.

There is a 20% limit on the percentage of the portfolio that can be invested in this category. The maximum remaining maturity of any investment in this category shall not exceed five-years.

- **Medium-Term Notes:** Medium-Term Notes are defined as all corporate and depository institution debt securities. They must be issued by corporations organized and operating within the United States. Notes eligible for investment shall be rated in a rating category of "A" or its equivalent or better by an NRSRO.

There is a 30% limit on the percentage of the portfolio that can be invested in this category.
The maximum remaining maturity of any investment in this category shall not exceed five-years.

- **Bankers' Acceptances:** Bankers' acceptances, otherwise known as bills of exchange or time drafts, that are drawn on and accepted by a commercial bank. Purchases are limited to issuers that have short-term debt rated in a rating category of "A-1" or its equivalent or higher by an NRSRO.

There is a 40% limit on the percentage of the portfolio that can be invested in this category. The maximum maturity shall not exceed 180 days.

- **Commercial Paper:** Must be of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by an NRSRO.

The entity that issues the commercial paper shall meet all the following conditions: (i) is organized and operating in the United States as a general corporation, (ii) has total assets in excess of five hundred million dollars ($500,000,000), and (iii) has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or higher by an NRSRO.

There is a 40% limit on the percentage of the portfolio that can be invested in this category.
(The limit is 25% for agencies that have less than $100 million of investment assets).

The maximum maturity shall not exceed 397 days.

- **Repurchase Agreements (Repos):** An executed Master Repurchase Agreement is required between the City and the broker dealer or financial Institution. The market value of securities that underlies a repurchase agreement shall be valued at 102 percent or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Collateral is restricted to U.S. Treasury and Federal Agency securities.

There is a 20% limit on the percentage of the portfolio that can be invested in this category.
The maximum maturity of any investment in this category shall not exceed one year.

- **State of California Local Agency Investment Fund (LAIF):** The Local Agency Investment Fund (LAIF) is a State of California managed investment pool established by the State Treasurer for the benefit of local agencies.

There is no limit on the percentage of the portfolio that can be invested in this category. The maximum investment in LAIF accounts is dependent upon limits established under the Local Agency Investment Fund guidelines and not Government Code.

- **Joint Powers Authority (JPA) Investment Pool**: Shares of beneficial interest issued by a joint powers authority organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in Government Code. Whenever the City has any funds invested in a LGIP, the City Treasurer/Deputy Treasurer shall maintain on file a copy of the LGIP's current information statement and periodically review the LGIP's investments.

There is no limit on the percentage of the portfolio that can be invested in this category.

- **Money Market Funds ("MMF"):** Government Money Market Funds meeting either of the following criteria: (A) Attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs, or (B) Retained an investment advisor with not less than five years' experience and registered or exempt from registration with the SEC, with assets under management in excess of five hundred million dollars ($500,000,000). Whenever the City has any funds invested in an MMF, the City Treasurer/Deputy Treasurer shall maintain on file a copy of the MMF's current information statement. A maximum of 20% of the City's portfolio may be invested in this category.

There is a 20% limit on the percentage of the portfolio that can be invested in this category.

- **Bank Deposits:** FDIC insured or collateralized demand deposit accounts, savings accounts, market rate accounts, certificates of deposits and other types of bank deposits in financial institutions located in California. The amount on deposit in any financial institution shall not exceed the shareholder's equity. To be eligible to receive City deposits, the financial institution must have received a minimum overall satisfactory rating, under the Community Redevelopment Act, for meeting the credit needs of California Communities in its most recent evaluation. Bank deposits are required to be collateralized as specified under Government Code Section 53630 et seq. The City Treasurer/Deputy Treasurer, at his/her discretion, may waive the collateralization requirements for any portion that is covered by federal deposit insurance. The City shall have a signed agreement with any depository accepting City funds per Government Code Section 53649. There is no limit on the percentage of the portfolio that may be invested in this category.

There is no limit on the percentage of the portfolio that can be invested in this category. However, a maximum of 10 percent of the portfolio may be invested in time deposits.

9.0 PROHIBITED INVESTMENTS

Any security type or structure not specifically approved by this policy is hereby specifically prohibited. Security types which are thereby prohibited include, but are not limited to, inverse floaters, derivatives, range notes, interest only strips that are derived from a pool of mortgages, or in any investment that could result in zero interest accrual if held to maturity.

10.0 REVIEW OF INVESTMENT PORTFOLIO

The securities held by the City must be in compliance with Section 8.0 "Authorized and Suitable Investments" at the time of purchase. If, subsequent to the date of purchase, a security is determined to be no longer in compliance with Section 8.0, the City Treasurer/Deputy Treasurer shall report the non-compliant security to the City Council and shall include a disclosure in the monthly Investment Report if the security is held at the date the report is prepared.

The City's external, independent auditors perform an annual review of the City's Investment Policy, investment process, and related internal controls. The annual review process is performed as part of the City's annual external financial audit.

11.0 INVESTMENT POOLS

The Local Agency Investment Fund (LAIF) is a voluntary investment alternative for California's local governments and special districts authorized by the California Government Code. LAIF is a State of California managed investment pool established by the State Treasurer for the benefit of local agencies.

The City's participation in LAIF was approved by the City Council with other authorized investments in July 1987. It is a permitted investment with the knowledge that the fund may invest in some vehicles allowed by statute but not otherwise authorized under the City's authorized investments. All securities in LAIF are purchased under the authority of Government Code Sections 16430 and 16480. All investments are purchased at market value, and market valuation is conducted monthly.

The City may also invest in shares of beneficial interest issued by a joint powers authority ("JPA") organized pursuant to Section 6509.7 of the California Government Code that invests in the securities and obligations specified in the code and which shall retain an investment advisor that meets the following criteria:

1. Be registered or exempt from registration with the Securities and Exchange Commission;
2. Have assets under management in excess of five hundred million dollars ($500,000,000), and
3. Have not less than five (5) years of experience investing in the securities and obligations authorized herein.

12.0 COLLATERALIZATION

All bank deposits must be FDIC insured or collateralized in accordance with Government Code Section 53630 et seq.

13.0 SAFEKEEPING AND CUSTODY

To protect against potential losses by the collapse of individual securities dealers, all trades will be transacted on a delivery-versus-payment (DVP) basis. This means that the securities shall be delivered to the City's designated custodian upon receipt of the payment by the City. The securities shall be held in safekeeping by a third-party custodian, acting as agent for the City under the terms of a custody agreement executed by the bank and City. The third-party custodian shall be required to issue a monthly safekeeping report to the City that lists the specific investment, rate, maturity and other pertinent information.

The only exception to the foregoing shall be depository accounts and security purchases made with investment pools and certificates of deposit since the purchased securities are not deliverable. Evidence of these investments will be held in the City's vault. No outside broker/dealer or advisor may have access to City funds, accounts or investments, and any transfer of funds to or through an outside broker/dealer must be approved by the City Treasurer/Deputy Treasurer.

The City strives to maintain the level of investment of all funds as near 100% as possible, through daily and projected cash flow determinations. Idle cash management and investment transactions are the responsibility of the City Treasurer/Deputy Treasurer.

14.0 DIVERSIFICATION

It is the policy of the City to diversify its investment portfolio. Assets shall be diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific issuer, security type, and maturities. Diversification strategies shall be determined and revised periodically. The purpose of diversifying is to reduce overall portfolio risks while attaining an average market rate of return; therefore, it needs to be conceptualized in terms of maturity, instrument types and issuer. To promote diversification, no more than 5% of the portfolio may be invested in the securities of any one issuer, regardless of security type; excluding U.S. Treasuries, federal agencies, supranationals, and pooled investments such as LAIF, money market funds, or local government investment pools.

15.0 MAXIMUM MATURITIES

To the extent possible, the City will attempt to match security maturities to anticipated cash flow requirements. Where this Policy does not list a specific maturity limit, this Policy permits up to 10% of the portfolio to be invested in securities with remaining maturities between 5 and 10 years. For purposes of compliance with this Policy, an investment's term or remaining maturity shall be measured from the settlement date to final maturity.

16.0 INTERNAL CONTROL

The City Treasurer/Deputy Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse. The procedures should include references to individuals authorized to execute transactions or transfers, safekeeping agreements, repurchase agreements, wire transfer agreements, collateral/depository agreements and banking services contracts, as appropriate. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgement by management. The City Treasurer/Deputy Treasurer shall establish an annual process of independent review by an external auditor. This review will provide internal control by assuring compliance with policies and procedures set forth in this Policy. Also, see Section 9.0 of this Policy.

17.0 PERFORMANCE

The investment performance of the City's operating portfolio shall be evaluated and compared to an appropriate benchmark in order to assess the success of the investment program relative to the City's Safety, Liquidity, and Yield objectives. This review will be conducted annually with the City Treasurer, City Manager, Deputy City Manager/Administrative Services, and Finance Director, and, if necessary,

consideration will be given to making adjustments to future investment strategies as market conditions permit.

18.0 REPORTING

The City Treasurer shall prepare and submit a monthly investment report to the City Council and City Manager, which shall include all securities, excluding those held by and invested through trustees. The report shall include the following:

- A monthly report of transactions.
- The type of investment, name of the issuer, date of purchase, date of maturity, par and dollar amount invested in all securities.
- The weighted average maturity of the investments.
- Any funds, investments, or programs including loans that are under the management of contracted parties.
- A description of the compliance with this Policy.
- A statement of the City's ability to meet its pooled expenditure requirements for the next six months or provide an explanation as to why sufficient money shall or may not be available.
- The investment portfolio report shall include current market value information for all investments. A monthly market value will be obtained for each security owned by the City. For purposes of reporting, the market value of each security may be obtained from the City's custodian bank or other pricing source(s) utilized by the City's investment advisor.

The City Treasurer shall be responsible for reviewing and modifying investment guidelines as conditions warrant and is required to submit same for re-approval to the City Council on an annual basis with or without changes. However, the City Treasurer may, at any time, further restrict the items approved for purchase as deemed appropriate.

The basic premise underlying the City's investment philosophy is, and will continue to be, to ensure that money is always safe and available when needed.

19.0 INVESTMENT POLICY ADOPTION

The City's Investment Policy shall be reviewed and approved annually by the City Council. Any modifications made to the Investment Policy must be approved by the City Council.

DEBT MANAGEMENT POLICY

I. PURPOSE

The purpose of this policy is to establish guidelines for the following objectives:

A. Minimize debt service and issuance costs

B. Provide a scheduling component (planning)

C. Maintain access to cost-effective borrowing

D. Achieve the highest practical credit rating

E. Full and timely repayment of debt

F. Balance use of pay-as-you-go and debt financing

G. Maintain full and complete financial disclosure and reporting

H. Ensure compliance with applicable State and Federal laws

II. SCOPE

This policy applies to debt issued by the City of Rancho Cucamonga and its related entities, as well as debt issued by the City of Rancho Cucamonga on behalf of other parties.

III. GENERAL POLICIES

A. Designated Managers of City Debt

1. The Finance Department under the direction of the Finance Director issues and oversees the ongoing administration of all the General Fund and special fund debt programs. These include General Obligation Bonds, lease purchase obligations, tax allocation bonds, revenue obligations, Mello-Roos and special assessment obligations. Other programs are added from time to time as new debt instruments are developed.

B. Method of Sale. The City may utilize any methods of sale identified below.

1. There are two methods of issuing debt obligations, a competitive sale and a negotiated sale. In a competitive sale, underwriters submit sealed bids and the underwriter or underwriting syndicate with the lowest True Interest Cost (TIC) is awarded the sale. In a negotiated sale, the underwriter or underwriting syndicate is selected through a Request for Proposal (RFP) process. The interest rate and underwriter's fee are negotiated prior to the sale, based on market conditions.

2. When determining whether to use a competitive or negotiated sale, the following criteria should be used by the Finance Director to evaluate issuer and financial characteristics:

a. Market Familiarity: The City can generally sell most issues through a competitive sale since investors and underwriters are familiar with its credit quality. The Finance Director should consider whether a successful sale will require extensive pre-marketing

to investors. A negotiated sale may be appropriate if extensive pre-marketing to investors is advantageous.

b. Credit Strength: The higher the credit quality of the City, the less likely the need for a negotiated sale due to the demand for high quality municipal bonds. A competitive bidding may be appropriate with the credit rating above "A".

c. Policy Goals: If the City chooses a negotiated sale for a policy reason, the City should then clearly specify the rationale and criteria for the selection of the underwriters to avoid the appearance of favoritism. Generally, the City should make a policy decision to proceed with a negotiated sale when the composition and distribution of bonds for a particular financing would be advantageous.

d. Type of Debt Instrument: Familiar debt instruments would be better suited to competitive sales. New types of instruments may require an education process that is more conducive to a negotiated sale. Thus, as the market becomes more familiar with the City's debt instruments, the need to educate the market diminishes.

e. Issue Size: If the bond amount is too small or too large, then the City should consider a negotiated sale. A small bond sale may not attract market attention without significant sales effort while a large sale may be difficult for the market to absorb without the pre-sale activity offered by the negotiated sale process.

f. Market Conditions: When the market has interest rate stability, flexibility in the timing of the sale is not critical. However, the timing of the sale is critical when there is a volatile market. If this is the case, then a negotiated sale could be more appropriate.

g. Story Bonds: When bonds are unique or have a "story" associated with them, then the pre-marketing process is essential and suitable for a negotiated sale due to the additional explanation.

3. A variation of a negotiated sale, a private placement or direct placement, allows the City to sell bonds directly to a limited number of investors. Private placements are not subject to the same laws and regulations that apply to registered offerings.

IV. DEBT CAPACITY

A. Debt Affordability

1. The determination of how much indebtedness the City should incur will be based on the long-term financial plan. This plan should evaluate the long-term borrowing needs of the City and the impact of planned debt issuances on the long-term affordability of all outstanding debt.

2. The long-term financial plan should integrate with the City's Capital Improvement Program and include all presently known City financings to be repaid from the General Fund and relevant special funds.

3. The affordability of the incurrence of debt will be determined by calculating various debt ratios (itemized below) that would result after issuance of the debt and analyzing the trends over time.

B. Ceilings for Debt Affordability

1. Debt Ratios. Direct debt includes all debt that is repaid from the General Fund or from any tax revenues deposited into special funds not supporting revenue bonds, such as General Obligation bonds and city-wide parcel tax bonds. "General Revenues" consist primarily of the General Fund, as well as the revenues to the special funds supporting direct debt.

Ratio	Ceiling
Total Direct Debt Service as % of General Fund Revenues	10%

a. The debt ceiling may be exceeded if there is a guaranteed new revenue source for the debt payments. Generally, this is common for Public Enterprise Revenue Bonds.

2. Rapidity of Debt Repayment. To prevent backloading debt service payments and provide additional debt capacity through relatively rapid retirement of outstanding debt, debt issuances will be structured to reach a target of 50% of debt being repaid within 15 years.

a. Back loading of debt service will be considered acceptable when one or more events occur that make debt service payments in early years impracticable or prohibitive. The Finance Director may make findings for any of the following:

1. Natural disasters, extraordinary, or unanticipated external factors.

2. The benefits derived from the debt issuance can clearly be demonstrated to be greater in the future than in the present period.

3. Such structuring is beneficial to the City's aggregate overall debt payment schedule.

4. Such structuring will allow debt service to more closely match project revenues during the early years of the project's operation.

C. Monitor Impact on City Taxpayer of All Fees and Taxes

1. In addition to the analysis of the City's debt affordability, the Finance Director will review the impact of debt issuance on City taxpayers. This analysis will incorporate the City's tax levy, other jurisdictions' tax levies, additional taxes for voter-approved debt, and assessments and fees used by the City or related agencies to service revenue bonds.

V. REFINANCING OUTSTANDING DEBT

A. Types of Refundings (as applicable by Federal and state law):

1. Current Refunding: A refunding of bonds within 90 days of the bond's first optional redemption or call date.

2. Advance Refunding: A refunding that occurs more than 90 days in advance of the first optional redemption or call date of the refunded bonds.

B. Monitor Potential Savings

1. Potential savings available by refinancing outstanding debt of the City should be evaluated on a present value basis by using either a percent of maximum call option value or percentage of the refunded paramount. All costs and benefits of the refinancing should be considered.

C. Target Savings Amounts

1. A present value analysis must be prepared by the Finance Department or the City's general financial advisors to identify the economic effect of any proposed refunding. To proceed with a refinancing, either of two methodologies may be used to analyze the targeted savings:

   a. The net present value savings as a percentage of the refunded par amount with a minimum average savings of 3% for any one refunding transaction.

      1. For an advance refunding, the threshold goal will be 5% net present value savings.

D. Other Considerations:

1. A refunding may be executed for other than economic purposes, such as to restructure debt, to change the type of debt instrument, or to retire a bond issue and indenture for more desirable covenants. The Finance Director may recommend this type of refunding.

VI. DEBT USES AND LIMITATIONS

A. Legal Restrictions

1. The City must adhere to Section 18 of article XVI of the California Constitution.

2. Exceptions to the terms of Section 18 of article XVI of the California Constitution include:

   a. Obligations of Special District Funds which are not legally enforceable against the City's General Fund or its tax revenues. The City has developed separate guidelines that serve as minimum requirements for the issuance of Mello-Roos Obligations.

   b. Obligations imposed by law, such as tort damages or state and federal mandates that may exceed current revenues.

   c. Certain property or equipment leases and service contracts.

B. Long-Term Fixed-Rate Debt

1. Debt should be used to finance essential capital assets such as facilities, real property, and certain equipment where it is appropriate to spread the cost of the asset over more than one budget year. Projects that are not appropriate for spreading costs over future years will not be debt financed.
2. Under no circumstances will long-term debt be used to fund City operations or maintenance.
3. The uses of long-term debt include:
    a. Equipment Financing: Lease obligations are a routine and appropriate means of financing capital equipment. However, lease obligations also have the greatest impact on debt capacity and budget flexibility. Therefore, efforts will be made to fund capital equipment with pay-as-you-go financing where feasible, and only the highest priority equipment purchases will be funded with lease obligations. All equipment with a useful life of less than five (5) years shall be funded on a pay-as-you-go basis.
    b. Lease Financing of Real Property: Lease financing for facilities and real property is appropriate if the City desires to finance them from existing revenue sources, and not through voter-approved bonds secured by an increase in property taxes. Such financings will be structured in accordance with the above Other Lease Obligations paragraph.
    c. Identified Repayment Source: The City will, when feasible, issue debt with a defined revenue source to preserve the use of General Fund-supported debt for projects with no stream of user-fee revenues. Examples of revenue sources include voter-approved taxes, user fees, and other appropriate revenues.
    d. Use of General Obligation Bonds: Voter-approved General Obligation Bonds provide the lowest cost of borrowing to finance the acquisition or improvement of real property and provide a new and dedicated revenue source in the form of additional ad valorem taxes to pay debt service. In recognition of the difficulty in achieving the required two-thirds voter-approval to issue General Obligation Bonds, such bonds will be generally limited to facilities that provide wide public benefit and that have generated broad public support.
    e. Use of Revenue Bonds: To preserve General Fund debt capacity and budget flexibility, revenue bonds will be preferred to General Fund-supported debt when a distinct and identifiable revenue stream can be identified to support the issuance of bonds.

C. Variable Rate and Short-Term Debt

1. Generally, the City will not issue variable interest rate debt instruments. The Finance Director may decide to issue variable-rate debt when a synthetic fixed rate through a swap agreement is determined to be a viable and cost-effective alternative, subject to the provisions of the Derivatives section below.
2. Uses of short-term debt:

a. Tax and Revenue Anticipation Notes: Borrowing for cash flow purposes using tax and revenue anticipation notes is often desirable to manage the timing mismatch between revenues and expenditures over the course of a fiscal year.

b. Bond Anticipation Financing: In certain circumstances, it may be appropriate for the City to issue short-term obligations to finance a capital project, with this obligation refunded with a more conventional long-term financing.

c. Commercial Paper: Commercial Paper (CP) is a short-term obligation with maturities ranging from 1 to 270 days. It is often used as interim financing until a project is completed to take advantage of lower interest rates. Once a project is completed, the Finance Director may recommend refunding CP with a long-term financing obligation, if appropriate.

VII. STRUCTURE OF CITY DEBT INSTRUMENTS

A. General Obligation Bonds:

1. The final maturity of General Obligation bonds will be limited to the shorter of the average useful life of the asset financed or 30 years.

2. Principal will be amortized in equal annual amounts or faster to meet the rapidity of debt repayment goals. The bonds should be callable in no later than 10 years.

B. Other Lease-Purchase Obligations:

1. The final maturity of equipment obligations will be limited to the average useful life of the equipment to be financed.

2. The final maturity of real property obligations will be determined by the size of the financing, 10 to 15 years for small issues, 20 to 25 years for large issues and 30 years for exceptional projects or those with a direct revenue component, such as a special tax.

3. Principal will generally be amortized to result in level annual lease payments; however, more rapid principal amortization may occur where permissible to meet debt repayment goals.

4. The obligations should be callable in no later than 10 years.

C. Revenue Obligations:

1. The final maturity of bonds or other debt obligations secured by enterprise or other special revenues will be determined by the expected useful life of the financed project and the revenues available to repay the debt.

2. Principal amortization will be appropriate for the project cash flows, based on the useful life of the project and other revenue bonds outstanding. The obligations should be callable in no later than 10 years.

D. Special Tax Obligations (excluding Mello-Roos Special Taxes):

1. The final maturity of special tax obligations will be limited to 30 years.

2. Principal will be amortized as quickly as feasible, with a preference for equal annual principal payments.
3. The obligation should have optional redemption provisions that set out terms in the bond documents which give the City the right to call all or a portion of an outstanding issue of bonds, prior to their stated dates of maturity at a specified price.
    a. The City should include these terms in the event a property owner intends to make a prepayment of special taxes to reduce their overall tax burden.
4. The obligations should be callable in no later than 10 years.

E. Mello-Roos and Special Assessment Obligations:

1. These obligations, although repaid through special taxes levied on a specific group of taxpayers, constitute overlapping indebtedness of the City, and have an impact on the overall level of debt affordability.
2. The City has developed separate guidelines for the issuance of Mello-Roos and Special Assessment Obligations.

F. Capitalized Interest:

1. Capitalized interest increases the amount of debt to be issued and, therefore, will be avoided unless deemed beneficial from a credit standpoint, as in the case of lease-purchase obligations.
2. Interest on General Obligation Bonds will not be capitalized.
3. Interest on lease-purchase obligations will be capitalized for a maximum of 18 months following a conservatively based estimate of project completion to provide a cushion for project slippage.

G. Payment Dates:

1. It is preferable that new debt service payments occur in September and March to align with past debt issuances.

VIII. INVESTMENT OF BOND PROCEEDS

A. All investments of bond proceeds shall adhere to the City's Investment Policy, approved periodically by the City Council.

IX. CONDUIT DEBT

A. Conduit financing are securities issued by the City to finance a project of a non-governmental third party, such as a non-profit organization or other private entity.

B. The City may sponsor conduit financings for those activities that may have a public purpose and are consistent with the City's overall service and policy objectives.

C. The City will not in any way pledge the City's credit in any form.

D. No City funds shall be pledged to support the conduit debt and no appropriation will be made in the event of a default of conduit debt.

X. DERIVATIVES

A. Use of Derivatives

1. The City may use derivative instruments to mitigate interest rate risk as specified in Section 5922(a) of the Government Code of the State of California. The Finance Director will recommend the use of these instruments only in a manner consistent with the Government Code and when the following findings can be made:

    a. The instrument reduces exposure to changes in interest rates in the context of a financing or the overall asset/liability management of the City; or

    b. The instrument achieves a lower net cost of borrowing with respect to the City's debt.

2. As required by the Government Code, the City Council must determine that the instrument will reduce the amount or duration of payment, result in a lower cost of borrowing, or enhance the relationship between risk and return.

3. Derivative instruments will not be used for speculative purposes.

B. Methods of Procurement

1. The Finance Director will solicit and procure derivative instruments by competitive bid whenever feasible.

2. A negotiated transaction should only be used if the Finance Director determines that due to the size or complexity that a competitive bid is impractical and a negotiated transaction. Such findings will be based on advice from an independent financial advisor and with the assistance of the City Attorney.

    a. The independent financial advisor should make findings on the terms and conditions of the derivative instrument and the fair market value of such agreement.

C. Aspects of Risk Exposure

1. Before entering into a derivative instrument, the Finance Director should evaluate the risk inherent to the transaction. The risks to be evaluated should include:

    a. Amortization Risk: The mismatch of the expiration of the underlying obligation and the derivative instrument.

b. Basis Risk: The mismatch between the actual variable rate debt service and variable rate index used to determine the derivative instrument.

c. Credit Risk: The occurrence of an event modifying the credit rating of the counterparty.

d. Counterparty Risk: The failure of the counterparty to make its required payments.

e. Rollover Risk: The potential need to find a replacement counterparty as part of the overall plan of finance if the derivative instrument does not extend to the final maturity of the underlying variable rate bonds.

f. Tax Events Risk: The risk created by potential changes to Federal and State income tax codes on the interest rates to be paid by the City on its variable rate bonds.

g. Termination Risk: The possibility that, upon a default by the counterparty, the City may be required to make a large payment to the counterparty if the derivative instrument is terminated prior to its scheduled maturity pursuant to its terms.

D. Counterparty

1. A counterparty, or the entity who takes the other side of the derivative instrument, exists for every derivative agreement. The risk that the counterparty will default on its obligation must be mitigated. Therefore, a counterparty should meet the following standards:

   a. At least two of the counterparty's credit ratings are rated at least "Aa3" or "AA-", or equivalent, by any two of the nationally recognized rating agencies (i.e. Moody's, Standard and Poor's, or Fitch); or

   b. The payment obligations of the counterparty are unconditionally guaranteed by an entity with such a credit rating.

2. A counterparty should be collateralized at levels and with securities acceptable to the Finance Director if the payment obligations are not unconditionally guaranteed.

E. Termination

1. Prior to making any termination payment due to the default of a counterparty, the Finance Director will evaluate whether it is financially advantageous for the City to obtain a replacement counterparty to avoid making such termination payment.

F. Legality

1. The City Attorney must receive an opinion reasonably acceptable to the market from a nationally recognized law firm that any derivative instrument that the City enters, is a legal, valid and binding obligation of the City.

XI. CONTINUING DISCLOSURE AND ADMINISTRATION

A. Continuing Disclosure

1. The City will comply with Rule 15(c)2-12 of the Securities and Exchange Commission by filing an annual report that provides certain financial information and operating data relevant to investors in City obligations.

    a. The City will covenant to provide its annual disclosure report no later than 270 days following the end of the fiscal year to the Electronic Municipal Market Access (EMMA) site maintained by the Municipal Securities Rulemaking Board (MSRB).

    b. The City will issue a material event notice in accordance with the provisions of Rule 15(c)2-12 of the Securities and Exchange Commission. Prior to the issuance of any material event, the Finance Director may convene a meeting of the Mayor, City Manager, City Attorney and policymakers or outside professionals as appropriate, to discuss the materiality of any event and the process for equal, timely and appropriate disclosure to the marketplace.

B. Arbitrage Rebate Compliance

1. The City will comply with all of its tax certificates for tax-exempt financings by monitoring the arbitrage earned on bond proceeds and by rebating all positive arbitrage, pursuant to Internal Revenue Code Section 148. The Finance Director may choose to hire an arbitrage consultant to prepare the calculations required by the Internal Revenue Service. Contractor payments shall be made from either the General Fund or from the special fund for which the calculation was made.

C. Ratings

1. The City will secure underlying ratings on all newly issued obligations from at least one national rating agency, if deemed beneficial for the financing.

    a. Some forms of debts, such as equipment leases and private placements, will not require ratings.

2. The Finance Director shall meet with a rating agency, either in person or via conference call as deemed appropriate by the financing team, that rates City debt issues.

3. The Finance Director shall ensure prompt delivery to rating agencies of the Annual Comprehensive Financial Report (ACFR) and adopted budgets when requested.

4. Certificates of Substantial Completion on projects financed with long term obligations shall be delivered to the rating agencies and Bond Insurer, as relevant.

5. Any changes in ratings will be promptly noticed to the City Manager and the City Council.

XII. FINANCIAL CONSULTANTS

A. General

1. The Finance Director will be responsible for recommending the financial consultants and professionals based on prior experience, recommendations, or a Request for Proposals (RFP) or Request for Qualifications (RFQ) process, whichever is most appropriate given the circumstances.

B. Independent Financial Advisors

1. The City will utilize an independent financial advisory team to assist in the structuring of its debt offerings, to conduct its competitive bond sales, and to assist with a negotiated bond sale to ensure that interest rates are appropriate.

C. Bond Counsel Services

1. The City will select bond counsel teams for its current bond programs.
2. As-needed bond counsel teams will be selected for those issuances that do not fall into any other categories of City debt obligations.

D. Underwriters

1. The City will select the underwriting firm to provide the City with market knowledge, assist with credit analysis and preparation, premarketing of bonds, pricing and sale of bonds, and trading of bonds, as applicable.

E. Trustee

1. The Finance Director shall have the discretion to select a commercial banking firm as trustee, either through a request for qualifications process or by relying on existing banking relationships.

Legal Debt Margin



Glossary of Budget Terms

Accrual Basis of Accounting:	Revenues are recognized when both measurable and available; expenditures are recorded when services have been substantially performed or goods have been received and the liabilities incurred.
Ad Valorem Tax "According to its value":	A state or local government tax based on the value of real property as determined by the county tax assessor.
Adopted Budget:	The official budget is approved by the City Council at the start of each fiscal year.
Amended Budget:	The adopted budget is amended by the City Council through the course of a fiscal year.
Appropriations:	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.
Arbitrage:	The interest earned on the investment of the bond proceeds at a rate above the interest rate paid on the debt.
Assessed Valuation:	A municipality's property tax base stated in dollars based on real estate and/or other taxable business property for the purposes of taxation, sometimes expressed as a percent of the full market value of the taxable property within a community.
Audit:	An examination of systems, procedures, programs, and financial data. The end product of an audit is a report issued by an independent auditor describing how well a local government's financial statements describe its financial condition and the results of its operations.
Balanced Budget:	The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus available fund balance.
Bond:	A security whereby an issuer borrows money from an investor and agrees and promises, by written contract, to pay a fixed principal sum on a specified date (maturity date) and at a specified rate of interest.
Budget:	A plan of financial operation comprised of estimated expenditures for a given period (usually a single fiscal year) and the proposed means of financing the expenditures (through revenues).
Capital Budget:	A budget which focuses on capital projects to implement the Capital Improvement Program

Glossary of Budget Terms

Capital Expenditure:	An acquisition or an improvement (as distinguished from a repair) that will have a life of more than one year and costs more than $5,000.
Capital Projects Funds:	Used to account for financial resources for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.
Debt Service Funds:	Account for the accumulation of resources set aside to meet current and future debt service requirements (payments) on general long-term debt.
Department:	A major organizational group of the City with overall management responsibility for an operation or a group of related operations within a functional area.
Depreciation:	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.
Derivative:	A financial instrument created from or whose value depends upon (is derived from) the value of one or more separate assets or indices of asset values.
Division:	An organizational subgroup of a department.
Encumbrance:	The commitment of appropriated funds to purchase goods, which have not yet been received, or services that have yet to be rendered.
Enterprise Funds:	Used to account for self-supporting operations such as the Municipal Utility.
Expenditures:	Decreases in net financial resources. Expenditures include current operating expenses which require the current or future use of net current assets, debt service and capital outlays.
Expenses:	Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.
Fiscal Year:	A 12-month period to which the annual operating budget applies and at the end of which an entity determines its financial position, the results of its operations, and adopts a budget for the coming year. The City of Rancho Cucamonga's fiscal year is from July 1 to June 30.

Glossary of Budget Terms

Fixed Assets:	Equipment costing $5,000 or more, including tax, with a useful life longer than one year, and not qualifying as a capital improvement project. Includes automotive equipment, office equipment, office furniture, acquisitions, landscaping improvements, etc.
Full-Time Equivalent (FTE):	The conversion of part-time employee hour to an equivalent of a full-time position. For example: one person working 20 hours a week for a year would be 0.5 FTE.
Fund:	An independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves and equities segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.
Fund Balance:	The equity (assets minus liabilities) of governmental fund and fiduciary fund types.
Generally Accepted Accounting Principles (GAAP):	Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations.
Governmental Funds:	Typically, are used to account for tax-supported (governmental) activities. These include the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds.
Interfund Transfers:	Defined as "flows of assets" (such as good or services) without equivalent flows of assets in return and without requirement for repayments.
Internal Service Funds:	Account for the goods or services provided by one fund and/or department to another fund and/or department on a cost reimbursement basis.
Major Project:	The budget unit to group activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

Glossary of Budget Terms

Major Project Program:	A plan for capital improvements to be implemented each year over a number of years to meet capital needs arising from the assessment of long-term needs. It sets forth the estimated cost for each project and specifies the resources required to finance the projected expenditures.
Modified Accrual Basis:	The accrual basis of accounting where revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. All governmental funds and agency funds are accounted for using the modified accrual basis of accounting.
Ledger:	The classification of expenditures in terms of what is bought and paid for grouped into categories.
Spend Category	A specific type of expenditure that represents the detailed purpose of a transaction. Spend categories roll up into broader ledger classifications and provide a more granular view of what is being purchased.
Overlapping Debt:	The proportionate share of the general obligation bonds of local governments located wholly or in part within the limits of the reporting unit of government, that must be borne by property owners within the unit.
Performance Measures:	The regular measurement of outcomes and results, which generates reliable data on the effectiveness and efficiency of programs.
Personnel Expenses:	Compensation paid to or on behalf of City employees for salaries and wages, overtime, and benefits.
Proprietary Funds:	Account for records of operations similar to those found in a business, such as internal service funds and enterprise funds.
Revenue:	Moneys that the City receives as income such as tax payments, fees from specific services, receipts form other governments, fines, forfeitures, grants, shared revenues, and interest income.
Special Revenue Funds:	Account for the revenue derived from specific taxes or other earmarked revenue sources (other than expendable trusts or for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

Glossary of Budget Terms

Taxes:	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, user charges.
Underfill:	Filling an authorized position with a related classification that has a lower salary range. Reasons to consider an underfill include, but are not limited to: the department's internal promotional program would be enhanced; there are no qualified candidates to fill said vacant position; or a critical departmental reason exists.
User Charges:	Payments made by users or customers of publicly provided services that benefit specific individuals. These services exhibit "public good" characteristics. Examples of user charges are fees paid for recreational activities, building fees, etc.
Working Capital:	The cash available for day-to-day operations of an organization.

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List of Acronyms

ADA	Americans with Disabilities Act
ADR	Average Daily Rate
AQMD	Air Quality Management District
ALPR	Automated License Plate Reader
ARPA	American Rescue Plan Act
ATMS	Advanced Traffic Management System
BERT	Business Emergency Response Training
BYB2RC	Bring Your Business 2 Rancho Cucamonga
CAL-ID RAN	California Identification System Remote Access Network
CalPERS	California Public Employees' Retirement System
CAP	Cost Allocation Plan
CARB	California Air Resources Board
CDBG	Community Development Block Grant
CDTFA	California Department of Tax & Fee Administration
CERT	Community Emergency Response Training
CFD	Community Facilities District
CNG	Compressed Natural Gas
CONFIRE	Consolidated Fire Agencies, Joint Power Authority
COWCAP	Countywide Cost Allocation Plan
CPI	Consumer Price Index
CPR	Cardiopulmonary Resuscitation
CSD	Community Services Department
CVWD	Cucamonga Valley Water District
CY	Calendar Year
DVP	Delivery-Versus-Payment
EIR	Environmental Impact Review
ERP	Enterprise Resource Planning
ESRI	Environmental Systems Research Institute
EV	Electric Vehicle
FLSA	Fair Labor Standards Act
FPPC	Fair Political Practices Commission
FTE	Full Time Equivalent
FY	Fiscal Year
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GOTMD	Greater Ontario Tourism Marketing District
HCD	CA Dept. of Housing & Community Development
HdL	Hinderliter de Llamas
HHW	Household Hazardous Waste
HR	Human Resources
HVAC	Heating, Ventilating & Air Conditioning
IAQ	Indoor Air Quality
IESBDC	Inland Empire Small Business Development Center
JPA	Joint Powers Authority
KIDS	Kids Interactive Discovery Space
LAIF	Local Agency Investment Fund
LED	Light-Emitting Diode
LGIP	Local Government Investment Pool
LMD	Landscape Maintenance District
MPP	Major Projects Program
MMF	Money Market Funds
NSRO	Nationally Recognized Statistical Rating Organization
PASIS	Public Agencies Self Insurance System
PCI	Pavement Condition Index
PED	Planning & Economic Development
PD	Park District
PEPRA	Public Employees' Pension Reform Act
PERS	Public Employees Retirement System
PLHA	Permanent Local Housing Allocation
PSVN	Public Safety Video Network
PLHA	Public Local Housing Allocation
RCLS	Rancho Cucamonga Library Services
RCMU	Rancho Cucamonga Municipal Utility
ROPS	Recognized Obligation Payment Schedule
RRFB	Rectangular Rapid Flashing Beacon
RTIC	Real Time Information Center
SBCERA	San Bernardino County Employee Retirement Association
SBCTA	San Bernardino County Transportation Authority
SBOE	California State Board of Equalization
SCE	Southern California Edison
SIR	Self-Insured Retention
SLD	Street Lighting District
SOC	Standard of Coverage
TOD	Transit Oriented Development
TOT	Transient Occupancy Tax
UAL	Unfunded Accrued Liability
UFMP	Urban Forest Management Plan
VLF	Vehicle License Fees

Description of Funds by Fund Type

Fund #	Fund Description
	GENERAL FUND
001	**General Fund -** The general operating fund of the City which accounts for all general tax receipts and fee revenue not allocated by law, Council policy or contractual agreement to other funds. General Fund expenditures include operations traditionally associated with activities which are not required to be accounted for or paid by another fund.
	OTHER GENERAL FUNDS
003	**Reimb St/County Parking Cit -** Established for the tracking of revenues and expenditures related to State and San Bernardino County surcharges on parking citations.
006	**CVWD Reimbursements -** Established as a clearing account for expenses and reimbursements associated with City performed street repairs within the City on behalf of Cucamonga Valley Water District.
016	**Comm Dev Technical Services -** Established to account for the City's General Plan Update Fee as well as funds that have been set aside for Economic and Community Development Special Services.
017	**Law Enforcement Reserve -** Established to account for the funding and use of the City's General Fund balance committed for public safety purposes.
018	**Traffic Safety -** Established to account for vehicle code fines collected to fund the City's contracted crossing guard services.
020	**City Technology Fee -** Established to account for fees collected to fund a future replacement of the City's land management system.
022	**Mobile Home Park Program -** Established to account for revenues and expenditures associated with the City's mobile home park inspection program.
023	**SB1186 Cert Access Special Program -** Established to account for the $1.00 State mandated fee imposed on any applicant for a business license, equivalent or renewal, including the payment to the State of 30% of the fee collected as well as expenditures to fund increased certified access specialist (CASp) services for the public and to facilitate compliance with construction-related accessibility requirements.
025	**Capital Reserve -** Established to account for key reserves of the General Fund including City infrastructure, City facilities capital repairs, and self-insurance.

Fund #	Fund Description
030	**Community Benefit Project Fund -** Established to account for Community Benefit payments collected from developers in order to address certain industrial projects' expected impacts on affordable housing demand, future greenhouse gas emissions, fire protection services, environmental justice and related impacts typically associated with large warehouse development.
073	**Benefits Contingency -** Established to account for the accumulation of resources for the future payment of employee leave benefits paid to employees upon separation from the City.

SPECIAL REVENUE FUNDS

Special Revenue Funds account for revenues derived from specific sources which are required by law or administrative regulation to be accounted for in a separated fund.

100	**Assessment Districts Admin -** Established to account for revenues and expenditures associated with the management of all City assessment districts.
105	**AB2766 Air Quality Improvement -** Established to account for the revenue and disbursement of funds received as a result of Assembly Bill 2766 which imposed an additional registration fee on motor vehicles. These revenues are to be used to reduce air pollution from motor vehicles and for related planning, monitoring, enforcement, and technical studies (Vehicle Code Section 9250.17 and Health and Safety Code Chapter 7, Part 5 of Division 26, commencing with Section 44220).
106	**MSRC Air Pollution Reduction Grant -** Established to account for the revenue and disbursement of funds received from the Mobile Source Air Pollution Reduction Committee (MSRC). These revenues are to be used to fund projects that reduce air pollution from motor vehicles.
109	**Public Art Trust Fund -** Established to account for the receipts of public art in-lieu fees restricted for the selection, purchase, placement, and maintenance of art installed by the City or on City property.
111	**Park Land Acquisition -** Established to account for the park land acquisition development fees charged upon issuance of a building permit for development of future park sites. This fee replaces the revenue previously collected in Fund 120.
112	**Drainage Fac/General -** Established to account for fees charged developers for purposes of defraying the actual or estimated costs of constructing planned drainage facilities.
113	**Community/Rec Center Develpmnt -** Established to account for community and recreation center impact fees charged to developers. This fee replaces the revenue previously collected in Fund 120.

Description of Funds by Fund Type

Fund #	Fund Description
114	**Drainage-Etiwanda/San Sevaine -** Established to account for development impact fees collected in the Etiwanda/San Sevaine Drainage area for the construction of regional and mainline flood control projects.
115	**Henderson/Wardman Drainage -** The Henderson/Wardman Drainage fund is a developer impact fee supported fund for the construction of storm drain improvements in the Henderson/Wardman drainage area.
116	**Etiwanda Drainage -** Established to account for development impact fees collected in the Etiwanda area North of Base Line Road for the construction of Master Plan Storm Drain projects.
118	**Upper Etiwanda Drainage -** Established to account for development impact fees collected in the Etiwanda/San Sevaine Drainage area for the construction of secondary mainline flood control projects.
119	**Park Improvement -** Established to account for park improvement impact fees charged to developers. This fee replaces the revenue previously collected in Fund 120.
120	**Park Development -** Established to account for the residential park development fees charged upon issuance of a building permit for development of future park or recreational sites.
122	**South Etiwanda Drainage -** Established to account for Development Impact fees collected in the Etiwanda area south of Foothill Blvd for the construction of the Master Plan Storm Drain.
123	**Library Impact Fee -** Established to account for library impact fees charged to developers.
124	**Transportation -** Established to account for fees charged for the construction and expansion of City streets and highways which provide additional capacity and safety.
125	**Animal Center Impact Fee -** Established to account for animal center impact fees charged to developers.
126	**Lower Etiwanda Drainage -** Established to account for development impact fees collected in the Etiwanda area south between Foothill Blvd. and Base Line Road for the construction of master plan storm drain projects.
127	**Police Impact Fee -** Established to account for police impact fees charged to developers.
128	**Etiwanda No. Equestrian Facility -** Established to account for in lieu fees collected for the Etiwanda North Specific Plan for the future construction of an equestrian facility.
129	**Underground Utilities -** Established to account for fees collected from developers for future undergrounding of overhead utilities.

Description of Funds by Fund Type

Fund #	Fund Description
130	**LMD 1 General City -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
131	**LMD 2 Victoria -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
133	**LMD 3B Medians -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
134	**LMD 4-R Terra Vista -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
135	**LMD 5 Tot Lot -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
136	**LMD 6-R Caryn Community -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
137	**LMD 7 North Etiwanda -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
138	**LMD 8 South Etiwanda -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
139	**LMD 9 Lower Etiwanda -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
140	**LMD 10 Rancho Etiwanda -** Established to account for the costs associated with providing landscape maintenance. Financing is provided by special assessments levied against the benefiting property owners.
141	**LMD 1 Capital Replacement -** Established to account for resources designated for capital repairs and replacement for LMD 1.
150	**General City Streetlights -** Established to account for installation and maintenance of City-owned street lights.

Description of Funds by Fund Type

Fund #	Fund Description
151	**SLD 1 Arterial** - Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
152	**SLD 2 Residential -** Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
153	**SLD 3 Victoria -** Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
154	**SLD 4 Terra Vista -** Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
155	**SLD 5 Caryn Community -** Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
156	**SLD 6 Industrial Area -** Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
157	**SLD 7 North Etiwanda -** Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
158	**SLD 8 South Etiwanda -** Established to account for the costs associated with providing street lights. Financing is provided by special assessments levied against the benefiting property owners.
160	**Fire Development Impact Fee –** Established to account for fire impact fees charged to developers.
174	**State Gas Tax -** Established to account for the revenue and disbursement of funds used for road construction and maintenance of the City network system. The City's share of State gasoline taxes provides the financing.
176	**Measure I 1990-2010 -** Established to account for the revenue and disbursement of county/local gasoline tax funds for the construction and maintenance of eligible street projects.
177	**Measure I 2010-2040 -** Established to account for the revenue and disbursement of county/local gasoline tax funds for the construction and maintenance of eligible street projects.

Description of Funds by Fund Type

Fund #	Fund Description
179	**Road Maintenance and Rehab Acct -** Established to account for the revenue and disbursement of funds used for road maintenance, rehabilitation, and critical safety projects of the City network system. The City's share of Road Maintenance and Rehabilitation Account funding provides the financing.
181	**SB 1 - TCEP -** Established to account for the receipts and disbursements of SB 1 Trade Corridor Enhancement Program (TCEP) funds which provide for the design and construction of the Etiwanda Grade Separation Project.
188	**Integrated Waste Management -** Established to account for AB939 recycling fee revenues from the City's refuse haulers and can only be used for the City's Household Hazardous Waste Disposal program. Assembly Bill 939 is a law that was passed by the State of California that mandates that all cities divert a specified percentage of their solid waste from their landfills in accordance with established deadlines.
194	**Proposition 1B State Funding -** Proposition 1B (Prop 1B) provides state funding to cities and counties to fund the maintenance and improvement of local transportation facilities. The funding is allocated based on population.
195	**State Asset Seizure -** Established to account for the funds received from the State for the equitable transfer of forfeited property and cash in which the City directly participates in the law enforcement efforts leading to the seizure and forfeiture of the property.
196	**CA Asset Seizure 15% -** Established to account for 15% of State Asset Seizure (Fund 195) designated for the sole purpose of funding programs designed to combat drug abuse and divert gang activity pursuant to the provisions of Health & Safety Code Section 11489(b)(2)(A)(i).
198	**Citywide Infrastructure Imprv -** This fund was established to account for reimbursement revenue received from various local, State and Federal agencies and utilities for capital improvement projects completed in the City. The accumulated funds will be used for future capital improvement projects as authorized by the City Council.
204	**Community Development Blk Grant -** Established to account for grants received from the Department of Housing and Urban Development. These revenues must be expended to accomplish one of the following objectives: elimination of slum or blight; or benefit to low- and moderate-income persons by providing loans and grants to owner-occupants and rental property owners to rehabilitate residential properties.
211	**Prop 1B - SLPP -** Established to account for the State-Local Partnership Program utilizing Proposition 1B bond proceeds to fund eligible transportation projects. Funds are allocated through formula and competitive sub-programs.
214	**Pedestrian Grant/Art 3 -** Established to account for the revenue and disbursement of funds received for the construction of facilities provided for the exclusive use of pedestrians and bicycles.

Description of Funds by Fund Type

Fund #	Fund Description
218	**Public Resrce Grnts/Healthy RC -** The City had received and will continue to receive from various funding sources for the Healthy Cities concept, which was adopted by the Council in March 2008, as a means of integrating health concerns into a holistic approach to improving the overall quality of life in the community.
225	**CA Recycle/Litter Reduction Grant -** Established to account for a grant from the State Department of Conservation. This grant will fund a program that will emphasize the collection and recycling of beverage containers at large venues, public areas, residential communities, or schools.
227	**Used Oil Recycling Program -** The California Integrated Waste Management allocates funding to governmental agencies on a population basis. The fund was established to administer the used oil collection programs. The fund must be used specifically for oil recycling collection and educational programs.
274	**State Grants -** Established to account for the revenues and expenditures of State grants which are not required to have segregated funds.
275	**Federal Grants Fund -** Established to account for the revenues and expenditures of Federal grants which are not required to have segregated funds. For Fiscal Year 2021/22, the Federal Grants Fund accounts for funds from the American Rescue Plan Act.
281	**Fire Fund -** Established to account for the revenue and disbursement of funds received by the Rancho Cucamonga Fire Protection District in the course of that agency's fire protection services. The source of revenue is primarily from property taxes.
282	**Community Facilities Dist 85-1 -** Established to account for the costs associated with providing fire facilities and services. Financing is provided by special assessments levied against the benefiting property owners.
283	**Community Facilities Dist 88-1 -** Established to account for the costs associated with providing fire facilities and services. Financing is provided by special assessments levied against the benefiting property owners.
284	**Fire Ambulance Services –** Established to account for the costs associated with administering an ambulance services contract in partnership with CONFIRE.
285	**Fire Technology Fee Fund -** Established to set aside funds for technology equipment replacement.
288	**Fire Protection Capital Fund -** Established to account for capital maintenance and repairs as well as purchases of fixed assets for the Fire District separate from the Fire District's Fire Fund which accounts for general maintenance and repairs.

Description of Funds by Fund Type

Fund #	Fund Description
290	**Library Fund -** Established to account for services provided by the City of Rancho Cucamonga Library. Funding for this service is made possible through a transfer of San Bernardino County library tax revenues to the City of Rancho Cucamonga for library purposes.
291	**CA State Library -** This "Family Place" training grant from the California State Library provided funding for two Library staff to attend a one-week training that will enable them to develop special programs at the Biane Library and the Family Resource Center. This grant has no matching requirements.
292	**Staff Innovation Fd (CA St Lb) -** Established to account for the grant money awarded by California State Library. The purpose of the grant is to provide training for innovative writing skills for future grant writers.
329	**Library Capital Fund -** Established as the capital fund for the construction of the Biane Library second floor tenant improvement project.
340	**Drug Abatement Act -** Established to account for funds from the injunction to abate and prevent the continuance or reoccurrence of public nuisance as defined under the Drug Abatement Act in the California Health and Safety Code sections 11570 through 11587.
354	**COPS Program Grant-State -** Established to account for a grant awarded as the result of the approval of State Assembly Bill 3229. The grant is a one-year award with no matching fund requirements.
361	**Justice Assistance Grant (JAG) -** Established to account for the revenues and expenditures associated with Federal JAG grants.
380	**Homeland Security Grant-Fire -** This grant from the State Homeland Security Grant Program is administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMDs) response equipment and supplies in conjunction with an appropriate level of training cost funding for national security. There are no matching funds required for this grant.
381	**Homeland Security Grant-Police -** The grant from the State Homeland Security Grant Program administered by the San Bernardino County Office of Emergency Services. The grant is funded by the Federal Department of Homeland Security. The funds will be utilized to purchase terrorism and weapons of mass destruction (WMD's) response equipment and supplies in conjunction with an appropriate level of training costs funding for national security. There are no matching funds required for this grant.
383	**Emergency Management Performance Grant -** This grant from FEMA is used to fund a volunteer coordinator for the City's Community Emergency Response Team (CERT) program.

Description of Funds by Fund Type

Fund #	Fund Description
392	**Opioid Settlement Fund -** Established to account for funds received from the State of California as part of the multiple lawsuits against opioid manufacturers and distributors. Funds received from opioid settlements are used for opioid remediation activities to support treatment, recovery, and harm reduction.
396	**Housing Successor Agency -** Established to account for assets of the former Redevelopment Agency's Low- and Moderate-Income Housing Fund. The source of revenue in the fund is primarily from interest received from the notes and loans receivable.
399	**Enhanced Infrastructure Financing District (EIFD) -** Established to account for the receipt and use of incremental property tax revenue to finance public facilities, maintenance and operations of those public facilities, and administration of the EIFD within a designated district boundary.
838	**AD 91-2 Redemption-Day Canyon -** Established to account for assessments received under the Improvement Bond Act of 1915. Assessments received are restricted for payment of principal, interest, and penalties thereon, upon presentation of proper coupons.
847	**PD 85 Capital Replacement Fund -** Established to account for resources designated for capital repairs and replacement for PD 85.
848	**PD 85 Redemption Fund -** Established to account for assessments received under the Refunding Act of 1984 for 1915 Improvement Act Bonds and Landscape/Lighting Act of 1972. Assessments received are restricted for payment of principal, interest, and penalties thereon, upon presentation of proper coupons.
868	**CFD 2000-03 Park Maintenance -** This fund is used for the maintenance of parks and parkways located within the Community Facilities District No. 2000-03. The District is located south of Summit Avenue on the east and west sides of Wardman Bullock Road.
875	**CFD 2017-01 No. Etiwanda -** This fund accounts for special taxes related to the North Etiwanda Community Facilities District No. 2017-01 which provides for the maintenance of landscaped areas, parkways, medians, park and recreation improvements, and other public infrastructure and improvements through the boundary of the North Etiwanda CFD.
876	**CFD 2018-01 Empire Lakes -** This fund accounts for special taxes related to the Empire Lakes Community Facilities District No. 2018-01 which provides for the maintenance of landscaped areas, parkways, medians, park and recreation improvements, and other public infrastructure and improvements through the boundary of the Empire Lakes CFD.

Fund #	Fund Description
877	**CFD 2018-01 Capital Reserve -** This fund accounts for the capital reserves of the Empire Lakes Community Facilities District No. 2018-01 to be used for the future replacement and construction of public infrastructure and improvements through the boundary of the Empire Lakes CFD.
878	**CFD 2022-01 Street Lighting -** This fund accounts for special taxes related to the maintenance and services of streetlights, traffic signals, and appurtenant facilities throughout the boundary of CFD 2022-01.
879	**CFD 2022-02 Industrial Service -** This fund accounts for special taxes related to the maintenance and servicing of storm drains, streets, landscape, and roadways; as well as police safety calls and services throughout industrial areas within the boundary of CFD 2022-02.

CAPITAL PROJECTS

Capital Projects Funds are used to account for financial resources for the acquis ion or construction of major capital facilities other than those financed by proprietary and trust funds.

600	**AD 82-1 6th Street Industrial -** Established to account for revenues and expenditures used in the construction of streets, storm drainage, and utility improvements within the AD 82-1 project area.
602	**AD 84-1 Day Creek/Mello -** Established to account for the receipt and disbursement of funds used in the construction and installation of public capital drainage facilities, together with appurtenant work and incidental expenses, to serve and provide drainage protection to property located within Assessment District No. 84-1 (Day Creek Drainage System). Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
612	**CFD 2001-01 -** This CFD was established to fund the necessary infrastructure (streets, storm drains, sewer, water, landscaping, and traffic signals) integral to the proposed mall located at Foothill Blvd. and the I-15 Freeway. The improvements are located south of Base Line Rd., primarily north of Foothill Blvd., primarily east of Day Creek Channel, and west of Etiwanda Ave. Financing was provided by the sale of bonds under the Mello-Roos Community Facilities Act of 1982.
614	**CFD 2003-01 Project Fund -** Established to account for the funds to construct integral to development of the Victoria Gardens Mall along Church Street, East of Interstate 15, South on Arrow Route, and Day Creek Boulevard.

Description of Funds by Fund Type

Fund #	Fund Description

ENTERPRISE FUNDS

Enterprise Funds are used primarily to account for "business-like" activities that are primarily financed through user charges.

314 **Second Story and Beyond Sustaining Fund –** Established to account for the ongoing management of contributions received in support of the Second Story and Beyond facility at the Paul A. Biane Library.

700 **Sports Complex -** Established to account for personnel and operating costs directly associated with the operation of the baseball facility, which is the home of the Rancho Cucamonga Quakes.

705 **Municipal Utility -** Established to account for the costs of labor and materials used in the operation, maintenance, construction, and consumption of electric services to certain major commercial/industrial developments within the City.

706 **Utility Public Benefit Fund -** Established to account for 2.85% of electric retail revenues to fund qualifying energy efficiency and renewable energy programs, research and demonstration projects and services to low-income electricity customers.

708 **RCMU Capital Replacement Fund -** Established to account for the capital replacement of RCMU infrastructure and improvements in future years.

709 **RCMU Cap and Trade Fund -** Established to account for the proceeds of quarterly State-run auctions that sell Greenhouse Gas (GHG) credits to businesses in need of GHG credits. The funds are restricted to use for GHG reducing programs.

710 **Second Story and Beyond -** Established to account for personnel and operating costs directly associated with the operation of the Second Story and Beyond facility, which is an addition to the Paul A. Biane Library.

711 **Fiber Optic Network Fund -** Established to account for costs associated with the City's existing utility, information technology and traffic fiber conduits, and leases for fiber access.

INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.

712 **Equip/Vehicle Replacement -** Established to account for the accumulation of user charges to various City departments and the costs associated with replacing the City's vehicles and equipment.

Fund #	Fund Description
714	**Comp Equip/Tech Replcment Fund** - Established to account for the accumulation of resources and the costs associated with replacing and maintaining the City's computer equipment and technology.

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