Ramona Francis Annexation
Plan for Service and Fiscal Impact Analysis
City of Chino

Prepared for:

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CERTIFICATION

The City of Chino hereby certifies that this document presents the data and information required for the Plan for Service and Fiscal Impact Analysis for the *Ramona Francis Annexation Area* to the best of my ability, and that the facts, statements, and information presented herein are true and correct to the best of my knowledge and belief.

DATE 1/23/24

SIGNATURE OF APPLICANT

Director of Development Services

TITLE OF APPLICANT

City of Chino, California

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EXECUTIVE SUMMARY

This report provides an assessment of public service delivery capabilities of the City of Chino and other agencies, or special districts affected by annexation of the City of Chino Sphere of Influence (SOI) Island Ramona Francis Annexation Area into the City of Chino. The 144.683-acre annexation area (identified as the Project Location in Figure 1) is currently located within the City's sphere of influence in unincorporated San Bernardino County and surrounded by the City on 73 percent of its perimeter. It is located at the northern border of the City, generally centered on Ramona Ave and Mustang Road.

The Ramona Francis Annexation Area currently includes low-density single family residential units, one public/religious structure and vacant parcels in an area zoned for RD 2 and RD 4.5 development per the City of Chino General Plan. The City's General Plan for the SOI is in agreement with the San Bernardino County General Plan. The fiscal analysis assumes that City of Chino receives the entire 10.8 percent of the 1 percent property tax after annexation. Development after annexation for the Ramona Francis Annexation Area is based on known developments and estimated growth on identified opportunity sites within the area for the Annexation Development Scenario.

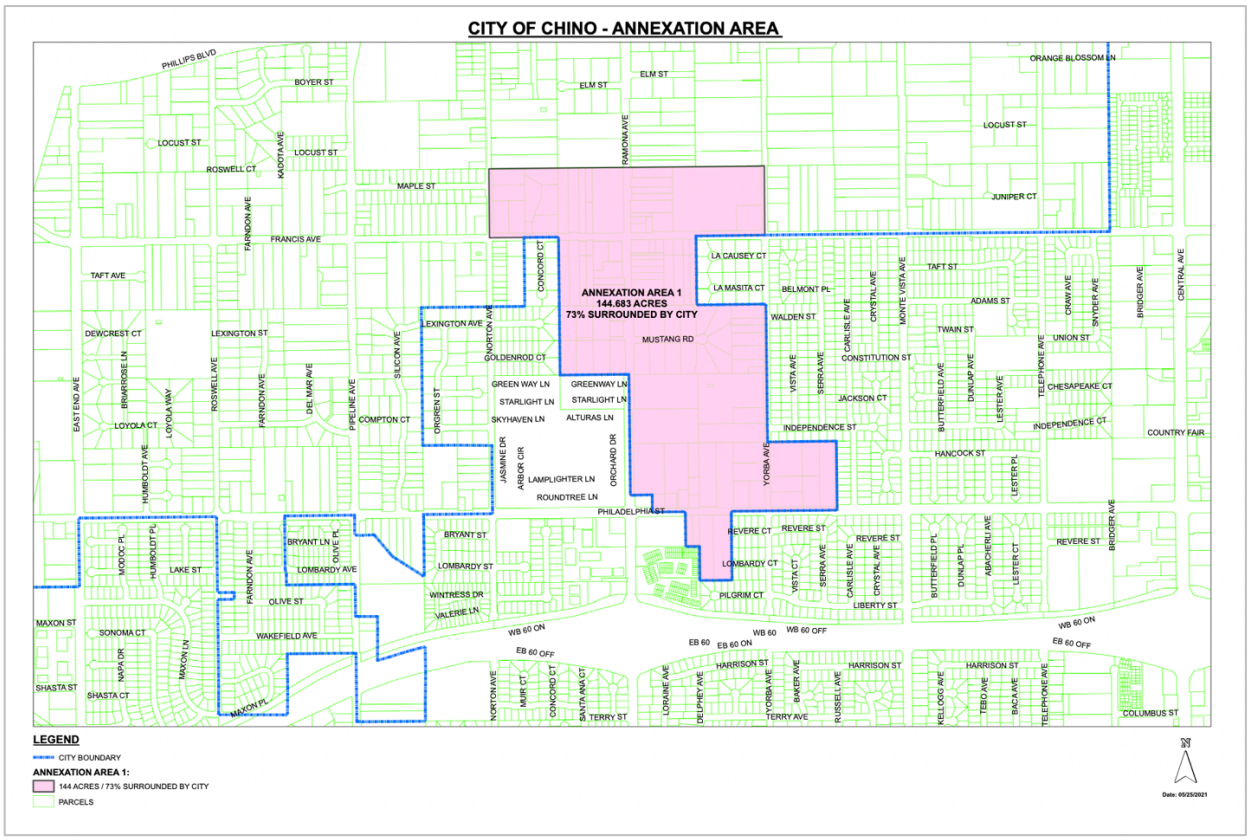
The Annexation Development Scenario includes the Yorba Villas residential development approved by San Bernardino County, which includes 45 single family units on a 13.5-acre vacant parcel located at the northwest corner of Yorba Ave and Francis Ave, assumed to be completed Year 3 upon annexation. Added to 117 existing units within the Ramona Francis Annexation Area, this results in 162 cumulative units by Year 3. Additional residential units on other residential opportunity parcels identified by City of Chino staff result in another 75 units, assumed to be built by buildout year 2040 but after Year 5 upon annexation. Adjusting for an estimated replacement of units on approximately 6 parcels impacted by new development results in a net cumulative of 231 units at buildout, including 120 total new units. This results in a cumulative population of 749 persons by buildout year 2040.

This report is being submitted to the County of San Bernardino Local Agency Formation Commission (LAFCO) as a "Plan for Service" required by California Government Code Section 56653. Upon annexation, the City of Chino would provide services including general government, police protection, community development, local parks and recreation, community services and public works services to the annexed area. The Chino Valley Independent Fire District will

continue to provide fire and paramedic services to the Project upon annexation. The County of San Bernardino will continue to provide Countywide services such as regional parks and recreation, regional flood control and drainage, law and justice, and health and welfare.

Based on an analysis of current service delivery capabilities, the City is equipped to handle additional demand from the annexation of the proposed Ramona Francis Annexation Area. This report explains the transfer of service requirements upon annexation, estimates development impact fees and projects recurring fiscal impacts to the City of Chino for Year 5 upon annexation and buildout year 2040.

Figure 1
Project Location
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino



Source: City of Chino, Development Services Department

Table 1
Summary of Projected Fiscal Impacts
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Category	Year 5 Upon Annexation	Total Buildout 2040
A. GENERAL FUND		
Annual Recurring Revenues	$210,447	$385,389
Annual Recurring Costs	$403,913	$576,418
Net Annual Recurring Surplus or Deficit	**-$193,466**	**-$191,029**
Revenue to Cost Ratio	0.52	0.67
B. GAS TAX FUND		
Annual Recurring State Gas Tax [1]	$12,570	$17,923

1. State gas tax generated by future project residents accrues to the City Gas Tax Fund and is then transferred to the City Transportation Fund to pay for street related operations and maintenance costs.

Source: Stanley R. Hoffman Associates, Inc.

Summary of Fiscal Impacts

As shown in Table 1, under the Annexation Development Scenario, a total of $210,447 is projected in annual revenues to the City General Fund at Year 5 upon annexation. The cumulative growth results in $403,913 in annual costs to the City General Fund for operations and maintenance. This results in a projected annual deficit of $193,466 to the City General Fund at Year 5 at a revenue to cost ratio of 0.52. Annual state gasoline tax to the City Gas Tax Fund is projected $12,570 at Year 5.

Also shown in Table 1, at buildout year 2040, a total of $385,389 are projected in annual revenues to the City General Fund, including residential growth after Year 5 of annexation. The cumulative development at total Buildout 2040 results in $576,418 in annual costs to the City General Fund for annual recurring operations and maintenance. This results in an annual deficit of $191,029 projected to the City General Fund at Buildout 2040 for the Ramona Francis Annexation Area at a revenue to cost ratio of 0.67. Annual state gasoline tax to the City Gas Tax Fund is projected $17,923 at Buildout 2040. Chapter 5 presents the detailed fiscal impact analysis.

CHAPTER 1
INTRODUCTION

This report presents the plan for service and fiscal analysis of the proposed annexation of the Ramona Francis Annexation Area to the City of Chino. As shown in Figure 1, The 144.683-acre annexation area is currently located within the City's sphere of influence in unincorporated San Bernardino County and surrounded by the City on 73 percent of its perimeter. It is located at the northern border of the City, generally centered on Ramona Ave and Mustang Road.

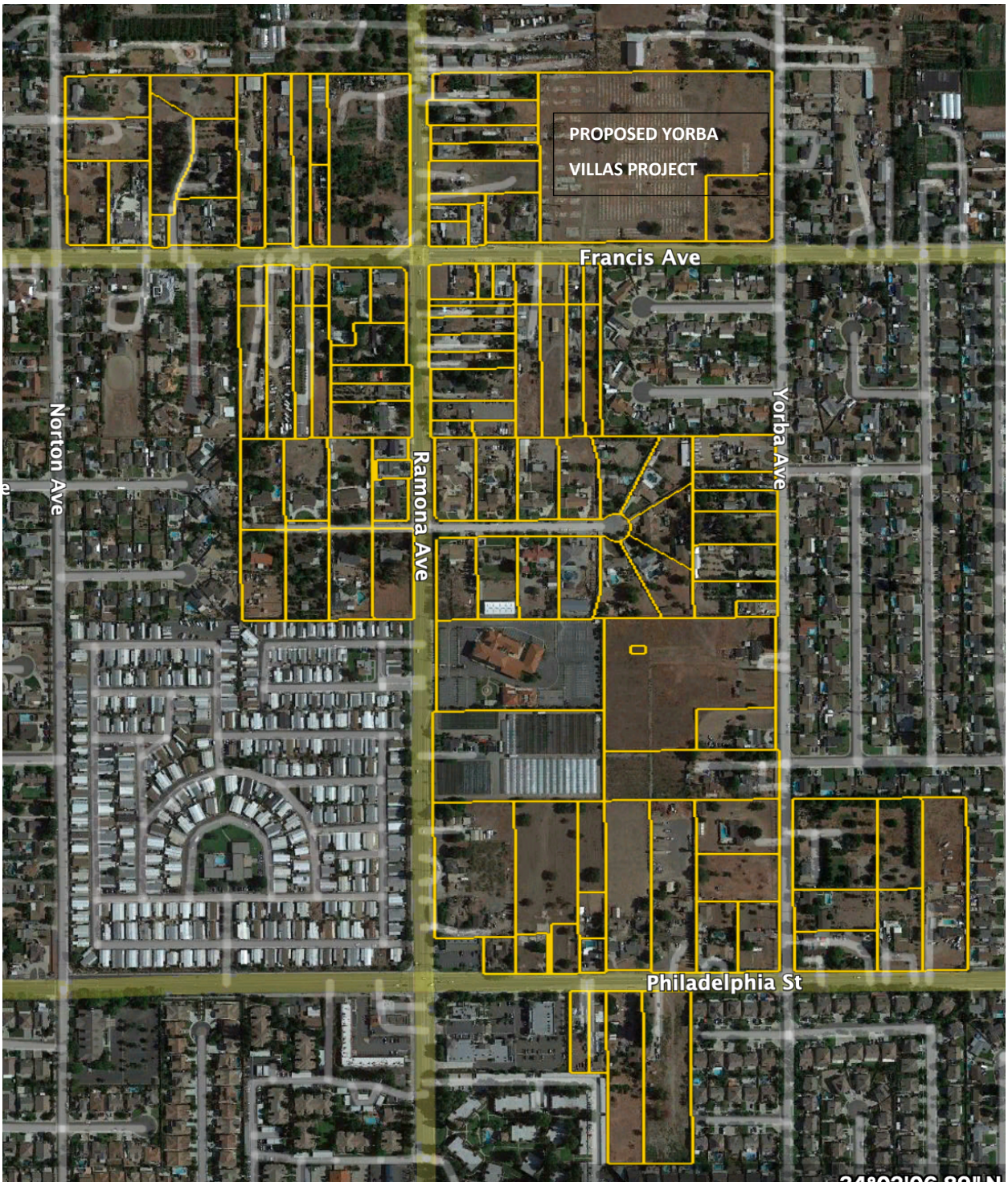
The Ramona Francis Annexation Area currently includes low-density single family residential units, one public/religious structure and vacant parcels in an area primarily zoned for RD 2 and RD 4.5 development per the City of Chino General Plan. The City's General Plan for the SOI is in agreement with the San Bernardino County General Plan.

1.1 Purpose of the Study

The Local Agency Formation Commission (LAFCO) for San Bernardino County requires a Plan for Service and Fiscal Impact Analysis be prepared and certified when a jurisdiction is affected by a proposed change of organization or reorganization (e.g., annexation, formation). The unincorporated project intends to annex into the City of Chino, which requires the City to show that the necessary infrastructure improvements and services can be provided to the proposed development. Per the LAFCO July 2023 *Policy and Procedure Manual*, the Plan for Service must include the following components:

a. *A description of the level and range of each service to be provided to the affected territory.*
b. *An indication of when the service can be feasibly extended to the affected territory.*
c. *An identification of any improvement or upgrading of structures, roads, water or sewer facilities, other infrastructure, or other conditions the affected agency would impose upon the affected territory.*
d. *The Plan shall include a Fiscal Impact Analysis which shows the estimated cost of extending the service and a description of how the service or required improvements will*

Figure 1-1
Annexation Area Aerial Map
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino



Source: Stanley R. Hoffman Associates, Inc; City of Chino; Google Earth

be financed. The Fiscal Impact Analysis shall provide, at a minimum, a five (5)-year projection of revenues and expenditures. A narrative discussion of the sufficiency of revenues for anticipated service extensions and operations is required.

e. *An indication of whether the annexing territory is, or will be, proposed for inclusion within an existing or proposed improvement zone/district, redevelopment area, assessment district, or community facilities district.*

f. *If retail water service is to be provided through this change of organization, provide a description of the timely availability of water for projected needs within the area based upon the factors identified in Government Code Section 65352.5 (as required by Government Code Section 56668(k)).*

1.2 Organization of the Report

Chapter 2 contains the description of the Ramona Francis Annexation Area. The analysis of existing public service delivery in the annexation area and upon annexation into the City is presented in Chapter 3. Chapter 4 discusses the development impact fees and charges for infrastructure associated with the proposed project. The fiscal impact analysis of the annual operations and maintenance costs for the provision of services to the Ramona Francis Annexation Area is provided in Chapter 5. Chapter 6 covers the revenue and cost assumptions used for the fiscal analysis. Appendix A includes supporting tables for the fiscal assumptions and Appendix B lists the project contacts and references used in the preparation of this study.

CHAPTER 2
PROJECT DESCRIPTION

This chapter presents the detailed land uses proposed for the Ramona Francis Annexation Area Annexation. The projected market valuation, property tax and sales and use tax are also included in this chapter. Per the LAFCO requirement that the fiscal impact analysis in the plan for service shall provide, at a minimum, a five (5)-year projection of revenues and expenditures, the project description is presented for five years. Also presented are the fiscal impacts at buildout year 2040.

2.1 Land Uses

The Ramona Francis Annexation Area currently includes low-density single family residential units, one public/religious structure and vacant parcels in an area zoned primarily for RD 2 and RD 4.5 development per the City of Chino General Plan. The City's General Plan for the SOI is in agreement with the San Bernardino County General Plan. A total of 117 existing single-family units are estimated for the area.

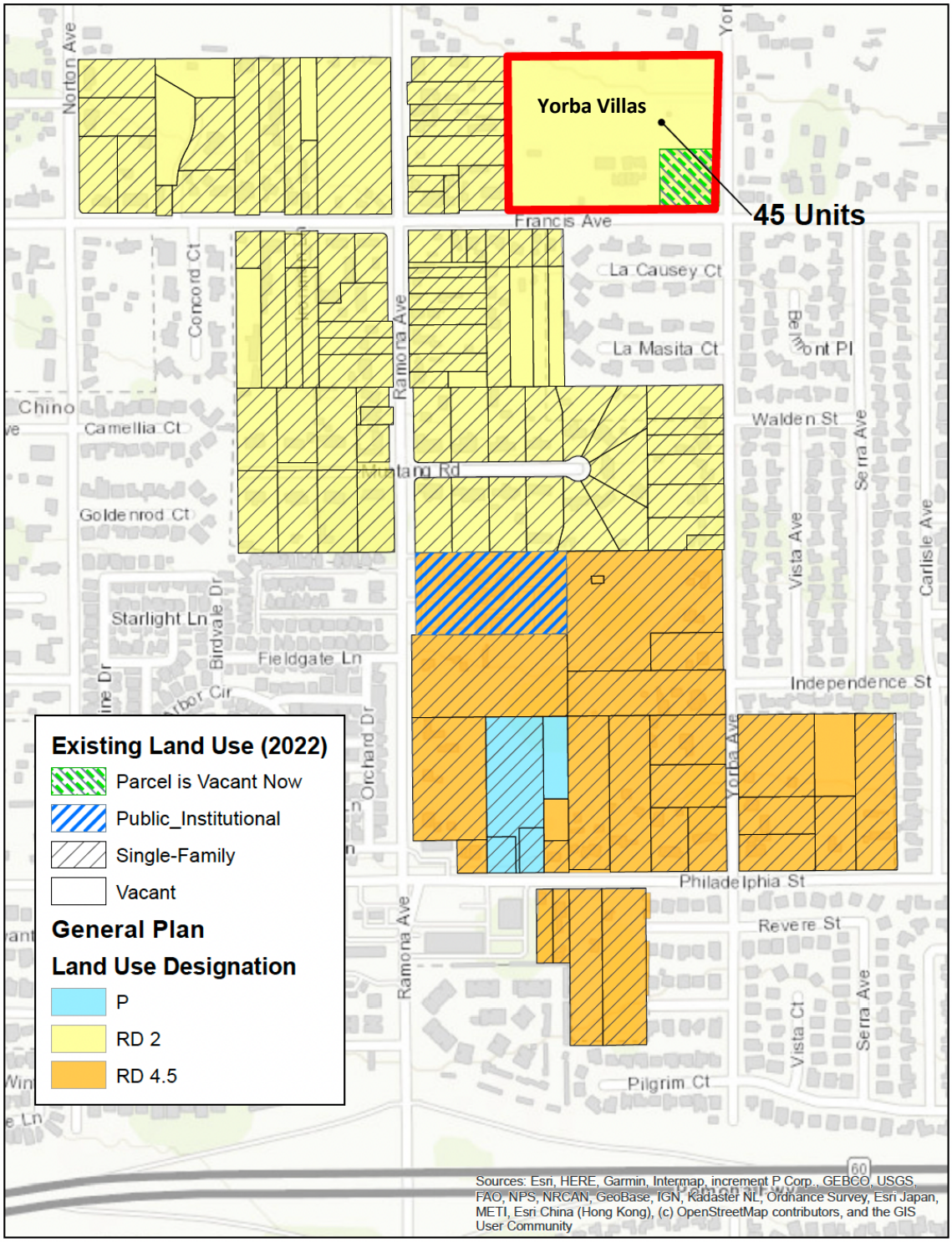
Projected Growth in Residential Units and Population

Projected development in the annexation area is residential in character, with no non-residential use anticipated at this moment, based on inputs from City Staff. Development after annexation for the Ramona Francis Annexation Area is based on known developments and estimated growth on identified opportunity sites within the area for the Annexation Development Scenario.

The Annexation Development Scenario includes the Yorba Villas residential development approved by San Bernardino County, as shown in Figure 2-1. This development includes 45 single family units on a 13.5-acre vacant parcel located at the northwest corner of Yorba Ave and Francis Ave, assumed to be completed Year 3 upon annexation. Added to 117 existing units within the Ramona Francis Annexation Area, this results in 162 cumulative units by Year 3. This results in a cumulative population of 519 persons by Year 3, stable through Year 5 upon annexation.

Additional residential units on potential residential opportunity parcels identified by City of Chino staff result in another 75 units. These are assumed to be built by buildout year 2040 but after Year 5 upon annexation. Adjusting for an estimated replacement of units on approximately 6 parcels impacted by new development results in a net cumulative of 231 units at buildout, including 120 total new units. This results in a cumulative population of 740 persons by buildout year 2040.

Figure 2-1
Annexation Area Parcel Map
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino



Source: Stanley R. Hoffman Associates, Inc.

Table 2-1
Development Description of Projected Growth
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Category	Annexation Area 1					
	(Upon Annexation) Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL BUILDOUT Year 2040
A. Units and Population						
Residential Units						
Existing	117					117
New Incremental Units	0	0	45	0	0	75
Cumulative New Units [1]	0	0	45	45	45	120
Minus Units Replaced by New Development [2]	0	0	0	0	0	6
Total Net Cumulative Units	***117***	***117***	***162***	***162***	***162***	***231***
Population - Annexation Area						
Existing Population (@ 3.20 per unit)	375	375	375	375	375	375
Plus Cumulative New Population (@ 3.20 per unit)	*0*	*0*	*144*	*144*	*144*	*384*
Minus Population in Units Replaced (@3.20 per unit)	*0*	*0*	*0*	*0*	*0*	*19*
Total Cumulative Population [3]	***375***	***375***	***519***	***519***	***519***	***740***
B. Estimated Assessed Valuation						
Current Valuation [4]						
Annexation Area 1	**$53,833,277**	$0	$0	$0	$0	**$53,833,277**
Minus Valuation Replaced by Development	**$0**	$0	$0	$0	$0	**$3,785,691**
Estimated Value per New Unit [5]						
New Incremental Valuation **$750,000**	$0	$0	$33,750,000	$0	$0	$56,250,000
Estimated New Cumulative Valuation for PTVLF	$0	$0	$33,750,000	$33,750,000	$33,750,000	$90,000,000
Cumulative Total Valuation for Property Tax incl.Base	***$53,833,277***	***$53,833,277***	***$87,583,277***	***$87,583,277***	***$87,583,277***	***$143,833,277***
C. Projected Annual Property Tax						
Annual 1 Percent Property Tax Levy						
Cumulative 1 Percent Property Tax Levy	$538,333	*$538,333*	$875,833	$875,833	$875,833	$1,438,333
Annual General Fund Property (@ 10.8% of 1 Percent Levy)						
Total Cumulative Property Tax - General Fund	***$58,140***	***$58,140***	**$94,590**	**$94,590**	**$94,590**	***$155,340***
D. Projected VLF-Property Tax In Lieu						
Total Annual Valuation for VLF-Property Tax In Lieu [6]						
Total Cumulative New Valuation for VLF-Property In Lieu		*$0*	*$33,750,000*	*$33,750,000*	*$33,750,000*	*$90,000,000*
Total Annual VLF-Property Tax In Lieu (@ $700 per $1,000,000 Assessed Valuation)						
Total Cumulative Projected VLF-Property Tax In Lieu	***$0***	***$0***	***$23,625***	***$23,625***	***$23,625***	***$63,000***

1. 45 new units for Yorba Villas are assumed in Year 3 after annexation, no additional new units are assumed within Year 5 of the cumulative analysis. An additional 75 units on opportunity sites identified by the City are assumed after Year 5 up to Buildout Year 2040 for a cumulative total of 120 new units by 2040.
2. Redevelopment on opportunity sites identified by the City are projected to add 75 new units while replacing 6 existing units.
3. Total population is projected at the Citywide average of 3.20 persons per unit, and rounded to the nearest whole number.
4. Current valuation is based on the 2022 tax roll values as presented in Table 2-3. When new units are constructed in Year 3, the existing taxable valuation of $53.8 million is included to the cumulative property valuation for property tax projections.
5. Average value of $788,000 per unit was estimated from 6 month market sales transactions reported by Redfin for 3,4, and 5 bedroom units for Chino in January, 2024. The year-over-year Median Home Value in Chino in January, 2024 is reported at about $750,000 by Redfin. This analysis uses the latter value for a longer term conservative view of the housing market.
6. Vehicle license fees (VLF) property tax in lieu is projected based on the increase in assessed valuation in a jurisdiction. Per State law, when an annexation occurs the existing valuation in the annexing area cannot be used in adjusting the amount of assessed valuation in the annexing City. Therefore, the current taxable valuation of $53.8 million is not included in the projection of property tax in lieu of VLF in Year 1 (upon annexation).

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, Development Services Department

2.2 Assessed Valuation

Cumulative new incremental assessed valuation for the Annexation Area at Year 5 is projected at about $33.75 million for the development scenario including Yorba Villas, as shown in Panel B of Table 2-1. New residential valuation is estimated at $750,000 per unit based on market data obtained for Chino. The current assessed valuation for the area of about $53.83 million is estimated. Taken together with the incremental valuation from new units, the total valuation base for the Ramona Francis Annexation Area is estimated at $87.58 million by Year 5 upon annexation. Existing assessed valuation is based on the County Assessor's annual 2022 tax roll values (released 2023), as shown in Table 2-2.

By Buildout 2040, additional new incremental assessed valuation for the Annexation Area is estimated at $56.25 million for the additional 75 new units on other opportunity sites, as shown in Panel B of Table 2-1. New residential valuation is estimated at $750,000 per unit based on market data obtained for Chino. Added to the new valuation for Yorba Villas, this results in cumulative new valuation of $90 million by Buildout 2040. Adding to the existing base with adjustments for development replaced by the new units on opportunity sites results in net total valuation base of $143.83 million at Buildout 2040 for the Ramona Francis Annexation Area. The valuation replacement adjustment for the existing base on opportunity sites is estimated at $3.79 million.

Table 2-2
Estimated 2022 Assessed Valuation of Annexation Area
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino

Annexation Area	2022 Assessed Valuation				
			minus Exemptions		Net
	Land	Improvement	Homeowner	Special	Value
Area 1	$24,011,405	$33,738,269	$252,000	$3,916,397	$53,833,277

Sources: Stanley R. Hoffman Associates, Inc.
San Bernardino County Assessor, Property Information Management System (PIMS), *Year 2023 Tax Roll*

2.3 Projected Property Tax

It is assumed that the City General Fund will receive the full property tax share amounting to 10.8 percent of the basic one percent property tax levy on assessed valuation, as discussed in the Chapter 6 fiscal assumptions.

Under the Annexation Development Scenario, as shown in Panel C of Table 2-1, property tax to the City General Fund for the current assessed valuation upon annexation (Year 1) is projected at $58,140. As the Yorba Villas residential units are completed in Year 3, cumulative property tax is projected to increase to $94,590 through Year 5 upon annexation accruing annually to the City General Fund. By Buildout 2040, the total cumulative annual property tax accruing to the City General Fund is projected to reach $155,340.

2.4 Projected Vehicle License Fees (VLF) - Property Tax In Lieu

The City General Fund will also receive VLF-property tax in lieu based on the increase in assessed valuation in the City. Per State law, when an annexation occurs the existing valuation in the area that is being annexed cannot be used in adjusting the base amount of assessed valuation in the annexing City. The City will receive VLF-property tax in-lieu (PTVLF) based on the change in its gross assessed valuation of taxable property for new development in the annexed area. As shown in Appendix Table A-4, the VLF - property tax in lieu rate for the City is projected to increase at $700 per million dollars of new assessed valuation (AV).

For the Annexation Development Scenario, as shown in Panel D of Table 2-1, no PTVLF is projected for existing valuation in Year 1 per State law. By Year 3 upon annexation through Year 5, PTVLF is projected $23,625 annually based on the estimated $33.75 million in cumulative new assessed valuation. By Buildout 2040, PTVLF is projected to increase to $63,000 on the cumulative new assessed valuation of $90 million.

2.5 Projected Off-Site Sales and Use Tax Captured in Chino

Sales and use tax are projected for the retail taxable sales that will be captured in the City from off-site purchases made by the residents of the Ramona Francis Annexation Area. Only sales made by the new households in the annexation area are assumed for this calculation, based on discussions with the City Finance Director.

Off-site retail sales and use tax from taxable purchases made by future residents in the Ramona Francis Annexation Area is projected based on the resident's estimated household income and the estimated taxable retail purchases made in the City. Household income is estimated at 30 percent of average housing value based on conventional practices followed under federal and state housing guidelines. Based on the U.S. Bureau of Labor Statistic, *Consumer Expenditure*

Survey, the fiscal analysis estimates the Ramona Francis Annexation Area residents will generate total taxable retail purchases at about 32 percent of household income.

For the Annexation Development Scenario, as shown in Table 2-3, estimated annual off-site retail sales and use tax from taxable purchases made by future residents are projected at $28,310 at Year 5 upon annexation. This estimate is based on total household income projected at about $10.13 million by Year 5 (30 percent of residential valuation of about $33.75 million). At 32 percent of household income, the projected retail taxable purchases made by new subdivision residents are projected at about $3.24 million in Year 5. Based on previous studies for the City, it is assumed that 75 percent of the retail taxable purchases or about $2.43 million will be made in the City in Year 5 upon annexation. By Buildout 2040, projected off-site retail taxable purchases captured within the City increases to $6.48 million.

At one percent of the estimated captured taxable sales, sales tax is projected at $24,300 in Year 5 upon annexation. At the City average use tax rate of 16.5 percent of sales tax, an additional $4,010 of use tax is projected in Year 5. Taken together, sales and use tax accruing to City General Fund is projected at $28,310 in Year 5, which increases to $75,492 by Buildout Year 2040.

Table 2-3
Projected Off-Site Sales and Use Tax Captured in Chino
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

	Annexation Area 1					
Category	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**	**Buildout 2040**
Incremental New Residential Valuation	$0	$0	$33,750,000	$33,750,000	$33,750,000	$90,000,000
Household Income (@ 30% of household valuation) [1]	$0	$0	$10,125,000	$10,125,000	$10,125,000	$27,000,000
Retail Taxable Sales (@ 32% of household income)	$0	$0	$3,240,000	$3,240,000	$3,240,000	$8,640,000
Projected Off-Site Retail Taxable Sales Captured in Chino [2] (@ 75% capture)	$0	$0	$2,430,000	$2,430,000	$2,430,000	$6,480,000
Projected Sales and Use Tax to Chino						
Sales Tax (@ 1% of taxable sales)	$0	$0	$24,300	$24,300	$24,300	$64,800
Use Tax (@ 16.5% of sales tax)	$0	$0	$4,010	$4,010	$4,010	$10,692
Total Projected Sales and Use Tax	**$0**	**$0**	**$28,310**	**$28,310**	**$28,310**	**$75,492**

2. Based on conventional standards, household income is estimated at 30 percent of average housing value.
3. Based on previous studies, including inputs from City Staff, Chino is assumed to capture 75 percent of the project residents' retail taxable sales.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, Finance Department

CHAPTER 3
PUBLIC FACILITIES BEFORE AND AFTER ANNEXATION

This chapter describes the existing and anticipated future service providers for the proposed Ramona Francis Annexation Area Annexation. The level and range of the following services are in this chapter:

- General Government
- Fire and Paramedic
- County Sheriff and Public Safety
- Library
- Parks and Recreation
- Animal Control
- Transportation
- Street Lighting and Traffic Signals
- Landscape Maintenance
- Water
- Wastewater/Sewer
- Solid Waste Management
- Flood Control and Drainage
- Utilities
- Schools
- Health and Welfare

As presented in Table 3-1, San Bernardino County and local special districts provide many services to the annexation area, located in Chino's Sphere of Influence (SOI), including general government, community development, sheriff services, library, animal control, street lighting, road maintenance, flood control, solid waste management and health and welfare. Fire and paramedic services are provided by the Chino Valley Independent Fire District (CVIFD).

After annexation, the City of Chino is anticipated to provide services including general government, community development, public safety through the City of Chino Police Department, local parks and recreation, street lighting and traffic signals, landscape maintenance, transportation, water, sewer and solid waste management. Certain one-time development impact fees are collected for public facilities and are detailed in Chapter 4.

The City of Chino will contract for animal control services from the Inland Valley Humane Society after annexation, and solid waste service providers (County contract for waste

Table 3-1
Service Providers Before and After Proposed Annexation
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino

Service	Current Service Provider	Anticipated Service Provider
General Government Services:		
Finance Division	San Bernardino County	City of Chino
Human Resources Division	San Bernardino County	City of Chino
Business Registration	San Bernardino County	City of Chino
Economic Development	San Bernardino County	City of Chino
Community Development:		
Planning	San Bernardino County	City of Chino
Building & Safety	San Bernardino County	City of Chino
Code Compliance	San Bernardino County	City of Chino
Fire and Paramedic	Chino Valley Independent Fire District	Chino Valley Independent Fire District
Sheriff/Police	San Bernardino County Sheriff	City of Chino Police Department
Library	San Bernardino County Library	San Bernardino County, Chino Branch
Parks and Recreation:		
Local facilities	n/a	City of Chino
Regional facilities	San Bernardino County	San Bernardino County
Animal Control	San Bernardino County Animal Care & Control Program	Inland Valley Humane Society
Transportation:		
Freeways and Interchanges	Cal Trans	Cal Trans
Arterials and collectors	San Bernardino County Public Works	City of Chino
Local roads	San Bernardino County Public Works	City of Chino
Transit	Omnitrans, Foothill Transit, Orange County Transportation Authority, Metrolink, Amtrak	Omnitrans, Foothill Transit, Orange County Transportation Authority, Metrolink, Amtrak
Street Lighting and Traffic Signals	Southern California Edison and/or County of San Bernardino	City of Chino
Landscape Maintenance	n/a	City of Chino
Water:		
Domestic Water	City of Chino/Monte Vista Water District	City of Chino/Monte Vista Water District
Recycled Water	Inland Empire Utilities Agency	Inland Empire Utilities Agency/City of Chino
Water Quality	Monte Vista Water District	Monte Vista Water District
Wastewater/Sewer	Inland Empire Utilities Agency	Inland Empire Utilities Agency/City of Chino
Solid Waste Management	San Bernardino County contract with USA Waste of California (CFA-3) and Burrtec Waste Industries (CFA-2)	Chino Contract with Waste Management
Flood Control and Drainage:		
Local facilities	San Bernardino County Flood Control District	San Bernardino County Flood Control District
Regional facilities	San Bernardino County Flood Control District	San Bernardino County Flood Control District
Utilities:		
Cable/Internet Provider/Telephone	Time Warner/Verizon	Time Warner/Verizon
Power	Southern California Edison	Southern California Edison
Natural Gas	Southern California Gas Company	Southern California Gas Company
Schools	Chino Valley Unified School District	Chino Valley Unified School District
Health and Welfare	San Bernardino County Department of Public Health	San Bernardino County Department of Public Health

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, Website and Chino General Plan, Public Services and Facilities Element
City of Chino, Planning Department
City of Chino, Finance Department
County of San Bernardino, Public Works Department and Special Services District

management) will transfer from USA Waste of California and Burrtec Waste Industries for the area to Waste Management (company has an existing contract with the City of Chino).

The County of San Bernardino will provide services such as county library, regional parks and recreation, flood control and drainage, and health and welfare after annexation. The Chino Valley Independent Fire District will continue to provide fire and paramedic services, and project residents will remain in the Chino Valley Unified School District.

3.1 General Government and Community Development

Before Annexation

San Bernardino County currently provides general government, including administrative and economic development, and community development services to the annexation area.

After Annexation

The City of Chino will provide general government services which include administrative services as well as services such as General Governance, Finance, Human Resources and Economic Development to the annexation area. Chino will provide Community Development services comprised of Planning, Building and Safety and Code Compliance; and Community Services to the annexation area.

3.2 Fire and Paramedic

Before and After Annexation

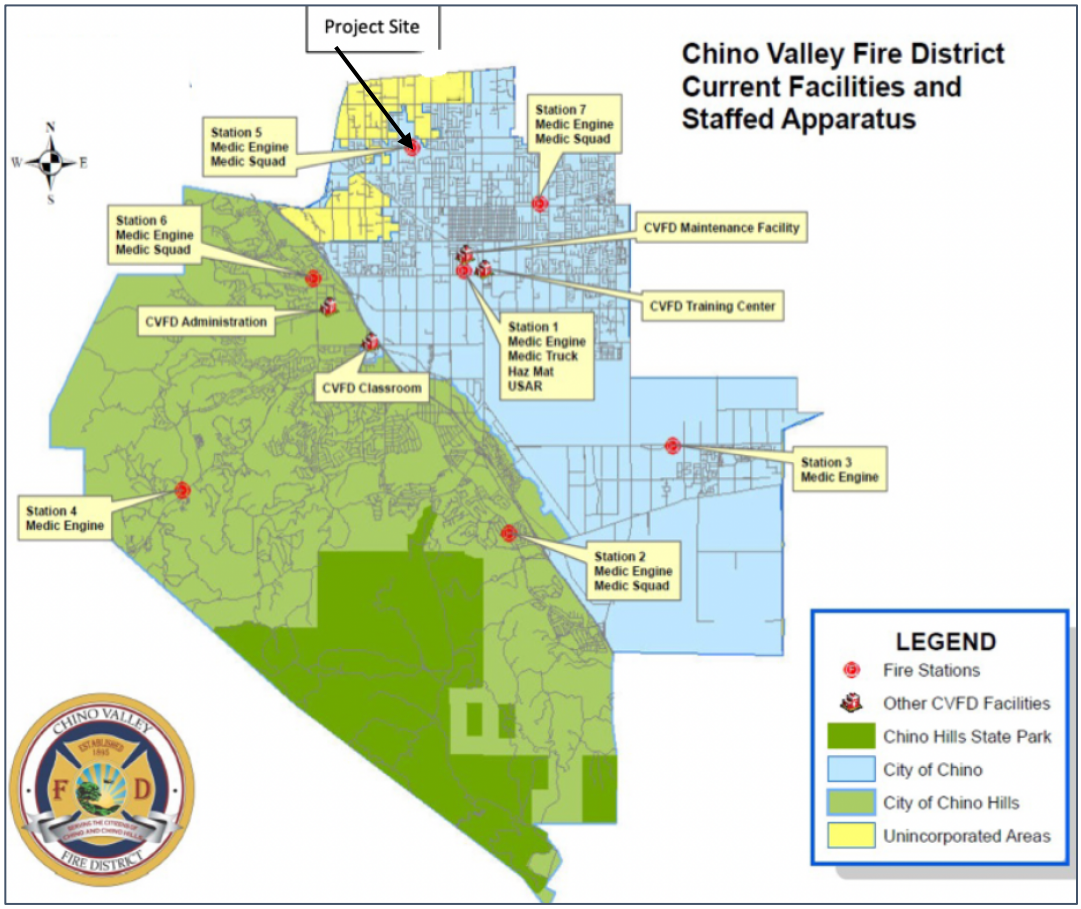
The Chino Valley Independent Fire District (CVIFD) provides fire and paramedic services to the Cities of Chino and Chino Hills, as well as surrounding incorporated areas which include the annexation area, as shown in Figure 3-1. The CVIFD will continue to provide fire and paramedic services after annexation. The district's jurisdiction covers approximately 80 square miles in size and has an estimated population of 173,000.

The firefighters, paramedics, and specialized teams respond to structure fires, vegetation fires, medical aids, traffic collisions, confined space rescues, water rescues, and hazardous materials incidents. The specialized teams include Urban Search and Rescue, and Hazardous Materials and Swift Water Rescue. The CVIFD includes seven fire stations which employ over 100 professional firefighters.

The response time for emergency calls varies within the City. Based on the origination of the call, the drive time may vary. The two fire stations closest to the annexation area include

Station 5 located at 12220 Ramona Avenue (about 0.2 miles from the annexation area) and Station 7 located at 5980 Riverside Drive (about 2 miles from the annexation area).

Figure 3-1
Chino Valley Fire District Map
City of Chino and Surrounding Areas



3.3 Sheriff (Police) and Public Safety

Before Annexation

The County Sheriff currently provides public safety services to the annexation area.

After Annexation

After the annexation, the City of Chino will provide local police services through the City of Chino Police Department. The police headquarters are located at 5450 Walnut Avenue, about 2.0 miles from the annexation area.

3.4 Library

Before and After Annexation

The Chino Branch Library is a branch of the San Bernardino County Library system that currently serves the annexation area and will continue to provide services after annexation. The library is located at 13180 Central Avenue in the City of Chino, about 2.5 miles from the project.

3.5 Parks and Recreation

Before Annexation

There are no local or regional San Bernardino County park facilities in the annexation area. Current annexation area residents are assumed to use nearby City park facilities. Regional park facilities outside the annexation area are operated and maintained by the County.

After Annexation

Local Park and Recreation services provided by the City of Chino and regional facilities located in San Bernardino County are expected to be accessible to the residents of the annexation area. Some of the amenities in the City parks are baseball fields, basketball courts, lighted tennis courts, volleyball/sport courts, open areas for football and soccer, playground areas (tot lot areas), picnic tables, barbecue pits, electricity upon request, drinking fountains, restrooms, trails and a dog park for small and large dogs.

The Community Services Department is responsible for providing quality parks and facilities and the Public Works Department provides maintenance and improvements to the parks. According to the General Plan, the City's standard provision of parks to residents is 3.0 acres of parkland per 1,000 residents.

3.6 Animal Control

Before Annexation

The County San Bernardino Animal Care and Control Program currently provides services to the annexation area.

After Annexation

Upon annexation, the City of Chino will contract with the Inland Valley Humane Society to provide animal control services to the proposed annexation area.

3.7 Transportation

Before Annexation

Current transportation services for Chino include freeways and interchanges serviced by Caltrans; arterials, collectors and local roads serviced by the County Public Works Department; and public transit serviced by Omnitrans, Foothill Transit, Orange County Transportation Authority, Metrolink, and Amtrak.

After Annexation

Caltrans and the previously mentioned public transit agencies will continue to provide their services post annexation. The City will service public arterials, collectors, local roads and signals associated with the proposed project. The developer will be responsible for street improvements and the fees for local circulation systems, as shown in Chapter 4.

3.8 Street Lighting and Traffic

Before Annexation

Two existing street lights are currently serviced by Southern California Edison (SCE).

After Annexation

Upon annexation, the project area will be annexed into Chino's Street Lighting District.

3.9 Landscape Maintenance

Before Annexation

The annexation area is not currently in a landscape maintenance district.

After Annexation

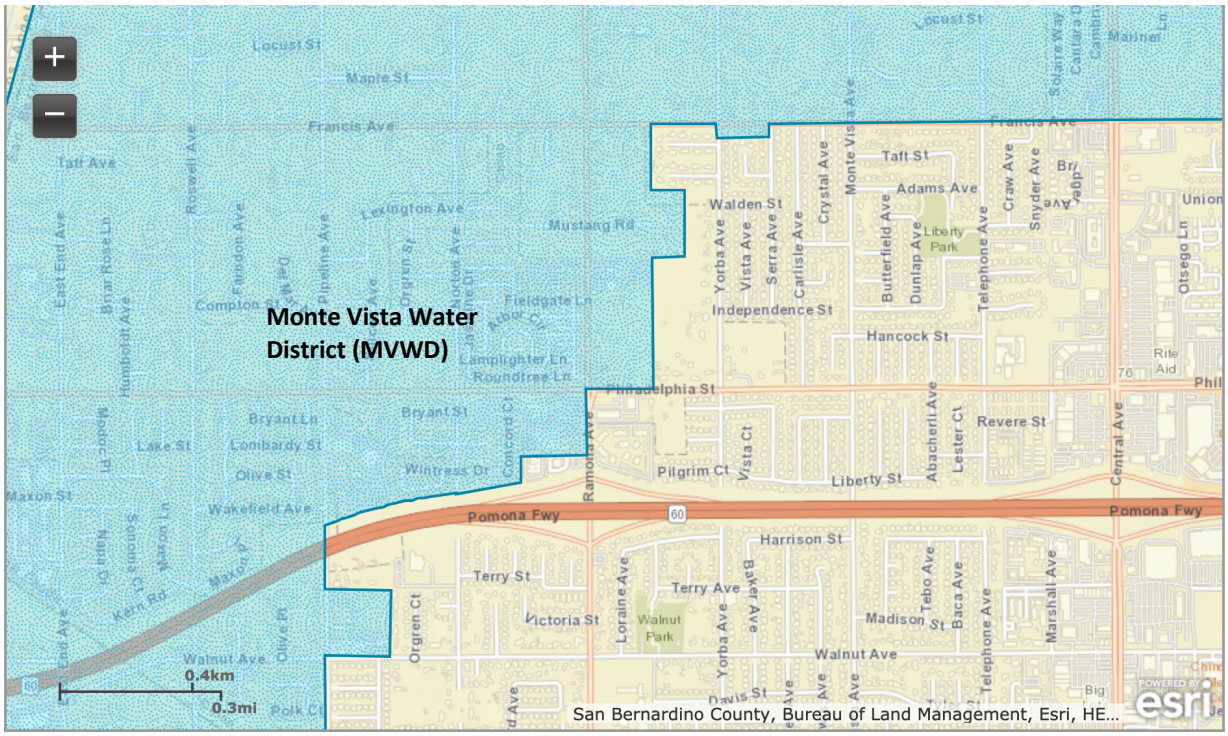
The City Public Works Department will be responsible for landscape maintenance associated with the project after annexation. The developer is responsible for the plans and specifications for the landscaping and irrigation improvements for the proposed project.

3.10 Water

Before and After Annexation

The City of Chino and The Monte Vista Water District (MVWD) currently provide retail potable water service to different portions of the Ramona Francis Annexation Area. The service area for the MVWD is shown in Figure 3-2, which shows the district boundary cut midway between Ramona Ave and Yorba Ave. The annexation area currently receives domestic water and water quality services from Chino and MVWD, and recycled water services from the Inland Empire Utilities Agency (IEUA). These services will continue to be provided by the same agencies upon annexation.

Figure 3-2
Monte Vista Water District (MVWD) Service Area
City of Chino and Surrounding Areas



Source: San Bernardino County, LAFCO.

3.11 Wastewater/Sewer

Before Annexation

Wastewater/sewer services are not currently provided to the Ramona Francis Annexation Area site. The site is located in the IEUA service area, which provides the operations and maintenance of regional sewer collection facilities for the City and the areas outside its boundaries, as shown in Figure 3-3.

After Annexation

The City of Chino is served by a local wastewater system and the regional IEUA system. The local system consists of a City-owned and maintained gravity flow collection and conveyance sanitary sewer system. The Ramona Francis Annexation Area will connect to the local City system upon annexation. The wastewater treatment capacity of the City system is 71.7 million gallons per day (mgd), with anticipated use of about 10.7 mgd at buildout of the City's General Plan. There is

sufficient surplus treatment capacity in the City system to accommodate the estimated 4,680 gallons of wastewater per day from buildout of the proposed Ramona Francis Annexation Area.

The IEUA owns and operates a 66-mile regional interceptor system that collects and conveys wastewater from local sewers owned and operated by its member agencies, including the City of Chino. The IEUA has organized its service area into two portions: the Northern Service Area (NSA), generally north of State Route 60, and the Southern Service Area (SSA), generally south of State Route 60. The annexation area is within the NSA. The City of Chino itself does not have wastewater treatment facilities and therefore depends on the IEUA treatment plants. The City of Chino pays the IEUA for the treatment and disposal of wastewater. The wastewater treatment requirements of the projected growth in the Ramona Francis Annexation Area are within the existing capacity of the IEUA.

3.12 Solid Waste Management

Before Annexation

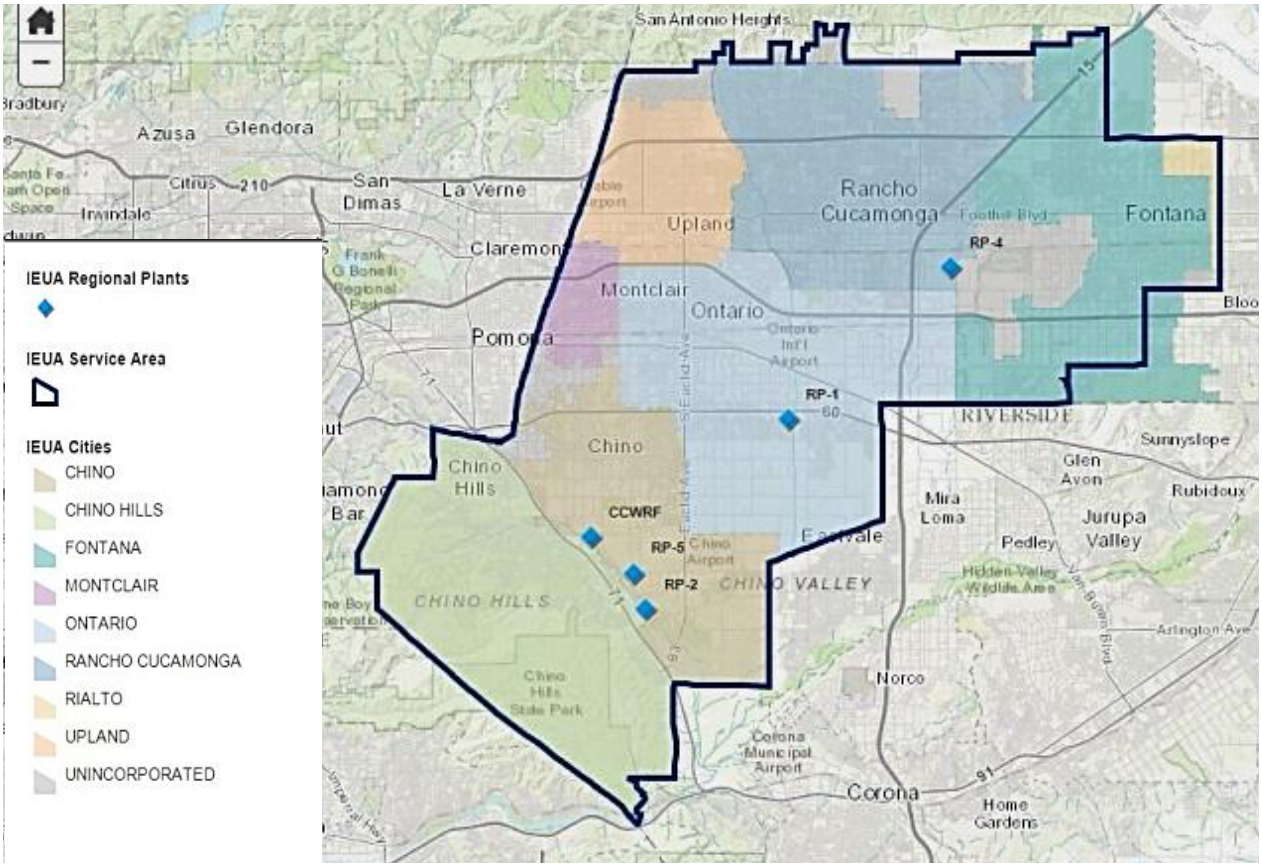
The current service provider for collection of solid waste in the annexation area is USA Waste of California within County area designated CFA-3 covering most of the annexation area and Burrtec Waste Industries within County area designated CFA-2 for a portion of the annexation area north of Francis Street between Yorba Avenue and Norton Avenue.

After Annexation

The City contracts with Waste Management, Inc. to provide solid waste collection services.

Solid waste that is not diverted to recycling or composting facilities is transported to the El Sobrante Landfill. The proposed project is expected to have minimal impact on the landfill facility.

Figure 3-3
Inland Empire Utilities Agency Service Area
City of Chino and Surrounding Areas



Sources: Stanley R. Hoffman Associates, Inc.
Inland Empire Utilities Agency

3.13 Flood Control and Drainage

Before and After Annexation

The City of Chino, the San Bernardino County Flood Control District (SBCFD) and the Army Corp of Engineers manage flood control in the City. The City has several flood control channels and creeks. Deficiencies were identified in the City's Master Plan of Drainage. Any required drainage improvement will be part of the conditions of project approval for new development.

The County Flood Control District is responsible for intercepting and conveying flood flows through and away from the City.

In accordance to the National Pollutant Discharge Elimination System (NPDES) permit program, the proposed project is required to design their storm water collection system to control water pollution by regulating point sources that discharge pollutants into the water. The on-site storm drain system would be designed, installed and maintained per City Public Works Division standards. Costs for these improvements will be covered by the developer or through development impact fees, as estimated in Table 4-2.

3.14 Utilities

Before and After Annexation

Utilities include Cable, Internet, Telephone, Power, and Natural Gas. Before and after annexation, the following services will be provided:

1. Cable/Internet/ Telephone - Time Warner and Verizon
2. Power – Southern California Edison
3. Natural Gas – Southern California Gas Company

3.15 Schools

Before and After Annexation

Public education in the City of Chino is provided by the Chino Valley Unified School District (CVUSD). Schools in the CVUSD that provide service to the annexation area include: E. J. Marshall Elementary School, Ramona Junior High School, and Don Antonio Lugo High School. Collectively, these schools provide education for students from Kindergarten through 12th grade. CVUSD is the current school service provider for the annexation area and will continue in this role after annexation.

3.16 Health and Welfare

Before and After Annexation

San Bernardino County Department of Public Health currently services the City for the general public's health and welfare and will provide these services to the proposed project upon annexation with no changes in service levels or costs. The department provides a variety of programs and services that informs and educates the public about health issues.

CHAPTER 4
ONE-TIME FEES AND CHARGES

This section presents the one-time fees and charges for the Ramona Francis Annexation Area associated with the new single family residential units under the Annexation Development Scenario, including total 45 new residential units by Year 5 upon annexation and total 120 new units by Buildout 2040. Development fees are one-time fees paid for by the developer to offset the additional public capital costs of new development. Based on discussions with City Staff, it is indicated that the City will collect only Sewage Collection System fees from the 45-units Yorba Villas project. All relevant City fees will be collected from the remainder 75 new units in the annexation area outside Yorba Villas.

As summarized in Table 4-1, under the Annexation Development Scenario, the cumulative City development impact fees (DIFs) and the Chino Valley Unified School District (CVUSD) DIFs for the projected growth are estimated at a total of $740,698 by Year 5. Of this total, City related development impact fees are estimated at $29,383, and the CVUSD fees are estimated at $711,315. By Buildout 2040, total cumulative DIFs increase to $4.53 million, with $2.63 million accruing to the City of Chino and $1.90 million to the CVUSD.

Detailed development impact fees are presented in Table 4-2 for Year 5 and Table 4-3 for Buildout 2040. The City of Chino administers a capital impact administration charge that is 12 percent of the development impact fees related to categories B through J in Panel A of Table 4-2 and Table 4-3. The capital impact administration charge is not applicable to the CVUSD DIF in Panel B.

Table 4-1
Summary of Cumulative Development Impact Fees
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Fee Category	Year 5 Impact Fees	Buildout 2040
City of Chino Development Impact Fees	$29,383	$2,632,369
Chino Valley Unified School District Developer Impact Fees	$711,315	$1,896,840
Total Fees	**$740,698**	**$4,529,209**

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino Development Services Department, *Fee Schedule, July 1, 2023.*
Chino Valley Unified School District, *Developer Fee Schedule, Board Effective, June 20, 2022*

Table 4-2
Cumulative Development Impact Fees, Year 5
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Fee Category	Units	Fee per Unit	Total Fees
Panel A. City Development Impact Fees			
Capital Impact Administration Charge [1]	12% of City Development Impact Fees Subtotal		
1. Law Enforcement Facilities, Vehicles and Equipment	0	$637	$0
2. Fire Suppression Facilities, Vehicles and Equipment	0	$1,310	$0
3. Circulation (Streets, Signals and Bridges) System	0	$4,586	$0
4. Storm Drainage Collection System Facilities	0	$2,396	$0
5. Water Source, Storage and Distribution [2]	n/a	n/a	n/a
6. Sewage Collection System	45	$583	$26,235
7. General Facilities, Vehicles and Equipment	0	$156	$0
8. Public Use (Community Center) Facilities	0	$4,736	$0
Subtotal 1-8			$26,235
12% Capital Impact Administration Charge			$3,148
City Development Impact Fees Subtotal			$29,383
Additional City Related Development Impact Fees (with no 12 percent Capital Impact Administration Charge)			
Residential Parks and Recreation Fee	0	$22,494	$0
Sewage Facilities Development Fee	0	$7,600	$0
Additional City Related Development Impact Fees Subtotal			$0
Total City Development Impact Fees			**$29,383**
Panel B. School Development Impact Fees			
	Estimated Total Square Feet of Units [3]	**Fee per Residential Building Square Foot**	
Chino Valley Unified School District	148,500	$4.79	**$711,315**
Total Development Impact Fees			**$740,698**

1. The City of Chino administers a Capital Impact Administration Charge that is 12% of the development impact fees related to categories 1-8 in Panel A. School Fees and Additional City Related Development Impact Fees are excluded from the Capital Impact Administration Charge.
2. The Yorba Villas project will receive domestic water and water quality services from the Monte Vista Water District. Therefore, City water source, storage and distribution fees are not included for this project.
3. The estimated total square feet of units is based on an average size of 3,300 square feet per single family residence from prior studies single family residence. Therefore, a total of 148,500 square feet is estimated for 45 units.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino Development Services Department, *Fee Schedule, July 1, 2023.*
Chino Valley Unified School District, *Developer Fee Schedule, Board Effective, June 20, 2022*

Table 4-3
Cumulative Development Impact Fees, Buildout 2040
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Fee Category	Units	Fee per Unit	Total Fees
Panel A. City Development Impact Fees			
Capital Impact Administration Charge [1]	12% of City Development Impact Fees Subtotal		
1. Law Enforcement Facilities, Vehicles and Equipment	75	$637	$47,775
2. Fire Suppression Facilities, Vehicles and Equipment	75	$1,310	$98,250
3. Circulation (Streets, Signals and Bridges) System	75	$4,586	$343,950
4. Storm Drainage Collection System Facilities	75	$2,396	$179,700
5. Water Source, Storage and Distribution [2]	n/a	n/a	n/a
6. Sewage Collection System	120	$583	$69,960
7. General Facilities, Vehicles and Equipment	75	$156	$11,700
8. Public Use (Community Center) Facilities	75	$4,736	$355,200
Subtotal 1-8			$1,106,535
12% Capital Impact Administration Charge			$132,784
City Development Impact Fees Subtotal			$1,239,319
Additional City Related Development Impact Fees (with no 12 percent Capital Impact Administration Charge)			
Residential Parks and Recreation Fee	75	$11,619	$871,425
Sewage Facilities Development Fee	75	$6,955	$521,625
Additional City Related Development Impact Fees Subtotal			$1,393,050
Total City Development Impact Fees			**$2,632,369**
Panel B. School Development Impact Fees			
	Estimated Total Square Feet of Units [3]	**Fee per Residential Building Square Foot**	
Chino Valley Unified School District	396,000	$4.79	**$1,896,840**
Total Development Impact Fees			**$4,529,209**

1. The City of Chino administers a Capital Impact Administration Charge that is 12% of the development impact fees related to categories 1-8 in Panel A. School Fees and Additional City Related Development Impact Fees are excluded from the Capital Impact Administration Charge.
2. The Yorba Villas project will receive domestic water and water quality services from the Monte Vista Water District. Therefore, City water source, storage and distribution fees are not included for this project.
3. The estimated total square feet of units is based on an average size of 3,300 square feet per single family residence from prior studies single family residence. Therefore, a total of 396,000 square feet is estimated for 120 units.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino Development Services Department, *Fee Schedule, July 1, 2023.*
Chino Valley Unified School District, *Developer Fee Schedule, Board Effective, June 20, 2022*

CHAPTER 5
FISCAL IMPACTS OF ANNEXATION AREA

This chapter presents the fiscal impacts of the Ramona Francis Annexation Area to the City of Chino General Fund on annual recurring basis and the projected recurring state gas tax to the City Gas Tax Fund after annexation. Projected annual recurring costs to the General Fund are for ongoing operations and maintenance expenditures. Fiscal impacts are shown in Constant 2022 Dollars with no adjustment for possible future inflation. The fiscal assumptions for the fiscal analysis are presented in Chapter 6. The fiscal analysis assumes that City of Chino receives the entire 10.8 percent of the 1 percent property tax after annexation.

5.1 Fiscal Impacts

As summarized in Table 1, under the Annexation Development Scenario, a total of $210,447 is projected in annual revenues to the City General Fund at Year 5 upon annexation. The cumulative growth results in $403,913 in annual costs to the City General Fund for operations and maintenance. This results in a projected annual deficit of $193,466 to the City General Fund at Year 5 at a revenue to cost ratio of 0.52. Annual state gasoline tax to the City Gas Tax Fund is projected $12,570 at Year 5.

Table 5-1
Summary of Projected Fiscal Impacts
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Category	Year 5 Upon Annexation	Total Buildout 2040
A. GENERAL FUND		
Annual Recurring Revenues	$210,447	$385,389
Annual Recurring Costs	$403,913	$576,418
Net Annual Recurring Surplus or Deficit	**-$193,466**	**-$191,029**
Revenue to Cost Ratio	0.52	0.67
B. GAS TAX FUND		
Annual Recurring State Gas Tax [1]	$12,570	$17,923

1. State gas tax generated by future project residents accrues to the City Gas Tax Fund and is then transferred to the City Transportation Fund to pay for street related operations and maintenance costs.

Source: Stanley R. Hoffman Associates, Inc.

As also shown in Table 1, at buildout year 2040, a total of $385,389 are projected in annual revenues to the City General Fund, including residential growth after Year 5 of annexation. The cumulative development at total Buildout 2040 results in $576,418 in annual costs to the City General Fund for annual recurring operations and maintenance. This results in an annual deficit of $191,029 projected to the City General Fund at Buildout 2040 for the Ramona Francis Annexation Area at a revenue to cost ratio of 0.67. Annual state gasoline tax to the City Gas Tax Fund is projected $17,923 at Buildout 2040.

5.2 Phased Fiscal Impacts

The projected cumulative impacts to the City General Fund for the first five years upon annexation and Buildout 2040 for the Annexation Development Scenario for the Ramona Francis Annexation Area are presented in Table 5-2.

Up to Year 5 upon Annexation

As shown in Table 5-2, at Year 1 upon annexation, an annual fiscal deficit of $188,656 is projected to the General Fund, which includes only the existing development in the Ramona Francis Annexation Area at a revenue to cost ratio of 0.35. This includes $102,934 in annual revenues and $291,590 in annual operations and maintenance costs.

By Year 3 through Year 5 upon annexation, with the completion of the Yorba Villas project, the revenue to cost ratio improves to 0.52 with projected annual revenues increasing to $210,447 and annual costs increasing to $403,913 for a deficit of $193,466.

State gas tax is allocated on a per capita basis. State gas tax is projected at $9,083 in Year 1 and increases to $12,570 at Year 5. These revenues are earmarked for road related expenditures.

Buildout 2040

As shown in Table 5-2, by Buildout 2040, including residential growth after Year 5 of annexation, the revenue to cost ratio improves further to 0.67 with projected revenues increasing to $385,389 and costs increasing to $576,418 for a deficit of $191,029. State gas tax is allocated on a per capita basis is projected to increase to $17,923 at buildout.

Table 5-2
Detailed Projected Recurring Fiscal Impacts
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

	ANNEXATION AREA 1						
Category	(Upon Annexation) Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL BUILDOUT Year 2040	Percent of Total
A. GENERAL FUND							
General Fund Annual Recurring Revenues							
Property Taxes	$58,140	$58,140	$94,590	$94,590	$94,590	$155,340	44.9%
Property Tax - In Lieu of VLF	0	0	23,625	23,625	23,625	63,000	11.2%
Franchise Fees	12,525	12,525	17,335	17,335	17,335	24,716	8.2%
Off-Site Retail Sales and Use Tax	0	0	28,310	28,310	28,310	75,492	13.5%
Real Property Transfer Tax	0	1,184	1,927	1,927	1,927	3,164	0.9%
Licenses, Permits, Fines and Fines	2,850	2,850	3,944	3,944	3,944	5,624	1.9%
Charges for Services (excluding one-time charges)	1,305	1,305	1,806	1,806	1,806	2,575	0.9%
Other Revenue	4,451	4,451	6,161	6,161	6,161	8,784	2.9%
Transfers in to General Fund	23,663	23,663	32,749	32,749	32,749	46,694	15.6%
Total Recurring Revenues	$102,934	$104,118	$210,447	$210,447	$210,447	$385,389	100.0%
General Fund Annual Recurring Costs							
General Government	$27,332	$27,333	$37,828	$37,828	$37,828	$53,936	9.4%
Contribution to Chino Valley Independent Fire District	1,447	1,447	2,355	2,355	2,355	3,867	0.6%
Police Protection	169,665	169,670	234,816	234,816	234,816	334,806	58.1%
Community Development	9,746	9,746	13,489	13,489	13,489	19,233	3.3%
Public Works	1,665	1,665	2,304	2,304	2,304	3,286	0.6%
Transfers to Other Funds	81,735	81,735	113,121	113,121	113,121	161,290	28.0%
Total Recurring Costs	$291,590	$291,596	$403,913	$403,913	$403,913	$576,418	100.0%
General Fund Annual Recurring Surplus	**-$188,656**	**-$187,478**	**-$193,466**	**-$193,466**	**-$193,466**	**-$191,029**	
General Fund Revenue/Cost Ratio	**0.35**	**0.36**	**0.52**	**0.52**	**0.52**	**0.67**	
B. GAS TAX FUND							
Annual Recurring State Gas Tax [1]	$9,083	$9,083	$12,570	$12,570	$12,570	$17,923	

1. State gas tax generated by future project residents accrues to the City Gas Tax Fund and is then transferred to the City Transportation Fund to pay for street related operations and maintenance costs.

Sources: Stanley R. Hoffman Associates, Inc.

5.3 General Fund Projected Recurring Revenues and Costs at Year 5

Recurring Revenues

About 78 percent of the total projected revenues at Year 5 under Annexation Development Scenario include property tax, PTVLF, sales and use tax, and franchise fees.

Recurring Costs

Police protection and General Fund transfers to other City funds that provide City services are

the largest projected recurring costs and account for about 86 percent of total projected recurring costs for the Ramona Francis Annexation Area at Year 5.

5.4 Fire Protection

The Chino Valley Independent Fire District (CVIFD) provides fire protection to the project site and will continue to provide service after annexation to the City of Chino. Based on discussion with the City Finance Director in prior studies, when the TRA allocation to the CVIFD is below the citywide average of about 15.07 percent of the basic one percent levy, the City has a contract to provide payments to the CVIFD to make up the difference between the specific TRA allocation for the annexed area and the citywide average of 15.07 percent. The Ramona Francis Annexation Area is located within TRAs 61056, 61060, 61101, 61102 and 61103, which allocate an average of about 14.80 percent of the one percent property tax levy to the CVIFD. Therefore, the City will transfer an amount equal to the difference of about 0.27 percent (15.07-14.80) of the basic one percent property tax levy for the Ramona Francis Annexation Area to the CVIFD.

CHAPTER 6
CITY OF CHINO FISCAL ASSUMPTIONS

This chapter presents the revenue and cost assumptions for the fiscal analysis of the Ramona Francis Annexation Area proposed annexation. The general demographic and economic assumptions used for calculating fiscal factors are first presented. The assumptions for projecting recurring revenues are then presented followed by the assumptions for projecting recurring costs. The City's revenues and costs as presented in the *City of Chino, Fiscal Year 2023-24 Budget* and discussions with key City staff are the sources for calculating fiscal factors.

6.1 City General Assumptions

Fiscal impacts that are not based on valuation and taxable sales are generally projected based on a per capita, per employee, or per service population basis. General fund revenue and cost factors are estimated by dividing the Fiscal Year (FY) 2023-24 budget categories by the City's population, employment, or total service population. Table 6-1 provides the City's general assumptions for this fiscal analysis.

Population

Chino's total population of 93,137 is based on the State Department of Finance (DOF) estimate as of January 1, 2023. The City population estimate is used for projecting certain revenues and costs on a per capita basis, such as State subvened gas taxes.

Employment

The total City employment of 53,000 for the year end 2023 is based on an interpolation of the 2019 and 2035 City employment estimates from the Southern California Association of Governments' (SCAG) *Draft 2024 RTP/SCS ("Connect SoCal 2024") Growth Projections.*

To account for the workers who live and work in the City, the estimated share of workers from outside the City is used as the employment estimate for the fiscal analysis. Based on the U.S. Census Bureau 2021 Longitudinal Employer-Household Dynamic (LEHD) report for the City, about 92 percent of the total workers in the City come from outside the City, as shown in Appendix Table A-1. When this share is applied to the total employment estimate of 53,000, workers that commute into the City are estimated at 48,760.

Table 6-1
City Population, Housing and Employment Assumptions
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino

Assumption	Description
	Population and Housing [1]
88,797	Household Population
4,340	Group Quarters Population
93,137	Total Population
21,736	Single Family Units
6,918	Multi-Family Units
28,654	Total Housing Units
27,735	Occupied Housing Units
3.20	Average Citywide Household Size
	Employment
53,000	Total Employment in the City [2]
times	
92%	Estimated Share of Total Employment Commuting into the City [3]
equals	
48,760	Estimated Employment Commuting into the City [3]
	Estimated Service Population [4]
93,137	Total Population
24,380	Estimated Employment (at 50 percent of 48,760 workers commuting into the City)
117,517	Estimated Daily Total Service Population

1. Population and housing estimates are January 1, 2023 estimates from the California Department of Finance (DOF).
2. The total City employment estimate is for 2023 based on an interpolation of the 2019 and 2035 estimates from the Southern California Association of Governments (SCAG), *Draft SCAG 2024 RTP/SCS ("Connect SoCal 2024") Growth Projections,*
3. Residents that live and work in the City are removed from the total City employment estimate because the impacts from these workers are included in the impacts to residents. Based on the 2021 U.S. Census Bureau Longitudinal Employer-Household Dynamics (LEHD) report for the City presented in Table A-1, about 92 percent of the total workers in the City come from outside the City, resulting in an estimate of 48,760 workers from outside the City.
4. The fiscal analysis defines the service population as an estimate of resident population plus 50 percent of employment from outside the City. Estimates of employment from outside the City are weighted at 50 percent to account for the estimated less frequents use of City services by employment versus resident population.

Sources: Stanley R. Hoffman Associates, Inc.
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State -- January 1, 2020-2023,* Sacramento, California, May 2023
Southern California Association of Governments (SCAG), *Draft SCAG 2024 RTP/SCS ("Connect SoCal 2024") Growth Projections*
U.S. Census Bureau, Longitudinal Employer-Household Dynamics (LEHD), *OnTheMap for Chino, California* , 2021

Estimated Service Population

Fiscal factors that are impacted by population and employment are estimated by allocating total budgeted revenues or costs to the estimated service population. Service population includes the City's total population plus 50 percent of the estimated City employment from outside the City. Employment from outside the City is weighted at 50 percent to account for the estimated less frequent use of City services by employment versus resident population.

As shown in Table 6-1, the service population for the City is estimated at 117,517. The service population estimate includes the resident population of 93,137 and the weighted employment from outside the City of 24,380 (50 percent of 48,760). The self-employed are not included in the weighted employment estimate, because they are assumed to be represented in the resident population estimate.

6.2 City General Fund Revenue Assumptions

The revenue factors for the General Fund recurring revenues projected in the fiscal analysis are summarized in Table 6-2. These revenue factors are based on the City's Fiscal Year (FY) 2023-24 revenues presented in Appendix Table A-2 and the City's population and service population estimates that are presented in Table 6-1.

As shown in Table 6-2, projected General Fund revenues include property tax; vehicle license fees (VLF) - property tax in lieu; franchise fees; sales and use tax; real property transfer tax; licenses, permits, fines and fees; intergovernmental revenues; charges for services; other revenue; transfers in to the General fund; and interest earned on recurring revenues.

Property Tax

Property tax revenues are projected based on the City's share of the one percent property tax levy on the estimated assessed valuation for the proposed development in the Ramona Francis Annexation Area. The current allocation rates of the one percent property tax for the tax rate areas (TRAs) 61056, 61060, 61101, 61102 and 61103 in the annexation area are presented in Appendix Table A-3. The City's historic share of the 1.0 percent basic levy is estimated at about 10.80 percent. It is assumed that the City will receive 100 percent of its historic allocation upon annexation of the Ramona Francis Annexation Area to the City.

VLF - Property Tax in Lieu (PTVLF)

Cities and counties began receiving additional property tax revenue to replace vehicle license fee (PTVLF) revenue that was lowered when the State reduced the vehicle license tax in 2004. This VLF - property tax in lieu is projected to grow with the change in the citywide gross

Table 6-2
General Fund and Gas Tax Fund Recurring Revenue Factors
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Revenue Source	Fiscal Year 2023-24 Revenues	Projection Basis [1]	Annual Projection Factors or Amounts
A. GENERAL FUND			
Property Tax [2]	$15,348,749	Case Study: Project Valuation	10.8% City General Fund share of 1% levy
VLF - Property Tax In Lieu [3]	$13,763,468	Case Study: New Valuation	$700 per $1,000,000 assessed valuation
Franchise Fees	$3,925,326	Service Population = 117,517	$33.40 per service population
Sales and Use Tax	$36,944,404	Case Study: Taxable Sales	1% of taxable sales
		Use Tax as Percent of Sales Tax	16.5% of sales tax
Real Property Transfer Tax	$550,000	Property Turnover and Valuation Assumptions	4.0% turnover rate $0.55 per $1,000
Licenses, Permits, Fines and Fees	$893,050	Service Population = 117,517	$7.60 per service population
Intergovernmental Revenue	$85,000	Total Population = 93,137	$0.91 per capita
Charges for Services	$408,665	Service Population = 117,517	$3.48 per service population
Other Revenue	$1,105,661	Total Population = 93,137	$11.87 per capita
Transfers to General Fund [4]	$7,415,650	Service Population = 117,517	$63.10 per service population
Interest Earnings	$1,800,000	Share of Non-Interest Recurring Revenues = $82,039,973	2.2% not projected
B. GAS TAX FUND			
Ongoing State Gasoline Tax [5]	$2,255,914	Total Population = 93,137	$24.22 per capita

1. For fiscal factors that are based on population and employment, an estimated service population factor is applied, which represents the City's population plus 50 percent of the estimated employment commuting into the City, as shown in Table 6-1.
2. The fiscal analysis projects property tax to the City General Fund at the historic rate of 10.8 percent of the basic one percent property tax levy on the estimated assessed valuation for the Area 1 annexation area.
3. The State has lowered the amount of vehicle license fees (VLF) received by cities and counties. However, the State is providing property taxes to offset the VLF reduction. VLF is estimated to change according to the City's increase in assessed valuation, as shown in Table A-4.
4. Based on discussion with City Finance staff, the General Fund receives revenues from other funds for provision of services to the funds, such as enterprise funds (water, sewer, storm drain and sanitation). The revenue transfers to the General Fund that are considered ongoing are presented in detail in Table A-7.
5. The fiscal analysis does not project Gas Tax Section 2107.5 revenues, which do not increase at a one-to-one basis with population growth, but increase based on specific population levels for the total City. It is assumed that the proposed project will not impact this allocation. Also, interest earned on investments is not projected for the Gas Tax Fund.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, January 1, 2020-2023*, Sacramento, California, May 2023.
Southern California Association of Governments (SCAG), *Draft SCAG 2024 RTP/SCS ("Connect SoCal 2024") Growth Projections*
City of Chino, Finance Department

assessed valuation (AV) of taxable property from the prior year. VLF - property tax in lieu revenue is allocated in addition to other property tax apportionments.

As shown in Table 6-2, the VLF - property tax in lieu in the City is projected to increase at $700 per million dollars of new assessed valuation (AV). This factor is based on the change in AV and

the change in VLF - property tax in lieu in the City from one fiscal year to the next fiscal year over the fiscal years from 2014 through 2022, as shown in Appendix Table A-4.

Per State law, when an annexation occurs the existing valuation in the area that is being annexed cannot be used in adjusting the base amount of assessed valuation in the annexing City. The City will receive VLF - property tax in lieu based on the change in its gross assessed valuation of taxable property for new development in the annexed area.

Franchise Fees

The City receives a franchise fee from telephone/mobile, natural gas, electricity, water, cable/satellite and refuse businesses within Chino for use of public rights-of-way. Based on the City Fiscal Year (FY) 2023-24 adopted budget revenues of $3.93 million and the City's estimated service population, franchise fees are projected at $33.40 per service population, as shown in Table 6-2.

Sales and Use Tax

As part of the total sales tax levied by the State, all cities and counties in the State generally receive a basic one percent (1.0 percent) sales tax and have the option to levy additional sales taxes under certain circumstances. The fiscal analysis projects sales and use tax based on the estimated retail taxable sales made in the City by the future residents of the Project.

In addition to sales tax revenue, the City receives revenues from the use tax, which is levied on shipments into the state and on construction materials for new residential and non-residential development not allocated to a situs location. Use tax is allocated by the State Board of Equalization (BOE) to counties and cities based on each jurisdiction's proportion of countywide and statewide direct taxable sales.

Appendix Table A-5 presents the City sales and use tax obtained from the California Department of Tax and Fee Administration (CDTFA) showing $3.70 million of total sales and use tax was made from levies designated as use tax and the remaining $22.35 million of the sales and use tax was point-of-sale sales tax. Therefore, use tax revenues to the City of Chino are estimated at an additional 16.5 percent of point-of-sale sales tax.

Real Property Transfer Tax

Sales of real property are taxed by San Bernardino County at a rate of $1.10 per $1,000 of

property value. For property located in the City, property transfer tax is divided equally between the City and the County, with the City receiving $0.55 per $1,000 of transferred property value. Based on the U.S. Census Bureau, 2018-2022 American Community Survey, residential development in the City is assumed to change ownership at an average rate of about 4.0 percent per year, as shown in Appendix Table A-6.

Licenses, Permits, Fines and Fees

These fees are projected at $7.60 per service population based on revenues of $893,050 and the current city service population estimate of 117,517. Projected revenues in this category include recurring licenses, permits, parking citations, court fines and other fines as shown in Appendix Table A-2.

Intergovernmental Revenue

This category includes vehicle license fees and Peace Officer Standards Training (POST) which are allocated on a population basis. As shown in Table 6-2, these revenues are based on the FY 2023-24 adopted revenues of $85,000 for $0.91 per capita.

Charges for Services

Charges for services include sales of maps and publications, towing fees, false alarm fees, vehicle impound fees and miscellaneous services, as shown in Appendix Table A-2. Recurring charges for services are projected at $3.48 per service population based on revenues of $408,665 and the current city service population estimate of 117,517.

Other Revenue

As shown in Table 6-2, these revenues are projected at $11.87 per capita based on FY 2023-24 revenues of $1.11 million and the City population estimate of 93,137. Revenues in this category include reimbursements, contributions, and miscellaneous revenue.

Transfers to General Fund

As shown in Table 6-2, transfers to the General Fund are projected at $63.10 per service population based on FY 2023-24 budget revenues of $7.42 million and the City's estimated service population of 117,517. Transfers to the City General Fund from other City funds for provision of services to these funds, include enterprise funds for sewer, storm drain and sanitation. Detailed ongoing transfers to the General Fund are included in Appendix Table A-7.

Interest Earnings

These revenues represent about 2.2 percent of projected recurring General Fund revenues. However, they are not projected in the fiscal analysis because they are minimal.

6.3 City Gas Tax Fund

State gasoline taxes are projected at $24.22 per capita based on the FY 2023-24 budget revenue amount of $2.26 million and the City population estimate of 93,137. State Gasoline tax accrues to the Gas Tax Fund and is then transferred to the Transportation Fund. Gas tax revenues contribute to expenditures for street maintenance, including sidewalks, curbs, gutters and other street related maintenance.

6.4 City General Fund Cost Assumptions

The General Fund cost factors that are used in preparing the fiscal analysis for the Ramona Francis Annexation Area are presented in Table 6-3. These factors are based on the expenditures in the City's FY 2023-24 budget shown in Table 6-4 and the City's population and service population estimates that were presented earlier in Table 6-1.

Projected General Fund expenditures include general government, or overhead functions, and the following non-general government services of fire, police, development services, public works and transfers to other funds that provide ongoing direct departmental type services to the City.

General Government

General government costs such as Reserve Fund expenditures, Administration services (including Legislative, City Attorney, City Manager, City Clerk, Community Promotion, State of the City and Community Services Corps), Finance and Human Resources expenditures, provide overhead services that cannot be directly linked to a specific department. General government

Table 6-3
General Fund Recurring Cost Factors
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Cost Category	Fiscal Year 2023-24 Expenditures	Net Cost	Projection Basis [1]	Annual Projection Factors
General Government [2]	$13,983,266	$10,487,450	Case study	10.4% of direct department costs, at a 75% marginal rate
Fire Service Contract [3]	$12,700,000	n/a	Case study	0.27% City General Fund share of 1% levy
Police Protection	$53,169,175	$53,169,175	Service population = 117,517	$452.44 per service population
Development Services [4]	$11,592,875	$3,053,689	Service population = 117,517	$25.99 per service population
Public Works	$522,298	$522,298	Service population = 117,517	$4.44 per service population
Transfers to Other Funds [5]				
Community Services Fund	$7,278,388	$7,278,388	Resident Population = 88,797	$81.97 per capita
Transportation Fund	$7,083,574	$7,083,574	Service population = 117,517	$60.28 per service population
Landscape and Lighting Fund	$7,288,897	$7,288,897	Service population = 117,517	$62.02 per service population
City's Portion for 50% Perimeter Fair Share	$1,127,446	$1,127,446	Service population = 117,517	$9.59 per service population
Assessment District Backfill	$481,575	$481,575	Service population = 117,517	$4.10 per service population
Total Transfers to Other Funds	$23,259,880	$23,259,880		$217.96 per service population

1. For fiscal factors that are based on population and employment, an estimated service population factor is applied, which represents the City's resident population plus 50 percent of the estimated employment from outside the City, as shown in Table 6-1.
2. The calculation of the general government overhead rate is presented in Table 6-4. General government (overhead) costs are not assumed to increase on a one-to-one basis with new growth. Therefore, the fiscal analysis projects general government at a marginal rate of 75 percent of the current estimated rate of 13.8 percent of non-general recurring costs, or at 10.4 percent of direct costs.
3. The Chino Valley Independent Fire District (CVIFD) provides fire protection to the project site and will continue to provide service after annexation to the City of Chino. The CVIFD receives an allocation of the basic one percent property tax levy based on the tax rate area (TRA) in which the property is located. Based on with the City Finance Director, if the TRA allocation to the CVIFD is below the citywide average of about 15.07 percent of the basic one percent levy the City has a contract to provide payments to the CIFD to make up the difference between the specific TRA allocation for the annexed area and the citywide average of of 15.07 percent. The proposed annaexation area allocates about 14.80 percent of the one percent property tax levy, the City will transfer an amount equal to about 0.27 percent (15.07 minus 14.80) of the basic one percent property tax levy to the CVIFD
4. Initial community development costs are reduced by projected one-time revenues, as presented in Appendix Table A-8.
5. Based on discussion with City Finance staff, certain ongoing transfers from the General Fund are made to other City funds for provision of direct departmental type City services (such as Community Services and Transportation), and are considered ongoing expenditures for the General Fund. Appendix Table A-9 presents all transfers from the General Fund and highlights those transfers that represent ongoing direct expenditures for City services.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 City Budget*
City of Chino, Finance Department
State of California, Department of Finance, *E-5 Population and Housing Estimates for Cities, Counties and the State, January 1, 2020-2023,* Sacramento, California, May 2023
Southern California Association of Governments (SCAG), *Draft SCAG 2024 RTP/SCS ("Connect SoCal 2024") Growth Projections*

Table 6-4
Calculation of City General Government Overhead Rate
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

General Fund Expenditures	Fiscal Year 2023-24 Budget Expenditure	General Government	Non-General Government
PANEL A			
General Government			
Internal Department - Reserve Fund	$0	$0	
Administration	9,575,623	9,575,623	
Finance	4,278,923	4,278,923	
Human Resources	128,720	128,720	
Total Overhead Administration	13,983,266	$13,983,266	
Non-General Government			
Fire - Payments to Chino Valley Independent Fire District	12,700,000		$12,700,000
Police	53,169,175		53,169,175
Development Services	11,592,875		11,592,875
Public Works	522,298		522,298
Ongoing Transfers Out To [1]:			
Community Services Fund	7,278,388		7,278,388
Transportation Fund	7,083,574		7,083,574
Landscape and Lighting Fund	7,288,897		7,288,897
City's Portion for 50% Perimeter Fair Share	1,127,446		1,127,446
Assessment District Backfill	481,575		481,575
Subtotal Transfers Out	23,259,880		23,259,880
GRAND TOTAL GENERAL FUND	**$115,227,494**	**$13,983,266**	**$101,244,228**

PANEL B		
Current General Government Overhead Rate		
General Government Expenditures		$13,983,266
	divided by	
Direct General Fund Expenditures		$101,244,228
	equals	
Current General Government Overhead Rate		13.8%
Marginal Increase in General Government Costs @ 75% [2]		**10.4%**

1. Total transfers out from the General Fund are presented in Table A-9. Based on discussion with City Finance staff, only the ongoing transfers from the General Fund to other City funds for provision city services are highlighted in Table A-9. These highlighted ongoing transfers are considered expenditures for the General Fund for the SOI annexation areas and are the expenditures included in this table.

2. General government costs for the project are not assumed to increase on a one-to-one basis. Therefore, the fiscal analysis projects general government at a marginal rate of 75 percent of the current 13.8 percent of non-general recurring costs, or at 10.4 percent of direct recurring costs.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*
City of Chino, Finance Department

costs include administration and support of departmental line costs such as police, fire and public works. These General Government costs are usually viewed as citywide overhead and are projected using an overhead rate applied to direct departmental line costs. However, overhead costs are not assumed to increase on a one-to-one basis for the proposed project. General government costs are projected at a marginal rate of 75 percent of the current rate.

As shown in Panel B of Table 6-4, FY 2023-24 adopted general government costs of $13.98 million represent about 13.8 percent of current direct line costs of $101.2 million. A marginal increase of 75 percent of 13.8 percent is 10.4 percent. Therefore, general government costs for the proposed project are projected at 10.4 percent of direct recurring costs.

Fire Service Contract

As discussed in Chapter 3, the Chino Valley Independent Fire District (CVIFD) provides fire protection to the project site and will continue to provide service after annexation to Chino. The CVIFD receives an allocation of the basic one percent property tax levy based on the tax rate area (TRA) in which the property is located. Based on discussion with the City Finance Director, if the TRA allocation to the CVIFD is below the citywide average of about 15.07 percent of the basic one percent levy, the City has a contract to provide payments to the CVIFD to make up the difference between the specific TRA allocation for the annexed area and the citywide average of 15.07 percent.

The proposed Ramona Francis Annexation Area is located in TRAs 61056, 61060, 61101, 61102 and 61103, which allocate on average about 14.80 percent of the one percent property tax levy to the CVIFD, as shown in Table A-3. Therefore, the City will transfer an amount equal to about 0.27 percent (15.07 minus 14.80) of the basic one percent property tax levy for the Project to the CVIFD.

Police Protection

Police costs are projected at $452.44 per service population, as shown in Table 6-3, based on FY 2023-24 budget expenditures of $53.17 million and the City's service population estimate of 117,517.

Development Services

The Development Services Department provides department administration, the City's Planning

Commission, and planning, building, code enforcement and economic development services. Based on FY 2023-24 net community development costs of $3.05 million and the City service population estimate of 117,517, non-fee supported costs for development services are estimated at $25.99 per service population, as shown in Table 6-3. The total General Fund development services costs of $11.59 million are offset by one-time processing permit and fee revenues of $8.54 million, resulting in net development services costs of $3.05 million, as shown in Appendix Table A-8.

Public Works

General Fund public works costs include department administration and land development services. As shown in Table 6-3, public works costs are projected at $4.44 per service population based on FY 2023-24 net public works costs of $522,298 and the City service population estimate of 117,517.

Transfers to Other Funds

Based on discussion with City Finance staff, the General Fund provides certain ongoing transfers to other City funds for provision of direct departmental type City services. In addition to these transfers from the General Fund, these other City funds also receive revenue from other sources.

Appendix Table A-9 presents all transfers from the General Fund and highlights those transfers that represent the following ongoing direct expenditures for City services:

> **Community Services Fund.** This fund provides revenue for the Community Service Department which provides community and neighborhood parks, trails, recreation facilities, and human services for youth and senior populations. As shown in Table 6-3, the General Fund expenditures for the Community Services Fund are estimated at $81.97 per capita based on the FY 2023-24 General Fund transfer amount of $7.28 million and the City resident population estimate of 88,797 (excluding group quarters).
>
> **Transportation Fund.** The General Fund expenditures for the Transportation Fund are estimated at $60.28 per service population based on the FY 2023-24 General Fund transfer amount of $7.1 million and the City service population estimate of 117,517.
>
> This fund provides maintenance and operating services for the City's public rights-of-way, including streets, traffic signals, landscaping, street lighting, City vehicles and equipment and City facilities. Based on discussion with City Finance staff, these funds will cover any ongoing maintenance and operations costs associated with the public road improvements for the Ramona Francis Annexation Area.

Landscape and Lighting Fund. The General Fund cost for the Landscape and Lighting Fund is projected at $62.02 per service population. This cost factor is based on the FY 2023-24 transfer of $7.29 million and the existing City service population estimate of 117,517.

City's Portion for 50% Perimeter Fair Share. Based on the General Fund transfer of $1.13 million and the City service population estimate, these costs are projected at $9.59 per service population.

Assessment District Backfill. These General Fund costs are projected at $4.10 per service population based on FY 2023-24 transfers of $481,575 and the estimated current City service population of 117,517.

APPENDIX A
SUPPORTING FISCAL TABLES

Table A-1
U.S. Census 2021 Live/Work Data
City of Chino

Category	2021 Count	2021 Share
Selection Area Labor Market Size (Total Jobs)		
Employed in the Selection Area	54,378	100.0%
Living in the Selection Area	40,496	72.2%
Net Job Inflow (+) or Outflow (-)	13,882	-
In-Area Labor Force Efficiency (Total Jobs)		
Living in the Selection Area	40,496	100.0%
Living and Employed in the Selection Area	4,226	10.7%
Living in the Selection Area but Employed Outside	36,270	89.3%
In-Area Employment Efficiency (Total Jobs)		
Employed in the Selection Area	54,378	100.0%
Employed and Living in the Selection Area	4,226	7.7%
Employed in the Selection Area but Living Outside	50,152	92.3%

Sources: Stanley R. Hoffman Associates, Inc.
U.S. Census Bureau, OnTheMap Application and Longitudinal Employer-Household Dynamics (LEHD) Origin-Destination Employment Statistics, Chino, California, 2021

Table A-2 (page 1 of 3)
General Fund Recurring Revenues
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Revenue Category	Fiscal Year 2023-24 Budget Revenue	Revenues for SOI Annexation Area: Annual Processing Fees/Permits [1]	Not Projected [2]	Projected Recurring Revenue [3]
TAXES				
Franchise Fees				
Public Utility	$1,097,000	$0	$0	$1,097,000
Recycling/Waste	2,091,326	0	0	2,091,326
Telecommunication	737,000	0	0	737,000
Franchise Fees Total	$3,925,326	$0	$0	$3,925,326
Property Taxes				
Secured	$14,645,000	$0	$0	$14,645,000
Unsecured	703,749	0	0	703,749
Aircraft	330,693	0	330,693	0
Unitary Utilities	510,000	0	510,000	0
Supplemental	250,000	0	250,000	0
Prior Years	368,000	0	368,000	0
RDA Elimination	3,000,000	0	3,000,000	0
Property Tax In-Lieu of VLF	13,763,468	0	0	13,763,468
Property Tax-RDA S.B. 211	350,000	0	350,000	0
Homeowners Property Tax Relief	98,000	0	98,000	0
Property Taxes Total	$34,018,910	$0	$4,906,693	$29,112,217
Other Taxes				
Real Property Transfer Tax	$550,000	$0	$0	$550,000
Special Tax - Annual Tax - Preserve	2,440,483	0	2,440,483	0
Sp Tax-Res/Unit-Pres-One Time	150,000	0	150,000	0
Sp Tx-Nonres/Ac-Pres-One Time	100,000	0	100,000	0
City Services Special Tax - College	2,235,048	0	2,235,048	0
Transient Occupancy Tax	550,000	0	0	550,000
Business License Tax	1,050,000	0	0	1,050,000
Other Taxes Total	$7,075,531	$0	$4,925,531	$2,150,000
Sales and Use Tax	$36,944,404	$0	$0	$36,944,404
TOTAL TAXES	$81,964,171	$0	$9,832,224	$72,131,947
LICENSES AND PERMITS				
Scup-Site	$10,938	$10,938	$0	$0
Special Conditional Use Permits	13,348	13,348	0	0
Home Occupation Permits	4,060	4,060	0	0
Building Permit	2,182,265	2,182,265	0	0
Plumbing Permit	310,980	310,980	0	0
Electrical Permits	310,980	310,980	0	0
Mechanical Permits	310,980	310,980	0	0
A.D.A. S.B. 1186	25,200	25,200	0	0
R.O.W. Encroachment Permits	90,000	90,000	0	0
Wide Overweight Vehicle Fees	16,000	16,000	0	0
Detour & Lane Closer Fees	50,000	50,000	0	0
Bicycle License Fee	50	0	0	50
Zone Restricted Parking Permit	500	500	0	0
Credit Card Conv Fee	38,000	38,000	0	0
Special Event Permit	3,500	3,500	0	0
Special Permit Investigation	3,500	3,500	0	0
Special Business/Comm Revenue	3,000	3,000	0	0
Fireworks Fines	35,000	35,000	0	0
Film Permits	2,000	2,000	0	0
TOTAL LICENSES AND PERMITS	$3,410,301	$3,410,251	$0	$50
RENTAL INCOME				
Rental Income	$99,030	$0	$99,030	$0
TOTAL RENTAL INCOME	$99,030	$0	$99,030	$0
INTERGOVERNMENTAL				
Vehicle License Fee	$75,000	$0	$75,000	$0
Peace Officer Standards Training	85,000	$0	$0	$85,000
State Mandated Cost Reimbursement	40,000	0	40,000	0
School Resource Fee	411,402	0	411,402	0
Grant	295,978	0	295,978	0
TOTAL INTERGOVERNMENTAL	$907,380	$0	$822,380	$85,000

1. Revenues that occur on a one-time basis and revenues that occur as a fixed amount payment from other agencies are not projected.
2. Certain revenues, such as transient occupancy tax, are not projected because they are not impacted by the proposed annexation.
3. These are the recurring revenue categories projected for the proposed annexation.
4. Capital administration fees represent the one-time 12% administrative charge received by the General Fund from the Capital Improvement Budget, and are not projected for this study.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*
City of Chino, Finance Department

Table A-2 (page 2 of 3)
General Fund Recurring Revenues
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Revenue Category	Fiscal Year 2023-24 Budget Revenue	Revenues for SOI Annexation Area: Annual Processing Fees/Permits [1]	Not Projected [2]	Projected Recurring Revenue [3]
CHARGES FOR SERVICES				
General Plan Update Fee	$310,721	$0	$310,721	$0
Tentative Tract Map Fee	69,560	69,560	0	0
Tentative Parcel Map Fee	0	0	0	0
Environmental Assessment Fee	4,782	4,782	0	0
Site Approval Fees	137,354	137,354	0	0
Ag Contract Cancellation Fee	0	0	0	0
Ag Contract- Non Renewal	0	0	0	0
Developer Modification Fee	8,488	8,488	0	0
C.C. & R. Fee	15,000	15,000	0	0
Preserve Cost Recovery Fee	0	0	0	0
Specific Plan Amendment Fee	0	0	0	0
Design Review-College Park Preserve	17,526	0	17,526	0
Landscape/Lighting/Wall Plan Review	21,020	21,020	0	0
General Plan Amendment	0	0	0	0
Preliminary Project Review Fee	3,998			
Adm Approval Type 1 & 2 W/D R.C.	26,220	26,220	0	0
Adm Approval Type 1-3 W/O R.C.	3,300	3,300	0	0
Adm Approval Type 3 W/D R.C.	12,360	12,360	0	0
Public Notice-Mail	2,580	2,580	0	0
Public Notice-Newspaper	7,250	7,250	0	0
Zoning Verification	10,128	10,128		
Sign Plan Review Fee	16,500	16,500	0	0
Sign Program Review	1,367	1,367	0	0
Temporary Banner/Sign	0	0	0	0
Developer Agreement	15,000	15,000	0	0
Developer Ext.-Adm. Review	8,435	8,435	0	0
Job Valuation	249,013	249,013	0	0
Green Building Standards	2,211	2,211	0	0
Building Plan Check Fee	979,506	979,506	0	0
New Construction Fees	822,789	822,789	0	0
Technology Fees	150,772	150,772	0	0
Home Warranty Permit	120,300	120,300	0	0
Capital Administration Fees [4]	2,028,000	0	2,028,000	0
Engineering Planning Development Fee-East Chino	0	0	0	0
Grading Plan Check Fees	150,000	150,000	0	0
Final Subdivision Map Fee	45,000	45,000	0	0
Engineering Plan Check	600,000	600,000	0	0
Public Improvement Inspection-Land Development	1,500,000	1,500,000	0	0
Public Utilities Inspection Fee	125,000	125,000	0	0
Engineering Plans Revision Fee	25,000	25,000	0	0
Intersection Design Fees	0	0	0	0
Crime Prevention Fee	100	0	0	100
Fire Alarm Fees	3,000	0	0	3,000
Special Event Fee	10,000	0	0	10,000
Accident Report Fees	100	0	0	100
Graffiti Abatement Recovery Fee	10,000	0	0	10,000
Fingerprint Fee	3,000	0	0	3,000
Photo Sales Fee	50	0	0	50
Vehicle Report Certification	4,500	0	0	4,500
Crime Report Fees	700	0	0	700
Vehicle Inspection Fees	6,000	0	0	6,000
Towing Ordinance	90,000	0	0	90,000
DUI Response Fees	15,000	0	0	15,000
False Alarm Response Fees	15,000	0	0	15,000
Records Clearance Check	1,100	0	0	1,100
Vehicle Release Fees	180,000	0	0	180,000
Public Safety Service Fee	20,000	0	0	20,000
Local Criminal History Record	100	0	0	100
Photocopy Sales	10	0	0	10
Research Service Fees	600	0	0	600
Document Printing	0	0	0	0
Return Check Charge	250	0	0	250
Public Meeting/DVD Copy	55	0	0	55
Business Licenses Duplication	400	0	0	400
Fireworks Cost Recovery Permit	45,000	0	0	45,000
City 5% Strong Motion Fee	3,700	0	0	3,700
TOTAL CHARGES FOR SERVICES	$7,897,846	$5,128,935	$2,356,247	$408,665

1. Revenues that occur on a one-time basis and revenues that occur as a fixed amount payment from other agencies are not projected.
2. Certain revenues, such as transient occupancy tax, are not projected because they are not impacted by the proposed annexation.
3. These are the recurring revenue categories projected for the proposed annexation.
4. Capital administration fees represent the one-time 12% administrative charge received by the General Fund from the Capital Improvement Budget, and are not projected for this study.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*
City of Chino, Finance Department

Table A-2 (page 3 of 3)
General Fund Recurring Revenues
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Revenue Category	Fiscal Year 2023-24 Budget Revenue	Revenues for SOI Annexation Area: Annual Processing Fees/Permits [1]	Not Projected [2]	Projected Recurring Revenue [3]
INVESTMENT INCOME				
Interest Income Apportioned	$1,800,000	$0	$0	$1,800,000
Interest Income Loan Water	26,411	0	26,411	0
Interest Income Loan Pension	0			
TOTAL INVESTMENT INCOME	$1,826,411	$0	$26,411	$1,800,000
FINES AND FORFEITURES				
Truck Route Citation	$500,000	$0	$0	$500,000
Parking Citation Fines	260,000	0	0	260,000
General Court Fines	65,000	0	0	65,000
Adm Citations Public Nuisance	68,000	0	0	68,000
TOTAL FINES AND FORFEITURES	$893,000	$0	$0	$893,000
OTHER REVENUE				
Advanced Expenditure Savings	$3,100,000	$0	$3,100,000	$0
Legal Address Change-Owner Required	331,560	0	0	331,560
Evidence/Other	1,500	0	0	1,500
Maps/Publications/Bid Spec	100	0	0	100
Cost Recovery Public Nuisance	468,000	0	0	468,000
Unclaimed Funds	1,000	0	0	1,000
Cell Site Rental	23,372	0	0	23,372
Recapture of Bad Debt	0	0	0	0
Property Abatement	2,500	0	0	2,500
Reimbursements & Contributions	227,600	0	0	227,600
C-F-D- Formation Reimburse	0			
Donations/Sponsorships	6,000	0	0	6,000
Senior Housing Leasing Payment	410,000	0	410,000	0
Other Revenue	14,800	0	0	14,800
CFD 2006-2 Reimbursed Adm Fee	14,184	0	14,184	0
CFD 99-1 Reimbursed Adm Fee	5,315	0	5,315	0
CFD 2000-1 Reimbursed Adm Fee	4,102	0	4,102	0
CFD 2001-1 Reimbursed Adm Fee	5,289	0	5,289	0
CFD 2003-1 Reimbursed Adm Fee	10,857	0	10,857	0
CFD 2003-2 Reimbursed Adm Fee	11,598	0	11,598	0
CFD 2003-3 Reimbursed Adm Fee	100,205	0	100,205	0
CFD 2003-4 Reimbursed Adm Fee	5,351	0	5,351	0
CFD 2005-1 Reimbursed Adm Fee	52,321	0	52,321	0
CFD 2005-2 Reimbursed Adm Fee	9,708	0	9,708	0
CFD 2009-1 Reimbursed Adm Fee	5,268	0	5,268	0
CFD 2006-1 Reimbursed Adm Fee	9,211	0	9,211	0
CFD 2006-3 Reimbursed Adm Fee	10,047	0	10,047	0
CFD 2016-2 Reimbursed Adm Fee	10,270	0	0	10,270
CFD 2016-1 Reimbursed Adm Fee	8,689	0	0	8,689
CFD 2019-1 Reimbursed Adm Fee	10,270	0	0	10,270
TOTAL OTHER REVENUE	$4,859,117	$0	$3,753,456	$1,105,661
Transfers In				
Enterprise Funds - Overhead Charges	$3,120,456	$0	$0	$3,120,456
Enterprise Funds - ROW Maintenance and Government Facilities Reimbursement	2,230,433	0	0	2,230,433
Other Transfers In	2,064,761	0	0	2,064,761
General Overhead Total	$7,415,650	$0	$0	$7,415,650
TOTAL GENERAL FUND OPERATING REVENUES	$109,272,905	$8,539,186	$16,889,748	$83,839,973

1. Revenues that occur on a one-time basis and revenues that occur as a fixed amount payment from other agencies are not projected.
2. Certain revenues, such as transient occupancy tax, are not projected because they are not impacted by the proposed annexation.
3. These are the recurring revenue categories projected for the proposed annexation.
4. Capital administration fees represent the one-time 12% administrative charge received by the General Fund from the Capital Improvement Budget, and are not projected for this study.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*
City of Chino, Finance Department

Table A-3
Current Tax Rate Area (TRA) Allocations
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino

Agency Code	Agency [1]	TRA 61056	TRA 61060	TRA 61101	TRA 61102	TRA 61103	Weighted Average Island
AB01 GA01	**San Bernardino County General Fund**	**0.17295**	**0.17289**	**0.16649**	**0.16658**	**0.16419**	**0.16787**
AB02 GA01	Educational Revenue Augmentation Fund (ERAF)	0.22204	0.22196	0.21374	0.21386	0.21079	0.21551
BF01 GA01	Flood Control Zone 1	0.02581	0.02579	0.02484	0.02485	0.02450	0.02505
BF07 GA01	Flood Control District, Administration, Zones 1 and 2	0.00183	0.00183	0.00176	0.00176	0.00174	0.00178
BL01 GA01	San Bernardino County Free Library	0.01420	0.01419	0.01367	0.01368	0.01348	0.01378
BS01 GA01	County Superintendent of Schools, Countywide	0.00503	0.00503	0.00484	0.00485	0.00478	0.00488
BS01 GA03	County Superintendent of Schools, Physically Handicapped	0.00198	0.00198	0.00191	0.00191	0.00188	0.00192
BS01 GA04	County Superintendent of Schools, Mentally Handicapped	0.00159	0.00159	0.00153	0.00153	0.00151	0.00154
BS01 GA05	County Superintendent of Schools, Development Center	0.00052	0.00052	0.00050	0.00050	0.00049	0.00050
SC16 GA01	Chaffey Community College	0.04241	0.04239	0.04082	0.04085	0.04026	0.04116
SU18 GA01	Chino Valley Unified School District	0.30707	0.30698	0.29559	0.29576	0.29152	0.29805
UD98 GA01	CSA SL-1	0.00000	0.00000	0.00000	0.00000	0.01448	0.00204
WF07 GA01	**Chino Valley Independent Fire District - Unincorporated Area**	**0.15249**	**0.15244**	**0.14679**	**0.14688**	**0.14477**	**0.14801**
WR04 GL01	Inland Empire Joint Resource Conservation District	0.00095	0.00100	0.00090	0.00082	0.00079	0.00087
WT09 GL01	Chino Basin Water Conservation District	0.00561	0.00590	0.00532	0.00484	0.00466	0.00517
WU08 GA01	Inland Empire Utilities Agency	0.01666	0.01665	0.01604	0.01604	0.01581	0.01617
WU08 GA05	Inland Empire Utilities Agency - General Tax Levy Imp C	0.02887	0.02886	0.02779	0.02780	0.02740	0.02802
WW21 GA01	Monte Vista Company Water District	0.00000	0.00000	0.03748	0.03750	0.03696	0.02768
	Total	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000
	Current Assessed Valuation of Portion of TRA in Project	$10,751,909	$1,742,240	$14,047,281	$14,817,266	$6,765,404	$48,124,100
	TRA Share of Total Valuation	*22.34%*	*3.62%*	*29.19%*	*30.79%*	*14.06%*	*100.00%*

1. The property tax allocations affected by the annexation are shown in bold print.

Sources: Stanley R. Hoffman Associates, Inc.
San Bernardino County Auditor-Controller, Property Tax Division, PI 739DYL Report, Roll Year 2023, 10/26/23

Table A-4
Estimated Vehicle License Fees (VLF) - Property Tax In Lieu Factor
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino

Fiscal Year	VLF - Property Tax In Lieu [1]	Assessed Valuation (AV) [2]	VLF per $1,000,000 AV [3]
2014	$6,832,348	$9,938,219,988	$690
2015	$7,474,613	$10,671,272,880	$700
2016	$8,021,564	$11,278,697,488	$710
2017	$8,476,860	$12,216,798,332	$690
2018	$9,169,512	$13,397,159,037	$680
2019	$10,023,385	$14,269,762,788	$700
2020	$10,731,212	$15,060,588,792	$710
2021	$11,322,380	$15,991,331,481	$710
2022	$12,018,733	$17,323,282,962	$690
Average			***$700***

1. The property tax in lieu VLF amounts are from the City's budget as cited below.
2. City assessed valuation is from the County Assessor report as cited below.
3. Estimated VLF per $1,000,000 AV is rounded to the nearest tens.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino Annual *Budgets*
County of San Bernardino, *Assessment Rolls, 2014 through 2022*

Table A-5
Calculation of Use Tax Factor
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino

City of Chino (2023 Q1 to Q3)	Amount
Use Tax [1]	
County Pool	$3,685,936
State Pool	12,373
Total Use Tax	$3,698,309
divided by	
Point-of-Sale	$22,354,949
equals	
Use Tax Rate [2]	**16.5%**

1. Use tax data reported by CDTFA for Q1-Q3 2023
2. The use tax rate is the County Pool plus the State Pool divided by point-of-sale taxable sales tax.

Sources: Stanley R. Hoffman Associates, Inc.
California Department of Tax and Fee Administration (CDTFA), 2023

Table A-6
Estimated Annual Residential Turnover
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino

City of Chino	Occupied Housing Units	Percent Turnover
Total Owner Occupied Units	**16,819**	
Moved in 2018 or later	2,772	
Moved in 2010 to 2017	4,939	
Moved in 2000 to 2009	4,697	
Total Moved 2000 to 2022	12,408	
Annual Turnover Rate: 2000 to 2022 [1]	**653**	**4%**

1. The annual turnover rate is based on the assumption of nineteen years for the 2000 to 2019 period.

Sources: Stanley R. Hoffman Associates, Inc.
U.S. Census Bureau, *2018-2022 American Community Survey (ACS) 5-Year Estimates, Tenure by Year Householder Moved Into Unit, Report B25038, Chino, California*

Table A-7
Revenue Transfers to the General Fund
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Transfer From Category	Fiscal Year 2023-24 Ongoing Interfund Transfers to General Fund
Overhead	
Water - General and Department Reimbursement	$1,980,360
Sewer - General and Department Reimbursement	347,806
Storm Drain - General and Department Reimbursement	576,181
Sanitation - General and Department Reimbursement	216,109
Total Overhead Transfer	$3,120,456
Enterprise Allocation	
Water - ROW Maintenance and Govt. Facilities Reimbursement	$940,097
Sewer - ROW Maintenance and Govt. Facilities Reimbursement	832,053
Storm Drain - ROW Maintenance and Govt. Facilities Reimbursement	403,753
Sanitation- ROW Maintenance and Govt. Facilities Reimbursement	54,530
Total Enterprise Allocation	$2,230,433
Other Transfers in to General Fund	
From Successor Agency Adm	$0
Local Public Safety - Reimburse General Fund Expenses	1,258,000
Traffic Safety - Reimburse General Fund Expenses	70,800
AB 3229 Public Safety Grant - Reimburse General Fund COPS Grant Projects	0
Transportation DIF Fee - Reserves for Union Pacific Railroad R6221	28,241
Law Enforcement DIF - FY 19-20 Sworn Position Equipment N4900	0
Law Enforcement DIF - FY 20-21 Sworn Position Equipment N4901	0
Law Enforcement DIF - Addnli Traffic Officer N4221	0
Water Development DIF Fee Update N7207	0
Sewer DIF Fee Update N7207	0
Storm Drain Preserve DIF Transfer of Reserves for Preserve Storm Drain Master Plan MS205	0
Storm Drain Preserve DIF Transfers of Reserves for ROW & Surveying Services Chino Airport	0
B/S/T Preserve DIF Fee - Pine Avenue Improvements ST203-Falloncrest Reimb	0
B/S/T Preserve DIF Fee - Share Paths Entrances at the Preserve MS235	0
Public Education Government (PEG) - Capital Equipment	300,000
Public Education Government (PEG) - Agenda and Meeting System	0
RMP - Riverside Land Conservancy Project N6011	0
RMP - Transfer of Reserves for Bickmore and Kimball Basins N6026	0
Water - Transfer of Reserves to Repay Loan for Water Meter Replacement	407,720
Total Other Transfers in to General Fund	$2,064,761
Total Transfers to General Fund	**$7,415,650**

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*
City of Chino, Finance Department

Table A-8
General Fund Net Community Development Services Cost Factor
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Category	Amount
Development Services Costs	
Administration	$433,254
Planning Commission	50,649
Planning	2,294,351
Building	2,410,665
Code Enforcement	2,220,965
R.O.W. Permits and Inspections	1,239,799
ADA Accessibility	389,474
Development Engineering	2,553,718
Total Development Services Costs	$11,592,875
minus	
One-Time Development Processing Revenues	
Permits and Fees	$3,410,251
Charges for Development Services	5,128,935
Total One-Time Development Processing Revenues	$8,539,186
equals	
Recurring Net Development Services Costs	$3,053,689
divided by	
Service Population [1]	117,517
equals	
Citywide Net Cost Factor per Service Population for Community Development	**$25.99**

1. For fiscal factors that are based on population and employment, an estimated service population factor is applied, which represents the City's resident population, plus 50 percent of the estimated employment from outside the City.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*

Table A-9
Transfers from the General Fund to Other City Funds
Ramona Francis Annexation Area
Plan for Service and Fiscal Analysis, City of Chino
(In Constant 2024 Dollars)

Transfer of Reserves to Other City Funds	Fiscal Year 2023-24 Interfund Transfers Out from General Fund		
	Ongoing [1]	Not Ongoing	Total
ROPS - Administrative Costs of the ROPS	$0	$0	$0
Disaster Reserve - Maintain the 2.5% Reserve Policy [2]	0	144,496	144,496
Transportation Planning Program	0	0	0
Transportation - Backfill Transportation Maintenance	7,083,574	0	7,083,574
Transportation - Local Street Overlay Program-Maint MS181	0	0	0
Transportation - Traffic Signal Cabinet Project MS191	0	0	0
Transportation - Street Rehab FY15-16 #ST162	0	0	0
Transportation - Street Rehab FY16-17 #ST171	0	0	0
Transportation - ROW ADA Improvements ST173	0	0	0
Transportation - El Prado Rehab FY17-18 #ST181	0	0	0
Transportation - Bicycle, Pedestrian & Transit Improv. ST182	0	0	0
Transportation - 18-19 Street Rehab & TSM Riverside Drive ST183	0	0	0
Transportation - Street Rehab FY18-19 ST190	0	0	0
Transportation - Chino/Ramona Accessibility Imp. ST202	0	0	0
Transportation - ADA Upgrades-Carissa/Grant ST201	0	0	0
Transportation - Edison Ave TSM & Interconnect TR151	0	0	0
Transportation - CCTV Camera Installation TR162	0	0	0
Transportation - CCTV Camera Installation TR182	0	0	0
Transportation - TSM Ramona Ave/Schaefer TR172	0	0	0
Transportation - Chino Avenue Storm Drain #SD151	0	0	0
Transportation - Union Pacific Railroad Project N7209	0	0	0
Transportation - CDBG Streetlight Installation MS162	0	0	0
Transportation - SBCTA Traffic Signal Coord N7021	0	0	0
Transportation - Traffic Survey N7601 and Traffic Model N7602	0	0	0
Transportation - McBride RV Storage	0	0	0
Transportation - CIP Project Management Services MS163	0	0	0
Community Services - Community Services Fund	7,278,388	0	7,278,388
Park Fund Funds - PK 183,221, 222 and 223	0	0	0
Landscape/Lighting - Landscape and Lighting Fund	7,288,897	0	7,288,897
LLMD Maintenance District - City's Portion for 50% Perimeter Fair S	1,127,446	0	1,127,446
Assessment District Backfill	481,575	0	481,575
Building Management Fund - Civic Center Master Plan N8074	0	0	0
Building Management Fund - Senior Center/Library Ph II ROW/Park	0	0	0
Building Management Fund - City Interior Improvements PF210	0	0	0
Total General Fund Transfers Out	**$23,259,880**	**$144,496**	**$23,404,376**

1. Based on discussion with City Finance staff, the ongoing transfers from the General Fund to other City funds for provision of Cit services are highlighted. These transfers are considered ongoing expenditures for the General Fund for the proposed project.
2. While transfers to maintain the 2.5% reserve policy may be ongoing, they are not projected in the fiscal analysis based on discu with City Finance staff.

Sources: Stanley R. Hoffman Associates, Inc.
City of Chino, *Fiscal Year 2023-24 Budget*
City of Chino, Finance Department

APPENDIX B
PROJECT REFERENCES

CITY OF CHINO

Community Development Department
Warren Morelion, City Planner, 909.334.3448
Mike Hitz, Principal Planner, 909.334.3448

Finance Department
Rob Burns, Director of Finance, 909.334.3262
Sherri Beckett, Budget Coordinator, 909.334.3340

Public Works Department
Jésus Plasencia, Engineering, 909.334.3250

COUNTY OF SAN BERNARDINO

Assessor and Auditor Controller
www.sbcounty.gov

Local Agency Formation Commission
909.388.0480
Samuel Martinez, Executive Officer

CHINO VALLEY UNIFIED SCHOOL DISTRICT

Facilities, Planning and Operations Department
Greg Stachura, Assistant Superintendent, 909.334.3448