

CITY OF RANCHO CUCAMONGA

AB 1600 DEVELOPMENT IMPACT FEE

REPORT FOR THE FISCAL YEAR

ENDED JUNE 30, 2024

Table of Contents

Legal Requirements	1
Description of Public Facility Fees	2-16
Current Fee Schedule	17-18
Development Impact Fee Capital Project Expenditures	19-23

LEGAL REQUIREMENTS FOR DEVELOPMENT IMPACT FEE REPORTING

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

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

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

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

C. ADDITIONAL NOTES

The State of California Government Code Section 66002 states that local agencies that have developed a fee program may adopt a capital improvement plan indicating the approximate location, size, and timing of projects, plus an estimate for the cost of all facilities or improvements to be financed by fees. The City's Fiscal Year 2024/2025 Major Projects Program can be found on the City's website (www.cityofrc.us).

DESCRIPTION OF DEVELOPMENT IMPACT FEES

Fund 111 – Park Land Acquisition:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 1,029,923	\$ 1,429,190	\$ 1,699,875	\$ 570,771	\$ 1,175,176
Interest	101,591	5,983	(257,832)	83,577	375,281
Total Revenues	<u>1,131,514</u>	<u>1,435,173</u>	<u>1,442,043</u>	<u>654,348</u>	<u>1,550,457</u>
Expenditures					
Capital	-	-	-	-	-
Other ²	7,454	15,454	2,480	2,920	3,110
Total Expenditures	<u>7,454</u>	<u>15,454</u>	<u>2,480</u>	<u>2,920</u>	<u>3,110</u>
Revenues Over (Under) Expenditures	<u>1,124,060</u>	<u>1,419,719</u>	<u>1,439,563</u>	<u>651,428</u>	<u>1,547,347</u>
Fund Balance, Beginning of year	<u>2,951,796</u>	<u>4,075,856</u>	<u>5,495,575</u>	<u>6,935,138</u>	<u>7,586,566</u>
Fund Balance, End of year	<u>\$ 4,075,856</u>	<u>\$ 5,495,575</u>	<u>\$ 6,935,138</u>	<u>\$ 7,586,566</u>	<u>\$ 9,133,913</u>

Five-Year Revenue Test

Revenue Available:					
Current Fiscal Year	\$ 1,029,923	\$ 1,429,190	\$ 1,699,875	\$ 570,771	\$ 1,175,176
Prior Fiscal Year (2-yr Old Funds)	1,537,674	1,029,923	1,429,190	1,699,875	570,771
Prior Fiscal Year (3-yr Old Funds)	190,389	1,537,674	1,029,923	1,429,190	1,699,875
Prior Fiscal Year (4-yr Old Funds)	1,072,996	190,389	1,537,674	1,029,923	1,429,190
Prior Fiscal Year (5-yr Old Funds)	75,705	1,072,996	190,389	1,537,674	1,029,923
In Excess of Five Prior Fiscal Years	-	60,251	1,130,767	1,318,236	2,852,800
Accumulated Interest Earned	<u>169,169</u>	<u>175,153</u>	<u>(82,679)</u>	<u>898</u>	<u>376,179</u>
Total Revenue Available	<u>\$ 4,075,856</u>	<u>\$ 5,495,575</u>	<u>\$ 6,935,138</u>	<u>\$ 7,586,566</u>	<u>\$ 9,133,913</u>

Notes:

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

Fund 112 – Drainage Facilities:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 602,499	\$ 441,124	\$ 1,859,788	\$ 225,252	\$ 248,081
Interest	106,439	(15,115)	(111,268)	37,479	140,829
Total Revenues	<u>708,938</u>	<u>426,009</u>	<u>1,748,520</u>	<u>262,731</u>	<u>388,910</u>
Expenditures					
Capital	-	3,513,841	138,660	20,000	-
Other ²	41,758	49,364	49,799	39,431	8,660
Total Expenditures	<u>41,758</u>	<u>3,563,206</u>	<u>188,459</u>	<u>59,431</u>	<u>8,660</u>
Revenues Over (Under) Expenditures	<u>667,180</u>	<u>(3,137,197)</u>	<u>1,560,061</u>	<u>203,300</u>	<u>380,250</u>
Fund Balance, Beginning of year	<u>3,568,222</u>	<u>4,235,403</u>	<u>1,098,206</u>	<u>2,658,267</u>	<u>2,861,568</u>
Fund Balance, End of year	<u>\$ 4,235,403</u>	<u>\$ 1,098,206</u>	<u>\$ 2,658,267</u>	<u>\$ 2,861,568</u>	<u>\$ 3,241,819</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 602,499	\$ 441,124	\$ 1,859,788	\$ 225,252	\$ 248,081
Prior Fiscal Year (2-yr Old Funds)	753,875	367,665	441,124	1,859,788	225,252
Prior Fiscal Year (3-yr Old Funds)	1,091,047	-	179,206	441,124	1,859,788
Prior Fiscal Year (4-yr Old Funds)	488,542	-	-	119,775	432,464
Prior Fiscal Year (5-yr Old Funds)	246,926	-	-	-	119,775
In Excess of Five Prior Fiscal Years	747,982	-	-	-	-
Accumulated Interest Earned	<u>304,531</u>	<u>289,417</u>	<u>178,149</u>	<u>215,628</u>	<u>356,457</u>
Total Revenue Available	<u>\$ 4,235,403</u>	<u>\$ 1,098,206</u>	<u>\$ 2,658,267</u>	<u>\$ 2,861,568</u>	<u>\$ 3,241,819</u>

Notes:

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

Fund 113 – Community and Recreation Centers:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 362,663	\$ 533,387	\$ 893,342	\$ 696,074	\$ 537,731
Interest	37,494	1,278	(105,035)	17,982	174,160
Total Revenues	<u>400,157</u>	<u>534,665</u>	<u>788,307</u>	<u>714,056</u>	<u>711,891</u>
Expenditures					
Capital	11,666	-	-	-	-
Other ²	2,480	6,147	910	710	750
Total Expenditures	<u>14,146</u>	<u>6,147</u>	<u>910</u>	<u>710</u>	<u>750</u>
Revenues Over (Under) Expenditures	<u>386,011</u>	<u>528,518</u>	<u>787,397</u>	<u>713,346</u>	<u>711,141</u>
Fund Balance, Beginning of year	<u>1,084,183</u>	<u>1,470,195</u>	<u>1,998,712</u>	<u>2,786,109</u>	<u>3,499,455</u>
Fund Balance, End of year	<u>\$ 1,470,195</u>	<u>\$ 1,998,712</u>	<u>\$ 2,786,109</u>	<u>\$ 3,499,455</u>	<u>\$ 4,210,596</u>

Five-Year Revenue Test

Revenue Available:					
Current Fiscal Year	\$ 362,663	\$ 533,387	\$ 893,342	\$ 696,074	\$ 537,731
Prior Fiscal Year (2-yr Old Funds)	543,520	362,663	533,387	893,342	696,074
Prior Fiscal Year (3-yr Old Funds)	65,645	543,520	362,663	533,387	893,342
Prior Fiscal Year (4-yr Old Funds)	422,182	65,645	543,520	362,663	533,387
Prior Fiscal Year (5-yr Old Funds)	13,615	422,182	65,645	543,520	362,663
In Excess of Five Prior Fiscal Years	-	7,468	428,739	493,674	1,036,444
Accumulated Interest Earned	<u>62,570</u>	<u>63,848</u>	<u>(41,187)</u>	<u>(23,205)</u>	<u>150,955</u>
Total Revenue Available	<u>\$ 1,470,194</u>	<u>\$ 1,998,712</u>	<u>\$ 2,786,109</u>	<u>\$ 3,499,455</u>	<u>\$ 4,210,596</u>

Notes:

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

Fund 114 – Drainage-Etiwanda/San Sevaine:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 14,430	\$ 9,048	\$ 137,982	\$ 94,556	\$ 1,170
Interest	6,569	(249)	(15,092)	2,682	24,795
Total Revenues	<u>20,999</u>	<u>8,799</u>	<u>122,890</u>	<u>97,238</u>	<u>25,965</u>
Expenditures					
Capital	14,321	-	-	-	-
Other ²	370	250	250	130	130
Total Expenditures	<u>14,691</u>	<u>250</u>	<u>250</u>	<u>130</u>	<u>130</u>
Revenues Over (Under) Expenditures	<u>6,308</u>	<u>8,549</u>	<u>122,640</u>	<u>97,108</u>	<u>25,835</u>
Fund Balance, Beginning of year	<u>263,262</u>	<u>269,570</u>	<u>278,119</u>	<u>400,759</u>	<u>497,867</u>
Fund Balance, End of year	<u>\$ 269,570</u>	<u>\$ 278,119</u>	<u>\$ 400,759</u>	<u>\$ 497,867</u>	<u>\$ 523,702</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 14,430	\$ 9,048	\$ 137,982	\$ 94,556	\$ 1,170
Prior Fiscal Year (2-yr Old Funds)	16,848	14,430	9,048	137,982	94,556
Prior Fiscal Year (3-yr Old Funds)	93,756	16,848	14,430	9,048	137,982
Prior Fiscal Year (4-yr Old Funds)	85,392	93,756	16,848	14,430	9,048
Prior Fiscal Year (5-yr Old Funds)	-	85,142	178,648	195,366	14,430
In Excess of Five Prior Fiscal Years	-	-	-	-	195,236
Accumulated Interest Earned	<u>59,144</u>	<u>58,895</u>	<u>43,803</u>	<u>46,485</u>	<u>71,280</u>
Total Revenue Available	<u>\$ 269,570</u>	<u>\$ 278,119</u>	<u>\$ 400,759</u>	<u>\$ 497,867</u>	<u>\$ 523,702</u>

Notes:

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

Fund 115 – Drainage-Henderson/Wardman:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ -	\$ -	\$ -	\$ 2,050	\$ -
Interest	7,075	(12,794) ¹	(38,381) ¹	4,053 ¹	28,908
Total Revenues	<u>7,075</u>	<u>(12,794)</u>	<u>(38,381)</u>	<u>6,103</u>	<u>28,908</u>
Expenditures					
Capital	-	-	-	-	-
Other ²	260	360	360	-	-
Total Expenditures	<u>260</u>	<u>360</u>	<u>360</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>6,815</u>	<u>(13,154)</u>	<u>(38,741)</u>	<u>6,103</u>	<u>28,908</u>
Fund Balance, Beginning of year	<u>983,735</u>	<u>990,550</u>	<u>977,396</u>	<u>938,655</u>	<u>944,759</u>
Fund Balance, End of year	<u>\$ 990,550</u>	<u>\$ 977,396</u>	<u>\$ 938,655</u>	<u>\$ 944,759</u>	<u>\$ 973,667</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ 2,050	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	2,050
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	<u>986,093</u>	<u>985,733</u>	<u>985,373</u>	<u>985,374</u>	<u>985,374</u>
Accumulated Interest Earned	<u>4,457</u>	<u>(8,336)</u>	<u>(46,717)</u>	<u>(42,664)</u>	<u>(13,756)</u>
Total Revenue Available	<u>\$ 990,550</u>	<u>\$ 977,396</u>	<u>\$ 938,655</u>	<u>\$ 944,759</u>	<u>\$ 973,667</u>

Notes:

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

Fund 116 – Etiwanda Drainage:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ -	\$ 10,788	\$ 41,106	\$ 64,354	\$ 1,395
Interest	55,284	(2,132) ¹	(71,435) ¹	26,566 ¹	103,362
Total Revenues	<u>55,284</u>	<u>8,656</u>	<u>(30,329)</u>	<u>90,920</u>	<u>104,757</u>
Expenditures					
Capital	9,612	-	5,394	-	-
Other ²	16,247	30,604	33,929	3,732	3,620
Total Expenditures	<u>25,859</u>	<u>30,604</u>	<u>39,323</u>	<u>3,732</u>	<u>3,620</u>
Revenues Over (Under) Expenditures	<u>29,425</u>	<u>(21,948)</u>	<u>(69,652)</u>	<u>87,188</u>	<u>101,137</u>
Fund Balance, Beginning of year	<u>2,060,497</u>	<u>2,089,923</u>	<u>2,067,975</u>	<u>1,998,323</u>	<u>2,085,511</u>
Fund Balance, End of year	<u>\$ 2,089,923</u>	<u>\$ 2,067,975</u>	<u>\$ 1,998,323</u>	<u>\$2,085,511</u>	<u>\$2,186,647</u>

Five-Year Revenue Test

Revenue Available:					
Current Fiscal Year	\$ -	\$ 10,788	\$ 41,106	\$ 64,354	\$ 1,395
Prior Fiscal Year (2-yr Old Funds)	19,224	-	10,788	41,106	64,354
Prior Fiscal Year (3-yr Old Funds)	109,582	19,224	-	10,788	41,106
Prior Fiscal Year (4-yr Old Funds)	135,501	109,582	19,224	-	10,788
Prior Fiscal Year (5-yr Old Funds)	206,878	135,501	109,582	19,224	-
In Excess of Five Prior Fiscal Years	<u>1,374,886</u>	<u>1,551,160</u>	<u>1,647,338</u>	<u>1,753,188</u>	<u>1,768,792</u>
Accumulated Interest Earned	<u>243,852</u>	<u>241,720</u>	<u>170,285</u>	<u>196,851</u>	<u>300,213</u>
Total Revenue Available	<u>\$ 2,089,923</u>	<u>\$ 2,067,975</u>	<u>\$ 1,998,323</u>	<u>\$2,085,511</u>	<u>\$2,186,647</u>

Notes:

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

Fund 118 – Etiwanda Drainage/Upper Etiwanda:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	16,061	(556)	(20,851)	8,329	29,369
Total Revenues	<u>16,061</u>	<u>(556)</u>	<u>(20,851)</u>	<u>8,329</u>	<u>29,369</u>
Expenditures					
Capital	-	-	-	-	-
Other ²	390	450	450	-	-
Total Expenditures	<u>390</u>	<u>450</u>	<u>450</u>	<u>-</u>	<u>-</u>
Revenues Over (Under) Expenditures	<u>15,671</u>	<u>(1,006)</u>	<u>(21,301)</u>	<u>8,329</u>	<u>29,369</u>
Fund Balance, Beginning of year	<u>593,283</u>	<u>608,955</u>	<u>607,949</u>	<u>586,648</u>	<u>594,977</u>
Fund Balance, End of year	<u>\$ 608,955</u>	<u>\$ 607,949</u>	<u>\$ 586,648</u>	<u>\$ 594,977</u>	<u>\$ 624,346</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (3-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	-	-	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	-
In Excess of Five Prior Fiscal Years	539,504	539,054	538,604	538,604	538,604
Accumulated Interest Earned	69,451	68,895	48,044	56,373	85,742
Total Revenue Available	<u>\$ 608,955</u>	<u>\$ 607,949</u>	<u>\$ 586,648</u>	<u>\$ 594,977</u>	<u>\$ 624,346</u>

Notes:

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

Fund 119 – Park Improvement:

This impact fee intends to provide funding for park improvements.

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 528,838	\$ 860,217	\$ 1,681,547	\$ 1,304,823	\$ 823,472
Interest	55,010	1,924	(172,549)	# 43,883	# 265,876
Total Revenues	583,848	862,141	1,508,998	1,348,706	1,089,349
Expenditures					
Capital	-	-	-	524,839	629,524
Other ²	3,422	7,017	750	1,880	5,010
Total Expenditures	3,422	7,017	750	526,719	634,534
Revenues Over (Under) Expenditures	580,426	855,124	1,508,248	821,987	454,814
Fund Balance, Beginning of year	1,589,660	2,170,086	3,025,210	4,533,458	5,355,445
Fund Balance, End of year	\$ 2,170,086	\$ 3,025,210	\$ 4,533,458	\$ 5,355,445	\$ 5,810,260

Five-Year Revenue Test

Revenue Available:					
Current Fiscal Year	\$ 528,838	\$ 860,217	\$ 1,681,547	\$ 1,304,823	\$ 823,472
Prior Fiscal Year (2-yr Old Funds)	796,949	528,838	860,217	1,681,547	1,304,823
Prior Fiscal Year (3-yr Old Funds)	96,238	796,949	528,838	860,217	1,681,547
Prior Fiscal Year (4-yr Old Funds)	618,821	96,238	796,949	528,838	860,217
Prior Fiscal Year (5-yr Old Funds)	37,433	618,821	96,238	796,949	528,838
In Excess of Five Prior Fiscal Years	-	30,416	648,487	218,006	380,420
Accumulated Interest Earned	91,807	93,732	(78,817)	(34,934)	230,942
Total Revenue Available	\$ 2,170,086	\$ 3,025,210	\$ 4,533,458	\$ 5,355,445	\$ 5,810,260

Notes:

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

Fund 120 – Park Development:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ -	\$ 98,645	\$ -	\$ -	\$ -
Interest	215,675	(22,669)	(273,199)	126,186	356,246
Total Revenues	<u>215,675</u>	<u>75,976</u>	<u>(273,199)</u>	<u>126,186</u>	<u>356,246</u>
Expenditures					
Capital	270,065	205,334	462,280	250,525	301,360
Other ²	115,518	116,569	52,163	21,510	107,655
Total Expenditures	<u>385,583</u>	<u>321,903</u>	<u>514,443</u>	<u>272,035</u>	<u>409,015</u>
Revenues Over (Under) Expenditures	<u>(169,908)</u>	<u>(245,927)</u>	<u>(787,642)</u>	<u>(145,849)</u>	<u>(52,769)</u>
Fund Balance, Beginning of year	<u>8,364,900</u>	<u>8,194,992</u>	<u>7,949,065</u>	<u>7,161,423</u>	<u>7,015,575</u>
Fund Balance, End of year	\$ 8,194,992	\$ 7,949,065	\$ 7,161,423	\$ 7,015,575	\$ 6,962,807
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ -	\$ 98,645	\$ -	\$ -	\$ -
Prior Fiscal Year (2-yr Old Funds)	97,438	-	98,645	-	-
Prior Fiscal Year (3-yr Old Funds)	-	97,438	-	98,645	-
Prior Fiscal Year (4-yr Old Funds)	-	-	97,438	-	98,645
Prior Fiscal Year (5-yr Old Funds)	-	-	-	97,438	-
In Excess of Five Prior Fiscal Years	<u>6,840,372</u>	<u>6,518,469</u>	<u>6,004,026</u>	<u>5,731,991</u>	<u>5,420,414</u>
Accumulated Interest Earned	<u>1,257,181</u>	<u>1,234,513</u>	<u>961,314</u>	<u>1,087,500</u>	<u>1,443,746</u>
Total Revenue Available	<u>\$ 8,194,992</u>	<u>\$ 7,949,065</u>	<u>\$ 7,161,423</u>	<u>\$ 7,015,575</u>	<u>\$ 6,962,806</u>

Notes:

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

Fund 122 – South Etiwanda Drainage:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ -	\$ -	\$ -	\$ 676,665	\$ -
Interest	29,800	(1,007)	(38,247)	(6,354)	87,697
Total Revenues	<u>29,800</u>	<u>(1,007)</u>	<u>(38,247)</u>	<u>670,311</u>	<u>87,697</u>
Expenditures					
Capital	-	-	-	-	-
Other ²	240	800	800	470	490
Total Expenditures	<u>240</u>	<u>800</u>	<u>800</u>	<u>470</u>	<u>490</u>
Revenues Over (Under) Expenditures	<u>29,560</u>	<u>(1,807)</u>	<u>(39,047)</u>	<u>669,841</u>	<u>87,207</u>
Fund Balance, Beginning of year	<u>1,084,823</u>	<u>1,114,382</u>	<u>1,112,575</u>	<u>1,073,528</u>	<u>1,743,369</u>
Fund Balance, End of year	<u>\$ 1,114,382</u>	<u>\$ 1,112,575</u>	<u>\$ 1,073,528</u>	<u>\$ 1,743,369</u>	<u>\$ 1,830,576</u>

Five-Year Revenue Test

Revenue Available:					
Current Fiscal Year	\$ -	\$ -	\$ -	\$ 676,665	\$ -
Prior Fiscal Year (2-yr Old Funds)	188,100	-	-	-	676,665
Prior Fiscal Year (3-yr Old Funds)	217,965	188,100	-	-	-
Prior Fiscal Year (4-yr Old Funds)	-	217,965	188,100	-	-
Prior Fiscal Year (5-yr Old Funds)	-	-	217,965	188,100	-
In Excess of Five Prior Fiscal Years	<u>618,878</u>	<u>618,078</u>	<u>617,278</u>	<u>834,773</u>	<u>1,022,383</u>
Accumulated Interest Earned	<u>89,439</u>	<u>88,432</u>	<u>50,185</u>	<u>43,831</u>	<u>131,528</u>
Total Revenue Available	<u>\$ 1,114,382</u>	<u>\$ 1,112,575</u>	<u>\$ 1,073,528</u>	<u>\$ 1,743,369</u>	<u>\$ 1,830,576</u>

Notes:

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

Fund 123 – Library:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 152,220	\$ 206,369	\$ 311,353	\$ 243,382	\$ 195,894
Interest	21,863	167	(48,739)	# 11,172	# 77,606
Total Revenues	<u>174,083</u>	<u>206,536</u>	<u>262,614</u>	<u>254,554</u>	<u>273,500</u>
Expenditures					
Capital	11,666	-	-	-	-
Other ²	773	2,646	260	1,180	1,260
Total Expenditures	<u>12,439</u>	<u>2,646</u>	<u>260</u>	<u>1,180</u>	<u>1,260</u>
Revenues Over (Under) Expenditures	<u>161,644</u>	<u>203,890</u>	<u>262,354</u>	<u>253,374</u>	<u>272,240</u>
Fund Balance, Beginning of year	<u>683,321</u>	<u>844,965</u>	<u>1,048,855</u>	<u>1,311,209</u>	<u>1,564,584</u>
Fund Balance, End of year	<u>\$ 844,965</u>	<u>\$ 1,048,855</u>	<u>\$ 1,311,209</u>	<u>\$ 1,564,584</u>	<u>\$ 1,836,825</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 152,220	\$ 206,369	\$ 311,353	\$ 243,382	\$ 195,894
Prior Fiscal Year (2-yr Old Funds)	196,042	152,220	206,369	311,353	243,382
Prior Fiscal Year (3-yr Old Funds)	43,401	196,042	152,220	206,369	311,353
Prior Fiscal Year (4-yr Old Funds)	183,164	43,401	196,042	152,220	206,369
Prior Fiscal Year (5-yr Old Funds)	130,105	183,164	43,401	196,042	152,220
In Excess of Five Prior Fiscal Years	<u>94,210</u>	<u>221,669</u>	<u>404,573</u>	<u>446,794</u>	<u>641,576</u>
Accumulated Interest Earned	<u>45,823</u>	<u>45,990</u>	<u>(2,749)</u>	<u>8,423</u>	<u>86,028</u>
Total Revenue Available	<u>\$ 844,965</u>	<u>\$ 1,048,855</u>	<u>\$ 1,311,209</u>	<u>\$ 1,564,584</u>	<u>\$ 1,836,825</u>

Notes:

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

Fund 124 – Transportation:

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

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

Statement of Revenues, Expenditures and Changes in Fund Balance					
Last Five Fiscal Years, Ended June 30,					
Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 5,664,811	\$ 8,174,413	\$ 10,718,234	\$ 8,157,191	\$ 5,339,846
Interest	928,355	12,512	(1,821,213) #	485,731 #	2,856,754
Other Revenues	296,647	311,562		3,195	4,107
Total Revenues	6,889,813	8,498,488	8,897,021	8,646,117	8,200,707
Expenditures					
Capital	817,286	2,456,717	917,813	312,708	549,093
Other ²	544,639	591,576	577,502	525,890	747,352
Total Expenditures	1,361,925	3,048,294	1,495,315	838,598	1,296,445
Revenues Over (Under) Expenditures	5,527,888	5,450,194	7,401,706	7,807,519	6,904,262
Fund Balance, Beginning of year	31,314,223	36,842,111	42,292,305	49,694,011	57,501,530
Fund Balance, End of year	\$ 36,842,111	\$ 42,292,305	\$ 49,694,011	\$ 57,501,530	\$ 64,405,792
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 5,664,811	\$ 8,174,413	\$ 10,718,234	\$ 8,157,191	\$ 5,339,846
Prior Fiscal Year (2-yr Old Funds)	9,320,720	5,664,811	8,174,413	10,718,234	8,157,191
Prior Fiscal Year (3-yr Old Funds)	8,051,072	9,320,720	5,664,811	8,174,413	10,718,234
Prior Fiscal Year (4-yr Old Funds)	4,264,267	8,051,072	9,320,720	5,664,811	8,174,413
Prior Fiscal Year (5-yr Old Funds)	3,017,054	4,264,267	8,051,072	9,320,720	5,664,811
In Excess of Five Prior Fiscal Years	3,417,356	3,697,679	6,466,631	13,682,301	21,710,683
Accumulated Interest Earned	3,106,830	3,119,342	1,298,129	1,783,860	4,640,613
Total Revenue Available	\$ 36,842,111	\$ 42,292,305	\$ 49,694,011	\$ 57,501,530	\$ 64,405,792

Notes:

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

Fund 125 – Animal Center:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 28,365	\$ 44,177	\$ 62,159	\$ 48,206	\$ 55,616
Interest	4,169	62	(9,633) #	2,154 #	15,304
Total Revenues	<u>32,534</u>	<u>44,239</u>	<u>52,526</u>	<u>50,360</u>	<u>70,921</u>
Expenditures					
Capital	-	-	-	-	-
Other ²	168	368	60	650	690
Total Expenditures	<u>168</u>	<u>368</u>	<u>60</u>	<u>650</u>	<u>690</u>
Revenues Over (Under) Expenditures	<u>32,366</u>	<u>43,871</u>	<u>52,466</u>	<u>49,710</u>	<u>70,231</u>
Fund Balance, Beginning of year	<u>131,850</u>	<u>164,216</u>	<u>208,087</u>	<u>260,553</u>	<u>310,263</u>
Fund Balance, End of year	<u>\$ 164,216</u>	<u>\$ 208,087</u>	<u>\$ 260,553</u>	<u>\$ 310,263</u>	<u>\$ 380,494</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 28,365	\$ 44,177	\$ 62,159	\$ 48,206	\$ 55,616
Prior Fiscal Year (2-yr Old Funds)	32,014	28,365	44,177	62,159	48,206
Prior Fiscal Year (3-yr Old Funds)	9,534	32,014	28,365	44,177	62,159
Prior Fiscal Year (4-yr Old Funds)	34,364	9,534	32,014	28,365	44,177
Prior Fiscal Year (5-yr Old Funds)	50,872	34,364	9,534	32,014	28,365
In Excess of Five Prior Fiscal Years	-	50,504	84,808	93,692	125,016
Accumulated Interest Earned	<u>9,067</u>	<u>9,129</u>	<u>(504)</u>	<u>1,650</u>	<u>16,954</u>
Total Revenue Available	<u>\$ 164,216</u>	<u>\$ 208,087</u>	<u>\$ 260,553</u>	<u>\$ 310,263</u>	<u>\$ 380,494</u>

Notes:

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

Fund 126 – Lower Etiwanda Drainage:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 59,568	\$ -	\$ 427,281	\$ 167,435	\$ -
Interest	17,636	(447) ¹	(41,441) ¹	10,719 ¹	63,230
Total Revenues	<u>77,205</u>	<u>(447)</u>	<u>385,840</u>	<u>178,154</u>	<u>63,230</u>
Expenditures					
Capital	-	-	-	-	-
Other ²	400	480	480	300	320
Total Expenditures	<u>400</u>	<u>480</u>	<u>480</u>	<u>300</u>	<u>320</u>
Revenues Over (Under) Expenditures	<u>76,805</u>	<u>(927)</u>	<u>385,360</u>	<u>177,854</u>	<u>62,910</u>
Fund Balance, Beginning of year	<u>630,351</u>	<u>707,155</u>	<u>706,228</u>	<u>1,091,588</u>	<u>1,269,442</u>
Fund Balance, End of year	<u>\$ 707,155</u>	<u>\$ 706,228</u>	<u>\$ 1,091,588</u>	<u>\$ 1,269,442</u>	<u>\$ 1,332,352</u>
Five-Year Revenue Test					
Revenue Available:					
Current Fiscal Year	\$ 59,568	\$ -	\$ 427,281	\$ 167,435	\$ -
Prior Fiscal Year (2-yr Old Funds)	-	59,568	-	427,281	167,435
Prior Fiscal Year (3-yr Old Funds)	-	-	59,568	-	427,281
Prior Fiscal Year (4-yr Old Funds)	-	-	-	59,568	-
Prior Fiscal Year (5-yr Old Funds)	-	-	-	-	59,568
In Excess of Five Prior Fiscal Years	<u>575,350</u>	<u>574,870</u>	<u>574,390</u>	<u>574,090</u>	<u>573,770</u>
Accumulated Interest Earned	<u>72,238</u>	<u>71,790</u>	<u>30,349</u>	<u>41,068</u>	<u>104,298</u>
Total Revenue Available	<u>\$ 707,155</u>	<u>\$ 706,228</u>	<u>\$ 1,091,588</u>	<u>\$ 1,269,442</u>	<u>\$ 1,332,352</u>

Notes:

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

Fund 127 – Police:

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

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

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

Description	2020	2021	2022	2023	2024
Revenues					
Fees	\$ 117,280	\$ 135,096	\$ 186,794	\$ 163,806	\$ 124,772
Interest	16,333	138	(34,062) #	8,163 #	54,111
Total Revenues	<u>133,614</u>	<u>135,234</u>	<u>152,732</u>	<u>171,969</u>	<u>178,883</u>
Expenditures					
Capital	11,666	-	-	-	-
Other ²	224	1,573	200	1,310	1,390
Total Expenditures	<u>11,890</u>	<u>1,573</u>	<u>200</u>	<u>1,310</u>	<u>1,390</u>
Revenues Over (Under) Expenditures	<u>121,724</u>	<u>133,661</u>	<u>152,532</u>	<u>170,659</u>	<u>177,493</u>
Fund Balance, Beginning of year	<u>513,407</u>	<u>635,131</u>	<u>768,792</u>	<u>921,324</u>	<u>1,091,983</u>
Fund Balance, End of year	<u>\$ 635,131</u>	<u>\$ 768,792</u>	<u>\$ 921,324</u>	<u>\$ 1,091,983</u>	<u>\$ 1,269,476</u>

Five-Year Revenue Test

Revenue Available:					
Current Fiscal Year	\$ 117,280	\$ 135,096	\$ 186,794	\$ 163,806	\$ 124,772
Prior Fiscal Year (2-yr Old Funds)	152,816	117,280	135,096	186,794	163,806
Prior Fiscal Year (3-yr Old Funds)	113,023	152,816	117,280	135,096	186,794
Prior Fiscal Year (4-yr Old Funds)	120,240	113,023	152,816	117,280	135,096
Prior Fiscal Year (5-yr Old Funds)	63,034	120,240	113,023	152,816	117,280
In Excess of Five Prior Fiscal Years	<u>35,879</u>	<u>97,340</u>	<u>217,380</u>	<u>329,093</u>	<u>480,519</u>
Accumulated Interest Earned	<u>32,859</u>	<u>32,997</u>	<u>(1,065)</u>	<u>7,098</u>	<u>61,209</u>
Total Revenue Available	<u>\$ 635,131</u>	<u>\$ 768,792</u>	<u>\$ 921,324</u>	<u>\$ 1,091,983</u>	<u>\$ 1,269,476</u>

Notes:

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

CURRENT FEE SCHEDULE

Fees effective as of June 30, 2024:

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

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

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

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

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

Etiwanda/San Sevaine Drainage Area Fee (per net acre)

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

Regional Mainline Fee

Upper Etiwanda	\$8,167
San Sevaine	\$2,618
Lower Etiwanda	\$0

Secondary Regional Fee

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

Master Plan Fee

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

Library Impact Fee (per dwelling unit)

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

Animal Center Impact Fee (per dwelling unit)

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

Fees effective as of June 30, 2024 (Continued):

Police Impact Fee

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

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

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

Transportation Development Fees

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

Development Impact Fee Project Identification

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

Parkland Acquisition Impact Fee

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

Drainage Facilities Impact Fee

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

Community and Recreation Center Impact Fee

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

Drainage – Henderson/Wardman Impact Fee

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

Etiwanda Drainage Impact Fee

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

Development Impact Fee Project Identification

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

Development Impact Fee Project Identification

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

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

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

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

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

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

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