CITY OF LOMA LINDA
CITY COUNCIL AGENDA
REGULAR MEETING

Tuesday, January 9, 2024, 7:00 PM
Council Chambers
25541 Barton Road
Loma Linda, CA 92354

Est. Duration: 1 hr 55 min

A regular meeting of the City Council of the City of Loma Linda is scheduled in the **Council Chambers**, 25541 Barton Road, Loma Linda, California. ***Under Municipal Code Section 2.08.010, study sessions or closed session items may begin at 5:30 p.m. or as soon thereafter as possible.*** **The public meeting begins at 7:00 p.m.**

Reports and Documents relating to each agenda item are on file in the Office of the City Clerk and are available for public inspection during normal business hours. The agenda and reports are also located on the City's Website at www.lomalinda-ca.gov.

Materials related to an item on this Agenda submitted to the City Council after distribution of the agenda packet are available for public inspection in the City Clerk's Office, 25541 Barton Road, Loma Linda, CA during normal business hours. Such documents are also available on the City's website at www.lomalinda-ca.gov subject to staff's ability to post the documents before the meeting.

Persons wishing to speak on an agenda item, including any closed session items, are asked to complete an information card and present it to the City Clerk before consideration of the item. When the item is to be considered, please step forward to the podium, the Chair will recognize you and you may offer your comments. The City Council meeting is recorded to assist in the preparation of the Minutes, and you are therefore asked to give your name and address before testifying.

The Oral Reports/Public Participation portion of the agenda pertains to items NOT on the agenda and is limited to 30 minutes; 3 minutes are allotted for each speaker. Under the Brown Act, no action may be taken by the City Council at this time; however, the City Council may refer your comments/concerns to staff or request that the item be placed on a future agenda.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at (909) 799-2819. Notification 48 hours before the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. Later requests will be accommodated to the extent feasible.

A recess may be called at the discretion of the City Council.

Meetings are accessible to people with disabilities. Every attempt will be made to swiftly address each request. Requests in advance of the meeting will enable us to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Individuals who need special assistance or a disability-related modification or accommodation to participate in this meeting, or who have a disability and wish to request an alternative format for the meeting materials, should contact the City Clerk at larreola@lomalinda-ca.gov or (909) 799-2819.

1: Call to Order

1A. Call to Order

1B. Roll Call

1C. Workshop - 6:00pm - Community Room
Audit Committee - Audit Report for Fiscal Year 2022-2023

1D. Invocation and Pledge of Allegiance - Mayor Dupper

1E. Items to be Added or Deleted

1F. Oral Reports/Public Participation - Non-Agenda Items (Each Speaker limited to 3 minutes. Pursuant to the Brown Act, no action or discussion can be taken by City Council)

1G. Conflict of Interest Disclosure

2: Scheduled and Related Items

2A. Joint meeting of the City Council and Housing Authority regarding presentation of Annual Comprehensive Financial Report for FY 2022/2023

— Presentations by Rogers, Anderson, Malody & Scott (RAMS) and Finance

3: Consent Calendar

3A. Demands Registers - December 26, 2023 and January 9, 2024 [Finance]

3B. Approval of Minutes 12-12-2023 [City Clerk]

3C. Treasurer's Report - December 2023 [Finance]

3D. Fire Department's Activity Report - December 2023 [Fire]

3E. Council Bill #R-2024-01 - Resolution of a Purchase and Sale Agreement [Administration/Community Development]

— Adopt Council Bill #R-2024-01 - A Resolution authorizing the execution of a Purchase and Sale Agreement as to that certain property previously designated as surplus with Anlai Jiao and Kelsey Bullock.

3F. Council Bill #R-2024-02 - Resolution to amend the Miscellaneous and Fire Compensation Plans [Administration]

— Adopt Council Bill #R-2024-02 - A Resolution to Amend the Miscellaneous and Fire Compensation Plans

3G. Amendment to the City Attorney Agreement [City Manager]

3H. Fiscal Year 2023/2024 Supplemental Appropriations for Public Works Department [Public Works]

3I. Authorize Purchase of Two Traffic Signal Backup Battery Systems [Public Works]

— Authorize purchase of two (2) Clary SP1250 traffic signal battery backup systems including installation for $18,820.91.

3J. Notice of Completion - Pavement Rehabilitation by Overlay Method (CIP 23-115) [Public Works]

— Accept as complete and authorize recordation of Notice of Completion for the Pavement Rehabilitation at Various Location by All American Asphalt.

3K. Water and Wastewater Rate Study Draft Report [Public Works/Finance]

4: Old Business

5: New Business

5A. Approve an Agreement with CGI Digital in their Street Banner Program [Community Development]

— Authorize and approve a three-year agreement with Community Showcase Banners, LLC (dba CGI Digital) for participation in their non-cost decorative street banner program..

6: Reports

6A. Reports of Council Members

6B. Reports of Officers - Status Report on 1.6 MG Reservoir [City Manager]

7: Adjournment

POSTING

I, Lynette Arreola, City Clerk, do hereby certify and declare that, I caused this agenda to be posted at the following three (3) locations, to-wit:

Loma Linda Branch Library, 25581 Barton Road, Loma Linda, California

City Council Chambers, 25541 Barton Road, Loma Linda, California

U. S. Post Office Annex, Newport Avenue, Loma Linda, California



Lynette Arreola, City Clerk

City of Loma Linda, California

Date Posted: January 4, 2024

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Joint meeting of the City Council and Housing Authority regarding presentation of Annual Comprehensive Financial Report for FY 2022/2023

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Scheduled and Related Items Item: 2A

To	From
City Council	Sonia Fabela, Finance Director

Via
T Jarb Thaipejr, City Manager

Approved/Continued/Denied by City Council

Date: _____

Presentations by Rogers, Anderson, Maloday & Scott (RAMS) and Finance.

Attachments

Annual Comprehensive Financial Report FY Ending 2023.pdf

GANN Limit Report - City of Loma Linda.pdf

SAS 114 - City of Loma Linda.pdf

Annual Comprehensive Financial Report

Fiscal Year Ended June 30, 2023



Ceramic Tile Mural at the Library

CITY OF LOMA LINDA CALIFORNIA

SERVING MAN

INCORPORATED 1970



Citrus Trails Park and Mission Park







ANNUAL COMPREHENSIVE FINANCIAL REPORT

CITY OF LOMA LINDA, CALIFORNIA

For the Fiscal Year Ended June 30, 2023

Prepared by:

City Manager's Office
Finance Department

25541 Barton Road, Loma Linda, CA 92354
Telephone: (909) 799-2840 – Fax: (909) 799-2893

http://www.lomalinda-ca.gov

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Annual Comprehensive Financial Report
For the Year Ended June 30, 2023

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City of Loma Linda

25541 Barton Road, Loma Linda. California 92354-3160 • (909) 799-2800 • FAX (909) 790-2890

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December 20, 2023

To the Honorable Mayor, Members of the City Council, and Citizens of Loma Linda:

It is with great pleasure that we present to you the City of Loma Linda's audited Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2023. The financial statements contained in this report are presented in conformity with generally accepted accounting principles (GAAP) and have been audited in accordance with generally accepted auditing standards (GAAS) and Government Auditing Standards (GAGAS) by an independent certified public accountants firm.

The Annual Comprehensive Financial Report includes the financial activity for all funds of the City, Housing Authority, Public Financing Authority and Fiduciary Funds. The report is organized into three major sections which include the Introductory Section, the Financial Section, and the Statistical Section.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose, which include an array of administrative procedures. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for accurate and fair presentation of financial reports. The concept of reasonable assurance recognizes that the cost of specific controls should not exceed the benefits likely to be derived from exercising the controls, and that this evaluation involves estimates and judgments by management. It is believed that the City's internal accounting controls adequately safeguard City assets and provide reasonable assurance of proper recording of financial transactions.

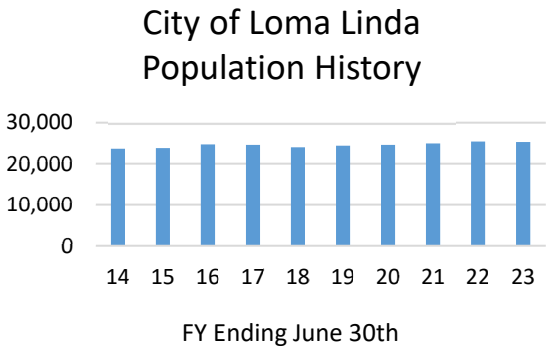
Rogers, Anderson, Malody and Scott, LLP, Certified Public Accountants, have issued an unmodified ("clean") opinion on the City of Loma Linda's financial statements for the year ended June 30, 2023. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE GOVERNMENT

The City of Loma Linda (City), incorporated in September 29, 1970, is located on the south side of Interstate 10, east of the 215 Freeway. Loma Linda is home to the world famous Loma Linda University and Medical Center with over 11,838 employees, the one of the largest employer in San Bernardino County. Loma Linda ("Beautiful Hill"), originally known as "Mound City", has a history of being a health-conscious community, and in 1993 became the first "smoke free" city in San Bernardino County. The Seventh-Day Adventist Church purchased the Loma Linda Resort Hotel from a group of businessmen and physicians from Los Angeles hospitals and converted it into the Loma Linda Sanitarium in 1905. The Sanitarium eventually became a full service medical facility and medical college, the forerunners of the Loma Linda University and Medical Center.

Loma Linda covers an area of 8.6 square miles and has a resident population of 25,228, as certified by the State Department of Finance, as of June 30, 2023. The City has decreased by 121 residents from the previous year. Loma Linda's median income is $63,272, which is 14.3% higher than the average for San Bernardino County.



As presented in the ten year population history chart, Loma Linda's population has plateaued over the past 10 years. The 2020 Census measured the population at 24,791 which is a 6.6% increase from the 2010 Census population of 23,261. In comparison, San Bernardino County grew by 7.2% between the 2010 and 2020 Census. The State Department of Finance has estimated a decline of 121 to the City's population of its current total of 25,228 as of June 30, 2023 compared to the previous year.

The City is governed under charter by a City Council/City Manager plan. The people of Loma Linda elect five Council Members, from which the City Council chooses the Mayor and the Mayor pro tempore. The City Council appoints the City Manager, who is responsible for the daily operations of all City departments and the Council also appoints the City Attorney.

The City's operating departments are Fire Department, Public Works, Community Development, City Clerk, Finance, Information Systems and Administration.

The City of Loma Linda is a full service Municipal Government. Services provided by the City include police (through contract with San Bernardino County Sheriff's) and fire protection; utilities services for water, sewer and refuse (under contract with a private hauler); internet connection services; street and park maintenance; storm and waste water drainage maintenance; planning and zoning management; general administrative services; a senior center and a library branch (staffed by the County of San Bernardino).

Financial administration of the City is the responsibility of the Finance Director/City Treasurer, who supervises the City's fiscal administration, which includes the day-to-day accounting, budgetary and reporting compliance, business licensing, utility billing operations and cash management.

THE REPORTING ENTITY
(Activities included in the report)

The report includes all activities carried out by the City as a legal entity, and also includes the activities of the Loma Linda Successor Agency to the Redevelopment Agency (Successor Agency), the Loma Linda Housing Authority (LLHA) and the Public Financing Authority (PFA), for which the City Council, acting in the capacity of Board to the Successor Agency and both Authorities, is financially accountable as determined under the guidelines of the Governmental Accounting Standards Board (GASB).

ACCOUNTING SYSTEMS AND BUDGETARY CONTROL

The City's fund accounting records are maintained using a modified accrual basis of accounting as explained in the Notes to the Financial Statements, following the accounting practices for governmental units as mandated by the Governmental Accounting Standards Board (GASB).

Basic City operations are accounted for in the City's General Fund, with other activities accounted for in separate funds as required by law or determined by management discretion.

The Government-Wide financial statements (*Statement of Net Position* and *Statement of Activities*) follow the accrual basis of accounting. As required by GASB, an accompanying summary reconciliation schedule is presented following the Governmental fund financial statements. These reconciliation schedules are presented on pages 24 and 27 in the body of the financial statements.

The Finance Director/City Treasurer is charged with the responsibility for the receipt and disbursement of all monies and to maintain control over all expenditures to insure that budget appropriations are not exceeded. The level of budgetary control, that is, the level at which expenditures are not to exceed Council-approved appropriations is established at the department level. Adjustments at the object level within the same fund and major categories of expenditures are permissible at the department level with the department head and Finance Director recommendation and City Manager approval. Adjustments between funds and additional supplemental appropriation funding require City Council approval. An encumbrance (commitment) accounting system is utilized as a technique to enhance budgetary control during the year. All appropriations lapse at year-end and become available for re-appropriation the following year, upon recommendation by the City Manager. Furthermore, the Citizen's Budget Committee plays a major role in the budgetary recommendations to the City Council.

SIGNIFICANT EVENTS AND ACCOMPLISHMENTS

During fiscal year 2022/2023 the City achieved many accomplishments that may not be evident from a review of the financial statements. Some of the more important accomplishments as well as on-going projects are summarized below.

Community Development Department

During the 2022/2023 Fiscal Year, the City's Community Development Department, which is comprised of the Planning and Building and Safety Divisions, has achieved numerous commendable accomplishments. Despite the Covid-19 pandemic over the past three years, the Department has processed a higher number of permits and entitlements compared to previous fiscal years, a reflection of the department's unwavering commitment to facilitating development even during difficult times.

The Building and Safety Division saw a significant rise in applications received, surpassing pre-pandemic numbers. In 2019, they processed 638 applications. And in the most recent year, this figure increased to 641 permits. Throughout the fiscal year, Building staff diligently continued outperforming their responsibilities, including plan checks, permit issuance, and inspections, and ensuring the smooth progression of projects.

Similarly, the Planning Division, responsible for land use and zoning activities, experienced substantial growth. They actively assisted residents, developers, and businesses both in-person and online to ensure proposed uses complied with city codes and the General Plan. In 2020, the Division issued 184 planning permits, which climbed to 250 in 2021. Despite facing staffing shortages throughout 2022, the team effectively processed 283 planning permits. The upward trajectory is expected to continue during the 2023 calendar year.

The Department also witnessed a remarkable increase in Accessory Dwelling Unit (ADU) permits. In 2021, they process 19 permits, which impressively surged to 51 in 2022. The projections for

2023 suggest a review of over 60 ADU/JADU (Junior ADU) permits, indicating growing demand for such projects in the city.

Aside from handling a surge in permits, the Community Development Department successfully completed various notable development activities over the past year, including finalizing the Candlewood Hotel and Vim + Vigor Fitness (formerly Fitness 19) facility, as well as issuing building permits for the Courtyard by Marriott Hotel. Additionally, they achieved significant progress with projects like the 103 detached condominiums project and the 51 lot subdivision that encompassed the expansion of the Frink Adobe site. The Department also embraced advancements in sustainable infrastructure, processing their first Electronic Vehicle (EV) charging station project, with expectations of more to come due to new streamlining laws for EV stations.

Among the ongoing endeavors are the Canyon Ranch annexation and the subdivision of 126 residential lots, both of which hold the promise of expanding housing opportunities within the community. Moreover, the Community Development Department is also reviewing a conceptual plan for 200+ apartment units alongside a 5-acre commercial site within the Groves Specific Plan area, designed to meet the evolving needs of the city's residents and businesses.

Looking ahead to the future, the Community Development Department is at the forefront of embracing technological advancements, as they work towards the completion of the new EnerGov/EPL permitting software system implementation. This forward-thinking move signals a transition away from traditional hard-copy application processing in favor of electronic submittals, streamlining the development process and enhancing efficiency.

Through these ambitious projects and forward-looking goals, the Community Development Department exemplifies their dedication to fostering a vibrant and sustainable city for the benefit of all residents and stakeholders.

Fire Department

Fire resources were successful in containing the majority of all residential structure fires to the building/residence of origin. Fires in commercial occupancies were also contained as small to medium-sized incidents. All vegetation fire incidents in the city boundaries were controlled with the first alarm response resources. Rapid response and aggressive fire attack operations have not only mitigated the loss of personal property of our residents, but also protected vital property and sales tax revenues that the community relies on to fund essential services. A large portion of the department’s responses were for emergency medical incidents or traffic collisions to which the department deploys resources with rescue and Advanced Life Support capabilities. While this fire season was significantly less destructive than in years past, Fire again participated in numerous mutual aid incidents for which the City was reimbursed.

Fire completed its vehicle replacement/upgrade with purchase of two command vehicles and an Alternative Response Vehicle (ARV) as well as repair and upgrade projects to facilities at both fire stations.

Community Risk Reduction (CRR), which includes Fire Prevention, Disaster Preparedness, Code Enforcement, Animal Control, and Parking Enforcement, were busy in 2022/23.

Fire Prevention Division maintained the fire engineering and permitting elements of significant commercial developments in the City. Additional projects and facilities are in various stages of engineering or construction and will be welcomed additions to the community. The Division also inspected all state mandated occupancies throughout the community.

Disaster Preparedness Division updated the Emergency Operations Plan (EOP), closed out the Homeland Security Grant 2020, and continued to increase resiliency in the community through equipment purchases and training of City staff.

At the beginning of 2022, Code Enforcement and Animal Control were officially reassigned from the Community Development Department to the Fire Department. As part of the pandemic response, Code enforcement assisted with meal deliveries to our most at-risk members throughout our City. The team also worked in partnership with community members to preserve and enhance our community's safety, appearance, and economic stability.

Animal licensing compliance continued to increase, animal impounds were maintained at record low levels, and rabies vaccination compliance was improved. The City currently utilizes the City of San Bernardino for shelter services.

Parking Enforcement maintained accessible public streets and drive aisles for emergency responders, continued to enforce permit parking zones for eligible residents and continued providing officer towed vehicles blocking for Public Works projects on public streets.

Information Systems Department

Information Systems has been involved in the bidding, planning, vendor negotiation, and implementation process for the complete overhaul of the city's council chambers. The previous configuration was nearing 15 years old and in desperate need of an update. The project started in the 4th quarter of the 2022-2023 fiscal year and is expected to be completed by the 1stof the 2023-2024 fiscal year. This update is providing modern recording and streaming functions, a modern voting solution, greater public interaction tools, and more meeting control options to the City Clerk.

The city installed a new storage area network which is the backbone storage for all the city's servers. The previous solution hit end of life and is no longer supported by its manufacturer. This new solution increases the transfer rates of data and the total storage capacity.

The city initiated Security Operation Center (SOC) and Network Operation Center (NOC) services. This integrated two vetted 3rd party vendors into the city's network for security scanning, monitoring, patching, and remediating. This allows for better coverage and preparation for the known and unknown issues, faults, and threats.

The information systems department was involved in implementation and deployment of new software for water production and city permitting. Water production was using a dated software called Tokay for nearly a decade and the manufacturer offered a modern solution that utilizes current day computing frameworks; coupled with the city's systems, the software has been more stable and secure than ever before. City permitting has begun its transition away from the current 15 year old HDL permitting solution, to a modern solution that integrates with the city's current Tyler Enterprise ERP software (formerly known as Munis). The Information Systems Department has been playing an integral role in these transitions.

Additional upgrades to the city wide CCTV system and security has been completed. This includes additional cameras through the city, and security sensors at city sites allowing better security and visibility at these crucial locations.

The Loma Linda Connected Community Program (LLCCP), includes the deployment of an advanced city-wide fiber optic network as well as modifications to building regulations to ensure that development will be designed to meet the needs of future communication technologies. The city building code requires all new commercial and residential developments (or re-models

involving greater than 50% of the structure) to equip the new structures with a fiber-optics interface and copper cabling throughout. The fiber network is being extended into new home construction with additional customers coming online as the network expands. Additional equipment was purchased and implemented to cater to an expanding customer base.

Successor Agency, Oversight Board and Loma Linda Housing Authority:

Successor Agency

On February 1, 2012, the Redevelopment Agency was dissolved per the State of California. On this date all assets, property contracts, and leases of the former redevelopment agency transferred to a Successor Agency. The City of Loma Linda elected to become the Successor Agency for its former redevelopment agency. The Successor Agency created a Redevelopment Obligation Retirement Fund, which continues to make payments on the approved annual Recognized Enforceable Obligation Schedules (ROPS), maintain reserves, perform required enforceable obligations, enforce all rights for the benefit of taxing agencies and pursue the disposition of property based on the approved Long Range Property Management Plan (LRPMP). The annual ROPS for bi-annual operating periods of June – December and January – June must be approved by the Countywide Oversight Board, and submitted to the Department of Finance (DOF), State Controller's Office (SCO) and County Administration Office (CAO) for final review and approval before funds are disbursed to the Successor Agency. In November 2016, the Successor Agency refinanced three outstanding bond issues totaling $33,710,000 into two bond issues (2016 A Tax Allocation Refunding Bonds and 2016 B Taxable Tax Allocation Refunding Bonds). The refinancing will yield saving of approximately $7,451,850 over the remaining term of the bonds, with final redemption on August 1, 2030.

Countywide Oversight Board

On July 1, 2018, in accordance with Health and Safety Code section 34179(j), the twenty six Redevelopment Agencies (RDA) oversight boards in San Bernardino County consolidated into one Countywide Oversight Board. The Countywide Oversight Board is composed of one member each appointed by the County Board of Supervisors, City Selection Committee, Independent Special District Selection Committee, San Bernardino County Superintendent of Schools, Chancellor of the California Community Colleges, a public member appointed by the County Board of Supervisors and a member of Recognized Employee Organization (Teamsters Local Union No. 1932). The Countywide Oversight Board has fiduciary responsibilities to holders of enforceable obligations and taxing entities that benefit from property tax distributions, and will continue to have a critical role in the RDA dissolution process until all Successor Agencies are formally dissolved.

Loma Linda Housing Authority

As part of the Redevelopment Agency dissolution in February of 2012, in accordance with the laws applicable to the dissolution of redevelopment agencies, and after review and approval by the Oversight Board and the California Department of Finance, the City of Loma Linda designated the Loma Linda Housing Authority as the entity to receive the housing assets of the Redevelopment Agency. Housing assets of the Redevelopment Agency that were transferred include property assets, land, improvements, contracts, loan agreements, leases, rights to enforce agreements, and covenants, among other items.

During fiscal year 2022/2023, the Loma Linda Housing Authority operated programs, including ongoing monitoring and enforcement of affordability covenants, leases, and agreements related to housing matters as previously entered into by the Redevelopment Agency and similar contracts as entered into by the Loma Linda Housing Authority. Units that are monitored for ongoing

affordability include 49 single-family ownership units (26 mortgages held by the Loma Linda Housing Authority and 23 down-payment assistance loans) and 238 privately-owned rental units (most of which are operated under ground leases made by the Redevelopment Agency, which the Loma Linda Housing Authority has assumed). The Loma Linda Redevelopment Agency actively manages the loans and/or the properties. There is one property in the Affordable Housing Program with a mortgage loan by the Loma Linda Housing Authority that is for sale. Several applications have been submitted and reviewed for qualifications by the City's Housing Consultant and Housing Attorney.

Under the Affordable Housing Agreement and its amendments with Mary Erickson Community Housing ("MECH"), a non-profit affordable housing developer, MECH continues to monitor the affordability covenants of four units on San Mateo Drive and four single-family homes on Juanita Street, which are all subject to long-term affordability covenants.

Economic Development

The Economic Development Department, under the guidance of the City Manager's Office, has been successful in fostering a substantial pipeline of private development projects in Loma Linda. Recent accomplishments include the completion of the Candlewood Hotel, a specialized Medical Office Building catering to spinal surgery, and a state-of-the-art Vim + Vigor Fitness (formerly Fitness 19) facility.

Listed below are other projects that showcase the city's commitment to growth and progress; they are either currently under construction or poised to begin shortly.

- "Sierra Crest" - subdivision and design for a 103 detached condo project.
- "Golden Crest" - subdivision and design for 51 residential lots, new Zanja pedestrian trail and expansion of the Frink Adobe site.
- EV car charging station project.
- Canyon Ranch annexation and 126 residential lot subdivision.
- A half dozen small multifamily proposals throughout the city.
- California Eye Care Center, 30,382 sf building featuring retail and medical offices.
- Park Avenue 212 Senior-Living Apartments, comprising of 213 units.

These projects all serve as compelling evidence of Loma Linda's dedication to further enhancing its economic landscape and overall community well-being.

In addition, the Department has been leading various projects at promoting and enhancing our city's appeal to potential investors and residential alike. One of their most notable endeavors has been the initiation of a video production project, showcasing the exceptional attributes of our city. These videos are anticipated to play a pivotal role in attracting investors and fostering economic growth within our community. Moreover, the division has taken a pioneering step by establishing the city's inaugural social media presence, accompanied by a well-defined content and moderation policy. Once the platforms are set up, these channels will serve as powerful tools to amplify the city's diverse range of events and success stories, bolstering its overall image and driving further engagements with residents and potential visitors alike. This forward-thinking approach promises to make a significant impact on our local economy.

Capital Improvement Program (CIP) Projects:

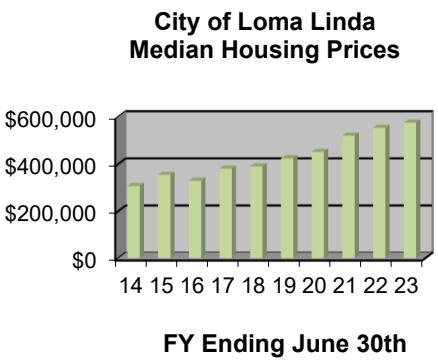
Public Works

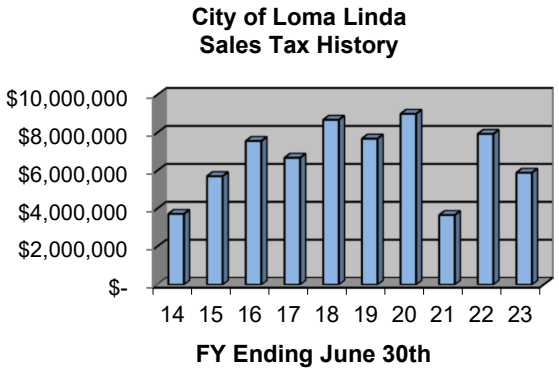
During the 2022/2023 fiscal year, the Public Works Department completed or continued with the following projects: pavement rehabilitation on Poplar St., Pecan Way, Cedar Way, Murphy St., Welebir St., Loma Linda Dr., Cielo Ln., Almond Ct., Orange Crest Way, Huron St., Cypress St., Rosewood Dr., Sun Dr., Spade Dr., Saint David St., Gower St., and Mt. View from Redlands Blvd. to Barton Rd; Repaired sidewalks and ADA access ramps at various locations; Installed a walking track at Hulda Crooks Park; and completed various projects for the Art in Public Places.

LOCAL ECONOMY AND PROSPECTS FOR THE FUTURE

Loma Linda is a unique community with strong ties to its religious, educational and healing arts roots. The Loma Linda University Medical Center (LLUMC), the Jerry L. Pettis Memorial Veterans Medical Center (VA Medical Center) and the VA Ambulatory Care Center provide much of the economic base of the community through the employment of a highly trained local labor force. The City has actively sought to expand upon this economic base with medical support services, research facilities, professional offices and lodging accommodations for visitors to the medical centers and community. In addition to increasing commercial and industrial opportunities, Loma Linda is in the process of expanding residential growth to provide an appropriate range of housing opportunities to accommodate the diverse work force needed by the economic base. The vision for the future of Loma Linda is for the City to have a balanced economy that meets the needs of the community and is a great place to live and do business. The goal is to attract high-tech industries to the City and create a diverse mix of high paying job opportunities to maintain the City's high quality standard of living.

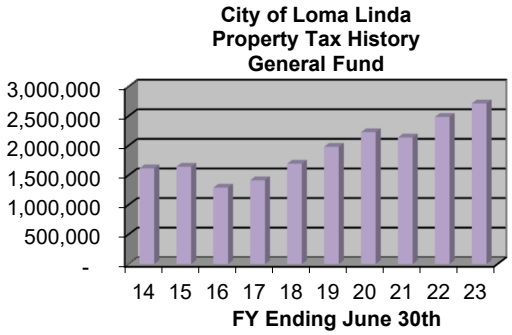
In 2023, the median price of a home in Loma Linda was $575,000 an increase of $21,750 or 3.9%, from $553,250 in 2022, according to County data. After several years of fluctuations in home values due to uncertain economic conditions, Loma Linda has seen a steady increase in home prices since 2016 thru 2023. The City of Loma Linda is expected to continue attracting skilled and educated residents that can be provided with local jobs as well as access to surrounding job markets via Internet technology. The LLCCP has established building requirements to enhance technological access as part of each new development project, providing the technological infrastructure for local residents to stay "connected" from home.





The Sales Tax History chart is a ten year historical presentation of the City's sales tax revenue through fiscal year ending June 30, 2023. In 2023, the City received $5,905,806. This is a decrease of 26% or $2,045,350 from $7,951,156 in fiscal year 2022. This decrease in revenue can be attributed to two unfortunate events; revenues that were incorrectly allocated to the City in fiscal year 2022 were reduced from the 2023 amount and a major sales tax producer within the City closed their doors as of December 31, 2022.

The City of Loma Linda continues to rely heavily on retail sales to fund its general government services. In order to improve the availability of retail shopping facilities and attract more shoppers to buy locally, the City is continuing to expand its sales tax base through economic development like recent commercial projects that have been added to the community and additional commercial development projects planned over the next few years.

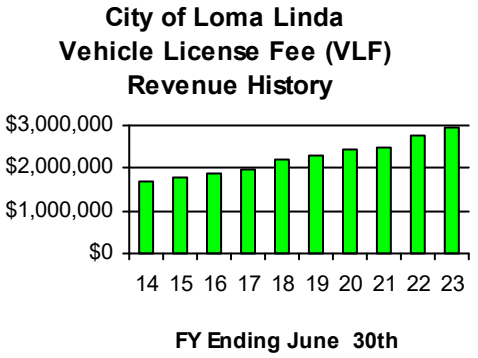


Property taxes are collected by the City and the Successor Agency to the Redevelopment Agency, with the bulk of the property tax collected by the Agency. The chart on the right is a 10-year history of the City's General Fund property tax revenues through fiscal year ending June 30, 2023. As shown here, General Fund property taxes have steadily increased in fiscal years 2014 through 2015 following the great recession. In 2016, net property taxes were less due to a reduced amount of Residual Balances ($387,400 less) received through the RDA Successor Agency ROPS disbursement process. On June 30, 2023, property tax revenues were reported at $2,711,506, a net increase of $227,967 or 9.2% from fiscal year 2022. Property tax revenue is reported in the attached Statistical table on pages 158-165.

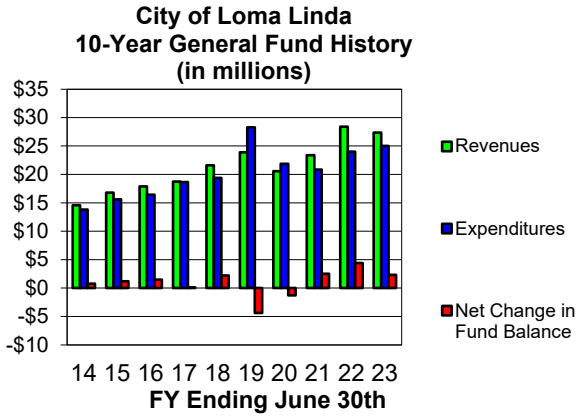
Median housing prices are just one factor in citywide assessed values. Tax-exempt properties continue to be a significant factor in the overall assessed values for the City and the former Redevelopment Agency, now the Successor Agency, in Loma Linda. As of June 30, 2023, the San Bernardino County's Assessor reported an increase in city wide assessed property values of 8.15%, with Loma Linda showing a 7.39% increase.

Overall property tax revenues are showing signs of growth as valuations increase and increase in demand for housing within the City is addressed. The sales of existing homes has started to slow down and it's evident in the 42.4% decrease in property transfer tax from $125,626 in 2022 to $72,412 in 2023. In the recent years, with a high demand and low inventory the value of existing homes has increased. In order to address increased demands, the City has approved several housing projects that are currently under construction and is reviewing several other projects being proposed for the available undeveloped land within the City's former merged redevelopment project areas. As a taxing entity, the City will receive pass-through taxes and residual balance revenues from the Successor Agency as property values increase and vacant land gets developed.

In fiscal year 2004/2005, as part of the Governor's Budget/Constitutional Protection package, a Vehicle License Fee (VLF) swap was approved. What the swap boils down to is an exchange of the current VLF backfill from the State's general fund for an equivalent amount of property tax revenues in fiscal year 2004/2005. Any future growth in VLF revenue would be calculated in proportion to the growth in gross assessed valuation, including the then merged Redevelopment Agency valuation. As presented in the ten year history chart, VLF had been increasing steadily since fiscal year 2013/2014. In fiscal year 2022/2023, the City collected $2,943,157 in VLF revenue, an increase of $197,856 or 7.2% due to an increase in property values within the City.



ACTUAL OPERATING RESULTS – GENERAL FUND



The following discussion summarizes the annual operating results of the City's General Fund, for the fiscal year ended June 30, 2023. Further details are presented in the individual financial statements attached to this transmittal letter.

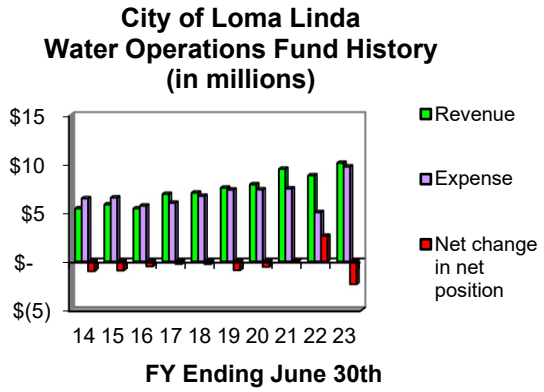
The chart on the left illustrates the ten year history of total revenues, expenditures and net change in fund balance for the General Fund through June 30, 2023. The Net Change in Fund Balance figure in the chart includes operating revenues, operating expenditures, transfers to and from other funds and gain on sale of capital assets.

ANNUAL OPERATING RESULTS – ENTERPRISE FUNDS

The City accounts for its Water, Sewer and LLCCP operations on an "enterprise" basis, meaning that the activity is treated more like a commercial business, separate and apart from general City operations. In fiscal year 2022/2023, Enterprise Fund operating revenues for Water, Sewer and LLCCP combined, totaled $13,733,940, an increase of 1.1% over fiscal year 2021/2022, while operating expenses increased by $6,978,448 or about 75.3%, over the same period. The increase in operating expenses is largely due to pension-related accounting adjustment to adjust net pension liability and amortization of deferred outflows/inflows.

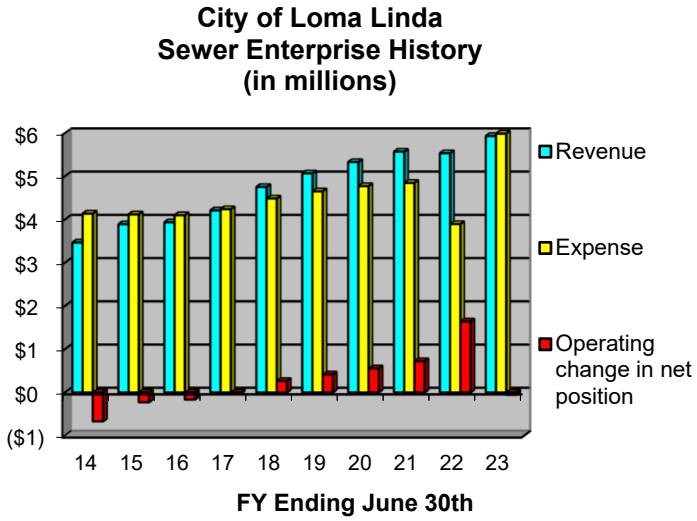
Water Operations

For Water Operations specifically, the Water fund had an operating deficit in the amount of $2,345,649 this year. Last year the Water fund showed an operating surplus of $2,612,397 for the year. As previously mentioned, expenses increased from prior year due to a pension-related accounting adjustment. Note that the chart to the right does not include any "non-operating" revenues or expenses, such as gain on disposal of assets, interest revenue of $114,561, transfers in of $805,699, capital contributions of $1,844,315, interest expense of $130,140 and transfer out of $18,901. Interest expense in the Water Fund has decreased to $130,140 from $138,689 in 2022 which constitutes a 6.2% decrease due to interest amortizing on a lower principal balance. More information on the 2016 Water Revenue Refunding Bonds can be found on page 57 of the notes.



In an effort to reduce operational cost and increase water conservation, the City has completed a multi-year City-wide meter replacement project that will reduce the loss of revenue and make monitoring water usage more efficient. Additionally, the City conducted a five year rate study to address the ongoing operating needs of the water and sewer systems. Adjusted water rates were implemented in March of 2019 and have increased each January until 2024. The City is currently undergoing a water and sewer rate study to continue to address ongoing operating needs of the water and sewer systems in the next five years.

Sewer Operations

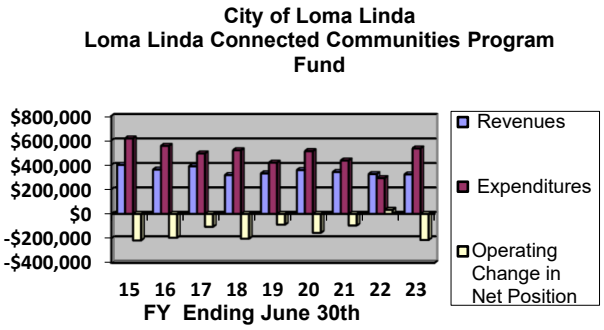


For the operating period ending June 30, 2023, the Sewer Fund ended the year with an operating change in net position of $(55,734). Sewer revenues increased by $396,585, or 7.2%, and operating expenses increased by $2,091,716 or 53.7%. Similar to the Water Fund, expenses for the sewer fund increased by a significant amount due to a pension-related accounting adjustment. The chart to the left shows the ten-year financial operating history of the Sewer Enterprise Fund. Note that this chart does not include "non-operating" revenues or expenses (i.e., interest revenue or interest expenses, etc.) or contributions and transfers. Increased treatment expenses related to the contractual services agreement with the City of San Bernardino were off-set by rate increases for treatment services provided. Because the Sewer Fund has no bond outstanding debt, interest expense is minimal. As previously mentioned, in conjunction with the water rates, the City had conducted a five year rate study to address the ongoing operating needs of sewer system. New

sewer rates were implemented March of 2019, and have increased each January until 2024. The increases were deemed necessary in order to eliminate any operating losses, repay cash loans and build an emergency reserve fund. The City is currently undergoing a water and sewer rate study to continue to address ongoing operating needs of the water and sewer systems in the next five years.

Loma Linda Connected Communities Program (LLCCP)

In fiscal year 2003/2004, an Enterprise fund was set up for the purpose of establishing requirements for standardized residential and commercial telecommunications cabling systems. This system provides some Loma Linda residents and businesses the opportunity to have voice, data, multimedia, home automation systems, environmental control, security, audio, television, sensors, alarms, and intercom services. Fiscal Year 2022/2023 was the nineteenth full year of operations. For the operating period ending June 30, 2023, LLCCP ended the year with operating revenues of $323,033 compared to $326,196 in 2021/2022. Operating expenses of $535,869 are $263,056 or 96.4% higher than expenses for fiscal year 2021/2022. Expenses for the LLCCP fund increased due to a pension-related accounting. This pension adjustment contributed to the operating deficit in net position of $212,837 for the LLCCP fund. Additionally, net non-operating expenses, interest revenue and interest expense, is slightly lower as interest on outstanding loans to construct the Fiber Optic Network, continues to go unpaid and adds to the outstanding loan balance. The chart above shows the ten-year financial operating history of the Loma Linda Connected Communities Program Fund. Note that this chart does not include "non-operating" revenues or expenses (i.e., interest revenue or interest expenses, etc.) and transfers.



PENSION FUNDING STATUS

The City provides its full-time and certain part-time employees' retirement and disability benefits through four defined benefit pension plans; Classic Miscellaneous, Public Employees' Pension Reform Act (PEPRA) Miscellaneous, Classic Safety and PEPRA Safety Fire groups. The plans are all part of the California Public Employees' Retirement System (CalPERS). The City makes required employer contributions to the plans based on the amounts determined by CalPERS actuaries. All City employees pay their required employee contribution based on the employees' group/individual retirement plan formulas. For this year, the City made $1,899,052 in employer pension costs and contributions to PERS. The notes to the financial statements are based on the measurement date of the last actuarial valuation which is June 30, 2022, therefore payments made to reduce the UAL are reclassified to Deferred Outflows of Resources in the government-wide statements. In fiscal year 2022/2023, the "City's" share of retirement costs changed for Miscellaneous employees from 10.880% to 10.870%, for Miscellaneous PEPRA from 7.590% to 7.470%, for Safety plan from 21.790% to 21.840% and for Safety PEPRA from 13.130% to 12.780%. The reason for the changes in the City's (employer) share of retirement costs is due to changes in pool asset values, and differences between projected rate of returns and actual returns on pooled assets.

DEBT ADMINISTRATION

As of June 30, 2023, the City and the Successor Agency had bond debt outstanding in the amount of $24,885,000. In 2016/2017, the Successor Agency issued the 2016 Tax Allocation Refunding Bonds A in the amount of $5,760,000 and the 2016 Tax Allocation Refunding Bonds series B in the amount of $27,950,000. At June 30, 2023, the balance of each bond respectively is $3,280,000 and $17,350,000. Also in 2016/2017, the City issued the 2016 Water Revenue Refunding bonds in the amount of $5,615,000; combined with the 1978 Water bonds (general obligation) of $10,000. The City had a total bond debt balance of $4,255,000 at June 30, 2023. Additional information regarding long-term liabilities is presented in Note 6 for the City and Note 16 for the Successor Agency. Non-City obligations are discussed in Note 7 of the financial statements which are not a legal obligation of the City and therefore not included here.

INDEPENDENT AUDIT

An independent audit of the City's records was performed for the year ended June 30, 2023 by the certified public accounting firm of Rogers, Anderson, Malody and Scott, LLP. The auditor's report on the basic financial statements (government-wide financial statements and the fund financial statements), the notes to the basic financial statements and supplementary information is included in the Financial Section of the ACFR.

In general, the auditors concluded that the basic financial statements and supplementary information referred to above present fairly, in all material respects, the financial position of the City of Loma Linda, the Loma Linda Housing Authority, and the Successor Agency to the Loma Linda Redevelopment Agency, as of June 30, 2023, and the results of its operations and cash flows of its proprietary fund types for the year then ended in accordance with accounting principles generally accepted in the United States of America. The professionalism and knowledge exhibited by Rogers, Anderson, Malody and Scott, LLP during the audit is appreciated.

AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Loma Linda for its Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2022. This was the nineteenth consecutive year the City of Loma Linda has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized ACFR. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS

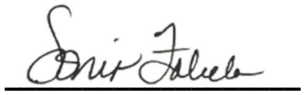
The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department and other City Departments that provided data for preparation of the Statistical section of the Report. We would like to express our appreciation to members of all departments who assisted and contributed to the preparation of this report.

We would like to extend our appreciation to the Mayor, City Council, and each City Department for their cooperation and support in conducting the fiscal operations of the City.

Respectfully submitted,



T. Jarb Thaipejr
City Manager



Sonia Fabela
Finance Director/Treasurer

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Loma Linda
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morrill

Executive Director/CEO

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CITY OF LOMA LINDA

PRINCIPAL OFFICIALS

ELECTED OFFICIALS

Phill Dupper
Mayor

Ron Dailey
Mayor pro tempore

Rhodes Rigsby
Councilmember

John Lenart
Councilmember

Bhavin Jindal
Councilmember

APPOINTED OFFICIALS

Jarb Thaipejr
City Manager/Public Works Director

Diane E. Robbins
City Attorney

Lynette Arreola ..... City Clerk

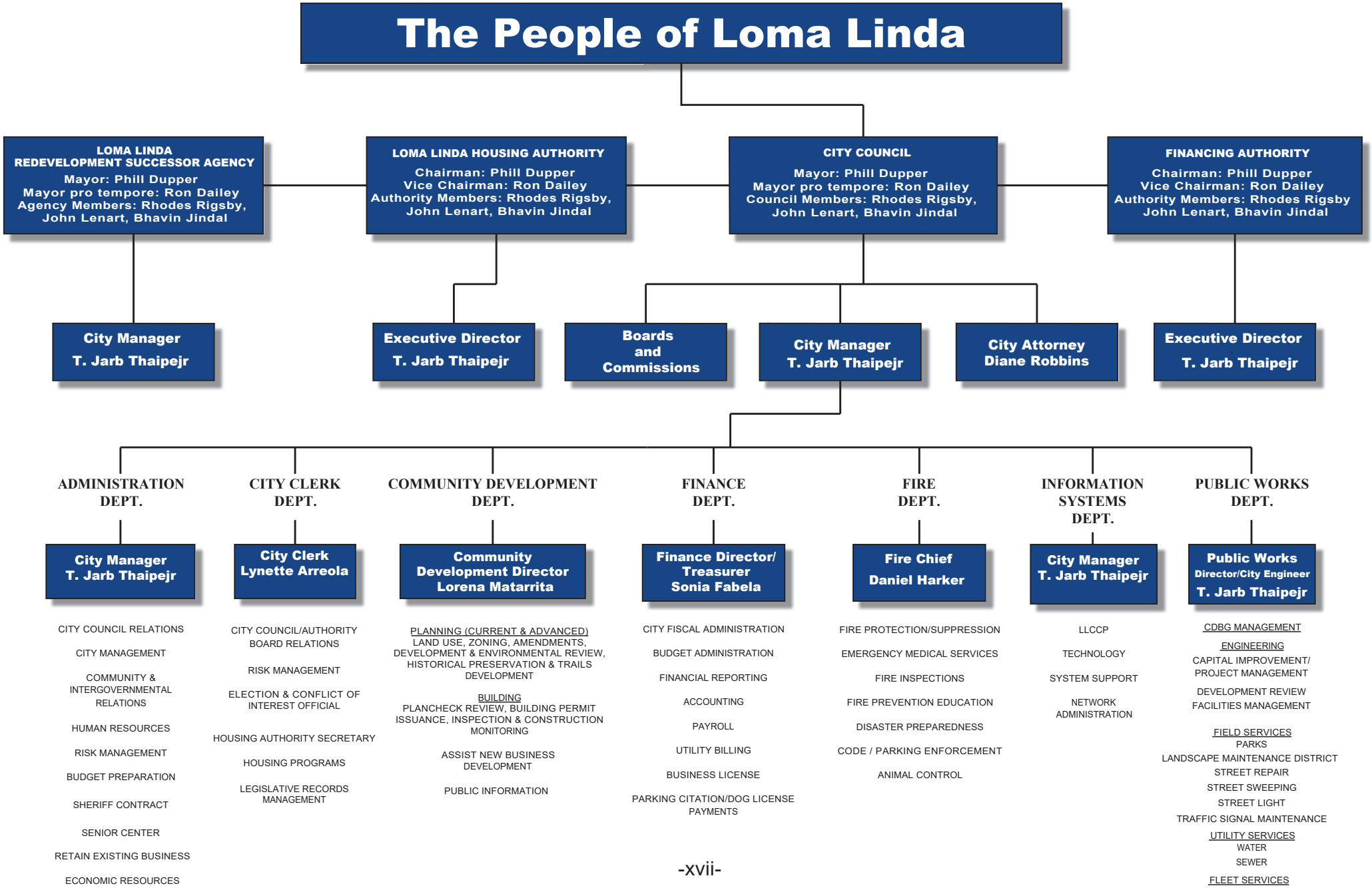
Sonia Fabela .....Finance Director/Treasurer

Lorena Mattarita..... Community Development Director

Daniel Harker.....Fire Chief

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CITY OF LOMA LINDA
ORGANIZATION CHART



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ROGERS, ANDERSON, MALODY & SCOTT, LLP
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

Independent Auditor's Report

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To the Honorable Mayor and Members of the City Council
of the City of Loma Linda
Loma Linda, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Loma Linda, California (the City), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Emphasis of Matter

As discussed in Note 1 to the financial statements, in the year ended June 30, 2023, the City adopted new accounting guidance under Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinions are not modified with respect to this matter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis and those schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information Included in the Annual Report

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 20, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the City of Loma Linda's financial performance provides an overview of the City's financial activities for the fiscal year ended June 30, 2023. Please read it in conjunction with the accompanying transmittal letter and the accompanying basic financial statements.

FINANCIAL HIGHLIGHTS

- In the Government-Wide – Statement of Net Position: The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by $163,098,232 (net position); of this amount $131,392,829 is from governmental activities and $31,705,403 is from business-type activities, with $21,046,810 positive and $7,643,448 in negative unrestricted net position, respectively.

- In the Government-Wide – Statement of Activities: The City's net position increased 4.11% or $6,443,410 from $156,654,822 at the beginning of the year, to $163,098,232 at the end of the year. The increase is the net result of a positive change of $6,528,169 in governmental activities and a negative change of $84,759 in business-type activities.

- In the Government-Wide – Statement of Activities: During the current year, Governmental activities program revenues increased by $9,067,097; due to a net increase in combined operating/capital contributions and grants of $10,328,397 offset by a decrease in charges for services of $1,261,300. The increase in combined operating/capital contributions is primarily due to capital asset contributions (donated infrastructure) from developers in the Citrus Trails development. The decrease in charges for services is mainly due to lower developer impact fees received in 2023. Revenues from developer impact fees fluctuate depending on the volume and timing of development projects. Business-type program revenues increased by a net of $2,888,407 primarily due to capital contributions from donated infrastructure.

- In the Governmental Fund – Statement of Revenues, Expenditures, and Changes in Fund Balance: During the year, the General Fund reported a positive net change in fund balance of $2,317,341 from higher expenditures over revenues in the amount of $1,377,135 offset with other financing sources of $3,694,476. Of the total other financing sources, $2,928,307 relates to the receipt of the second and final grant allocation of the American Rescue Plan Act of 2021 (ARPA) grant allocation. The City has used the funds to offset expenditures related to public safety.

- The City implemented GASB Statement No. 96, which requires government entities to account for subscription-based information technology agreements by requiring recognition of subscription assets and liabilities. See Notes 5 and 6 to the Basic Financial Statements for details.

- The City's net pension liability was $8,525,331 as of June 30, 2023. In the previous year, the City's pension status became momentarily fully funded at a net pension asset position of $2,454,170. This was as a result of California Public Employees' Retirement System (CalPERS) experiencing a 21.3% investment return in 2021 while it was a negative 6.1% rate of return for 2022 impacting the value of the Pension Plans' fiduciary net position. The shift from a net pension asset to a net pension liability as well as the amortization of deferred outflows/inflows (pension adjustments) were the primary factors in the increase of governmental activities expenses by $16,189,771 from $19,781,194 in 2022 to $35,970,965 in the fiscal year ended June 30, 2023. The current year accounting adjustment increased pension expenses by $6,229,152 while the prior year adjustment decreased expenses by $8,583,132. The accounting adjustment does not impact cash flow or contribution rates.

- Last fiscal year ending June 30, 2022, the City implemented GASB Statement No. 87, which requires government entities to account for agreements to which it is a lessor and lessee by requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating lease and recognized as inflows or outflows of resources based on the contract. As of June 30, 2023, the City reported lease receivable of $5,703,728 and deferred inflows of $5,467,388 for leases where the City is in a lessor capacity, and $145,973 of lease liability for equipment leases.

- In the Required Supplementary Information – Budgetary Comparison Schedule: For the General Fund, the actual revenues available for appropriation were less than the final budget by $1,213,058 while actual expenditures were $2,088,923 less than the final budget. Actual other financing sources, net, were $64,676 more than the final budget, resulting in a positive $940,541 net change in budgetary variance and an actual increase in fund balance of $2,317,341.

- In the 2022/2023 Adopted Budget – the City Council and management annually make great efforts to adopt a balanced budget that preserves General Fund - fund balance. This year City Council adopted a General Fund budget which is projected to have a positive change in net position of $1,916,700. Overall, the general fund maintains a solid financial position with committed funds of $2,000,000 (emergency contingency) and assigned funds of $1,250,000 (capital equipment replacement). In the adopted budget for fiscal year 2022/2023, committed fund balance represent 8.21% of the General Fund annual budget.

USING THIS ANNUAL REPORT

The discussion and analysis is intended to serve as an introduction to the City of Loma Linda's basic financial statements. The basic financial statements consist of three components: 1) *government-wide financial statements*, 2) *fund financial statements*, and 3) *notes* to the financial statements.

The *government-wide statements* provide information about the activities of the City as a whole and present a longer-term view of the City's finances. These statements consist of the *statement of net position* and *statement of activities*.

The *fund financial statements*, which consist of the *governmental funds*, *proprietary funds* and *fiduciary funds*, report the City's operations in more detail than the government-wide statements by providing information about the City's most significant (major) funds. The *governmental fund* statements also tell how City services were financed in the short term as well as what remains for future spending. The *proprietary funds* statements use the same accounting method as the business-type activities, but provide more detail of the activities. The *fiduciary fund* statements provide financial information about activities for which the City acts solely as a trustee or agent for the benefit of those outside of the government.

Reporting the City as a Whole

The Government-Wide Financial Statements

One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of this year's activities?" The *statement of net position* and the *statement of activities* report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's *net position* and changes in it. The reader can think of the City's net position - the difference between assets, deferred outflows of resources, deferred inflows of resources and liabilities - as one way to measure the City's financial health. Over time, *increases* or *decreases* in the City's net position is one indicator of whether its *financial health* is improving or deteriorating. However, to assess the *overall health* of the City the reader will need to consider other non-financial factors, such as changes in the City's property tax base and the condition of the City's roads and other infrastructure.

The s*tatement of net position* and the *statement of activities* present information about the following:

- Governmental activities - All of the City's basic services are considered to be governmental activities, including general government, community development, public safety and public works. General revenues, including property taxes, motor vehicle in lieu, sales taxes, and franchise fees, finance 42% of these activities.

- Business-type activities – All Proprietary Funds (enterprise funds), water acquisition, water enterprise, sewer capital, and Loma Linda connected communities program, which receive funding through charges for services and developer contributions.

- Component units - The City's governmental activities include the Public Financing Authority (PFA) and the Loma Linda Housing Authority (LLHA).

Reporting the City's Most Significant Funds

Fund Financial Statements

The fund financial statements provide detailed information about the most significant funds - not the City as a whole. Some funds are required to be established by State Law and by bond covenants. However, the City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The City's three kinds of funds – *governmental, proprietary* and *fiduciary* - use different accounting approaches.

Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called *modified accrual* accounting, which measures cash and all other *financial* assets that can readily be converted into cash. The governmental fund statements provide a detailed *short-term view* of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental *activities* (reported in the s*tatement of net position* and the s*tatement of activities*) and governmental *funds* in a reconciliation schedule accompanying the fund financial statements.

The City of Loma Linda maintains thirty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures and changes in fund balances for the general fund, Loma Linda Housing Authority, regional traffic development impact fund, special projects construction fund, and the park development fund; which are considered to be *major* funds. The remaining twenty-seven *nonmajor* funds are combined and presented in the *nonmajor* governmental funds column. Individual fund detail for the *nonmajor* funds is presented in the *combining statements* located on pages 100-116 of this report.

Proprietary funds - When the City charges customers for certain services it provides, these services are generally reported in proprietary funds. There are two types of proprietary funds: enterprise fund (*business-type activities*) and internal service funds (internal allocation of costs). Proprietary funds are reported on the full accrual basis of accounting, which is the same method that all activities are reported in the s*tatement of net position* and the *statement of activities*.

The City of Loma Linda maintains four enterprise funds to account for Water (two funds), Sewer and the LLCCP activities. The four funds are considered to be *major* funds and as such detail activity is presented in the *statement of net position, statement of revenues, expenses and changes in net position, and statement of cash flows* on pages 29-32.

Fiduciary Funds - The City is the trustee, or fiduciary, for certain amounts held in custodial funds on behalf of developers, property owners, and others. The City's fiduciary activities are reported in separate s*tatement of fiduciary net position* and c*hanges in fiduciary net position*. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The statement of fiduciary net position can be found on page 34.

Fiduciary Fund - Private Purpose Trust Fund - The City acting as Successor Agency to the Former Loma Linda Redevelopment Agency (Successor Agency) is the trustee, or fiduciary, for amounts held on behalf of bond holders, enforceable obligations, and taxing entities. The City's fiduciary activities are reported in separate s*tatement of private purpose trust fund net position* and c*hanges in net position*. We exclude these activities from the City's other financial statements because the City cannot use these assets to finance its operations. The City acting as the Successor Agency is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The statement of changes in Fiduciary net position can be found on page 34.

Notes to the financial statements – Additional information that is crucial to a full understanding of the figures provided in the government-wide and fund financial statements is provided in the notes to the financial statements. The notes to the financial statements can be found on pages 36-85 of this report.

Required supplementary information - The *budget and budgetary accounting* and *postemployment benefit plans* information can be found on pages 87-94 of this report.

Government-Wide Financial Analysis

Our analysis focuses on the net position (Table 1) and changes in net position (Table 2) of the City's governmental and business-type activities reported in the government-wide statements.

Net Position

Table 1 below shows a condensed Statement of Net Position comparison for the fiscal years ended June 30, 2023 and 2022.

Table 1
City of Loma Linda's Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Current and other assets	$ 74,719,687	$ 74,819,374	$ 16,482,502	$ 13,889,206	$ 91,202,189	$ 88,708,580
Capital assets	66,660,265	54,668,183	43,035,350	41,027,321	109,695,615	95,695,504
Total Assets	141,379,952	129,487,557	59,517,852	54,916,527	200,897,804	184,404,084
Deferred Outflow of Resources						
Pension & OPEB	6,668,852	5,591,642	2,513,212	3,382,539	9,182,064	8,974,181
Long-term liabilities	7,729,072	922,545	25,937,278	23,619,363	33,666,350	24,541,908
Other liabilities	3,247,153	3,607,586	2,409,230	1,184,466	5,656,383	4,792,052
Total Liabilities	10,976,225	4,530,131	28,346,508	24,803,829	39,322,733	29,333,960
Deferred Inflow of Resources						
Pension, OPEB & Leases	5,679,750	5,684,408	1,979,153	1,705,075	7,658,903	7,389,483
Net Position (Deficit):						
Net Invested in Capital Assets	66,560,428	54,585,683	38,657,337	36,429,645	105,217,765	91,015,328
Restricted	43,785,591	43,645,029	691,514	685,433	44,477,105	44,330,462
Unrestricted	21,046,810	26,633,948	(7,643,448)	(5,324,916)	13,403,362	21,309,032
Total Net Position	$ 131,392,829	$ 124,864,660	$ 31,705,403	$ 31,790,162	$ 163,098,232	$ 156,654,822

The net position of government-wide activities increased by $6,443,410 or 4.11% from $156,654,822 in 2022 to $163,098,232 in 2023. The City implemented GASB statement 96 effective July 1, 2022. GASB 96 requires the recognition of liability and rights-to-use assets associated with Subscription-Based Information Technology arrangements (SBITA). Additional information on both of these statements can be found on Note 1 of the financial statements.

For governmental activities, the increase of $6,528,169 in net position is the result of an increase in total assets of $11,892,395, offset by an increase in total liabilities of $6,446,094, contributing to a gain in net position of $5,446,301. That positive impact on net position was further improved by a decrease in lease-related, pension and OPEB deferred inflows of $4,658, and an increase in pension & OPEB deferred outflows of $1,077,210, for a net positive effect of $1,081,868. For the business-type activities, the reduction in total net position of 0.27% or $(84,759) is attributable to an increase in total assets offset by an increase in total liabilities for a positive change of $1,058,646, offset with a decrease in pension & OPEB deferred outflows of $869,327 and an increase in lease-related, pension & OPEB deferred inflows of $274,078. Further detail on prior year comparisons is provided in Table 2.

As shown in Table 2, the change in net position is a positive $6,528,169 for *governmental activities* and a negative $84,759 for *business-type activities*, with a combined total increase in net position of $6,443,410 for the fiscal year ending June 30, 2023.

Table 2
City of Loma Linda's Changes in Net Position

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Program Revenues:						
Charges for services	$ 9,462,788	$ 10,724,088	$ 13,256,508	$ 13,142,936	$ 22,719,296	$ 23,867,024
Operating grants and contributions	3,973,992	3,913,570	-	-	3,973,992	3,913,570
Capital grants and contributions	12,481,660	2,213,685	2,774,835	-	15,256,495	2,213,685
General Revenues:						
Taxes	12,055,279	13,640,075	-	-	12,055,279	13,640,075
Motor Vehicle in-lieu, unrestricted	2,943,157	2,745,301	-	-	2,943,157	2,745,301
Investment Revenue	1,463,744	204,757	278,367	(64,894)	1,742,111	139,863
Other	78,144	26,036	590,993	517,022	669,137	543,058
Total Revenues	42,458,764	33,467,512	16,900,703	13,595,064	59,359,467	47,062,576
Expenses:						
Governmental Activities:						
General government	3,310,972	2,068,926	-	-	3,310,972	2,068,926
Public safety	20,947,648	10,634,051	-	-	20,947,648	10,634,051
Community development	3,841,626	2,264,274	-	-	3,841,626	2,264,274
Public works	7,867,724	4,811,300	-	-	7,867,724	4,811,300
Interest on long-term debt	2,995	2,643	-	-	2,995	2,643
Business-Type Activities:						
Water acquisition	-	-	177,556	271,277	177,556	271,277
Water	-	-	9,683,633	4,974,785	9,683,633	4,974,785
Sewer	-	-	5,986,152	3,894,446	5,986,152	3,894,446
LL Connected Communities	-	-	1,097,751	834,694	1,097,751	834,694
Total Expenses	35,970,965	19,781,194	16,945,092	9,975,202	52,916,057	29,756,396
Changes in Net Position before Transfers	6,487,799	13,686,318	(44,389)	3,619,862	6,443,410	17,306,180
Transfers	40,370	167,951	(40,370)	(167,951)	-	-
Change in Net Position	6,528,169	13,854,269	(84,759)	3,451,911	6,443,410	17,306,180
Net Position at Beginning of Year	124,864,660	111,010,391	31,790,162	28,338,251	156,654,822	139,348,642
Net Position at End of Year	$ 131,392,829	$ 124,864,660	$ 31,705,403	$ 31,790,162	$ 163,098,232	$ 156,654,822

Total revenues for governmental activities shows an increase of $8,991,252 from 2022 to 2023. This increase was comprised of a net increase in governmental activity program revenue of $9,067,097 and a decrease in the governmental activity general revenue of $75,845. The increase in governmental activity program revenue includes 1) a decrease in charges for services of $1,261,300, 2) increase in operating grants and contributions of $60,422, and 3) an increase in capital grants and contributions of $10,267,975. The decrease in charges for services was due to the combination of increases in refuse fees and fire service fees offset by a decrease in developer impact fees. The increase in capital grants and contributions was primarily due to donated infrastructure in the Citrus Trails area from developers. The operating grants and contributions include the receipt of the final grant allocation from the American Rescue Plan Act of 2021 (ARPA) in the amount of $2,928,307. ARPA was designed to provide assistance to individuals, businesses and state and local governments to assist in the economic recovery from the COVID-19 pandemic. The qualified use of these funds includes public safety, infrastructure, and restoration of services to pre-pandemic levels. The City has used the funds to offset expenditures related to public safety.

The decrease in governmental activity general revenue is due to increases in: Motor Vehicle in Lieu/Intergovernmental of $197,856, investment revenue of $1,258,987, and other general revenues of $52,108; offset by a decrease in taxes of $1,584,796. The decrease in governmental activity general taxes was attributed to the increases in: 1) property tax of $196,233, 2) transient occupancy tax of $22,259, 3) franchise tax of $188,868, 4) business license tax of $52,916, and 5) other taxes of $278; offset by a decrease in sales tax of $2,045,350. The decrease in sales tax is due to the higher collections in the prior year including a misallocation to the City that was reduced from this year's collections, as well as one of the top sales tax producer closing their operations in the City as of December 2022. The increase in investment revenue is due to the combination of a higher average yield on investment, higher average investment balance in the current fiscal year, and lower negative fair market value adjustment.

Total revenue for business-type activities has an increase of $3,305,639 from fiscal year 2022. This increase was due to an increase in business type activity program revenue of $2,888,407 and an increase in business-type activity general revenue of $417,232. The increase in business type activity program revenues were primarily due to donated infrastructure from developers. The increase in business-type activity general revenues was due to a higher investment revenue as a result of a higher average yield on investment and higher average deposit balance in the City's investment in the Local Agency Investment Fund (LAIF).

The governmental activity program expenses had a net increase of $16,189,771 compared to the prior year. As discussed earlier, this increase in governmental activity program expenses was mostly related to accounting adjustments from the Governmental Accounting Standards Board (GASB) Statement No. 68 pension. The current year accounting adjustments increased pension expenses by $6,229,152 with impact to functional categories as follows: $3,876,593 increase in public safety expense, $875,371 increase in general government expense, $656,528 increase in community development expense and $820,660 increase in public works expense. The prior year adjustment decreased pension expenses by $8,583,132; $5,419,395 in public safety expense, $1,177,205 in general government expense, $882,903 in community development expense and $1,103,629 in public works expense. The business type activities experienced an increase in expenses of $6,969,890 which was primarily due to the pension expense accounting adjustments as well as previously discussed. The current year adjustment increased pension expense by $2,628,258 while the prior year adjustment decreased expenses by $3,234,501.

In comparison to fiscal year 2022, the overall change in net position from operations for governmental activities was an increase of $6,528,169 and business-type activities decreased by $84,759 resulting in an overall City net position increase of $6,443,410.

Government Activities

Table 3 presents the *total cost* (expenses) of each of the City's major public services in general government, public safety, community development, public works, and interest expense. Also included is each program's *net cost* (total cost less program revenues generated by the activities). The *net cost* shows the financial burden that was placed on the City's taxpayers by each of these functions.

Table 3
City of Loma Linda
Net Cost of Governmental Activities

	Total Cost			Net Cost		
	2023	2022	Change	2023	2022	Change
Functions:						
General government	$ 3,310,972	$ 2,068,926	$ 1,242,046	$ 495,419	$ (855,396)	$ 1,350,815
Public safety	20,947,648	10,634,051	10,313,597	13,650,716	3,077,823	10,572,893
Community development	3,841,626	2,264,274	1,577,352	(2,463,760)	802,235	(3,265,995)
Public works	7,867,724	4,811,300	3,056,424	(1,632,845)	(97,454)	(1,535,391)
Interest on long-term debt	2,995	2,643	352	2,995	2,643	352
Total Governmental Activities	$ 35,970,965	$ 19,781,194	$ 16,189,771	$ 10,052,525	$ 2,929,851	$ 7,122,674

In looking at table 3, you will note the major changes both in total cost and net cost. In 2023, total costs increased by $16,189,771 as discussed in the previous section.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

At year-end, the City's *governmental funds* reported combined fund balances of $60,679,861, a net increase of $2,225,197 in fund balance; included in this amount are increases in fund balance for General Fund of $2,317,341, an increase in the Housing Authority of $108,288, an increase in the Special Projects Construction Fund of $1,083,346, an increase in the Regional Traffic Development Impact Fund of $340,303, a decrease in the Park Fund of $522,347, and a decrease in the Non Major Governmental Funds of $1,101,734.

The General Fund had a net increase in fund balance of $2,317,341, resulting from net expenses exceeding revenues by $1,377,135, netted with total other financing sources of $3,694,476 (of which $2,928,307 was from the ARPA funds). During the fiscal year, tax revenues decreased by $1,675,221 primarily due to the decrease in sales tax revenue net of abatements by $2,062,689 offset by increases in: property tax revenue by $174,753, franchise fees by $188,867 and transient occupancy tax net of abatements by $22,260. The decrease in sales tax revenue is due to the prior year increased collections as well as misallocated revenue to the City that was recovered from the state and remitted to the correct jurisdiction. In addition, during the current year one of the top sales tax producers closed their operations in the City as of December 2022 which contributed to the decrease in sales tax revenues. Use of money and property increased by $519,050 due to higher interest earnings by $363,523 and lower negative fair market value adjustment of the City's investments by $110,373. Intergovernmental revenue increased by $241,854 mainly due to increase in VLF revenue of $197,856 due to increase in property values within the City. General Fund expenditures increased by $1,028,218 compared to prior year. This increase is coming from the increase in current expenditures in the amount of $497,073 and increase in capital expenditures by $525,521. The increase in current expenditures is due to increases in: Public Safety for the Sheriff service contract and general services contractual agreements in the amount of $655,628, salaries and benefits for cost-of-living adjustments in the amount of $460,177, increase in repairs and maintenance of capital facilities and equipment in the amount of $196,614, offset by decrease in pension expenditure in the amount of $1,000,000 as the City made additional contribution towards the PERS unfunded liabilities in 2022.

Increase in the Regional Traffic Development Impact Fund was attributed to investment earnings and Development Impact fees while there were no expenditures as there were no active projects for this fund during the current year. The increase in the Special Projects Construction Fund is due to less capital expenditures in the current year while revenues from investments was slightly higher from prior year. The decrease in the Park Fund is due to lower Development Impact fees collected during the fiscal year while capital expenditures remain the same amount as the prior year. The decrease in Non-Major Funds is due to current year capital expenditures for the Traffic Impact Capital, Capital Project SA Bond Proceeds, and General Facilities funds exceeded current year revenues from interest earnings and developer fees.

In total, the *Proprietary Funds* reported a decrease in net position of $84,759, with the Water Enterprise and the Sewer Capital Funds showing a positive change and the Water Acquisition and Connected Communities Funds reporting a negative net change. The Water Enterprise ended with a positive change in net position of $383,446. This was due to operating expenses exceeding operating revenue by $2,345,649 offset by net non-operating revenues in the amount of $97,982 and transfers and capital contributions of $2,631,113. Operating expenses exceeded operating revenue due to 1) lower water sales resulting from less water demand compared to prior year, 2) increase in cost of sales and services due to increases in repairs and maintenance and utility costs, and 3) the recognition of pension accounting adjustment in the amount of $1,823,689 which increased operating expenses while the prior year pension adjustment decreased expenses by $2,240,911. Interest revenue, lease income, capital contributions and transfers in contributed to the favorable change in the net position of the Water Fund. The transfers in for capital contributions totaling $805,699 in the Water Enterprise fund has a corresponding negative impact to the net position of $620,447 for the Water Acquisition fund. The Water Enterprise fund received donated infrastructure from developers in the amount of $1,844,315. The Sewer Fund ended the year with a positive change in net position of $922,710, current operating expenses of $5,985,069 exceeded $5,929,335 in revenues. Similar to the explanation for Water Enterprise, the Sewer fund recognized pension expense in the amount of $697,293 (while the prior year pension adjustment decreased expenses by $849,324) and asset donations from developers. Rate increases have been adopted and ongoing efforts continue to be made to reduce overall expenditures for operations. The Loma Linda Connected Communities Fund reported a negative change in fund balance of $770,468 (of which $107,276 relates to the pension accounting adjustment) which reflects the ongoing operational gap between charges for services (revenues), and operating expenses and interest expenses. Efforts to reduce operational expenses have been implemented, but annual depreciation expense and non-operational expenses (interest on loans) continue to exceed revenues adding to the negative net position.

General Fund Budgetary Highlights

The actual net expenditures of the *General Fund* at year-end were $1,377,135 more than the actual revenues. However, there was a positive budget-to-actual variance of $2,088,923 in appropriations due to certain capital expenditures such as vehicle and equipment purchases were not received before the end of the fiscal year contributing to $714,583 of the total positive variance. The remainder budget-to-actual positive variance of $1,374,340 is due to the conservative spending city-wide with saving in personnel cost, professional services, repairs and maintenance, and materials. Actual revenues were $1,213,058 less than anticipated compared to the final budget due mainly to miscellaneous revenues from capital project-related overhead credits coming in less than budgeted due to the delay in the start of majority of Water fund capital projects. Revenues that came in higher than budgeted include charges for services, use of money and property, and licenses and permits, but were offset by shortfalls in taxes, intergovernmental revenue, and fines and forfeitures. Favorable budget amendments and supplemental appropriations were made during the year to diminish budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget. The original revenue budget was increased by $2,284,668. While the expenditure appropriations budget was increased in total by $2,759,768, the major increases was for overtime for fire services provided while on Strike Team.

Although the final adopted budget projected a $1,376,800 positive change in fund balance, favorable results in expenditures of $2,088,923 as discussed above offset by unfavorable results in revenues of $1,213,058; and favorable results in other financing uses of $64,676, resulted in the combined favorable results of $940,541, as the actual positive net change in fund balance was $2,317,341 for the fiscal year ending June 30, 2023.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

Table 4
City of Loma Linda
Capital Assets at Year End
Net of Depreciation and Amortization

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Asset Type:						
Land	$ 15,414,103	$ 14,651,396	$ 1,387,764	$ 1,387,764	$ 16,801,867	$ 16,039,160
Construction in progress	1,246,766	3,095,955	1,060,281	208,735	2,307,047	3,304,690
Structures, machinery & equipment	15,920,695	11,081,867	6,011,895	6,435,896	21,932,590	17,517,763
Infrastructure	33,784,768	25,759,152	34,479,332	32,929,500	68,264,100	58,688,652
Intangible assets	293,933	79,813	96,078	65,426	390,011	145,239
Total	$ 66,660,265	$ 54,668,183	$ 43,035,350	$ 41,027,321	$ 109,695,615	$ 95,695,504

At the end of fiscal year 2023, the City had $109,695,615 invested in a broad range of capital assets, a total increase of $14,000,111 (See Table 4 above). *Governmental activities* include fire and public works equipment, buildings, land, park facilities, and roads. *Business-type* activities include the fiber optic network, sewer transmission system and a water production and distribution system. The total increase in the City of Loma Linda investment in capital assets for fiscal year 2023 was 14.63% (a 21.93% increase in *governmental activities* and 4.89% increase in *business-type activities*). For fiscal year 2023, net increases are the result of new additions in greater amounts than deletions and disposals. The major capital assets added for *governmental activities* and *business-type activities* are highlighted in explanation of Table 5.

Table 5
City of Loma Linda
Schedule of Changes in Capital Assets/Infrastructure

	GovernmentalActivities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
Asset Type:						
Land	$ 762,707	$ -	$ -	$ -	$ 762,707	$ -
Construction in progress	(1,849,189)	2,198,295	851,546	147,982	(997,643)	2,346,277
Structures, machinery and equipment	5,925,491	1,369,090	131,262	31,551	6,056,753	1,400,641
Infrastructure	8,969,098	567,446	2,774,835	1,597,320	11,743,933	2,164,766
Intangible assets	261,944	96,789	50,993	77,159	312,937	173,948
Total Additions	14,070,051	4,231,620	3,808,636	1,854,012	17,878,687	6,085,632
Less: Decreases, depreciation and amortization	(2,077,969)	(2,443,444)	(1,800,607)	(1,924,613)	(3,878,576)	(4,368,057)
Capital Asset Increase/(Decrease)	$ 11,992,082	$ 1,788,176	$ 2,008,029	$ (70,601)	$ 14,000,111	$ 1,717,575

As shown in Table 5, above, *capital assets* current year activity increased $11,992,082 (net of depreciation and amortization) for *governmental activities* and increased $2,008,029 (net of depreciation and amortization) for *business-type activities* for a total increase of $14,000,111. The City recorded capital contributions from external sources. Developer contributed capital assets (park and park improvements, streets, traffic signals and lights in the Citrus Trails area) with estimated acquisition value of $10,802,297 to governmental activities. Developers also contributed infrastructure assets of a combined $2,774,835 to business-type activities. In the *governmental activities* remaining increase in capital assets can be attributed to the completion of California street widening and improvement, construction of a walking track at Hulda Crooks Park, vehicle purchases, installation of various art sculptures throughout the City and various improvements. The increase in business-type activities is primarily attributed to donated infrastructure from the Citrus Trails development. Additional information regarding capital assets activities can be found in Notes 1I and 5 of the financial statements.

Long-Term Debt

In June 2012, GASB (Governmental Accounting Standards Board) issued Statement No. 68, requiring public employers that participate in a defined benefit pension plan administered as a trust or equivalent arrangement to record the net pension liability, pension expense, and deferred outflows/deferred inflows of resources related to pensions in their financial statements as part of their financial position. These amounts are presented in the statement of net position on page 18, with detailed information in Note 8 to the financial statements.

Governmental Activities - The City governmental funds have $7,729,072 in outstanding long-term debt as of June 30, 2023; with the majority related to the net pension liability. Tables 6 below and Notes 6, 8, and 9 to the financial statements offer a more detailed view of governmental long-term debt.

Table 6
City of Loma Linda
Long-Term Liabilities at Year End

	Governmental Activities		Business-Type Activities		Total	
	2023	2022	2023	2022	2023	2022
1978 Water Bonds (General Obligation)	$ -	$ -	$ 10,000	$ 10,000	$ 10,000	$ 10,000
2016 Water Revenue Refunding Bonds			4,245,000	4,480,000	4,245,000	4,480,000
Compensated absences	818,591	706,726	286,295	278,414	1,104,886	985,140
Lease payable	80,393	82,500	65,580	67,447	145,973	149,947
Subscription-based IT arrangement payable	19,444		20,043		39,487	
OPEB liability	199,214	133,319	162,993	109,079	362,207	242,398
Net Pension liability	6,611,430	-	1,913,901	-	8,525,331	-
Add: Unamortized bond premium	-	-	37,390	40,229	37,390	40,229
Total	$ 7,729,072	$ 922,545	$ 6,741,202	$ 4,985,169	$ 14,470,274	$ 5,907,714

Business-type Activities - The enterprise funds have $6,741,202 in outstanding long-term debt as of June 30, 2023. The water enterprise fund has bonded debt of $4,255,000 consisting of the 2016 Water Revenue Refunding Bonds originally issued for $5,615,000 with the first payment made on July 1, 2017; and the 1978 Water Bonds (General Obligation) with a current outstanding balance of $10,000. Both bond issues are paid with water operating revenues. In the enterprise funds, net pension liability and OPEB liability total $1,913,901 and $162,993, respectively. Additional detailed information for business-type long-term debt is shown in Note 6 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

As of March 2022, the Federal reserve has increased the federal reserve rate to 5.25% by increasing it ten times in increments of 25 to 75 basis points (0.25% to 0.75%) each time in order to tame inflation. Despite this effort, inflation continues to be high, however, interest rates have also increased causing steady household spending and combined with low unemployment rates, has kept the economy from going into the recession that had been previously projected. Per HDL Company's Sales Tax Update, during the past year, California experienced an anomaly of wet weather that delayed construction projects and hindered building-construction returns and higher interest rates may have potentially limited commercial development activity slowing public infrastructure projects and limiting homeowners ability to access equity for renovations. California's local one cent sales and use tax receipts for the second quarter of the 2023 calendar year was 2.8% lower than the same quarter one year ago. A contributing factor to current recovery relates to the Logistics Industry as people and firms have relied heavily on online shopping during the pandemic and this shopping pattern has continued to a certain degree post-pandemic. While online sales rose over the year, pool collections dropped as a result of sales generated from large warehouse fulfillment centers being allocated to local agencies.

According to the June 2023 Employment Report released by the Inland Empire Economist Partnership, although in June of 2022 unemployment rates dropped to a comparable pre-pandemic level of 4.0%; one year later the rate has increased to 5% declining employment by 28,000 and shrinking labor force by 10,000. The real estate market has started to cool down due to the rapid rise of housing prices and rising mortgage interest rates over the last couple of years. Median home prices in the inland empire peaked in May of 2022 at $575,000 but dropped to $535,000 in February of 2023. The median home price in Loma Linda was $$575,000 as of June 2023. This amount was 3.93% more than the $553,250 median home price in June 2022.

Prior to the pandemic, Loma Linda had been experiencing the impacts of economic growth. Over the last years, the City has seen new development activity increases and additional projects are being proposed in the coming year. With three major medical facilities within the community, Loma Linda University Medical Center, the Veteran's Administration (VA) Hospital, and the VA Ambulatory Care Center, the City continues to see a need for temporary and permanent housing for patients receiving medical treatment and employees working at these institutions. In 2022, the City saw the completion of its third major hotel and has issued a building permit to a fourth hotel in 2023. There are other housing and commercial development projects at various stages of development/construction currently under way. Despite the economic challenges, the City, for fiscal year 2022/2023, maintained economic growth and employment remained stable. Consumer spending shifted to ecommerce, property valuations increased and property sales continued, and ultimately leading to steady flows in City revenues (property tax, franchise fees, transient occupancy tax, and business license) as reflected in the governmental activities tax and assessment revenues by source table in the statistical section. On the same table, a decline in sales tax is noted and as it was previously explained, a misallocation to the City and the loss of a major sales tax producer contributed to this decline. The challenges facing the City with the recent growth will be balancing the resources available to meet the increasing demands on city services (fire, police and general community services), the ongoing maintenance of new and existing infrastructure (parks, landscaping, streets, and utility services), rising pension liabilities and contractual service costs that are outside the control of the City. Work continues with staff and designated committees to address the demands for services by implementing new policies, and working on economic development project proposals that will maintain solid economic growth for the community while preserving the necessary level of services. Although the City has seen growth in revenues, it continues to operate at a lean conservative capacity.

On June 27, 2023, the City Council adopted the City of Loma Linda Operating and Capital Improvement Program (CIP) Budget for the Fiscal Year beginning July 1, 2023 and ending June 30, 2024. The General Fund operating budget totals $25,355,500 and is funded by operating revenue of $24,434,100 transfers in and other financing sources of $921,400, leaving an addition to fund balance of $146,400. The fund balance in the General Fund is expected to increase to $18,240,909 with $14,990,909 in unassigned and $3,250,000 designated (committed or assigned) as budgetary reserves. The total City operating budget amounts to $52,333,700, with total estimated resources available for budget purposes of $50,730,400, for fiscal year 2023/2024. The approved CIP budget for fiscal year 2023/2024 totals $8,341,500 with a five-year CIP investment plan estimated at $33,031,500.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. For any questions about this report or additional financial information, please contact the City Manager and/or Finance Director/Treasurer of the City of Loma Linda, located at 25541 Barton Road, Loma Linda, CA 92354, (909) 799-2840, or visit their website at www.lomalinda-ca.gov.

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

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CITY OF LOMA LINDA
Statement of Net Position
June 30, 2023

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and investments	$ 44,680,531	$ 10,967,965	$ 55,648,496
Receivables:			
Accounts	750,420	1,703,388	2,453,808
Taxes	1,279,850	-	1,279,850
Interest	368,027	94,407	462,434
Lease	4,317,719	1,386,009	5,703,728
Contracts and loans	17,831,453	-	17,831,453
Internal balances	(1,354)	1,354	-
Due from other governments	740,217	171,246	911,463
Inventories	24,688	226,804	251,492
Prepaid items	17,923	10,009	27,932
Loan receivable from the Successor Agency	2,174,518	1,229,806	3,404,324
Land held for resale	2,535,695	-	2,535,695
Restricted assets:			
Cash and investments with fiscal agents	-	691,514	691,514
Capital assets:			
Non-depreciable	16,660,869	2,448,045	19,108,914
Depreciable, net	49,999,396	40,587,305	90,586,701
Total capital assets	66,660,265	43,035,350	109,695,615
Total assets	141,379,952	59,517,852	200,897,804
DEFERRED OUTFLOWS OF RESOURCES			
Pension related items	6,604,026	2,460,174	9,064,200
OPEB related items	64,826	53,038	117,864
Total deferred outflows of resources	6,668,852	2,513,212	9,182,064
LIABILITIES			
Accounts payable	1,571,402	1,897,327	3,468,729
Interest payable	-	66,040	66,040
Accrued liabilities	311,425	84,005	395,430
Due to other governments	1,875	-	1,875
Due to other Agency	395,332	-	395,332
Deposits payable	476,711	361,858	838,569
Unearned revenue	490,408	-	490,408
Long-term liabilities - due within one year	353,746	366,424	720,170
Long-term liabilities - due in more than one year:			
Advances from the Loma Linda Successor Agency	-	19,196,076	19,196,076
Due in more than one year	564,682	4,297,884	4,862,566
Net pension liability	6,611,430	1,913,901	8,525,331
Net OPEB liability	199,214	162,993	362,207
Total liabilities	10,976,225	28,346,508	39,322,733
DEFERRED INFLOWS OF RESOURCES			
Pension related items	1,471,090	548,022	2,019,112
OPEB related items	94,822	77,581	172,403
Lease	4,113,838	1,353,550	5,467,388
Total deferred inflows of resources	5,679,750	1,979,153	7,658,903
NET POSITION			
Net investment in capital assets	66,560,428	38,657,337	105,217,765
Restricted for:			
Public works projects	23,238,701	-	23,238,701
Public safety	1,632,568	-	1,632,568
Community development	17,997,513	-	17,997,513
General government	863,741	-	863,741
Debt service	53,068	691,514	744,582
Unrestricted (deficit)	21,046,810	(7,643,448)	13,403,362
Total Net Position	$ 131,392,829	$ 31,705,403	$ 163,098,232

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Activities
For the year ended June 30, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Contributions and Grants	Program Revenues: Capital Contributions and Grants	Total
Primary Government:					
Governmental activities:					
General government	$ 3,310,972	$ 2,815,553	$ -	$ -	$ 2,815,553
Public safety	20,947,648	4,124,985	3,157,957	13,990	7,296,932
Community development	3,841,626	519,865	133,988	5,651,533	6,305,386
Public works	7,867,724	2,002,385	682,047	6,816,137	9,500,569
Interest on long-term debt	2,995	-	-	-	-
Total governmental activities	35,970,965	9,462,788	3,973,992	12,481,660	25,918,440
Business-type activities:					
Water acquisition	177,556	273,729	-	-	273,729
Water enterprise	9,683,633	6,764,478	-	1,844,315	8,608,793
Sewer capital	5,986,152	5,895,903	-	930,520	6,826,423
Loma Linda Connected Communities	1,097,751	322,398	-	-	322,398
Total business-type activities	16,945,092	13,256,508	-	2,774,835	16,031,343
Total primary government	$ 52,916,057	$ 22,719,296	$ 3,973,992	$ 15,256,495	$ 41,949,783

General revenues:	
Taxes:	
Property tax, levied for general purpose	
Sales tax	
Franchise tax	
Transient occupancy tax	
Business license tax	
Other taxes	
Motor Vehicle in-lieu, unrestricted	
Investment revenue	
Gain on sale of assets	
Miscellaneous	
Transfers in (out)	
Total general revenues and transfers	
Change in net position	
Net position, beginning of year	
Net position, end of year	

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position Primary Government		
Governmental Activities	Business-type Activities	Total
$ (495,419)	$ -	$ (495,419)
(13,650,716)	-	(13,650,716)
2,463,760	-	2,463,760
1,632,845	-	1,632,845
(2,995)	-	(2,995)
(10,052,525)	-	(10,052,525)
-	96,173	96,173
-	(1,074,840)	(1,074,840)
-	840,271	840,271
-	(775,353)	(775,353)
-	(913,749)	(913,749)
(10,052,525)	(913,749)	(10,966,274)
3,586,971	-	3,586,971
5,905,806	-	5,905,806
1,535,743	-	1,535,743
631,126	-	631,126
381,713	-	381,713
13,920	-	13,920
2,943,157	-	2,943,157
1,463,744	278,367	1,742,111
9,450	2,500	11,950
68,694	588,493	657,187
40,370	(40,370)	-
16,580,694	828,990	17,409,684
6,528,169	(84,759)	6,443,410
124,864,660	31,790,162	156,654,822
$ 131,392,829	$ 31,705,403	$ 163,098,232

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Governmental Fund Financial Statements

General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

Loma Linda Housing Authority – Special Revenue Fund accounts for low/mod housing activities and is funded through re-payments of existing housing loans.

Regional Traffic Development Grant – Special Revenue Fund accounts for the portion of Transportation Projects identified by the San Bernardino County Transportation Association (SBCTA) formerly SANBAG (San Bernardino Associated Governments) that will serve the regional area. SBCTA came up with an allocation of Loma Linda's share.

Special Projects Construction – Capital Projects Fund accounts for special or extraordinary projects, activities and allocations that might be recommended by staff and determined needed by the City Council.

Park Development – Capital Projects Fund accounts for developer fees collected and expended for future park development and acquisition.

CITY OF LOMA LINDA
Balance Sheet
Governmental Funds
June 30, 2023

	General	Special Revenue Funds: Loma Linda Housing Authority	Special Revenue Funds: Regional Traffic Development Impact
ASSETS			
Cash and investments	$ 19,039,974	$ 1,429,190	$ 11,753,864
Receivables:			
Accounts	698,449	51,671	-
Taxes	1,113,869	-	-
Interest	168,386	13,390	89,857
Contract and loans	9,659	17,801,620	-
Lease	4,317,719	-	-
Due from other funds	265,660	-	-
Due from other governments	331,722	-	-
Inventories	24,688	-	-
Prepaid items	17,781	39	-
Land held for resale	-	2,535,695	-
Advances to other funds	-	-	-
Loan receivable from Successor Agency	-	-	-
Total assets	$ 25,987,907	$ 21,831,605	$ 11,843,721
Liabilities, Deferred Inflows of Resources, and Fund Balances			
Liabilities:			
Accounts payable	$ 1,267,103	$ 9,867	$ -
Accrued liabilities	311,102	-	-
Due to other funds	1,900	-	-
Due to other governments	1,875	-	-
Due to other Agency	395,332	-	-
Deposits payable	451,583	25,128	-
Unearned revenue	39,837	-	-
Advances from other funds	-	-	-
Total liabilities	2,468,732	34,995	-
Deferred inflows of resources:			
Leases	4,113,838	-	-
Unavailable revenue	75,727	4,248,990	-
Total Deferred inflows of resources	4,189,565	4,248,990	-
Fund balances (deficit):			
Non spendable:			
Inventories	24,688	-	-
Prepaid items	17,781	-	-
Restricted for:			
Cultural and recreational	-	-	-
State mandated	-	-	-
Public safety	-	-	-
Street improvements	-	-	11,843,721
Storm drains	-	-	-
Municipal facilities	-	-	-
Air quality management	-	-	-
Debt service	-	-	-
Low/mod housing programs	-	17,547,620	-
Committed for:			
Emergency contingency	2,000,000	-	-
Assigned for:			
Refuse services	276,796	-	-
Fire equipment replacement	514,929	-	-
Fire training	32,714	-	-
Capital equipment replacement	1,250,000	-	-
Unassigned	15,212,702	-	-
Total fund balances (deficit)	19,329,610	17,547,620	11,843,721
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 25,987,907	$ 21,831,605	$ 11,843,721

The accompanying notes are an integral part of these financial statements.

Capital Projects Funds		Nonmajor	Total
Special Projects Construction	Park Development	Governmental Funds	Governmental Funds
$ 4,097,665	$ 460,302	$ 7,899,536	$ 44,680,531
-	-	300	750,420
-	-	165,981	1,279,850
31,345	4,061	60,988	368,027
-	-	20,174	17,831,453
-	-	-	4,317,719
-	-	-	265,660
-	-	408,495	740,217
-	-	-	24,688
-	-	103	17,923
-	-	-	2,535,695
2,804,500	-	-	2,804,500
2,174,518	-	-	2,174,518
$ 9,108,028	$ 464,363	$ 8,555,577	$ 77,791,201
$ 700	$ 99,187	$ 194,545	$ 1,571,402
-	-	323	311,425
-	-	265,114	267,014
-	-	-	1,875
-	-	-	395,332
-	-	-	476,711
-	-	450,571	490,408
-	2,804,500	-	2,804,500
700	2,903,687	910,553	6,318,667
-	-	-	4,113,838
2,174,517	-	179,601	6,678,835
2,174,517	-	179,601	10,792,673
-	-	-	24,688
-	-	-	17,781
-	-	229,384	229,384
-	-	36,690	36,690
-	-	1,632,568	1,632,568
6,932,811	-	3,294,264	22,070,796
-	-	1,167,905	1,167,905
-	-	848,927	848,927
-	-	14,814	14,814
-	-	53,068	53,068
-	-	220,509	17,768,129
-	-		
-	-	-	2,000,000
-	-	-	
-	-	-	276,796
-	-	-	514,929
-	-	-	32,714
-	-	-	1,250,000
-	(2,439,324)	(32,706)	12,740,672
6,932,811	(2,439,324)	7,465,423	60,679,861
$ 9,108,028	$ 464,363	$ 8,555,577	$ 77,791,201

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CITY OF LOMA LINDA
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2023

Fund Balances - Total Governmental Funds	$	60,679,861
Amounts reported for governmental activities in the statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources. Therefore, they are not reported in the governmental funds.		66,366,332
Intangible asset net of amortization have not been included as financial resources in governmental fund activity.		293,933
Long-term liabilities are not due and payable in the current period. Therefore, they are not reported in the governmental funds:		
Compensated absences		(818,591)
Net pension liability		(6,611,430)
Net OPEB liability		(199,214)
Lease liability		(80,393)
Subscription liability		(19,444)
Pension and OPEB related deferred outflows and inflows of resources in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds.		
Deferred outflows of resources - pension and OPEB related items		6,668,852
Deferred inflows of resources - pension and OPEB related items		(1,565,912)
Revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria. However, they are classified as revenues in the Government-Wide Financial Statements.		6,678,835
Net Position of Governmental Activities	$	131,392,829

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the year ended June 30, 2023

	General	Special Revenue Funds: Housing Authority	Special Revenue Funds: Regional Traffic Development Impact
REVENUES			
Taxes	$ 10,580,088	$ -	$ -
Licenses and permits	522,625	-	-
Intergovernmental	3,033,854	-	-
Charges for services	4,769,224	1,438	-
Use of money and property	836,059	159,882	230,875
Fines and forfeitures	3,240	-	-
Miscellaneous	3,777,920	3,439	-
Developer fees	-	-	109,428
Total revenues	23,523,010	164,759	340,303
EXPENDITURES			
Current:			
General government	2,235,295	-	-
Public safety	16,443,497	-	-
Community development	1,909,157	55,795	-
Public works	3,349,278	-	-
Capital outlay	935,988	570	-
Debt service:			
Principal retirement	24,022	183	-
Interest and fiscal charges	2,908	24	-
Total expenditures	24,900,145	56,572	-
REVENUES OVER (UNDER) EXPENDITURES	(1,377,135)	108,187	340,303
OTHER FINANCING SOURCES (USES)			
Proceeds from disposal of assets	9,450	-	-
Transfers in	3,763,365	-	-
Transfers out	(120,000)	-	-
Lease acquisition	17,793	-	-
Subscription acquisition	23,868	101	-
Total other financing sources (uses)	3,694,476	101	-
Net change in fund balances	2,317,341	108,288	340,303
FUND BALANCE (DEFICIT)			
Beginning of year	17,012,269	17,439,332	11,503,418
End of year	$ 19,329,610	$ 17,547,620	$ 11,843,721

The accompanying notes are an integral part of these financial statements.

Capital Projects Funds		Nonmajor	Total
Special Projects Construction	Park Development	Governmental Funds	Governmental Funds
$ -	$ -	$ 1,476,650	$ 12,056,738
-	-	-	522,625
-	-	5,934,858	8,968,712
-	-	19,803	4,790,465
1,117,323	20,137	185,720	2,549,996
-	-	59,337	62,577
-	-	94	3,781,453
-	79,227	85,287	273,942
1,117,323	99,364	7,761,749	33,006,508
-	-	315	2,235,610
-	-	90,980	16,534,477
-	103,619	652,519	2,721,090
5,544	-	636,694	3,991,516
42,434	518,092	3,865,696	5,362,780
-	-	486	24,691
-	-	63	2,995
47,978	621,711	5,246,753	30,873,159
1,069,345	(522,347)	2,514,996	2,133,349
-	-	-	9,450
14,001	-	120,000	3,897,366
-	-	(3,736,996)	(3,856,996)
-	-	-	17,793
-	-	266	24,235
14,001	-	(3,616,730)	91,848
1,083,346	(522,347)	(1,101,734)	2,225,197
5,849,465	(1,916,977)	8,567,157	58,454,664
$ 6,932,811	$ (2,439,324)	$ 7,465,423	$ 60,679,861

CITY OF LOMA LINDA
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Government-Wide Statement of Activities
For the year ended June 30, 2023

Net change in Fund Balance - Total Governmental Funds		$ 2,225,197
Amounts reported for governmental activities in the Statement of Activities were different because:		
Governmental funds report capital outlays as expenditures. However, in the Government-Wide Statement of Activities, the costs of those assets are allocated over their estimated useful lives as depreciation expense.		
Capital outlay, capitalized	14,154,458	
Lease acquisitions	(17,793)	
Subscription acquisitions	(24,235)	
Amortization Expenses	(47,824)	
Depreciation expense	(2,114,552)	11,950,054
Governmental funds report revenues and expenditures primarily pertaining to long-term liabilities, which are not reported in the statement of activities. At the government-wide level, these activities are reported in the statement of net position. This is the net expenditure reported in the governmental funds, which is not reported in the statement of activities.		
Pension related net adjustments	(6,229,152)	
OPEB related net adjustments	28,735	
Lease payments	19,900	
SBITA payments	4,791	(6,175,726)
Long-term compensated absences is reported in the Government-Wide Statement of Activities, but it does not require the use of current financial resources. Therefore, long-term compensated absences is not reported as an expenditure in the governmental funds. The reconciling amount is the change in long-term compensated absences from the prior year.		(111,865)
Certain revenues are recorded as unavailable revenue in the governmental funds because they do not meet the revenue recognition criteria of availability. However, they are included as revenue in the Governmental-Wide Statement of Activities.		(1,359,491)
Change in Net Position of Governmental Activities		$ 6,528,169

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Financial Statements

Water Acquisition Fund accounts for developer fees collected to pay for the expansion of the water system and for debt service on qualifying projects.

Water Enterprise Fund is used to account for water production, distribution and meters.

Sewer Capital Fund accounts for the operation and maintenance of the City's sewer, storm drain and catch basin systems.

Loma Linda Connected Communities Fund provides Loma Linda residents and businesses with the opportunities for voice, data, video, multimedia, home automation systems, environmental control, security, audio, television, sensors, alarms and intercom services. The program establishes the standardized requirements for residential and commercial telecommunications cabling systems. The initial intent is to connect new development to the system, but the long-term goal is to eventually retrofit and extend these services to the entire community.

CITY OF LOMA LINDA
Statement of Net Position
Proprietary Funds
June 30, 2023

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
ASSETS					
Current assets:					
Cash and cash equivalents	$ 4,066,261	$ 3,324,762	$ 3,387,088	$ 189,854	$ 10,967,965
Receivables:					
Accounts	-	881,177	733,325	88,886	1,703,388
Interest	31,790	32,696	28,461	1,460	94,407
Lease	-	1,386,009	-	-	1,386,009
Inventories	-	226,230	574	-	226,804
Due from other funds	-	59,488	-	-	59,488
Due from other governments	-	134,818	36,428	-	171,246
Prepaid items	-	8,931	1,078	-	10,009
Total current assets	4,098,051	6,054,111	4,186,954	280,200	14,619,316
Noncurrent assets:					
Advances to other funds	-	1,152,395	-	-	1,152,395
Loan receivable from Successor Agency	1,229,806	-	-	-	1,229,806
Restricted assets:					
Cash and investments with fiscal agents	-	691,514	-	-	691,514
Capital assets:					
Non-depreciable	-	2,437,945	10,100	-	2,448,045
Depreciable, net	-	32,947,664	3,763,089	3,876,552	40,587,305
Total capital assets	-	35,385,609	3,773,189	3,876,552	43,035,350
Total noncurrent assets	1,229,806	37,229,518	3,773,189	3,876,552	46,109,065
Total assets	5,327,857	43,283,629	7,960,143	4,156,752	60,728,381
DEFERRED OUTFLOWS OF RESOURCES					
Pension related items	-	1,707,060	652,699	100,415	2,460,174
OPEB related items	-	31,823	15,381	5,834	53,038
Total deferred outflows of resources	-	1,738,883	668,080	106,249	2,513,212
LIABILITIES					
Current liabilities:					
Accounts payable	705,161	315,663	846,158	30,345	1,897,327
Interest payable - Bonds	-	65,899	141	-	66,040
Accrued liabilities	-	63,214	20,019	772	84,005
Deposits payable	-	174,560	174,719	12,579	361,858
Due to other funds	-	113	57,797	224	58,134
Long-term debt - due within one year	-	333,093	31,285	2,046	366,424
Total current liabilities	705,161	952,542	1,130,119	45,966	2,833,788
Noncurrent liabilities:					
Advances from other funds	-	-	1,152,395	-	1,152,395
Advances from Loma Linda Successor Agency	-	-	-	19,196,076	19,196,076
Long-term debt - due in more than one year	-	4,213,764	83,083	1,037	4,297,884
Net pension liability	-	1,328,013	507,770	78,118	1,913,901
Net OPEB liability	-	97,796	47,268	17,929	162,993
Total noncurrent liabilities	-	5,639,573	1,790,516	19,293,160	26,723,249
Total liabilities	705,161	6,592,115	2,920,635	19,339,126	29,557,037
DEFERRED INFLOWS OF RESOURCES					
Pension related items	-	380,260	145,393	22,369	548,022
OPEB related items	-	46,549	22,498	8,534	77,581
Lease	-	1,353,550	-	-	1,353,550
Total deferred inflows of resources	-	1,780,359	167,891	30,903	1,979,153
NET POSITION (DEFICIT)					
Net investment in capital assets	-	31,041,089	3,739,696	3,876,552	38,657,337
Restricted for debt service	-	691,514	-	-	691,514
Unrestricted	4,622,696	4,917,435	1,800,001	(18,983,580)	(7,643,448)
Total net position (deficit)	$ 4,622,696	$ 36,650,038	$ 5,539,697	$ (15,107,028)	$ 31,705,403

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2023

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
OPERATING REVENUES					
Charges for services	$ 273,729	$ 6,764,478	$ 5,895,903	$ 322,398	$ 13,256,508
Miscellaneous	-	443,366	33,432	634	477,432
Total operating revenues	273,729	7,207,844	5,929,335	323,032	13,733,940
OPERATING EXPENSES					
Treatment	-	-	4,409,263	-	4,409,263
Cost of sales and services	177,556	4,007,335	-	268,363	4,453,254
Administration and general	-	2,205,865	698,279	27,783	2,931,927
Pension adjustment	-	1,823,689	697,293	107,276	2,628,258
Depreciation and amortization	-	1,516,604	180,234	132,447	1,829,285
Total operating expenses	177,556	9,553,493	5,985,069	535,869	16,251,987
Operating change in net position	96,173	(2,345,649)	(55,734)	(212,837)	(2,518,047)
NONOPERATING REVENUES (EXPENSES)					
Gain on disposal of assets	-	2,500	-	-	2,500
Interest revenue	103,080	114,561	56,475	4,251	278,367
Interest expense	-	(130,140)	(1,083)	(561,882)	(693,105)
Lease income	-	111,061	-	-	111,061
Net nonoperating revenues (expenses)	103,080	97,982	55,392	(557,631)	(301,177)
Change in net position (deficit) before transfers and capital contributions	199,253	(2,247,667)	(342)	(770,468)	(2,819,224)
TRANSFERS AND CAPITAL CONTRIBUTIONS					
Capital contributions	-	1,844,315	930,520	-	2,774,835
Transfer in	-	805,699	-	-	805,699
Transfer out	(819,700)	(18,901)	(7,468)	-	(846,069)
Total transfers and capital contributions	(819,700)	2,631,113	923,052	-	2,734,465
Change in net position	(620,447)	383,446	922,710	(770,468)	(84,759)
NET POSITION (DEFICIT)					
Beginning of year	5,243,143	36,266,592	4,616,987	(14,336,560)	31,790,162
End of year	$ 4,622,696	$ 36,650,038	$ 5,539,697	$ (15,107,028)	$ 31,705,403

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2023

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers and users	$ 273,729	$ 7,167,687	$ 5,964,800	$ 277,371	$ 13,683,587
Cash payments to suppliers for goods and services	512,368	(3,766,831)	(4,131,058)	(253,840)	(7,639,361)
Cash payments to employees for services	-	(2,209,260)	(695,749)	(30,757)	(2,935,766)
Net cash provided (used) by operating activities	786,097	1,191,596	1,137,993	(7,226)	3,108,460
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Proceeds (repayment) of due to/from other funds	-	35,821	(169,870)	(23)	(134,072)
Proceeds from (payments to) other governmental entities	-	(94,672)	421	-	(94,251)
Transfers in	-	805,699	-	-	805,699
Transfers out	(819,700)	(18,901)	(7,468)	-	(846,069)
Net cash provided (used) by noncapital financing activities	(819,700)	727,947	(176,917)	(23)	(268,693)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Acquisition of capital assets	-	(990,005)	(27,247)	(9,160)	(1,026,412)
Proceeds from sale of assets	-	2,500	-	-	2,500
Proceeds from loan receivable	544,265	-	-	-	544,265
Lease payments	-	(9,910)	(5,536)	-	(15,446)
Subscription payments	-	(1,489)	(957)	-	(2,446)
Lease receipts	-	81,093	-	-	81,093
Payments on long-term debt	-	(235,000)	-	-	(235,000)
Interest paid on long-term debt	-	(137,289)	(1,015)	-	(138,304)
Net cash provided (used) by capital and related financing activities	544,265	(1,290,100)	(34,755)	(9,160)	(789,750)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	94,854	104,526	52,394	3,447	255,221
Change in fair market value of investments	(16,995)	(17,379)	(20,119)	(275)	(54,768)
Net cash provided by investing activities	77,859	87,147	32,275	3,172	200,453
Net increase (decrease) in cash and equivalents	588,521	716,590	958,596	(13,237)	2,250,470
CASH AND CASH EQUIVALENTS					
Beginning of year	3,477,740	3,299,686	2,428,492	203,091	9,409,009
End of year	$ 4,066,261	$ 4,016,276	$ 3,387,088	$ 189,854	$ 11,659,479
Reconciliation to the Statement of Net Position:					
Cash and cash equivalents	$ 4,066,261	$ 3,324,762	$ 3,387,088	$ 189,854	$ 10,967,965
Cash and investments with fiscal agents	-	691,514	-	-	691,514
Total cash and investments	$ 4,066,261	$ 4,016,276	$ 3,387,088	$ 189,854	$ 11,659,479

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Cash Flows, continued
Proprietary Funds
For the year ended June 30, 2023

	Enterprise Funds				
	Water Acquisition	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total
RECONCILIATION OF CHANGE IN OPERATING NET POSITION TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITES					
Operating change in net position	$ 96,173	$ (2,345,649)	$ (55,734)	$ (212,837)	$ (2,518,047)
Adjustments to reconcile operating change in net position to net cash provided (used) by operating activities:					
Depreciation and amortization	-	1,516,604	180,234	132,447	1,829,285
(Increase) decrease in accounts receivable	-	(40,157)	35,465	(45,661)	(50,353)
(Increase) decrease in inventories	-	5,857	-	-	5,857
(Increase) decrease in prepaid items	-	(100)	179	-	79
(Increase) decrease in deferred outflows of resources - pension and OPEB related	-	606,496	229,773	33,058	869,327
(Increase) decrease in net pension asset	-	536,055	204,962	31,533	772,550
Increase (decrease) in accounts payable	689,924	132,908	278,026	14,564	1,115,422
Increase (decrease) in accrued liabilities	-	9,237	2,608	(60)	11,785
Increase (decrease) in deposits payable	-	101,839	-	(41)	101,798
Increase (decrease) in net OPEB liability	-	32,349	15,635	5,930	53,914
Increase (decrease) in compensated absences	-	1,470	6,739	(327)	7,882
Increase (decrease) in net pension liability	-	1,328,013	507,770	78,118	1,913,901
Increase (decrease) in deferred inflows of resources - pension and OPEB related	-	(693,326)	(267,664)	(43,950)	(1,004,940)
Total adjustments	689,924	3,537,245	1,193,727	205,611	5,626,507
Net cash provided (used) by operating activities	$ 786,097	$ 1,191,596	$ 1,137,993	$ (7,226)	$ 3,108,460
NONCASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Lease acquisition	$ -	$ 7,843	$ 5,737	$ -	$ 13,580
Subscription acquisition	-	12,600	9,889	-	22,489
Capital Contributions	-	1,844,315	930,520	-	2,774,835

The accompanying notes are an integral part of these financial statements.

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Fiduciary Funds Financial Statements

The Fiduciary Funds are used to account for resources held for the benefit of parties outside the City. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs.

Custodial Funds - The Custodial Funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

Private Purpose Trust Fund - The Private Purpose Trust Fund is used to report resources of other trust arrangements in which principal and income benefit individuals, private organizations, or other governments. The Private Purpose Trust Fund reflects the activities of the Successor Agency to the former Loma Linda Redevelopment Agency.

CITY OF LOMA LINDA
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2023

	Custodial Funds	Private Purpose Trust Fund
ASSETS		
Cash and investments	$ 131,228	$ 3,846,918
Receivables:		
Interest	-	17,379
Contract and loans	-	79,862
Prepaid items	-	119,803
Advances to the City of Loma Linda	-	19,196,076
Restricted assets:		
Cash and investments with fiscal agents	-	29
Total assets	131,228	23,260,067
LIABILITIES		
Accounts payable	124	685
Interest payable	-	285,430
Due to other governments	131,104	184,581
Deposits payable	-	28,686
2016 Tax Allocation Refunding Bonds	-	20,619,273
Loan payable to the City of Loma Linda	-	3,404,324
Total liabilities	131,228	24,522,979
DEFERRED INFLOWS OF RESOURCES		
Gain on debt refunding	-	16,950
NET POSITION (DEFICIT)		
Net position (deficit) held in trust	-	(1,279,862)
Total net position (deficit)	$ -	$ (1,279,862)

The accompanying notes are an integral part of these financial statements.

CITY OF LOMA LINDA
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the year ended June 30, 2023

	Custodial Funds	Private Purpose Trust Fund
ADDITIONS		
Property taxes	$ -	$ 4,896,524
Use of money and property	-	583,590
Miscellaneous	2,750	-
Total additions	2,750	5,480,114
DEDUCTIONS		
General and administrative	-	204,322
Miscellaneous	29,739	-
Debt service:		
Interest and fiscal charges	-	787,243
Total deductions	29,739	991,565
Change in net position (deficit)	(26,989)	4,488,549
NET POSITION (DEFICIT)		
Beginning of year	26,989	(5,768,411)
End of year	$ -	$ (1,279,862)

The accompanying notes are an integral part of these financial statements.

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Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the City of Loma Linda, California (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Reporting Entity

The City of Loma Linda, California (the City), was incorporated on September 29, 1970 under the laws of the State of California. The City became a chartered City in 1981. It is governed by an elected five-member City Council. As required by generally accepted accounting principles (GAAP), the accompanying financial statements present the City and its component units. GAAP, defines component units as legally separate entities that meet any one of the following tests:

- The City appoints the voting majority of the board of the component unit and:
  - is able to impose its will on the component unit and/or
  - is in a relationship of financial benefit or burden with the component unit.
- The component unit is fiscally dependent upon the City.
- The financial statements of the City would be misleading if data from the component unit were omitted.

Component units are entities for which the City is considered to be financially accountable, in accordance with generally accepted accounting principles. The City is considered to be financially accountable for an organization if the City appoints a voting majority of that organization's governing body and (1) it is able to impose its will on that organization, or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the City. The City is also considered to be financially accountable if an organization is fiscally dependent (i.e., it is unable to adopt its budget, levy taxes, set rates or charges, or issue bonded debt without approval from the City). In certain cases, other organizations are included as component units if the nature and significance of their relationship with the City are such that their exclusion would cause the City's financial statements to be misleading or incomplete. Blended component units, although legally separate entities, are, in substance, part of the City's operations, and data from these units are combined with data of the primary government.

Based on the criteria above, the City has two component units, both of which are blended component units. These component units are described as follows:

Loma Linda Public Financing Authority - The Loma Linda Public Financing Authority (Authority) was established on September 10, 2002 pursuant to Article 1 (commencing with Section 6500) of Chapter 5 of Division 7 of Title 1 of the California Government Code in order to jointly exercise powers of the Agency and the City and to establish a vehicle to reduce local borrowing costs and promote greater use of existing and new financial instruments.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

A. Reporting Entity, Continued

Loma Linda Housing Authority - The City of Loma Linda Housing Authority (the Housing Authority) was established by the City Council on January 10, 2012, and is responsible for the administration of providing affordable housing in the City. The Housing Authority is governed by a five-member Board of Directors which consists of members of the City Council. The Housing Authority is considered a blended component unit due to the financial benefit or burden relationship the Housing Authority shares with the City as its financial transactions are reported in a Special Revenue Fund.

Since the City Council serves as the governing board for these component units, all of the City's component units are considered to be blended component units. Blended component units, although legally separate entities, are in substance, part of the City's operations and so data from these units are reported with the interfund data of the primary government. These component units do not issue separate component unit financial statements.

B. Basis of Accounting and Measurement Focus

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. City resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Government-Wide Financial Statements

The City’s Government-Wide Financial Statements include a Statement of Net Position and a Statement of Activities. These statements present summaries of Governmental and Business-Type Activities for the City accompanied by a total column. Fiduciary activities of the City are not included in these statements.

The Government-Wide Financial Statements are presented on an “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all of the City’s assets and liabilities, including capital assets, as well as infrastructure assets, and long-term liabilities, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. The types of transactions reported as program revenues for the City are reported in three categories: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Government-Wide Financial Statements, continued

Certain eliminations have been made as prescribed by GAAP in regards to interfund activities, payables and receivables including the corresponding deferred revenues. All internal balances in the Statement of Net Position have been eliminated except those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total primary government column. In the Statement of Activities, internal service fund transactions have been eliminated. However, transactions between governmental and business-type activities have not been eliminated.

- Due to and from other funds
- Advances to and from other funds
- Transfers in and out

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted-net position to have been depleted before unrestricted-net position is applied.

Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balance for all major governmental funds and nonmajor funds aggregated. An accompanying schedule is presented to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-Wide financial statements. The City has presented all major funds that met the qualifications for major fund reporting.

All governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheets. The Statement of Revenues, Expenditures and Changes in Fund Balance presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current position. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Governmental Fund Financial Statements, continued

Revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end, except sales tax which is considered available if collected within 90 days) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the City, are property tax, taxpayer-assessed tax revenues (transient occupancy taxes, franchise taxes, etc.), certain grant revenues and earnings on investments. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Unearned revenues arise when the government receives resources before it has a legal claim to them, as when grant monies are received prior to incurring qualifying expenditures. In subsequent periods when both revenue recognition criteria are met or when the government has a legal claim to the resources, the unearned revenue is removed from the balance sheet and revenue is recognized.

Reconciliations of the Fund Financial Statements to the Government-Wide Financial Statements are provided to explain the differences created by the integrated approach of generally accepted accounting principles.

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the unrestricted components of fund balance. Furthermore, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Proprietary Fund Financial Statements

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for each major proprietary fund.

Proprietary funds are accounted for using the "economic resources" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or noncurrent) are included on the Statement of Net position. The Statement of Revenues, Expenses and Changes in Fund Net Position presents increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Proprietary Fund Financial Statements, continued

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds are charges to customers for sales and services. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Fiduciary Fund Financial Statements

Fiduciary Fund Financial Statements include a Statement of Fiduciary Net Position. The City's Fiduciary Funds represent:

Custodial Funds – are custodial in nature and are accounted for using the economic resources measurement focus and the accrual basis of accounting.

Private Purpose Trust Fund – report resources of all other trust arrangements in which principal and income benefit individuals, private organizations, or other governments. Private purpose trust funds are reported using the economic resources measurement focus and the accrual basis of accounting. This fund is used to report the assets, liabilities, and activities of the City of Loma Linda Redevelopment Agency Successor Agency.

Major Funds

The City reports the following major governmental funds:

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government except those required to be accounted for in another fund.

The Loma Linda Housing Authority is responsible for the administration of providing affordable housing in the City.

Regional Traffic Development Special Revenue Fund accounts for the portion of Transportation Projects identified by the San Bernardino County Transportation Authority (SBCTA) former SANBAG (San Bernardino Associated Governments) that will serve the regional area.

The Special Projects Construction Capital Projects Fund accounts for special or extraordinary projects, activities and allocations that might be recommended by staff and determined needed by the City Council.

The Park Development Capital Projects Fund accounts for developer fees collected and expended for future park development and acquisition.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Accounting and Measurement Focus, Continued

Major Funds, continued

The City reports the following major proprietary funds:

The Water Acquisition Fund accounts for developer fees collected to pay for the expansion of the water system and for debt service on qualifying projects.

The Water Enterprise Fund is used to account for water production, distribution and meters.

The Sewer Capital Fund accounts for the operation and maintenance of the City's sewer, storm drain and catch basin systems.

The Loma Linda Connected Communities Fund provides Loma Linda residents and businesses with the opportunities for voice, data, video, multimedia, home automation systems, environmental control, security, audio, television, sensors, alarms and intercom services. The program establishes the standardized requirements for residential and commercial telecommunications cabling systems. The initial intent is to connect new development to the system, but the long-term goal is to eventually retrofit and extend these services to the entire community.

Additionally, the City reports the following fiduciary funds:

Custodial Funds – These funds are used to report resources held by the City in a purely custodial capacity, which involves only the receipt, temporary investment and remittance of fiduciary resources to individuals, private organizations or other governments.

Private Purpose Trust Fund – This fund is used to account for the assets, liabilities, and activities of the Successor Agency to the former City of Loma Linda Redevelopment Agency.

Fiduciary Funds are not included in the City's Government-Wide Financial Statements.

C. Use of Restricted/Unrestricted Net Position

When an expense is incurred for purposes for which both restricted and unrestricted net position is available, the City's policy is to apply restricted net position first.

D. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Cash, Cash Equivalents and Investments, Continued

All cash and investments of proprietary funds are held in the City's investment pool. Therefore, all cash and investments in the proprietary funds are considered cash and cash equivalents for the purpose of the statement of cash flows as these cash pools have the general characteristics of a demand deposit account. In accordance with GAAP, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. Fair value is used as fair value for those securities for which market quotations are readily available.

The City participates in an investment pool managed by the State of California titled *Local Agency Investment Fund* (LAIF) which has invested a portion of the pool funds in structured notes and asset-backed securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these structured notes and asset-backed securities are subject to market risk as to change in interest rates.

In accordance with GAAP, certain disclosure requirements, if applicable, for Deposits and Investment Risks are specified in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk
- Foreign Currency Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

E. Receivables

All receivables, leases, contracts, loans and accounts are shown net of an allowance for doubtful accounts. In the proprietary funds, the City accrues for unbilled water and sewer services at year-end.

F. Interfund Transactions

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

F. Interfund Transactions, Continued

Interfund services provided and used are accounted for as revenue, expenditures or expenses, as appropriate. Transactions that constitute reimbursements to a fund for expenditures/ expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursed fund. All other interfund transactions, except interfund services provided and used, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as transfers.

G. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories in the General Fund consist of expendable supplies held for consumption, whereas in the Enterprise Funds it represents water supplies in the water utility. Inventory costs are recorded as expenditures when used.

The General Fund inventory is accounted for on the consumption method and is equally offset by a reservation of fund balance in the fund-level statements, which indicates that it does not constitute “available spendable resources”.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

H. Restricted Cash and Investments with Fiscal Agents

Certain restricted cash and investments are held by fiscal agents for the redemption of bonded debt and for acquisition and construction of capital projects.

I. Capital Assets

Government-Wide Financial statements - capital assets, which include land, structures and improvements, machinery and equipment, infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and construction in progress are reported in the applicable governmental or business-type activity columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Contributed and donated capital assets are valued at acquisition value on the date of acquisition.

For infrastructure systems, the City elected to use the “Basic Approach” as defined by generally accepted accounting principles for infrastructure reporting.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

I. Capital Assets, Continued

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Depreciation is recorded on a straight-line basis over estimated useful lives of the assets as follows:

Type of asset	Years
Structures and improvements	15-50
Machinery and equipment	5-20
Infrastructure	20-50

Fund Financial Statements - The fund financial statements do not present capital assets. Consequently, capital assets are presented as reconciling items in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Intangible right to use assets arising from lease agreements or subscription-based information technology arrangements are recorded at the amount of the initial measurement of the liabilities plus any initial direct costs that are ancillary charges necessary to place the asset into service.

Intangible right to use assets are amortized using the straight-line method over the shorter of the term or the useful life of the underlying asset.

J. Interest Payable

In the Government-Wide Financial Statements, interest payable on long-term debt is recognized as the liability is incurred for all fund types.

K. Unearned Revenues

In the Government-Wide Financial Statements, unearned revenue is recognized for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues in the Government-Wide Financial Statements are prepaid charges for services.

L. Compensated Absences

Vacation pay is payable to employees at the time a vacation is taken or upon termination of employment. Normally an employee cannot accrue more than 26 to 46 days depending on length of employment.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

L. Compensated Absences, Continued

Sick leave is payable when an employee is unable to work because of illness. Upon termination an employee will be paid one-third of unused sick leave up to 344 hours for miscellaneous employees and 516 hours for safety employees. Sick leave hours earned above the maximum are paid out on a one-for-one basis.

All vacation and one-third of sick leave pay is accrued when incurred in the Government-Wide Financial Statements and Proprietary Funds.

M. Long-Term Debt

Government-Wide Financial Statements - Long-term debt and other financial obligations are reported as liabilities in the appropriate funds. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable premium or discount.

Fund Financial Statements - The fund financial statements do not present long-term debt. As such, long-term debt is shown as a reconciling item in the Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position.

Governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Proprietary Fund Financial Statements use the same principles as those used in the Government-Wide Financial Statements.

N. Pension Plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date (VD)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

O. Other Postemployment Benefits (OPEB)

For purposes of measuring net OPEB liability/asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date (VD)	June 30, 2021
Measurement Date (MD)	June 30, 2022
Measurement Period (MP)	July 1, 2021 to June 30, 2022

For OPEB-related liability, the general fund normally liquidates 55 percent and the remaining 45 percent is liquidated by the Proprietary funds.

P. Net Position

In the Government-Wide Financial Statements, Net Position are classified in the following categories:

Net Investment in Capital Assets – This amount consists of capital assets net of accumulated depreciation and reduced by outstanding debt that is attributed to the acquisition, construction, or improvement of the assets.

Restricted Net Position – This amount is restricted by external creditors, grantors, contributors, or laws or regulations of other governments.

Unrestricted Net Position – This amount is all net position that does not meet the definition of "net invested in capital assets" or "restricted net position".

Q. Fund Balance

In the Governmental Fund Financial Statements, fund balances are classified in the following categories:

Nonspendable – Items that cannot be spent because they are not in spendable form, such as prepaid items and inventories, items that are legally or contractually required to be maintained intact, such as principal of an endowment or revolving loan funds.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Fund Balance, Continued

Restricted – Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, such as through debt covenants, grantors, contributors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

Committed – Committed fund balances encompass the portion of net fund resources that can only be used for specific purposes pursuant to constraints imposed by formal action of the City Council. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action that it employed to previously commit those amounts. If the Council action that limits the use of the funds was separate from the action that initially created the revenues that form the basis for the fund balance, then the resultant fund balance is considered to be committed, not restricted. The City Council considers a resolution to constitute a formal action of the City Council for the purposes of establishing committed fund balance.

Assigned – Assigned fund balances encompass the portion of net fund resources reflecting the government's intended use of resources. Assignment of resources can be done by the highest level of decision making or by a committee or official designated for that purpose. The City Council has established a resolution that authorized the City Manager for that purpose.

Unassigned – This category is for any balances that have no restrictions placed upon them. The General Fund is the only fund that could report a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance. However, in governmental funds other than the general fund, if expenditures incurred for a specific purpose exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When expenditures are incurred for purposes for which all restricted, committed, assigned and unassigned fund balances are available, the City's policy is to apply in the following order, except for instances wherein an ordinance specifies the fund balance:

- Restricted
- Committed
- Assigned
- Unassigned

A City Council Action is the formal action required by the Government to establish and modify or rescind a fund balance commitment.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

R. Property Taxes

Property tax revenue is recognized on the modified accrual basis, that is, in the fiscal year for which the taxes have been levied providing they become available. Available means due and receivable within the current period and collected within the current period or expected to be collected soon enough thereafter (not to exceed 60 days) to be used to pay liabilities of the current period. The County of San Bernardino collects property taxes for the City. Tax liens attach annually as of 12:01 A.M. on the first day in January preceding the fiscal year for which the taxes levied. Taxes are levied on both real and personal property, as it exists on that date. The tax levy covers the fiscal period July 1 to June 30. All secured personal property taxes and one-half of the taxes on real property are due November 1; the second installment is due February 1. All taxes are delinquent if unpaid on December 10 and April 10, respectively. Unsecured personal property taxes become due on the first of March each year and are delinquent, if unpaid, on August 31.

S. Use of Estimates

The preparation of the basic financial statements in conformity with GAAP generally accepted in the United States requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

T. Leases

The City is a lessor for certain leases as detailed in Note 3. The City recognizes a lease receivable and a deferred inflow of resources in the financial statements. The same recognition principle is used in the Government-Wide Financial Statements and Fund Financial Statements.

At the commencement of the lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. In subsequent periods, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflows of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease receipts.

- The City uses the estimated incremental borrowing rate as the discount rate for leases when an explicit rate is not provided in the lease agreement.

- The lease term includes the noncancellable period of the lease plus periods covered by the City and lessee's option to extend the lease if the City is reasonably certain based on all relevant factors that the City and lessee will exercise that option.

Note 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

T. Leases, Continued

The City monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

U. Subscriptions

The City participates in subscription-based Information Technology (IT) arrangements for the use of various software. The City recognizes a subscription liability and an intangible right to use assets in the financial statements.

At the commencement of the arrangement, the City initially measures the liability at the present value of payments expected to be paid during the arrangement term. Subsequently, the liability is reduced by the principal portion of payments made. Also refer to Note 1. I. *Capital Assets*.

V. Implementation of New GASB Pronouncement

GASB Statement No. 96 – As of July 1, 2022, the City adopted GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). The implementation of this standard establishes a single model for accounting for SBITAs. The standard requires recognition of certain right to use assets and liabilities for SBITAs. As a result of implementing this standard, the City recognized a subscription liability of $39,487 and right-to-use subscription asset of $51,204 as of July 1, 2022. As a result of these adjustments there was no effect on beginning net position. The additional disclosures required by this standard are included in Note 5 and Note 6.

Note 2: CASH AND INVESTMENTS

The City maintains a cash and investment pool, which includes cash balances and authorized investments of all funds. This pooled cash is invested by the City Treasurer to enhance interest earnings. The City has the following cash and investments at June 30, 2023:

	Government-Wide Statements		Fiduciary Funds Statements		
	Governmental Activities	Business-Type Activities	Custodial Funds	Private Purpose Trust Fund	Totals
Cash and investments	$ 44,680,531	$ 10,967,965	$ 131,228	$ 3,846,918	$ 59,626,642
Restricted cash and investments	-	691,514	-	29	691,543
Total cash and investments	$ 44,680,531	$ 11,659,479	$ 131,228	$ 3,846,947	$ 60,318,185

Note 2: CASH AND INVESTMENTS, Continued

The City's cash and investments at June 30, 2023 in more detail were as follows:

Cash and cash equivalents	
Petty cash	$ 1,850
Demand deposits	1,357,588
Total cash and cash equivalents	1,359,438
Investments	
Local Agency Investment Fund	58,267,204
Total cash and investments	59,626,642
Cash and Investments with Fiscal Agents	691,543
Total cash and investments	$ 60,318,185

A. Deposits

The California Government Code (Code) requires California banks and savings and loan associations to secure the City's cash deposits by pledging securities as collateral. This Code states that collateral pledged in this manner shall have the effect of perfecting a security interest in such collateral superior to those of a general creditor. Thus, collateral for cash deposits is considered to be held in the City's name.

The fair value of pledged securities must equal at least 110% of the City's cash deposits. California law also allows institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the City's total cash deposits. The City may waive collateral requirements for cash deposits, which are fully insured up to $250,000 by the Federal Deposit Insurance Corporation. The City, however, has not waived the collateralization requirements.

B. Investments

Under the provisions of the City's investment policy, and in accordance with the Code, the following investments were authorized:

- Securities of the U.S. Government, or its agencies
- Certificates of Deposits (or Time Deposits)
- State of California Local Agency Investment Fund (LAIF)
- Other investments that are approved through the State of California Government Code

As of June 30, 2023, the City was a voluntary participant and had $58,267,204 invested in LAIF. The City has complied with the provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investments Pools*.

Note 2: CASH AND INVESTMENTS, Continued

B. Investments, Continued

The City's investments with LAIF at June 30, 2023 included 2.78% of the pooled funds invested in structured notes and asset-backed securities. This is an increase of 0.90% from the prior year. These investments included the following:

> *Structured Notes*: debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.
>
> *Asset-Backed Securities*: generally mortgage-backed securities that entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (for example, Collateralized Mortgage Obligations) or credit card receivables.

LAIF is overseen by the Local Agency Investment Advisory Board, which consists of five members, in accordance with State statute.

C. Investments Authorized by Debt Agreements

Investment of debt proceeds held by a bond trustee are governed by provisions of the debt agreements, rather than the general provisions of the Code or the City's investment policy.

D. Risk Disclosures

Interest Rate Risk – The City's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The City has elected to invest all in LAIF which has a maturity of less than one year.

	Invested Maturities in Years
External Pool:	Less than 1 Year
State of California - Local Agency Investment Fund	$ 58,267,204

Credit Risk – As of June 30, 2023, the City's investments in external investment pools are unrated.

Custodial Credit Risk – For deposits, custodial credit risk is the risk that, in the event of the failure of a deposit financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Note 2: CASH AND INVESTMENTS, Continued

D. Risk Disclosures, Continued

The City's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the provision for deposits stated in Note 2A. City's bank participates in the FDIC's temporary Transaction Account Guarantee Program which provides unlimited coverage. Of the City and Successor Agency's investments, $691,543 of securities was held by the counterparty's trust department, the trustee for the bonds, not in the name of the City as of June 30, 2023.

Concentration of Credit Risk – The investment policy of the City contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the Code. Although the City's policy allows other forms of investments, per City Council direction, the City currently only invests in LAIF.

E. Fair Value Measurements

Generally accepted accounting principles establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs that are observable for an asset or liability, either directly or indirectly, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. For the fiscal year ended June 30, 2023, the City of Loma Linda did not maintain any investments subject to the fair value hierarchy.

Note 3: RECEIVABLES

A. Leases

Governmental Activities

The City entered into various leases as the lessor. The leases range from 66 to 500 months. The lessees are required to make monthly payments ranging from $2,400 to $10,736. The leases have interest rates ranging from 1% to 4%. The combined value of lease receivable and deferred inflow of resources as of June 30, 2023 was $4,317,719 and $4,113,838, respectively. In addition, the City recognized lease revenue of $270,442 during the fiscal year.

Business-type Activities

The City entered into various leases as the lessor. The leases range from 136 to 311 months. The lessees are required to make monthly payments ranging from $1,980 to $6,829. The leases have interest rates at 4%. The combined value of lease receivable and deferred inflow of resources as of June 30, 2023, was $1,386,009 and $1,353,550, respectively. In addition, the City recognized lease revenue of $82,107 during the fiscal year.

Note 3: RECEIVABLES, Continued

B. Contracts and Notes Receivable

Contracts and loans receivable consisted of the following at June 30, 2023:

	Balance June 30, 2022	Additions	Deletions	Balance June 30, 2023
Big Bear Valley Water Stock	$ 1,075	$ -	$ -	$ 1,075
LL Chamber of Commerce Loan	8,584	-	-	8,584
Deferred Housing Plan	7,014	-	(6,550)	464
Developers Loans	13,891,666	345,529	-	14,237,195
First Time Homebuyers	3,708,710	8,373	(132,948)	3,584,135
Total	$ 17,617,049	$ 353,902	$ (139,498)	$ 17,831,453

Note 4: INTERFUND TRANSACTIONS

A. Fund Financial Statements

Due To/Due From Other Funds - At June 30, 2023, the City had the following due to/from other funds:

	Due to Other Funds					
	Governmental Funds		Proprietary Funds			
Due From Other Funds	General Fund	Nonmajor Governmental Funds	Sewer Capital	Loma Linda Connected Communities	Water Enterprise	Total
Governmental Funds:						
General Fund	$ -	$ 265,114	$ 433	$ -	$ 113	$ 265,660
Enterprise Funds:						
Water Enterprise	1,900	-	57,364	224	-	59,488
Total	$ 1,900	$ 265,114	$ 57,797	$ 224	$ 113	$ 325,148

The due from in the General Fund is made up of $265,114 from the Non-major funds, $433 from the Sewer Capital, and $113 from Water Enterprise to cover grant related expenditures that have not yet been reimbursed by the granting agencies or were not disbursed to the General Fund prior to June 30. The due from the Water Enterprise fund is for end of year reclassification of accounts receivables.

Note 4: INTERFUND TRANSACTIONS, Continued

A. Fund Financial Statements, Continued

Advances To/From Other Funds - At June 30, 2023, the City had the following advances to/from other funds:

	Advances From Other Funds		
	Governmental Funds	Enterprise Funds	
Advances To Other Funds	Park Development	Sewer Capital	Total
Governmental Funds:			
Special Projects Construction	$ 2,804,500	$ -	$ 2,804,500
Enterprise Funds:			
Water Enterprise	-	1,152,395	1,152,395
Total	$ 2,804,500	$ 1,152,395	$ 3,956,895

Advances from the Water Enterprise fund to the Sewer Capital Fund in the amount of $1,152,395 was to help cover negative cash. In the governmental funds, the advance to the Park Development fund from the Special Projects Construction fund were to assist with the acquisition of the open space property in the City's South Hills.

Transfers – For the year ended June 30, 2023, the City had the following transfers in and out:

Fund receiving transfers	Fund making transfers	Amount
General Fund	Nonmajor Governmental Funds	$ 3,736,996
	Sewer Capital	7,468
	Water Enterprise	18,901
Special Projects Construction	Water Acquisition	14,001
Nonmajor Governmental Funds	General Fund	120,000
Water Enterprise	Water Acquisition	805,699
	Total transfers	$ 4,703,065

Certain nonmajor governmental funds made payments in the amount of $3,736,996 to the General Fund for street maintenance and to cover costs, of this amount, $2,928,307 was from ARPA funding to cover public safety costs. The General Fund transferred $120,000 to a non-major fund to assist with Landscape Maintenance fund. Transfers of $805,699 to Water Enterprise from Water Acquisition were noncash transfers of capital assets. The remaining transfers shown above were for the purchases of capital assets.

Note 5: CAPITAL ASSETS

The following is a summary of capital assets for the governmental activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 14,651,396	$ 762,707	$ -	$ 15,414,103
Construction in progress	3,095,955	2,242,685	(4,091,874)	1,246,766
Total capital assets, not being depreciated	17,747,351	3,005,392	(4,091,874)	16,660,869
Capital assets, being depreciated:				
Structures and improvements	25,416,027	4,405,682	-	29,821,709
Machinery and equipment	9,621,381	1,604,216	(84,407)	11,141,190
Infrastructure	55,095,487	8,969,098	-	64,064,585
Total capital assets, being depreciated	90,132,895	14,978,996	(84,407)	105,027,484
Less accumulated depreciation/amortization for:				
Structures and improvements	(17,754,691)	(650,540)	-	(18,405,231)
Machinery and equipment	(6,200,850)	(520,530)	84,407	(6,636,973)
Infrastructure	(29,336,335)	(943,482)	-	(30,279,817)
Total accumulated depreciation	(53,291,876)	(2,114,552)	84,407	(55,322,021)
Total capital assets, being depreciated net	36,841,019	12,864,444	-	49,705,463
Intangible assets, being amortized:				
Intangible assets (perpetual license software)	-	216,822	-	216,822
Intangible right to use asset	96,789	17,793	-	114,582
Intangible right to use asset - SBITA	-	27,329	-	27,329
Total Intangible Assets, being amortized	96,789	261,944	-	358,733
Less accumulated amortization for:				
Intangible assets (perpetual license software)	-	(21,683)	-	(21,683)
Intangible right to use asset	(16,976)	(21,254)	-	(38,230)
Intangible right to use asset - SBITA	-	(4,887)	-	(4,887)
Total accumulated depreciation	(16,976)	(47,824)	-	(64,800)
Total Intangible assets, net	79,813	214,120	-	293,933
Governmental activities capital assets, net	$ 54,668,183	$ 16,083,956	$ (4,091,874)	$ 66,660,265

Depreciation and amortization expense was charged to functions of the primary government's governmental activities as follows:

Governmental activities:	Depreciation	Amortization	Total
General government	$ 144,982	$ 30,548	$ 175,530
Public safety	429,510	5,618	435,128
Community development	449,447	5,153	454,600
Public works	1,090,613	6,505	1,097,118
Total	$ 2,114,552	$ 47,824	$ 2,162,376

Note 5: CAPITAL ASSETS, Continued

The following is a summary of capital assets for the business-type activities:

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land and improvements	$ 1,387,764	$ -	$ -	$ 1,387,764
Construction in progress	208,735	851,546	-	1,060,281
Total capital assets, not being depreciated	1,596,499	851,546	-	2,448,045
Capital assets, being depreciated:				
Structures and improvements	26,968,959	-	-	26,968,959
Machinery and equipment	6,613,497	159,940	(28,678)	6,744,759
Infrastructure	45,386,052	2,774,835	-	48,160,887
Total capital assets, being depreciated	78,968,508	2,934,775	(28,678)	81,874,605
Less accumulated depreciation for:				
Structures and improvements	(21,588,719)	(403,373)	-	(21,992,092)
Machinery and equipment	(5,557,841)	(180,568)	28,678	(5,709,731)
Infrastructure	(12,456,552)	(1,225,003)	-	(13,681,555)
Total accumulated depreciation	(39,603,112)	(1,808,944)	28,678	(41,383,378)
Total capital assets, being depreciated net	39,365,396	1,125,831	-	40,491,227
Intangible assets, being amortized:				
Intangible assets (perpetual license software)	-	13,718	-	13,718
Intangible right to use asset	77,159	13,580	-	90,739
Intangible right to use asset - SBITA	-	23,695	-	23,695
Total Intangible Assets, being amortized	77,159	50,993	-	128,152
Less accumulated amortization for:				
Intangible assets (perpetual license software)	-	(1,372)	-	(1,372)
Intangible right to use asset	(11,733)	(16,637)	-	(28,370)
Intangible right to use asset - SBITA	-	(2,332)	-	(2,332)
Total accumulated depreciation	(11,733)	(20,341)	-	(32,074)
Total Intangible assets, net	65,426	30,652	-	96,078
Business-type activities capital assets, net	$ 41,027,321	$ 2,008,029	$ -	$ 43,035,350

Depreciation and amortization expense was charged to functions of the primary government's business-type activities as follows:

Business-type activities:	Depreciation	Amortization	Total
Water Enterprise	$ 1,504,615	$ 11,989	$ 1,516,604
Sewer Capital	171,882	8,352	180,234
Loma Linda Connected Communities	132,447	-	132,447
Total	$ 1,808,944	$ 20,341	$ 1,829,285

Note 6: LONG-TERM LIABILITIES

The following is a summary of long-term debt transactions for the fiscal year ended June 30, 2023:

Governmental activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Compensated absences	$ 706,726	$ 837,788	$ (725,923)	$ 818,591	$ 323,297
Lease liability	82,500	17,793	(19,900)	80,393	21,813
Subscription liability	-	24,235	(4,791)	19,444	8,636
Total governmental activities	$ 789,226	$ 879,816	$ (750,614)	$ 918,428	$ 353,746

Business-type activities:	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Revenue Bonds:					
1978 Water Bonds (General Obligation)	$ 10,000	$ -	$ -	$ 10,000	$ 10,000
2016 Water Revenue Refunding Bonds - Direct Borrowing	4,480,000	-	(235,000)	4,245,000	245,000
Unamortized bond premium	40,229	-	(2,839)	37,390	2,840
Compensated absences	278,414	273,550	(265,669)	286,295	85,153
Lease liability	67,447	13,580	(15,447)	65,580	17,256
Subscription liability	-	22,489	(2,446)	20,043	6,175
Total business-type activities	$ 4,876,090	$ 309,619	$ (521,401)	$ 4,664,308	$ 366,424

A. Governmental Activities Long-Term Liabilities

For the governmental activities, compensated absences, the OPEB liability and the net pension liability (if any) are generally liquidated primarily by the General Fund, with a small portion by the Street Lighting District and Land Maintenance District.

Compensated Absences

The City's liability for vested and unpaid compensated absences in the governmental activities has been accrued and amounted to $818,591. This amount is made up of accrued vacation, one third sick pay plus any amount over the maximum sick hours accrued, and any comp time earned. Compensated absences are primarily liquidated by the General Fund. For further explanation see Note 1.

Lease Liabilities

The City has entered into four agreements to lease certain office equipment. The leases have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The City is required to make annual payments ranging from $2,218 to $28,008 with discount rates ranging from 2.536% to 3.81%. As of June 30, 2023, the City recognized right to use asset of $76,352, net of amortization, and lease liability of $80,393. During the fiscal year, the City recorded $21,254 in amortization expense.

Note 6: LONG-TERM LIABILITIES, Continued

A. Governmental Activities Long-Term Liabilities, Continued

Estimated future lease liability requirements are as follows:

Governmental Lease Liability

Year Ending June 30,	Principal	Interest	Total
2024	$ 21,813	$ 6,327	$ 28,140
2025	22,267	6,414	28,681
2026	23,037	6,641	29,678
2027	11,839	4,634	16,473
2028	1,437	569	2,006
Total	$ 80,393	$ 24,585	$ 104,978

Subscription liabilities

The City has entered into three subscription-based IT agreements for the use of software with subscription terms ranging from two to five years. The subscription liability has been recorded at the present value of payments expected to be paid during the contract term.

The City is required to make annual payments ranging from $1,970 to $8,222 with discount rates ranging from 2.50% to 3.35%. As of June 30, 2023, the City recognized right to use asset of $22,442, net of amortization, and subscription liability of $19,444. During the fiscal year, the City recorded $4,887 in amortization expense.

Estimated future subscription liability requirements are as follows:

Governmental Subscription liability

Year Ending June 30,	Principal	Interest	Total
2024	$ 8,636	$ 385	$ 9,021
2025	4,329	274	4,603
2026	4,518	164	4,682
2027	1,961	49	2,010
Total	$ 19,444	$ 872	$ 20,316

Note 6: LONG-TERM LIABILITIES, Continued

B. Business-Type Activities Long-Term Liabilities

1978 Water Bonds (General Obligation) – Original Issue $1,000,000

On February 14, 1978, the City issued $1,000,000 of 1978 Water Bonds (General Obligation). The purpose of the bonds was to finance water system improvements.

The bonds matured from April 1, 1979 to April 1, 2003 in varying amounts. The bonds accrued interest at rates between 4.80% and 6.75%. Interest on the bonds was payable semiannually on each April 1 and October 1. Principal was payable in annual installments commencing April 1, 1979. The revenues of the Water Fund were being used to pay the annual debt service requirements of the bonds. The bonds matured in fiscal year 2003; however, at June 30, 2010, not all bonds have been presented for payment. The amount outstanding as of June 30, 2023 was $10,000. Interest no longer accrues on these bonds.

2016 Water Revenue Refunding Bonds – Original Issue $5,615,000 – Direct Borrowing

On September 14, 2016, the City issued $5,615,000 in Revenue Refunding Bonds, Series 2016 for the purpose of refunding the 1995 Variable Rate Water Revenue Refunding Bonds, of which $5,075,000 was outstanding, and to fund a reserve fund and pay issuance costs for the 2016 bonds. The bonds mature annually each July 1, 2017 through 2036 in amounts ranging from $215,000 to $365,000. The bonds bear variable interest rates ranging from 2.000% to 3.750% and are payable semi-annually each January 1 and July 1, commencing July 1, 2017.

All net revenues of the Water Enterprise fund have been irrevocably pledged to secure the payment of the principal of and interest, and the premium, if any, on the 2016 Bonds in accordance with their terms and provision of the Indenture, and the revenues may not be used for any other purpose while the 2016 Bonds remain outstanding. In the event of default specified in the Indenture occurs and is continuing, the Trustee may, upon being indemnified to its reasonable satisfaction thereof, upon notice in writing to the City, declare the principal of all of the 2016 Bonds then outstanding, and the interest accrued thereon, to be due and payable immediately. Nothing in the Indenture permits or requires the Trustee to accelerate payments due under the Indenture of the City is not in default of its obligation thereunder.

Note 6: LONG-TERM LIABILITIES, Continued

B. Business-Type Activities Long-Term Liabilities, Continued

The annual requirements to amortize the 2016 Water Revenue Refunding Bonds outstanding at June 30, 2023 were as follows:

2016 Water Revenue Refunding Bonds

Year Ending June 30,	Principal	Interest	Total
2024	$ 245,000	$ 131,350	$ 376,350
2025	255,000	122,163	377,163
2026	260,000	112,600	372,600
2027	270,000	102,850	372,850
2028	280,000	92,725	372,725
2029-2033	1,535,000	343,038	1,878,038
2034-2038	1,400,000	106,500	1,506,500
Total	$ 4,245,000	$ 1,011,226	$ 5,256,226

Compensated absences

In proprietary funds, the liability for vested and unpaid compensated absences is reported in the fund as the benefits are vested and earned. The compensated absences accrued in the proprietary funds amounted to $286,295 at June 30, 2023. This amount is made up of accrued vacation, one third sick pay plus any amount over the maximum sick hours accrued, and any comp time earned. For further explanation see Note 1.

Lease Liabilities

The City has entered into four agreements to lease certain office equipment. The leases have been recorded at the present value of the future minimum lease payments as of the date of their inception.

The City is required to make annual payments ranging from $2,218 to $28,008, with discount rates ranging from 2.536% to 3.81%. As of June 30, 2023, the City recognized right to use asset of $62,369, net of amortization, and lease liabilities of $65,580. During the fiscal year, the City recorded $16,637 of amortization expense.

Estimated future lease liability requirements are as follows:

Business-Type Lease Liability

Year Ending June 30,	Principal	Interest	Total
2024	$ 17,256	$ 1,938	$ 19,194
2025	17,582	1,334	18,916
2026	18,201	712	18,913
2027	11,274	163	11,437
2028	1,267	10	1,277
Total	$ 65,580	$ 4,157	$ 69,737

Note 6: LONG-TERM LIABILITIES, Continued

B. Business-Type Activities Long-Term Liabilities, Continued

Subscription liabilities

The City has entered into three subscription-based IT agreements for the use of software with subscription terms ranging from two to five years. The subscription liability has been recorded at the present value of payments expected to be paid during the contract term.

The City is required to make annual payments ranging from $1,970 to $8,222 with discount rates ranging from 2.50% to 2.54%. As of June 30, 2023, the City recognized right to use asset of $21,363, net of amortization, and subscription liability of $20,043. During the fiscal year, the City recorded $2,332 in amortization expense.

Estimated future subscription liability requirements are as follows:

Business-Type Subscription liability

Year Ending June 30,	Principal	Interest	Total
2024	$ 6,175	$ 215	$ 6,390
2025	6,203	353	6,556
2026	6,521	196	6,717
2027	1,144	30	1,174
Total	$ 20,043	$ 794	$ 20,837

Note 7: NON-CITY OBLIGATIONS

The following bond issues are not reflected as City long-term debt because these debts are solely payable from and secured by specific revenue sources not related to the City as described in the official statements of the respective issues. Neither the faith and credit nor the taxing power of the City, the Agency, the State of California or any political subdivision thereof, is pledged for payment of these bonds. The City is acting only as an agent.

Multifamily Housing Revenue Bonds Poplar Street Apartments	Original Amount	Outstanding at June 30, 2023
Series 2008 A	$ 9,000,000	$ 970,000

Multifamily Housing Revenue Bonds Loma Linda Commons Project	Original Amount	Outstanding at June 30, 2023
Series 2009 A	$ 13,275,000	$ 6,107,565

Note 8: EMPLOYEE RETIREMENT PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a safety risk pool (police and fire) and a miscellaneous risk pool (all other.) Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The City sponsors four rate plans (two miscellaneous and two safety). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website, at www.calpers.ca.gov.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

A. General Information about the Pension Plan, Continued

The Plan's provisions and benefits in effect during the year ended June 30, 2023 are summarized as follows:

	Miscellaneous	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	2.0 % @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-67	52-67
Monthly benefits, as a % of eligible compensation	1.426% to 2.418%	1.000% to 2.500%
Required employer contribution rates	10.870%	7.470%

	Safety	
Hire date	Prior to January 1, 2013	On or after January 1, 2013
Benefit formula	3 % @ 55	2.7 % @ 57
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50	50-57
Monthly benefits, as a % of eligible compensation	2.400% to 3.000%	2.000% to 2.700%
Required employer contribution rates	21.840%	12.780%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Payments made by the employer to satisfy contribution requirements that are identified by the pension plan terms as plan member contribution requirements are classified as plan member contributions. Employer Contributions to the Plan for the fiscal year ended June 30, 2023, were $1,899,052. The actual employer payments of $3,090,643 made to CalPERS by the City during the measurement period ended June 30, 2022, differed from the City's proportionate share of the employer's contributions of $4,059,381 by ($968,738), which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

B. Net Pension Liability

The City's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2022, using an annual actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

Actuarial Methods and Assumptions Used to Determine Total Pension Asset

All other actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period from 2000 to 2019, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website at www.calpers.ca.gov.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB 68
Asset Valuation Method	Fair Value of Assets
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table [(1)]	Derived using CALPERS' membership data for all Funds
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter.

[(1)] The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

B. Net Pension Liability, Continued

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class[1]	Assumed Asset Allocation	Real Return Years 1 - 10[2]
Global Equity - cap weighted	30.0%	4.54%
Global Equity - non-cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed securities	5.0%	0.50%
Investment grade corporation	10.0%	1.56%
High yield	5.0%	2.27%
Emerging market debt	5.0%	2.48%
Private debt	5.0%	3.21%
Real assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	100.0%	

[1] An expected inflation of 2.3% used for this period.

[2] Figures are based on the 2021-22 Assets Liability Management Study.

Change of Assumptions

Effective with the June 30, 2021, valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

B. Net Pension Liability, Continued

Discount Rate

The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

On July 12, 2021, CalPERS reported a preliminary 21.3% net return on investments for fiscal year 2020-21. Based on the thresholds specified in CalPERS Funding Risk Mitigation policy, the excess return of 14.3% prescribes a reduction in investment volatility that corresponds to a reduction in the discount rate used for funding purposes of 0.20%, from 7.00% to 6.80%. Since CalPERS was in the final stages of the four-year Asset Liability Management (ALM) cycle, the board elected to defer any changes to the asset allocation until the ALM process concluded, and the board could make its final decision on the asset allocation in November 2021.

On November 17, 2021, the board adopted a new strategic asset allocation. The new asset allocation along with the new capital market assumptions, economic assumptions and administrative expense assumption support a discount rate of 6.90% (net of investment expense but without a reduction for administrative expense) for financial reporting purposes. This includes a reduction in the price inflation assumption from 2.50% to 2.30% as recommended in the November 2021 CalPERS Experience Study and Review of Actuarial Assumptions. This study also recommended modifications to retirement rates, termination rates, mortality rates and rates of salary increases that were adopted by the board. These new assumptions will be reflected in the GASB 68 accounting valuation reports for the June 30, 2022, measurement date.

Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website, at www.calpers.ca.gov. The plan's fiduciary net position and additions to/deductions from the plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

C. Proportionate Share of Net Pension Liability

The following table shows the Plan's proportionate share of the net pension liability over the measurement period.

	Increase (Decrease)		
	Plan Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Plan Net Pension Liability (Asset) (c) = (a) - (b)
Balance at: 6/30/2021 (VD)	$ 72,129,684	$ 74,583,854	$ (2,454,170)
Balance at: 6/30/2022 (MD)	77,057,019	68,531,688	8,525,331
Net changes during 2021-22	$ 4,927,335	$ (6,052,166)	$ 10,979,501

Valuation Date (VD), Measurement Date (MD).

The City's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website, at www.calpers.ca.gov.

The City's proportionate share of the net pension liability for the total Plan as of June 30, 2021 and 2022 measurement dates was as follows:

Proportionate Share - June 30, 2021	(0.045378%)
Proportionate Share - June 30, 2022	0.073807%
Change - Increase (Decrease)	0.119185%

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability for the Plan as of the measurement date, calculated using the discount rate of 6.90 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90 percent) or 1 percentage-point higher (7.90 percent) than the current rate:

Discount Rate - 1% (5.90%)	Current Discount Rate (6.90%)	Discount Rate + 1% (7.90%)
$ 19,098,335	$ 8,525,331	$ (144,418)

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

C. Proportionate Share of Net Pension Liability, Continued

Amortization of Deferred Outflows and Deferred Inflows of Resources

Under GASB 68, gains and losses related to changes in total pension asset and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to pensions and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments	5 year straight-line amortization
All other amounts	Straight-line amortization over the expected average remaining service lives (EARSL) of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2022 is 3.7 years, which was obtained by dividing the total service years of 574,665 (the sum of remaining service lifetimes of the active employees) by 153,587 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of the start of the measurement period (July 1, 2021), the City's net pension asset was $(2,454,170). For the measurement period ending June 30, 2022 (the measurement date), the City recognized a pension expense of $10,756,466.

Note 8: EMPLOYEE RETIREMENT PLAN, Continued

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions, Continued

As of June 30, 2023, the City has deferred outflows and deferred inflows of resources related to pensions as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	$ 866,020	$ -
Differences Between Expected and Actual Experience	269,619	102,698
Differences Between Projected and Actual Investment Earnings	1,444,931	-
Differences between Employer's Contributions and Proportionate Share of Contributions	323,235	1,530,149
Change in Employer's Proportion	4,261,343	386,265
Pension Contributions Made Subsequent to the Measurement Date	1,899,052	-
	$ 9,064,200	$ 2,019,112

These amounts above are net of outflows and inflow recognized in the 2021-22 measurement period expense. Contributions subsequent to the measurement date of $1,899,052 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2024	$ 1,692,429
2025	1,597,995
2026	973,027
2027	882,585
2028	-
Thereafter	-

E. Payable to the Pension Plan

At June 30, 2023, the City reported a payable of $0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description – The City provides other postemployment benefits (OPEB) an agent multiple employee plan, for all of its employee groups through the CalPERS's California Employers' Retiree Benefit Trust (CERBT) trust fund. The plan that covers all general and public safety retirees, spouses and eligible dependents. The Plan provides medical insurance benefits to eligible retirees and their spouses and dependents. The benefit provisions and all other requirements meet the definition of an other post-employment benefit plan (OPEB Plan)

Employees covered – As of June 30, 2021 actuarial valuation (measurement date June 30, 2022), the following current and former employees were covered by the benefit terms under the OPEB Plan.

Active employees	86
Inactive employees or beneficiaries currently receiving benefits	16
Total	**102**

Contributions – The contribution requirements are established and amended by the City. The required contribution is based on projected pay-as-you-go financing requirements. Net OPEB liability is expected to be liquidated by the General Fund and all the enterprise funds in the future periods.

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021, based on the following actuarial methods and assumptions.

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

Net OPEB Liability, Continued

Actuarial Assumptions:

Discount Rate	6.75%
Inflation	2.50% per year
Salary Increases	2.75% per year
Investment Rate of Return	6.75% per year
Mortality Rate (1)	2017 CalPERS Active Mortality for Miscellaneous and Schools Employees; 2017 CalPERS Mortality for Active Safety Employees
Pre-Retirement Turnover Healthcare Trend Rate (2)	2017 CalPERS Rates for Miscellaneous Employees; 2017 CalPERS Rates for Sworn Fire Employees

(1) The mortality assumptions are based on the 2017 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.
(2) The turnover assumptions are based on the 2017 CalPERS Rates for Sworn Fire Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

The long-term expected rate of return on OPEB plan investments was determined using a building–block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Real Return Years 1-10[1]
Global Equities	59%	7.55%
Fixed Income	25%	4.25%
Treasury Inflation-Protected Securities	5%	3.00%
Real Estate Investment Trusts	8%	7.25%
Commodities	3%	7.55%
Total	100%	

[1] An expected inflation of 2.3% used for this period.

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

Discount Rate

The discount rate used to measure the total OPEB liability was 6.75% percent. The projection of cash flows used to determine the discount rate assumed that the City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the OPEB Liability

The changes in the net OPEB Liability for the OPEB Plan are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (c)= (a) - (b)
Balance at June 30, 2022 (Valuation Date June 30, 2021)	$ 898,840	$ 656,442	$ 242,398
Changes recognized for the measurement period:			
Service cost	30,067	-	30,067
Interest	60,740	-	60,740
Benefit payments	(28,032)	(28,032)	-
Expected investment income	-	45,350	(45,350)
Administrative expenses	-	(166)	166
Employer contributions to trust	-	31,000	(31,000)
Employer contributions as benefits payments	-	28,032	(28,032)
Investment gains/(losses)	-	(133,218)	133,218
Net Changes	62,775	(57,034)	119,809
Balance at June 30, 2023 (Measurement Date June 30, 2022)	$ 961,615	$ 599,408	$ 362,207

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2022:

	1% Decrease 5.75%	Current Discount Rate 6.75%	1% Increase 7.75%
Net OPEB Liability	$ 504,448	$ 362,207	$ 245,949

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for the measurement period ended June 30, 2022:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
Net OPEB Liability	$ 220,771	$ 362,207	$ 540,693

Recognition of Deferred Outflows and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL)

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the fiscal year ended June 30, 2023, the City recognized OPEB expense of $37,787. As of June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	$ 31,000	$ -
Changes of assumptions	35,764	-
Differences between expected and actual experience	-	172,403
Net difference between projected and actual earnings on OPEB plan investments	51,100	-
Total	$ 117,864	$ 172,403

Note 9: OTHER POSTEMPLOYMENT BENEFITS (OPEB), Continued

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB, Continued

Contributions subsequent to the measurement date of $31,000 reported with deferred outflows of resources will be recognized as a reduction of the net OPEB liability in the upcoming fiscal year. Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in future OPEB expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2024	$ (7,009)
2025	(8,002)
2026	(11,432)
2027	9,675
2028	(16,967)
Thereafter	(51,804)

Note 10: LIABILITY, PROPERTY AND WORKERS' COMPENSATION PROTECTION

A. Description of Self-Insurance Pool Pursuant to Joint Powers Agreement

The City of Loma Linda is exposed to various risk of loss related to torts: theft of, damage to, and destruction of assets; errors and omissions; and natural disasters.

The City of Loma Linda is a member of the California Joint Powers Insurance Authority (Authority). The Authority is composed of 124 California public entities and is organized under a joint powers agreement pursuant to California Government Code §6500 et seq. The purpose of the Authority is to arrange and administer programs for the pooling of self-insured losses, to purchase excess insurance or reinsurance, and to arrange for group purchased insurance for property and other lines of coverage. The California JPIA began covering claims of its members in 1978. Each member government has an elected official as its representative on the Board of Directors. The Board operates through a nine-member Executive Committee.

B. Self-Insurance Programs of the Authority

Each member pays an annual contribution at the beginning of the coverage period. A retrospective adjustment is then conducted annually thereafter, for coverage years 2012-13 and prior. Coverage years 2013-14 and forward are not subject to routine annual retrospective adjustment. The total funding requirement for primary self-insurance programs is based on an actuarial analysis. Costs are allocated to individual agencies based on payroll and claims history, relative to other members of the risk-sharing pool.

Note 10: LIABILITY, PROPERTY AND WORKERS' COMPENSATION PROTECTION, Continued

B. Self-Insurance Programs of the Authority, Continued

Primary Liability Program

Claims are pooled separately between police and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $100,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $100,000 to $500,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $500,000 to $50 million, are distributed based on the outcome of cost allocation within the first and second loss layers.

The overall coverage limit for each member, including all layers of coverage, is $50 million per occurrence. Subsidence losses have a sub-limit of $50 million per occurrence. The coverage structure includes retained risk that is pooled among members, reinsurance, and excess insurance. More detailed information about the various layers of coverage is available on the following website: https://cjpia.org/coverage/risk-sharing-pools/.

Primary Workers' Compensation

Claims are pooled separately between public safety (police and fire) and general government exposures. (1) The payroll of each member is evaluated relative to the payroll of other members. A variable credibility factor is determined for each member, which establishes the weight applied to payroll and the weight applied to losses within the formula. (2) The first layer of losses includes incurred costs up to $75,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the first layer. (3) The second layer of losses includes incurred costs from $75,000 to $200,000 for each occurrence and is evaluated as a percentage of the pool's total incurred costs within the second layer. (4) Incurred costs from $200,000 to statutory limits are distributed based on the outcome of cost allocation within the first and second loss layers.

For 2022-23, the Authority's pooled retention is $1 million per occurrence, with reinsurance to statutory limits under California Workers' Compensation Law. Employer's Liability losses are pooled among members to $1 million. Coverage from $1 million to $5 million is purchased as part of a reinsurance policy, and Employer's Liability losses from $5 million to $10 million are pooled among members.

Note 10: LIABILITY, PROPERTY AND WORKERS' COMPENSATION PROTECTION, Continued

C. Purchased Insurance

Pollution Legal Liability Insurance

The City participates in the pollution legal liability insurance program which is available through the Authority. The policy covers sudden and gradual pollution of scheduled property, streets, and storm drains owned by the City of Loma Linda. Coverage is on a claims-made basis. There is a $250,000 deductible. The Authority has an aggregate limit of $20 million.

Property Insurance

The City participates in the all-risk property protection program of the Authority. This insurance protection is underwritten by several insurance companies. City of Loma Linda property is currently insured according to a schedule of covered property submitted by the City of Loma Linda to the Authority. City of Loma Linda property currently has all-risk property insurance protection in the amount of $60,062,193. There is a $10,000 deductible per occurrence except for non-emergency vehicle insurance which has a $2,500 deductible.

Crime Insurance

The City purchases crime insurance coverage in the amount of $1,000,000 with a $2,500 deductible. The fidelity coverage is provided through the Authority.

Special Event Tenant User Liability Insurance

The City of Loma Linda further protects against liability damages by requiring tenant users of certain property to purchase low-cost tenant user liability insurance for certain activities on City owned property. The insurance premium is paid by the tenant user and is paid to the City of Loma Linda according to a schedule. The City of Loma Linda then pays for the insurance. The insurance is facilitated by the Authority.

D. Adequacy of Protection

During the past three fiscal years, none of the above programs of protection experienced settlements or judgments that exceeded pooled or insured coverage. There were also no significant reductions in pooled or insured liability coverage in 2022-23.

Note 11: JOINTLY GOVERNED ORGANIZATIONS

A. San Bernardino International Airport Authority

The City is a member of the San Bernardino International Airport Authority (SBIAA), a joint powers authority of the County of San Bernardino and the Cities of Colton, Highland, Loma Linda and San Bernardino. The SBIAA was formed May 12, 1992 created by and through State Legislation to serve as the owner, developer, and operator of the aeronautical portion of the former Norton Air Force Base, now known as the San Bernardino International Airport. The SBIAA oversees a U.S. Department of Transportation, Federal Aviation Administration (FAA) Part-139 Certified Public Airport.

The governing board consists of two elected officials from the City of San Bernardino and one elected official from each of the County of San Bernardino and the Cities of Colton, Highland and Loma Linda. Each member has one vote.

The City has no significant equity interest in the San Bernardino International Airport Authority, and accordingly neither assets nor liabilities have been recorded in the City's basic financial statements.

A copy of the financial statements of the San Bernardino International Airport Authority can be obtained by contacting the SBIAA directly at 1601 E. Third Street, Suite 100, San Bernardino, California 92408, (909) 382-4100.

B. Inland Valley Development Agency

The City is a member of the Inland Valley Development Agency (IVDA), a joint powers authority (JPA) comprised of the County of San Bernardino and the cities of Colton, Loma Linda and San Bernardino.

The member agencies have the following number of board members:

City of San Bernardino	3
County of San Bernardino	2
City of Colton	2
City of Loma Linda	2

Each board member has one vote.

Formed in 1990, the Inland Valley Development Agency (IVDA) is a special military base reuse Joint Powers Authority (JPA) created by and through specific State of California Legislation (AB 419) pursuant to Public Law 100-526 under BRAC-I (the "Deference Authorization Amendments and Based Closure and Realignment Act"). As of June 30, 2023, The City has no significant equity interest in the IVDA, and accordingly, neither assets nor liabilities have been recorded in the City's basic financial statements.

A copy of the financial statements of the IVDA can be obtained by contacting the IVDA directly at 1601 E. Third Street, Suite 100, San Bernardino, California, 92408.

Note 12: JOINT VENTURES

A. CONFIRE Joint Powers Authority

The City is a member of the CONFIRE Joint Powers Authority, a regional fire agency of the Cities of Redlands, Colton, Rialto, Rancho Cucamonga, Loma Linda, Victorville and the Apple Valley Fire Protection District, Chino Valley and the San Bernardino County Fire District. The CONFIRE JPA was formed August 20, 1990 for the purpose of providing hardware, software, services and other items necessary and appropriate for the establishment, operation, and maintenance of a joint centralized public safety communications system and a cooperative program of fire related functions for the mutual benefit of the members of the CONFIRE JPA, to provide such services on a contract basis to other governmental units, and to provide a forum for discussion, study, development, and implementation of recommendations of mutual interest regarding public safety communications and related matters within member agencies.

The activities of the CONFIRE JPA are financed by a cost-sharing formula, which requires prorating among the participating members based on the demand percentage on the system by the members to be determined by the CONFIRE JPA Board of Director's Administrative Committee and approved by their Board of Directors. In fiscal year 2023, the City of Loma Linda's contribution totaled $324,498. The City has no other significant equity interest in CONFIRE JPA, and accordingly neither assets nor liabilities of CONFIRE JPA have been recorded in the City's basic financial statements.

A copy of the financial statements of the CONFIRE JPA can be obtained by contacting the authority directly at 1743 W. Miro Way, Rialto, CA 92376-8630, (909) 356-2375.

Note 13: DEFICIT FUND BALANCES

At June 30, 2023, the following governmental funds had deficit fund balances:

Funds	Fund Type	Deficit
Major funds:		
Park Development	Capital Projects	$ (2,439,324)
Nonmajor governmental funds:		
Community Development Block Grant	Special Revenue	(81,330)
Grant Fund	Special Revenue	(341)
Citizens Option for Public Safety Fund	Special Revenue	(7,994)

Park Development – The Park Development has an accumulated deficit balance of $2,439,324 as a result from the purchase of open space property in the City's south Hills with advances from other funds.

Community Development Block Grants – The Community Development Block Grant fund has a deficit of $81,330 which resulted from grant reimbursement not received prior to the end of the year, therefore declaring it unavailable revenue.

Note 13: DEFICIT FUND BALANCES, Continued

Grant Fund – The Grant fund has a deficit balance of $341 which resulted from grant reimbursements not received prior to the end of the year, therefore declaring it unavailable revenue.

Citizens Option for Public Safety Fund – The Citizens Option for Public Safety Fund fund has a deficit balance of $7,994 which resulted from the negative fair value adjustment of the fund's investments.

Note 14: ENCUMBRANCES

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the General, Special Revenue, Capital Projects and Debt Service funds. They represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities for the current year. Encumbrances outstanding as of June 30, 2023 are as follows:

Significant Encumbrances as of June 30, 2023		
General Fund	$	592,204
Park Development		57,422
Water Acquisition		1,729,056
Water Enterprise		45,917
Non-major governmental funds		56,606

Note 15: COMMITMENTS AND CONTINGENCIES

Commitments

The City is presently involved in certain matters of litigation that have arisen in the normal course of conducting City business. City management believes, based upon consultation with the City Attorney, that these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City. Additionally, City management believes that the City's insurance programs are sufficient to cover any potential losses should an unfavorable outcome materialize. As of June 30, 2023, in the opinion of City management, there were no additional outstanding matters that would have a significant effect on the financial position of the funds of the City.

Note 15: COMMITMENTS AND CONTINGENCIES, Continued

Federal and State Grant Programs

The City participates in Federal and State grant programs. These programs are audited by the City's independent accountants in accordance with the provisions of the Uniform Guidance, and applicable State requirements. No cost disallowance is expected as a result of these audits; however, these programs are subject to further examination by the grantors. Expenditures which may be disallowed by the granting agencies cannot be determined at this time; however, the City management expects such amounts, if any, to be immaterial.

Note 16: SUCCESSOR AGENCY

On December 29, 2011, the California Supreme Court upheld Assembly Bill 1X26 (Bill) that provides for the dissolution of all redevelopment agencies in the State of California. This action impacted the reporting entity of the City of Loma Linda that previously had reported a redevelopment agency within the reporting entity of the City as a blended component unit. The Bill provided that upon dissolution of a redevelopment agency, either the City or another unit of local government will agree to serve as the "successor agency" to hold the assets until they are distributed to other units of state and local government. On January 10, 2012 the City Council of the City of Loma Linda elected to become the Successor Agency for the former Redevelopment Agency (RDA) in accordance with the Bill as part of City Resolution No. 2722. The activities of the Successor Agency are reported under a Private Purpose Trust Fund on the Fiduciary Funds Financial Statements of the City.

Successor agencies are only allocated revenue in the amount that is necessary to pay the estimated annual installment payments on enforceable obligations of the former redevelopment agency until all enforceable obligations of the prior redevelopment agency have been paid in full and all assets have been liquidated.

The bill directs the State Controller of the State of California to review the propriety of any transfers of assets between redevelopment agencies and other public bodies that occurred after January 1, 2011. If the public body that received such transfers is not contractually committed to a third party for the expenditure or encumbrance of those assets, the State Controller is required to order the available assets to be transferred to the public body designated as the successor agency by the Bill. Management believed, in consultation with legal counsel, that the obligations of the former RDA due to the City were valid enforceable obligations payable by the successor agency trust under the requirements of the Bill. The City's position on this issue was not a position of settled law and there was considerable legal uncertainty regarding this issue. In July of 2015, the City and the State reached a settlement agreement that recognized the action on May 8, 2012, of the Oversight Board for the Successor Agency to the Loma Linda Redevelopment Agency approving the re-entry of the 2011 Loan Agreement with certain modifications, including a reduction in the interest rate, revised payment schedule, and 15-year term.

In 2016, the Successor Agency received approval of its Long Range Property Management Plan, and upon reaching a settlement agreement with the State was issued a Finding of Completion.

Note 16: SUCCESSOR AGENCY, Continued

Successor Agency Long-Term Debt

The bonded debt of the Successor Agency as of June 30, 2023 is as follows:

2016 Tax Allocation Refunding Bonds, Series A & B – Original Issue $33,710,000-Direct Borrowing

On November 10, 2016, the City issued $33,710,000 in Tax Allocation Refunding Bonds, Series A and B, for the purpose of refunding the 2003 Tax Allocation Refunding Bonds, 2005 A & B Taxable Tax Allocation Bonds and 2008 Taxable Housing Tax Allocation Bonds. The bonds mature annually each August 1, 2017 through 2030 in amounts ranging from $350,000 to $2,455,000. The bonds bear variable interest rates ranging from 1.500% to 5.000% and are payable semi-annually each February 1 and August 1, commencing February 1, 2017.

The current refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of $31,996. The difference is reported in the accompanying Statement of Fiduciary Net Position as a deferred gain on refunding and is being amortized as a component of interest expense through August 1, 2030, using the straight line method of amortization. The City in effect reduced its aggregate debt service cash flow by $7,451,843 over the next 20 years. This resulted in an economic gain (difference between the present values of the debt service payments on the old debt and new debt) of $6,159,460.

The 2016 Bonds, and any additional Parity Debt, will be payable from Pledged Tax Revenues of the Successor Agency, and the pledge of Pledged Tax Revenues to the payment of the principal of and interest on the 2016 Bonds will, as applicable, be on a basis subordinate to payments required under Tax Sharing Agreements the payment for which have not been subordinated to the Bonds and the senior Statutory Pass-Through Amounts. If an event of default has occurred and is continuing, the Trustee, may and, if requested in writing by the Owners of a majority in aggregate principal amount of the Bonds then Outstanding the Trustee shall declare the principal of the Bonds, together with the accrued interest thereon, to be due and payable immediately. Upon declaration of acceleration by Trustee, all sums in the funds and accounts established and held by the Trustee shall be applied in the following order: first to the payment of the fees, cost and expenses associated with the declaration of such event and second to the payment of the whole amount then owing and unpaid upon the Bonds for principal and interest.

Note 16: SUCCESSOR AGENCY, Continued

Successor Agency Long-Term Debt, Continued

The annual requirements for the 2016 Tax Allocation Refunding Bonds, Series A and B outstanding at June 30, 2023 were as follows:

2016 Successor Agency - Series A

Year Ending June 30,	Principal	Interest	Total
2024	$ 455,000	$ 138,500	$ 593,500
2025	470,000	120,000	590,000
2026	350,000	103,600	453,600
2027	365,000	89,300	454,300
2028	380,000	72,500	452,500
2029-2032	1,260,000	96,500	1,356,500
Total	$ 3,280,000	$ 620,400	$ 3,900,400

2016 Successor Agency - Series B

Year Ending June 30,	Principal	Interest	Total
2024	$ 1,930,000	$ 513,306	$ 2,443,306
2025	1,985,000	463,128	2,448,128
2026	2,180,000	407,100	2,587,100
2027	2,240,000	346,326	2,586,326
2028	2,295,000	275,363	2,570,363
2029-2032	6,720,000	335,476	7,055,476
Total	$ 17,350,000	$ 2,340,698	$ 19,690,698

Loan Payable to the City of Loma Linda – Direct Borrowing

On March 8, 2011, the City of Loma Linda (the City) entered into a cooperation agreement with the Redevelopment Agency of the City of Loma Linda (RDA), which set forth certain pre-existing indebtedness of the RDA to the City and provided a repayment schedule for such debts ("2011 Loan Agreement"). Between March and June 2011, the RDA remitted to the City payments totaling $2,273,000 pursuant to the 2011 Loan Agreement.

On May 8, 2012, the Oversight Board for the Successor Agency of the RDA approved the reentry of a modified version of the 2011 Loan Agreement.

Note 16: SUCCESSOR AGENCY, Continued

Successor Agency Long-Term Debt, Continued

Loan Payable to the City of Loma Linda – Direct Borrowing, continued

On January 15, 2013, the Successor Agency submitted to the California Department of Finance (Finance) the Other Funds and Accounts Due Diligence Review (OFA DDR). Finance determined that the $2,273,000 loan repayment was not made pursuant to an enforceable obligation and determined the funds were available to be returned to the taxing entities. On July 31, 2013, the City legally challenged Finance's determination.

On July 31, 2015, the City of Loma Linda and the State of California signed a settlement agreement. The agreement recognized the 2011 re-entered agreement with an outstanding balance of $21,175,012, as of June 1, 2012, and accrued interest as enforcement obligations within the meaning of the Dissolution Law. Under the terms of the agreement, Finance shall recognize payments under the re-entered agreement including repayment of past due balances of $5,759,804, as of July 31, 2015, and approve payments via the ROPS process. Additionally, the settlement agreement addressed the $2,273,000 loan repayment previously deemed unauthorized by both Finance and the State Controller's Office (SCO). Finance agreed to issue a revised OFA DDR determination letter reducing the OFA balance available for distribution to affected taxing entities by the loan repayment amount and the SCO agreed to issue a revised Asset Transfer Review Report authorizing the City to retain the loan repayment.

In August 2015, the Successor Agency, upon reaching a settlement agreement with the State, was issued a finding of completion. By December of the same year, the Successor Agency and the State's Department of Finance approved the Long Range Property Management Plan. On September 12, 2017, the Oversight Board and City Council approved the sale of a property listed in the Long Range Property Management Plan. The property was sold in December 2020. There are no additional properties.

The following is a summary of the bonded debt activity of the Successor Agency as of June 30, 2023:

TAX ALLOCATION BONDS	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
2016 Tax Allocation Refunding Bonds Series A	$ 3,715,000	$ -	$ (435,000)	$ 3,280,000	$ 455,000
2016 Tax Allocation Refunding Bonds Series B	19,240,000	-	(1,890,000)	17,350,000	1,930,000
Unamortized bond premium	388,121	-	(46,114)	342,007	46,113
Unamortized bond discount	(400,294)	-	47,560	(352,734)	(47,560)
Loan payable to the City of Loma Linda - direct borrowings	4,961,764	-	(1,557,440)	3,404,324	1,639,148
Total	$ 27,904,591	$ -	$ (3,880,994)	$ 24,023,597	$ 4,022,701

The following amount was reported as deferred inflow of resources:

	Beginning Balance	Additions	Deletions	Ending Balance	Due within One Year
Deferred inflows of resources:					
Unamortized gain on refunding	$ 19,236	-	$ (2,286)	$ 16,950	$ -

Note 17: TAX ABATEMENTS

The City of Loma Linda (City) entered into an agreement with Loma Linda University Adventist Health Sciences Center dba Loma Linda University Health, hereinafter called "Medical Center". On June 21, 2016 the City approved Precise Plan of Design No. 15-128 for the construction of a new hospital building, with conditions of approval requiring that the Medical Center enter into a staffing support agreement to mitigate the additional needs for police and fire services created by the construction of the new hospital; and whereas, the Medical Center requires law enforcement and fire suppression services on an ongoing basis to encourage a safe environment for employees, patients and visitors. The City has the ability to provide such law enforcement services required by the Medical Center through the City's contract with the San Bernardino County Sheriff's Department and the City has the ability to provide such fire suppression services as required by the Medical Center through the City's Fire Department.

This agreement is binding and in effect upon full execution and delivery by the City and Medical Center. The initial term of this agreement was for a five-year term commencing July 1, 2016 "Commencement Date" for law enforcement services, and January 1, 2017 for fire suppression services. Both agreements for law enforcement services and fire suppression services were amended effective as of July 1, 2020, under similar terms and conditions as the original agreements.

The City's obligation is to provide the Medical Center with law enforcement services, including enhanced staffing through the City's contract with the San Bernardino County Sheriff's Department and provide the Medical Center with fire suppression services through the Loma Linda Fire Department, by enhancing current Fire Department staffing as reasonably appropriate to provide necessary fire suppression services. The City shall be responsible for all necessary equipment purchases.

The Medical Center's obligation is to support the law enforcement services in the City by paying a mitigation fee equal to the amount actually charged to the City by the San Bernardino County Sheriff's Department for such services. The mitigation fee shall be payable to the City on the first day of each month. Any changes in related expenses outlined in agreement will be billed quarterly.

The City shall credit the Medical Center for the mitigation fee to the extent the increase in the City's portion of sales taxes generated by the Loma Linda Mercantile for the prior fiscal year exceeds $850,000, but not to exceed the actual cost incurred by the City for the agreed upon services. Such credits may be adjusted for any changes to the allocation of sales taxes.

As of June 30, 2023, the City has accrued a liability due to the Medical Center in the amount of $395,332, for the excess sales tax, which is shown as Due to other Agency on the General Fund.

Note 18: NET POSITION

Net Investment in Capital Assets

Net position for governmental activities and business-type activities is classified as 1) net investment in capital assets, 2) restricted, or 3) unrestricted. Net position that was classified as net investment in capital assets as of June 30, 2023, was determined as follows:

	Governmental Activities
Capital assets, net of accumulated depreciation	$ 66,660,265
Less: Lease liability	(80,393)
Subscription liability	(19,444)
Net investment in capital assets	$ 66,560,428

	Business-type Activities			
	Water Enterprise	Sewer Capital	Loma Linda Connected Communities	Total Enterprise Funds
Capital assets, net of accumulated depreciation	$ 35,385,609	$ 3,773,189	$ 3,876,552	$ 43,035,350
Less capital related debt balance:				
Outstanding principal balance of 2016 Water Revenue Refunding Bond	(4,245,000)	-	-	(4,245,000)
Outstnding principal balance of 1978 Water Bonds (General Obligation)	(10,000)	-	-	(10,000)
Outstanding unamortized bond premium balance	(37,390)	-	-	(37,390)
Lease liability	(41,019)	(24,561)	-	(65,580)
Subscription liability	(11,111)	(8,932)	-	(20,043)
Net investment in capital assets	$ 31,041,089	$ 3,739,696	$ 3,876,552	$ 38,657,337

REQUIRED SUPPLEMENTARY INFORMATION

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1. BUDGET AND BUDGETARY ACCOUNTING

A. General Budget Policies

The City Council approves each year's budget submitted by the City Manager prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, where required during the period, are also approved by the Council. Intradepartmental budget changes are approved by the City Manager. In most cases, expenditures may not exceed appropriations at the department level. At fiscal year-end, all operating budget appropriations lapse.

B. Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgets were legally adopted for all governmental funds with the exception of the Traffic Congestion Relief Grant Fund, Asset Forfeiture Fund, and the Water Bond Redemption Fund.

C. Budgets

Excess of expenditures over appropriations are as follows:

Fund	Appropriated	Expended	Excess
General Fund:			
General government - city council	$ 187,800	$ 194,957	$ (7,157)
Community development - Planning - building and safety	243,700	277,446	(33,746)
Public works - refuse	1,468,800	1,697,141	(228,341)
Debt Service - Principal	20,100	24,022	(3,922)
Nonmajor Funds:			
CASp CERT & Training	-	759	(759)
Landscape Maintenance District	700	717	(17)
Capital Projects Bond Proceeds	48,800	48,902	(102)
Loma Linda Financing Authority	300	315	(15)

1. BUDGET AND BUDGETARY ACCOUNTING, Continued

D. Budgetary Comparison Schedule

The following is the budgetary comparison schedule for the General Fund.

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 10,665,100	$ 10,910,000	$ 10,580,088	$ (329,912)
Licenses and permits	283,000	412,300	522,625	110,325
Intergovernmental	2,763,300	3,066,868	3,033,854	(33,014)
Charges for services	4,481,700	4,467,900	4,769,224	301,324
Use of money and property	409,600	684,100	836,059	151,959
Fines and forfeitures	5,000	5,800	3,240	(2,560)
Miscellaneous	3,843,700	5,189,100	3,777,920	(1,411,180)
Total revenues	22,451,400	24,736,068	23,523,010	(1,213,058)
EXPENDITURES				
Current:				
General government				
City council	122,200	187,800	194,957	(7,157)
City clerk	198,500	230,300	190,679	39,621
City manager	402,100	416,600	361,532	55,068
Finance	612,400	614,300	494,790	119,510
Information system	217,900	183,200	134,474	48,726
Senior Center	69,100	67,500	47,492	20,008
General government	760,800	887,200	811,371	75,829
Public safety				
Parking control	246,300	241,400	216,216	25,184
Fire prevention	376,700	400,300	339,148	61,152
Fire and rescue services	7,578,500	8,886,373	8,600,733	285,640
Disaster preparedness	299,300	315,600	265,114	50,486
Police	6,762,300	6,800,000	6,790,625	9,375
Code enforcement	303,900	339,600	231,661	107,939
Community development				
Planning	424,800	574,300	341,050	233,250
Planning - building and safety	121,800	243,700	277,446	(33,746)
Parks	1,275,100	1,455,900	1,290,661	165,239
Public works				
Traffic safety	216,400	275,700	187,125	88,575
Engineering	323,700	409,000	323,041	85,959
Street maintenance	891,400	758,100	645,176	112,924
Facilities maintenance	386,500	491,100	466,995	24,105
Refuse	1,278,200	1,468,800	1,697,141	(228,341)
Recycling	28,900	67,600	29,800	37,800
Capital outlay	1,332,500	1,651,095	935,988	715,107
Debt service:				
Principal retirement	-	20,100	24,022	(3,922)
Interest and fiscal charges	-	3,500	2,908	592
Total expenditures	24,229,300	26,989,068	24,900,145	2,088,923
REVENUES OVER (UNDER) EXPENDITURES	(1,777,900)	(2,253,000)	(1,377,135)	875,865
OTHER FINANCING SOURCES (USES)				
Proceeds from disposal of assets	-	10,000	9,450	(550)
Transfers in	3,814,600	3,739,800	3,763,365	23,565
Transfers out	(120,000)	(120,000)	(120,000)	-
Lease acquisition	-	-	17,793	17,793
Subscription acquisition	-	-	23,868	23,868
Total other financing sources (uses)	3,694,600	3,629,800	3,694,476	64,676
Net change in fund balance	1,916,700	1,376,800	2,317,341	940,541
FUND BALANCE (DEFICIT)				
Beginning of year	17,012,269	17,012,269	17,012,269	-
End of year	$ 18,928,969	$ 18,389,069	$ 19,329,610	$ 940,541

1. BUDGET AND BUDGETARY ACCOUNTING, Continued

D. Budgetary Comparison Schedule, Continued

The following is the budgetary comparison schedule for the Loma Linda Housing Authority Fund.

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services	$ 1,400	$ 1,400	$ 1,438	$ 38
Use of money and property	154,600	149,500	159,882	10,382
Miscellaneous	1,300	1,800	3,439	1,639
Total revenues	157,300	152,700	164,759	12,059
EXPENDITURES				
Current:				
Community development	118,000	117,800	55,795	62,005
Capital outlay	50,600	50,700	570	50,130
Debt service:				
Principal retirement	-	200	183	17
Interest and fiscal charges	-	100	24	76
Total expenditures	168,600	168,800	56,572	112,228
REVENUES OVER (UNDER) EXPENDITURES	(11,300)	(16,100)	108,187	124,287
Net change in fund balance	(11,300)	(16,100)	108,187	124,287
FUND BALANCE (DEFICIT)				
Beginning of year	17,439,332	17,439,332	17,439,332	-
End of year	$ 17,428,032	$ 17,423,232	$ 17,547,519	$ 124,287

1. BUDGET AND BUDGETARY ACCOUNTING, Continued

D. Budgetary Comparison Schedule, Continued

The following is the budgetary comparison schedule for the Regional Traffic Development Impact Fund.

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 25,000	$ 145,500	$ 230,875	$ 85,375
Developer fees	154,000	124,700	109,428	(15,272)
Total revenues	179,000	270,200	340,303	70,103
REVENUES OVER (UNDER) EXPENDITURES	179,000	270,200	340,303	70,103
Net change in fund balance	179,000	270,200	340,303	70,103
FUND BALANCE (DEFICIT)				
Beginning of year	11,503,418	11,503,418	11,503,418	-
End of year	$ 11,682,418	$ 11,773,618	$ 11,843,721	$ 70,103

2. SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS – LAST TEN YEARS*

Measurement Period	2017	2018	2019	2020	2021	2022
Total OPEB Liability						
Service Cost	$ 18,964	$ 19,486	$ 20,022	$ 23,526	$ 24,173	$ 30,067
Interest on the Total OPEB Liability	56,269	59,253	62,267	58,442	61,981	60,740
Changes in assumptions	-	-	(23,320)	-	44,181	-
Experience gains/(losses)	-	-	(104,915)	(30,790)	(88,498)	-
Benefit payments	(31,110)	(35,165)	(13,410)	-	(32,698)	(28,032)
Net change in Total OPEB Liability	44,123	43,574	(59,356)	51,178	9,139	62,775
Total OPEB Liability - beginning	810,182	854,305	897,879	838,523	889,701	898,840
Total OPEB Liability - ending (a)	854,305	897,879	838,523	889,701	898,840	961,615
Plan Fiduciary Net Position						
Employer contributions as benefits payments	120,160	35,165	23,320	-	-	28,032
Investment income	29,955	24,458	28,324	16,215	141,595	45,350
Investment gains/losses	-	4,140	(4,955)	-	-	(133,218)
Actual benefit payments from employer	(31,110)	(35,165)	(23,320)	-	(32,698)	(28,032)
Administrative expense	(156)	(651)	(81)	(223)	(194)	(166)
Employer contributions to trust	-	-	54,000	44,095	32,698	31,000
Net change in Plan Fiduciary Net Position	118,849	27,947	77,288	60,087	141,401	(57,034)
Plan Fiduciary Net Position - beginning	230,870	349,719	377,666	454,954	515,041	656,442
Plan Fiduciary Net Position - ending (b)	349,719	377,666	454,954	515,041	656,442	599,408
Net OPEB Liability - ending (a) - (b)	$ 504,586	$ 520,213	$ 383,569	$ 374,660	$ 242,398	$ 362,207
Plan fiduciary net position as a percentage of the total OPEB liability	40.94%	42.06%	54.26%	57.89%	73.03%	62.33%
Covered-employee payroll	$ 5,508,005	$ 5,953,235	$ 6,292,694	$ 6,511,763	$ 6,551,541	$ 6,698,124
Net OPEB liability as a percentage of covered-employee payroll	9.16%	8.74%	6.10%	5.75%	3.70%	5.41%

Notes to schedule:
Contributions are fixed and not based on a measure of pay, therefore covered-employee payroll is used in this schedule.

*Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

*Fiscal Year 2017-18 was the first year of implementation.

3. SCHEDULE OF OPEB PLAN CONTRIBUTIONS – LAST TEN YEARS*

Fiscal Year	Statutorily required contributions	Contributions in relation to the statutorily required contributions	Contribution Deficiency (Excess)	Covered-employee payroll	Contributions as a percentage of covered-employee payroll
2017-18	$ -	$ -	$ -	$ 5,953,235	0.00%
2018-19	30,680	(54,000)	(23,320)	6,292,694	0.86%
2019-20	29,700	(44,095)	(14,395)	6,511,763	0.68%
2020-21	32,698	-	32,698	6,551,541	0.00%
2021-22	30,024	(31,000)	(976)	6,698,125	0.46%
2022-23	28,608	(31,000)	(2,392)	6,728,813	0.46%

Notes to schedule:
Valuation Date: Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported. Contributions are fixed and not based on a measure of pay, therefore covered-employee payroll is used in this schedule.

Methods and assumptions used to determine contributions:

Actuarial Cost Method	Entry Age Normal
Inflation	2.5% per annum
Salary Increases	2.75% per year, since benefits are not related to pay, this is used only to allocate the cost of benefits between service years
Investment Rate of Return	6.75%, net of OPEB plan investments expense, including inflation.
Retirement Age	Retirement rates developed in the 2017 CalPERS Experiences Study.
Mortality	Mortality assumptions are based on the 2017 CalPERS Active Mortality for Miscellaneous and Safety Employees tables created by CalPERS.

*Historically information is required only for measurement periods for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

*Fiscal Year 2017-18 was the first year of implementation.

4. SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE PLAN'S NET PENSION ASSET AND RELATED RATIOS AS OF THE MEASUREMENT DATE LAST 10 YEARS*

Measurement Date	Employer's Proportion of the Collective Net Pension Liability (Asset)[1]	Employer's Proportion Share of the Collective Net Pension Liability (Asset)	Covered Payroll	Employer's Proportionate Share of the Collective Net Pension Liability (Asset) as a Percentage of Covered Payroll	Pension's Plans Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
6/30/2014	0.17451%	$ 10,859,039	$ 5,271,125	206.01%	78.28%
6/30/2015	0.16141%	11,079,145	5,387,220	205.66%	78.45%
6/30/2016	0.16353%	14,150,367	5,502,314	257.17%	73.82%
6/30/2017	0.16386%	16,250,803	5,572,009	291.65%	72.89%
6/30/2018	0.16703%	16,095,049	6,017,238	267.48%	74.82%
6/30/2019	0.08302%	8,506,850	6,356,698	133.82%	87.62%
6/30/2020	0.06427%	6,992,959	6,562,966	106.55%	89.97%
6/30/2021	-0.04538%	(2,454,170)	6,602,744	-37.17%	103.40%
6/30/2022	0.07381%	8,525,331	6,762,128	126.07%	88.94%

[1] Proportion of the net pension liability represents the plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk Pools excluding the 1959 Survivors Risk Pool.

* Measurement date 6/30/2014 (fiscal year 2015) was the first year of implementation. Additional years will be presented as information becomes available.

5. SCHEDULE OF PENSION PLAN CONTRIBUTIONS LAST 10 YEARS*

Fiscal Year	Actuarially Determined Contributions	Contribution in Relation to the actuarially Determined Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2014-15	$ 1,047,183	$ (1,047,183)	$ -	$ 5,387,220	18.22%
2015-16	1,232,549	(1,232,549)	-	5,502,314	22.88%
2016-17	1,374,037	(1,374,037)	-	5,572,009	24.97%
2017-18	1,526,424	(1,526,424)	-	6,017,238	25.37%
2018-19	1,779,590	(10,279,590)	(8,500,000)	6,356,698	28.00%
2019-20	1,711,873	(4,556,920)	(2,845,047)	6,562,966	26.08%
2020-21	1,659,841	(1,659,841)	-	6,602,744	25.14%
2021-22	1,790,643	(3,090,643)	(1,300,000)	6,762,128	26.48%
2022-23	1,899,052	(1,899,052)	-	6,792,816	27.96%

* Measurement date 6/30/2014 (fiscal year 2015) was the first year of implementation. Additional years will be presented as information becomes available.

Notes to Schedule:

Changes in Benefit Terms: There were no changes to benefit terms that applied to all members of the Public Agency Pool. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2021 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes in Assumptions: Effective with the June 30, 2021 valuation date (2022 measurement date), the accounting discount rate was reduced from 7.15% to 6.90%. In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated, combined with risk estimates, and are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. In addition, demographic assumptions and the inflation rate assumption were changed in accordance with the 2021 CalPERS Experience Study and Review of Actuarial Assumptions. There were no assumption changes for 2021. For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate in 2019. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

SUPPLEMENTARY INFORMATION

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MAJOR GOVERNMENTAL FUNDS BUDGETARY COMPARISON SCHEDULES

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CITY OF LOMA LINDA
Special Projects Construction Capital Projects Fund
Major Governmental Fund Budgetary Comparison Schedule
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 1,072,400	$ 1,102,900	$ 1,117,323	$ 14,423
Total revenues	1,072,400	1,102,900	1,117,323	14,423
EXPENDITURES				
Current:				
Public works	24,800	29,400	5,544	23,856
Capital outlay	127,300	151,000	42,434	108,566
Total expenditures	152,100	180,400	47,978	132,422
REVENUES OVER (UNDER) EXPENDITURES	920,300	922,500	1,069,345	146,845
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	14,001	14,001
Total other financing sources (uses)	-	-	14,001	14,001
Net change in fund balance	920,300	922,500	1,083,346	160,846
FUND BALANCE (DEFICIT)				
Beginning of year	5,849,465	5,849,465	5,849,465	-
End of year	$ 6,769,765	$ 6,771,965	$ 6,932,811	$ 160,846

CITY OF LOMA LINDA
Park Development Capital Projects Fund
Major Governmental Fund Budgetary Comparison Schedule
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 2,500	$ 10,500	$ 20,137	$ 9,637
Developer fees	235,500	84,900	79,227	(5,673)
Total revenues	238,000	95,400	99,364	3,964
EXPENDITURES				
Current:				
Community development	158,000	191,200	103,619	87,581
Capital outlay	790,000	956,000	518,092	437,908
Total expenditures	948,000	1,147,200	621,711	525,489
REVENUES OVER (UNDER) EXPENDITURES	(710,000)	(1,051,800)	(522,347)	529,453
Net change in fund balance	(710,000)	(1,051,800)	(522,347)	529,453
FUND BALANCE (DEFICIT)				
Beginning of year	(1,916,977)	(1,916,977)	(1,916,977)	-
End of year	$ (2,626,977)	$ (2,968,777)	$ (2,439,324)	$ 529,453

NONMAJOR GOVERNMENTAL FUNDS COMBINING SCHEDULES

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Nonmajor Governmental Funds

Special Revenue Funds

The *Special Revenue Funds* account for the proceeds of specific revenue sources that are legally restricted for expenditures related to specific purposes.

Traffic Safety Fund – This fund is to account for monies received from parking control violation fines.

Gas Tax Fund – This fund is to account for monies received and expended from the state and county gas allocation.

CASp CERT & Training – This fund is used to collect and track a set fee included in each business license to be used for increased certified access specialist (CASp) training and certification within the City and to facilitate compliance with construction-related accessibility requirements. The fee was established by the state in the California Government Code 4467.

Measure I Fund – This fund is to account for monies received from the County of one-half of one percent of retail transactions and use tax.

Measure I MSART Fund – This fund is to track projects that fall under the Measure I Valley Major Arterial Street Program – Arterial Sub-Program. The funding is distributed by San Bernardino County Transportation Authority (SBCTA) when they do a Capital Project Needs Analysis (CPNA) and it is to be used on major street and arterial projects identified in the five year plan and that will serve the regional area.

Street Lighting District Fund – This fund is to account for monies received from property assessments restricted to fund district street lighting activities.

Landscape Maintenance District Fund – This fund is to account for monies received from property assessments restricted to fund district landscaping activities.

Air Quality Management District Fund – This fund is to account for monies received from AB2766 license fees.

Public Improvement Per MOU Fund – This fund is to manage the Stewart Street Pedestrian Bridge project. The funding will be received from Loma Linda University.

Asset Forfeiture Fund – This fund is to account for assets seized by law enforcement.
**Note: this fund had no legally adopted budget in FY 2022-2023.*

Community Development Block Grant Fund – This fund is to account for Federal grants received from the Department of Housing and Urban Development and expended in community development.

Grant Fund – This fund is to account for miscellaneous grants provided by Federal, State and County agencies such as the Code Enforcement Grant Program to purchase capital items related to Code Enforcement and California Healthy Cities to promote health and physical activity for Loma Linda residents.

Nonmajor Governmental Funds

Special Revenue Funds, Continued

Citizens Option for Public Safety Fund – This fund is to account for AB3229 Public Safety Grant revenue received from the State and expended for front-line law enforcement.

Traffic Congestion Relief Grant Fund – This fund is to account for allocation from the state for street or road maintenance or reconstruction. The City is required to maintain existing commitment of general funds for street or roadwork in order to remain eligible for allocation of the specified funds.

**Note: this fund had no legally adopted budget in FY 2022-2023.*

Development Agreement Consideration Fund – This fund is to account for the monies received from developers to produce, improve, or preserve affordable housing within Redevelopment Project Areas that meet the needs to those whose income is 80% of the county median or below.

American Rescue Plan Act Fund – This fund provides relief to the City for the negative impacts caused from the COVID-19 Pandemic.

Capital Projects Funds

The *Capital Projects Funds* account for financial resources to be used for the acquisition or construction of major capital facilities by the City except for those financed by Proprietary Funds. The Capital Projects Funds account for the following projects:

Storm Drain Fund – This fund is to account for developer fees collected and expended for improving and expanding the storm drain system city-wide.

Traffic Impact Fund – This fund is to account for developer fees collected and expended for major traffic control devices necessitated by development.

Fire Facilities Fund – This fund is to account for developer fees collected and expended for major fire facilities and equipment necessitated by development.

General Facilities Fund – This fund is to account for developer fees collected and expended for major general facilities necessitated by development.

Federal/State Construction Fund – This fund is to account for miscellaneous grants provided by Federal, State and County agencies and expended for various street, park and recreation purposes.

Public Meeting Facilities Fund – This fund is to account for developer fees collected and expended for public meeting facilities as necessitated by development.

Public Library Facilities Fund – This fund is to account for developer fees collected and expended for public library facilities as necessitated by development.

Nonmajor Governmental Funds

Capital Projects Funds, Continued

Art in Public Places Fund – This fund is to account for developer fees collected and expended for art in public places as necessitated by development.

Capital Projects Bond Proceeds Fund – This fund is used to track proceeds from bonds originally issued by the former Redevelopment agency and transferred to the City upon dissolution and after approval was received by the state Department of Finance for the construction of public works projects originally identified in the bond issuance.

Debt Service Funds

The *Debt Service Funds* account for the accumulation of resources and the payment of general long-term debt principal and interest of the City's related entities in the following funds:

Water Bond Redemption Fund – This fund is to account for the contribution from the Water Operations Fund and Water Acquisition Fund for the payment of principal and interest on Water Enterprise general obligation bonds issued to complete water system capital projects.

**Note: this fund had no legally adopted budget in FY 2022-2023.*

Loma Linda Financing Authority Fund – This fund is used to jointly exercise powers of the City and Redevelopment Agency and to establish a vehicle to reduce local borrowing costs and promote greater use of existing and new financial instruments.

CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds			
	Traffic Safety	Gas Tax	CASp Cert & Training	Measure I
ASSETS				
Cash and investments	$ -	$ 56,759	$ 36,567	$ 227,923
Receivables:				
Accounts	-	-	300	-
Taxes	-	155,635	-	-
Interest	-	-	-	1,426
Contract and loans	-	-	-	-
Due from other governments	9,393	-	-	165,530
Prepaid items	-	-	-	-
Total assets	$ 9,393	$ 212,394	$ 36,867	$ 394,879
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 177	$ -
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	177	-
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	-	57,085
FUND BALANCE:				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	36,690	-
Public safety	-	-	-	-
Street improvements	9,393	212,394	-	337,794
Storm drains	-	-	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	9,393	212,394	36,690	337,794
Total liabilities, deferred inflows of resources and fund balance	$ 9,393	$ 212,394	$ 36,867	$ 394,879

	Special Revenue Funds			
	Measure I MSART	Street Lighting District	Landscape Maintenance District	Air Quality Management District
$	238,470	$ 129,921	$ 102,558	$ 12,348
	-	-	-	-
	-	6,625	3,721	-
	1,482	1,240	1,072	106
	-	-	-	-
	31,898	-	-	8,454
	-	54	49	-
$	271,850	$ 137,840	$ 107,400	$ 20,908
$	24,902	$ 25,010	$ 23,101	$ 6,094
	-	323	-	-
	-	-	-	-
	-	-	-	-
	24,902	25,333	23,101	6,094
	25,264	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	221,684	112,507	84,299	-
	-	-	-	-
	-	-	-	-
	-	-	-	14,814
	-	-	-	-
	-	-	-	-
	-	-	-	-
	221,684	112,507	84,299	14,814
$	271,850	$ 137,840	$ 107,400	$ 20,908

CITY OF LOMA LINDA
Combining Balance Sheet (Continued)
Nonmajor Governmental Funds
June 30, 2023

	Special Revenue Funds			
	Public Improvement Per MOU	Asset Forfeiture	Community Development Block Grant	Grant Fund
ASSETS				
Cash and investments	$ 65,133	$ 2	$ -	$ -
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Interest	498	-	-	-
Contract and loans	-	-	-	-
Due from other governments	-	-	92,207	101,013
Prepaid items	-	-	-	-
Total assets	$ 65,631	$ 2	$ 92,207	$ 101,013
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ 1,835	$ 2,746
Accrued liabilities	-	-	-	-
Due to other funds	-	-	90,904	72,061
Unearned revenue	-	-	-	10,093
Total liabilities	-	-	92,739	84,900
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	80,798	16,454
FUND BALANCE:				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	-	-
Public safety	-	2	-	-
Street improvements	65,631	-	-	-
Storm drains	-	-	-	-
Municipal facilities	-	-	-	-
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	-	-	(81,330)	(341)
Total fund balances (deficit)	65,631	2	(81,330)	(341)
Total liabilities, deferred inflows of resources and fund balance	$ 65,631	$ 2	$ 92,207	$ 101,013

Special Revenue Funds				
Citizens Option for Public Safety Fund	Traffic Congestion Relief Grant	Development Agreement Consideration	American Rescue Plan Act	Total Special Revenue Funds
$ 530,540	$ 1,745	$ 198,816	$ -	$ 1,600,782
-	-	-	-	300
-	-	-	-	165,981
4,093	13	1,519	-	11,449
-	-	20,174	-	20,174
-	-	-	-	408,495
-	-	-	-	103
$ 534,633	$ 1,758	$ 220,509	$ -	$ 2,207,284
$ -	$ -	$ -	$ -	$ 83,865
-	-	-	-	323
102,149	-	-	-	265,114
440,478	-	-	-	450,571
542,627	-	-	-	799,873
-	-	-	-	179,601
-	-	-	-	-
-	-	-	-	36,690
-	-	-	-	2
-	1,758	-	-	1,045,460
-	-	-	-	-
-	-	-	-	-
-	-	-	-	14,814
-	-	-	-	-
-	-	220,509	-	220,509
(7,994)	-	-	-	(89,665)
(7,994)	1,758	220,509	-	1,227,810
$ 534,633	$ 1,758	$ 220,509	$ -	$ 2,207,284

CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Capital Projects Funds			
	Storm Drain	Traffic Impact	Fire Facilities	General Facilities
ASSETS				
Cash and investments	$ 1,159,047	$ 1,412,577	$ 1,620,183	$ 221,292
Receivables:				
Accounts	-	-	-	-
Taxes	-	-	-	-
Interest	8,858	10,817	12,383	1,840
Contract and loans	-	-	-	-
Due from other governments	-	-	-	-
Prepaid items	-	-	-	-
Total assets	$ 1,167,905	$ 1,423,394	$ 1,632,566	$ 223,132
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ 15,788	$ -	$ 94,029
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	15,788	-	94,029
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	-	-
FUND BALANCE:				
Restricted for:				
Cultural and recreational	-	-	-	-
State mandated	-	-	-	-
Public safety	-	-	1,632,566	-
Street improvements	-	1,407,606	-	-
Storm drains	1,167,905	-	-	-
Municipal facilities	-	-	-	129,103
Air quality management	-	-	-	-
Debt service	-	-	-	-
Low mod housing programs	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficit)	1,167,905	1,407,606	1,632,566	129,103
Total liabilities, deferred inflows of resources and fund balance	$ 1,167,905	$ 1,423,394	$ 1,632,566	$ 223,132

Capital Projects Funds					Total
Federal/State Construction	Public Meeting Facilities	Public Library Facilities	Art in Public Places	Capital Project Bond Proceeds	Capital Projects Funds
$ 56,527	$ 714,371	$ 31,355	$ 196,254	$ 834,386	$ 6,245,992
-	-	-	-	-	-
-	-	-	-	-	-
432	5,453	240	1,535	7,675	49,233
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
$ 56,959	$ 719,824	$ 31,595	$ 197,789	$ 842,061	$ 6,295,225
$ -	$ -	$ -	$ -	$ 863	$ 110,680
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	863	110,680
-	-	-	-	-	-
-	-	31,595	197,789	-	229,384
-	-	-	-	-	-
-	-	-	-	-	1,632,566
-	-	-	-	841,198	2,248,804
-	-	-	-	-	1,167,905
-	719,824	-	-	-	848,927
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
56,959	-	-	-	-	56,959
56,959	719,824	31,595	197,789	841,198	6,184,545
$ 56,959	$ 719,824	$ 31,595	$ 197,789	$ 842,061	$ 6,295,225

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CITY OF LOMA LINDA
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2023

	Debt Service Funds		Total Debt Service Funds	Total Nonmajor Governmental Funds
	Water Bond Redemption Fund	Loma Linda Financing Authority		
ASSETS				
Cash and investments	$ 12,756	$ 40,006	$ 52,762	$ 7,899,536
Receivables:				
Accounts	-	-	-	300
Taxes	-	-	-	165,981
Interest	-	306	306	60,988
Contract and loans	-	-	-	20,174
Due from other governments	-	-	-	408,495
Prepaid items	-	-	-	103
Total assets	$ 12,756	$ 40,312	$ 53,068	$ 8,555,577
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 194,545
Accrued liabilities	-	-	-	323
Due to other funds	-	-	-	265,114
Unearned revenue	-	-	-	450,571
Total liabilities	-	-	-	910,553
DEFERRED INFLOWS OF RESOURCES:				
Unavailable revenue	-	-	-	179,601
FUND BALANCE:				
Restricted for:				
Cultural and recreational	-	-	-	229,384
State mandated	-	-	-	36,690
Public safety	-	-	-	1,632,568
Street improvements	-	-	-	3,294,264
Storm drains	-	-	-	1,167,905
Municipal facilities	-	-	-	848,927
Air quality management	-	-	-	14,814
Debt service	12,756	40,312	53,068	53,068
Low mod housing programs	-	-	-	220,509
Unassigned	-	-	-	(32,706)
Total fund balances (deficit)	12,756	40,312	53,068	7,465,423
Total liabilities, deferred inflows of resources and fund balance	$ 12,756	$ 40,312	$ 53,068	$ 8,555,577

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2023

	Special Revenue Funds			
	Traffic Safety	Gas Tax	CASp CERT & Training	Measure I
REVENUES				
Taxes	$ -	$ -	$ -	$ 673,597
Intergovernmental	-	1,214,311	-	-
Charges for services	-	-	6,907	-
Use of money and property	-	-	-	10,449
Fines and forfeitures	59,337	-	-	-
Miscellaneous	-	-	-	-
Developer fees	-	-	-	-
Total revenues	59,337	1,214,311	6,907	684,046
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community development	-	-	759	-
Public works	-	-	-	-
Capital outlay	-	556,125	-	962,942
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	556,125	759	962,942
REVENUES OVER (UNDER) EXPENDITURES	59,337	658,186	6,148	(278,896)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	(57,955)	(648,585)	-	-
Subscription acquisition	-	-	-	-
Total other financing sources (uses)	(57,955)	(648,585)	-	-
Net change in fund balances	1,382	9,601	6,148	(278,896)
FUND BALANCE (DEFICIT)				
Beginning of year	8,011	202,793	30,542	616,690
End of year	$ 9,393	$ 212,394	$ 36,690	$ 337,794

Special Revenue Funds			
Measure I MSART	Street Lighting District	Landscape Maintenance District	Air Quality Management District
$ -	$ 364,425	$ 438,628	$ -
1,200,925	-	-	41,650
-	-	-	-
(6)	2,606	1,406	289
-	-	-	-
-	51	43	-
-	-	-	-
1,200,919	367,082	440,077	41,939
-	-	-	-
-	-	-	39,319
-	-	529,720	-
-	396,539	-	-
1,113,555	785	717	-
-	254	232	-
-	33	30	-
1,113,555	397,611	530,699	39,319
87,364	(30,529)	(90,622)	2,620
-	-	120,000	-
-	-	-	-
-	139	127	-
-	139	120,127	-
87,364	(30,390)	29,505	2,620
134,320	142,897	54,794	12,194
$ 221,684	$ 112,507	$ 84,299	$ 14,814

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2023

	Special Revenue Funds			
	Public Improvement Per MOU	Asset Forfeiture	Community Development Block Grant	Grant Fund
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	57,323	157,627
Charges for services	-	-	-	-
Use of money and property	1,289	-	142	-
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Developer fees	-	-	-	-
Total revenues	1,289	-	57,465	157,627
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community development	-	-	105,586	16,454
Public works	-	-	-	-
Capital outlay	-	-	-	-
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	-	105,586	16,454
REVENUES OVER (UNDER) EXPENDITURES	1,289	-	(48,121)	141,173
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Subscription acquisition	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	1,289	-	(48,121)	141,173
FUND BALANCE (DEFICIT)				
Beginning of year	64,342	2	(33,209)	(141,514)
End of year	$ 65,631	$ 2	$ (81,330)	$ (341)

Special Revenue Funds				
Citizens Option for Public Safety Fund	Traffic Congestion Relief Fund	Development Agreement Consideration	American Rescue Plan Act	Total Special Revenue Funds
$ -	$ -	$ -	$ -	$ 1,476,650
142,094	-	-	2,928,307	5,742,237
-	-	-	-	6,907
8,966	35	4,821	-	29,997
-	-	-	-	59,337
-	-	-	-	94
-	-	-	-	-
151,060	35	4,821	2,928,307	7,315,222
-	-	-	-	-
51,661	-	-	-	90,980
-	-	-	-	652,519
-	-	-	-	396,539
-	-	-	-	2,634,124
-	-	-	-	486
-	-	-	-	63
51,661	-	-	-	3,774,711
99,399	35	4,821	2,928,307	3,540,511
-	-	-	-	120,000
(102,149)	-	-	(2,928,307)	(3,736,996)
-	-	-	-	266
(102,149)	-	-	(2,928,307)	(3,616,730)
(2,750)	35	4,821	-	(76,219)
(5,244)	1,723	215,688	-	1,304,029
$ (7,994)	$ 1,758	$ 220,509	$ -	$ 1,227,810

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2023

	Capital Projects Funds			
	Storm Drain	Traffic Impact	Fire Facilities	General Facilities
REVENUES				
Taxes	$ -	$ -	$ -	$ -
Intergovernmental	-	-	-	-
Charges for services	12,896	-	-	-
Use of money and property	22,724	45,624	31,915	7,905
Fines and forfeitures	-	-	-	-
Miscellaneous	-	-	-	-
Developer fees	-	47,159	9,552	5,605
Total revenues	35,620	92,783	41,467	13,510
EXPENDITURES				
Current:				
General government	-	-	-	-
Public safety	-	-	-	-
Community development	-	-	-	-
Public works	-	138,605	-	40,047
Capital outlay	-	710,796	-	205,380
Debt service:				
Principal retirement	-	-	-	-
Interest and fiscal charges	-	-	-	-
Total expenditures	-	849,401	-	245,427
REVENUES OVER (UNDER) EXPENDITURES	35,620	(756,618)	41,467	(231,917)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Subscription acquisition	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	35,620	(756,618)	41,467	(231,917)
FUND BALANCE (DEFICIT)				
Beginning of year	1,132,285	2,164,224	1,591,099	361,020
End of year	$ 1,167,905	$ 1,407,606	$ 1,632,566	$ 129,103

Capital Projects Funds					Total
Federal/State Construction	Public Meeting Facilities	Public Library Facilities	Art in Public Places	Capital Project Bond Proceeds	Capital Projects Funds
$ -	$ -	$ -	$ -	$ -	$ -
192,621	-	-	-	-	192,621
-	-	-	-	-	12,896
570	14,058	620	5,184	26,323	154,923
-	-	-	-	-	-
-	-	-	-	-	-
-	4,282	-	18,689	-	85,287
193,191	18,340	620	23,873	26,323	445,727
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	12,601	48,902	240,155
-	-	-	64,618	250,778	1,231,572
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	77,219	299,680	1,471,727
193,191	18,340	620	(53,346)	(273,357)	(1,026,000)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
193,191	18,340	620	(53,346)	(273,357)	(1,026,000)
(136,232)	701,484	30,975	251,135	1,114,555	7,210,545
$ 56,959	$ 719,824	$ 31,595	$ 197,789	$ 841,198	$ 6,184,545

CITY OF LOMA LINDA
Combining Statement of Revenues, Expenditures and Changes in Fund Balance
Nonmajor Governmental Funds
For the year ended June 30, 2023

	Debt Service Funds		Total Debt Service Funds	Total Nonmajor Governmental Funds
	Water Bond Redemption Fund	Loma Linda Financing Authority		
REVENUES				
Taxes	$ -	$ -	$ -	$ 1,476,650
Intergovernmental	-	-	-	5,934,858
Charges for services	-	-	-	19,803
Use of money and property	-	800	800	185,720
Fines and forfeitures	-	-	-	59,337
Miscellaneous	-	-	-	94
Developer fees	-	-	-	85,287
Total revenues	-	800	800	7,761,749
EXPENDITURES				
Current:				
General government	-	315	315	315
Public safety	-	-	-	90,980
Community development	-	-	-	652,519
Public works	-	-	-	636,694
Capital outlay	-	-	-	3,865,696
Debt service:				
Principal retirement	-	-	-	486
Interest and fiscal charges	-	-	-	63
Total expenditures	-	315	315	5,246,753
REVENUES OVER (UNDER) EXPENDITURES	-	485	485	2,514,996
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	120,000
Transfers out	-	-	-	(3,736,996)
Subscription acquisition	-	-	-	266
Total other financing sources (uses)	-	-	-	(3,616,730)
Net change in fund balances	-	485	485	(1,101,734)
FUND BALANCE (DEFICIT)				
Beginning of year	12,756	39,827	52,583	8,567,157
End of year	$ 12,756	$ 40,312	$ 53,068	$ 7,465,423

NONMAJOR GOVERNMENTAL BUDGETARY COMPARISON SCHEDULES

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CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Safety
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Fines and forfeitures	$ 45,000	$ 46,000	$ 59,337	$ 13,337
Total revenues	45,000	46,000	59,337	13,337
REVENUES OVER (UNDER) EXPENDITURES	45,000	46,000	59,337	13,337
OTHER FINANCING SOURCES (USES)				
Transfers out	(45,000)	(46,000)	(57,955)	(11,955)
Total other financing sources (uses)	(45,000)	(46,000)	(57,955)	(11,955)
Net change in fund balance	-	-	1,382	1,382
FUND BALANCE (DEFICIT)				
Beginning of year	8,011	8,011	8,011	-
End of year	$ 8,011	$ 8,011	$ 9,393	$ 1,382

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Gas Tax
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 1,299,400	$ 1,205,900	$ 1,214,311	$ 8,411
Total revenues	1,299,400	1,205,900	1,214,311	8,411
EXPENDITURES				
Capital outlay	567,000	567,000	556,125	10,875
Total expenditures	567,000	567,000	556,125	10,875
REVENUES OVER (UNDER) EXPENDITURES	732,400	638,900	658,186	19,286
OTHER FINANCING SOURCES (USES)				
Transfers out	(731,900)	(656,100)	(648,585)	7,515
Total other financing sources (uses)	(731,900)	(656,100)	(648,585)	7,515
Net change in fund balance	500	(17,200)	9,601	26,801
FUND BALANCE (DEFICIT)				
Beginning of year	202,793	202,793	202,793	-
End of year	$ 203,293	$ 185,593	$ 212,394	$ 26,801

CITY OF LOMA LINDA
Budgetary Comparison Schedule
CASp CERT & Training
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services	$ 6,000	$ 8,000	$ 6,907	$ (1,093)
Total revenues	6,000	8,000	6,907	(1,093)
EXPENDITURES				
Current:				
Community development	-	-	759	(759)
Total expenditures	-	-	759	(759)
REVENUES OVER (UNDER) EXPENDITURES	6,000	8,000	6,148	(1,852)
Net change in fund balance	6,000	8,000	6,148	(1,852)
FUND BALANCE (DEFICIT)				
Beginning of year	30,542	30,542	30,542	-
End of year	$ 36,542	$ 38,542	$ 36,690	$ (1,852)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Measure I
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 638,700	$ 638,700	$ 673,597	$ 34,897
Use of money and property	1,000	6,000	10,449	4,449
Total revenues	639,700	644,700	684,046	39,346
EXPENDITURES				
Capital outlay	810,000	990,700	962,942	27,758
Total expenditures	810,000	990,700	962,942	27,758
REVENUES OVER (UNDER) EXPENDITURES	(170,300)	(346,000)	(278,896)	67,104
Net change in fund balance	(170,300)	(346,000)	(278,896)	67,104
FUND BALANCE (DEFICIT)				
Beginning of year	616,690	616,690	616,690	-
End of year	$ 446,390	$ 270,690	$ 337,794	$ 67,104

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Measure I MSART
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 2,269,900	$ 2,269,900	$ 1,200,925	$ (1,068,975)
Use of money and property	400	1,500	(6)	(1,506)
Total revenues	2,270,300	2,271,400	1,200,919	(1,070,481)
EXPENDITURES				
Capital outlay	2,595,800	2,595,800	1,113,555	1,482,245
Total expenditures	2,595,800	2,595,800	1,113,555	1,482,245
REVENUES OVER (UNDER) EXPENDITURES	(325,500)	(324,400)	87,364	411,764
Net change in fund balance	(325,500)	(324,400)	87,364	411,764
FUND BALANCE (DEFICIT)				
Beginning of year	134,320	134,320	134,320	-
End of year	$ (191,180)	$ (190,080)	$ 221,684	$ 411,764

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Street Lighting District
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 324,000	$ 361,500	$ 364,425	$ 2,925
Use of money and property	200	1,500	2,606	1,106
Miscellaneous	-	100	51	(49)
Total revenues	324,200	363,100	367,082	3,982
EXPENDITURES				
Current:				
Public works	314,100	441,800	396,539	45,261
Capital outlay	700	800	785	15
Debt service:				
Principal retirement	-	300	254	46
Interest and fiscal charges	-	100	33	67
Total expenditures	314,800	443,000	397,611	45,389
REVENUES OVER (UNDER) EXPENDITURES	9,400	(79,900)	(30,529)	49,371
OTHER FINANCING SOURCES (USES)				
Subscription acquisition	-	-	139	139
Total other financing sources (uses)	-	-	139	139
Net change in fund balance	9,400	(79,900)	(30,390)	49,510
FUND BALANCE (DEFICIT)				
Beginning of year	142,897	142,897	142,897	-
End of year	$ 152,297	$ 62,997	$ 112,507	$ 49,510

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Landscape Maintenance District
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 383,400	$ 437,500	$ 438,628	$ 1,128
Use of money and property	200	600	1,406	806
Miscellaneous	-	100	43	(57)
Total revenues	383,600	438,200	440,077	1,877
EXPENDITURES				
Current:				
Community development	520,200	609,600	529,720	79,880
Capital outlay	600	700	717	(17)
Debt service:				
Principal retirement	-	300	232	68
Interest and fiscal charges	-	100	30	70
Total expenditures	520,800	610,700	530,699	80,001
REVENUES OVER (UNDER) EXPENDITURES	(137,200)	(172,500)	(90,622)	81,878
OTHER FINANCING SOURCES (USES)				
Transfers in	120,000	120,000	120,000	-
Subscription acquisition	-	-	127	127
Total other financing sources (uses)	120,000	120,000	120,127	127
Net change in fund balance	(17,200)	(52,500)	29,505	82,005
FUND BALANCE (DEFICIT)				
Beginning of year	54,794	54,794	54,794	-
End of year	$ 37,594	$ 2,294	$ 84,299	$ 82,005

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Air Quality Management District
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 31,200	$ 24,000	$ 41,650	$ 17,650
Use of money and property	100	100	289	189
Total revenues	31,300	24,100	41,939	17,839
EXPENDITURES				
Current:				
Public safety	53,000	53,000	39,319	13,681
Total expenditures	53,000	53,000	39,319	13,681
REVENUES OVER (UNDER) EXPENDITURES	(21,700)	(28,900)	2,620	31,520
Net change in fund balance	(21,700)	(28,900)	2,620	31,520
FUND BALANCE (DEFICIT)				
Beginning of year	12,194	12,194	12,194	-
End of year	$ (9,506)	$ (16,706)	$ 14,814	$ 31,520

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Improvements Per MOU
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 200	$ 1,500	$ 1,289	$ (211)
Total revenues	200	1,500	1,289	(211)
REVENUES OVER (UNDER) EXPENDITURES	200	1,500	1,289	(211)
Net change in fund balance	200	1,500	1,289	(211)
FUND BALANCE (DEFICIT)				
Beginning of year	64,342	64,342	64,342	-
End of year	$ 64,542	$ 65,842	$ 65,631	$ (211)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Community Development Block Grant
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 140,000	$ 273,000	$ 57,323	$ (215,677)
Use of money and property	-	400	142	(258)
Total revenues	140,000	273,400	57,465	(215,935)
EXPENDITURES				
Current:				
Community development	20,000	153,000	105,586	47,414
Capital outlay	120,000	120,000	-	120,000
Total expenditures	140,000	273,000	105,586	167,414
REVENUES OVER (UNDER) EXPENDITURES	-	400	(48,121)	(48,521)
Net change in fund balance	-	400	(48,121)	(48,521)
FUND BALANCE (DEFICIT)				
Beginning of year	(33,209)	(33,209)	(33,209)	-
End of year	$ (33,209)	$ (32,809)	$ (81,330)	$ (48,521)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Grant Fund
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 220,600	$ 220,600	$ 157,627	$ (62,973)
Total revenues	220,600	220,600	157,627	(62,973)
EXPENDITURES				
Current:				
Community development	220,600	220,600	16,454	204,146
Total expenditures	220,600	220,600	16,454	204,146
REVENUES OVER (UNDER) EXPENDITURES	-	-	141,173	141,173
Net change in fund balance	-	-	141,173	141,173
FUND BALANCE (DEFICIT)				
Beginning of year	(141,514)	(141,514)	(141,514)	-
End of year	$ (141,514)	$ (141,514)	$ (341)	$ 141,173

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Citizens Option for Public Safety
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 108,900	$ 157,400	$ 142,094	$ (15,306)
Use of money and property	1,000	6,000	8,966	2,966
Total revenues	109,900	163,400	151,060	(12,340)
EXPENDITURES				
Current:				
Public safety	4,800	53,300	51,661	1,639
Total expenditures	4,800	53,300	51,661	1,639
REVENUES OVER (UNDER) EXPENDITURES	105,100	110,100	99,399	(10,701)
OTHER FINANCING SOURCES (USES)				
Transfers out	(109,400)	(109,400)	(102,149)	7,251
Total other financing sources (uses)	(109,400)	(109,400)	(102,149)	7,251
Net change in fund balance	(4,300)	700	(2,750)	(3,450)
FUND BALANCE (DEFICIT)				
Beginning of year	(5,244)	(5,244)	(5,244)	-
End of year	$ (9,544)	$ (4,544)	$ (7,994)	$ (3,450)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Development Agreement Consideration
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 1,500	$ 4,000	$ 4,821	$ 821
Total revenues	1,500	4,000	4,821	821
REVENUES OVER (UNDER) EXPENDITURES	1,500	4,000	4,821	821
Net change in fund balance	1,500	4,000	4,821	821
FUND BALANCE (DEFICIT)				
Beginning of year	215,688	215,688	215,688	-
End of year	$ 217,188	$ 219,688	$ 220,509	$ 821

CITY OF LOMA LINDA
Budgetary Comparison Schedule
American Rescue Plan Act
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 2,928,300	$ 2,928,300	$ 2,928,307	$ 7
Total revenues	2,928,300	2,928,300	2,928,307	7
REVENUES OVER (UNDER) EXPENDITURES	2,928,300	2,928,300	2,928,307	7
OTHER FINANCING SOURCES (USES)				
Transfers out	(2,928,300)	(2,928,300)	(2,928,307)	(7)
Total other financing sources (uses)	(2,928,300)	(2,928,300)	(2,928,307)	(7)
Net change in fund balance	-	-	-	-
FUND BALANCE (DEFICIT)				
Beginning of year	-	-	-	-
End of year	$ -	$ -	$ -	$ -

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Storm Drain
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services	$ 29,400	$ 13,800	$ 12,896	$ (904)
Use of money and property	2,500	15,000	22,724	7,724
Total revenues	31,900	28,800	35,620	6,820
REVENUES OVER (UNDER) EXPENDITURES	31,900	28,800	35,620	6,820
Net change in fund balance	31,900	28,800	35,620	6,820
FUND BALANCE (DEFICIT)				
Beginning of year	1,132,285	1,132,285	1,132,285	-
End of year	$ 1,164,185	$ 1,161,085	$ 1,167,905	$ 6,820

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Traffic Impact
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 7,000	$ 21,000	$ 45,624	$ 24,624
Developer fees	66,500	51,900	47,159	(4,741)
Total revenues	73,500	72,900	92,783	19,883
EXPENDITURES				
Current:				
Public works	280,600	320,900	138,605	182,295
Capital outlay	1,645,700	1,645,700	710,796	934,904
Total expenditures	1,926,300	1,966,600	849,401	1,117,199
REVENUES OVER (UNDER) EXPENDITURES	(1,852,800)	(1,893,700)	(756,618)	1,137,082
Net change in fund balance	(1,852,800)	(1,893,700)	(756,618)	1,137,082
FUND BALANCE (DEFICIT)				
Beginning of year	2,164,224	2,164,224	2,164,224	-
End of year	$ 311,424	$ 270,524	$ 1,407,606	$ 1,137,082

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Fire Facilities
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 3,500	$ 19,500	$ 31,915	$ 12,415
Developer fees	22,700	10,200	9,552	(648)
Total revenues	26,200	29,700	41,467	11,767
REVENUES OVER (UNDER) EXPENDITURES	26,200	29,700	41,467	11,767
Net change in fund balance	26,200	29,700	41,467	11,767
FUND BALANCE (DEFICIT)				
Beginning of year	1,591,099	1,591,099	1,591,099	-
End of year	$ 1,617,299	$ 1,620,799	$ 1,632,566	$ 11,767

CITY OF LOMA LINDA
Budgetary Comparison Schedule
General Facilities
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 800	$ 4,500	$ 7,905	$ 3,405
Developer fees	10,800	5,800	5,605	(195)
Total revenues	11,600	10,300	13,510	3,210
EXPENDITURES				
Current:				
Public works	286,800	293,200	40,047	253,153
Capital outlay	77,300	269,200	205,380	63,820
Total expenditures	364,100	562,400	245,427	316,973
REVENUES OVER (UNDER) EXPENDITURES	(352,500)	(552,100)	(231,917)	320,183
Net change in fund balance	(352,500)	(552,100)	(231,917)	320,183
FUND BALANCE (DEFICIT)				
Beginning of year	361,020	361,020	361,020	-
End of year	$ 8,520	$ (191,080)	$ 129,103	$ 320,183

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Federal/State Construction
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ -	$ 192,700	$ 192,621	$ (79)
Use of money and property	-	1,500	570	(930)
Total revenues	-	194,200	193,191	(1,009)
REVENUES OVER (UNDER) EXPENDITURES	-	194,200	193,191	(1,009)
Net change in fund balance	-	194,200	193,191	(1,009)
FUND BALANCE (DEFICIT)				
Beginning of year	(136,232)	(136,232)	(136,232)	-
End of year	$ (136,232)	$ 57,968	$ 56,959	$ (1,009)

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Meeting Facilities
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 1,500	$ 9,000	$ 14,058	$ 5,058
Developer fees	22,000	5,000	4,282	(718)
Total revenues	23,500	14,000	18,340	4,340
REVENUES OVER (UNDER) EXPENDITURES	23,500	14,000	18,340	4,340
Net change in fund balance	23,500	14,000	18,340	4,340
FUND BALANCE (DEFICIT)				
Beginning of year	701,484	701,484	701,484	-
End of year	$ 724,984	$ 715,484	$ 719,824	$ 4,340

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Public Library Facilities
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 100	$ 600	$ 620	$ 20
Total revenues	100	600	620	20
REVENUES OVER (UNDER) EXPENDITURES	100	600	620	20
Net change in fund balance	100	600	620	20
FUND BALANCE (DEFICIT)				
Beginning of year	30,975	30,975	30,975	-
End of year	$ 31,075	$ 31,575	$ 31,595	$ 20

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Art in Public Places
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 700	$ 3,000	$ 5,184	$ 2,184
Developer fees	55,700	19,500	18,689	(811)
Total revenues	56,400	22,500	23,873	1,373
EXPENDITURES				
Current:				
Public works	19,500	19,500	12,601	6,899
Capital outlay	100,000	100,000	64,618	35,382
Total expenditures	119,500	119,500	77,219	42,281
REVENUES OVER (UNDER) EXPENDITURES	(63,100)	(97,000)	(53,346)	43,654
Net change in fund balance	(63,100)	(97,000)	(53,346)	43,654
FUND BALANCE (DEFICIT)				
Beginning of year	251,135	251,135	251,135	-
End of year	$ 188,035	$ 154,135	$ 197,789	$ 43,654

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Capital Projects Bond Proceeds
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 3,000	$ 7,500	$ 26,323	$ 18,823
Total revenues	3,000	7,500	26,323	18,823
EXPENDITURES				
Current:				
Public works	48,800	48,800	48,902	(102)
Capital outlay	250,000	290,000	250,778	39,222
Total expenditures	298,800	338,800	299,680	39,120
REVENUES OVER (UNDER) EXPENDITURES	(295,800)	(331,300)	(273,357)	57,943
Net change in fund balance	(295,800)	(331,300)	(273,357)	57,943
FUND BALANCE (DEFICIT)				
Beginning of year	1,114,555	1,114,555	1,114,555	-
End of year	$ 818,755	$ 783,255	$ 841,198	$ 57,943

CITY OF LOMA LINDA
Budgetary Comparison Schedule
Loma Linda Financing Authority
For the year ended June 30, 2023

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Use of money and property	$ 100	$ 600	$ 800	$ 200
Total revenues	100	600	800	200
EXPENDITURES				
Current:				
General government	300	300	315	(15)
Total expenditures	300	300	315	(15)
REVENUES OVER (UNDER) EXPENDITURES	(200)	300	485	185
Net change in fund balance	(200)	300	485	185
FUND BALANCE (DEFICIT)				
Beginning of year	39,827	39,827	39,827	-
End of year	$ 39,627	$ 40,127	$ 40,312	$ 185

FIDUCIARY FUNDS
CUSTODIAL FUNDS COMBINING SCHEDULE

CITY OF LOMA LINDA
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2023

Custodial Funds include Association Fire Equipment Fund and Customer Deposits Fund.

	Association Fire Equipment	Customer Deposits	Total Custodial Funds
ASSETS			
Cash and investments	$ 32,838	$ 98,390	$ 131,228
Total assets	32,838	98,390	131,228
LIABILITIES			
Accounts payable	124	-	124
Due to other governments	32,714	98,390	131,104
Total liabilities	32,838	98,390	131,228
NET POSITION (DEFICIT)			
Restricted for other organizations	$ -	$ -	$ -

CITY OF LOMA LINDA
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the year ended June 30, 2023

	Association Fire Equipment	Customer Deposits	Total Custodial Funds
ADDITIONS			
Miscellaneous	$ 2,750	$ -	$ 2,750
Total additions	2,750	-	2,750
DEDUCTIONS			
Miscellaneous	29,739	-	29,739
Total deductions	29,739	-	29,739
Change in net position (deficit)	(26,989)	-	(26,989)
NET POSITION:			
Beginning of year	26,989	-	26,989
End of year	$ -	$ -	$ -

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STATISTICAL SECTION

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STATISTICAL SECTION

This part of the City of Loma Linda's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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Financial Trends 147

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 153

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity 166

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information 172

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information 175

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

CITY OF LOMA LINDA
Net Position by Component
Last Ten (10) Fiscal Years
(accrual basis of accounting)

Fiscal Year	2014	2015	2016	2017
Governmental activities				
Net investment in capital assets	$ 53,642,388	$ 55,885,140	$ 54,701,694	$ 54,669,551
Restricted	29,305,083	27,181,403	41,158,883	34,485,340
Unrestricted	2,258,815	(6,245,613)	10,216,095	15,833,197
Total governmental activities net position	$ 85,206,286	$ 76,820,930	$ 106,076,672	$ 104,988,088
Business-type activities				
Net investment in capital assets	$ 38,186,940	$ 37,347,912	$ 36,315,946	$ 35,575,964
Restricted	40,839	40,840	41,054	760,313
Unrestricted	(9,816,996)	(13,846,636)	(6,145,456)	(7,140,329)
Total business-type activities net position	$ 28,410,783	$ 23,542,116	$ 30,211,544	$ 29,195,948
Primary government				
Net investment in capital assets	$ 91,829,328	$ 93,233,052	$ 91,017,640	$ 90,245,515
Restricted	29,345,922	27,222,243	41,199,937	35,245,653
Unrestricted	(7,558,181)	(20,092,249)	4,070,639	8,692,868
Total primary government net position	$ 113,617,069	$ 100,363,046	$ 136,288,216	$ 134,184,036

Source: City of Loma Linda Finance Department

2018	2019	2020	2021	2022	2023
$ 53,645,346	$ 53,363,136	$ 52,098,547	$ 52,880,007	$ 54,585,683	$ 66,560,428
40,009,123	40,255,257	41,042,155	43,777,701	43,645,029	43,785,591
11,961,248	13,949,530	16,553,951	13,952,683	26,633,948	21,046,810
$ 105,615,717	$ 107,567,923	$ 109,694,653	$ 110,610,391	$ 124,864,660	$ 131,392,829
$ 35,053,848	$ 35,191,938	$ 35,564,416	$ 36,344,853	$ 36,429,645	$ 38,657,337
684,561	396,401	681,788	682,253	685,433	691,514
(7,304,285)	(8,176,541)	(8,564,601)	(8,688,855)	(5,324,916)	(7,643,448)
$ 28,434,124	$ 27,411,798	$ 27,681,603	$ 28,338,251	$ 31,790,162	$ 31,705,403
$ 88,699,194	$ 88,555,074	$ 87,662,963	$ 89,224,860	$ 91,015,328	$ 105,217,765
40,693,684	40,651,658	41,723,943	44,459,954	44,330,462	44,477,105
4,656,963	5,772,989	7,989,350	5,263,828	21,309,032	13,403,362
$ 134,049,841	$ 134,979,721	$ 137,376,256	$ 138,948,642	$ 156,654,822	$ 163,098,232

CITY OF LOMA LINDA
Changes in Net Position
Last Ten (10) Fiscal Years
(accrual basis of accounting)

Fiscal Year	2014	2015	2016	2017
Expenses				
Governmental activities:				
General government	$ 1,818,573	$ 3,387,169	$ 3,671,993	$ 4,183,558
Public safety	8,430,753	8,772,658	9,304,542	11,026,804
Community development	1,948,836	2,278,470	1,841,405	2,390,338
Public works	5,451,342	3,948,235	4,676,124	4,411,533
Interest on long-term debt	180,289	128,956	(12,257)	6,053
Total governmental activities expenses	17,829,793	18,515,488	19,481,807	22,018,286
Business-type activities:				
Water acquisition	-	32,458	47,594	231,003
Water enterprise	6,414,771	6,529,987	5,697,329	5,956,326
Sewer capital	4,135,446	4,128,121	4,100,045	4,237,844
Loma Linda Connected Communities	923,887	1,183,177	1,118,342	1,056,877
Total business-type activities expenses	11,474,104	11,873,743	10,963,310	11,482,050
Total primary government expenses	$ 29,303,897	$ 30,389,231	$ 30,445,117	$ 33,500,336
Program Revenues				
Governmental activities:				
Charges for services:				
General Government	$ 2,017,576	$ 2,230,122	$ 1,914,239	$ 2,411,391
Public Safety	566,346	576,908	982,772	2,072,189
Community development	2,598,727	1,247,138	7,689,602	703,820
Public works	1,729,660	1,523,530	1,329,226	1,318,224
Operating contributions and grants	238,064	227,592	675,510	918,093
Capital contributions and grants	5,425,257	1,276,451	1,321,811	349,723
Total governmental activities program revenues	12,575,630	7,081,741	13,913,160	7,773,440
Business-type activities:				
Charges for services:				
Water acquisition	60,113	249,351	506,018	124,489
Water enterprise	4,813,653	4,970,004	4,570,660	4,910,137
Sewer capital	3,457,741	3,843,936	3,853,476	4,187,465
Loma Linda Connected Communities	414,429	399,978	362,285	389,793
Capital Grants and Contributions	-	-	-	-
Total business-type activities program revenues	8,745,936	9,463,269	9,292,439	9,611,884
Total primary government revenues	$ 21,321,566	$ 16,545,010	$ 23,205,599	$ 17,385,324
Net (expense)/revenue				
Governmental activities	$ (5,254,163)	$ (11,433,747)	$ (5,568,647)	$ (14,244,846)
Business-type activities	(2,728,168)	(2,410,474)	(1,670,871)	(1,870,166)
Total primary government net (expense)/revenue	$ (7,982,331)	$ (13,844,221)	$ (7,239,518)	$ (16,115,012)

Source: City of Loma Linda Finance Department

2018	2019	2020	2021	2022	2023
$ 3,446,226	$ 6,425,416	$ 4,655,547	$ 2,432,363	$ 2,068,926	$ 3,310,972
12,531,692	13,454,286	13,132,883	15,816,365	10,634,051	20,947,648
2,530,022	2,309,000	3,646,694	3,405,290	2,264,274	3,841,626
6,231,901	7,202,335	7,191,106	6,691,119	4,811,300	7,867,724
-	7,778	3,148	1,606	2,643	2,995
24,739,841	29,398,815	28,629,378	28,346,743	19,781,194	35,970,965
142,488	651,998	163,718	34,407	271,277	177,556
6,581,432	7,334,056	7,321,257	7,451,276	4,974,785	9,683,633
4,484,711	4,655,471	4,780,642	4,848,037	3,894,446	5,986,152
1,082,358	981,077	1,075,479	998,596	834,694	1,097,751
12,290,989	13,622,602	13,341,096	13,332,316	9,975,202	16,945,092
$ 37,030,830	$ 43,021,417	$ 41,970,474	$ 41,679,059	$ 29,756,396	$ 52,916,057
$ 2,601,912	$ 3,237,396	$ 2,947,216	$ 3,309,689	$ 2,924,322	$ 2,815,553
2,542,110	2,701,403	2,326,787	3,572,136	4,423,248	4,124,985
1,311,497	3,102,051	3,465,549	7,298,611	1,310,861	519,865
1,561,965	1,820,291	1,782,676	3,049,457	2,065,657	2,002,385
772,551	2,552,498	664,307	-	3,913,570	3,973,992
151,081	1,308,805	1,510,791	-	2,213,685	12,481,660
8,941,116	14,722,444	12,697,326	17,229,893	16,851,343	25,918,440
392,278	643,278	1,141,226	521,151	283,721	273,729
5,620,078	5,745,814	6,076,134	6,908,052	7,001,145	6,764,478
4,675,647	5,021,365	5,327,464	5,565,852	5,531,874	5,895,903
317,575	326,992	359,079	342,360	326,196	322,398
-	-	-	-	-	2,774,835
11,005,578	11,737,449	12,903,903	13,337,415	13,142,936	16,031,343
$ 19,946,694	$ 26,459,893	$ 25,601,229	$ 30,567,308	$ 29,994,279	$ 41,949,783
$ (15,798,725)	$ (14,676,371)	$ (15,932,052)	$ (11,116,850)	$ (2,929,851)	$ (10,052,525)
(1,285,411)	(1,885,153)	(437,193)	5,099	3,167,734	(913,749)
$ (17,084,136)	$ (16,561,524)	$ (16,369,245)	$ (11,111,751)	$ 237,883	$ (10,966,274)

CITY OF LOMA LINDA
Changes in Net Position
Last Ten (10) Fiscal Years
(accrual basis of accounting)

Fiscal Year	2014	2015	2016	2017
General Revenues and Other Changes in Net Position				
Government activities:				
Taxes				
Property taxes	$ 2,391,993	$ 2,424,066	$ 2,119,528	$ 2,193,323
Sales taxes	3,733,160	5,721,938	7,575,743	6,692,095
Franchise tax	811,238	848,712	852,859	886,502
Other taxes	871,103	831,258	1,065,353	1,116,979
Motor vehicle in lieu, unrestricted	1,688,439	-	-	-
Intergovernmental	213,852	2,205,319	1,258,590	1,987,145
Transfers	-	-	-	(290,619)
Total taxes and transfers	9,709,785	12,031,293	12,872,073	12,585,425
Investment income	227,033	503,598	610,671	487,762
Capital contribution	89,413	-	-	-
Miscellaneous	139,192	36,389	26,759	8,523
Gain (Loss) on sale of capital assets	-	-	-	74,552
Total governmental activities	10,165,423	12,571,280	13,509,503	13,156,262
Business-type activities:				
Investment income	8,608	7,932	128,012	86,522
Capital contribution	(89,413)	-	-	-
Miscellaneous	589,923	650,590	680,341	477,429
Transfers	-	-	-	290,619
Gain (Loss) on sale of capital assets	-	-	-	
Total business-type activities	509,118	658,522	808,353	854,570
Total primary government	$ 10,674,541	$ 13,229,802	$ 14,317,856	$ 14,010,832
Extraordinary Item				
Governmental activities	$ -	$ -	$ 21,314,886	$ -
Business-type activities	-	-	7,531,946	-
Total primary government	$ -	$ -	$ 28,846,832	$ -
Change in Net Position				
Governmental activities	$ 4,911,260	$ 1,137,533	$ 29,255,742	$ (1,088,584)
Business-type activities	(2,219,050)	(1,751,952)	6,669,428	(1,015,596)
Total primary government	$ 2,692,210	$ (614,419)	$ 35,925,170	$ (2,104,180)

Source: City of Loma Linda Finance Department

2018	2019	2020	2021	2022	2023
$ 2,489,895	$ 2,787,070	$ 3,086,116	$ 3,043,003	$ 3,390,738	$ 3,586,971
8,692,611	7,700,848	9,008,051	3,673,588	7,951,156	5,905,806
960,660	961,693	990,531	1,060,786	1,346,875	1,535,743
882,677	1,003,817	850,823	922,825	951,306	1,026,759
-	2,293,699	2,433,722	2,504,220	2,745,301	2,943,157
2,197,430	-	-	-	-	-
(84,916)	4,799	9,305	(83,538)	167,951	40,370
15,138,357	14,751,926	16,378,548	11,120,884	16,553,327	15,038,806
970,488	1,290,647	1,472,804	(388,070)	204,757	1,463,744
-	-	-	-	-	-
210,983	555,160	196,705	1,274,064	53,959	68,694
426,863	30,844	10,725	25,710	(27,923)	9,450
16,746,691	16,628,577	18,058,782	12,032,588	16,784,120	16,580,694
167,515	271,702	208,279	62,642	(64,894)	278,367
-	-	-	-	-	-
458,106	595,149	508,024	501,164	517,022	588,493
84,916	(4,799)	(9,305)	83,538	(167,951)	(40,370)
20,062	775	-	4,205	-	2,500
730,599	862,827	706,998	651,549	284,177	828,990
$ 17,477,290	$ 17,491,404	$ 18,765,780	$ 12,684,137	$ 17,068,297	$ 17,409,684
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -
$ 947,966	$ 1,952,206	$ 2,126,730	$ 915,738	$ 13,854,269	$ 6,528,169
(554,812)	(1,022,326)	269,805	656,648	3,451,911	(84,759)
$ 393,154	$ 929,880	$ 2,396,535	$ 1,572,386	$ 17,306,180	$ 6,443,410

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CITY OF LOMA LINDA
Governmental Activities Tax and Assessments Revenues by Source
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Property Taxes	Sales & Use Tax	Franchise Fees	Transfer Tax	Transient Tax	Business License	Misc. Taxes		Assessments	Total
2014	$ 3,294,218	$ 4,083,824	$ 811,238	$ 40,926	$ 39,262	$ 368,358	$ 25,236		$ 735,329	$ 9,398,391
2015	3,432,704	6,097,691	848,712	47,546	49,442	390,291	25,449		732,770	11,624,605
2016	3,155,172	7,967,387	852,859	98,258	271,443	385,533	26,316		732,970	13,489,938
2017	3,390,512	7,105,414	886,501	39,340	347,981	345,257	21,463		739,575	12,876,043
2018	3,866,981	7,969,204	960,660	70,346	464,980	406,853	23,755		737,087	14,499,866
2019	1,978,818	8,389,129	961,693	65,828	670,867	321,975	2,293,698	*	753,400	15,435,408
2020	2,224,740	5,681,899	990,532	112,203	530,943	308,457	2,433,722	*	760,596	13,043,092
2021	2,135,818	7,034,866	1,060,786	145,433	622,280	235,034	2,504,220	*	773,788	14,512,225
2022	2,483,539	7,951,156	1,346,875	125,626	608,867	328,797	13,642	*	781,573	13,640,075
2023	2,711,506	5,906,330	1,535,743	72,412	631,126	382,648	13,920		803,053	12,056,738

Includes General, Special Revenue, Debt Service and Capital Projects Funds.

* Includes Vehicle License Fee-In Excess and VLF Property Tax in Lieu. Vehicle License Fee-In Excess was reclassified as intergovernmental revenue beginning in fiscal year 2022.

Source: City of Loma Linda Finance Department.

CITY OF LOMA LINDA
Fund Balances of Governmental Funds
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal year	2014	2015	2016	2017	2018
General Fund					
Non Spendable:					
Inventories	$ 22,934	$ 18,966	$ 12,299	$ 10,933	$ 14,944
Prepaid items	764	8,569	619,657	19,063	3,261
Restricted for:					
State Mandated	-	-	-	-	5,848
General government	15,768	18,872	-	-	-
Committted for:					
Emergency contingency	3,500,000	3,500,000	5,500,000	5,500,000	5,500,000
Assigned for:					
Refuse services	91,540	95,832	97,690	91,540	99,033
Fire equipment replacement	88,812	270,040	104,144	88,812	224,776
Sewer loan	-	-	-	-	-
Fire training	-	-	-	-	-
Capital equipment replacement	1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
Unfunded liabilities	-	-	-	-	2,000,000
Unassigned	5,836,876	6,827,235	5,868,335	5,836,876	6,664,717
Total general fund	$ 10,806,694	$ 11,989,514	$ 13,452,125	$ 12,797,224	$ 15,762,579
All other governmental funds					
Non Spendable:					
Prepaid items	$ -	$ 40,672	$ 1,259	$ 1,036	$ 20
Restricted for:					
Cultural and recreational	304,711	332,436	345,310	370,928	375,309
State mandated	-	-	-	-	-
Public safety	442,199	452,514	672,745	701,990	735,937
Street improvements	5,156,456	4,295,300	15,919,327	14,596,849	19,814,982
Storm drains	757,919	771,018	792,052	801,366	847,125
Municipal facilities	271,092	195,306	204,971	133,774	165,984
Air quality management	80,988	86,456	63,454	47,451	27,763
Debt service	1,205,057	137,614	136,148	137,112	139,030
Low/mod hosing programs	17,956,592	17,810,779	17,933,640	17,695,044	17,903,020
Unassigned	(5,475,010)	(6,363,912)	(2,635,280)	(2,935,592)	(3,534,374)
Total all other governmental funds	$ 20,700,004	$ 17,758,183	$ 33,433,626	$ 31,549,958	$ 36,474,796

Source: City of Loma Linda Finance Department

2019	2020	2021	2022	2023
$ 9,298	$ 20,290	$ 18,268	$ 30,427	$ 24,688
1,577	2,816	1,763	8,537	17,781
6,399	-	-	-	-
-	-	-	-	-
2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
103,035	135,495	167,204	210,124	276,796
272,593	282,099	365,170	470,908	514,929
-	422,673	424,303	124,738	-
-	-	-	-	32,714
1,250,000	1,250,000	1,250,000	1,250,000	1,250,000
-	-	-	-	-
7,720,336	5,970,489	8,378,141	12,917,535	15,212,702
$ 11,363,238	$ 10,083,862	$ 12,604,849	$ 17,012,269	$ 19,329,610
$ -	$ -	$ -	$ -	$ -
447,552	362,529	326,905	282,110	229,384
-	18,952	24,550	30,542	36,690
818,020	1,046,468	1,572,294	1,591,101	1,632,568
19,684,580	20,182,145	22,567,239	21,857,232	22,070,796
797,517	900,539	1,113,026	1,132,285	1,167,905
378,816	767,588	1,022,630	1,062,504	848,927
25,952	32,944	27,245	12,194	14,814
142,206	144,929	53,256	52,583	53,068
17,960,614	17,605,013	17,151,467	17,655,020	17,768,129
(2,186,552)	(2,754,783)	(1,853,102)	(2,233,176)	(2,472,030)
$ 38,068,705	$ 38,306,324	$ 42,005,510	$ 41,442,395	$ 41,350,251

CITY OF LOMA LINDA
Changes in Fund Balances of Governmental Funds
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	2014	2015	2016	2017
Revenues				
Taxes	$ 9,398,391	$ 11,624,605	$ 13,489,938	$ 12,876,043
Licenses and permits	532,046	629,954	478,522	398,756
Intergovernmental revenues	900,263	961,314	1,516,208	994,225
Charges for services	1,921,614	1,789,325	1,848,851	3,153,168
Use of money and property	468,283	451,109	508,805	757,656
Fines, forfeitures, and penalties	166,014	154,642	142,437	129,123
Miscellaneous	6,976,393	2,811,345	2,625,326	2,353,757
Developer fees	814,556	518,956	7,092,505	188,523
Total Revenues	21,177,560	18,941,250	27,702,592	20,851,251
Expenditures				
General government	1,269,463	2,816,532	3,057,584	3,831,946
Public safety	8,372,894	8,494,523	9,522,944	11,005,886
Community development	1,834,266	1,997,868	1,725,470	2,279,446
Public works	2,338,243	2,235,090	2,789,413	2,659,712
Capital outlay	6,668,468	3,024,351	1,033,346	2,606,365
Debt service				
Principal retirement	914,378	1,905,590	31,853	33,165
Interest and fiscal charges	164,563	132,266	28,855	7,419
Total Expenditures	21,562,275	20,606,220	18,189,465	22,423,939
Excess of revenues over (under) expenditures	(384,715)	(1,664,970)	9,513,127	(1,572,688)
Other Financing Sources (Uses)				
Lease acquisition	-	-	-	-
Subscription acquisition	-	-	-	-
Gain on disposal of assets	97,996	20,000	56,415	74,552
Loss of disposal of assets	-	(114,031)	-	-
Transfers in	2,438,425	2,218,439	829,833	834,210
Transfers out	(2,438,425)	(2,218,439)	(829,833)	(1,124,829)
Total Other Financing Sources (Uses)	97,996	(94,031)	56,415	(216,067)
Net Change in Fund Balances Before Extraordinary Item	(286,719)	(1,759,001)	9,569,542	(1,788,755)
Extraordinary Item*	-	-	7,568,512	-
Net Change in Fund Balances	$ (286,719)	$ (1,759,001)	$ 17,138,054	$ (1,788,755)
Debt Service as a percentage of non-capital expenditures	6.4%	11.4%	0.4%	0.2%

*Extraordinary item did not apply to prior years.
Source: City of Loma Linda Finance Department

	2019	2020	2021	2022	2023
$ 14,499,866	$ 15,435,408	$ 13,043,092	$ 14,512,225	$ 13,635,005	$ 12,056,738
463,878	495,979	858,993	639,968	674,337	522,625
888,521	3,669,009	1,632,833	2,644,460	8,443,940	8,968,712
3,563,490	4,053,022	4,006,691	4,067,319	4,701,339	4,790,465
2,820,221	2,412,446	2,322,671	1,744,388	1,297,574	2,549,996
115,205	472,114	79,897	58,347	77,790	62,577
2,848,072	3,681,395	2,869,489	3,903,673	3,640,957	3,781,453
735,690	2,182,962	2,476,701	6,288,823	995,616	273,942
25,934,943	32,402,335	27,290,367	33,859,203	33,466,558	33,006,508
2,870,793	6,595,193	3,778,105	2,289,017	3,093,515	2,235,610
12,153,050	17,476,968	13,294,924	14,090,224	15,429,737	16,534,477
2,372,587	2,411,105	3,173,643	3,032,467	2,824,271	2,721,090
2,821,934	3,233,008	3,386,611	3,700,043	3,713,343	3,991,516
3,410,812	5,486,524	4,678,287	4,428,866	5,334,219	5,362,780
34,532	35,955	37,436	38,979	14,289	24,691
6,053	4,630	3,148	1,606	2,643	2,995
23,669,761	35,243,383	28,352,154	27,581,202	30,412,017	30,873,159
2,265,182	(2,841,048)	(1,061,787)	6,278,001	3,054,541	2,133,349
-	-	-	-	96,789	17,793
-	-	-	-	-	24,235
567,549	30,844	10,725	25,710	125,024	9,450
-	-	-	-	-	-
743,146	771,153	771,715	1,106,744	4,005,222	3,897,366
(828,062)	(766,354)	(762,410)	(1,190,282)	(3,837,271)	(3,856,996)
482,633	35,643	20,030	(57,828)	389,764	91,848
2,747,815	(2,805,405)	(1,041,757)	6,220,173	3,444,305	2,225,197
-	-	-	-	-	-
$ 2,747,815	$ (2,805,405)	$ (1,041,757)	$ 6,220,173	$ 3,444,305	$ 2,225,197
0.2%	0.1%	0.2%	0.2%	0.1%	0.1%

CITY OF LOMA LINDA
General Fund Tax Revenues by Source
Last Ten (10) Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	Sales & Use Tax	Property Taxes	Franchise Fees	Transfer Tax	Transient Tax	Business License	Misc. Taxes		Total
2014	$ 3,733,160	$ 3,294,217	$ 811,238	$ 40,926	$ 39,262	$ 368,358	$ 25,236		$ 8,312,397
2015	5,721,938	3,432,704	848,712	47,546	49,442	390,291	25,450		10,516,083
2016	7,575,743	3,155,172	852,858	98,258	271,443	385,533	26,316		12,365,323
2017	6,692,094	3,390,512	886,501	39,340	347,981	345,257	21,463		11,723,148
2018	7,283,292	3,866,981	960,660	70,346	464,980	406,853	23,755		13,076,867
2019	7,972,459	1,978,818	961,693	65,828	670,867	321,975	2,293,698	*	14,265,338
2020	5,192,468	2,224,740	990,532	112,203	530,943	308,457	2,433,722	*	11,793,065
2021	6,472,814	2,135,818	1,060,786	145,433	622,280	235,034	2,504,220	*	13,176,385
2022	7,295,422	2,483,539	1,346,875	125,626	608,867	381,338	13,642		12,255,309
2023	5,232,733	2,711,506	1,535,743	72,412	631,126	382,648	13,920		10,580,088

* Amount includes Motor vehicle in-lieu revenue. Motor vehicle in-lieu revenue was reclassified as intergovernmental revenues beginning in fiscal year 2022.

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Top 25 Sales Tax Producers
As of June 30, 2023

For Fiscal year 2022-2023

Business Name	Business Category
ABI Document Support Services	Business Services
Anixter	Electrical Equipment
Arco AM PM	Service Stations
Baker Distributing Company	Plumbing/Electrical Supplies
Bear Oil Union 76	Service Stations
Chevron	Service Stations
Clarks Nutritional Center	Food Store Non-Grocery
Farmers Boys	Fast-Casual Restaurants
Hirsch Pipe & Supply	Plumbing/Electrical Supplies
Honda Lease Trust	Auto Lease
Hyundai Inland Empire	New Motor Vehicle Dealers
Hyundai Lease Titling Trust	Auto Lease
Loma Linda Mercantile	Medical/Biotech
Loma Linda Optical Department	Government/Social Org.
Loma Linda University Medical Center	Medical/Biotech
Mansfield Oil	Petroleum Prod/Equipment
McDonalds	Quick-Service Restaurants
Mountain View Shell	Service Stations
Quaid Harley Davidson	Boats/Motorcycles
Rite Aid	Drug Stores
Spreen Honda	New Motor Vehicle Dealers
Spreen Mazda	New Motor Vehicle Dealers
Stater Bros	Grocery Stores
Tactical Night Vision	Medical/Biotech
Walmart Neighborhood Market	Grocery Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts=94.84%

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HDL Companies

CITY OF LOMA LINDA
Top 25 Sales Tax Producers
As of June 30, 2023 **(Continued)**

	For Fiscal Year 2013-14
Business Name	**Business Category**
Anixter	Electrical Equipment
Bakers Burgers	Quick Services Restaurants
Bear Oil Union 76	Services Stations
Carls Jr	Quick Services Restaurants
Chervon	Services Stations
Clarks Nutritional Center	Food Stores Non-Grocery
Del Taco	Quick Services Restaurants
Farmers Boys	Fast-Casual Restaurants
Hometown Buffet	Casual Dining
Honda Lease Trust	Auto Lease
Hyundai Inland Empire	New Motor Vehicle Dealers
Hyundai Lease Tilting Trust	Auto Lease
KD Sales Plumbing Supplies	Plumbing/Electrical Supplies
Loma Linda Foundation	Government/Social Org.
Loma Linda Mercantile	Medical/Biotech
Loma Linda Optical Department	Government/Social Org.
Loma Linda University Bookstore	Stationary/Book stores
Loma Linda University Medical Center	Medical/Biotech
Party Rentals	Specialty Stores
Quaid Harley Davidson	Boats/Motorcycles
Rite Aid	Drug Store
Spreen Honda	New Motor Vehicle Dealers
Stater Bros	Grocery Stores

Percent of Fiscal Year Total Paid By Top 25 Accounts=92.88%

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HDL Companies

CITY OF LOMA LINDA
Taxable Sales by Category
Last Ten Calendar Years (in thousands of dollars)
As of June 30, 2023

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Food Stores	$ 12,244	$ 14,974	$ 17,040	$ 17,761	$ 18,016	$ 17,835	$ 17,672	$ 20,833	$ 19,919	$ 19,946
Eating and Drinking Places	21,575	23,684	27,887	27,559	29,054	28,868	29,513	24,916	30,278	31,610
Auto Dealers and Supplies	97,189	101,129	112,499	122,391	132,069	135,623	123,557	112,882	130,380	141,841
Other Retail Stores	65,540	68,307	72,844	68,605	71,709	76,991	73,048	59,736	78,615	92,251
All Other Outlets	177,631	354,140	400,130	394,144	433,870	611,789	678,554	596,536	769,285	830,982
Total	$ 374,179	$ 562,234	$ 630,400	$ 630,460	$ 684,718	$ 871,106	$ 922,344	$ 814,903	$ 1,028,477	$ 1,116,630

Sources: State Board of Equalization, California Department of Taxes and Fees Administration, State Controller's Office, The HDL Companies

Note: Due to confidentiality issues, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue. Data for calendar year 2023 not yet available.

CITY OF LOMA LINDA
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten (10) Fiscal Years

Calendar Year Ended December 31	Real Property		Personal Property	Estimated Actual Taxable Value	Less: Tax Exempt Real Property	Total Assessed Value	Total Direct Tax Rate	Assessed Value as a Percentage of Actual Value
	Residential Property	Commercial Property						
2014	$ 2,064,942,248	$ 276,960,178	$ 222,628,537	$ 2,564,530,963	$ 950,702,460	$ 1,613,828,503	0.1179	100%
2015	2,252,005,169	285,082,390	214,346,968	2,751,434,527	1,031,386,807	1,720,047,720	0.11792	100%
2016	2,284,323,332	301,381,457	201,361,852	2,787,066,641	992,101,567	1,794,965,074	0.11792	100%
2017	2,524,081,086	315,569,495	185,755,818	3,025,406,399	1,125,518,308	1,899,888,091	0.11792	100%
2018	2,508,932,634	472,423,651	175,451,570	3,156,807,855	1,045,584,674	2,111,223,181	0.11792	100%
2019	2,589,707,118	532,970,508	179,267,027	3,301,944,653	1,089,669,098	2,212,275,555	0.11805	100%
2020	3,425,695,384	562,919,839	165,495,439	4,154,110,662	1,813,629,588	2,340,481,074	0.11805	100%
2021	3,287,130,835	575,033,799	160,597,887	4,022,762,521	1,595,301,621	2,427,460,900	0.11804	100%
2022	3,443,419,657	539,261,065	165,130,534	4,147,811,256	1,514,541,585	2,633,269,671	0.11599	100%
2023	4,217,100,516	559,836,160	206,591,370	4,983,528,046	2,155,738,473	2,827,789,573	0.11638	100%

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Direct and Overlapping Property Tax Rates
(Rate per $100 of Taxable Value)
Last Ten (10) Fiscal Years

Fiscal Year	Basic Levy	San Bernardino Debt Service	Schools: Colton Unified	Schools: Redlands Unified	Schools: San Bernardino Community College	Water	Total Tax Rate	Total Direct Rate [1]
2014	1.0000	0.00000	0.11870	0.06290	0.04190	0.16250	1.38600	0.11793
2015	1.0000	0.00000	0.09730	0.05940	0.03930	0.16250	1.35850	0.11792
2016	1.0000	0.00000	0.11690	0.05670	0.04030	0.16250	1.37640	0.11792
2017	1.0000	0.00000	0.14540	0.05240	0.03500	0.16250	1.39530	0.11792
2018	1.0000	0.00000	0.09390	0.04940	0.03760	0.15250	1.33340	0.11792
2019	1.0000	0.00000	0.11160	0.03240	0.04070	0.15250	1.33720	0.11805
2020	1.0000	0.00000	0.10160	0.03390	0.05620	0.14250	1.33420	0.11805
2021	1.0000	0.00000	0.10310	0.03600	0.06510	0.14250	1.34670	0.11804
2022	1.0000	0.00000	0.10810	0.06620	0.05340	0.13000	1.35770	0.11599
2023	1.0000	0.00000	0.06560	0.02790	0.04500	0.13000	1.26850	0.11638

Sources: HdL Coren & Cone, San Bernardino County Assessor combined tax rolls.

Note: In 1978 California voters passed Proposition 13 which sets the property tax rate at a 1.00% fixed amount. This 1. shared by all taxing agencies for which the subject property resides within. In addition to the 1.00% fixed amount, prope are charged taxes as a percentage of assessed property values for the payment of any voter approved bonds.

[1] Total Direct Rate is the weighted average of all individual direct rates.

CITY OF LOMA LINDA
Principal Property Taxpayers
As of June 30, 2023

Taxpayer	2023 Assessed Valuation	2023 Rank	2023 Percentage of Total Taxable Assessed Value	2014 Assessed Valuation	2014 Rank	2014 Percentage of Total Taxable Assessed Value
Wi Loma Linda LLC	$ 141,948,400	1	5.02%			
Loma Linda University/Medical Center[1]	63,220,765	2	2.24%	34,545,680	3	2.14%
Timber Hills Associates LP	60,369,642	3	2.13%	41,916,286	1	2.60%
Sierra Vista Apartments SPE	37,873,345	4	1.34%			
Loma Linda Heritage Associates	31,225,645	5	1.10%	26,909,307	4	1.67%
Oasis Townhomes LLC	28,960,429	6	1.02%	24,957,211	5	1.55%
WOHL Westport LLC	21,926,345	7	0.78%			
Chancellor Properties LLC[2]	21,633,855	8	0.77%	12,000,000	7	0.74%
DRC Industrial CBC	20,337,622	9	0.72%			
Spreen Investment Company 1 LLC	16,890,138	10	0.60%			
Blossom Grove California LLC						
General American Life Insurance Company				39,062,962	2	2.42%
Granite Lakes Apartments LP				20,000,000	6	1.24%
Spreen Investment Company II				10,529,785	9	0.65%
Monterey Pines LLC				10,544,440	8	0.65%
Loma of California Health Center LLC				10,165,764	10	0.63%
	$ 444,386,186		15.7200%	$ 230,631,435		14.29%

Note: The amounts shown above includes assessed value data for both the City and the Redevelopment Agency.

[1] Loma Linda University is a learning institution; therefore, a large portion of their property is exempt.

[2] Pending Appeals on Parcels

Source: The HdL Companies, San Bernardino County Assessor Combined Tax Rolls

CITY OF LOMA LINDA
Property Tax Levies and Collections
Last Ten (10) Calendar Years

Fiscal Year Ended June 30	Total Tax Levy for Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years [1]	Total Collections to Date	
		Current Tax Collections	Percent of Current Taxes Collected		Amount	Percentage of Levy
2014	$ 1,015,851	$ 987,067	97.2%	$ 54,072	$ 1,041,138	102.5%
2015	1,038,813	1,012,206	97.4%	37,627	1,049,833	101.1%
2016	1,082,685	1,054,765	97.4%	23,844	1,078,609	99.6%
2017	1,139,995	1,114,742	97.8%	34,711	1,149,453	100.8%
2018	1,176,099	1,155,795	98.3%	29,809	1,185,604	100.8%
2019	1,244,859	1,218,949	97.9%	8,227	1,227,176	98.6%
2020	1,274,242	1,246,785	97.8%	-	1,246,785	97.8%
2021	1,241,788	1,301,268	104.8%	-	1,301,268	104.8%
2022	1,371,196	1,353,754	98.7%	-	1,353,754	98.7%
2023	1,434,030	1,403,586	97.9%	-	1,403,586	97.9%

Source: San Bernardino County Auditor-Controller Property Tax Division

Note:
[1] Collection in subsequent years may include delinquent tax payments from multiple prior years which are not identified separately by the County of San Bernardino. Limitations exist within the County's tax system which impede the ability to identify prior tax year delinquent payments by assessment year.

CITY OF LOMA LINDA
Ratios of Outstanding Debt By Type
Last Ten (10) Fiscal Years

	Governmental Activities			Business-Type Activities						
Fiscal Year	Lease Liability	Subscription Liability	Revenue Bonds	General Obligation Bonds	Lease Liability	Subscription Liability	Water Bonds	Total Primary Government	Percentage of Personal Income	Per Capita[1]
2014	$ 242,515	$ -	$ 1,879,100	10,000	$ -	$ -	$ 5,885,000	$ 8,016,615	1.10%	339
2015	211,922	-	2,052	10,000	-	-	5,490,000	5,713,974	0.80%	241
2016	180,072	-	-	10,000	-	-	5,075,000	5,265,072	0.71%	214
2017	146,907	-	-	10,000	-	-	5,669,428	5,826,335	0.81%	238
2018	112,375	-	-	10,000	-	-	5,421,588	5,543,963	0.80%	232
2019	76,420	-	-	10,000	-	-	5,203,748	5,290,168	0.76%	217
2020	38,984	-	-	10,000	-	-	4,980,908	5,029,892	1%	205
2021	-	-	-	10,000	-	-	4,753,069	4,763,069	1%	191
2022	82,500	-	-	10,000	67,447	-	4,520,229	4,680,176	1%	179
2023	80,393	19,444	-	10,000	65,580	20,043	4,282,390	4,477,850	1%	177

Note:
Details regarding the government's outstanding debt can be found in the notes to the financial statements.
[1] See the Schedule of Demographic and Economic Statistics for personal income and population.

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Ratios of General Bonded Debt Outstanding
Last Ten (10) Fiscal Years

Fiscal Year	General Obligation Bonds	Less: amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value of Property[1]	Per Capita2
2014	$ 10,000	$ -	$ 10,000	0.000%	$ 0.42
2015	10,000	-	10,000	0.000%	0.42
2016	10,000	-	10,000	0.000%	0.41
2017	10,000	-	10,000	0.000%	0.41
2018	10,000	-	10,000	0.000%	0.42
2019	10,000	-	10,000	0.000%	0.41
2020	10,000	-	10,000	0.000%	0.41
2021	10,000	-	10,000	0.000%	0.41
2022	10,000	-	10,000	0.000%	0.39
2023	10,000	-	10,000	0.000%	0.40

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
[1] See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for the property value data.

[2] Population data can be found in the schedule of Demographic and Economic Statistics.

Source: City of Loma Linda Finance Department

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CITY OF LOMA LINDA
Direct and Overlapping Governmental Activities Debt
As of June 30, 2023

2022-2023 Assessed Valuation $ 2,827,789,573

DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:	Total Debt 6/30/23	Percent Applicable (1)	Debt 6/30/23
San Bernardino Valley Joint Community College District	$ 708,007,978	3.059%	$ 21,657,964
Colton Joint Unified School District	181,552,661	0.710%	1,289,024
Colton Joint Unified School District Community Facilities District No.2	3,165,000	26.425%	836,351
Redlands Unified School District	54,383,512	12.713%	6,913,776
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			$ 30,697,115
DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:			
San Bernardino County General Fund Obligations	$ 160,860,000	0.973%	$ 1,565,168
San Bernardino Country Pension Obligations	62,960,000	0.973%	612,601
San Bernardino County Flood Control District General Fund Obligations	41,065,000	0.973%	399,562
Colton Joint Unified School District Certificates of Participation	0	0.000%	0
Redlands Unified School District Certificates of Participation	0	0.000%	0
City of Loma Linda Lease Liability	0	0.000%	80,393
City of Loma Linda Subscription Liability	0	0.000%	19,444
TOTAL GROSS DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT			$ 2,677,168
OVERLAPPING TAX INCREMENT DEBT:	$ 235,765,000	3.737-100%	$ 28,669,595
TOTAL DIRECT DEBT			99,837
TOTAL OVERLAPPING OBLIGATION DEBT			61,944,041
COMBINED TOTAL DEBT			$ 62,043,878

(1) The percentage of overlapping debt applicable to the city is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

(2) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations. Qualified Zone Academy Bonds are included based on principal due at maturity.

Ratios to 2022-23 Assessed Valuation:	
Total Overlapping Debt (excluding tax increment).....	1.09%
Total Direct Debt ($0).....	**0.00%**
Combined Total Debt (excluding tax increment).....	2.19%

Ratios to Redevelopment Incremental Valuation ($1,667,161,937):	
Total Overlapping Tax Increment Debt.....	1.72%

Source: California Municipal Statistics and City of Loma Linda Finance Department

CITY OF LOMA LINDA
Computation of Legal Debt Margin
Last Ten (10) Fiscal Years

	2014	2015	2016	2017	2018
Debt Limit	$ 61,135,079	$ 65,100,609	$ 67,899,250	$ 71,833,863	$ 79,766,211
Total net debt applicable to limit	87,512,815	84,255,561	80,940,806	79,042,798	76,408,050
Legal debt margin	$ (26,377,736)	$ (19,154,952)	$ (13,041,556)	$ (7,208,935)	$ 3,358,161
Total net debt applicable to the limit as a percentage of debt limit	143.15%	129.42%	119.21%	110.04%	95.79%

Source: California Municipal Statistics, San Bernardino County Auditor-Controller Property Tax Division

Note:
California Government Code, Section 43605 sets the debt limit at 15%. The code section was enacted when assessed values were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).

2019	2020	2021	2022	2023
$ 83,537,933	$ 88,334,356	$ 91,585,287	$ 99,308,410	$ 106,597,250
70,956,788	75,904,018	71,068,061	67,167,503	61,944,041
$ 12,581,145	$ 12,430,338	$ 20,517,226	$ 32,140,907	44,653,209
84.94%	85.93%	77.60%	67.64%	58.11%

Net Assessed Value	2,827,789,573
Plus Exempt Property	14,803,751
Total Assessed Value	$ 2,842,593,324
Debt Limit: 3.75 percent of Total Assessed Value	106,597,250
Less: Debt applicable to Limitation:	
Total net debt applicable to limitation	62,043,878
Legal Debt Margin	$ 44,553,372

CITY OF LOMA LINDA
Pledged Revenue Coverage
Last Ten (10) Fiscal Years

	Water Revenue Bonds				
Fiscal Year	Gross Revenues	Operating Expenses Less Depreciation		Net Revenue Available for Debt Service	Debt Service Requirements	Coverage
2014	$ 5,398,735	$ 4,636,285		$ 762,450	$ 377,350	202%
2015	5,577,533	5,106,716		470,817	399,439	118%
2016	5,174,327	4,292,900		881,427	423,447	208%
2017	5,375,596	4,383,707		991,889	-	0%
2018	6,184,047	5,018,743		1,165,304	376,856	309%
2019	6,335,700	5,756,149		579,551	375,493	154%
2020	6,632,982	5,709,549		923,433	376,194	245%
2021	7,422,603	5,811,082		1,611,521	375,969	429%
2022	7,517,291	3,334,796		4,182,495	375,625	1113%
2023	8,241,665	6,232,101	**	2,009,564	375,162	536%

Note:

Details regarding the city's outstanding debt can be found in the notes to the financial statements. Operating expenses do not include interest or depreciation.

*Bond was refinanced in FY 2017, no principal payment due until 7/1/2017
** Excludes GASB No. 68 actuarial pension non-cash adjustment

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Demographic and Economic Statistics
Last Ten (10) Fiscal Years

Fiscal Year	Population [1]	Personal Income [2]	Per Capita Personal Income [3]	Loma Linda Academy (Private) Enrollment [4]	Bryn Mawr Elementary Enrollment [5]	Mission Elementary Enrollment [5]	Redlands School District Enrollment [5]	Unemployment Rate (percentage) [6]
2014	23,614	728,563,000	$ 30,853	1,242	666	550	21,233	5.0
2015	23,751	717,247,000	30,406	1,255	681	538	21,326	4.6
2016	24,649	738,747,000	29,970	1,289	658	561	21,264	3.7
2017	24,528	721,317,000	29,407	1,246	691	551	21,395	3.2
2018	23,946	690,762,000	28,162	1,247	665	561	21,261	2.9
2019	24,335	698,833,000	28,717	1,246	675	579	21,240	2.4
2020	24,535	680,521,000	27,736	1,239	684	550	21,062	2.4
2021	24,895	684,049,000	27,477	1,272	636	581	20,352	7.1
2022	25,349	740,821,000	29,224	1,294	612	560	20,162	8.0
2023	25,228	838,550,000	33,238	1,309	624	587	20,019	2.9

Sources:
[1] State of California, Department of Finance
[2] As of FY 2016 Data provided by HdL Companies
[3] Per Capita personal income is calculated by dividing personal income by population
[4] Loma Linda Academy's registrar's office (except in 2011 the City used www.trulia.com)
[5] California Department of Education
[6] California Employment Development Department

CITY OF LOMA LINDA
Principal Employers
Current Fiscal Year

	2023			2014		
Employer	Employees	Rank	Percentage of total City Employment	Employees	Rank	Percentage of total City Employment
Loma Linda University Medical Center	9,129	1	42.89%	7,369	1	41.89%
Jerry L. Pettis VA Med. Ctr.	3,914	2	18.39%	2,899	3	16.48%
Loma Linda University	2,709	3	12.73%	3,847	2	21.87%
University Health Care	1,418	4	6.66%	1,540	4	8.75%
Total	17,170		80.67%	15,655		88.99%

Veterans Affairs Personnel Department
Total number of jobs within City limits provided by Employment Development Department,
Labor Market Information Division

Source: City of Loma Linda Finance Department

CITY OF LOMA LINDA
Full-Time Equivalent City Government Employees by Function
Last Ten (10) Fiscal Years

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General government	30.5	31.5	32.5	33	34.5	35.5	34.5	36.5	39	38
Public safety										
* Sheriff										
Officers	12.77	12.77	15.26	19.02	19.36	19.36	19.36	19.36	20.74	20.74
Civilians	5.03	5.03	5.81	7.1	7.1	7.1	7.2	7.2	7.6	7.64
Fire										
Firefighters and officers	23	23	26	26	24	28	28	28	27	27
Civilians	5	5	5	5	4	4	3	3	5	5
Highways and streets										
Maintenance	4	4	4	4	3	6	5	5	3	3
LL Connected Communities	3.5	2.5	2	2	2	2	2	2	2	1
Sewer	2	2	2	2	2	2	2	2	2	2
Water	12	11	11	11	11	11	11	11	9	11
Total:	97.8	96.8	103.57	109.12	106.96	115	112.1	114.06	115.34	115.38

* Sheriff services are contracted through the County of San Bernardino Sheriff's Dept.

Source: City of Loma Linda Human Resources

CITY OF LOMA LINDA
Operating Indicators by Function
Last Ten (10) Fiscal Years

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Sheriff										
Calls for service	21,673	22,759	42,044	27,588	26,662	26,580	28,845	29,274	26,768	26,924
Citations issued by Deputies	5,988	1,034	1,161	2,373	2,068	1,061	1,548	760	1,257	N/A
Physical arrests	730	669	828	863	729	878	638	641	536	526
Fire										
Total number of calls answered	3,797	4,005	4,404	5,343	4,996	4,654	4,371	4,576	5,276	5,336
% of calls for medical aid	65	64	57	54	60	60	61	62	58	62.6
Highways and streets										
Street resurfacing (miles)	2.0	1.2	3.7	1.6	6.1	3.7	4.9	2.5	9.0	6.6
Potholes repaired	7	18	15	21	59	19	30	25	19	50
Water										
New connections	1	-	8	5	23	43	52	90	47	9
Water main breaks	21	8	14	10	19	6	23	6	9	23
Average daily consumption (acre foot)	13.75	13.00	11.10	11.18	12.70	11.81	11.87	13.78	13.24	11.95
Wastewater										
Average daily sewage treatment (million gallons)	4.0	4.0	3.5	3.0	4.0	4.0	4.0	4.0	4.0	4.0

Note: Sheriff services are contracted through the County of San Bernardino Sheriff's Dept.
Sewer treatment is contracted through the City of San Bernardino

Sources: City of Loma Linda Public Works and Fire Departments, and San Bernardino Sheriff's Department

CITY OF LOMA LINDA
Capital Assets Statistics by Function
Last Ten (10) Fiscal Years

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public safety										
* Sheriff										
Stations	1	1	1	1	1	1	1	1	1	1
Patrol Units	11.77	11.77	11.77	11.00	11.00	11.00	11.00	11.00	12.00	12
Fire Stations	2	2	2	2	2	2	2	2	2	2
Vehicles	16	15	15	17	17	15	16	18	17	18
Highways and streets										
Streets (miles)	64.64	64.64	64.64	65.00	65.70	66.23	68.86	70.71	70.10	70.1
Streetlights	1,472	1,483	1,024	1,532	1,551	1,607	1,758	1,821	1,833	1,833
Culture and recreation										
Parks	13	13	13	13	13	13	13	13	13	15
Park acreage	90.33	90.33	90.3	90.33	90.33	90.33	90.33	90.33	90.33	106.42
Tennis courts	4	4	4	4	4	4	4	4	4	4
Senior center	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	77.00	77.00	77.20	111.45	112.98	112.98	118.37	92.74	92.74	91.67
Fire hydrants	997	917	939	950	991	995	1,002	1,048	1,080	1,154
Maximum daily capacity (gallons per minute)	12,220	12,220	13,800	13,200	13,320	13,320	13,200	13,200	12,955	9,633
Sewer										
Sanitary sewers (miles)	67.50	67.50	61.30	65.00	66.43	66.43	70.33	70.33	74.80	72.3
Storm sewers (miles)**	15.45	15.61	15.61	15.61	16.47	17.11	17.16	17.16	17.90	18.0

* Sheriff services are contracted through the County of San Bernardino Sheriff's Dept.

Sources: City of Loma Linda Public Works and Fire Departments, San Bernardino County Sheriff's Department

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Heritage Park



Hulda Crooks Park Walking Track



Finance Department
25541 Barton Road
Loma Linda, CA 92354

Butterfly Sculpture along Anderson St.

ROGERS, ANDERSON, MALODY & SCOTT, LLP
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MEMBERS
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Independent Accountant's Report

To the Honorable City Council
City of Loma Linda
Loma Linda, California

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet of the City of Loma Linda, California (the City) for the year ended June 30, 2023. The management of the City is responsible for the accompanying Appropriations Limit Worksheet.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of Section 1.5 of Article XIII-B of the California Constitution. These procedures, which were suggested by the League of California Cities and presented in the publication entitled *Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution,* were performed solely to assist you in meeting the requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained the completed worksheets and compared the limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the City Council. We also compared the population and inflation options included in the aforementioned documents to those that were selected by a recorded vote of the City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Worksheet, we added last year's limit to total adjustments and agreed the resulting amount to this year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit Worksheet to the other documents referenced in number one above.

   Finding: No exceptions were noted as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Worksheet to the prior year appropriations limit adopted by the City Council during the prior year.

   Finding: No exceptions were noted as a result of our procedures.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on accompanying Appropriations Limit Worksheet for the year ended June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City of Loma Linda, California, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
December 20, 2023

CITY OF LOMA LINDA
APPROPRIATIONS LIMIT WORKSHEET
2022 – 2023

Change in Per Capita Cost of Living		7.55%
Change in City Population		0.18%
Change in Per Capita Cost of Living converted to a ratio		1.0755
Change in City Population converted to a ratio		1.0018
Calculation of factor for ratio of change (1.0755 x 1.0018)		1.0774
2021-2022 Limit	$ 55,858,190	
2022-2023 Limit ($55,858,190 x 1.0774)	$ 60,183,619	

ROGERS, ANDERSON, MALODY & SCOTT, LLP
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December 20, 2023

To the Honorable City Council
City of Loma Linda, California

We have audited the financial statements of the City of Loma Linda (the City) as of and for the year ended June 30, 2023, and have issued our report thereon dated December 20, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 28, 2023, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the possibility of the following significant risks:

Management's override of internal controls over financial reporting – Management override of internal controls is the intervention by management in handling financial information and making decisions contrary to internal control policy.

Revenue recognition – Revenue recognition is a generally accepted accounting principle that refers to the conditions under which an entity can recognize a transaction as revenue. Auditing standards indicate that recognizing revenue is a presumed fraud risk and usually classified as a significant risk in most audits.

These significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although identified as significant risks, we noted no matters of management override of controls or deviations from generally accepted accounting principles which caused us to modify our audit procedures or any related matters which are required to be communicated to those charged with governance due to these identified risks.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. The City adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of depreciation expense is based on the useful lives of acquired assets. We evaluated the key factors and assumptions used to develop depreciation expense in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability and related deferred inflows and outflows of resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the statements taken as a whole.

Management's estimate of the liability for other post-employment benefits (OPEB) and related deferred inflows and outflows of resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of leases receivable, deferred inflows of resources related to leases, and lease amortization is based on present value calculations using certain terms and assumptions in the lease agreements in accordance with generally accepted accounting principles. Management's estimate of lease liabilities, right-to-use assets, and asset amortization is based on present value calculations using certain terms and assumptions in the lease agreements and estimated useful lives of assets in accordance with generally accepted accounting principles. We evaluated the key factors and assumptions used to develop the lease related estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of subscription liabilities and subscription amortization is based on present value calculations using certain terms and assumptions in the subscription agreements in accordance with generally accepted accounting principles. Management's estimate of subscription liabilities, right-to-use assets, and asset amortization is based on present value calculations using certain terms and assumptions in the subscription agreements and estimated useful lives of assets in accordance with generally accepted accounting principles. We evaluated the key factors and assumptions used to develop the subscription related estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

The disclosure of accumulated depreciation in the basic financial statements is based on estimated useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of net pension liability and related deferred inflows and outflows of resources in the basic financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure of the other post-employment benefits (OPEB) and related deferred inflows and outflows of resources in the basic financial statements identifies the annual OPEB cost and the funded status of the actuarial accrued liability. The information disclosed is based on actuarial assumptions which could differ from actual costs.

The disclosure of leases receivable, deferred inflows of resources related to leases, lease amortization, leases liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain terms and assumptions in the lease agreements which could differ from actual amounts.

The disclosure of subscription liabilities, right-to-use assets, and asset amortization in the basic financial statements is based on certain terms and assumptions in the subscription agreements which could differ from actual amounts.

The financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. No misstatements were identified during our audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 20, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, the Budgetary Comparison Schedules, the Schedule of the Plan's Proportionate Share of the Plan's Net Pension Liability and Related Ratios, the Schedule of Changes in the Net OPEB Liability and Related Ratios, and the Schedule of OPEB Plan Contributions which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual non-major fund financial statements and the budgetary comparison schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on introductory and statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

This report is intended solely for the information and use of the Honorable City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California.
December 20, 2023

City of Loma Linda

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Sister Cities: Manipal, Karnataka, India – Libertador San Martin, Argentina • www.lomalinda-ca.gov

December 20, 2023

Rogers, Anderson, Malody and Scott, LLP
735 E. Carnegie Dr., Suite 100
San Bernardino, CA 92408

This representation letter is provided in connection with your audit of the City of Loma Linda (the City) which comprise of the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining as of June 30, 2023 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 20, 2023:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated April 28, 2023, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

Recycled Paper

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

- All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

- The effects of uncorrected misstatements during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.

- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

- All funds and activities are properly classified.

- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.

- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.

- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

- All interfund and intra-entity transactions and balances have been properly classified and reported.

- Special items and extraordinary items have been properly classified and reported.

- Deposit and investment risks have been properly and fully disclosed.

- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.

- All required supplementary information is measured and presented within the prescribed guidelines.

- With regard to investments and other instruments reported at fair value:

    - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.

- The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
- The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
- There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

- With respect to the preparation of the basic financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluate the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
  - A written acknowledgement of all the documents that we expect to issue that will be included in the annual report and the planned timing and method of issuance of that annual report;
  - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

- The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.

- All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.

- We have no knowledge of any fraud or suspected fraud that affects the City and involves:
  - Management;
  - Employees who have significant roles in internal control; or

- Others where the fraud could have a material effect on the financial statements.

- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the City's financial statements communicated by employees, former employees, vendors, regulators, or others.

- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.

- There have been no changes or updates to legal information disclosed to you by our attorneys since the date of such legal response and now.

- We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

- We have disclosed to you all communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.

- The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

- We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.

- We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the City will make a payment on any guarantee.

- For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.

- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-December 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

- We have evaluated all of our agreements and have given you our assessment as to whether each agreement is subject to GASB Statement No. 87, Leases and GASB Statement No. 96, Subscription Based IT Arrangements.

- There are no:

  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.

  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.

- Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62.

- Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

- The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

- There have been no changes or updates to legal information disclosed to you by our attorney(s) since the date of such legal response and now.

Supplementary Information in Relation to the Financial Statements as a Whole

With respect to the supplementary information (SI) accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the SI in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

- We believe the SI, including its form and content, is fairly presented.

- The methods of measurement or presentation have not changed from those used in the prior period.

- We believe the significant assumptions or interpretations underlying the measurement or presentation of the SI, and the basis for our assumptions and interpretations, are reasonable and appropriate.

- We acknowledge our responsibility to include the auditor's report on the supplementary information in any document containing the supplementary information and that indicates the auditor reported on such supplementary information.

- We acknowledge our responsibility to present the supplementary information with the audited financial statements or, if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the City of the supplementary information and the auditor's report thereon.

Required Supplementary Information

With respect to the required supplementary information (RSI) accompanying the financial statements:

- We acknowledge our responsibility for the presentation of the RSI in accordance with accounting principles general accepted for government in the United States of America (U.S. GAAP).

- We believe the RSI, including its form and content, is measured and fairly presented in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

- The methods of measurement or presentation have not changed from those used in the prior period.

- With respect to the Successor Agency to the Redevelopment Agency of the City of Loma Linda, as of June 30, 2023:

- We have disclosed to you all of the known matters related to the Successor Agency and statutory compliance requirements with the California Health and Safety Code.

- There have been several communications from regulatory agencies, internal auditors, and/or other independent practitioners or consultants relating to the Successor Agency and the California Health and Safety Code, including communications received between June 30, 2023 and the date of this letter shown above, which all have been disclosed to you to the best of our knowledge.

- We have made available to you all information that we believe is relevant to the Redevelopment Agency of the City of Loma Linda dissolution in accordance with the California Health and Safety Code, the State Controller's Office and the Department of Finance.

- We have evaluated the City's ability to continue as a going concern and have included appropriate disclosures, as necessary, in the financial statements.

Signature: _____ Signature: _____

Title: City Manager Title: Finance Director

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Demands Registers - December 26, 2023 and January 9, 2024 [Finance]

Meeting	Agenda Group	
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar	Item: 3A

To	From
City Council	Sonia Fabela, Finance Director

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council approve the attached list of demands for payment.

Attachments

CC DR 12.26.23.pdf

CC DR 01.09.24.pdf

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706364	12/7/2023	7053	MARLIN BUSINESS BANK	20914794	1240336	City wide printer lease agreement FY23/24 November	$3,697.72
						706364 Total	**$3,697.72**
706365	12/12/2023	1730	AFLAC	911628		Aflac Insurance Premium November 2023	$1,548.39
						706365 Total	**$1,548.39**
706366	12/12/2023	5640	APPLEONE EMPLOYMENT SERVICES	01-6767503	1240405	CASHIER TEMP 11/27-11/30/2023	$1,536.95
						706366 Total	**$1,536.95**
706367	12/12/2023	7069	CMRTA	3366		CMRTA Yearly Membership Renewal 2024	$150.00
						706367 Total	**$150.00**
706368	12/12/2023	5502	FRONTIER COMMUNICATIONS	9097963838 December		Phone costs 11/22-12/21/2023	$130.18
				9097998149 December		Phone costs Fire Station#1 11/25-12/24/23	$261.13
				9097991480 December		Phone costs Senior Center Fire Alarm11/28-12/27/23	$121.46
						706368 Total	**$512.77**
706369	12/12/2023	7422	SARA GARCIA-BARRERA	Adopt-A-Family2023		Reimbursement for Adopt-A-Family Purchase	$101.44
						706369 Total	**$101.44**
706370	12/12/2023	7083	SELF INSURED SERVICES COMPANY	13739 Life		Life Insurance Premium December 2023	$627.54
				13739		Life& Disability Insurance Premium December 2023	$3,949.15
						706370 Total	**$4,576.69**
706371	12/12/2023	1245	SO CALIF EDISON	700280676618 Nov		Electricity costs 11/1-12/3/23	$136.32
				700402406564 Nov		Electricity costs 11/1-12/3/2023	$117.26
				700441458865 Nov		Electricity costs 11/1-12/3/2023	$168.22
				700004740213 Nov		Electricity costs 11/1-12/03/2023	$750.10
				700796906978 Nov		Electricity costs 10/27-11/28/2023	$172.37
				700620519956 Nov		Electricity costs 10/31-11/30/2023	$1,145.74
				700123802154 Nov		Electricity costs 10/31-11/30/2023	$192.21
				700030769656 Nov		Electricity costs 10/31-11/30/2023	$254.04
				700010613157 Nov		Electricity costs 10/31-11/30/2023	$132.70
				700010396020 Nov		Electricity costs 10/31-11/30/2023	$174.70
				700350988278 Nov		Electricity costs 11/1-11/30/2023	$6,955.61

CITY OF LOMA LINDA
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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
				700337902271 Nov		Electricity costs 10/31-11/30/2023		$256.70
				700411454240 Nov		Electricity costs 10/31-11/30/23		$1,154.71
				700371011405 Nov		Electricity costs 10/31-11/30/2023		$2,315.35
				700619667467 Nov		Electricity costs 10/31-11/30/2023		$190.03
				700475961967 Nov		Electricity costs 10/31-11/30/2023		$141.91
				700448473884 Nov		Electricity costs 10/31-11/30/2023		$21.74
				700357831327 Nov		Electricity costs 10/31-11/30/2023		$88.10
				700281250130 Nov		Electricity costs 10/31-11/30/2023		$102.91
				700252505390 Nov		Electricity costs 10/31-11/30/2023		$148.50
				700180303341 Nov		Electricity costs 10/31-11/30/2023		$122.24
				700142412616 Nov		Electricity costs 10/26-11/27/2023		$11.92
				700394531780 Nov		Electricity costs 10/26-11/27/2023		$154.58
				700570670141 Nov		Electricity costs 10/26-11/27/2023		$201.24
				700075919924 Nov		Electricity costs 10/26-11/27/2023		$71.33
				700142439793 Nov		Electricity costs 10/26-11/27/2023		$194.36
				700237930435 Nov		Electricity costs 10/30-11/29/2023		$54.57
				700547438439 Nov		Electricity costs 10/30-11/29/2023		$85.97
				700556225427 Nov		Electricity costs 10/30-11/29/2023		$64.20
				700072821984 Nov		Electricity costs 10/30-11/29/2023		$231.54
				700242318673 Nov		Electricity costs 10/30-11/29/2023		$55.15
				700452547783 Nov		Electricity costs 10/26-11/27/2023		$78.13
				700011104827 Nov		Electricity costs 10/27/23-11/28/2023		$171.82
				7000548764612 Nov		Electricity costs 10/27-11/28/2023		$275.81
				700458638878 Nov		Electricity costs 10/25-11/26/2023		$1,932.13
				700546567358 Nov		Electricity costs 10/25-11/26/2023		$29.75
				700630870058 Nov		Electricity costs 10/31-11/30/2023		$362.00
				700491050723 Nov		Electricity costs 10/31-11/30/2023		$422.79
				700228294695 Nov		Electricity costs 10/25-11/26/2023		$16,789.92
							706371 Total	**$35,928.67**
706372	12/12/2023	1261	THE GAS COMPANY	14642464003 November		Gas costs 10/31-12/01/2023		$94.32
							706372 Total	**$94.32**

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706373	12/12/2023	3294	US POSTAL SERVICE	REQUEST 12/07/2023		Postage for Mtr Acct#47718562	$1,000.00
						706373 Total	**$1,000.00**
706374	12/12/2023	26	VERIZON WIRELESS	9950462090 November		SCADA Modem PW 10/29-11/28/2023	$58.01
						706374 Total	**$58.01**
706375	12/14/2023	5640	APPLEONE EMPLOYMENT SERVICES	01-6773510	1240405	CASHIER TEMP 12/4-12/7/23	$1,540.80
						706375 Total	**$1,540.80**
706376	12/14/2023	7244	DONKEYLAND	6534	1240529	Truck load of Bermuda Hay delivered 12/12/2023	$7,580.00
						706376 Total	**$7,580.00**
706377	12/14/2023	6056	ELVIE LEGOH ULTIMO	993765013		ACCOUNT CLOSED PREPAY REFUNDED	$40.81
						706377 Total	**$40.81**
706378	12/14/2023	4088	SYLVIA BEASLEY	REIMB121323		Reimbursement-Citizen Patrol Award Dinner 120723	$353.93
						706378 Total	**$353.93**
706379	12/14/2023	7413	SYNOPTEK, LLC	1238427	1240520	Security Operations Center 10/27- 10/31/2023	$1,324.03
				1238500	1240521	Security Operations Center 11/1-11/30/2023	$9,486.98
						706379 Total	**$10,811.01**
706380	12/14/2023	6133	YEN CHANDLER	993764883		ACCOUNT CLOSED PREPAY REFUNDED	$10.40
						706380 Total	**$10.40**
706381	12/19/2023	5311	CHRISTOPHER DEJONG	East/GulchReimbursen		Fuel & meal reimbusement East/Gulch Fires	$515.28
						706381 Total	**$515.28**
706382	12/19/2023	1245	SO CALIF EDISON	700848022443 Nov		Electricity costs 11/7-11/29/2023	$51.90
				700063569396 Nov		Electricity costs 11/3-12/5/2023	$947.39
				700165738789 Nov		Electricity costs 11/3-12/5/2023	$1,540.77
				700491039205 Nov		Electricity costs 11/3-12/5/2023	$5,973.54
				700396836845 Nov		Electricity costs 11/3-12/5/2023	$20,130.07
				700044797169 Nov		Electricity costs 11/3-12/5/2023	$23,784.18
				700023837085 Nov		Electricity costs 11/3-12/5/2023	$20,612.57

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
				700075862128 Nov		Electricity costs 11/3-12/5/2023	$580.38
				700577818031 Nov		Electricity costs 11/3-12/5/2023	$19,586.84
				700377436138 Nov		Electricity costs 11/2-12/4/2023	$165.34
				700327588141 Nov		Electricity costs 11/2-12/4/2023	$148.26
				700237491915 Nov		Electricity costs 11/2-12/4/2023	$140.23
				700162747250 Nov		Electricity costs 11/2-12/4/2023	$647.26
				700124018786 Nov		Electricity costs 11/2-12/4/2023	$85.07
				700125053252 Nov		Electricity costs 11/2-12/4/2023	$64.83
				700125145505 Nov		Electricity costs 11/2-12/4/2023	$135.73
				700125316869 Nov		Electricity costs 11/2-12/4/2023	$100.49
				700123951189 Nov		Electricity costs 11/2-12/4/2023	$59.37
				700529893260 Nov		Electricity costs 11/7-12/7/2023	$266.54
				700228421001 Nov		Electricity costs 10/11-11/8/2023	$1,519.84
				600000500568 Nov		Electricity costs 10/30-11/29/2023	$4,093.02
				700625935485 Nov		Electricity costs 11/2-12/4/2023	$108.20
				700620742955 Nov		Electricity costs 11/2-12/4/2023	$278.34
				7005334422444 Nov		Electricity costs 11/2-12/4/2023	$132.39
				700546694670 Nov		Electricity costs 10/31-11/30/2023	$323.12
						706382 Total	**$101,475.67**
706383	12/19/2023	1261	THE GAS COMPANY	19406867366 November		Gas costs Fire Station 2, 11/09-12/09/2023	$14.79
						706383 Total	**$14.79**
706384	12/19/2023	304	TYLER TECHNOLOGIES, INC.	045-445375	1240527	Remote Implementation 11/7/2023	$700.00
				045-447105		Remote Implementation-11/15/2023	$700.00
				045-448698		Remote Implementation 12/4/2023 &12/5/2023	$2,800.00
				045-441688(3)		CD Suite- Additional Users Add main 12/23-11/24	$10,816.00
				045-448275		Tyler SAAS Annual fees Subscr12/1/2023-11/30/2024	$32,269.00
						706384 Total	**$47,285.00**
706385	12/19/2023	5997	WALDO CONCEPCION	1		REIMBURSEMENT FOR OVERPAYMENT FOR SMALL PROJECT AP	$35.00
						706385 Total	**$35.00**
706386	12/21/2023	1245	SO CALIF EDISON	700228347138 Nov		Electricity costs 11-9-12/11/2023	$2,053.21
				700250837495 Nov		Electricity costs 11/9-12/11/2023	$6,398.56

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
				700077110701 Nov		Electricity costs 11/2-12/4/2023	$116.21
				700012556793 Nov		Electricity costs 11/2-12/4/2023	$30.51
				700303221438 Nov		Electricity costs 11/3-12/5/2023	$144.84
				700228318038 Nov		Electricity costs 11/9-12/11/2023	$685.81
						706386 Total	**$9,429.14**
706387	12/21/2023	7333	SOLGEN CONSTRUCTION, LLC	B23-000-272		Bldg prmt partial reimb B23-000-272 app cancelled	$317.50
						706387 Total	**$317.50**
706388	12/21/2023	1261	THE GAS COMPANY	06872460008 Nov		Gas costs 11/1-12/4/2023	$109.82
				10232459007 Nov		Gas costs 11/1-12/4/2023	$512.05
				10022459001 Nov		Gas costs 11/1-12/4/2023	$414.77
						706388 Total	**$1,036.64**
706389	12/21/2023	3628	U.S. BANK CORPORATE PYMNT SYS	HOWARD 112223		Phone headsets, 1099 Forms	$332.22
				112223 SFabela		GFOA Class & Financial Policies Book	$130.00
				11222023 JLoeffert		Event, holder, callline, sc dance, dot, shirt, lic	$682.64
				11222023 MMosqueda		Carls Working OT for GCI line Scott, Mike, & Mario	$37.20
				11222023 HReed		Inkjet presentation bond & Vinyl banner roll	$305.26
				11222023JGillette		Nozzle Forward Training various staff members	$1,800.00
				11222023MDingman		Mtg registration, Inst 2 class, FM 1A class	$865.00
				11222023TIngalls		Carwashes, EduCODE international registration	$1,302.97
				11222023NAlvizar		Refreshments for County Fire Meeting	$21.08
				11222023WBaker		Window tint for MT251 TDA	$1,800.00
				11222023BCorreia		Various animal control training, ACO truck wash	$129.90
				11222023MAtchison		Turnout boots, Agency Alerting Subscription	$405.00
				11222023 VPuentes		Trailer coupler & tire spoon/removal	$104.44
				11222023 EAguilar		Filter mesh, frame, & mesh filter for drain	$1,285.00
				11222023 SCampbell		10 Cases of waterbottles	$59.90
				11222023 VGomez		Planting mix com garden, water, brine, & propane	$287.49
				11222023 WScheffler		Concrete mixer, rail, slats, channelizers, & bases	$1,363.86
				11222023 EHerrera		Continuing education water course	$299.99
				11222023 JCardoza		Mexican beach pebble mixed stone	$726.44
				LArreola11-22-23		Nameplates and Free Software Trial	$63.91
				11222023MCross		Station 252 household supplies	$314.10
				11222023NBoucher		Irons traps, tire valve parts, postage, screen rep	$764.26

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
				11222023BNielsen		Foam pick-up rotary pump	$245.71
				11222023 KMacGavin-R		New Hard Drive, steel scraper & razor blade	$57.56
						706389 Total	**$13,383.93**
706390	12/21/2023	26	VERIZON WIRELESS	9950462089 Nov		City wide cell phone service 10/29-11/28/23	$2,751.53
						706390 Total	**$2,751.53**
706391	12/21/2023	5502	FRONTIER COMMUNICATIONS	9097998064 Dec		Phone costs 12/10-1/9/2024	$43.52
				9097964692 Dec		Phone costs Corp Yard Intrusion 12/4-1/3/24	$84.70
				9094785042 Dec		Phone costs Cole House Fire Alarm 12/4-1/3/24	$139.49
				9097990759 Dec		Phone costs Fire Station#2 12/1-12/31/2023	$43.70
				9097997651 Dec		Phone costs 12/1-12/31/2023	$37.65
						706391 Total	**$349.06**
706392	12/21/2023	7105	MARIA MURO	Adopt-A-Family2023		Reimbursement for Adopt-a-Family	$114.14
						706392 Total	**$114.14**
706393	12/21/2023	7131	PPT HOLDINGS, I, LLC	PUSA10090122361	1240545	ManagedSvcsOfCitySrvrs/NtwrkDvcs12/01/23-11/30/24	$41,253.74
						706393 Total	**$41,253.74**
706394	12/26/2023	29	AGUA MANSA PROPERTIES, INC.	50201	1240022	Concrete for corp yard 12/7/23	$300.00
				50411		Concrete recycling	$300.00
						706394 Total	**$600.00**
706395	12/26/2023	33	ALL AMERICAN ASPHALT	2038-0004		Refund hydrant meter deposit 09/21/23 #002038-0004	$600.00
				Progress Payment #2	1240281	Pavement Rehab by overlay contract CIP 23-115	$110,871.65
						706395 Total	**$111,471.65**
706396	12/26/2023	2653	ALLIANT INSURANCE SVCS, INC.	2508269	1240540	LifeBalance Access 2024	$1,020.00
						706396 Total	**$1,020.00**

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706397	12/26/2023	3867	AMTECH ELEVATOR SERVICE	151401422499	1240112	Library Elevator Maint. 1/1/24-3/31/24	$883.95
						706397 Total	**$883.95**
706398	12/26/2023	7419	ANGELO'S	11272023-1	1240543	City Christmas Luncheon 12/13/2023	$1,789.19
						706398 Total	**$1,789.19**
706399	12/26/2023	1400	BOOT BARN 4 SAN BERNARDINO	INV00320097	1240517	Uniform allowance purchases 12/2/23	$1,143.02
						706399 Total	**$1,143.02**
706400	12/26/2023	5174	BRENT BILLINGSLEY	1321	1240101	Chlorine Tablets for Wells 12/13/23	$4,959.10
						706400 Total	**$4,959.10**
706401	12/26/2023	110	BURTRONICS BUSINESS SYSTEM	AR109443	1240033	Printing services and supplies CN10872-01	$55.04
						706401 Total	**$55.04**
706402	12/26/2023	161	CA TOOL & WELDING SUPPLY	836868	1240036	Medical compressed oxygen (15 SCF)	$287.96
						706402 Total	**$287.96**
706403	12/26/2023	7123	CHARTER COMMUNICATIONS HOLDINGS, LLC	0212906121423	1240140	Cable srvc station 252 12/14-01/13/2024	$167.31
						706403 Total	**$167.31**
706404	12/26/2023	840	CITY OF SAN BERNARDINO	92661-90878 Nov 2023	1240043	1516 Gould St 11/2/23 to 12/1/23	$52.15
				133-132 Nov 2023		1415 Richardson St 11/2/23 to 12/4/23	$4,696.04
				92661-76164 Nov 2023		1195 E Redlands Blvd 11/1/23 to 12/1/23	-$4,472.61
						706404 Total	**$275.58**
706405	12/26/2023	203	CLINICAL LABORATORY OF	2301756-LOM01	1240068	Test water at Well sites 11/8/23	$7,505.75
						706405 Total	**$7,505.75**
706406	12/26/2023	2309	CONSOLIDATED ELECTRIC DIST-SB	6903-1048262	1240071	Civic Center west light employee parking lot	$76.13
						706406 Total	**$76.13**

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706407	12/26/2023	1279	DAILY JOURNAL CORPORATION	B3761792	1240085	Legal advertisement: Ord 778 Posting	$227.70
						706407 Total	**$227.70**
706408	12/26/2023	7290	DANNY ELLIS	0001269193	1240089	Duplicate key for facilities	$16.10
				0001269280		Keys for park's dept	$35.42
				0001269314		Rekey for sewer office at the yard	$27.81
				0000248076		Change (4) door codes & replace key pad STA251	$335.94
						706408 Total	**$415.27**
706409	12/26/2023	5593	DINOSAUR TIRE & ROAD SRVS, INC.	117537	1240091	Tires 10/31/23	$884.09
						706409 Total	**$884.09**
706410	12/26/2023	2179	ENGINEERING RESOURCES OF	59754	1230692	Contract for Inspections & Project Mgt CIP20-656	$40,647.00
						706410 Total	**$40,647.00**
706411	12/26/2023	325	EWING IRRIGATION PRODUCTS	21132453	1240003	Pesticides for Inventory	$165.30
				21193553		Gopher control for parks	$99.82
						706411 Total	**$265.12**
706412	12/26/2023	1521	FACILITIES PROTECTION SYSTEMS	82450	1240121	Maint Agreement Renewal 11119 Earp	$400.00
						706412 Total	**$400.00**
706413	12/26/2023	331	FAIRVIEW FORD SALES, INC.	C13170	1240410	Replace high pressure fuel pump on diesel engine	$5,799.37
				053549	1240005	Power steering reservoir	$59.89
						706413 Total	**$5,859.26**
706414	12/26/2023	5256	FLYERS ENERGY, LLC	23-981396	1240008	Carb reg fuel for PW 12/6/23	$2,181.17
				23-987835		Fire Dept. Fuel delivery 12/14/2023	$1,929.16
						706414 Total	**$4,110.33**
706415	12/26/2023	6227	GANDDINI GROUP	19678-1		Traffic/Transportation Impact Analysis	$9,400.00
						706415 Total	**$9,400.00**

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706416	12/26/2023	389	GRAINGER, INC.	9906281580	1240503	Rain Gear for new Public Works employees	$825.07
				9917842560	1240011	Sand bags	$234.69
				9923412614		Gloves	$15.02
				9923412606		Reagent tablet	$230.44
				9923412622		Belt dressing lubricant	$24.20
						706416 Total	**$1,329.42**
706417	12/26/2023	5458	HIRSCH PIPE & SUPPLY	9246840	1240000	Fountain supply leak repair at Civic Center	$45.53
				9270355		Repair toilet valve @ library & urinal valve in CH	$366.26
				9270671		Plumbing repair @ Civic Center	$18.56
						706417 Total	**$430.35**
706418	12/26/2023	435	HOME DEPOT CREDIT SERVICES	4020385	1240001	Heavy duty hose and steel rulers	$109.07
				418777		Rope	-$10.15
				1013960		Valve boxes	$195.46
						706418 Total	**$294.38**
706419	12/26/2023	7240	HPS WEST, INC	0002352-IN	1240525	Allegro 1"" 4G water meters	$25,435.89
						706419 Total	**$25,435.89**
706420	12/26/2023	1728	INLAND LIGHTING SUPPLIES, INC.	282229	1240510	Exit signs for the library	$65.25
				282479	1240515	Light bulbs for Senior Center & Library	$459.47
				282311		Light bulbs for Senior Center & Library	$247.95
				282751	1240519	LED exterior lights for Heritage Park	$174.00
				282979	1240537	Corp Yard security lighting	$299.06
				283016	1240536	Street light photocells	$247.95
						706420 Total	**$1,493.68**
706421	12/26/2023	5144	JAMES D. HUSS JR.	23080	1240086	Weed Abatement APN - 0281-091-23	$252.00
				23083		Weed Abatement for APN 0283-133-12	$210.00
				23084		Weed Abatement services APN 0284-531-26	$105.00
				23086		Weed Abatement service for APN 0293-041-49	$380.00
				23087		Weed Abatement for APN 0293-041-48	$380.00
				23088		Weed Abatement for APN's 0293-101-09 &0293-101-10	$620.00
				23090		Weed Abatement for APN:029-212-154	$580.00
						706421 Total	**$2,527.00**

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VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706422	12/26/2023	7032	JOHN ARTHUR MAY	1380	1240084	Lockheed reimbursement	$315.00
						706422 Total	**$315.00**
706423	12/26/2023	7424	JOY KIM	Kim 12/3/23		Cancellation of the CR on 12/3 due to overcapacity	$245.00
						706423 Total	**$245.00**
706424	12/26/2023	3139	JULIA LOEFFERT	XMAS		Reim for foil & containers for Christmas luncheon	$39.83
						706424 Total	**$39.83**
706425	12/26/2023	7423	JUNELYN VITANGCOL	Vitangcol		Cancellation of CR 12/8 due to COVID	$305.00
						706425 Total	**$305.00**
706426	12/26/2023	5375	LEVEL 3 COMMUNICATIONS, LLC	668241343	1240197	Acct# 27247 VoiP services 12/01-12/31/23	$409.70
						706426 Total	**$409.70**
706427	12/26/2023	557	LIFE ASSIST, INC.	1387285	1240021	Emergency Medical Supplies and Equipment	$342.00
						706427 Total	**$342.00**
706428	12/26/2023	2045	LOMA LINDA HEATING & AIR CONDITIONING, INC.	10937554	1240506	Sump pump drainage collection for the HVAC system	$4,500.00
				11287416	1240032	Repair Corpyard HVAC	$310.00
				11339975	1240438	Gree ductless mini split systems Air conditioner	$4,906.65
				11326285	1240032	Troubleshoot & repair 1 heater at STA251	$355.00
						706428 Total	**$10,071.65**
706429	12/26/2023	1733	LOWE'S COMPANIES, INC.	25951	1240038	Christmas tree lighting materials	$116.82
				89282		Brick repair @ Civic Center	$31.44
				89155		Office 54 Door bumper & hook	$13.40
				25114		LED Lamps	$139.41
				82739		Christmas tree decorations	$65.99
				86650		Caution marking	$111.32
				84027		Pallets of concrete	$220.01
				84025		Masking tape/paper, stencils, & spray paint	$68.87
				99272		Christmas plants for Civic center lobby	$143.38
				25516 12-10-23		Tradestack drawers & case, propane cans	$169.38
				75868 12/13/23		Adhesive and remover	$12.16

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
				75792		Plywood & saw cutting blade	$167.33
				25235		Tools for truck & wrenches	$56.79
						706429 Total	**$1,316.30**
706430	12/26/2023	3855	LYNN A. HIRTZ	284503	1240087	Belt, starter, blade, & trimmers	$394.47
						706430 Total	**$394.47**
706431	12/26/2023	2875	LYNN MERRILL & ASSOCIATES, INC.	FY 24-5	1240303	Consulting fees for NPDES	$924.10
						706431 Total	**$924.10**
706432	12/26/2023	3470	MISSION LANE MAINTENCE CORP	INV-6500	1240264	City share-Annual Maint Mission Lane HOA Oct 2023	$1,595.00
				INV-6572		City share-Annual Maint Mission Lane HOA Nov 2023	$1,595.00
				INV-6646		City share-Annual Maint Mission Lane HOA Dec 2023	$1,595.00
						706432 Total	**$4,785.00**
706433	12/26/2023	4703	MUNICIPAL EMERGENCY SVCS, INC.	IN1880847	1240045	PPE (2) 511 jackets	$237.05
						706433 Total	**$237.05**
706434	12/26/2023	5992	RALPH MUNOZ	Exam Reimb		Reimb for distribution exam & course extensions	$269.99
						706434 Total	**$269.99**
706435	12/26/2023	1935	NARCISCO VALDOVINOS	001145	1240248	Misc Landscape repairs in LMD area Nov 2023	$5,382.10
				001144	1240247	Misc Landscape/Irrigation Repairs Barton Rd. Nov	$625.95
				001143	1240246	Landscape Maint Contract - So Barton Pkwy Nov 2023	$692.56
				001142	1240243	Landscape Maintenance in the LMD Area Nov 2023	$15,106.67
				001141	1240244	Landscape Maint Contract - Barton Rd Median Nov	$4,464.87
				001140	1240245	Landscape Maint Contract-Mission, Heritage Pk Nov	$1,037.37
						706435 Total	**$27,309.52**
706436	12/26/2023	7183	NATIONAL DEMOGRAPHICS, INC.	1764	1240542	Consultant Srvs to implement by-district elections	$42,750.00
						706436 Total	**$42,750.00**

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706437	12/26/2023	6059	NICHOLAS MARZULLO	12202	1240513	Supply & install 3 channel gate w/door controller	$1,837.50
						706437 Total	**$1,837.50**
706438	12/26/2023	7193	O'REILLY AUTO ENTERPRISES, LLC	6160-181591	1240049	Battery for ST990	$146.60
				6160-181446		Battery	$146.60
				6160-182486		Fuel hose	$1.10
						706438 Total	**$294.30**
706439	12/26/2023	7176	ODP BUSINESS SOLUTIONS, LLC	339570245001	1240048	Office Supplies-CDD	$85.04
				342410114001		Binders, marker, paper, & gel pens	$125.00
				344909369001		Batteries, index tab dividers, mousepad	$58.21
				342732212001		Office Supplies- Community Dev	$70.54
						706439 Total	**$338.79**
706440	12/26/2023	7282	ORKIN SERVICES OF CALIFORNIA, INC.	252073292	1240181	Pest control services for 10466 Richardson 12/7/23	$57.99
				250684258	1240187	Pest control services for 25964 Mission Nov 2023	$147.99
				252073853		Pest control services for 25964 Mission Dec 2023	$147.99
				252073693	1240204	Pest control Svc Station 252 srv date 12/12/2023	$125.99
				252072751	1240186	Pest control services Civic Center & Library Dec	$146.99
				252072746	1240179	Pest control services for the Corp Yard Dec	$81.99
				252072990	1240180	Pest control services for the Senior Center Dec	$64.99
						706440 Total	**$773.93**
706441	12/26/2023	4094	PAUL LEMAY	2836	1240455	Paint and replace carpet/ceiling tiles Office #54	$5,745.00
				2838	1240539	Restroom repair @ FS 252, Corp Yard & Library	$2,285.00
						706441 Total	**$8,030.00**
706442	12/26/2023	7184	PAUL MCLAUGHLIN	102	1240456	Civic Center Parking Lot Lighting	$3,720.00
						706442 Total	**$3,720.00**
706443	12/26/2023	6153	QUADIENT LEASING USA, INC.	Q1055498	1240289	FY23-24 LEASE N23011855 POSTAGE MACHINE9/6-12/5/23	$584.14
						706443 Total	**$584.14**
706444	12/26/2023	5594	RAILPROS FIELD SERVICES, INC.	CLLC2311	1240526	Flagging & Observation of Waterline Ext CIP20-657	$4,200.00
				CL4388520231130		Flagging & Observation of Waterline Ext CIP20-657	$2,750.00
						706444 Total	**$6,950.00**

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706445	12/26/2023	5581	RIKKI MARIE LESLIE	23188	1240486	PW Uniform Purchase FY 2024	$4,459.57
						706445 Total	**$4,459.57**
706446	12/26/2023	4999	ROGERS, ANDERSON, MALODY & SCOTT, LLP	73846	1240448	YEAR-END AUDIT FY 2023 - CITY	$18,060.00
				74077		YEAR-END AUDIT FY 2023 - CITY	$7,800.00
						706446 Total	**$25,860.00**
706447	12/26/2023	857	S.B. CO OFC AUDITOR/CONTR	OCT 2023		Oct 2023 Parking citation payments	$362.00
				JULY 2023 CORRECTION		July 2023 Parking citation collections correction	$324.00
				AUG 2023		Aug 2023 Parking citation collections	$1,040.00
				SEPT 2023		Sept 2023 parking citation collections	$274.00
				NOV 2023		Npv 2023 Parking citation payments	$339.00
						706447 Total	**$2,339.00**
706448	12/26/2023	7063	SAFETY NETWORK TRAFFIC SIGNS, INC	TS-17121	1240433	Street signs	$1,708.92
						706448 Total	**$1,708.92**
706449	12/26/2023	5163	SAFETY-KLEEN	93247311	1240061	Oil Recycling & service 11/17	$173.00
				93386939	1240511	Disposal of used paint & solvent	$885.78
						706449 Total	**$1,058.78**
706450	12/26/2023	1379	SAN BERNARDINO COUNTY	109202	1240060	Parcel map revisions for Dec 2023	$2.00
						706450 Total	**$2.00**
706451	12/26/2023	3163	SBCTA	GA DUES 24-12	1240512	General Assessment Membership FY 23-24	$12,117.00
						706451 Total	**$12,117.00**
706452	12/26/2023	7047	SHI INTERNATIONAL CORP	B17669481	1240424	Surge protectors for various departments.	$70.25
						706452 Total	**$70.25**
706453	12/26/2023	6137	SILVERSTRAND TECHNOLOGIES, INC.	156191	1240533	Troubleshoot Corp Yard Security Alarm	$406.24
						706453 Total	**$406.24**

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706454	12/26/2023	451	SITEONE LANDSCAPE SUPPLY, LLC	137167894-001	1240063	Purple primer & PVC	$42.60
						706454 Total	**$42.60**
706455	12/26/2023	865	SN BERNARDINO CO SHERIFF DEPT	23937	1240147	Sheriff Services-Dec 2023	$574,284.00
						706455 Total	**$574,284.00**
706456	12/26/2023	5849	ST FRANCIS ELECTRIC, LLC	22035344	1240265	Annual Traffic Signal Maint. Contract Nov 2023	$1,566.76
				22035345	1240266	Misc Traffic Signal Repairs Nov 2023	$2,416.12
				22035346		Misc Traffic Signal Repairs for Nov	$502.21
				22035348		Misc Traffic Signal Repairs Mt View/Mission	$6,442.12
				22035349	1230788	Replace 7 Backup Battery Systems & 2 upgrades	$34,645.00
				22035347	1240359	Replace controller at Mt View X Business Center	$7,088.28
						706456 Total	**$52,660.49**
706457	12/26/2023	1451	STATE OF CALIFORNIA DEPT OF JUSTICE	698955	1240544	Pre-employment background for new hire	$32.00
						706457 Total	**$32.00**
706458	12/26/2023	5561	STATEWIDE TRAFFIC SAFETY & SIGNS	13011725	1240065	Custom signs	$307.61
				13011726		Glass beads & traffic white paint	$281.97
						706458 Total	**$589.58**
706459	12/26/2023	6003	VEOLIA WTS SERVICES USA, INC.	902464150	1240189	Deionized water tank & reg fees Dec 2023	$81.35
						706459 Total	**$81.35**
706460	12/26/2023	1989	SWRCB FEES	WD-0234955	1240508	ANNUAL SWRCB PERMIT FAC ID# 8362917001, RTP	$20,598.00
				WD-0234805	1240514	ANNUAL FEE PERMIT/FAC ID: 8SSO10554	$3,746.00
						706460 Total	**$24,344.00**
706461	12/26/2023	6269	TESS ELECTRIC INC.	1365	1240420	Richardson 3 Power Monitor Install	$4,072.00
						706461 Total	**$4,072.00**

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706462	12/26/2023	7010	THE CONVERSE PROFESSIONAL GROUP, INC.	21-81122-30-06	1230691	Geotechnical & Material Testing Contract CIP20-656	$20,750.50
						706462 Total	**$20,750.50**
706463	12/26/2023	5048	TRANS-WEST TRUCK CENTER, LLC	XA500293970:01	1240504	Coolant level seal	$247.81
						706463 Total	**$247.81**
706464	12/26/2023	2151	TRUGREEN LANDSCAPE	186286500	1240507	Vegetation control around 3 well sites	$2,365.28
						706464 Total	**$2,365.28**
706465	12/26/2023	7355	UNIVERSAL CONSTRUCTION AND ENGINEERING	001914-0005		Refund hydrant meter deposit 08/02/20 #001914-0005	$600.00
						706465 Total	**$600.00**
706466	12/26/2023	4030	US TRONICS	M-12267NV23	1240294	Satellite phone service Nov 2023	$209.85
						706466 Total	**$209.85**
706467	12/26/2023	7353	VOIANCE LANGUAGE SERVICES, LLC	2023079060	1240502	Interpretation services Nov 2023	$6.90
						706467 Total	**$6.90**
706468	12/26/2023	1977	VULCAN MATERIALS	73861761	1240082	Asphalt & aggregate	$236.99
				73861762		Sand for storm	$656.74
						706468 Total	**$893.73**
706469	12/26/2023	6166	WARANGTAD PASURAPAK	20231023	1240379	Commission painting-(4) life size geese sculptures	$2,800.00
				20230925-1	1240392	Art contest organization & design	$1,500.00
						706469 Total	**$4,300.00**
706470	12/26/2023	6276	WESTERN EXTRICATION SPECIALIST INC	2490	1240498	Service & maintenance various extrication equipmen	$1,125.00
						706470 Total	**$1,125.00**
706471	12/26/2023	1917	WILBUR E & JUNE PURVIS	13091	1240090	Sharpening chains	$36.00
				13032		Chainsaw sharpening	$35.55
						706471 Total	**$71.55**

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
706472	12/26/2023	7013	WILLIAM T. SCHOENBORN	1902	1240030	Backflow Test for Westside & valve test data	$1,464.95
						706472 Total	**$1,464.95**
706473	12/26/2023	3968	WINZER FRANCHISE CORPORATION	1727012	1240094	Organizational box for play structure hardware	$97.82
				1619717		Interior trim, pipe bushing, loom, zinc, & wire	$156.95
						706473 Total	**$254.77**
706474	12/26/2023	7030	WOODSIDE 05S, LP	141073		Refund 12/07/20 Hydrant meter deposit 141073	$600.00
						706474 Total	**$600.00**
706475	12/26/2023	3359	ZERO WASTE USA, INC.	584419	1240531	Dog bags for parks	$836.88
						706475 Total	**$836.88**
						Grand Total	**$1,361,555.77**

CITY OF LOMA LINDA
VOUCHER LIST
12/26/2023

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
28291	12/1/2023	454	Missionsquare	2023120100028291		457 Plan Contributions-11/05 through 11/18/2023	$22,177.76
557825	12/11/2023	454	Missionsquare	2023121100557825		457 Plan Contributions-11/19 through 12/02/2023	$26,208.95
102513840	12/4/2023	771	PERS	1002513840/41/42/43		Retirement Contributions-10/22 through 11/04/2023	$74,465.21
102522097	12/11/2023	771	PERS	1002522097/98/99/100		Retirement Contributions-11/05 through 11/18/2023	$74,014.18
102521872	12/8/2023	771	PERS	1002521872/73		Retirement Contributions-11/01 through 11/30/2023	$995.35
						Total Wires:	$197,861.45
						Total Checks (Total from previous page):	$1,361,555.77
						Grand Total =	$1,559,417.22

PAYROLL: 12/21/2023 $356,305.30

CLAIMS VOUCHER APPROVAL

I have reviewed the above listing of payments on check nos. 706364 through 706475 and wire nos. 28291, 557825, 102513840, 102522097 and 102521872 for a total disbursement of $1,559,417.22 and to the best of my knowledge, based on the information provided, they are correct and are recommended for payment.

Sonia Fabela, Finance Director

Recommend that City Council approve for payment.

T. Jarb Thaipejr, City Manager

Approved by the City Council at their meeting held on January 9, 2024 and the City Treasurer is hereby to pay except as noted.

Phillip Dupper, Mayor

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
706476	12/27/2023	5640	APPLEONE EMPLOYMENT SERVICES	01-6778390	1240405	CASHIER TEMP 12/11 - 12/14/2023		$1,540.80
							706476 Total	**$1,540.80**
706477	12/27/2023	7123	CHARTER COMMUNICATIONS HOLDINGS, LLC	0030597121023	1240178	Cable service for city hall 12/10- 01/09/2024		$48.62
							706477 Total	**$48.62**
706478	12/28/2023	5640	APPLEONE EMPLOYMENT SERVICES	01-6782748	1240405	Cashier Temp 12/18-12/21/2023		$1,537.60
							706478 Total	**$1,537.60**
706479	12/28/2023	5673	CR&R	NOV 2023		Refuse payment collected Nov 2023		$112,115.60
							706479 Total	**$112,115.60**
706480	12/28/2023	5502	FRONTIER COMMUNICATIONS	9097997257 Jan		Phone costs Corp Yard Fire Alarm 12/19-1/18/24		$43.52
							706480 Total	**$43.52**
706481	12/28/2023	876	SAN BERNARDINO MUNICIPAL WATER	NOV 2023		SB Sewer payments collected Nov 2023		$330,260.32
							706481 Total	**$330,260.32**
706482	1/9/2024	7429	A N S BUILDERS INC	BL Refund2023		ANS Builders Business License Refund 2023		$189.00
							706482 Total	**$189.00**
706483	1/9/2024	1074	ADDICTION MEDICINE CONSLT, INC.	1001	1240547	DOT Drug & Alcohol testing & FMCSA mngmt		$70.00
				12M25		DOT Drug & Alcohol testing & FMCSA mngmt		$1,960.00
							706483 Total	**$2,030.00**
706484	1/9/2024	29	AGUA MANSA PROPERTIES, INC.	50528	1240022	Concrete		$300.00
							706484 Total	**$300.00**
706485	1/9/2024	5908	ALTEC INDUSTRIES, INC.	51342717	1240565	Repair hydraulic leak @ boom pedestal		$1,074.76
							706485 Total	**$1,074.76**

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
706486	1/9/2024	3833	ATKINSON, ANDELSON, LOYA, RUUD, & ROMO	699754	1240028	HR Legal fees Nov 2023		$5,522.48
							706486 Total	**$5,522.48**
706487	1/9/2024	4397	CHEMPAK	122752	1240562	Sanitation for Parks & vehicle cleaning supplies		$1,889.57
							706487 Total	**$1,889.57**
706488	1/9/2024	4060	CLEAN SPORT	52948	1240067	Amazing wash & wax case supplies		$239.46
							706488 Total	**$239.46**
706489	1/9/2024	5762	CORE & MAIN LP	U131797	1240081	Clamp		$637.69
							706489 Total	**$637.69**
706490	1/9/2024	1279	DAILY JOURNAL CORPORATION	B3767555	1240085	Legal advertisement: Notice DCA HEARING P23-222		$257.60
							706490 Total	**$257.60**
706491	1/9/2024	325	EWING IRRIGATION PRODUCTS	21280595	1240554	Pesticide for parks		$917.43
				21287809		Pesticide for parks		$1,030.09
							706491 Total	**$1,947.52**
706492	1/9/2024	1521	FACILITIES PROTECTION SYSTEMS	288580	1230723	Hinckley House Fire Protection System (CIP 20-747)		$14,877.76
							706492 Total	**$14,877.76**
706493	1/9/2024	331	FAIRVIEW FORD SALES, INC.	053991	1240555	Side view mirror & cover		$751.10
							706493 Total	**$751.10**
706494	1/9/2024	7430	FAWAZ SALEEM	000050-0003		Refund hydrant meter deposit 03/20/21 #000050-0003		$600.00
							706494 Total	**$600.00**
706495	1/9/2024	3197	KALMIKOV ENTERPRISES, INC	28303	1240007	ME252 Unit broke down - coolant leak		$688.80
				28302		Repair air leak & oil temp sensor for ME252		$1,286.36
				28298		Rear shelving, notch build new shelf 2006-MT251R		$2,288.24
				28304		Roadcall service for ME252		$4,116.88
				28299		Various repairs to 2006 Smeal T251		$10,368.65
							706495 Total	**$18,748.93**

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
706496	1/9/2024	5256	FLYERS ENERGY, LLC	23-991957	1240008	Diesel delivery for PW 12/20/23		$1,611.40
				23-991956		Unleaded Fuel for PW 12/20/23		$1,754.57
							706496 Total	**$3,365.97**
706497	1/9/2024	4460	GREG JOHNSON	8621	1240548	Shoreline battery charger install- Chiefs vehicle		$1,661.00
							706497 Total	**$1,661.00**
706498	1/9/2024	402	HACH COMPANY	13859536	1240142	Sewer Flow Meter Monitoring Srv Contract 12/21		$1,170.00
							706498 Total	**$1,170.00**
706499	1/9/2024	5458	HIRSCH PIPE & SUPPLY	9283194	1240000	Left toilet auger for library		$79.47
							706499 Total	**$79.47**
706500	1/9/2024	1728	INLAND LIGHTING SUPPLIES, INC.	283160	1240563	Security lighting for Corp Yard		$598.13
							706500 Total	**$598.13**
706501	1/9/2024	5144	JAMES D. HUSS JR.	23091	1240086	Weed Abatement APN 029-302-125		$325.00
				23093		Weed Abatement APN: 029-305-221		$420.00
				23092		Weed Abatement APN 029-212-153		$420.00
							706501 Total	**$1,165.00**
706502	1/9/2024	7032	JOHN ARTHUR MAY	1387	1240556	AVEVA Renewals		$6,400.00
							706502 Total	**$6,400.00**
706503	1/9/2024	7431	KAREN ELDER	105952		Refund CCIA deposit #105952 11/08/2006		$59.90
							706503 Total	**$59.90**
706504	1/9/2024	4707	LEAGUE OF CA CITIES INLAND EMP	2939	1240558	12/7/23 IE Division Meeting Dupper/Thaipejr		$100.00
							706504 Total	**$100.00**
706505	1/9/2024	7417	LIEBERT CASSIDY WHITMORE	255676	1240561	Payroll assessment		$3,730.25
							706505 Total	**$3,730.25**

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
706506	1/9/2024	557	LIFE ASSIST, INC.	1390715	1240021	Emergency Medical Supplies and Equipment		$1,625.95
							706506 Total	**$1,625.95**
706507	1/9/2024	1733	LOWE'S COMPANIES, INC.	72468	1240038	Wood stakes		$24.26
				90940		Drill bit & silicone		$28.88
				74315		Wrenches to open park trash can doors		$34.06
				99460		Glove wrench, & Kemtek liquid		$57.79
				73318		Water level float repair on Civic Center Fountain		$60.98
				25029		Brush for equip		$90.20
				87702		Bushings, PVC, tools. wash, & quick fix		$98.39
				91464		Cable tie, tripod, water, pliers, handle file		$127.95
				94653		Part bags, tradestack. inspect. kit, & wrench		$181.72
				88830		Pallet of concretes & 10 washers		$213.05
				75423		Pallet of concrete		$220.01
							706507 Total	**$1,137.29**
706508	1/9/2024	7105	MARIA MURO	Dec 2023		Tuition Reimbursement - Fall 2023 Semester		$3,776.22
							706508 Total	**$3,776.22**
706509	1/9/2024	3172	MCC EQUIPMENT RENTALS, INC.	223-47-2	1230720	Waterline Improvement on Beaumont Ave CIP 20-657		$281,670.00
							706509 Total	**$281,670.00**
706510	1/9/2024	4966	MOTOROLA SOLUTIONS	8281773862	1240171	Battery Impres 2 (25)		$4,503.68
							706510 Total	**$4,503.68**
706511	1/9/2024	4703	MUNICIPAL EMERGENCY SVCS, INC.	IN1981528	1240045	PPE equipment for B. Gregory		$679.42
							706511 Total	**$679.42**
706512	1/9/2024	3434	MUSCO SPORTS LIGHTING, LLC	418601	1240530	Annual Control Link Service May 2024-May 2025		$475.00
							706512 Total	**$475.00**
706513	1/9/2024	7433	NATASHA S JOHNSON	17115		UB 993767730 26052 LUGO		$96.65
							706513 Total	**$96.65**

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
706514	1/9/2024	6059	NICHOLAS MARZULLO	12217	1240252	Rehab three City Hall Monument Signs		$1,228.35
				12216		Rehab three City Hall Monument Signs		$3,440.00
							706514 Total	**$4,668.35**
706515	1/9/2024	7193	O'REILLY AUTO ENTERPRISES, LLC	6160-183560	1240049	Ignition locks		$97.89
				6160-180950	1240546	Full engine service kit, spark plugs, & brakes		$534.88
							706515 Total	**$632.77**
706516	1/9/2024	7088	OCCUPATIONAL HEALTH CENTERS OF CALIFORNIA,	81267597	1240047	DOT Physical for R. Munoz & D. Gomez		$86.00
							706516 Total	**$86.00**
706517	1/9/2024	7176	ODP BUSINESS SOLUTIONS, LLC	344908664001	1240048	Stamp for business license		$23.69
				340688024001		Sheet, ruler, clock, planner, binder, & pens		$254.06
							706517 Total	**$277.75**
706518	1/9/2024	6153	QUADIENT LEASING USA, INC.	Q1102928	1240141	Lease N22042802 Folder/Inserter/E-Certify FY 23-24		$1,116.82
							706518 Total	**$1,116.82**
706519	1/9/2024	5772	QUINN COMPANY	WOB00012606	1240566	Lift cylinder repair on 420D		$947.51
							706519 Total	**$947.51**
706520	1/9/2024	3698	SCOTT ZEHM	12212023	1240168	City Hall Fountain Maintenance Svc Dec 2023		$145.00
							706520 Total	**$145.00**
706521	1/9/2024	5106	SIERRA LIGHTING, INC.	3154	1240382	Street light retrofit kits		$8,684.65
							706521 Total	**$8,684.65**
706522	1/9/2024	1356	STAPLES BUSINESS ADVANTAGE	8072558998	1240064	Office Supplies-DISN WIPE FRSHSCENT		$51.70
				3554454827		Tabs, tape, tissue, post its, sharpies, & notebook		$78.01
							706522 Total	**$129.71**
706523	1/9/2024	7426	STATE & FEDERAL POSTER, INC.	D4049	1240557	CA State & Federal Labor Law Poster 2024		$105.29
							706523 Total	**$105.29**

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
706524	1/9/2024	5561	STATEWIDE TRAFFIC SAFETY & SIGNS	13011796	1240065	Yellow paint, sign brackets, & pop rivets		$552.54
							706524 Total	**$552.54**
706525	1/9/2024	5561	STATEWIDE TRAFFIC SAFETY & SIGNS	13011795	1240550	28"" Traffic Cones		$2,229.38
							706525 Total	**$2,229.38**
706526	1/9/2024	7434	STRAUSS, VERLON	17116		UB 993765596 26071 REYNOLDS		$96.91
							706526 Total	**$96.91**
706527	1/9/2024	2127	T. JARB THAIPEJR	jthaipejr12-07-23	1240549	Reimb. for City Council Christmas Dinner		$296.31
							706527 Total	**$296.31**
706528	1/9/2024	237	THE COUNSELING TEAM, INC.	89325	1240310	Behavioral health & wellness srvs Dec 2023		$600.00
							706528 Total	**$600.00**
706529	1/9/2024	5516	TRI-STATE MATERIALS, INC.	109803	1240077	Gold Decomposed Granite		$1,189.02
							706529 Total	**$1,189.02**
706530	1/9/2024	304	TYLER TECHNOLOGIES, INC.	045-449769	1240527	Project Implementation, management, conversions		$1,600.00
				045-449770		Project Implementation, remote		$3,500.00
							706530 Total	**$5,100.00**
706531	1/9/2024	1977	VULCAN MATERIALS	73877400	1240082	Asphalt for distribution patches		$148.00
				73873382		Asphalt & aggregate		$285.11
							706531 Total	**$433.11**
706532	1/9/2024	1622	WILLDAN FINANCIAL SERVICES	010-56966	1240115	Admin Srvs for Streetlight Maint. Dist Jan - March		$2,398.33
				010-56965	1240114	Engineering Services for LMD Assess. Jan - March		$2,526.19
							706532 Total	**$4,924.52**
706533	1/9/2024	4353	WITTMAN ENTERPRISES, LLC	2311069	1240308	Medical billing services Nov 2023		$728.00
							706533 Total	**$728.00**

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION		AMOUNT
706534	1/9/2024	7432	WYATT DAVIS	17114		UB 993767531 11059 SAN JUAN		$42.10
							706534 Total	**$42.10**
706535	1/9/2024	3359	ZERO WASTE USA, INC.	585559	1240553	Dog bag and trash can stations for parks		$2,090.26
							706535 Total	**$2,090.26**
							Grand Total	**$841,982.26**

CITY OF LOMA LINDA
VOUCHER LIST
1/9/2024

VOUCHER	DATE	VENDOR	VENDOR NAME	INVOICE	P.O.	INVOICE DESCRIPTION	AMOUNT
31803	12/28/2023	454	Missionsquare	2023122800031803		457 Plan Contributions-12/03 through 12/16/2023	$20,098.98
102526621	12/15/2023	771	PERS	1002526621/22/23/24		Retirement Contributions-11/19 through 12/02/2023	$73,785.10
102513823	12/8/2023	773	PERS	1002513823		Health Insurance Premium-December 2023	$69,925.65
38424	12/21/2023	1044	US Bank	2023122000038424		LL Revenue Refunding Bonds Debt Service Payment	$60,207.19

Total Wires:	$224,016.92
Total Checks (Total from previous page):	$841,982.26
Grand Total =	$1,065,999.18

PAYROLL: 01/04/2024 $405,189.97

CLAIMS VOUCHER APPROVAL

I have reviewed the above listing of payments on check nos. 706476 through 706535 and wire nos. 31803, 102526621, 102513823 and 38424 for a total disbursement of $1,065,999.18 and to the best of my knowledge, based on the information provided, they are correct and are recommended for payment.

Anna Bejarano, Sr. Acct.
FOR: Sonia Fabela, Finance Director

Recommend that City Council approve for payment.

T. Jarb Thaipejr, City Manager

Approved by the City Council at their meeting held on January 9, 2024 and the City Treasurer is hereby to pay except as noted.

Phillip Dupper, Mayor

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Approval of Minutes 12-12-2023 [City Clerk]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3B

To	From
City Council	Lynette Arreola, City Clerk

Approval of Minutes for Regular City Council held on December 12, 2023.

Attachments

12-12-23 Draft Mins. AgendaLink.pdf

** **The following document is a draft of the minutes and not the official approved minutes** **

Minutes for the Regular City Council

25541 Barton Road, Loma Linda, CA 92354

December 12, 2023, 7:03 PM - December 12, 2023, 8:18 PM

Roll Call: *(The following members were in attendance)*

- **Ronald Dailey,** Mayor pro tempore
- **Phillip Dupper,** Mayor
- **Bhavin Jindal,** Councilmember
- **John Lenart,** Councilmember
- **Rhodes Rigsby,** Councilmember

1. Call to Order

1A. Call to Order- 7:03 PM

1B. Roll Call- 7:04 PM

Staff Present:

- **T. Jarb Thaipejr**, City Manager
- **Diane Robbins**, City Attorney
- **Lynette Arreola**, City Clerk
- **Sonia Fabela**, Finance Director
- **Dan Harker**, Fire Chief
- **Lorena Matarrita**, Community Development Director
- **Lt. Kaysie Smith**, SB County Sheriff's Department
- **Shawn MacGavin**, Information Systems Analyst

1C. Closed Session/Workshop - None-

None.

1D. Invocation and Pledge of Allegiance- 7:04 PM

Councilman Rigsby led the Invocation and Pledge of Allegiance.

1E. Items to be Added or Deleted- 7:05 PM

No items were added or deleted.

1F. Oral Reports/Public Participation - Non-Agenda Items (Each Speaker limited to 3 minutes. Pursuant to the Brown Act, no action or discussion can be taken by City Council)- 7:05 PM

Dick Wiley thanked the City Council for their efforts throughout 2023. He thanked the Sheriff and Fire Departments for their dedicated services to the City. He appreciated the Fire Department Staff for organizing the Parade of Lights. He concluded by wishing the City Council and staff a happy and safe holiday season.

Mayor Dupper thanked Mr. Wiley for his support and participation with the City.

Touchar Ozo noted that he has been attending City Council meetings to voice his disappointment regarding the neglect of the Senior Center. He has expressed his willingness to volunteer and his suggestion to form an advisory committee. However, he sensed a lack of enthusiasm from the City; that the City currently has shown no interest in establishing an advisory committee since the prior Senior Board had met its goals; and that the City requested additional time to expand on the senior programs before forming a committee. He stated that, in December, the line dancing class canceled a few classes and that the distribution of bus passes was not done. In the last month, he had not seen an expansion of programs. He was disgusted.

He presented a petition signed by over 60 citizens requesting more resources, activities, and services for seniors, veterans, and disabled individuals; requesting an advisory committee for the Senior Center; and requesting to promote the City's designation as a Blue Zone city.

1G. Conflict of Interest Disclosure- 7:15 PM

There were no foreseen conflicts of interest.

2. Scheduled and Related Items

2A. Proclamation - City of Collegedale, Tennessee- 7:15 PM

Mayor Dupper read the proclamation for Collegedale, Tennessee, and mentioned that he intends to present the proclamation to Collegedale during his visit later in the month.

2B. Mission Elementary School Presentation [Chamber of Commerce]- 7:19 PM

This item was continued to a future meeting.

2C. Water and Waste Water Rate Study Presentation by Tuckfield and Associates [Clayton Tuckfield]- 7:19 PM

City Manager Thaipejr introduced Mr. Clayton Tuckfield who has prepared the City's Water and Wastewater Rate Study for about 20 years and prepares this report every five years.

Clayton Tuckfield from Tuckfield and Associates presented the findings of the Water and Wastewater Rate Study, noting the study involved projecting a five-year financial plan based on historical data, expenses, and budgets, as required by legislation. However, they extend the projection to ten years to provide a more comprehensive view. Key tasks included conducting a cost-of-service analysis and designing water and wastewater rates. According to the study, the results indicate a 4.3% annual revenue increase for the next five years. Diagrams were presented to illustrate expenses, revenues, and the proposed percentage increase, demonstrating how the city would meet its financial obligations, as well as a diagram displaying the cash and investments of the water funds with the implementation of rate increases. He discussed the actual proposed water rate increase amounts, pointing out that the City will send notifications citywide of the 5-year rate increases per Prop 218 requirements.

In regards to the wastewater system rates, he stated that no rate increases are necessary. The existing wastewater revenue is projected to be sufficient for the next five years, along with satisfactory cash flow. However, he acknowledged there will be potential rate increases in treatment expenses from San Bernardino, but it would be a pass-through cost. Despite the appearance of an increase, it would be from treatment services. Mr. Tuckfield noted that in comparison to other communities, Loma Linda's water and wastewater rates are positioned in the middle. He concluded with a proposed timeline and required steps to be taken to implement the new rates by May 1, 2024.

City Manager Thaipejr stated that the City would work to pay off wastewater debt from the cash flow.

Councilman Jindal asked if there is a buffer collected for infrastructure repairs. City Manager Thaipejr explained that the City would borrow from special projects and water reserve funds should there be a need for infrastructure repairs.

Councilman Jindal asked why the expenses increase more than inflation in reference to one of the diagrams. Mr. Tuckfield explained that they are borrowing funds to pay for the 1.6 mg reservoir as well as the capital spending program.

3. Consent Calendar

Mayor pro tempore Dailey had a question on Agenda Item 3f, Flock Cameras, relating to the cost of the cameras and why the city did not choose a local vendor.

In response, City Manager Thaipejr clarified that the Flock Camera company is one of two companies providing the required service and equipment, and they offer at a lower cost. He noted that the funding comes from the Citizens Option for Public Safety (COPS) grant. He went on to outline the locations for the additional cameras, noting the City would have a total of 26 cameras. He mentioned that several neighboring cities use the same camera system, which has proven beneficial in aiding the Sheriff's Department in solving various criminal activities. Discussion ensued on the benefits of this camera system.

Milford Harrison stated that he appreciated the City installing these cameras in the City because he was aware of how it assisted in solving criminal activity. He stated that it also assisted the Sheriff's Department in locating his stolen vehicle. He thanked the City for installing holiday lights along Barton Road.

Mayor Dupper stated that the City is one of the first cities to install the cameras. He commended Lt. Kaysie Smith for initiating this program. He noted that the City leases the equipment. The company maintains the equipment.

Lt. Kaysie Smith stated that the Flock cameras are a much better technology and, by approving the agreement, the City is locking in this rate for the next five years.

Mayor pro tempore Dailey had another question on Agenda Item 3g, Solar Walkway Lights, asked where they are being installed and why they chose a vendor out of state.

In response, City Manager Thaipejr stated that they were purchasing the equipment directly from the manufacturer, which was through a bid process. He noted that the lights are being installed along the Edison Easement Trail between Mission St. and Van Leuven St.

City Manager Thaipejr stated that the City is gradually working on supplementing street lights with solar street lighting. He noted that some street light poles are owned and maintained by Southern California Edison. The City no control over those poles.

Motion by Ronald Dailey, seconded by Bhavin Jindal, and passing by a vote of 5-0-0-0 To Approve
the Consent Calendar as submitted.

3A. Demands Registers for November 28, and December 12, 2023 [Finance]-

Approved the Demands Registers dated:

- November 28, 2023, with a commercial demand totaling $3,418,012.40 and a payroll demand dated November 22, 2023, totaling 361,586.60; and
- December 12, 2023, with a commercial demand totaling $928,148.68, and two payroll demands dated December 7, 2023, totaling $370,517.87.

3B. Approval of Minutes 11-15-2023-

Approved the minutes of November 15, 2023, as submitted.

3C. Treasurer's Report - November 2023 [Finance]-

Accepted the Treasurer's Report for November 2023 for filing.

3D. Fire Department's Activity Report - November 2023 [Fire]-

Accepted the Fire Department's Activity Report for November 2023 for filing.

3E. Authorization to apply for the Emergency Management Performance Grant (EMPG) [Fire]-

Authorized the Fire Department to apply for and appropriate the revenue from the 2023 Emergency Management Performance Grant (EMPG) funds into account no. 0010000-49334; the City Manager to execute the related documents; and the City Manager to accept additional grant funding should it become available.

3F. Approve Appropriation and Award Contract for 9 Additional LPR Cameras [Public Works]-

Approved a supplemental appropriation of $33,200 from the Citizens Option for Public Safety (COPS) Grant fund balance into the COPS contractual agreement account no. 1355430-51830 and awarded a contract to Flock Group, Inc. for the installation and monitoring of nine (9) additional LPR cameras at various locations.

3G. Award Contract to Southcoast Lighting to Purchase Twelve Solar Walkway Lights [Public Works]-

Awarded contract to Southcoast Lighting of Norman, OK, for $16,616.80 to purchase twelve (12) solar-powered bollard-style walkway lights.

3H. Approve Purchase of 96 Domestic Water Meters from HydroPro Solutions, Inc. [Public Works]-

Awarded contract to HydroPro Solutions, Inc., of Ontario, CA, for $25,435.90, for the purchase of 96 Allegro 4G domestic water meters.

3I. Change Order for the Audio/Visual Equipment in the Council Chambers [Information Systems]-

Approved a change order to the contract with Western Audio Visual & Security for $18,800.00 to upgrade functions on monitors at the dias and add accessible network connections and switches.

3J. Approval of Agreement with Colantuono, Highsmith, and Whatley for Legal Services [City Attorney]-

Authorized the City Attorney to enter into an agreement with the law firm of Colantuono, Highsmith & Whatley (CHW) for legal services primarily in connection with land use issues on an as-needed basis.

3K. Council Bill #R-2023-40 - Approving a Loan from Special Projects Construction Fund to Water Acquisition Fund [Finance]-

Adopted Council Bill #R-2023-40 a Resolution approving a $4,350,000.00 loan from the City's Special Projects Construction Fund to the Water Acquisition Fund as well as supplemental appropriations into the following accounts: Infrastructure Account for $2,008,800.00; General Fund Overhead Account for $387,000.00; and Interest Expense Account for $59,200.00 to ensure available funds for the construction completion of the 1.6MG Reservoir.

RESOLUTION NO. 3204

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, APPROVING A LOAN FROM THE SPECIAL PROJECTS CONSTRUCTION FUND TO THE WATER ACQUISITION FUND

4. Old Business

5. New Business

5A. Appoint Three Historic Commission Members Whose Terms Expired - 7:59 PM

Community Development Director Mataritta presented the report, explaining that three member terms have expired; and that the City received five (5) applications, three of which were the three incumbents. She explained that this past year the Commission projects have been slower than usual; however, she anticipates the Commission's schedule will be busier in the coming year with

upcoming projects. She stated that the three incumbents have made a positive contribution to the Commission, are passionate about the heritage of the community, and maintain consistent attendance.

Discussion ensued about the Commission membership number, which is established by the Ordinance; and about the member applications received. It was noted that the current Commission members are dedicated and have collaborated effectively with City staff and other Commission members.

Dick Wiley suggested adding an alternate who can fill in if there is a need for a quorum.

Motion by Bhavin Jindal, seconded by Ronald Dailey, and passing by a vote of 5-0-0-0 to Appoint
Wiliam Coffman, Joseph Frink, and Michael Stewart to the Historic Commission.

6. Reports

6A. Reports of Council Members- 8:15 PM

Councilman Jindal mentioned that SBCTA has publicized that Brightline received Federal funding for a high-speed railroad connecting Rancho Cucamonga to Las Vegas. He noted that such a development would be good for the local economy.

Councilman Lenart stated that he has received inquiries regarding the water tower in the hills, particularly about flooding. City Manager Thaipejr explained that following the flood of 2010, the tank was designed to ensure water drainage on the south side. This drainage is directed towards a storm drain, intercepting the flow to the detention basin.

6B. Reports Of Officers- 8:18 PM

7. Adjournment

The meeting adjourned at 8:18 pm.

City of Loma Linda

Regular City Council Staff Report

Prepared By: Sonia Fabela

Treasurer's Report - December 2023 [Finance]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3C

To	From
City Council	Sonia Fabela, Finance Director

Via
T Jarb Thaipejr, City Manager

Accepted for filing by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council receive the report for filing.

Attachments

Dec 23 TREAS REPORT.pdf

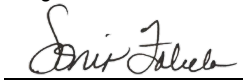
CITY OF LOMA LINDA

COMPOSITION OF CASH

Dec 2023

DEMAND DEPOSIT ACCOUNTS				
CITY - BANK OF AMERICA - MAIN CHECKING ACCOUNT				$ 3,938,870.99
Outstanding Checks as of month-end				(3,072,115.83)
CITY - MAIN CHECKING ACCOUNT AVAILABLE BALANCE				**$ 866,755.16**
BANK OF AMERICA - PAYROLL				**$ 19,742.67**
HOUSING AUTHORITY - BANK OF AMERICA - CHECKING ACCOUNT				212,096.05
Outstanding Checks as of month-end				(1,386.37)
HOUSING AUTHORITY - CHECKING ACCOUNT AVAILABLE BALANCE				**$ 210,709.68**
SUCCESSOR AGENCY - BANK OF AMERICA - CHECKING ACCOUNT				1,162,388.79
Outstanding Checks as of month-end				-
SUCCESSOR AGENCY - CHECKING ACCOUNT AVAILABLE BALANCE				**$ 1,162,388.79**
DEMAND DEPOSIT ACCOUNTS - TOTAL				**$ 2,259,596.30**
INVESTMENTS	**YIELD**			
LOCAL AGENCY INVESTMENT FUND (LAIF)				
CITY	3.843% *	$ 49,453,362.64		
CITY - Former RDA Bond Proceeds	3.843% *	423,696.57		
CITY -Total			49,877,059.21	
SUCCESSOR RDA	3.843% *		1,486,483.25	
HOUSING AUTHORITY	3.843% *		1,350,278.27	
INVESTMENTS TOTALS				**$ 52,713,820.73**
OTHER CASH				
IMPREST ACCOUNT			$ 500.00	
CASH ON HAND			1,350.00	
OTHER CASH TOTAL				**$ 1,850.00**
CASH AND INVESTMENTS - GRAND TOTAL				**54,975,267.03**
PREVIOUS MONTH				51,232,996.14
CHANGE +/(-)				$ 3,742,270.89

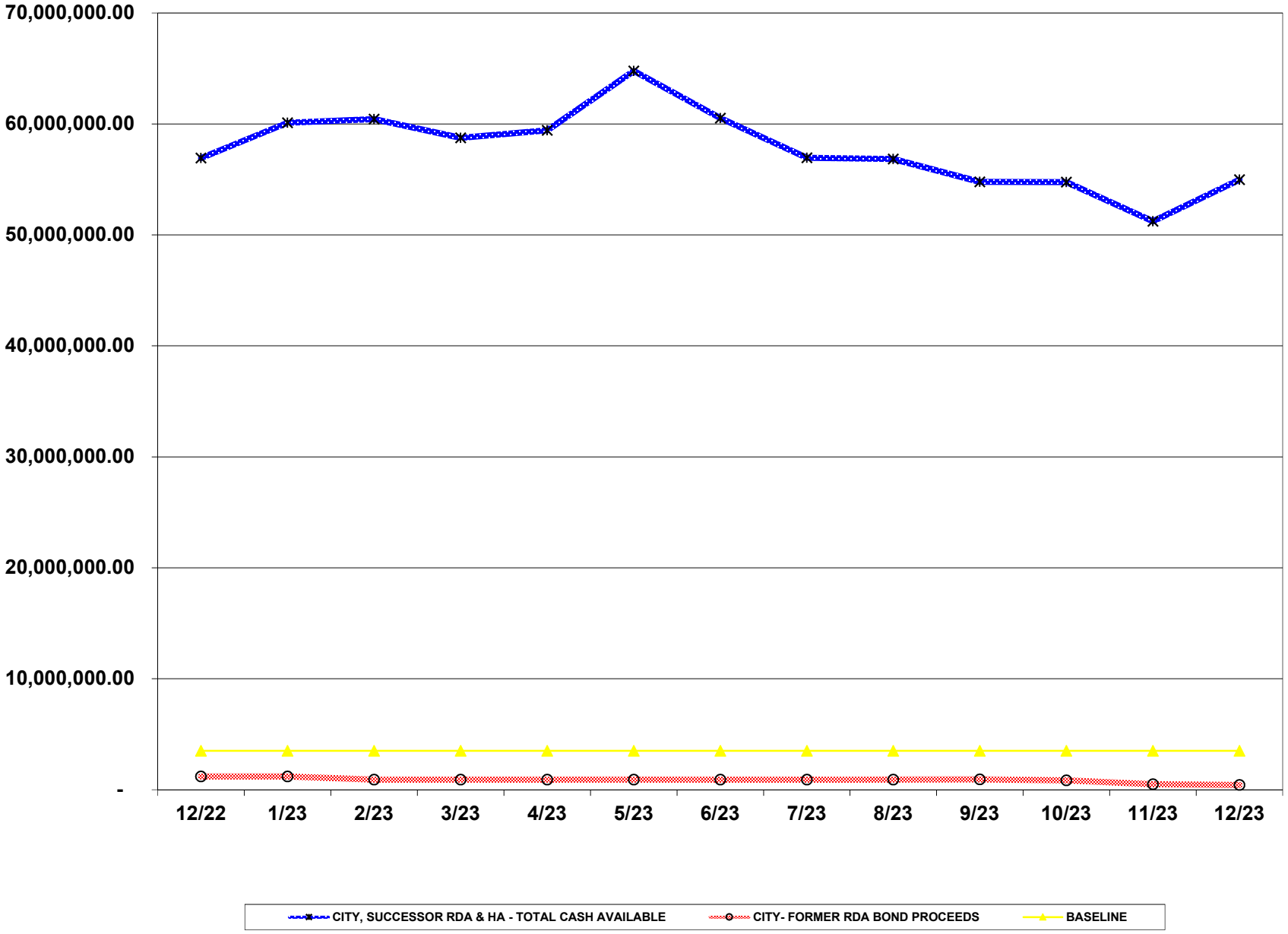
All investments are in accordance with the City Investment Policy, and as such, sufficient funds are available to meet the cash flow requirements of Loma Linda, including the next thirty days' obligations.



Treasurer

*LAIF Yield interest rate shown is for November 2023 as the December 2023 Rate has not been released as of 1/3/2024

CITY OF LOMA LINDA
MONTHLY TREASURER'S REPORT 12/22-12/23



City of Loma Linda

Regular City Council Staff Report

Prepared By: Nataly Alvizar

Fire Department's Activity Report - December 2023 [Fire]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3D

To	From
City Council	Nataly Alvizar, Executive Aide

Via
Tom Ingalls, Fire Marshal

Accepted for filing by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council receive the report for filing.

Attachments

December 2023 Fire Department Activity Report

SUBJECT: December 2023 Fire Department Activity Report

Operations Division:

The Fire Department's Operations Division responded to 475 incidents in December 2023. Of the 475 incidents, 32 calls were given in Mutual/Automatic Aid. The alarm types are broken down as follows:

Fire & Rescue	Month		YTD	
Medical Aid (MA)	311	65.5%	3469	68.0%
Traffic Collision (TC)	13	2.7%	149	2.9%
MA + TC	***324***	**68.2%**	***3618***	***71.0%***
Hazardous Conditions	*1*	2.40%	23	0.70%
Hazardous Material	1	0.40%	13	0.40%
Public Assistance	35	6.90%	191	5.50%
Rescue	1	0.90%	22	0.60%
Structure Fire	5	2.10%	36	1.00%
Cooking	1	0.00%	2	0.10%
Vegetation Fire	0	0.40%	24	0.70%
Vehicle Fire	2	0.00%	4	0.10%
Refuse Fire	8	1.10%	48	1.40%
All Fires	**16**	**3.60%**	***114***	***3.30%***
Good Intent/Dispatched & Cancelled Enroute	47	9.9%	532	10.4%
Fire Alarm Activation*	18	3.8%	176	3.5%

*Note: Includes accidental activation, burnt food, system malfunction, malicious, etc.

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lorena Matarrita

Council Bill #R-2024-01 - Resolution of a Purchase and Sale Agreement [Administration/Community Development]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3E

To	From
City Council	Lorena Matarrita, Community Development Director

Via
T Jarb Thaipejr, City Manager

Approved/Continued/Denied
by City Council
Date: _____

RECOMMENDATION

Adopt City Council Bill #R-2024-01 approving the Resolution authorizing the execution of a Purchase and Sale Agreement as to that certain property previously designated as surplus with Anlai Jiao and Kelsey Bullock.

BACKGROUND

The recommended action concerns that certain real property owned by the City of Loma Linda (the “City”) identified as APN 0284-202-47-0000 (Parcel A of Lot Line Adjustment 12-02) consisting of approximately 1.318 acres (approximately 57,412 square feet) located on the south side of Allen Way, west of Mountain View Avenue (near Hulda Crooks Park) (the “Property”), as more particularly described in Exhibit “A” and depicted in Exhibit “B” to the attached Resolution (the “Property”).

During 1995, the City purchased approximately 60 acres of land, which included a grove house known as the Allen Break Estate. During 2010, the City Council declared a portion of the estate surplus property and authorized disposal. The remaining parcel, approximately 1.4 acres, is a gently sloping orange grove next to Allen Way and encompasses the end of a splinter fault from the San Jacinto fault zone. At that time, it was determined to be impractical to extend Hulda Crooks Park into the Property due to the topography and location. Further, the Property was not acquired or used for public park purposes. Additionally, a lot line adjustment was recorded during 2021 to allow for the construction of a garage, reducing the parcel in question to 1.318 acres, now known as Parcel A of Lot Line Adjustment 12-02.

Consistent with the California Surplus Land Act, Government Code (the “GC”) §§ 54220-54234 (the “Act” or “SLA”), as amended by AB 1486 (Chapter 664, Statutes of 2019; “AB 1486”) and Guidelines promulgated thereunder by the California Department of Housing and Community Development (the “HCD”) dated as of April 2021 (the “Guidelines”), by Resolution No. 3185 on June 27, 2023, the City Council designated the Property as surplus land pursuant to the Act. On June 28, 2023, a Notice of Availability (the “NOA”) was issued to local agencies and housing sponsors as required by the Act, which allowed any interested party to submit a written statement of interest in the Property. The NOA was not intended to be a request for proposals. Further and in response to their requests, the NOA was also provided to two residents from the neighborhood of the Property. As specified within the NOA, to be eligible for further consideration, an interested party had to submit a statement of interest by 5:00 PM Monday, August 28, 2023 (the “NOA Deadline”). By the NOA Deadline, the City only received statements of interest from the two residents from the neighborhood of the Property (the “Interested Parties”).

On September 6, 2023, the Interested Parties were issued identical requests for proposals (“RFP”) letters. By the September 22, 2023 deadline specified within the RFP, the Interested Parties submitted their proposals. Thereafter, both proposals were evaluated and compared. On October 5, 2023, the Interested Parties were requested to submit or confirm by October 10, 2023, their last and best

purchase offer price for the Property. Based on their proposal and purchase price offer, it has been determined that the offer submitted by Anlai Jiao and Kelsey Bullock, husband, and wife (collectively "Buyer") in the amount of One Hundred Two Thousand Dollars ($102,000.00) (the "Purchase Price") was the higher of the two offers.

ANALYSIS

Consistent with the requirements of the SLA and the Guidelines, on October 30, 2023, City staff filed with HCD its completion report with respect to the SLA in connection with the Property. Thereafter, it its letter dated November 30, 2023, HCD informed the City that it had successfully completed compliance with the SLA and authorized the City's sale of the Property.

Based on the above, City staff has caused to be prepared a draft Purchase and Sale Agreement (PSA) by and between the City of Loma Linda (as "Seller") and Buyer which provides for the sale of the Property by City to Buyer on the terms and conditions set forth in the Agreement. The Buyer has reviewed and accepted the form of the PSA. In addition, under the Act, if 10 or more housing units are developed on the Property, at least 15% of the units must be restricted for use as affordable housing. The Agreement includes that requirement, which has been fully disclosed to Buyer. Notwithstanding, the Buyer has not indicated any plans for the development of the Property.

ENVIRONMENTAL

Pursuant to § 15060 (c) (3) of the California Environmental Quality Act (the "CEQA") Guidelines (i.e., California Code of Regulations, Title 14, Division 6, Chapter 3, §§ 15000-15387), approval of the attached Resolution is exempt from CEQA because the actions described therein will not result in a direct or indirect physical change in the environment and the actions described therein are not a "Project", as defined within§ 15378 of the CEQA Guidelines.

FISCAL IMPACT

Upon close of escrow, the net sale price (i.e., the PSA price less certain title and escrow charges applicable to the City, as described in the PSA) will become an asset of the City's General Fund.

Attachments

Attachment A - Resolution Approving PSA Surplus Property APN 0284-202-47.pdf

Attachment B - Purchase and Sale Agreement Surplus Property APN 0284-202-47.pdf

RESOLUTION NO. ____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, CALIFORNIA, AUTHORIZING THE EXECUTION OF A PURCHASE AND SALE AGREEMENT AS TO CERTAIN PROPERTY PREVIOUSLY DESIGNATED AS SURPLUS WITH ANLAI JIAO AND KELSEY BULLOCK

WHEREAS, this Resolution concerns that certain real property owned by the City of Loma Linda (the "City") identified as APN 0284-202-47-0000 (Parcel A of Lot Line Adjustment 12-02) consisting of approximately 1.318 acres (approximately 57,412 square feet) located on the south side of Allen Way, west of Mountain View Avenue (near Hulda Crooks Park), as more particularly described in Exhibit "A" and depicted in Exhibit "B" to this Resolution (the "Property"); and

WHEREAS, during 1995, the City purchased approximately 60 acres of land, which included a grove house known as the Allen Break Estate. During 2010, the City Council declared a portion of the estate surplus property and authorized disposal. The remaining parcel, approximately 1.4 acres, is a gently sloping orange grove next to Allen Way and encompasses the end of a splinter fault from the San Jacinto fault zone. At that time, it was determined to be impractical to extend Hulda Crooks Park into the Property due to the topography and location and, therefore, the Property has not been used for public park purposes. Additionally, a lot line adjustment was recorded during 2021 to allow for the construction of a garage, reducing the parcel in question to 1.318 acres, now known as Parcel A of Lot Line Adjustment 12-02; and

WHEREAS, pursuant to the California Surplus Land Act, Government Code (the "GC") §§ 54220-54234 (the "Act"), as amended by AB 1486 (Chapter 664, Statutes of 2019; "AB 1486") and Guidelines promulgated thereunder by the California Department of Housing and Community Development (the "HCD") dated as of April 2021 (the "Guidelines"), by Resolution No. 3185 on June 27, 2023, the City Council designated the Property as surplus and directed that notice be given calling for written notices of interest; and

WHEREAS, two proposals were received for the purchase of the Property with the higher of the two offers being that submitted by Anlai Jiao and Kelsey Bullock (collectively "Buyer") in the amount of One Hundred Two Thousand Dollars ($102,000.00) (the "Purchase Price"); and

WHEREAS, following its review of the process conducted heretofore by the City concerning the designation of the Property as surplus and calling for written notices of interest, the California Department of Housing and Community Development ("HCD") indicated in its writing dated as of November 30, 2023 (the "HCD Letter") that the City had successfully completed compliance with the Act and Guidelines with respect to disposition of the Property; and

WHEREAS, City staff has caused to be prepared a draft agreement entitled "Purchase and Sale Agreement and Joint Escrow Instructions" by and between the City of Loma Linda (as "Seller") and Buyer which provides for the sale of the Property by City to Buyer on the terms and conditions set forth in the Agreement; and

WHEREAS, under the Act, if housing units are developed on the Property, at least 15% of the units must be restricted for use as affordable housing. The Agreement includes that requirement, which has been fully disclosed to Buyer; and

WHEREAS, pursuant to § 15060 (c) (3) of the California Environmental Quality Act (the "CEQA") Guidelines (i.e., California Code of Regulations, Title 14, Division 6, Chapter 3, §§ 15000-15387), approval of this Resolution is exempt from CEQA because the actions described herein will not result in a direct or indirect physical change in the environment and the actions described herein are not a "Project", as defined within§ 15378 of the CEQA Guidelines; and

WHEREAS, all the prerequisites with respect to the approval of this Resolution have been met.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loma Linda, as follows:

Section 1. The foregoing recitals are true and correct and are a substantive part of this Resolution.

Section 2. The City Council hereby approves the Agreement and authorizes and directs the City Manager to execute the Agreement and attachments thereto, including without limitation a grant deed, to execute supplemental escrow instructions if necessary, and to take all actions, necessary or convenient to the implementation of the Agreement.

Section 3. Any actions previously taken in connection with the designation of the Property as surplus and arranging for the sale of the Property are hereby ratified and confirmed. Such actions include negotiating in good faith in accordance with the requirements of the Act and the Guidelines.

Section 4. This Resolution has been reviewed with respect to the applicability of the CEQA (Public Resources Code § 21000 *et seq*.). City staff has determined that the designation of the Property as surplus does not have the potential for creating a significant effect on the environment and is therefore exempt from further review under CEQA pursuant to State CEQA Guidelines§ 15060(c)(3) because it is not a project as defined by the CEQA Guidelines§ 15378. Adoption of the Resolution does not have the potential for resulting in either a direct or indirect physical change in the environment. If and when the Property is sold or leased and that new owner or lessee proposes a use for the Property that requires a discretionary permit and CEQA review, that future use and project will be analyzed at the appropriate time in accordance with CEQA.

Section 5. Pursuant to the foregoing, the City Clerk is directed to file a Notice of Exemption pursuant to CEQA Guidelines § 15062.

Section 6. This Resolution shall take effect upon the date of its adoption.

PASSED AND ADOPTED, at a meeting of the City Council of the City of Lorna Linda held on January 9, 2024.

AYES:

NOES:

ABSTAIN:

ABSENT:

Phillip Dupper, Mayor

ATTEST:

Lynette Arreola, City Clerk

CERTIFICATION:

I, Lynette Arreola, City Clerk for the City of Loma Linda, do hereby certify that the foregoing Resolution No. ____ was duly adopted by the City Council of the City of Loma Linda, at a meeting thereof held on January 9, 2024, by the following vote:

_____

Lynette Arreola, City Clerk

EXHIBIT "A"

PROPERTY DESCRIPTION

Legal Description

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

LOT A, AS DESCRIBED AND SHOWN ON LOT LINE ADJUSTMENT 12-02, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, RECORDED MAY 7, 2021, AS INSTRUMENT NO. 2021-0212584 OF OFFICIAL RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL 1 OF PARCEL MAP NO. 19268, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, FILED IN BOOK 237, PAGE 49 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPTING THE EASTERLY 20 FEET THEREOF.

APN: 0284-202-47-0000

EXHIBIT "B"

PROPERTY DEPICTION

(the Image is Not to Scale and is for Information Only)



PURCHASE AND SALE AGREEMENT AND JOINT ESCROW INSTRUCTIONS

SELLER: **City of Loma Linda**

BUYER: **Anlai Jiao and Kelsey Bullock**

DATED: **January 9, 2024**

BASIC TERMS

Agreement, Declaration of Restrictive Covenants	An instrument substantially in the form of Exhibit "E" hereto
Buyer:	Anlai Jiao and Kelsey Bullock
Buyer's Address:	Anlai Jiao and Kelsey Bullock 25599 Allen Way Loma Linda, California 92354
City:	The City of Loma Linda, a municipal corporation
City Manager:	The City Manager of the City or his or her designee
Closing:	The conveyance of the Real Property by Seller to Buyer in accordance with this Agreement.
Closing Date:	April 18, 2024 as further set forth in Section 3(b); with the mutual consent of the parties, escrow may close prior to April 18, 2024
Contingency Date:	Thirty (30) days after the Effective Date.
Deed:	A grant deed as to the Real Property from Seller to Buyer as described more particularly in Section 8(a)(i). The Deed shall be substantially in the form of Exhibit "C" hereto.
Disclosure Statement:	An instrument substantially in the form of Exhibit "B" hereto.
Down Payment:	One Hundred Dollars ($100.00)
Effective Date:	The date (i) the Anlai Jiao and Kelsey Bullock or (ii) the Seller approve this Agreement, whichever should later occur.
Escrow Holder:	Granite Escrow 450 Newport Center Drive, Suite 600 Newport Beach, California 92660 Attention: Arwen Estelle Telephone No.: (949) 720-0110
Official Records:	The official land records of the County Recorder of the County of San Bernardino
Purchase Price:	One Hundred Two Thousand Dollars ($102,000.00).
Real Property:	That property described in Exhibit "A" hereto; the subject property is sometimes referred to as APN 0284-202-47-000.
Seller:	City of Loma Linda
Seller's Address:	25541 Barton Road, Loma Linda, California 92354

Title Company:	Commonwealth Land Title 4400 MacArthur Blvd., Suite 800 Newport Beach, California 92660 Attention: David Noble Telephone No.: (714) 289-3379

PURCHASE AND SALE AGREEMENT
AND
JOINT ESCROW INSTRUCTIONS

This **PURCHASE AND SALE AGREEMENT AND JOINT ESCROW INSTRUCTIONS** ("Agreement") is made and entered into as of the Effective Date by and between Seller and Buyer.

RECITALS

A. Seller is the fee owner of that real property which is legally described on Exhibit "A" attached hereto and made a part hereof (the "Real Property"). The Real Property is not improved with a residence; any improvements existing on the Real Property were previously installed by the Buyer.

B. Seller has determined, as evidenced by its Resolution No. 3185 as adopted on June 27, 2023 (the "Surplus Resolution") that the Real Property is surplus to the needs of the Seller. Following approval of the Surplus Resolution, Seller undertook a process to invite bids consistent with provisions of the California Surplus Land Law (Government Code sections 54220 to 54234) and guidelines concerning the disposition of surplus land as published by the California Department of Housing and Community Development ("HCD") dated as of April 2021 (the "Guidelines"). Seller communicated with HCD concerning the process conducted by Seller and received written confirmation from HCD (dated as of November 30, 2023) that the process to allow the sale of the Real Property had been completed. As part of the process, Seller received two monetary bids; the first was submitted by Buyer herein for the amount of the Purchase Price, with no conditions regarding land use entitlement included, and the second by a different private party for a lower amount. As Buyer proposed the higher amount, and preconditions to move forward with the sale of the Real Property having been completed, Seller is agreeing with Buyer to cause the consummation of the sale of the Real Property to Buyer on the terms and conditions set forth in this Agreement.

C. Seller has offered to sell to Buyer the Real Property described herein for the price and subject to the terms set forth below. Buyer acknowledges that: (i) if ten or more dwelling units are developed on the Real Property, the not fewer than fifteen percent (15%) of the dwelling units so developed will be required to be sold or rented at affordable housing cost for a period of time more fully described in Exhibit "B" hereto; and (ii) the Real Property is being sold without warranty on a where is/as is basis; Buyer expressly acknowledges that Seller has disclosed that there is a fault line running across the Real Property. Buyer has considered the offer by Seller and agrees to buy from Seller the Real Property on the terms and conditions as more particularly set forth below. Covenants which include such requirements will be incorporated in the Deed as well as in the Agreement, Declaration of Restrictive Covenants.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Seller and Buyer agree as follows:

1. **Purchase and Sale.** Seller hereby agrees to sell the Real Property to Buyer, and Buyer hereby agrees to purchase the Real Property from Seller, on the terms and conditions set forth in this Agreement. The term Real Property is defined collectively as the following:

(a) The fee interest in the Real Property;

(b) All rights, privileges, easements, licenses and interests appurtenant to the Real Property. Such rights shall be deemed to include, without limitation, all royalties, minerals, oil and gas rights and profits, water and water rights (whether or not appurtenant) owned by Seller; and

(c) All personal property, equipment, supplies, and fixtures owned by Seller and located at the Real Property;

(d) All of Seller's interest under contracts, leases, and other agreements associated with the Real Property, including without limitation all moneys held by the Authority in an impound account to defray taxes, assessments, insurance, and other costs with respect to the Real Property (as such moneys were funded by Seller or a predecessor in interest to Seller); and

(e) All of Seller's interest as lessor in any lease or agreement to rent all or any portion of the Real Property.

2. Payment of Consideration. As consideration for the Seller to enter into this Agreement, Buyer shall within two (2) days after the Effective Date deposit the Down Payment. As consideration for the sale of the Real Property from Seller to Buyer, Buyer shall, prior to Closing (as defined below), deposit with Escrow Holder: (i) immediately available funds in the amount of the Purchase Price (less the Down Payment if earlier paid), and (v) documents to the extent referenced in Section 9 or otherwise necessary to effect the Closing.

3. Escrow and Deposit.

(a) Opening of Escrow. For the purposes of this Agreement, the escrow ("Escrow") shall be deemed opened ("Opening of Escrow") on the date that Escrow Holder receives a copy of this Agreement fully executed by Buyer and Seller. Buyer shall remit to Escrow the Down Payment within two (2) business days after the Effective Date. Buyer and Seller shall use their best efforts to cause the Opening of Escrow to occur on or before two (2) business days after the Effective Date. Escrow Holder shall promptly notify Buyer and Seller in writing of the date of the Opening of Escrow. Buyer and Seller agree to execute, deliver and be bound by any reasonable or customary supplemental escrow instructions or other instruments reasonably required by Escrow Holder to consummate the transaction contemplated by this Agreement; provided, however, that no such instruments shall be inconsistent or in conflict with, amend or supersede any portion of this Agreement. If there is any conflict or inconsistency between the terms of such instruments and the terms of this Agreement, then the terms of this Agreement shall control. Without limiting the generality of the foregoing, no such instruments shall extinguish any obligations imposed by this Agreement or any other agreement between Seller and Buyer.

(b) Closing. For purposes of this Agreement, the "Closing" or "Closing Date" shall be the date the Deed (as defined below) is recorded pursuant to applicable law in the county in which the Real Property is located. Unless changed in writing by Buyer and Seller, the Closing shall occur on the Closing Date, April 18, 2024 or such later date as may be approved by Buyer and Seller for such purpose, each acting at its discretion (the "Closing Date") or as soon thereafter as the conditions precedent to closing are satisfied pursuant to Sections 6 and 7 of this Agreement. If the Closing has not, for any reason, occurred by the Closing Date, then either Buyer or Seller may terminate this Agreement by delivering written notice to the other at any time after the outside Closing

Date; provided, however, that if either party is in default under this Agreement at the time of such termination, then such termination shall not affect the rights and remedies of the non-defaulting party against the defaulting party.

Seller and Buyer agree that Escrow Holder shall have authority to assist in filling out the Special Disclosures and in inserting dates, names, and recording information as necessary and customary.

4. Seller's Delivery of Real Property and Formation Documents. Within ten (10) days after the Effective Date, Seller shall deliver to Buyer the following items (collectively, the Property Documents"):

(a) Copies of tax bills.

(b) Such proof of Sellers' authority and authorization to enter into this Agreement and to consummate this transaction as may be reasonably requested by Buyer and the Title Company.

5. Buyer's Right of Entry. From and after the Opening of Escrow through the earlier to occur of the termination of this Agreement or the Closing, Buyer and Buyer's employees, agents, consultants and contractors shall have the right to enter upon the Real Property during normal business hours, provided reasonable prior notice has been given to Seller.

6. Buyer's Conditions Precedent and Termination Right.

(a) Conditions Precedent. The Closing and Buyer's obligation to consummate the transaction contemplated by this Agreement are subject to the timely satisfaction or written waiver of the following conditions precedent (collectively, "Buyer's Contingencies"), which are for Buyer's benefit only.

(i) Title Review. Seller has obtained an preliminary title report as to the Real Property from the Title Company; the preliminary title report is designated as Order No. 92022709-920-DNE-DN0, dated as of December 6, 2023 (the "Prelim"). Within five (5) calendar days after the Opening of Escrow, Seller shall cause the Title Company to deliver to Buyer a copy of the Prelim, together with copies of the exceptions (the "Exceptions") set forth in the Prelim; provided that the cost of the Prelim shall be borne by Seller. On or before the Contingency Date, Buyer shall have approved in writing, in Buyer's sole discretion, any matters of title disclosed by the following (collectively, the "Title Documents"): (i) the Prelim including the following documents which are not of record as of the date of the Prelim; (ii) the legal description of the Real Property, and (iii) any survey Buyer desires to obtain at Buyer's sole cost and expense. Buyer shall have the same rights to approve or disapprove any exceptions to title that are not created by Buyer and that come into existence after issuance of the Report but prior to Closing. Seller shall, on or before the Closing, remove all deeds of trust, mortgages and delinquent taxes (but not the lien for any real property taxes or assessments not yet delinquent).

(ii) Buyer's Title Policy. On or before the Closing, the Title Company shall, upon payment (by Seller) of the Title Company's premium, have agreed to issue to Buyer, a standard ALTA owner's policy of title insurance ("Buyer's Title Policy") in the amount of the Purchase Price, showing fee title to the Real Property vested solely in Buyer and subject only to the (i) the standard, preprinted exceptions to Buyer's Title Policy; (ii) liens to secure payment of real

estate taxes or assessments not yet delinquent; (iii) matters affecting the Real Property created by or with the written consent of Buyer; (iv) matters disclosed in the Prelim, (v) provisions to be contained in the Deed; and (vi) those additional matters specifically approved in writing by Buyer. Buyer shall have the right, at its sole cost and expense, to obtain coverage beyond that offered by a standard ALTA policy; provided, however, that Buyer's ability to obtain such extended coverage shall not be a Buyer's Contingency and Buyer's obligations hereunder shall in no way be conditioned or contingent upon obtaining such extended coverage. Buyer shall have sole responsibility for obtaining, and bearing the cost of, any endorsements and for any survey or other matters required by the Title Company for such extended coverage.

(iii) Physical and Legal Inspections and Studies. On or before the Contingency Date, Buyer may undertake as to the Real Property, at Buyer's cost, physical and legal inspections, investigations, tests and studies Buyer elects to make or obtain, including, but not limited to, investigations with regard to zoning, building codes and other governmental regulations; engineering tests; soils, seismic and geologic reports; environmental audits, inspections and studies; environmental investigation or other invasive or subsurface testing; and any other physical or legal inspections and/or investigations as Buyer may elect to make or obtain. Buyer shall give prior notice to Seller a reasonable time prior to conducting any such activities and shall seek to conduct any such activities within normal working hours or at other times approved by Seller.

(iv) Natural Hazard Report. Seller shall cause the Escrow Holder to provide to Buyer prior to the Contingency Date, at Seller's cost, the National Hazard Report described at Section 8(a)(iii) of this Agreement.

(v) Delivery of Documents. Seller's delivery of all documents described in Section 8, below.

(vi) Representations and Warranties. All representations and warranties of Seller contained in this Agreement shall be materially true and correct as of the date made and as of the Closing.

(vii) No Default. As of the Closing, Seller shall not be in default in the performance of any material covenant or agreement to be performed by Seller under this Agreement.

(b) Termination Right. Should any of Buyer's Contingencies not be met, Buyer may, by written notice to Seller, terminate this Agreement. If this Agreement is so terminated, then (except to the extent expressly allocated to one party hereto by this Agreement) any escrow, title or other cancellation fees shall be paid by Buyer, unless Seller is in default hereunder, in which case Seller shall pay all such fees. If Buyer has neither terminated this Agreement in writing ("Termination Notice") on or before 5:00 p.m. on the Contingency Date as to the items set forth in Sections 6(a)(i)-(vi) inclusive, nor provided a written satisfaction or waiver notice to Seller of each Buyer's Contingency to be satisfied as of the Contingency Date, then all such Buyer's Contingencies shall be deemed to have been satisfied and this Agreement shall continue pursuant to its terms. If Buyer has not delivered a Termination Notice as the items set forth in Sections 6(a)(vii)-(viii) inclusive, prior to the Closing, such Buyer's Contingencies shall be deemed to have been satisfied.

(c) Seller's Cure Right. Buyer shall notify Seller, in Buyer's Termination Notice, of Buyer's disapproval or conditional approval of any Title Documents. Seller shall then have the right, but not the obligation, to (i) remove from title any disapproved or conditionally approved

Exception(s) (or cure such other title matters that are the basis of Buyer's disapproval or conditional approval of the Title Documents) within five (5) business days after Seller's receipt of Buyer's Termination Notice, or (ii) provide assurances reasonably satisfactory to Buyer that such Exception(s) will be removed (or other matters cured) on or before the Closing. With respect to any such Exception, it shall be sufficient for purposes hereof for Seller to commit in writing, within the applicable period, to remove such Exception at or before the Closing. Seller's failure to remove such Exception after committing to do so shall be a default hereunder. An Exception shall be deemed removed or cured if Seller furnishes Buyer with evidence that the Title Company will issue the Buyer's Title Policy, as defined herein, at the Closing deleting such Exception or providing an endorsement (at Seller's expense) reasonably satisfactory to Buyer concerning such Exception. If Seller cannot or does not remove or agree to remove any of the disapproved Exception(s) (or cure other matters) within such five (5) business day period, Buyer shall have three (3) business days after the expiration of such five (5) business day period to give Seller written notice that Buyer elects to proceed with the purchase of the Real Property subject to the disapproved Title Document(s), it being understood that Buyer shall have no further recourse against Seller for such disapproved Title Exception(s).

7. Seller's Condition Precedent. The Closing and Seller's obligations with respect to the transaction contemplated by this Agreement are subject to the timely satisfaction or written waiver of the following condition precedent ("Seller's Contingency"), which is for Seller's benefit only: Buyer's delivery of all documents described in Section 9(a) and Section 9(e), below.

8. Seller's Deliveries to Escrow Holder.

(a) Seller's Delivered Documents. At least one (1) business day prior to the Closing Date, Seller shall deposit or cause to be deposited with Escrow Holder the following items, duly executed and, where appropriate, acknowledged ("Seller's Delivered Items"):

(i) Deed. A grant deed substantially in the form attached hereto as Exhibit "D" (the "Deed"); vesting shall be in the name of Buyer or, with the prior written approval of the City Manager, a different entity to accommodate for family estate planning.

(ii) Agreement, Declaration of Restrictive Covenants. A recordable instrument substantially in the form of Exhibit "E" hereto (the Agreement; Declaration of Restrictive Covenants).

(iii) FIRPTA/Tax Exemption Forms. The Transferor's Certification of Non-Foreign Status which may be in the form attached hereto as Exhibit "D" or a format provided by the Title Company (the "FIRPTA Certificate"), together with any necessary tax withholding forms, and a duly executed California Form 593-C, as applicable (the "California Exemption Certificate").

(iv) Hazard Disclosure Report. Seller shall cause Escrow Holder to obtain and deliver to Buyer, at Seller's cost, a National Hazard Report as provided for under Sections 1102 and 1103 of the California Civil Code (the "National Hazard Report") on or before the Contingency Date.

(v) Possession of Real Property. Rights of possession of the Real Property free of any tenancies or occupancy.

(vi) Authority. Such proof of Seller's authority and authorization to enter into this Agreement and to consummate this transaction as may be reasonably requested by Buyer and the Title Company.

(vii) Further Documents or Items. Any other documents or items reasonably required to close the transaction contemplated by this Agreement as determined by the Title Company.

(b) Failure to Deliver. Should any of Seller's Delivered Items not be timely delivered to Escrow, Buyer may, by written notice to Seller, terminate this Agreement; provided, however, that Buyer may (but shall not be obligated to) in such notice provide Seller with five (5) business days to deliver all of Seller's Delivered Items. If Buyer's notice provides Seller such five (5) business days to deliver Seller's Delivered Items, and if Seller's Delivered Items are not delivered within such period, then this Agreement shall automatically terminate without further action or notice. In the event of any such termination, any cash deposited by Buyer shall immediately be returned to Buyer. Under no circumstances shall Buyer have any responsibility to or duty to pay consultants or real estate brokers retained by Seller, Seller being solely responsible in connection with any such contractual arrangements of Seller.

9. Buyer's Deliveries to Escrow. At least one (1) business day prior to the Closing Date, Buyer shall deposit or cause to be deposited with Escrow Holder the following, each duly executed and acknowledged, by Buyer as appropriate ("Buyer's Delivered Items"):

(a) Money from Buyer. The Purchase Price, together with additional funds necessary to pay Buyer's closing costs set forth in Section 10(b) herein; provided, however, that in the event Seller does not qualify for an exemption from California withholding tax under Section 18662 of the California Revenue and Taxation Code, as evidenced by the delivery at Closing of the California Exemption Certificate duly executed by Seller, Title Company shall withhold an amount equal to three and one-third percent (3-1/3%) of the Purchase Price on behalf of Buyer for payment to the California Franchise Tax Board in accordance with Section 11(b) hereof. In the event Seller is not exempt from such withholding or does not otherwise deliver the California Exemption Certificate at Closing, Buyer shall execute and deliver three (3) originals of California Form 593 to Title Company at or immediately after Closing.

(b) Change of Ownership Report. One (1) original Preliminary Change of Ownership Report.

(c) Final Escrow Instructions. Buyer's final written escrow instructions to close escrow in accordance with the terms of this Agreement.

(d) Authority. Such proof of Buyer's authority and authorization to enter into this Agreement and to consummate the transaction contemplated hereby as may be reasonably requested by Seller or the Title Company.

(e) Further Documents or Items. Any other documents or items reasonably required to close the transaction contemplated by this Agreement as determined by the Title Company.

10. Costs and Expenses.

(a) Seller's Costs. If the transaction contemplated by this Agreement is consummated, then Seller shall be debited for and bear the following costs: (i) Seller's share of prorations; (ii) the cost of the Natural Hazard Report; (iii) the premium for a standard ALTA owner's policy of title insurance based upon the Purchase Price (the "Owner's Policy"); (iv) one-half of the Escrow Holder's fee; (v) documentary transfer taxes, if any; (vii) one-half of recording fees and charges other closing costs not otherwise enumerated in this subsection (a); and (viii) costs, if any, allocable to Seller under this Agreement and costs for such services as Seller may additionally request that Escrow perform on its behalf (which foregoing items collectively constitute "Seller's Costs and Debited Amounts").

(b) Buyer's Costs. If the transaction contemplated by this Agreement is consummated, then Buyer shall bear the following costs and expenses: (i) one-half of the Escrow Holder's fee; (ii) Buyer's share of prorations, (iii) one-half of recording fees and charges and other closing costs not otherwise enumerated in this subsection (b) or in subsection (a); and (iv) costs, if any, for such services as Buyer may additionally request that Escrow Holder perform on its behalf (collectively, "Buyer's Costs and Debited Amounts").

(c) Generally. Each party shall bear the costs of its own attorneys, consultants, and real estate brokers in connection with the negotiation and preparation of this Agreement and the consummation of the transaction contemplated hereby. Buyer represents to each Seller and the Authority that Buyer has not engaged the services of any consultants, finders or real estate brokers in connection with the purchase of the Real Property from the Seller. Seller represents to each Buyer and the Authority that Seller has not engaged the services of any consultants, finders or real estate brokers in connection with the sale of the Real Property to the Buyer.

11. Prorations; Withholding.

(a) Expenses relating to the Real Property (including, but not limited to, property taxes, utility costs and expenses, water charges and sewer rents and refuse collection charges) shall be the responsibility of Buyer (whether incurred before or after the Effective Date).

(b) Seller, as a governmental agency, is exempt from withholding under Section 18662 of the California Revenue and Taxation Code and will submit to Escrow Holder a writing which sets forth such governmental status and exemption.

12. Closing Procedure. When the Title Company is ready to issue the Buyer's Title Policy and all required documents and funds have been deposited with Escrow Holder, Escrow Holder shall immediately close Escrow in the manner and order provided below.

(a) Recording. Escrow Holder shall cause each of the Deed and the Agreement; Declaration of Restrictive Covenants to be recorded among the official land records of the County Recorder of the County of San Bernardino ("Official Records") and obtain conformed copies thereof for distribution to each Buyer, Seller and the Authority.

(b) Disburse Funds. Escrow Holder shall debit or credit (as provided herein) all Buyer's Costs and Debited Amounts, Seller's Costs and Debited Amounts and General Expenses, prorate matters and withhold funds as provided herein. Seller authorizes Escrow Holder to request

demands for payment and to make such payments from the Purchase Price (or such other funds, if any, as are advanced by Seller) to defray the cost of removing deeds of trust, liens and other encumbrances. Seller agrees that, notwithstanding any other provision of this Agreement to contrary effect, the total moneys to be disbursed to Seller upon Closing in connection with the sale of the Real Property under this Agreement shall be the sum of Five Hundred Dollars ($500.00).

(c) Documents to Seller. Escrow Holder shall deliver to Seller a conformed copy of the Deed, a conformed copy of the Covenants, and a copy of each other document (or copies thereof) deposited into Escrow by Buyer pursuant hereto. Escrow Holder shall also provide to Authority a copy of each document provided to Seller. Escrow Holder shall also provide for the original Covenants to be delivered to Seller following the recording of the Covenants.

(d) Documents to Buyer. Escrow Holder shall deliver to Buyer the original FIRPTA Certificate, the original California Exemption Certificate (as applicable), a conformed copy of the Deed, the Natural Hazard Report, and each other document (or copies thereof) deposited into Escrow by Seller pursuant hereto, including, without limitation, those documents referenced in Section 8. Escrow Holder shall also provide to Authority a copy of each document provided to Buyer.

(e) Title Company. Escrow Holder shall cause the Title Company to issue the Buyer's Title Policy to Buyer.

(f) Closing Statement. Escrow Holder shall forward to both Buyer and Seller a separate accounting of all funds received and disbursed for each party with a copy to the Authority.

(g) Informational Reports. Escrow Holder shall file any information reports required by Internal Revenue Code Section 6045(e), as amended.

13. Representations and Warranties.

(a) Seller's Representations and Warranties. In consideration of Buyer entering into this Agreement and as an inducement to Buyer to purchase the Real Property, Seller makes the following representations and warranties as of the Effective Date and as of the Closing, each of which is material and is being relied upon by Buyer (and the truth and accuracy of which shall constitute a condition precedent to Buyer's obligations hereunder), and all of which are material inducements to Buyer to enter into this Agreement (and but for which Buyer would not have entered into this Agreement) and shall survive Closing:

(i) Seller has the legal power, right and authority to enter into this Agreement and the instruments referenced herein, and to consummate the transaction contemplated hereby.

(ii) All requisite action (corporate, trust, partnership or otherwise) has been taken by Seller in connection with entering into this Agreement and the instruments referenced herein; and, by the Closing, all such necessary action will have been taken to authorize the consummation of the transaction contemplated hereby. By the Closing no additional consent of any individual, director, manager, shareholder, partner, member, trustee, trustor, beneficiary, creditor, investor, judicial or administrative body, governmental authority or other party shall be required for Buyer to consummate the transaction contemplated by this Agreement.

(iii) The individual executing this Agreement and the instruments referenced herein on behalf of Seller has the legal power, right and actual authority to bind Seller to the terms and conditions hereof and thereof.

(iv) Neither the execution or delivery of this Agreement or the documents or instruments referenced herein, nor incurring the obligations set forth herein, nor the consummation of the transaction contemplated herein, nor compliance with the terms of this Agreement or the documents or instruments referenced herein or therein conflict with or result in the breach of any terms, conditions or provisions of, or constitute a default under, any note, contract, mortgage, deed of trust, loan, lease or other agreement or instrument to which Seller is a party or that affect the Real Property, including, but not limited to, any of the Title Documents or the Property Documents.

(v) Seller has made no written or oral commitments to or agreements with any governmental authority or agency materially and adversely affecting the Real Property, or any part hereof, or any interest therein, which will survive the Closing. Seller has entered into no understanding or agreement with any taxing or assessing authority respecting the imposition or deferment of any taxes or assignments respecting the Real Property. For purposes of this Agreement, "best of Seller's knowledge" means the actual knowledge of the City Manager, no investigation having been made.

(vi) To the best of the Seller's knowledge, no document supplied to Buyer by Seller contains any untrue statement of a material fact, and no document omits any facts that would be necessary, in the circumstances, to make the document supplied not misleading.

(b) Subsequent Changes to Seller's Representations and Warranties. If, prior to the Closing, Buyer or Seller should learn, discover or become aware of any existing or new item, fact or circumstance which renders a representation or warranty of Seller set forth herein incorrect or untrue in any respect (collectively, the "Seller Representation Matter"), then the party who has learned, discovered or become aware of such Representation Matter shall promptly give written notice thereof to the other party and Seller's representations and warranties shall be automatically limited to account for the Representation Matter. Buyer shall have the right to approve or disapprove any such change and to terminate this Agreement by written notice to Seller if Buyer reasonably disapproves any such change. If Buyer does not elect to terminate this Agreement, Seller's representation shall be qualified by such Seller Representation Matter and Seller shall have no obligation to Buyer for such Seller Representation Matter.

(c) Buyer's Representations and Warranties. In consideration of Seller entering into this Agreement and as an inducement to Seller to sell the Real Property, Buyer makes the following representations and warranties as of the date hereof and at and as of the Closing, each of which is material and is being relied upon by Seller (and the truth and accuracy of which shall constitute a condition precedent to Seller's obligations hereunder), and all of which shall survive Closing:

(i) Buyer has the legal power, right and authority to enter into this Agreement and the instruments referenced herein, and to consummate the transaction contemplated hereby.

(ii) All requisite action has been taken by Buyer in connection with entering into this Agreement and the instruments referenced herein; and, by the Closing, all such

necessary action will have been taken to authorize the consummation of the transaction contemplated hereby. By the Closing no additional consent of any individual, judicial or administrative body, governmental authority or other party shall be required for Seller to consummate the transaction contemplated by this Agreement.

(iii) The individuals executing this Agreement and the instruments referenced herein on behalf of Buyer have the legal power, right and actual authority to bind Buyer to the terms and conditions hereof and thereof.

(iv) Buyer agrees, acknowledges, and represents that the use of the Real Property prior to the Effective Date and continuing to the conveyance of the Real Property to Buyer has been a nonconforming use and that any improvements may not be made to the Real Property without the prior written approval of the City of Loma Linda, a municipal corporation; this provision shall survive the close of escrow.

(v) Buyer agrees and acknowledges that by the City approving this Agreement and/or conveying the Real Property to Buyer, no commitment, assurance or any representation has been made that either the City or the Loma Linda Housing Authority will provide any financial assistance in connection with the development of affordable housing units on the Real Property. Buyer agrees and acknowledges that there is no expectation that either the City or the Loma Linda Housing Authority will provide any financial assistance in connection with any development which hereafter occurs on the Real Property.

(vi) Neither the execution and delivery of this Agreement and the documents and instruments referenced herein, nor incurring the obligations set forth herein, nor the consummation of the transaction contemplated herein, nor compliance with the terms of this Agreement and the documents and instruments referenced herein conflict with or result in the material breach of any terms, conditions or provisions of, or constitute a default under, any bond, note or other evidence of indebtedness or any contract, indenture, mortgage, deed of trust, loan, partnership agreement, lease or other agreement or instrument to which Buyer is a party or by which any of Buyer's properties are bound.

(d) Subsequent Changes to Buyer's Representations and Warranties. If, prior to the Closing, Seller or Buyer should learn, discover or become aware of any existing or new item, fact or circumstance which renders a representation or warranty of Buyer set forth herein incorrect or untrue in any respect (collectively, the "Buyer's Representation Matter"), then the party who has learned, discovered or become aware of such Buyer's Representation Matter shall promptly give written notice thereof to the other party and Buyer's representations and warranties shall be automatically limited to account for the Buyer's Representation Matter. Seller shall have the right to approve or disapprove any such change and to terminate this Agreement by written notice to Buyer if Seller reasonably disapproves any such change. If Seller does not elect to terminate this Agreement, Buyer's representation shall be qualified by such Buyer's Representation Matter and Buyer shall have no obligation to Seller for such Buyer's Representation Matter.

14. Limitation on the Issuance of Building Permits. In the event Buyer hereafter has pulled permits for the development of eight (8) dwelling units on the Real Property, no additional building permits shall be issued unless and until Buyer executes and causes to be recorded as to the Real Property an amendment to the Agreement; Declaration of Restrictive Covenants; such amendment shall more fully delineate the number of units to be developed on the Real Property, the number of units to be restricted as affordable units, and the income category (or categories) at which

such units will be restricted. The provisions of this Section 14 shall run with the land and shall survive the Closing.

15. General Provisions.

(a) Condemnation. If any material portion of the Real Property shall be taken or appropriated by a public or quasi-public authority exercising the power of eminent domain, Buyer shall have the right, at its option, to (i) terminate this Agreement or (ii) proceed with the purchase of the Real Property and receive all of the award or payment made in connection with such taking.

(b) Notices. All notices, demands, requests or other communications required or permitted hereunder (collectively, "Notices") shall be in writing, shall be addressed to the receiving party as provided in the Basic Term section above, and shall be personally delivered, sent by overnight mail (Federal Express or another carrier that provides receipts for all deliveries), sent by certified mail, postage prepaid, return receipt requested, or sent by facsimile transmission (provided that a successful transmission report is received), or sent by email (for Buyer, anlaij@hotmail.com; for Seller, LMatarrita@lomalinda-ca.gov). All Notices shall be effective upon receipt at the appropriate address. Notice of change of address shall be given by written notice in the manner detailed in this Section. Rejection or other refusal to accept or the inability to deliver because of changed address of which no Notice in accordance with this Section was given shall be deemed to constitute receipt of such Notice. The providing of copies of Notices to the parties' respective counsels is for information only, is not required for valid Notice and does not alone constitute Notice hereunder. Notice to either Anlai Jiao or Kelsey Bullock shall be deemed to constitute notice to both Anlai Jiao and Kelsey Bullock.

(c) Brokers. Seller assumes sole responsibility for any consultants or brokers ("Seller's Agents") it may have retained in connection with the sale of the Real Property. Seller represents to Buyer that Seller has engaged no finders or real estate brokers in connection with the sale of the Real Property to the Buyer, and there are no brokerage commission, finder's fee or other compensation of any kind is due or owing to any person or entity in connection with this Agreement. Seller agrees to and does hereby indemnify and hold Buyer free and harmless from and against any and all costs, liabilities or causes of action or proceedings which may be instituted by any broker, agent or finder, licensed or otherwise, claiming through, under or by reason of the conduct of the Seller in connection with this Agreement.

Buyer assumes sole responsibility for any consultants or brokers ("Buyer's Agents") it may have retained in connection with the purchase of the Real Property. Buyer represents to Seller that Buyer has engaged no finders or real estate brokers in connection with the purchase of the Real Property by the Buyer, and there are no brokerage commission, finder's fee or other compensation of any kind is due or owing to any person or entity in connection with this Agreement. Buyer agrees to and does hereby indemnify and hold Seller free and harmless from and against any and all costs, liabilities or causes of action or proceedings which may be instituted by any broker, agent or finder, licensed or otherwise, claiming through, under or by reason of the conduct of the Buyer in connection with this Agreement.

(d) Waiver, Consent and Remedies. Each provision of this Agreement to be performed by Buyer and Seller shall be deemed both a covenant and a condition and shall be a material consideration for Seller's and Buyer's performance hereunder, as appropriate, and any breach thereof by Buyer or Seller shall be deemed a material default hereunder. Either party may specifically and

expressly waive in writing any portion of this Agreement or any breach thereof, but no such waiver shall constitute a further or continuing waiver of a preceding or succeeding breach of the same or any other provision. A waiving party may at any time thereafter require further compliance by the other party with any breach or provision so waived. The consent by one party to any act by the other for which such consent was required shall not be deemed to imply consent or waiver of the necessity of obtaining such consent for the same or any similar acts in the future. No waiver or consent shall be implied from silence or any failure of a party to act, except as otherwise specified in this Agreement. All rights, remedies, undertakings, obligations, options, covenants, conditions and agreements contained in this Agreement shall be cumulative and no one of them shall be exclusive of any other. Except as otherwise specified herein, either party hereto may pursue any one or more of its rights, options or remedies hereunder or may seek damages or specific performance in the event of the other party's breach hereunder, or may pursue any other remedy at law or equity, whether or not stated in this Agreement.

(e) Cooperation. Buyer and Seller agree to execute such instruments and documents and to diligently undertake such actions as may be required in order to consummate the purchase and sale herein contemplated and shall use all reasonable efforts to accomplish the Closing in accordance with the provisions hereof.

(f) Remedies. Without limitation as to the availability of other remedies, this Agreement may be enforced by an action for specific enforcement.

(g) Time. Time is of the essence of every provision herein contained. In the computation of any period of time provided for in this Agreement or by law, the day of the act or event from which said period of time runs shall be excluded, and the last day of such period shall be included, unless it is a Saturday, Sunday, or legal holiday, in which case the period shall be deemed to run until 5:00 p.m. of the next day that is not a Saturday, Sunday, or legal holiday. Except as otherwise expressly provided herein, all time periods expiring on a specified date or period herein shall be deemed to expire at 5:00 p.m. on such specified date or period.

(h) Counterparts; Facsimile Signatures. This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, but all of which, together, shall constitute but one and the same instrument. A facsimile signature shall be deemed an original signature.

(i) Captions; Interpretation. Any captions to, or headings of, the sections or subsections of this Agreement are solely for the convenience of the parties hereto, are not a part of this Agreement, and shall not be used for the interpretation or determination of the validity of this Agreement or any provision hereof. This Agreement shall be interpreted as if prepared jointly and equally by both of the Seller and the Buyer.

(j) No Third Party Beneficiaries. The execution and delivery of this Agreement shall not be deemed to confer any rights upon, nor obligate any of the parties to this Agreement to, any person or entity other than the parties hereto.

(k) Amendment to this Agreement. The terms of this Agreement may not be modified or amended except by an instrument in writing executed by each of the parties hereto.

(l) Waiver. The waiver or failure to enforce any provision of this Agreement shall not operate as a waiver of any future breach of any such provision or any other provision hereof.

(m) Applicable Law. This Agreement shall be governed by and construed in accordance with the local law of the State of California.

(n) Exhibits and Schedules. The exhibits and schedules attached hereto are incorporated herein by this reference for all purposes.

(o) Entire Agreement. This Agreement supersedes any prior agreements, negotiations and communications, oral or written, and contains the entire agreement between, and the final expression of, Buyer and Seller with respect to the subject matter hereof. The parties hereto expressly agree and confirm that this Agreement is executed without reliance on any oral or written statements, representations or promises of any kind which are not expressly contained in this Agreement. No subsequent agreement, representation or promise made by either party hereto, or by or to an employee, officer, agent or representative of either party hereto shall be of any effect unless it is in writing and executed by the party to be bound thereby.

(p) Successors and Assigns. This Agreement shall be binding upon and shall inure to the benefit of the permitted successors and assigns of the parties hereto.

(q) Assignment. This Agreement may not be assigned without the prior written consent of the other party hereto and the prior written consent of the Authority.

[The remainder of this page intentionally left blank]

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above.

"SELLER"

CITY OF LOMA LINDA

By: _____
City Manager, City of Loma Linda

“BUYER”

ANLAI JIAO

By: _____

Anlai Jiao

KELSEY BULLOCK

By: _____

Kelsey Bullock

Acceptance by Escrow Holder:

Granite Escrow hereby acknowledges that it has received a fully executed copy of the foregoing Purchase and Sale Agreement and Joint Escrow Instructions by and between City of Loma Linda ("Seller"), and the Anlai Jiao and Kelsey Bullock, collectively, as Buyer, and agrees to act as Escrow Holder thereunder and to be bound by and strictly perform the terms thereof as such terms apply to Escrow Holder.

Dated: _____, 2024

GRANITE ESCROW

By:_____
Name:_____
Its:_____

EXHIBIT A

LEGAL DESCRIPTION

(Real Property)

The land referred to herein is situated in the State of California, County of San Bernardino, City of Loma Linda, described as follows:

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

LOT A, AS DESCRIBED AND SHOWN ON LOT LINE ADJUSTMENT 12-02, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, RECORDED MAY 7, 2021, AS INSTRUMENT NO. 2021-0212584 OF OFFICIAL RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL 1 OF PARCEL MAP NO. 19268, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, FILED IN BOOK 237, PAGE 49 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPTING THE EASTERLY 20 FEET THEREOF.

APN: 0284-202-47-0000

EXHIBIT B

DISCLOSURE STATEMENT

I/we Anlai Jiao and Kelsey Bullock (collectively, "Buyer") understand and agree that the Purchase and Sale Agreement and Joint Escrow Instructions by and between Buyer and the City of Loma Linda, a municipal corporation and charter city ("Seller") dated as of January 9, 2024 (the "Agreement") has been approved and entered into based upon the following understandings, affirmations, and representations by Buyer, as listed below:

- I/we are buying an unimproved area of land defined in the Agreement as the "Real Property", which Real Property is subject to a fault line traversing the Real Property. Seller has disclosed to me that a portion of the San Jacinto Fault (USGS Designation No. 125a) underlies the Real Property. As a consequence, any development proposed for the Real Property will require a geotechnical investigation, which shall include an evaluation of all of the following potential geologic and seismic hazards: i) slope instability; ii) liquefaction; iii) total and differential settlement; and iv) surface displacement due to faulting or seismically induced lateral spreading or lateral flow. Depending on the occupancy category of a proposed development, a corresponding seismic design category shall be determined for a proposed development that may constrain potential Property uses.

- I/we have been advised by Seller of the provisions of California Government Code Section 54222.5; in essence those provisions require that in the event at such future time as an owner of the Real Property develops ten (10) or more residential units on the Real Property, not less than fifteen percent (15%) of all residential units developed on the Real Property shall be sold or rented an affordable housing cost as described in Sections 50052.5 and 50053 of the California Health and Safety Code, with all such units being rented or sold to households having an income of not greater than eighty percent (80%) of area median income as more particularly defined in Health and Safety Code Section 50079.5. I/we agree and acknowledge that if any such development (which results in ten or more dwelling units being constructed on the Real Property) is to occur, I/we will execute recorded covenants running with the line, in form prepared by Seller, which will restrict the Real Property in conformity with the foregoing for a period of not less than 45 years (if the resulting unit(s) is/are held by a private party as owner) or not less than 55 years in the case of rental housing.

- I/we agree that as of such time as I/we have pulled permits for the development of eight (8) dwelling units on the Real Property, no additional building permits shall be issued unless and until I/we execute and cause to be recorded as to the Real Property an amendment to the Agreement; Declaration of Restrictive Covenants; such amendment shall more fully delineate the number of units to be developed on the Real Property, the number of units to be restricted as affordable units, and the income category (or categories) at which such units will be restricted.

(signatures on following page)

BUYER

ANLAI JIAO

_____

Dated: _____, 2024

KELSEY BULLOCK

_____

Dated: _____, 2024

EXHIBIT C

GRANT DEED

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

Anlai Jiao and Kelsey Bullock
25599 Allen Way
Loma Linda, California 92354

APN: 0284-202-47-0000 DOCUMENTARY TRANSFER TAX

$_____

_____ computed on the consideration or value of property conveyed; OR
_____ computed on the consideration or value less liens or encumbrances remaining at time of sale.

_____
Signature of Declarant or Agent determining tax - Firm Name

GRANT DEED

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, the City of Loma Linda, a municipal corporation and charter city ("Grantor" or "City") hereby grants to Kelsey Megan Bullock and Anlai Jiao, Wife and Husband as Community Property with Right of Survivorship (collectively, "Grantee") that certain real property located in the County of San Bernardino, State of California, more particularly described on Attachment No. 1 attached hereto and incorporated herein by this reference (the "Real Property"); such grant is subject to the provisions in Sections 1 to 2, inclusive, as follows:

1. The Real Property has been sold by Grantor to Grantee following conduct of a process by City to dispose of surplus property under the Surplus Land Act (Government Code Sections 54220 to 54234) (the "SLA"). Due to the nature of such statutory requirements, and as provided in that certain unrecorded "Purchase and Sale Agreement and Joint Escrow Instructions" (the "PSA") dated as of January 9, 2024 by and between Grantor and Grantee (a copy of which is on file with Grantor as a public record), at such future time as an owner of the Real Property develops ten (10) or more residential units on the Real Property, not less than fifteen percent (15%) of all residential units developed on the Property shall be sold or rented an affordable housing cost as described in Sections 50052.5 and 50053 of the California Health and Safety Code, with all such units being rented or sold to households having an income of not greater than eighty percent (80%) of area median income as more particularly defined in Health And Safety Coe Section 50079.5.

2. Grantee agrees and acknowledges that if any such development (which results in ten or more dwelling units being constructed on the Real Property) is to occur, Grantee (and any successors in interest as to the Real Property) will execute recorded covenants running with the line, in form prepared by City, which will restrict the Real Property in conformity with the foregoing for a period of not less than forty five (45) years (if the resulting unit(s) is/are held by a private party as owner) or not less than fifty five (55) years in the case of rental housing.

3. Grantee agrees that in the event Grantee (including without limitation a successor in interest as to the Real Property) hereafter has pulled permits for the development of eight (8) dwelling units on the Real Property, no additional building permits shall be issued unless and until the Grantee (or the then current owner of the Real Property) executes and causes to be recorded as to the Real Property an amendment to the Agreement; Declaration of Restrictive Covenants; such amendment shall more fully delineate the number of units to be developed on the Real Property, the number of units to be restricted as affordable units, and the income category (or categories) at which such units will be restricted.

4. The provisions set forth in Sections 1, 2, and 3 of this Deed shall run with the land.

IN WITNESS WHEREOF, Grantor has executed this Grant Deed as of _____, 2024.

"GRANTOR"

CITY OF LOMA LINDA, a municipal corporation and charter city

By: _____
T. Jarb Thaipejr, City Manager

Attest: _____
Lynette Arreola, City Clerk

AGREEMENT OF GRANTEE: Grantee agrees to be bound by and take subject to the provisions set forth in Sections 1, 2 and 3 this Grant Deed.

_____

Anlai Jiao

Dated: _____

_____

Kelsey Bullock

Dated: _____

ATTACHMENT NO. 1 TO GRANT DEED

LEGAL DESCRIPTION

The land referred to herein is situated in the State of California, County of San Bernardino, City of Loma Linda, described as follows:

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

LOT A, AS DESCRIBED AND SHOWN ON LOT LINE ADJUSTMENT 12-02, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, RECORDED MAY 7, 2021, AS INSTRUMENT NO. 2021-0212584 OF OFFICIAL RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL 1 OF PARCEL MAP NO. 19268, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, FILED IN BOOK 237, PAGE 49 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPTING THE EASTERLY 20 FEET THEREOF.

APN: 0284-202-47-0000

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of)

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of)

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of)

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of)

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

EXHIBIT "D"

FIRPTA CERTIFICATE

SELLER'S AFFIDAVIT OF NONFOREIGN STATUS
AND/OR CALIFORNIA WITHHOLDING EXEMPTION
FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT (FIRPTA)
AND CALIFORNIA WITHHOLDING LAW
(Use a separate form for each Transferor)

Internal Revenue Code ("IRC") Section 1445 provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a "foreign person." California Revenue and Taxation Code Section 18662 provides that a transferee of a California real property interest must withhold tax unless an exemption applies.

I understand that this affidavit may be disclosed to the Internal Revenue Service and to the California Franchise Tax Board by the transferee, and that any false statement I have made herein may result in a fine, imprisonment or both.

1. **PROPERTY ADDRESS** (property being transferred):_____ ("Property")
2. **TRANSFEROR'S INFORMATION:**
   Full Name_____("Transferor")
   Telephone Number_____
   Address_____
   (Use HOME address for individual transferors. Use OFFICE address for an "Entity" i.e.: corporations, partnerships, limited liability companies, trusts and estates.)
   Social Security No., or Federal Employer Identification No. _____
   For a corporation qualified to do business in California, California Corporation No. _____
   Note: In order to avoid withholding, IRC Section 1445 (b) requires that the Seller (a) provides this affidavit to the Buyer with the Seller's taxpayer identification number ("TIN"), or (b) provides this affidavit, including Seller's TIN, to a "qualified substitute" who furnishes a statement to the Buyer under penalty of perjury that the qualified substitute has such affidavit in their possession. A qualified substitute may be (i) an attorney, title company, or escrow company (but not the Seller's agent) responsible for closing the transaction, or (ii) the Buyer's agent.
3. **AUTHORITY TO SIGN:** If this document is signed on behalf of an Entity Transferor, THE UNDERSIGNED INDIVIDUAL DECLARES THAT HE/SHE HAS AUTHORITY TO SIGN THIS DOCUMENT ON BEHALF OF THE TRANSFEROR.
4. **FEDERAL LAW:** I, the undersigned, declare under penalty of perjury that, for the reason checked below, if any, I am exempt (or if signed on behalf of an Entity Transferor, the Entity is exempt) from the federal withholding law (FIRPTA):
   ☐ (For individual Transferors) I am not a nonresident alien for purposes of U.S. income taxation.
   ☐ (For corporation, partnership, limited liability company, trust and estate Transferors) The Transferor is not a foreign corporation, foreign partnership, foreign limited liability company, foreign trust or foreign estate, as those terms are defined in the Internal Revenue Code and Income Tax Regulations.
5. **CALIFORNIA LAW:** I, the undersigned, declare under penalty of perjury that, for the reason checked below, if any, I am exempt (or if signed on behalf of an Entity Transferor, the Entity is exempt) from the California withholding law.
   Certifications which fully exempt the sale from withholding:
   ☐ The total sales price for the Property is $100,000 or less.
   ☐ The Property qualifies as my principal residence (or the decedent's, if being sold by the decedent's estate) within the meaning of IRC Section 121 (owned and occupied as such for two of the last five years).
   ☐ The Property was last used as my principal residence (or the decedent's, if being sold by the decedent's estate) within the meaning of IRC Section 121 without regard to the two-year time period.
   ☐ The transaction will result in a loss or zero gain for California income tax purposes. (Complete FTB Form 593-E.)
   ☐ The Property has been compulsorily or involuntarily converted (within the meaning of IRC Section 1033) and Transferor intends to acquire property similar or related in service or use to be eligible for non-recognition of gain for California income tax purposes under IRC Section 1033.
   ☐ Transferor is a corporation (or an LLC classified as a corporation) that is either qualified through the California Secretary of State or has a permanent place of business in California.
   ☐ Transferor is a partnership (or an LLC that is not a disregarded single member LLC, classified as a partnership) and recorded title to the Property is in the name of the partnership or LLC. If so, the partnership or LLC must withhold from nonresident partners or members as required.
   ☐ Transferor is exempt from tax under California or federal law.
   ☐ Transferor is an insurance company, qualified pension/profit sharing plan, IRA or charitable remainder trust.
   Certifications which may partially or fully exempt the sale from withholding:
   ☐ The Property is being, or will be, exchanged for property of like kind within the meaning of IRC Section 1031.
   ☐ Payments for the Property are being made in installments, the transferor is a non-resident seller and withholding will be applied to each principal payment.
   ☐ As a result of the sale of the Property, Seller's tax liability, calculated at the maximum tax rate regardless of Seller's actual rate, will be less than the 3 1/3% withholding otherwise required. Seller will be required to sign a certification, under penalty of perjury, specifying the amount to be withheld. (Not to be used for sales closing prior to January 1, 2007)

By_____ Date _____
(Transferor's Signature) (Indicate if you are signing as the grantor of a revocable/grantor trust)

_____ _____
Typed or printed name Title (if signed on behalf of Entity Transferor)

Buyer's unauthorized use or disclosure of Seller's TIN could result in civil or criminal liability.

Buyer_____ Date _____
(Buyer acknowledges receipt of a Copy of this Seller's Affidavit)
Buyer_____ Date _____
(Buyer acknowledges receipt of a Copy of this Seller's Affidavit)

Buyer's Initials (_____) (_____) **Seller's Initials** (_____) (_____)

TDS REVISED 4/14 (PAGE 3 OF 3) Reviewed by _____ Date _____

REAL ESTATE TRANSFER DISCLOSURE STATEMENT (TDS PAGE 3 OF 3)

IMPORTANT NOTICE: An Affidavit should be signed by each individual or entity Transferor to whom or to which it applies. Before you sign, any questions relating to the legal sufficiency of this form, or to whether it applies to you or to a particular transaction, or about the definition of any of the terms used, should be referred to an attorney, certified public accountant, or other professional tax advisor, the Internal Revenue Service, or the California Franchise Tax Board. For further information on federal guidelines, see C.A.R. Legal Q & A "*Federal Withholding: The Foreign Investment in Real Property Tax Act*," and/or IRS Publication 515 or 519. For further information on state guidelines, see C.A.R. Legal Q & A "*California Nonresident Withholding*," and/or California FTB Pub. 1016.

FEDERAL GUIDELINES

FOREIGN PERSONS DEFINED. The following general information is provided to assist sellers in determining whether they are "foreign persons" for purposes of the Foreign Investment in Real Property Tax Act (FIRPTA), IRC §1445. FIRPTA requires a buyer to withhold and send to the Internal Revenue Service 10% of the gross sales price of a United States (U.S.) real property interest if the seller is a foreign person. No withholding is required for a seller who is a U.S. person (that is, not a foreign person). In order for an individual to be a U.S. person, he/she must be either a U.S. citizen or a U.S. resident alien. The test must be applied separately to each seller in transactions involving more than one seller. Even if the seller is a foreign person, withholding will not be required in every circumstance.

NONRESIDENT ALIEN INDIVIDUAL. An individual whose residence is not within the U.S. and who is not a U.S. citizen is a nonresident alien. The term includes a nonresident alien fiduciary. An alien actually present in the U.S. who is not just staying temporarily (i.e., not a mere transient or sojourner), is a U.S. resident for income tax purposes. An alien is considered a U.S. resident and not subject to withholding under FIRPTA if the alien meets either the green card test or the substantial presence test for the calendar year.

GREEN CARD TEST. An alien is a U.S. resident if the individual was a lawful permanent resident of the U.S. at any time during the calendar year. This is known as the "green card test."

SUBSTANTIAL PRESENCE TEST. An alien is considered a U.S. resident if the individual meets the substantial presence test for the calendar year. Under this test, the individual must be physically present in the U.S. on at least: (1) 31 days during the current calendar year; and (2) 183 days during the current year and the two preceding years, counting all the days of physical presence in the current year but only 1/3 the number of days present in the first preceding year, and 1/6 the number of days present in the second preceding year.

DAYS OF PRESENCE IN THE U.S. TEST. Generally, a person is treated as physically present in the country at any time during the day. However, if a person regularly commutes to work in the U.S. from a residence in Canada or Mexico, or is in transit between two points outside the U.S. and is physically present in the country for less than 24 hours, he/she is not treated as present in the U.S. on any day during the transit or commute. In addition, the individual is not treated as present in the U.S. on any day during which he/she is unable to leave the U.S. because of a medical condition which arose while in the U.S.

EXEMPT INDIVIDUAL. For the substantial presence test, do not count days for which a person is an exempt individual. An exempt individual is anyone in the following categories:

(1) An individual temporarily present in the U.S. because of (a) full-time diplomatic or consular status, (b) full-time employment with an international organization or (c) an immediate family member of a person described in (a) or (b).

(2) A teacher or trainee temporarily present in the U.S. under a "J" visa (other than as a student) who substantially compiles with the requirements of the visa. An individual will not be exempt under this category for a calendar year if he/she was exempt as a teacher or trainee or as a student for any two calendar years during the preceding six calendar years.

(3) A student temporarily present in the U.S. under an "F" or "J" visa who substantially complies with the requirements of the visa. Generally, a person will not be exempt as a student for any calendar year after the fifth calendar year for which he/she was exempt as a student, teacher or trainee. However, the individual may continue to be exempt as a student beyond the fifth year if he/she is in compliance with the terms of the student visa and does not intend to permanently reside in the U.S.

CLOSER CONNECTION TO A FOREIGN COUNTRY. Even if an individual would otherwise meet the substantial presence test, that person is not treated as meeting the test for the current calendar year if he/she:

(1) Is present in the U.S. on fewer than 183 days during the current year, and

(2) Has a tax home in a foreign country and has a closer connection to that country than to the U.S.

SPECIAL RULES. It is possible to be both a nonresident alien and a resident alien during the same tax year. Usually this occurs for the year a person arrives in or departs from the U.S. Other special provisions apply to individuals who were U.S. residents for at least three years, cease to be U.S. residents, and then become U.S. residents again.

NONRESIDENT ALIEN INDIVIDUALS MARRIED TO U.S. CITIZENS OR RESIDENT ALIENS may choose to be treated as resident aliens for most income tax purposes. However, these individuals are considered nonresidents for purposes of withholding taxes.

A FOREIGN PERSON OR PARTNERSHIP is one that does not fit the definition of a domestic corporation or partnership. A domestic corporation or partnership is one that was created or organized in the U.S., or under the laws of the U.S., or of any U.S. state or territory.

GUAM AND U.S. VIRGIN ISLANDS CORPORATIONS. A corporation created or organized in or under the laws of Guam or the U.S. Virgin Islands is not considered a foreign corporation for the purpose of withholding tax for the tax year if:

(1) at all times during the tax year, less than 25% in value of the corporation's stock is owned, directly or indirectly, by foreign persons, and

(2) at least 20% of the corporation's gross income is derived from sources within Guam or at least 65% of the corporation's income is effectively connected with the conduct of a trade or business in the U.S. Virgin Islands or the U.S. for the 3-year period ending with the dose of the preceding tax year of the corporation, or the period the corporation has been in existence if less.

A NONRESIDENT ALIEN TRUSTEE, ADMINISTRATOR OR EXECUTOR of a trust or an estate is treated as a nonresident alien, even though all the beneficiaries of the trust or estate are citizens or residents of the U.S.

Buyer's Initials (_____) (_____) **Seller's Initials** (_____) (_____)

Reviewed by _____ Date _____

EXHIBIT "E"

AGREEMENT; DECLARATION OF RESTRICTIVE COVENANTS

RECORDING REQUESTED BY AND WHEN RECORDED RETURN TO:

City of Loma Linda
Attn: City Manager
25541 Barton Road
Loma Linda, CA 92354

APN: 0284-202-47-0000

Space above for recorder.

EXEMPT FROM RECORDING FEES
(*Government Code §§ 6103 &27383)*

The undersigned declarant declares the documentary transfer tax is $0.00

AGREEMENT, DECLARATION OF RESTRICTIVE COVENANTS

THIS AGREEMENT, DECLARATION OF RESTRICTIVE COVENANTS ("Restrictive Covenants") is made this ____ day of _____, 2024 by **KELSEY BULLOCK** and **ANLAI JIAO**, Wife and Husband as Community Property with Right of Survivorship (collectively, "Owner" and "Declarant") and the **CITY OF LOMA LINDA**, a municipal corporation and charter city "City"), with reference to the following facts:

RECITALS

A. This Declaration of Restrictive Covenants shall confirm City's compliance with the provisions of the California Surplus Land Act (Government Code ("GC") §§ 54220 et seq.) (the "Act"), which is a requirement of the State of California.

B. City has agreed to sell to Declarant a fee interest, subject to the provisions contained herein and subject to provisions contained in a deed entitled "Grant Deed" to be recorded of event date hereof, a fee interest in that certain vacant real property, consisting of an approximately 1.318-acre parcel, located on the south side of Allen Way in the City of Loma Linda, County of San Bernardino, State of California (Assessor's Parcel Number 0284-202-47-0000) (the "Property").

C. The conveyance of the Property by City to Declarant under the Grant Deed is in furtherance of that certain unrecorded agreement dated as of January 9, 2024 between City and Declarant, entitled "Purchase and Sale Agreement and Joint Escrow Instructions" (the "PSA"); a copy of the PSA is on file with the City as a public record.

D. The Loma Linda General Plan and zoning designation for the Property as in effect as of the date the PSA has been approved by the City Council of the City is Low Density Residential (R-1), (0-4 dwelling units per acre). The ultimate development of the Property is anticipated to be consistent with the existing General Plan and zoning designations; such designations may change from time to time.

E. On June 27, 2023, the City Council of the City of Loma Linda adopted Resolution No. 3185, which among other things, declared the Property as non-exempt surplus land pursuant to the Act; a copy of such Resolution, which is unrecorded, is on file with the City as a public record.

F. On June 28, 2023, City caused the issuance of an unrecorded Notice of Availability of Surplus Land (as defined within the Act) for the Property to all designated local agencies and housing sponsors (as defined in the Act). A copy of the Notice of Availability of Surplus Land is on file with the City as a public record.

G. Within the 60-day period of availability (as specified in the Act), which was concluded on August 28, 2023, the City received two unrecorded Statements of Interest. Neither Statement of Interest indicated an intention to cause the Property to be developed with affordable housing. The City accepted the offer of Declarant, as the higher nominal bidder. The two Statements of Interest are on file with the City as public records.

H. While Declarant has not indicated a present intention to develop affordable housing units on the Property, the disposition of the Property, consisting with the Act, is nevertheless subject to subject to requirements concerning the provision of affordable units in the event ten (10) or more dwelling units are developed on the Property.

RESTRICTIVE COVENANTS, TERMS, CONDITIONS

In consideration of the above recitals, each of City and Declarant herby declares that the Property shall be held, transferred, conveyed, leased, occupied, or otherwise disposed of, and used subject to the following restrictive covenants; Declarant makes such declarations on behalf of itself and any and all successors to the Property (and acknowledges that the provisions hereof shall run with the land for the benefit of each of City and the Loma Linda Housing Authority, a public body, corporate and politic (the "Housing Authority"), which Housing Authority shall be deemed to be a third party beneficiary of the provisions hereof:

1. **Requirement of Affordability**. In the event at such future time as an owner of the Property develops ten (10) or more residential units on the Property, not less than fifteen percent (15%) of all residential units developed on the Property shall be sold or rented an affordable housing cost as described in Sections 50052.5 and 50053 of the California Health and Safety Code, with all such units being rented or sold to households having an income of not greater than eighty percent (80%) of area median income as more particularly defined in Health and Safety Code Section 50079.5. If any such development (which results in ten or more dwelling units being constructed on the Property) is to occur, Declarant shall execute recorded covenants running with the line, in form prepared by City, which will restrict the Property in conformity with the foregoing for a period of not less than 45 years (if the resulting unit(s) is/are held by a private party as owner) or not less than 55 years in the case of rental housing.

2. **Limitation Upon Issuance of Building Permits**. As of such time as Declarant (and/or its successors with respect to the Property) have pulled permits for the development of eight (8) dwelling units on the Property, no additional building permits shall be issued unless and until I/we execute and cause to be recorded as to the Property an amendment to these Restrictive Covenants; such amendment shall more fully delineate the number of units to be developed on the Property, the number of units to be restricted as affordable units, and the income category (or categories) at which such units will be restricted. At the election of City, the units shall be subject to an equity sharing agreement consistent with the provisions of paragraph (2) of subdivision (c) of GC § 65915.

3. **No Financial Responsibility and Hold Harmless; No Financial Assistance**. Neither City nor the Housing Authority will be responsible for any costs or financial losses incurred by any owner of the Property with respect to complying with these Restrictive Covenants. Any costs or financial losses incurred by any owner of the Property shall be borne solely by the Declarant and its successors in interest as to the Property. Declarant agrees and acknowledges that by the City approving the PSA and/or conveying the Property to Declarant, no commitment, assurance or any representation has been made that either the City or the Housing Authority will provide any financial assistance in connection with the development of affordable housing units on the Property. Declarant agrees and acknowledges that there is no expectation that either the City or the Housing Authority will provide any financial assistance in connection with any development which hereafter occurs on the Property.

4. **Term:** These Restrictive Covenants shall run with the land and shall be enforceable against the Declarant, any successor owner, and any occupant of the Property for a period commencing as of the date these Restrictive Covenants are recorded and continuing for a period of seventy (70) years commencing with the recording of these Restrictive Covenants; provided that in the event development occurs on the Property, City will consider in good faith a modification to such covenant period to accomplish a covenants period of (i) forty five (45) years in the

event ownership housing is developed on the Property or (ii) fifty five (55) years if rental housing is developed on the Property; the applicable period shall be deemed to constitute the "Term." For this purpose, any unit the rental of which is not precluded by recorded instrument shall be deemed to constitute a rental unit absent modification of this requirement hereafter expressly approved and executed by City. Further, in the event that during the Term, the Property is developed as an affordable housing project wherein there are additional affordable housing restrictive covenants wherein the lender/grantor requires a higher priority lien position (e.g., covenants required by the Low-Income Housing Tax Credit Program, HOME Investment Partnership Program, Multifamily Housing Program, etc.) and that the Declarant has confirmed exceed the number of affected affordable units, depth of affordability, and/or duration of covenants, then these Restrictive Covenants shall be deemed modified to reflect such longer periods or greater requirements. While not necessary to implement such modification, Declarant (or its successor) shall, upon request therefor by City, execute a further recordable modification to these Restrictive Covenants which expressly acknowledges that such greater requirements are, within limitation as to the provisions hereof, applicable hereunder and shall be enforceable by City.

5. **Exemptions:** These Restrictive Covenants shall not apply to projects as defined in subdivision (j) of Section 32121 of the California Health and Safety Code (i.e., generally, health care and health services related facilities).

IN WITNESS WHEREOF, the City and the Declarant have executed this Agreement, Declaration of Restrictive Covenants.

This ____ day of _____, 2024.

CITY:

CITY OF LOMA LINDA, a municipal corporation and charter city

By: _____
T. Jarb Thaipejr
City Manager

DECLARANT:

_____
Kelsey Bullock

_____
Anlai Jiao

EXHIBIT A

LEGAL DESCRIPTION

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

ALL THAT CERTAIN REAL PROPERTY SITUATED IN THE COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, DESCRIBED AS FOLLOWS:

LOT A, AS DESCRIBED AND SHOWN ON LOT LINE ADJUSTMENT 12-02, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, RECORDED MAY 7, 2021, AS INSTRUMENT NO. 2021-0212584 OF OFFICIAL RECORDS, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL 1 OF PARCEL MAP NO. 19268, IN THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, STATE OF CALIFORNIA, FILED IN BOOK 237, PAGE 49 OF PARCEL MAPS, IN THE OFFICE OF THE COUNTY RECORDER OF SAID COUNTY.

EXCEPTING THE EASTERLY 20 FEET THEREOF.

APN: 0284-202-47-0000

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of San Bernardino)

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of San Bernardino)

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
)
County of San Bernardino)

On _____, before me, _____, Notary Public, personally appeared _____, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature _____ (Seal)

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Council Bill #R-2024-02 - Resolution to amend the Miscellaneous and Fire Compensation Plans [Administration]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3F

To	From
City Council	Jennifer Pearsall, Human Resources/Risk Management Analyst

Via
T Jarb Thaipejr, City Manager

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council approve Council Bill R-2024-02, adopting and establishing the new salary table for employees effective January 1, 2024, and establishing two new classifications of Distribution Superintendent and Treatment Superintendent.

BACKGROUND:

The minimum wage in California, effective January 1, 2024, has risen to $16.00 per hour for all employers. The proposed Resolution provides for salary increases for affected hourly classification to ensure compliance with the upcoming State of California-mandated minimum wage increase.

California Code of Regulations, Title 2, Section 570.5 requires governing bodies of local agencies contracting with CalPERS to approve and adopt a publicly available pay schedule at a public meeting.

The City has determined the need to alter the current class specification of the Utility Services Superintendent and create the Distribution and Treatment Superintendent to replace the classification.

ANALYSIS:

N/A

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

The upcoming State of California-mandated minimum wage increase will impact one (1) employee in the Student Intern classification. Part-time employees are limited to work, on average, no more than twenty-nine (29) hours per week. The increase in salary for the affected employee is estimated to be $1,040.00 annually.

The estimated cost savings of altering the current classification of Utility Services Superintendent is $10,000.

Attachment – Exhibit “A”: Salary Table All Units Revised 01-01-2024
Attachment – Exhibit “B”: Distribution Superintendent Job Classification
Attachment – Exhibit “C”: Treatment Superintendent Job Classification

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Attachments

Exhibit A

Exhibit B

Exhibit C

RESOLUTION NO R-2024-XX.pdf

CITY OF LOMA LINDA

Pay Schedule By Classification

Fiscal Year 2023/2024

Effective January 1, 2024

Revised: December 27, 2023

TITLE	UNIT	PAY TYPE	GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8
ACCOUNTANT	PAEA	Annual	21	67,808.5736	71,199.0059	74,758.9608	78,496.9047	82,421.7489	86,542.8395	88,706.4138	90,924.0773
		Monthly		5,650.7145	5,933.2505	6,229.9134	6,541.4087	6,868.4791	7,211.9033	7,392.2012	7,577.0064
		Bi-weekly		2,608.0221	2,738.4233	2,875.3446	3,019.1117	3,170.0673	3,328.5707	3,411.7851	3,497.0799
		Hourly		32.6003	34.2303	35.9418	37.7389	39.6258	41.6071	42.6473	43.7135
ACCOUNTING MANAGER	UMCE	Annual	24	85,419.2642	89,690.2227	94,174.7328	98,883.4653	103,827.6396	109,019.0237	111,744.4995	114,538.1094
		Monthly		7,118.2720	7,474.1852	7,847.8944	8,240.2888	8,652.3033	9,084.9186	9,312.0416	9,544.8425
		Bi-weekly		3,285.3563	3,449.6240	3,622.1051	3,803.2102	3,993.3708	4,193.0394	4,297.8654	4,405.3119
		Hourly		41.0670	43.1203	45.2763	47.5401	49.9171	52.4130	53.7233	55.0664
ACCOUNTING SPECIALIST	LLPAEA	Annual	17	49,841.3255	52,333.3881	54,950.0544	57,697.5551	60,582.4313	63,611.5554	65,201.8433	66,831.8855
		Monthly		4,153.4438	4,361.1157	4,579.1712	4,808.1296	5,048.5359	5,300.9630	5,433.4869	5,569.3238
		Bi-weekly		1,916.9741	2,012.8226	2,113.4636	2,219.1367	2,330.0935	2,446.5983	2,507.7632	2,570.4571
		Hourly		23.9622	25.1603	26.4183	27.7392	29.1262	30.5825	31.3470	32.1307
ACCOUNTING TECHNICIAN I	LLPAEA	Annual	14	39,565.6592	41,543.9375	43,621.1307	45,802.1862	48,092.2997	50,496.9152	51,759.3357	53,053.3238
		Monthly		3,297.1383	3,461.9948	3,635.0942	3,816.8489	4,007.6916	4,208.0763	4,313.2780	4,421.1103
		Bi-weekly		1,521.7561	1,597.8437	1,677.7358	1,761.6225	1,849.7038	1,942.1890	1,990.7437	2,040.5125
		Hourly		19.0220	19.9730	20.9717	22.0203	23.1213	24.2774	24.8843	25.5064
ACCOUNTING TECHNICIAN II	LLPAEA	Annual	16	46,149.3770	48,456.8474	50,879.6892	53,423.6778	56,094.8576	58,899.6041	60,372.0985	61,881.3977
		Monthly		3,845.7814	4,038.0706	4,239.9741	4,451.9732	4,674.5715	4,908.3003	5,031.0082	5,156.7831
		Bi-weekly		1,774.9760	1,863.7249	1,956.9111	2,054.7568	2,157.4945	2,265.3694	2,322.0038	2,380.0538
		Hourly		22.1872	23.2966	24.4614	25.6845	26.9687	28.3171	29.0250	29.7507
ADMINISTRATIVE SPECIALIST I	LLPAEA	Annual	13	36,634.8704	38,466.6134	40,389.9435	42,409.4459	44,529.9228	46,756.4148	47,925.3231	49,123.4598
		Monthly		3,052.9059	3,205.5511	3,365.8286	3,534.1205	3,710.8269	3,896.3679	3,993.7769	4,093.6217
		Bi-weekly		1,409.0335	1,479.4851	1,553.4594	1,631.1325	1,712.6893	1,798.3236	1,843.2817	1,889.3638
		Hourly		17.6129	18.4936	19.4182	20.3892	21.4086	22.4790	23.0410	23.6170
ADMINISTRATIVE SPECIALIST II	LLPAEA	Annual	14	39,565.6592	41,543.9375	43,621.1307	45,802.1862	48,092.2997	50,496.9152	51,759.3357	53,053.3238
		Monthly		3,297.1383	3,461.9948	3,635.0942	3,816.8489	4,007.6916	4,208.0763	4,313.2780	4,421.1103
		Bi-weekly		1,521.7561	1,597.8437	1,677.7358	1,761.6225	1,849.7038	1,942.1890	1,990.7437	2,040.5125
		Hourly		19.0220	19.9730	20.9717	22.0203	23.1213	24.2774	24.8843	25.5064

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ADMINISTRATIVE SPECIALIST III	LLPAEA	Annual	17	49,841.3255	52,333.3881	54,950.0544	57,697.5551	60,582.4313	63,611.5554	65,201.8433	66,831.8855
		Monthly		4,153.4438	4,361.1157	4,579.1712	4,808.1296	5,048.5359	5,300.9630	5,433.4869	5,569.3238
		Bi-weekly		1,916.9741	2,012.8226	2,113.4636	2,219.1367	2,330.0935	2,446.5983	2,507.7632	2,570.4571
		Hourly		23.9622	25.1603	26.4183	27.7392	29.1262	30.5825	31.3470	32.1307
ASSISTANT CITY MANAGER	UMCE	Annual	32	158,105.0993	166,010.3568	174,310.8705	183,026.4192	192,177.7443	201,786.6326	206,831.2950	212,002.0826
		Monthly		13,175.4249	13,834.1964	14,525.9059	15,252.2016	16,014.8120	16,815.5527	17,235.9413	17,666.8402
		Bi-weekly		6,080.9654	6,385.0137	6,704.2643	7,039.4777	7,391.4517	7,761.0243	7,955.0498	8,153.9263
		Hourly		76.0121	79.8127	83.8033	87.9935	92.3931	97.0128	99.4381	101.9241
ASSISTANT PLANNER	UMCE	Annual	20	62,785.7186	65,925.0081	69,221.2554	72,682.3161	76,316.4288	80,132.2461	82,135.5507	84,188.9390
		Monthly		5,232.1432	5,493.7507	5,768.4380	6,056.8597	6,359.7024	6,677.6872	6,844.6292	7,015.7449
		Bi-weekly		2,414.8353	2,535.5772	2,662.3560	2,795.4737	2,935.2473	3,082.0095	3,159.0596	3,238.0361
		Hourly		30.1854	31.6947	33.2794	34.9434	36.6906	38.5251	39.4882	40.4755
ASSISTANT PUBLIC WORKS DIRECTOR/ CITY ENGINEER	UMCE	Annual	28	116,211.9632	122,022.5567	128,123.6850	134,529.8693	141,256.3653	148,319.1846	152,027.1653	155,827.8405
		Monthly		9,684.3303	10,168.5464	10,676.9738	11,210.8224	11,771.3638	12,359.9321	12,668.9304	12,985.6534
		Bi-weekly		4,469.6909	4,693.1753	4,927.8340	5,174.2257	5,432.9371	`	5,847.1987	5,993.3785
		Hourly		55.8711	58.6647	61.5979	64.6778	67.9117	71.3073	73.0900	74.9172
ASSOCIATE ENGINEER	UMCE	Annual	26	99,633.0330	104,614.6847	109,845.4194	115,337.6883	121,104.5738	127,159.7999	130,338.7920	133,597.2618
		Monthly		8,302.7528	8,717.8904	9,153.7850	9,611.4740	10,092.0478	10,596.6500	10,861.5660	11,133.1052
		Bi-weekly		3,832.0397	4,023.6417	4,224.8238	4,436.0649	4,657.8682	4,890.7615	5,013.0305	5,138.3562
		Hourly		47.9005	50.2955	52.8103	55.4508	58.2234	61.1345	62.6629	64.2295
ASSOCIATE PLANNER	UMCE	Annual	21	67,808.5736	71,199.0059	74,758.9608	78,496.9047	82,421.7489	86,542.8395	88,706.4138	90,924.0773
		Monthly		5,650.7145	5,933.2505	6,229.9134	6,541.4087	6,868.4791	7,211.9033	7,392.2012	7,577.0064
		Bi-weekly		2,608.0221	2,738.4233	2,875.3446	3,019.1117	3,170.0673	3,328.5707	3,411.7851	3,497.0799
		Hourly		32.6003	34.2303	35.9418	37.7389	39.6258	41.6071	42.6473	43.7135
CITY CLERK	UMCE	Annual	25	92,252.8103	96,865.4534	101,708.7255	106,794.1670	112,133.8769	117,740.5754	120,684.0947	123,701.1921
		Monthly		7,687.7342	8,072.1211	8,475.7271	8,899.5139	9,344.4897	9,811.7146	10,057.0079	10,308.4327
		Bi-weekly		3,548.1850	3,725.5944	3,911.8741	4,107.4680	4,312.8414	4,528.4837	4,641.6959	4,757.7382
		Hourly		44.3523	46.5699	48.8984	51.3433	53.9105	56.6060	58.0212	59.4717

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CITY MANAGER	UMCE	Annual		263,238.9535							
		Monthly		21,936.5795							
		Bi-weekly		10,124.5751							
		Hourly		126.5572							
COUNCIL MEMBER	ELECTED OFFICIAL	Annual		12,800.7600							
		Monthly		1,066.7300							
CODE COMPLIANCE/ANIMAL CONTROL OFFICER	LLPAEA	Annual	18	53,828.6319	56,520.0666	59,346.0720	62,313.3756	65,429.0465	68,700.4952	70,418.0052	72,178.4574
		Monthly		4,485.7193	4,710.0056	4,945.5060	5,192.7813	5,452.4205	5,725.0413	5,868.1671	6,014.8715
		Bi-weekly		2,070.3320	2,173.8487	2,282.5412	2,396.6683	2,516.5018	2,642.3267	2,708.3848	2,776.0945
		Hourly		25.8791	27.1731	28.5318	29.9584	31.4563	33.0291	33.8548	34.7012
COMMUNICATIONS INFRASTRUCTURE INSPECTOR	UMCE	Annual	23	79,091.9159	83,046.5163	87,198.8432	91,558.7807	96,136.7202	100,943.5604	103,467.1491	106,053.8315
		Monthly		6,590.9930	6,920.5430	7,266.5703	7,629.8984	8,011.3934	8,411.9634	8,622.2624	8,837.8193
		Bi-weekly		3,041.9968	3,194.0968	3,353.8017	3,521.4916	3,697.5662	3,882.4446	3,979.5057	4,078.9935
		Hourly		38.0250	39.9262	41.9225	44.0186	46.2196	48.5306	49.7438	50.9874
COMMUNITY DEVELOPMENT DIRECTOR	UMCE	Annual	30	135,549.6341	142,327.1142	149,443.4741	156,915.6462	164,761.4327	172,999.5048	177,324.4904	181,757.6024
		Monthly		11,295.8028	11,860.5929	12,453.6228	13,076.3039	13,730.1194	14,416.6254	14,777.0409	15,146.4669
		Bi-weekly		5,213.4475	5,474.1198	5,747.8259	6,035.2172	6,336.9782	6,653.8271	6,820.1727	6,990.6770
		Hourly		65.1681	68.4265	71.8478	75.4402	79.2122	83.1728	85.2522	87.3835
CUSTOMER SERVICE/ METER TECH	LLPWEA	Annual	18	53,828.6319	56,520.0666	59,346.0720	62,313.3756	65,429.0465	68,700.4952	70,418.0052	72,178.4574
		Monthly		4,485.7193	4,710.0056	4,945.5060	5,192.7813	5,452.4205	5,725.0413	5,868.1671	6,014.8715
		Bi-weekly		2,070.3320	2,173.8487	2,282.5412	2,396.6683	2,516.5018	2,642.3267	2,708.3848	2,776.0945
		Hourly		25.8791	27.1731	28.5318	29.9584	31.4563	33.0291	33.8548	34.7012

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CUSTOMER SUPPORT TECHNICIAN	PAEA	Annual	16	46,149.3770	48,456.8474	50,879.6892	53,423.6778	56,094.8576	58,899.6041	60,372.0985	61,881.3977
		Monthly		3,845.7814	4,038.0706	4,239.9741	4,451.9732	4,674.5715	4,908.3003	5,031.0082	5,156.7831
		Bi-weekly		1,774.9760	1,863.7249	1,956.9111	2,054.7568	2,157.4945	2,265.3694	2,322.0038	2,380.0538
		Hourly		22.1872	23.2966	24.4614	25.6845	26.9687	28.3171	29.0250	29.7507
DISTRIBUTION SUPERINTENDENT	UMCE	Annual	25	92,252.8103	96,865.4534	101,708.7255	106,794.1670	112,133.8769	117,740.5754	120,684.0947	123,701.1921
		Monthly		7,687.7342	8,072.1211	8,475.7271	8,899.5139	9,344.4897	9,811.7146	10,057.0079	10,308.4327
		Bi-weekly		3,548.1850	3,725.5944	3,911.8741	4,107.4680	4,312.8414	4,528.4837	4,641.6959	4,757.7382
		Hourly		44.3523	46.5699	48.8984	51.3433	53.9105	56.6060	58.0212	59.4717
ENGINEERING TECHNICIAN/GIS ANALYST	LLPAEA	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
EXECUTIVE AIDE	UMCE	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
EXECUTIVE ASSISTANT	UMCE	Annual	20	62,785.7186	65,925.0081	69,221.2554	72,682.3161	76,316.4288	80,132.2461	82,135.5507	84,188.9390
		Monthly		5,232.1432	5,493.7507	5,768.4380	6,056.8597	6,359.7024	6,677.6872	6,844.6292	7,015.7449
		Bi-weekly		2,414.8353	2,535.5772	2,662.3560	2,795.4737	2,935.2473	3,082.0095	3,159.0596	3,238.0361
		Hourly		30.1854	31.6947	33.2794	34.9434	36.6906	38.5251	39.4882	40.4755
FACILITY MAINTENANCE COORDINATOR	LLPWEA	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
FIELD MAINTENANCE TECH I	LLPWEA	Annual	15	42,730.9078	44,867.4570	47,110.8299	49,466.3760	51,939.6948	54,536.6754	55,900.0913	57,297.5897
		Monthly		3,560.9090	3,738.9548	3,925.9025	4,122.1980	4,328.3079	4,544.7230	4,658.3409	4,774.7991
		Bi-weekly		1,643.4965	1,725.6714	1,811.9550	1,902.5529	1,997.6806	2,097.5644	2,150.0035	2,203.7534
		Hourly		20.5437	21.5709	22.6494	23.7819	24.9710	26.2196	26.8750	27.5469

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FIELD MAINTENANCE TECH II	LLPWEA	Annual	18	53,828.6319	56,520.0666	59,346.0720	62,313.3756	65,429.0465	68,700.4952	70,418.0052	72,178.4574
		Monthly		4,485.7193	4,710.0056	4,945.5060	5,192.7813	5,452.4205	5,725.0413	5,868.1671	6,014.8715
		Bi-weekly		2,070.3320	2,173.8487	2,282.5412	2,396.6683	2,516.5018	2,642.3267	2,708.3848	2,776.0945
		Hourly		25.8791	27.1731	28.5318	29.9584	31.4563	33.0291	33.8548	34.7012
FIELD MAINTENANCE TECH III	LLPWEA	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
FIELD SERVICES SUPERINTENDENT	UMCE	Annual	25	92,252.8103	96,865.4534	101,708.7255	106,794.1670	112,133.8769	117,740.5754	120,684.0947	123,701.1921
		Monthly		7,687.7342	8,072.1211	8,475.7271	8,899.5139	9,344.4897	9,811.7146	10,057.0079	10,308.4327
		Bi-weekly		3,548.1850	3,725.5944	3,911.8741	4,107.4680	4,312.8414	4,528.4837	4,641.6959	4,757.7382
		Hourly		44.3523	46.5699	48.8984	51.3433	53.9105	56.6060	58.0212	59.4717
FINANCE DIRECTOR	UMCE	Annual	30	135,549.6341	142,327.1142	149,443.4741	156,915.6462	164,761.4327	172,999.5048	177,324.4904	181,757.6024
		Monthly		11,295.8028	11,860.5929	12,453.6228	13,076.3039	13,730.1194	14,416.6254	14,777.0409	15,146.4669
		Bi-weekly		5,213.4475	5,474.1198	5,747.8259	6,035.2172	6,336.9782	6,653.8271	6,820.1727	6,990.6770
		Hourly		65.1681	68.4265	71.8478	75.4402	79.2122	83.1728	85.2522	87.3835
FIRE BATTALION CHIEF	USFMC	Annual	FIRE 14	130,318.5578	136,834.4831	143,676.2057	150,860.0165	158,403.0137	162,363.0893	166,422.1626	170,582.7177
		Monthly		10,859.8798	11,402.8736	11,973.0171	12,571.6680	13,200.2511	13,530.2574	13,868.5136	14,215.2265
		Bi-weekly		5,012.2522	5,262.8647	5,526.0079	5,802.3083	6,092.4236	6,244.7342	6,400.8524	6,560.8738
		40-hour		62.6532	65.7858	69.0751	72.5289	76.1553	78.0592	80.0107	82.0109
		56-hour		44.7523	46.9899	49.3394	51.8063	54.3966	55.7566	57.1505	58.5792
FIRE CAPTAIN	LLPF	Annual	FIRE 8	97,245.7227	102,108.0078	107,213.4041	112,574.0727	118,202.7753	121,157.8452	124,186.7934	127,291.4622
		Monthly		8,103.8102	8,509.0007	8,934.4503	9,381.1727	9,850.2313	10,096.4871	10,348.8995	10,607.6219
		Bi-weekly		3,740.2201	3,927.2311	4,123.5925	4,329.7720	4,546.2606	4,659.9171	4,776.4151	4,895.8255
		40-hour		46.7528	49.0904	51.5449	54.1222	56.8283	58.2490	59.7052	61.1978
		56-hour		33.3948	35.0646	36.8178	38.6587	40.5916	41.6064	42.6466	43.7127

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FIRE CHIEF	USFMC	Annual	33	170,753.5031	179,291.1767	188,255.7360	197,668.5228	207,551.9448	217,929.5379	223,377.7779	228,962.2239
		Monthly		14,229.4586	14,940.9314	15,687.9780	16,472.3769	17,295.9954	18,160.7948	18,614.8148	19,080.1853
		Bi-weekly		6,567.4424	6,895.8145	7,240.6052	7,602.6355	7,982.7671	8,381.9053	8,591.4530	8,806.2394
		Hourly		82.0930	86.1977	90.5076	95.0329	99.7846	104.7738	107.3932	110.0780
FIRE DIVISION CHIEF	USFMC	Annual	FIRE 14	130,318.5578	136,834.4831	143,676.2057	150,860.0165	158,403.0137	162,363.0893	166,422.1626	170,582.7177
		Monthly		10,859.8798	11,402.8736	11,973.0171	12,571.6680	13,200.2511	13,530.2574	13,868.5136	14,215.2265
		Bi-weekly		5,012.2522	5,262.8647	5,526.0079	5,802.3083	6,092.4236	6,244.7342	6,400.8524	6,560.8738
		40-hour		62.6532	65.7858	69.0751	72.5289	76.1553	78.0592	80.0107	82.0109
		56-hour		44.7523	46.9899	49.3394	51.8063	54.3966	55.7566	57.1505	58.5792
FIRE ENGINEER	LLPF	Annual	FIRE 6	88,204.7390	92,614.9775	97,245.7227	102,108.0078	107,213.4041	109,893.7436	112,641.0890	115,457.1170
		Monthly		7,350.3949	7,717.9148	8,103.8102	8,509.0007	8,934.4503	9,157.8120	9,386.7574	9,621.4264
		Bi-weekly		3,392.4900	3,562.1145	3,740.2201	3,927.2311	4,123.5925	4,226.6824	4,332.3496	4,440.6583
		40-hour		42.4061	44.5264	46.7528	49.0904	51.5449	52.8335	54.1544	55.5082
		56-hour		30.2901	31.8046	33.3948	35.0646	36.8178	37.7382	38.6817	39.6487
FIRE MARSHAL I	USFMC	Annual	FIRE 8	97,245.7227	102,108.0078	107,213.4041	112,574.0727	118,202.7753	121,157.8452	124,186.7934	127,291.4622
		Monthly		8,103.8102	8,509.0007	8,934.4503	9,381.1727	9,850.2313	10,096.4871	10,348.8995	10,607.6219
		Bi-weekly		3,740.2201	3,927.2311	4,123.5925	4,329.7720	4,546.2606	4,659.9171	4,776.4151	4,895.8255
		40-hour		46.7528	49.0904	51.5449	54.1222	56.8283	58.2490	59.7052	61.1978
		56-hour		33.3948	35.0646	36.8178	38.6587	40.5916	41.6064	42.6466	43.7127
FIRE MARSHAL II	USFMC	Annual	FIRE 14	130,318.5578	136,834.4831	143,676.2057	150,860.0165	158,403.0137	162,363.0893	166,422.1626	170,582.7177
		Monthly		10,859.8798	11,402.8736	11,973.0171	12,571.6680	13,200.2511	13,530.2574	13,868.5136	14,215.2265
		Bi-weekly		5,012.2522	5,262.8647	5,526.0079	5,802.3083	6,092.4236	6,244.7342	6,400.8524	6,560.8738
		40-hour		62.6532	65.7858	69.0751	72.5289	76.1553	78.0592	80.0107	82.0109
		56-hour		44.7523	46.9899	49.3394	51.8063	54.3966	55.7566	57.1505	58.5792
FIREFIGHTER/PARAMEDIC	LLPF	Annual	FIRE 4	80,004.2994	84,004.5123	88,204.7390	92,614.9775	97,245.7227	99,676.8653	102,168.7830	104,723.0078
		Monthly		6,667.0250	7,000.3760	7,350.3949	7,717.9148	8,103.8102	8,306.4054	8,514.0653	8,726.9173
		Bi-weekly		3,077.0884	3,230.9428	3,392.4900	3,562.1145	3,740.2201	3,833.7256	3,929.5686	4,027.8080
		40-hour		38.4636	40.3868	42.4061	44.5264	46.7528	47.9216	49.1196	50.3476
		56-hour		27.4740	28.8477	30.2901	31.8046	33.3948	34.2297	35.0854	35.9626

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FIREFIGHTER-EMT	LLPF	Annual	FIRE 1	69,110.7201	72,566.2512	76,194.5679	80,004.2994	84,004.5123	86,104.6205	88,257.2342	90,463.6679
		Monthly		5,759.2267	6,047.1876	6,349.5473	6,667.0250	7,000.3760	7,175.3850	7,354.7695	7,538.6390
		Bi-weekly		2,658.1046	2,791.0097	2,930.5603	3,077.0884	3,230.9428	3,311.7162	3,394.5090	3,479.3718
		40-hour		33.2263	34.8876	36.6320	38.4636	40.3868	41.3965	42.4314	43.4921
		56-hour		23.7331	24.9197	26.1657	27.4740	28.8477	29.5689	30.3081	31.0658
FIRE PREVENTION INSPECTOR	LLPAEA	Annual	21	67,808.5736	71,199.0059	74,758.9608	78,496.9047	82,421.7489	86,542.8395	88,706.4138	90,924.0773
		Monthly		5,650.7145	5,933.2505	6,229.9134	6,541.4087	6,868.4791	7,211.9033	7,392.2012	7,577.0064
		Bi-weekly		2,608.0221	2,738.4233	2,875.3446	3,019.1117	3,170.0673	3,328.5707	3,411.7851	3,497.0799
		Hourly		32.6003	34.2303	35.9418	37.7389	39.6258	41.6071	42.6473	43.7135
HUMAN RESOURCES - RISK MANAGEMENT ANALYST	UMCE	Annual	21	67,808.5736	71,199.0059	74,758.9608	78,496.9047	82,421.7489	86,542.8395	88,706.4138	90,924.0773
		Monthly		5,650.7145	5,933.2505	6,229.9134	6,541.4087	6,868.4791	7,211.9033	7,392.2012	7,577.0064
		Bi-weekly		2,608.0221	2,738.4233	2,875.3446	3,019.1117	3,170.0673	3,328.5707	3,411.7851	3,497.0799
		Hourly		32.6003	34.2303	35.9418	37.7389	39.6258	41.6071	42.6473	43.7135
INFORMATION SYSTEMS ANALYST I	UMCE	Annual	20	62,785.7186	65,925.0081	69,221.2554	72,682.3161	76,316.4288	80,132.2461	82,135.5507	84,188.9390
		Monthly		5,232.1432	5,493.7507	5,768.4380	6,056.8597	6,359.7024	6,677.6872	6,844.6292	7,015.7449
		Bi-weekly		2,414.8353	2,535.5772	2,662.3560	2,795.4737	2,935.2473	3,082.0095	3,159.0596	3,238.0361
		Hourly		30.1854	31.6947	33.2794	34.9434	36.6906	38.5251	39.4882	40.4755
INFORMATION SYSTEMS ANALYST II	UMCE	Annual	21	67,808.5736	71,199.0059	74,758.9608	78,496.9047	82,421.7489	86,542.8395	88,706.4138	90,924.0773
		Monthly		5,650.7145	5,933.2505	6,229.9134	6,541.4087	6,868.4791	7,211.9033	7,392.2012	7,577.0064
		Bi-weekly		2,608.0221	2,738.4233	2,875.3446	3,019.1117	3,170.0673	3,328.5707	3,411.7851	3,497.0799
		Hourly		32.6003	34.2303	35.9418	37.7389	39.6258	41.6071	42.6473	43.7135
INFORMATION SYSTEMS ANALYST III	UMCE	Annual	22	73,233.2570	76,894.9214	80,739.6669	84,776.6534	89,015.4855	93,466.2650	95,802.9224	98,197.9952
		Monthly		6,102.7714	6,407.9101	6,728.3056	7,064.7211	7,417.9571	7,788.8554	7,983.5769	8,183.1663
		Bi-weekly		2,816.6637	2,957.4970	3,105.3718	3,260.6405	3,423.6725	3,594.8563	3,684.7278	3,776.8460
		Hourly		35.2083	36.9687	38.8171	40.7580	42.7959	44.9357	46.0591	47.2106
											0.0000

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INFORMATION SYSTEMS ANALYST IV	UMCE	Annual	25	92,252.8103	96,865.4534	101,708.7255	106,794.1670	112,133.8769	117,740.5754	120,684.0947	123,701.1921
		Monthly		7,687.7342	8,072.1211	8,475.7271	8,899.5139	9,344.4897	9,811.7146	10,057.0079	10,308.4327
		Bi-weekly		3,548.1850	3,725.5944	3,911.8741	4,107.4680	4,312.8414	4,528.4837	4,641.6959	4,757.7382
		Hourly		44.3523	46.5699	48.8984	51.3433	53.9105	56.6060	58.0212	59.4717
LEAD MECHANIC/FLEET SVCS COORDINATOR	LLPWEA	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
PARKING CONTROL OFFICER-SPECIAL EVENTS COORDINATOR	LLPAEA	Annual	16	46,149.3770	48,456.8474	50,879.6892	53,423.6778	56,094.8576	58,899.6041	60,372.0985	61,881.3977
		Monthly		3,845.7814	4,038.0706	4,239.9741	4,451.9732	4,674.5715	4,908.3003	5,031.0082	5,156.7831
		Bi-weekly		1,774.9760	1,863.7249	1,956.9111	2,054.7568	2,157.4945	2,265.3694	2,322.0038	2,380.0538
		Hourly		22.1872	23.2966	24.4614	25.6845	26.9687	28.3171	29.0250	29.7507
PARKING ENFORCEMENT/ANIMAL CONTROL OFFICER	LLPAEA	Annual	18	53,828.6319	56,520.0666	59,346.0720	62,313.3756	65,429.0465	68,700.4952	70,418.0052	72,178.4574
		Monthly		4,485.7193	4,710.0056	4,945.5060	5,192.7813	5,452.4205	5,725.0413	5,868.1671	6,014.8715
		Bi-weekly		2,070.3320	2,173.8487	2,282.5412	2,396.6683	2,516.5018	2,642.3267	2,708.3848	2,776.0945
		Hourly		25.8791	27.1731	28.5318	29.9584	31.4563	33.0291	33.8548	34.7012
PLANNING TECHNICIAN	UMCE	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
PUBLIC WORKS DIRECTOR/CITY ENGINEER	UMCE	Annual	31	146,393.6085	153,713.2941	161,398.9557	169,468.9025	177,942.3440	186,839.4627	191,510.4488	196,298.2139
		Monthly		12,199.4674	12,809.4412	13,449.9130	14,122.4085	14,828.5287	15,569.9552	15,959.2041	16,358.1845
		Bi-weekly		5,630.5234	5,912.0498	6,207.6521	6,518.0347	6,843.9363	7,186.1332	7,365.7865	7,549.9313
		Hourly		70.3815	73.9006	77.5957	81.4754	85.5492	89.8267	92.0723	94.3741

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SENIOR ACCOUNTANT/FINANCIAL ANALYST	UMCE	Annual	23	79,091.9159	83,046.5163	87,198.8432	91,558.7807	96,136.7202	100,943.5604	103,467.1491	106,053.8315
		Monthly		6,590.9930	6,920.5430	7,266.5703	7,629.8984	8,011.3934	8,411.9634	8,622.2624	8,837.8193
		Bi-weekly		3,041.9968	3,194.0968	3,353.8017	3,521.4916	3,697.5662	3,882.4446	3,979.5057	4,078.9935
		Hourly		38.0250	39.9262	41.9225	44.0186	46.2196	48.5306	49.7438	50.9874
SENIOR CENTER MANAGER	UMCE	Annual	21	67,808.5736	71,199.0059	74,758.9608	78,496.9047	82,421.7489	86,542.8395	88,706.4138	90,924.0773
		Monthly		5,650.7145	5,933.2505	6,229.9134	6,541.4087	6,868.4791	7,211.9033	7,392.2012	7,577.0064
		Bi-weekly		2,608.0221	2,738.4233	2,875.3446	3,019.1117	3,170.0673	3,328.5707	3,411.7851	3,497.0799
		Hourly		32.6003	34.2303	35.9418	37.7389	39.6258	41.6071	42.6473	43.7135
SENIOR CODE ENFORCEMENT OFFICER	UMCE	Annual	20	62,785.7186	65,925.0081	69,221.2554	72,682.3161	76,316.4288	80,132.2461	82,135.5507	84,188.9390
		Monthly		5,232.1432	5,493.7507	5,768.4380	6,056.8597	6,359.7024	6,677.6872	6,844.6292	7,015.7449
		Bi-weekly		2,414.8353	2,535.5772	2,662.3560	2,795.4737	2,935.2473	3,082.0095	3,159.0596	3,238.0361
		Hourly		30.1854	31.6947	33.2794	34.9434	36.6906	38.5251	39.4882	40.4755
SENIOR PLANNER	UMCE	Annual	25	92,252.8103	96,865.4534	101,708.7255	106,794.1670	112,133.8769	117,740.5754	120,684.0947	123,701.1921
		Monthly		7,687.7342	8,072.1211	8,475.7271	8,899.5139	9,344.4897	9,811.7146	10,057.0079	10,308.4327
		Bi-weekly		3,548.1850	3,725.5944	3,911.8741	4,107.4680	4,312.8414	4,528.4837	4,641.6959	4,757.7382
		Hourly		44.3523	46.5699	48.8984	51.3433	53.9105	56.6060	58.0212	59.4717
STORMWATER INSPECTOR	UMCE	Annual	18	53,828.6319	56,520.0666	59,346.0720	62,313.3756	65,429.0465	68,700.4952	70,418.0052	72,178.4574
		Monthly		4,485.7193	4,710.0056	4,945.5060	5,192.7813	5,452.4205	5,725.0413	5,868.1671	6,014.8715
		Bi-weekly		2,070.3320	2,173.8487	2,282.5412	2,396.6683	2,516.5018	2,642.3267	2,708.3848	2,776.0945
		Hourly		25.8791	27.1731	28.5318	29.9584	31.4563	33.0291	33.8548	34.7012
STUDENT INTERN	PT	Annual	1	33,280.0000							
		Monthly		2,773.3333							
		Bi-weekly		1,280.0000							
		Hourly		16.0000							

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SUPERVISING ACCOUNTING TECHNICIAN	UMCE	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
TREATMENT PLANT OPERATOR I	LLPWEA	Annual	17	49,841.3255	52,333.3881	54,950.0544	57,697.5551	60,582.4313	63,611.5554	65,201.8433	66,831.8855
		Monthly		4,153.4438	4,361.1157	4,579.1712	4,808.1296	5,048.5359	5,300.9630	5,433.4869	5,569.3238
		Bi-weekly		1,916.9741	2,012.8226	2,113.4636	2,219.1367	2,330.0935	2,446.5983	2,507.7632	2,570.4571
		Hourly		23.9622	25.1603	26.4183	27.7392	29.1262	30.5825	31.3470	32.1307
TREATMENT PLANT OPERATOR II	LLPWEA	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
TREATMENT PLANT OPERATOR III	LLPWEA	Annual	20	62,785.7186	65,925.0081	69,221.2554	72,682.3161	76,316.4288	80,132.2461	82,135.5507	84,188.9390
		Monthly		5,232.1432	5,493.7507	5,768.4380	6,056.8597	6,359.7024	6,677.6872	6,844.6292	7,015.7449
		Bi-weekly		2,414.8353	2,535.5772	2,662.3560	2,795.4737	2,935.2473	3,082.0095	3,159.0596	3,238.0361
		Hourly		30.1854	31.6947	33.2794	34.9434	36.6906	38.5251	39.4882	40.4755
TREATMENT SUPERINTENDENT	UMCE	Annual	25	92,252.8103	96,865.4534	101,708.7255	106,794.1670	112,133.8769	117,740.5754	120,684.0947	123,701.1921
		Monthly		7,687.7342	8,072.1211	8,475.7271	8,899.5139	9,344.4897	9,811.7146	10,057.0079	10,308.4327
		Bi-weekly		3,548.1850	3,725.5944	3,911.8741	4,107.4680	4,312.8414	4,528.4837	4,641.6959	4,757.7382
		Hourly		44.3523	46.5699	48.8984	51.3433	53.9105	56.6060	58.0212	59.4717
UTILITIES AIDE	LLPWEA	Annual	15	42,730.9078	44,867.4570	47,110.8299	49,466.3760	51,939.6948	54,536.6754	55,900.0913	57,297.5897
		Monthly		3,560.9090	3,738.9548	3,925.9025	4,122.1980	4,328.3079	4,544.7230	4,658.3409	4,774.7991
		Bi-weekly		1,643.4965	1,725.6714	1,811.9550	1,902.5529	1,997.6806	2,097.5644	2,150.0035	2,203.7534
		Hourly		20.5437	21.5709	22.6494	23.7819	24.9710	26.2196	26.8750	27.5469

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UTILITIES MAINTENANCE TECHNICIAN I	LLPWEA	Annual	16	46,149.3770	48,456.8474	50,879.6892	53,423.6778	56,094.8576	58,899.6041	60,372.0985	61,881.3977
		Monthly		3,845.7814	4,038.0706	4,239.9741	4,451.9732	4,674.5715	4,908.3003	5,031.0082	5,156.7831
		Bi-weekly		1,774.9760	1,863.7249	1,956.9111	2,054.7568	2,157.4945	2,265.3694	2,322.0038	2,380.0538
		Hourly		22.1872	23.2966	24.4614	25.6845	26.9687	28.3171	29.0250	29.7507
UTILITIES MAINTENANCE TECHNICIAN II	LLPWEA	Annual	19	58,134.9254	61,041.6711	64,093.7516	67,298.4428	70,663.3623	74,196.5315	76,051.4481	77,952.7328
		Monthly		4,844.5771	5,086.8059	5,341.1460	5,608.2036	5,888.6135	6,183.0443	6,337.6207	6,496.0611
		Bi-weekly		2,235.9587	2,347.7566	2,465.1443	2,588.4016	2,717.8216	2,853.7127	2,925.0557	2,998.1820
		Hourly		27.9495	29.3470	30.8143	32.3550	33.9728	35.6714	36.5632	37.4773
UTILITIES MAINTENANCE TECHNICIAN III	LLPWEA	Annual	20	62,785.7186	65,925.0081	69,221.2554	72,682.3161	76,316.4288	80,132.2461	82,135.5507	84,188.9390
		Monthly		5,232.1432	5,493.7507	5,768.4380	6,056.8597	6,359.7024	6,677.6872	6,844.6292	7,015.7449
		Bi-weekly		2,414.8353	2,535.5772	2,662.3560	2,795.4737	2,935.2473	3,082.0095	3,159.0596	3,238.0361
		Hourly		30.1854	31.6947	33.2794	34.9434	36.6906	38.5251	39.4882	40.4755
UTILITIES PLANT MAINTENANCE MECHANIC	LLPWEA	Annual	20	62,785.7186	65,925.0081	69,221.2554	72,682.3161	76,316.4288	80,132.2461	82,135.5507	84,188.9390
		Monthly		5,232.1432	5,493.7507	5,768.4380	6,056.8597	6,359.7024	6,677.6872	6,844.6292	7,015.7449
		Bi-weekly		2,414.8353	2,535.5772	2,662.3560	2,795.4737	2,935.2473	3,082.0095	3,159.0596	3,238.0361
		Hourly		30.1854	31.6947	33.2794	34.9434	36.6906	38.5251	39.4882	40.4755

UNIT LEGEND
Loma Linda Professional and Administrative Employees Association (LLPAEA)
Loma Linda Public Works Employees Association (LLPWEA)
Loma Linda Professional Firefighters (LLPF)
Unrepresented Safety Fire Management/Confidential Employees (USFMCE)
Unrepresented Miscellaneous Management/Confidential Employees (UMCE)

CITY OF LOMA LINDA
Approved: 11/14/2023 Group: Unrepresented
FLSA Exemption Status: Exempt DOT Participant: No

DISTRIBUTION SUPERINTENDENT

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

DEFINITION

Under limited direction of the Public Works Director, directs, manages, supervises, and coordinates the activities and operations of the Water Distribution division within the Public Works Department including installation, maintenance, operation, inspection, and repair of City of Loma Linda's water distribution maintenance, sewer collections, customer service & meter reading program, and storm drain operations.

DISTINGUISHING CHARACTERISTICS

The Distribution Superintendent is distinguished by its broader scope of responsibility for all divisional maintenance operations, knowledge of maintenance construction and repair standards and practices, and accountability for coordinating maintenance projects, assignments, budget preparation, staff report preparation, employee development, and project prioritization and recommendations.

SUPERVISION RECEIVED AND EXERCISED

An employee in this class reports to the Public Works Director and provides direct supervision to Water and Wastewater supervisors, administrative, technical and support staff.

ESSENTIAL FUNCTIONS - *Essential responsibilities and duties may include, but are not limited to, the following:*

1. Assume management responsibility for assigned services and activities of the Water Distribution division including planning, coordinating, organizing, directing, and evaluating the work of maintenance personnel engaged in the installation, maintenance, operation, inspection, and repair of the City's water distribution system, sewer collections, customer service & meter reading program, and storm drain operations.
2. Working knowledge of the City's Emergency Response Plans.
3. Prepares and submits regulatory reports, ensuring reporting deadlines are adhered to, and division activities comply with established local, state, and federal rules and regulations. Maintain compliance with all regulatory agencies.
4. Observes and enforces all safety requirements involved in construction, maintenance and repair of the City's water and wastewater system, including, but not limited to, confined spaces, trenches, vehicle, equipment and machinery operations, compressors and use of power tools.
5. Develops, gathers data, recommends, and implements utility policies and procedures in accordance with legal requirements and established standards
6. Assists in budget implementation, participates in the forecast of additional funds needed for staffing, materials and supplies, administer the approved budget, and prepare staff reports.
7. Inspects work in progress and upon completion to ensure conformance to established work standards; ensures that work is performed in accordance with safe work practices.

8. Completes paperwork relating to the completion of projects and daily operations. Processes purchase requisitions, orders, warrants and other documents relating to the administration of assigned work crews.
9. Recommends the appointment of personnel, provides and/or coordinates staff training, conducts performance evaluations, implements discipline procedures as required, maintains high standards necessary for the efficient and professional operation of the department.
10. Perform related duties and responsibilities as required.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Operations, services, and activities of water distribution systems.
- Advanced methods and practices involved in the maintenance, repair and improvements of a water distribution system.
- Modern principles, practices and techniques of equipment and tools used for the improvement and maintenance of water distribution systems.
- Principles and practices of leadership, motivation, team building and conflict resolution.
- Procedures, methods, materials, and techniques used in construction of water system projects.
- Occupational hazards and standard safety practices.
- Pertinent local, state, and federal rules, regulations, and laws.
- Principles and practices of budget and development preparation, implementation, monitoring, and administration.
- Considerable knowledge of the tools, equipment, and materials used in public utilities construction and maintenance.

Skill to:

- Successfully operate various software programs as required using computers and other hand held devices.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.
- Establish and maintain cooperative working relationships with those contacted in the course of work, including the ability to interact effectively and courteously with the public, coworkers and vendors.
- Interpret and apply City and department policies, procedures, rules, and regulations.
- Making sound, independent decisions within established policy and procedural guidelines.

Ability to:

- Oversee and participate in the management of a comprehensive water distribution program.
- Work flexible hours and respond to emergency calls.
- Supervise, direct, and coordinate the work of subordinate staff.
- Select, train, and evaluate staff.
- Participate in the development and administration of division goals, objectives, and procedures.
- Prepare and administer large program budgets.
- Minimize public and employee safety hazards by conforming to required codes.
- Work under pressure, handling significant problems and tasks that arise simultaneously and/or unexpectedly.
- Supervise subordinates in a manner conducive to full performance and high morale.

- Establishing and maintaining effective working relationships with staff, other City employees, and the public.

QUALIFICATIONS GUIDELINES

Experience, Education, and Training Guidelines

Experience:

Five (5) years of increasingly responsible experience in water distribution or wastewater, repair, and maintenance.

One (1) year of experience in water in a supervisory capacity.

Education:

High school graduation or evidence of equivalent educational proficiency.

Licenses and Certifications:

Required:

A valid California Class C driver's license, acceptable driving record, and the ability to maintain insurability under the City's vehicle insurance program.

Possession of a State Water Resources Control Board Grade II Water Distribution (D2) Operator certificate is required at time of application.

Ability to obtain State Water Resources Control Board Grade I Water Treatment (T1) Operator certificate within eighteen (18) months of hire.

Ability to obtain California Water Environmental Association Collection System Maintenance Grade II certificate within twenty-four (24) months of hire.

Highly Desirable:

State Water Resources Control Board Grade III Water Distribution (D3) Operator certificate is highly desirable.

State Water Resources Control Board Grade II Water Treatment (T2) Operator certificate is highly desirable.

California Water Environmental Association Collection System Maintenance Grade III certificate is highly desirable.

Special Requirements:

Provide coverage after normal workday hours and emergency calls on short notice during nights, weekends, and holidays.

WORKING CONDITIONS

Essential functions and duties require the following physical abilities and work environment

Physical Characteristics

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

This classification will generally work thirty percent (30%) indoors and seventy percent (70%) outdoors.

Outdoors:
Incumbents require sufficient mobility to work in a field environment; walk, stand, and sit for prolonged periods of time. Frequently stoop, bend, kneel, crouch, crawl, climb, reach, twist, push, pull, lift; sometimes in confined spaces or trench excavations, wear protective apparel and able to carry up to fifty (50) pounds. Operate assigned equipment, tools, and vehicles. Ability to verbally communicate to exchange information. See in the normal visual range with or without correction; vision sufficient to read printed documents and to operate assigned equipment. Operating a motor vehicle to travel to various City sites; including traversing uneven terrain, climbing ladders, stairs, and working alongside field crews. Perform repetitive movements of hands and or wrists.

Indoors:
While indoors, must possess mobility to work in a standard office setting and use standard office equipment. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator, operate standard office equipment, and handle and feel objects, tools, or controls. Bends, stoops, kneels, reaches, pushes, and pulls drawers, open and closed, to retrieve and file information. Visual capability to read printed materials, a computer screen, and the ability to adjust focus. Hearing and speech abilities to communicate in person, before groups, and over the telephone.

Mental Demands

While performing the duties of this class, an employee uses written and oral communication skills; reads and interprets data, information and documents; analyzes and solves problems; uses math and mathematical reasoning; observes and interprets people and situations; learns and applies new information and skills; performs highly detailed work; deals with emergency situations; and interacts with others encountered in the course of work, including frequent contact with the public and dissatisfied individuals.

Work Environment

Work includes inside and outside environments; in varying noise levels, temperatures, and weather conditions with potential exposure to hazards. May be exposed to situations involving hazardous traffic conditions, dust, grease, gases, noxious odors, vibrations, bacteria, chemicals, biohazardous materials, irate customers, or other unforeseen circumstances. Work and walk on various types of surfaces including slippery or uneven surfaces and rough terrain.

Incumbents will be required to travel from site to site within City of Loma Linda limits. The work schedule will include the need for irregular after hours work as part of the normal job duties, including availability to respond to emergencies.

CITY OF LOMA LINDA
Approved: 11/14/2023 Group: Unrepresented
FLSA Exemption Status: Exempt DOT Participant: No

TREATMENT SUPERINTENDENT

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are not intended to reflect all duties performed within the job.

DEFINITION

Under limited direction of the Public Works Director, directs, manages, supervises, and coordinates the activities and operations of the Water Treatment division within the Public Works Department including the City's backflow/cross connection, water conservation, blend reduction operation, water quality sampling and monitoring, and groundwater treatment systems.

DISTINGUISHING CHARACTERISTICS

The Treatment Superintendent is distinguished by its broader scope of responsibility for all divisional maintenance operations, knowledge of maintenance construction and repair standards and practices, and accountability for coordinating maintenance projects, assignments, budget preparation, staff report preparation, employee development, and project prioritization and recommendations.

SUPERVISION RECEIVED AND EXERCISED

An employee in this class reports to the Public Works Director and provides direct supervision to Water and Production supervisors, administrative, technical and support staff.

ESSENTIAL FUNCTIONS - *Essential responsibilities and duties may include, but are not limited to, the following:*

1. Assume management responsibility for assigned services and activities of the Water Treatment division including planning, coordinating, organizing, directing, and evaluating the work of personnel engaged in the City's backflow/cross connection, water conservation, blend reduction operation, water quality sampling and monitoring, and groundwater treatment systems.
2. Working knowledge of the City's Emergency Response Plans.
3. Performs Chief Operator duties for treatment and distribution; serves as back up shift operators as needed.
4. Prepares and submits regulatory reports, ensuring reporting deadlines are adhered to, and division activities comply with established local, state, and federal rules and regulations. Maintain compliance with all regulatory agencies.
5. Observes and enforces all safety requirements involved in construction, maintenance and repair of the City's water system, including, but not limited to, confined spaces, trenches, vehicle, equipment and machinery operations, compressors and use of power tools.
6. Develops, gathers data, recommends, and implements utility policies and procedures in accordance with legal requirements and established standards
7. Assists in budget implementation, participates in the forecast of additional funds needed for staffing, materials and supplies, administer the approved budget, and prepare staff reports.
8. Inspects work in progress and upon completion to ensure conformance to established work standards; ensures that work is performed in accordance with safe work practices.

9. Completes paperwork relating to the completion of projects and daily operations. Processes purchase requisitions, orders, warrants and other documents relating to the administration of assigned work crews.
10. Recommends the appointment of personnel, provides and/or coordinates staff training, conducts performance evaluations, implements discipline procedures as required, maintains high standards necessary for the efficient and professional operation of the department.
11. Oversee, direct, and participate in operation of wells, boosters, reservoirs, hydraulic valves, chlorinators, analyzers, SCADA, and other equipment as required.
12. Maintain treatment and production facilities and equipment.
13. Perform related duties and responsibilities as required.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of:

- Operations, services, and activities of water treatment systems.
- Advanced methods and practices involved in the maintenance, repair and improvements of a water treatment system.
- Modern principles, practices and techniques of equipment and tools used for the improvement and maintenance of water treatment systems.
- Principles and practices of leadership, motivation, team building and conflict resolution.
- Procedures, methods, materials, and techniques used in construction of water system projects.
- Occupational hazards and standard safety practices.
- Pertinent local, state, and federal rules, regulations, and laws.
- Principles and practices of budget and development preparation, implementation, monitoring, and administration.
- Considerable knowledge of the tools, equipment, and materials used in public utilities construction and maintenance.

Skill to:

- Successfully operate various software programs as required using computers and other hand held devices.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of goals.
- Establish and maintain cooperative working relationships with those contacted in the course of work, including the ability to interact effectively and courteously with the public, coworkers and vendors.
- Interpret and apply City and department policies, procedures, rules, and regulations.
- Making sound, independent decisions within established policy and procedural guidelines.

Ability to:

- Oversee and participate in the management of a comprehensive water treatment program.
- Work flexible hours and respond to emergency calls.
- Supervise, direct, and coordinate the work of subordinate staff.
- Select, train, and evaluate staff.
- Participate in the development and administration of division goals, objectives, and procedures.
- Prepare and administer large program budgets.

- Minimize public and employee safety hazards by conforming to required codes.
- Work under pressure, handling significant problems and tasks that arise simultaneously and/or unexpectedly.
- Supervise subordinates in a manner conducive to full performance and high morale.
- Establishing and maintaining effective working relationships with staff, other City employees, and the public.

QUALIFICATIONS GUIDELINES

Experience, Education, and Training Guidelines

Experience:

Five (5) years of journey level experience in water utility operation.

Two (2) years of experience in water in a supervisory capacity.

Education:

High school graduation or evidence of equivalent educational proficiency.

Licenses and Certifications:

Required:

A valid California Class C driver's license, acceptable driving record, and the ability to maintain insurability under the City's vehicle insurance program.

Possession of a State Water Resources Control Board Grade II Water Treatment (T2) Operator certificate is required at time of application.

Possession of a State Water Resources Control Board Grade II Water Distribution (D2) Operator certificate is required at time of application.

Ability to obtain a State Water Resources Control Board Grade III Water Treatment (T3) Operator certificate within eighteen (18) months of hire.

Ability to obtain a State Water Resources Control Board Grade III Water Distribution (D3) Operator certificate within eighteen (18) months of hire.

Special Requirements:

Provide coverage after normal workday hours and emergency calls on short notice during nights, weekends, and holidays.

WORKING CONDITIONS

Essential functions and duties require the following physical abilities and work environment

Physical Characteristics

The physical and mental demands described here are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Physical Demands

This classification will generally work thirty percent (40%) indoors and seventy percent (60%) outdoors.

Outdoors:
Incumbents require sufficient mobility to work in a field environment; walk, stand, and sit for prolonged periods of time. Frequently stoop, bend, kneel, crouch, crawl, climb, reach, twist, push, pull, lift; sometimes in confined spaces or trench excavations, wear protective apparel and able to carry up to fifty (50) pounds. Operate assigned equipment, tools, and vehicles. Ability to verbally communicate to exchange information. See in the normal visual range with or without correction; vision sufficient to read printed documents and to operate assigned equipment. Operating a motor vehicle to travel to various City sites; including traversing uneven terrain, climbing ladders, stairs, and working alongside field crews. Perform repetitive movements of hands and or wrists.

Indoors:
While indoors, must possess mobility to work in a standard office setting and use standard office equipment. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator, operate standard office equipment, and handle and feel objects, tools, or controls. Bends, stoops, kneels, reaches, pushes, and pulls drawers, open and closed, to retrieve and file information. Visual capability to read printed materials, a computer screen, and the ability to adjust focus. Hearing and speech abilities to communicate in person, before groups, and over the telephone.

Mental Demands

While performing the duties of this class, an employee uses written and oral communication skills; reads and interprets data, information and documents; analyzes and solves problems; uses math and mathematical reasoning; observes and interprets people and situations; learns and applies new information and skills; performs highly detailed work; deals with emergency situations; and interacts with others encountered in the course of work, including frequent contact with the public and dissatisfied individuals.

Work Environment

Work includes inside and outside environments; in varying noise levels, temperatures, and weather conditions with potential exposure to hazards. May be exposed to situations involving hazardous traffic conditions, dust, grease, gases, noxious odors, vibrations, bacteria, chemicals, biohazardous materials, irate customers, or other unforeseen circumstances. Work and walk on various types of surfaces including slippery or uneven surfaces and rough terrain.

Incumbents will be required to travel from site to site within City of Loma Linda limits. The work schedule will include the need for irregular after hours work as part of the normal job duties, including availability to respond to emergencies.

RESOLUTION NO. R-2024-XX

A RESOLUTION OF THE LOMA LINDA CITY COUNCIL, ESTABLISHING THE NEW SALARY TABLE FOR EMPLOYEES EFFECTIVE JANUARY 1, 2024.

WHEREAS, the City of Loma Linda ("City") contracts with the California Public Employees' Retirement System ("CalPERS") to provide retirement benefits for its employees; and

WHEREAS, California Code of Regulations, Title 2, Section 570.5 requires governing bodies of local agencies contracting with CalPERS to approve and adopt a publicly available pay schedule in accordance with public meeting laws; and

WHEREAS, the pay schedule must identify each position by title, the individual pay rate amount or ranges for that position, and the time base upon which the amounts are based; and

WHEREAS, two new classifications and related salary ranges have been proposed, attached hereto as Exhibit B and Exhibit C; and

WHEREAS, the City of Loma Linda desires to establish a new salary table for employees, due to the State of California mandated minimum wage increase, effective January 1, 2024; and

NOW THEREFORE, BE THE LOMA LINDA CITY COUNCIL DOES HEREBY FIND, DETERMINE, AND RESOLVE AS FOLLOWS:

Section 1: This Resolution shall take the place of all existing Resolutions or orders of the City Council as they relate to the subject matter contained herein. However, in no event shall this Resolution rescind, supersede, alter or in any way, regarding subject matter that is not contained in this Resolution. In the event that any provision of this Resolution is in conflict with an employment contract of an unrepresented and/or unaffiliated City employee, the applicable employment contract shall supersede and govern the City's policies and practices with regard to that particular employee.

Section 2: The pay schedule for all employees of the City, which shall be effective January 1, 2024, is hereby updated in the Salary Table, attached hereto as Exhibit A.

Section 3: The pay schedule contained in the Salary Table in Exhibit A is hereby adopted and will be made available for public viewing via the City website for no less than five (5) years.

PASSED AND ADOPTED by the City Council of Loma Linda, California this 9th day of January, 2024, by the following vote:

AYES:
ABSENT:
NOES:

_____
Phillip Dupper, Mayor

ATTEST:

_____
Lynette Arreola, City Clerk

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Amendment to the City Attorney Agreement [City Manager]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3G

To	From
City Council	T Jarb Thaipejr, City Manager

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council approve an amendment to the City Attorney Agreement effective March 1, 2024, through March 1, 2025, adjusting the fee schedule and authorizing the City Manager to execute the amendment.

BACKGROUND:

The City entered into an agreement for City Attorney services with Robbins & Holdaway attorneys at law in 1996. In 2005 City Council approved an amendment to the agreement adjusting the fee schedule (2005 Agreement Attached). The City of Loma Linda and Diane Robbins entered into a new agreement in 2022 with the retirement of Mr. Holdaway. This agreement maintained the same rates that were set in 2005 (2022 Agreement Attached). The term of the agreement is continuous, without any specified period. The Amended Agreement is attached.

ANALYSIS:

The proposed adjustments are as follows:

$200 per hour effective March 1, 2024

$225 per hour effective September 1, 2024

$250 per hour effective March 1, 2025

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

Funding for this service is provided in Expense Account No. 0011940-51840.

Attachments

2005 Agreement for Legal Services.pdf

2022 Agreement for Legal Service.pdf

Amendment to Agreement for Legal Services 2024.pdf

City of Loma Linda
Official Report

Floyd Petersen, Mayor
Stan Brauer, Mayor pro tempore
Robert Christman, Councilmember
Robert Ziprick, Councilmember
Charles Umeda, Councilmember

COUNCIL AGENDA: June 28, 2005

TO: City Council

VIA: Dennis R. Halloway, City Manager

FROM: Richard E. Holdaway, City Attorney

SUBJECT: Amendment to agreement for legal services

AGENDA ITEM 8

AMENDMENT TO AGREEMENT FOR LEGAL SERVICES

The Agreement dated February 13, 1996 between the CITY OF LOMA LINDA and the CITY OF LOMA LINDA REDEVELOPMENT AGENCY (hereinafter jointly referred to as "City") and RICHARD E. HOLDAWAY of the firm ROBBINS & HOLDAWAY (hereinafter referred to as "Attorney") is hereby amended as follows:

1. Effective July 1, 2005, the attached Fee Schedule dated July 1, 2005 is hereby substituted for the Fee Schedule dated January 1, 1996 identified as Exhibit "B" to the Agreement.

2. Paragraph 5 is hereby amended to read as follows:

"Benefits: City shall provide to Attorney insurance benefits or equivalent credits to the same extent provided to City employees generally."

IN WITNESS WHEREOF, this Amendment has been executed on this ____ day of June, 2005, at Loma Linda, California.

CITY: CITY OF LOMA LINDA

BY: _____
Mayor

Attest:

_____
City Clerk

CITY OF LOMA LINDA REDEVELOPMENT AGENCY

BY: _____
Chairman

ATTORNEY: ROBBINS & HOLDAWAY,
A Professional Corporation

BY: _____
RICHARD E. HOLDAWAY

EXHIBIT "B"

FEE SCHEDULE

JULY 1, 2005

Current Attorney's standard hourly rate is $225.00 per hour. However, the following reduced hourly rates shall apply to City and to Agency:

RICHARD E. HOLDAWAY	$175.00 per hour
DIANE E. ROBBINS	$175.00 per hour

AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is made and entered into this first day of January 2022 by and between the CITY OF LOMA LINDA, (a public entity) and the CITY OF LOMA LINDA HOUSING AUTHORITY (hereinafter collectively "CITY"), and DIANE EVANS ROBBINS, of the firm ROBBINS AND HOLDAWAY, A PROFESSIONAL CORPORATION, attorneys at law (hereinafter "ATTORNEY").

WITNESSETH:

WHEREAS, CITY desires the services of an attorney to act as City Attorney for CITY and as Counsel for its affiliated Housing Authority and Successor Agency; and

WHEREAS, ATTORNEY is a member of the State Bar of the State of California permitted to practice in all courts of said State, has been serving as Deputy City Attorney for CITY, and is willing to act as City Attorney for CITY.

NOW THEREFORE, BE IT MUTUALLY AGREED as follows:

1. TERM: The Term of this Agreement shall be continuous, without any specified period. ATTORNEY may terminate this Agreement upon the giving of thirty (30) days' written notice to CITY. CITY may terminate this Agreement at any time by a majority vote of the members of the CITY's City Council.

2. COMPENSATION: For compensation at an hourly rate as set forth below, plus all actual costs incurred, ATTORNEY agrees to those duties set forth in Exhibit A attached hereto and made a part hereof by this reference. The ATTORNEY shall represent CITY in all litigation except that for which CITY retains special litigation counsel.

3. ASSOCIATE: ATTORNEY agrees that an associate of the firm ROBBINS AND HOLDAWAY, A Professional Corporation, will be available to provide the legal services at the compensation set forth herein if, or whenever, ATTORNEY is not available, and shall serve as Deputy City Attorney.

4. HOURLY RATE: The hourly rate of ATTORNEY for legal services set forth herein is hereby established to be the sum of $175.00 per hour for such ATTORNEY, or her associate, rendering the legal services. There shall be no charge for travel time to and from CITY's offices. Any change in the Fee Schedule of the law firm shall be submitted to and approved by CITY's City Council/ Boards. The proposed Fee Schedule for CITY as submitted herewith as Exhibit B and incorporated herein by this reference, dated January 1, 2022, is hereby approved.

5. BENEFITS: City shall provide to Attorney insurance benefits or equivalent cafeteria plan credits to the same extent provided to City employees generally.

6. PERFORMANCE REVIEW: The City Counsel of CITY and the Board of AGENCY may formally review the performance of ATTORNEY on an annual basis, if so desired. The form and content of said evaluation shall be as determined by the CITY.

7. PROFESSIONAL LIABILITY INSURANCE: The ATTORNEY will maintain lawyer's professional liability insurance with limits of at least $500,000/ $1,000,000 and will make available upon request a copy of the certificate of insurance showing that said insurance is in full force and effect with an insurance company admitted by the State of California.

IN WITNESS WHEREOF, this Agreement has been executed on this first day of January, 2022 at Loma Linda, California.

CITY OF LOMA LINDA

_____
Mayor

CITY OF LOMA LINDA SUCCESSOR AGENCY

_____
Chairman

CITY OF LOMA LINDA HOUSING AUTHORITY

_____
Chairman

ATTORNEY:

_____
Diane Evans Robbins
ROBBINS AND HOLDAWAY, A Professional Corporation

Attest:

_____
City Clerk

EXHIBIT "A"

ATTORNEY SERVICES

Except as provided elsewhere in this Agreement, ATTORNEY shall provide, in a professional manner, all of the usual, customary and necessary services normally provided by a City Attorney to CITY and Agency Counsel to the Housing Authority and Successor Agency, as those services are required. The scope of services to be provided shall include the following:

1. Attendance at City Council meetings;
2. Attendance at Housing Authority and Successor Agency board meetings;
3. Attendance at Planning Commission, departmental meetings, staff meetings or Committee meetings deemed necessary and appropriate, or as requested by the City Manager or the City Council;
4. Research, preparation or review of all written opinions, Ordinances, Resolutions, Agreements, Leases, public works Contracts, and other documents of a legal nature necessary or requested by the City Manager or the City Council;
5. Provision of all legal advice on behalf of CITY to City Council members, City Manager, Board members, Planning Commissioners, department heads and other designated personnel as appropriate;
6. Commencement and prosecution of all code enforcement actions necessary and appropriate to enforce municipal Ordinances, including, but not limited to, enforcement through administrative proceedings;
7. Monitoring and advising the city council, Agency Boards, Planning Commission and staff of legislation and case law affecting CITY;
8. Representing the City Council, Agency Boards and Planning Commission in the administration of all claims and litigation filed by or against the City; provided, however, that Special Counsel may be retained to defend or prosecute actions requiring special expertise; further provided that outside counsel shall be retained in the event of a conflict of interest which disqualified ATTORNEY from such representation;
9. Rendering advice and assistance to CITY's representatives on labor relations matters, reviewing Memoranda of Understanding or other labor agreements, drafting implementing legislation or other pertinent documents and representation of CITY before mediators or arbitrators on matters arising from Memoranda of Understanding or the CITY's Personnel Rules;
10. Rendering advice and assistance in the administration of CITY's general liability risk management and insurance programs;
11. Monitoring activities of any Special Counsel retained by CITY; and
12. Providing conflict of interest assistance to City Council, Planning Commission and Redevelopment Agency members and assisting members and staff in seeking advice, if warranted, from the Fair Political Practices Commission.

EXHIBIT "B"

FEE SCHEDULE

January 1, 2022

ATTORNEY ' S CURRENT STANDARD HOURLY RATE FOR LOMA LINDA MATTERS IS $175.00 PER HOUR.

(ATTORNEY’S CURRENT STANDARD HOURLY RATE FOR ALL OTHER CIVIL MATTERS IS $400.00 PER HOUR.)

AMENDMENT TO AGREEMENT FOR LEGAL SERVICES

THIS AGREEMENT is made effective as of January 9, 2024 by and between the CITY OF LOMA LINDA, a public entity, the CITY OF LOMA LINDA HOUSING AUTHORITY, and the CITY OF LOMA LINDA SUCCESSOR AGENCY (hereinafter collectively “CITY”), and DIANE EVANS ROBBINS, of the firm ROBBINS AND HOLDAWAY, A PROFESSIONAL CORPORATION, attorneys at law (hereinafter "ATTORNEY").

WITNESSETH:

WHEREAS, CITY and ATTORNEY entered into an Agreement effective as of January 1, 2022 (“the Agreement”);

WHEREAS, CITY and ATTORNEY entered into an Addendum to the Agreement as of February 1, 2022, recognizing that attorney Mark J. Huebsch had joined ATTORNEY’S firm as of February 1, 2022;

WHEREAS, the hourly rate of ATTORNEY for legal services has been at $175.00 per hour since July 1, 2005; and

WHEREAS, ATTORNEY desires to increase the hourly rate for legal services;

NOW, THEREFORE, BE IT MUTUALLY AGREED as follows:

1. That the hourly rate of ATTORNEY be increased as follows:

    a. To $200.00 per hour effective March 1, 2024;
    b. To $225.00 per hour effective September 1, 2024; and
    c. To $250.00 per hour effective March 1, 2025.

2. All other provisions of the Agreement dated January 1, 2022, and of the Addendum to the Agreement dated February 1, 2022, shall remain in full force and effect.

IN WITNESS WHEREOF, this Agreement has been executed on this _____ day of _____, 2024 at Loma Linda, California.

CITY OF LOMA LINDA

_____

Mayor

Attest:

_____
City Clerk

CITY OF LOMA LINDA SUCCESSOR AGENCY

_____
Chairman

CITY OF LOMA LINDA HOUSING AUTHORITY

_____
Chairman

ATTORNEY:

_____
Diane Evans Robbins
ROBBINS AND HOLDAWAY, A Professional Corporation

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Fiscal Year 2023/2024 Supplemental Appropriations for Public Works Department [Public Works]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3H

To	From
City Council	T Jarb Thaipejr, City Manager

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council approve an increase to appropriations for $464,800, as presented and summarized by funds in Attachment I.

BACKGROUND:

N/A

ANALYSIS:

The Public Works Department has analyzed its year-to-date expenditures and determined that supplemental appropriations are needed to cover expenses for the remainder of the year. The changes proposed are detailed in the attached summary for the general fund, sewer, and water enterprise funds. The majority of the requests in the general fund are due to increases in contract pricing for janitorial and landscape maintenance contracts, as well as the increased pricing for utilities and several street light knockdowns due to traffic collisions. The Traffic Safety Department will also need to replace two Clary Battery Back-Up Systems, as well as purchase and install seven new street light poles. The greater part of the requests for the sewer and water enterprise funds are due the the increased costs of utilities, overtime costs for water production and distribution, and the need to replace eight gate valves before June 30, 2024.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

Supplemental appropriations from the general fund balance of $188,900; $18,700 from the sewer enterprise fund balance; and $257,200 from the water enterprise fund balance, per the attached account summary.

Attachments

Attachment I.pdf

Attachment I

Public Works Supplemental Appropriations

General Fund

			INCREASE	
0011200-51120	Utilities	$	1,500.00	Utility expenses for remainder of year
0011200-51410	Repairs & Maint. Vehicles	$	400.00	Cover expenses for remainder of year
0011200-51830	Contractual Agreements	$	1,100.00	Additional Personnel Insurance Program
City Manager		**$**	**3,000.00**	
0011940-51520	Membership, Dues & Subscript.	**$**	**4,100.00**	Cover increase in SBCTA & SCAG membership fees
General Government				
0013030-51120	Utilities	$	700.00	Utility expenses for remainder of year
0013030-51300	Repairs & Maint - Cap Facilities	$	22,000.00	Cover expenses for traffic signal repairs
0013030-51670	Small tools	$	1,200.00	Cover expenses for remainder of year
0013030-51830	Contractual Agreements	$	200.00	Janitorial contract increase
0013030-58220	Machinery & Equipment	$	20,000.00	Two new Clary Battery Backup Systems & (12 Batteries)
0013030-58220	Machinery & Equipment	$	30,000.00	7 poles for Anderson x Academy & Mtn. View
Traffic Safety		**$**	**74,100.00**	
0013100-51120	Utilities	**$**	**400.00**	Utility expenses for remainder of year
Engineering				
0013200-51300	Repairs & Maint - Cap Facilities	$	20,000.00	Cover expenses for remainder of year
0013200-51410	Repairs & Maint. Vehicles	$	4,000.00	Cover expenses for remainder of year
0013200-51620	Uniforms - Safety Equipment	$	1,000.00	Cover expenses for remainder of year
0013200-51670	Small Tools	$	2,000.00	Cover expenses for remainder of year
0013200-51630	Motor fuels & lubricants	$	2,200.00	Fuel costs for remainder of year
0013200-51830	Contractual Agreements	$	5,500.00	Landscape maintenance contract increases
0013200-51870	Materials & other svcs	$	200.00	Misc. services for remainder of year
Streets		**$**	**34,900.00**	
0013400-51120	Utilities	$	26,400.00	Utility expenses for remainder of year
0013400-51830	Contractual Agreements	$	6,500.00	Janitorial & Pest Control contract increases
Facilities		**$**	**32,900.00**	
0014200-51110	Utilities Phone	$	900.00	Increase in cellular service due to new park security cameras
0014200-51120	Utilities	$	10,700.00	Utility expenses for remainder of year
0014200-51300	Repairs & Maint. Cap. Facilities	$	17,000.00	Cover expenses for remainder of year
0014200-51420	Repairs & Maint - General	$	4,000.00	Cover repairs to misc. equipment for remainder of year
0014200-51620	Uniforms - Safety Equipment	$	1,000.00	Cover expenses for remainder of year
0014200-51670	Small Tools	$	2,800.00	Cover expenses for remainder of year
0014200-51830	Contractual Agreements	$	700.00	Janitorial contract increase
Parks		**$**	**37,100.00**	
0014400-51830	Contractual Agreements	**$**	**100.00**	Janitorial contract increase
Fleet Maintenance				
0015500-51830	Contractual Agreements	**$**	**2,300.00**	Janitorial & pest control contract increase
Senior Center				
	Total General Fund	**$**	**188,900.00**	

Sewer

4053500-51120	Utilities	$	4,200.00	Utility costs for remainder of year
4053500-51410	Repair/Main. Vehicles	$	4,000.00	Cover expenses for remainder of year
4053500-51520	Membership/Dues/Subscrip.	$	800.00	San Bern. Co. Western Region Item Bank
4053500-51550	Software Licenses	$	5,100.00	WIN 911-CCS & AVEVA License for SCADA
4053500-51620	Uniforms & Safety Equip.	$	800.00	Sanitizer, safety vests, gloves & goggles
4053500-51630	Fuel	$	700.00	Cover expenses for remainder of year
4053500-51810	Travel, meetings & training	$	1,000.00	Training & seminars for certifications
4053500-51830	Contractual Services	$	2,100.00	Increase janitorial svcs contract
	Total Sewer Fund	**$**	**18,700.00**	

Water

4657000-51520	Membership/Dues/Subscrip.	$	800.00	San Bern. Co. Western Region Item Bank
4657000-51630	Fuel	$	2,800.00	Fuel costs for on-call vehicle
4657000-51830	Contractual Agreements	$	2,500.00	Janitorial contract increase
Water Administration		**$**	**6,100.00**	
4657010-50110	Salaries/Overtime	$	20,900.00	Cover OT costs for remainder of year
4657010-51120	Utilities	$	171,900.00	Utilities for the remainder of year
4657010-51550	Software Licenses	$	1,500.00	WIN 911-CCS & AVEVA License for SCADA
4657010-51610	Uniforms	$	1,200.00	Uniform allowance for two employees
4657010-51670	Small Tools	$	3,000.00	Small refrigerator for water samples
4657010-51830	Contractual Agreements	$	500.00	Vegetation control at well sites
Water Production		**$**	**199,000.00**	
4657020-50110	Salaries - OT	$	16,000.00	Cover OT costs for remainder of year
4657020-51110	Utilities Phone	$	300.00	Cover expenses for remainder of year
4657020-51300	Repairs & Maint. Facilities	$	23,400.00	Replacement of 8 gate valves
4657020-51310	Repairs & Maint. Buildings	$	1,000.00	Office upgrades - Paint, flooring, etc.
4657020-51410	Repair/Main. Vehicles	$	6,500.00	Cover expenses for remainder of year
4657020-51420	Repair/Main. General	$	2,000.00	Cover expenses for remainder of year
4657020-51670	Small Tools	$	1,700.00	Geophone leak detector, angle grinder & welding system
Water Distribution		**$**	**50,900.00**	
4657030-51830	Contractual Agreements	**$**	**1,200.00**	Master Meter contract increase
Water Meters				
	Total Water Fund	**$**	**257,200.00**	

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Authorize Purchase of Two Traffic Signal Backup Battery Systems [Public Works]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3I

To	From
City Council	T Jarb Thaipejr, City Manager

Via
Jeff Peterson, Associate Engineer

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that City Council authorize the purchase of two (2) Clary SP1250 traffic signal battery backup systems, including installation, for a total of $18,820.91.

BACKGROUND:

The annual traffic signal inspection program revealed the need for backup battery system (BBS) replacements at two locations. Unfortunately, these non-working systems have become obsolete and unrepairable. The existing traffic signal cabinets will be re-used.

ANALYSIS:

The BBS at both Anderson Street and Stewart Street and at Barton Road and Mountain View Avenue have failed. A quote to supply and install new systems was requested from our traffic signal maintenance vendor St. Francis Electric. The vendor has provided a quote of $18,820.91 for the work which is inline with past and similar work.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

Approval of the previous mid-year adjustment appropriation item will allow for funding to be available in account no. 0013030-58220.

Attachment

Attachments

BBS 2024.pdf

SFE Quote

Customer:	City of Loma Linda	18-1087
Intersection:	Various Locations (2)	
Date:	1/3/2024	**Estimator:** Shenoa Townsend

Description of Work: Replace antiquated battery back up systems that were found not working or had been removed previously deemed obsolete and not repairable, while performing BBS inventory survey. SFE will supply and install new Clary SP1250 BBS into existing traffic signal cabinets including new batteries, and cables/connectors as needed for two (2) locations, making connections and testing for proper operations.

Any work or repairs not noted in this cost proposal will require further authorization.

Labor:	RT Hours	OT Hours	PT Hours	RT Rate	OT Rate	PT Rate	Ext
TS Electrician	16			$ 102.50	$ 141.00	$ 200.00	$ 1,640.00
TS Laborer				$ 99.00	$ 131.00	$ 193.00	$ -
Foreman / Lead Man				$ 110.00	$ 151.00	$ 215.00	$ -
Lab Tech				$ 102.50	$ 141.00	$ 200.00	$ -
				$ -	$ -	$ -	$ -

Equipment:	Hours	Rate	Ext
Bucket	16	$ 38.00	$ 608.00
Crane		$ 99.00	$ -
Air Compressor w/Tools		$ 10.00	$ -
0		$ -	$ -
Service Truck		$ 25.00	$ -
		$ -	$ -

Materials:	Quantity	Unit Cost	Ext
Clary UPS, (Nextech Quote: #2022-918)	2	$ 6,017.00	$ 12,034.00
UPS, 1250VA, w/Power I/O- Front Connections (SP1250LX-N)	1	$ -	$ -
Bypass switch, w/GFI duplex, 5-15R receptacle, generator cable and connector, LX Model (SPD_302C)	1	$ -	$ -
Battery Cable, Single String, 72Vdc, Andersen to Andersen (SP-19N1)	1	$ -	$ -
Fast Battery Charger 72Vdc Internal (SPLX-72)	1	$ -	$ -
Set of (6) 41 AMP hr batteries (OP72C)	1	$ -	$ -
Battery Recycle Fee (CA MFG AB2153)	1	$ -	$ -
		$ -	$ -
		$ -	$ -
		$ -	$ -

Shipping:	Quantity	Unit Cost	Ext
Est. Shipping Cost	1	$ 1,000.00	$ 1,000.00
		$ -	$ -

Labor Subtotal		$ 1,640.00
Equipment Subtotal		$ 608.00
Subcontractor Subtotal		$ 1,000.00
15%	Subcontractor GM	$ 176.47
Subcontractor Total		$ 1,176.47
Material Subtotal		$ 12,034.00
8.75%	Material Tax	$ 1,052.98
15%	Material GM	$ 2,309.47
Material Total		$ 15,396.44
Grand Total		**$ 18,820.91**

Note only the work listed above is included in this SFE Quote, any additional work needed or found to be needed would be discussed with the City prior for authorization, adjustment and to proceed. This offer shall expire **30 days** from the date hereof and may be withdrawn by us at any time prior thereto with notice. This offer supersedes any prior offers, commitment or orders, contains all terms, conditions and warranties and when accepted, constitutes the entire contract between the parties. The resulting contract shall not be modified except by formal written amendment.

Accepted By: **City of Loma Linda** **Representative**

By: _____

Title: _____

Date: _____

SPECIAL PERMIT NOTE: SFE will procure permits for our work but will not be held responsible for any kind of payment, inspection fees or any other costs which may apply. The quote does not include these fees due to the unknown costs the Agency/Customer may require. The governing body must agree to reimburse SFE for any kind of fees generated by permits, inspection fees, encroachments fee's, etc. We are not responsible for any kind of concrete and AC R&R unless specified above. SFE is not responsible for delays caused by and/or resulting from activities or non-activities of others, including but not limited to, owner, contractor, vendors, suppliers, other subcontractors and other factors not in direct control of SFE. For the delays caused by the aforementioned, SFE will be reimbursed for all direct and indirect costs plus a mark-up of twenty percent (20%), or as specified and allowed by the Contract is the delays are caused by the Owner/Agency. SFE will be granted an extension of time to perform its work tantamount to the delays.

This offer shall be accepted by delivery of a copy of this offer duly signed by the City of Loma Linda

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Notice of Completion - Pavement Rehabilitation by Overlay Method (CIP 23-115) [Public Works]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3J

To	From
City Council	T Jarb Thaipejr, City Manager

Via
Julia Loeffert, Executive Assistant

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council accept this project as substantially complete and authorize the City Clerk to file the Notice of Completion.

BACKGROUND:

On August 8, 2023, the City Council awarded the contract to All American Asphalt of Corona, CA for an amount of $1,473,363.00 with an approved contingency of $147,000. The final project cost was $1,501,202.94. The supplemental contract cost was within the approved contingency allocation and was due to additional materials required due to unanticipated field conditions and extra requirements by Cal Trans. The contractor performed professionally and completed the work satisfactorily.

Attached is the Notice of Completion for the subject project. Upon City Council authorization, the City Clerk will submit the Notice of Completion for recordation. The one (1) year warranty provided by the contractor will commence from the date of recordation.

ANALYSIS:

N/A

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

Funding for this project was budgeted in 1265340-58500 and 1077300-58500.

Attachments

NOC Pav rehab by overlay CIP 23-115.pdf

LYNETTE ARREOLA RECORDING REQUESTED BY: AND WHEN RECORDED MAIL TO: LYNETTE ARREOLA CITY CLERK CITY OF LOMA LINDA 25541 BARTON ROAD LOMA LINDA CA 92354	

APN# n/a

SPACE ABOVE THIS LINE FOR RECORDER'S USE
EXEMPT FROM FILING FEES, GOVERNMENT CODE SECTION 6103

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1. The undersigned is OWNER or agent of the OWNER of the interest or estate stated below in the property hereinafter described:
2. The FULL NAME of the OWNER is City of Loma Linda
3. The FULL ADDRESS of the OWNER is 25541 Barton Road, Loma Linda, CA 92354
4. The NATURE OF THE INTEREST or ESTATE of the undersigned is: In fee.

   (If other than fee, strike "in fee" and insert, for example "purchaser under contract of purchase" or "lessee.")
5. The FULL NAMES and FULL ADDRESSES of ALL PERSONS, if any, WHO HOLD SUCH INTEREST or ESTATE with the undersigned as JOINT TENANTS or as TENANTS IN COMMON are:

   Names Addresses
6. The full names and full addresses of the predecessors in interest of the undersigned if the property was transferred subsequent to the commencement of the work of improvement herein referred to:

   Names Addresses
7. A work of improvement on the property hereinafter described was COMPLETED November 12, 2023
8. The work of improvement completed is described as follows: Pavement Rehabilitation at various locations by overlay method (CIP 23-115)
9. The NAME OF THE ORIGINAL CONTRACTOR, if any, for such work of improvement is All American Asphalt of Corona, CA
10. The street address of said property is: Various streets within City of Loma Linda limits
11. The property on which said work of improvement was completed is in the City of Loma Linda County of San Bernardino, State of California, and is described as follows: Pavement Rehabilitation at various locations by overlay method (CIP 23-115)

Signature of Owner or Agent Owner _____ Date: January 11, 2023

Lynette Arreola, City Clerk

Verification of INDIVIDUAL owner _____: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the owner of the aforesaid interest or estate in the property described in the above notice; that I have read said notice, that I know and understand the contends thereof, and that the facts stated therein are true and correct.

_____ _____

Date and Place (Signature of owner named in paragraph 2)

Verification for NON-INDIVIDUAL owner: I, the undersigned, declare under penalty of perjury under the laws of the State of California that I am the City Clerk of the aforesaid interest or "PRESIDENT, PARTNER, MANAGER, AGENT, ETC."

in the above notice; that I have read the said notice, that I know and understand the contents thereof, and that the facts stated therein are true and correct.

_____ _____

Date and Place (Signature of person signing on behalf of owner)
Lynette Arreola, City Clerk

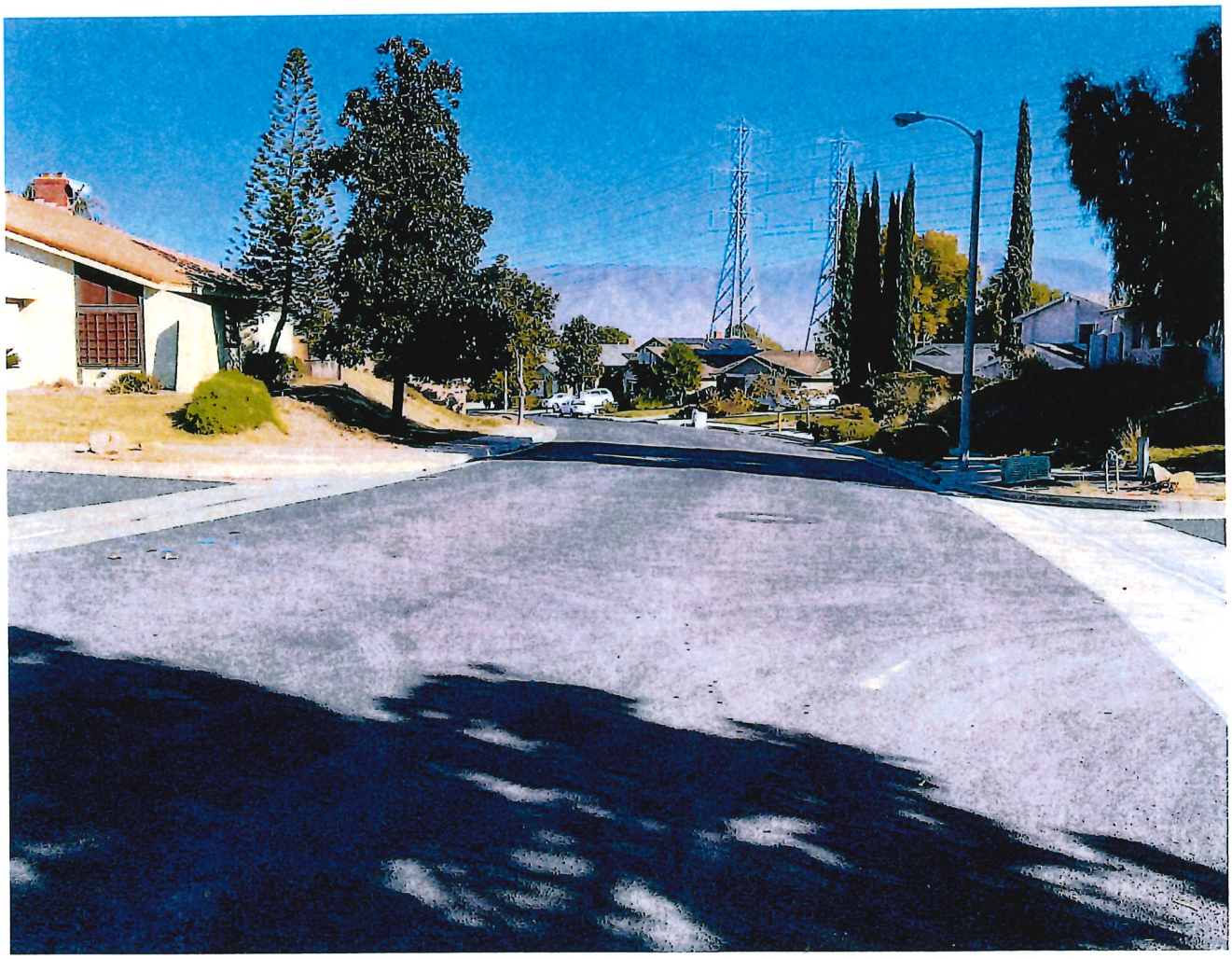


VAN LEUVEN ST.





NELSON ST. 10-17-23



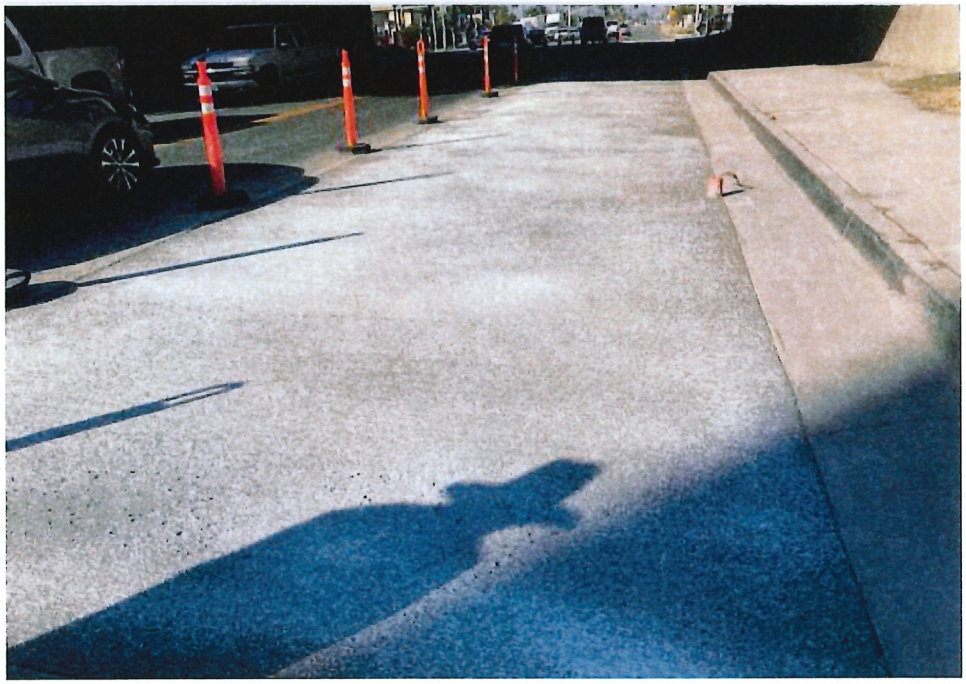


JUNIPER ST. 10-17-23





MT. VIEW AVE. + I-10 FWY.



City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Water and Wastewater Rate Study Draft Report [Public Works/Finance]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	Consent Calendar Item: 3K

To	From
City Council	T Jarb Thaipejr, City Manager

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council accept the Water and Wastewater Rate Study and its findings and authorize staff to proceed with the notification and hearing process.

BACKGROUND:

Approximately every five (5) years the City causes an updated water and sewer rate study to be prepared for consideration. The purpose is to provide the nexus for rate adjustments as needed over the following period.

ANALYSIS:

At the December 12, 2023, City Council Meeting, Tuckfield and Associates of Newport Beach, CA, presented the study and their findings of the Water and Wastewater Rate Study. The final draft has been submitted tonight for Council's review. The next step will be a citywide notification per Prop. 218 to property owners and to hold the public hearings.

ENVIRONMENTAL IMPACT:

N/A

FINANCIAL IMPACT:

None at this time.

Attachments

Water and Wastewater Rate Study Final Report 1-4-2024.pdf

Report For:

City of Loma Linda

25541 Barton Road
Loma Linda, CA 92354
(909) 799-2811



Report on Water and Wastewater Rate Study

Submitted By:

Tuckfield & Associates

Contact: Mr. G. Clayton Tuckfield
2549 Eastbluff Dr, #450B
Newport Beach, CA 92660
(949) 760-9454
www.tuckfieldassociates.com

FINANCIAL CONSULTING TUCKFIELD & ASSOCIATES MANAGEMENT CONSULTING

January 2024

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Tuckfield & Associates
2549 Eastbluff Drive, Suite 450B, Newport Beach, CA 92660
Phone (949) 760-9454 Fax (949) 760-2725
Email ctuckfield@tuckfieldassociates.com

January 4, 2024

Mr. Jarb Thaipejr
City Manager
City of Loma Linda
25541 Barton Road
Loma Linda, CA 92354

Dear Mr. Thaipejr:

I am pleased to present this Water and Wastewater Rate Study (Study) report for the City of Loma Linda (City). The water and wastewater rates presented in this report have been developed based on cost of service principles following industry methods. The rates are fair and equitable for the users of the water and wastewater systems and have been established in accordance with Proposition 218.

This study included a review and analysis of the water and wastewater enterprise revenue and revenue requirements, number of customers, volumes, and current rate structure. The major objectives of the Study include the following.

- Generate positive levels of income in the Study period
- Maintain operating and capital reserves at or greater than target levels
- Maintain debt service coverage ratios at or greater than the minimum required
- Meet annual capital replacement spending from enterprise rate revenue

This report documents the findings and recommendations for the financial plans and rates for the City's water and wastewater enterprises. Tables and figures are provided throughout the report to demonstrate the calculations.

It has been a pleasure to work with City staff during the performance of this study. If there are any questions, please contact me at (949) 760-9454.

Very Truly Yours,

TUCKFIELD & ASSOCIATES



G. Clayton Tuckfield
Principal Consultant

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Water and Wastewater Rate Study

CITY OF LOMA LINDA

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Executive Summary

The City of Loma Linda (City) engaged Tuckfield & Associates to conduct a comprehensive Water and Wastewater Rate Study (Study) for its water and wastewater enterprise systems. The major objectives of the Study were to develop forward-looking financial plans of revenues and revenue requirements for each system, perform analyses to determine the costs of providing service, and design new water and wastewater rates and charges for implementation.

Water Financial Plan

The revenue and revenue requirements of the water system were identified and projected to create a forward looking financial plan for the water enterprise. Annual costs of the water system include operation and maintenance expense (O&M), capital improvement funding, and debt service. Projected O&M expenses of the financial plan include the City's FY 2023-24 budget expenses for the first year of the financial plan, with future O&M expenses being projected through application of inflation factors to budget year expenses.

The City has prepared a five-year Capital Improvement Program (CIP) that includes replacements and other capital improvements. The majority of the CIP includes spending on various structures, improvements, and equipment including the South Hills 1.6 MG Reservoir, waterline replacements, and meter replacements. The construction costs of the CIP total about $6.3M over the period FY 2023-24 to FY 2027-28. The CIP is expected to be financed through water revenues, development impact fees, and capital reserves.

An analysis was performed that compared the projected revenue using the City's current water rates with the projected revenue requirements (costs) of the water system. The analysis indicated that the current level of revenue being received is not sufficient to meet future obligations and needs to be increased by approximately 4.0 percent on May 1, 2024 and on each January 1 for the remaining years of the Study period. Revenue increases are recommended to adequately meet future obligations, debt coverage requirements, and other financial planning criteria. The water financial plan is presented in Table 10.

Current Water Rates

The current water rates consist of fixed charges by meter size and variable charges for water consumption. Single-family Residential (SFR) customers have a tiered variable rate structure for blocks of water consumption while all other customers have a uniform variable charge. Table ES-1 provides the current water rates charged to water customers of the City.

Proposed Water Rate Structure and Rates

The proposed rate structure for the City maintains the current rate structure in place. The proposed water rate structure keeps the fixed charge structure by meter size and maintains the consumption tiered structure for SFR

customers and uniform volume rates for all other customers. A discussion of the proposed rate structure is provided on page 18. Table ES-1 presents the water rates for May 1, 2024 and for future years.

Table ES-1
Proposed Water Fixed and Variable Charges

	Current Rate	May 1, FY 23-24	January 1, FY 24-25	January 1, FY 25-26	January 1, FY 26-27	January 1, FY 27-28
Meter Size	Fixed Charge ($ per bi-month)					
3/4"	$39.15	$41.82	$43.49	$45.23	$47.04	$48.92
1"	$54.47	$57.54	$59.84	$62.23	$64.72	$67.31
1.5"	$86.44	$90.53	$94.15	$97.92	$101.84	$105.91
2"	$136.00	$141.28	$146.93	$152.81	$158.92	$165.28
3"	$361.38	$369.50	$384.28	$399.65	$415.64	$432.27
4"	$504.65	$516.33	$536.98	$558.46	$580.80	$604.03
6"	$977.44	$1,003.48	$1,043.62	$1,085.36	$1,128.77	$1,173.92
8"	$1,517.81	$1,560.23	$1,622.64	$1,687.55	$1,755.05	$1,825.25
10"	$2,175.22	$2,238.19	$2,327.72	$2,420.83	$2,517.66	$2,618.37
Fireline Size	Fixed Charge ($ per bi-month)					
1"	$1.01	$1.06	$1.10	$1.10	$1.10	$1.10
1.5"	$2.96	$3.08	$3.21	$3.21	$3.21	$3.21
2"	$6.31	$6.57	$6.83	$6.83	$6.83	$6.83
2.5"	$25.55	$11.81	$12.29	$12.29	$12.29	$12.29
3"	$39.06	$19.08	$19.85	$19.85	$19.85	$19.85
4"	$113.47	$40.66	$42.29	$42.29	$42.29	$42.29
6"	$241.78	$118.12	$122.85	$122.85	$122.85	$122.85
8"	$434.82	$251.72	$261.79	$261.79	$261.79	$261.79
10"	$702.35	$452.68	$470.79	$470.79	$470.79	$470.79
	Variable Charge ($ per HCF)					
Single-family Residential						
Tier 1 - 0 to 18 HCF	$1.91	$2.23	$2.32	$2.41	$2.51	$2.61
Tier 2 - 18 to 50 HCF	$2.74	$2.82	$2.93	$3.05	$3.17	$3.30
Tier 3 - Over 50 HCF	$3.87	$3.95	$4.11	$4.27	$4.44	$4.62
Multiunit Residential	$2.11	$2.23	$2.32	$2.41	$2.51	$2.61
Commercial	$2.75	$2.79	$2.90	$3.02	$3.14	$3.27
Irrigation	$3.02	$3.13	$3.25	$3.38	$3.52	$3.66

Water Bill Impacts

Table ES-2 presents the impacts to SFR bills from the implementation of the proposed May 1, 2024 water rates. For a SFR customer with a 3/4-inch meter using the average consumption of 35 hundred cubic feet (HCF) bi-monthly, the bill will increase from $120.11 to $129.90, an increase of $9.79, or 8.2 percent. The 8.2 percent increase is higher than the overall 4.0 percent revenue increase required due to cost of service rate changes in this first year.

Table ES-2
Comparison of Current Single-family Residential Bi-monthly Water Bill with 3/4 -inch Meter Size with Proposed Bill Using May 2024 Water Rates

		Current Bill			Proposed FY 23-24 Bill				
Description	Use (HCF)	Service Charge	Volume Charge	Current Bill	Service Charge	Volume Charge	Proposed Bill	Dollar Difference	Percent Change
	0	$39.15	$0.00	$39.15	$41.82	$0.00	$41.82	$2.67	6.8%
Very Low	5	$39.15	$9.55	$48.70	$41.82	$11.15	$52.97	$4.27	8.8%
Low	10	$39.15	$19.10	$58.25	$41.82	$22.30	$64.12	$5.87	10.1%
Median	24	$39.15	$50.82	$89.97	$41.82	$57.06	$98.88	$8.91	9.9%
Average	35	$39.15	$80.96	$120.11	$41.82	$88.08	$129.90	$9.79	8.2%
	50	$39.15	$122.06	$161.21	$41.82	$130.38	$172.20	$10.99	6.8%
High	60	$39.15	$160.76	$199.91	$41.82	$169.88	$211.70	$11.79	5.9%
	75	$39.15	$218.81	$257.96	$41.82	$229.13	$270.95	$12.99	5.0%
Very High	100	$39.15	$315.56	$354.71	$41.82	$327.88	$369.70	$14.99	4.2%

Chart ES-1 has been prepared to compare the City's average SFR water bill with those of other communities at the same consumption. The chart indicates that with the proposed May 2024 rates, a SFR customer with a monthly consumption of 35 HCF will experience a bill that is in the mid to upper range of the communities listed.

Chart ES-1
Single-family Residential Bi-monthly Water Bills with 3/4-inch Meter Using 37 HCF
For Rates in Effect November 2023



Note: Above table uses water rates in effect November 2023. City's May 2024 bill is based on the rate structure and rates in Table ES-1.

Wastewater Financial Plan

The revenue and revenue requirements of the wastewater system were identified and projected to create a forward-looking financial plan of the wastewater enterprise. Annual costs include operation and maintenance expense (O&M), San Bernardino wastewater treatment expense, capital improvement funding, and repayment of advances from the Water Fund to the Sewer Fund. Projected O&M expenses include the City's FY 2023-24 Budget expenses for the first year of the financial plan, with future expenses projected through application of inflation factors to budget year expenses. San Bernardino wastewater treatment expenses are offset by charges from the City of San Bernardino to Loma Linda customers. Revenues collected from these charges are remitted to the City of San Bernardino.

The City has prepared a five-year capital improvement program (CIP) spending plan for the wastewater system. Major projects of the CIP include Juanita Street Sewer Pump Station, sewer line casing, and sewer line replacements. The CIP expenditures total about $713,000 for the period FY 2023-24 to FY 2027-28. The CIP is planned to be funded through the sewer revenues and capital reserves.

The wastewater system currently does not have any outstanding debt. However, in the recent past the Sewer Fund borrowed funds from the Water Fund, and the wastewater financial plan includes repayment of those funds over a five-year period. Payments to the Water Fund are included at $500,000 in FY 23-24 with $165,600 paid annually for four years.

An analysis was performed that compared the projected revenue using the City's current wastewater rates with the projected revenue requirements (costs) of the wastewater system. The analysis indicated that the current level of revenue being received is sufficient to meet revenue requirements for the Study period. No changes to wastewater rates are proposed in this Study. The wastewater financial plan is presented in Table 29.

Current Wastewater Rates

The current wastewater rates consist of fixed charges for all customers and a variable charge based on water consumption for Non-residential customers. Residential customers are charged a bi-monthly flat charge per billing cycle. Non-residential customers are charged a bi-monthly fixed charge and a variable charge based on water consumption depending on the rate classification. Table ES-3 provides the current wastewater charges by customer classification.

Proposed Wastewater Rate Structure and Rates

The proposed wastewater rates are the same as the current rates. Residential customers are charged a fixed charge per bi-month. Non-residential customer charges include a bi-monthly fixed charge and a variable rate for water consumption. Charges related to treatment of the City's wastewater is recovered in the San Bernardino charges to City's customers and are not included in the City's wastewater rates in this Study. Table ES-3 presents the proposed wastewater rates for the next five years.

Table ES-3
Proposed Wastewater Fixed and Variable Charges

Classification	Jan 1, 2023
	$/bi-month
Residential	$38.47
Commercial	$8.57

Classification	Jan 1, 2023
	$/HCF
Class I: MHP (>=4 units)	$1.58
Class II: Catergory a	1.98
Class II: Catergory b	1.84
Class III: Auto Service	2.00
Class IV: Laundry, Mortuary	2.11
Class V: Restaurant	2.11
Class VI	$1.89

Wastewater Bill Impacts

There is no impact to wastewater bills from the City's proposed rates. For a SFR customer, the wastewater bill remains at $38.47 bi-monthly for the Study period. Chart ES-2 has been prepared to compare the City's SFR wastewater bill with those of other communities. The City's bill includes the City of San Bernardino treatment charge. The chart indicates that the City's SFR wastewater bill is in the mid-range of the communities listed.

Chart ES-2
Single-family Residential Bi-monthly Wastewater Bills
For Rates in Effect November 2023



Note: Above table uses wastewater rates in effect November 2023. City's May 2024 bill is based on the rate structure and rates in Table ES-3 and includes the San Bernardino Treatment charge.

Introduction

The City of Loma Linda (City) engaged Tuckfield & Associates to conduct a comprehensive Water and Wastewater Rate Study (Study) for its water and wastewater enterprise systems. The major objectives of the Study are to develop forward-looking financial plans for each enterprise, perform analyses to determine the cost of providing service, and design new water and wastewater rates and charges for implementation.

Background

The City of Loma Linda is an incorporated City located in San Bernardino County in the San Bernardino-Ontario Metropolitan area. The City was formed in 1970 and provides water and wastewater service to a population of over 25,200 in a service area of approximately 7.5 square miles. The City's customer base consists primarily of residential customers with additional commercial, retail, and public facility customers. Loma Linda University and the Loma Linda University Medical Center are within the City's service area; however, water service is provided by their own water production and distribution system while wastewater collection is provided to these facilities by the City. The City's water and wastewater service is identified in separate enterprise funds of the City.

The City obtains its water supply from groundwater, replenishment water, and imported water. Groundwater is pumped from the San Bernardino Basin Area (SBBA) from six wells. The City purchases replenishment water that is injected into the basin to maintain safe yield and the health of the basin. A small amount of water is imported from the San Bernardino Valley Municipal Water District (SBVMWD). Water is delivered through a distribution system consisting of pump stations, storage tanks, pressure reducing valves, and water pipelines.

The City's wastewater is collected through a system of sewer gravity mains and several lift stations. Wastewater treatment service is provided by the City of San Bernardino at the San Bernardino Water Reclamation Plant treatment plant that provides secondary treatment.

Objectives

The objectives of this Study are to (1) review the current and future financial status of each of the water and wastewater enterprises, (2) make any adjustments to the revenue being received to ensure that the financial obligations are being met now and in the future, including adequate reserves and debt service coverage, and (3) design water and wastewater rates that generate the required revenue while being fair and equitable for its customers. Additionally, the Study also sought to provide the following.

- Revenue sufficiency to fund operating and capital needs
- Appropriate levels of operating and capital reserves
- Cost of service allocations following appropriate standards, regulations, and guidelines
- Rates that are consistent with industry practice
- Rates that are easy to understand and administrate

Scope of the Study

This Study includes the findings and recommendations of analyzing each of the water and wastewater enterprise's financial status. Historical trends were analyzed from data supplied by the City showing the number of customers, volumes, revenue, and revenue requirements.

Revenue requirements of each enterprise include operation and maintenance expenses, routine capital outlays, replacement transfers, debt service, and additions to reserves. Changing conditions such as additional facilities, system growth, employee staffing levels, and non-recurring maintenance expenditures are recognized. Inflation for ongoing expenditures is included to reflect cost escalation.

The financial plan and rates developed herein are based on funding of the capital improvement plan as stated as well as estimates of operation and maintenance expenses developed from information provided by the City. Deviation from the financial plans, construction cost estimates and funding requirements, major operational changes, or other financial policy changes that were not foreseen, may result in the need for lower or higher revenue than anticipated. It is suggested that the City conduct an update to the rate study at least every five years for prudent rate planning.

Assumptions

Several assumptions were used to conduct the Study for the period FY 2023-24 to FY 2027-28. The assumptions included growth rates in customer accounts and annual consumption, interest earnings on reserve balances, and expense inflation factors used for making projections. The financial planning assumptions are provided below in Table 1.

Table 1
Assumptions and Planning Factors

Description	Value
Annual Account & Demand growth [1]	
Residential	0.5%
All Other	0.0%
Interest earnings on fund reserves (annual)	2.5%
Cost Escalation	
Personnel Services [2]	4.0%
Benefits	8.0%
Electrical Power	3.0%
Chemicals	3.0%
Purchased Water	5.0%
All Other Operations & Maintenance	3.0%
Capital	3.0%

[1] Annualized growth in water accounts is based on future growth information provided by staff.
[2] Personnel Services growth in staffing, promotions, and inflation

City Reserve Policy

A reserve policy sets forth goals for maintaining various reserves for water and wastewater operations and capital spending. The reserve policy provides guidelines to maintain the financial health and stability of the enterprise funds, allowing the enterprises to meet unanticipated reductions in revenues, changes in the costs of providing services, fixed asset repair and replacement needs, natural disasters, and other issues.

The City has established various reserve types for the water and wastewater enterprises. The City's goals for the amount of the reserves to be held are discussed below.

Operating Reserve – The purpose of the Operating Reserve is to provide working capital to meet cash flow needs during normal operations and support the operation, maintenance and administration of the utility. This reserve ensures that operations can continue should there be significant events that impact cash flow. The target balance to be maintained is 180 days of annual operation and maintenance expenses.

Capital Replacement Reserve – The Capital Replacement Reserve is used to fund future replacement of assets and capital projects. The target balance is equal to 50 percent of annual depreciation expense for both enterprises.

Expansion Reserve – The Expansion Reserve is funds held in an account separate from all other funds. The reserve is accumulated from the collection of capacity charges and may only be spent on capital projects that increase capacity. There is no specific target balance to be maintained for this reserve.

Emergency Reserve – The Emergency Reserve is intended to provide recovery from natural disasters and allow timely repair of capital infrastructure. The target balance to be maintained is equal to 3 percent of fixed asset value.

City Beginning Reserve Balances and Reserve Targets

The reserve balances discussed above are used in developing the financial plans for the water and wastewater utilities. The City's beginning reserve balances are listed in Table 2 below as of June 30, 2023.

Table 2
June 30, 2023 Estimated Beginning Reserve Balances and Reserve Targets

Reserve Type	Water		Wastewater	
	Reserve Balance	Reserve Target	Reserve Balance	Reserve Target
Operating Fund Reserve	$2,259,300	$3,775,000	$1,618,807	$1,073,000
Capital Replacement Reserve	$708,000	$708,000	$163,000	$163,000
Construction/Expansion Fund Reserve	$2,916,700	n/a	$450,450	n/a
Emergency Reserve	$998,000	$998,000	$100,000	$100,000
Total	$6,882,000	$5,481,000	$2,332,257	$1,336,000

Target Reserves discussed above are also stated in the table. The financial plans developed in this Study increase and/or maintain the various reserve types such that the goals are achieved over a ten-year planning period.

Water Financial Planning

Financial planning for the water system includes identifying and projecting revenues and revenue requirements for a five-year planning period. Estimates of revenue from various sources are compared with the projected revenue requirements of the water system. This comparison allows the review of the sufficiency of existing revenue to meet annual revenue requirements and provides the basis for any rate adjustments. New water rates and charges are created to recover the City's annual operating and capital costs associated with the water system.

This financial planning section of the report discusses current water rates, current user classifications, projected revenues and revenue requirements, capital improvement expenditures and financing sources, and proposed revenue adjustments.

Current Water Fixed and Variable Charges

The current water rates consist of fixed and variable charges to residential and non-residential customers. All customers are charged a bi-monthly fixed charge by meter size and are charged for water consumption. SFR customers are charged a three-tier rate structure while all other customers are charged a uniform variable rate structure. Table 3 provides the current water rates of the water enterprise.

Table 3
Current Water Rates

Meter Size	Water Service	Private Fire Protection
	($/Bi-mo)	($/Bi-mo)
5/8"	$39.15	$0.00
3/4"	$39.15	$0.00
1"	$54.47	$0.00
1.5"	$86.44	$0.00
2"	$136.00	$21.78
3"	$361.38	$25.55
4"	$504.65	$31.24
6"	$977.44	$41.29
8"	$1,517.81	$61.93
10"	$2,175.22	$85.55

Customer Class/Tier	Variable Rate
	($/HCF)
Single-Family	
Tier 1 - 0 to 18 HCF	$1.91
Tier 2 - 19 to 50 HCF	$2.74
Tier 3 - Over 50 HCF	$3.87
Multifamily/Apartments	$2.11
Commercial	$2.75
Irrigation	$3.02

Water User Classifications

Number of Customers

The City currently classifies water customers as Single-family, Multifamily/Apartments, Commercial, and Irrigation. Residential customers account for more than 84 percent of the total customers served by the water system. Growth in Residential accounts (including single-family and multifamily dwelling units) is projected to occur at a rate of 0.50 percent annually, following the assumptions listed in Table 1. Table 4 provides the historical and projected number of customers by classification.

Table 4
Historical and Projected Water Customers by Classification

	Historical	Projected				
Customer Class	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Number of Accounts						
Single Family [1]	4,784	4,808	4,832	4,856	4,880	4,904
Multifamily/Apartments [1]	398	400	402	404	406	408
Commercial	268	268	268	268	268	268
Irrigation	170	170	170	170	170	170
Total Accounts	5,620	5,646	5,672	5,698	5,724	5,750
Fire Protection						
Public Fire Protection	873	873	873	873	873	873
Private Fire Protection	90	90	90	90	90	90
Total Fire Protection Accounts	963	963	963	963	963	963

[1] Residential accounts are forecast to increase based on the assumed growth rate of 0.5% annually.

Number of Water Meters

Table 5 provides a summary of the number of projected meters by size. The majority of customers have 3/4-inch and 1-inch meters installed at the service location. The growth in residential accounts is assumed to occur with 1-inch meters. All new single-family residential construction will have 1-inch meters due to fire code and this is the minimum size for installation for residential customers in the City's customer base.

Table 5
Projected Number of Water Meters by Size

Description	Projected				
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Active Water Meters/Accounts [1]					
3/4"	3,200	3,200	3,200	3,200	3,200
1"	1,936	1,960	1,986	2,010	2,036
1.5"	159	160	160	161	161
2"	303	304	304	305	305
3"	21	21	21	21	21
4"	14	14	14	14	14
6"	8	8	8	8	8
8"	3	3	3	3	3
10"	2	2	2	2	2
Total Accounts	5,646	5,672	5,698	5,724	5,750

[1] Historical water accounts for FY 22-23 were provided through City billing records.

Water Financial Plan

The financial plan provides the means of analyzing the revenue and revenue requirements of the water system and its impact on reserves as well as the ability to fund on-going operation and maintenance expense and capital infrastructure requirements. Below is a discussion of the projection of revenue, operation and maintenance expenses, capital improvement needs of the water system and its financing, debt service requirements, and revenue adjustments needed to maintain a sustainable water enterprise.

Revenues

The City receives revenue from operating and miscellaneous sources. Operating revenue is received from rates and charges for water service. Revenue from water rates is projected by applying the current water rates to the projected number of accounts and consumption volume. Projected revenues from water service rates are presented in Table 6.

Table 6
Projected Rate-based Water Revenue

Description	Projected				
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Water Service Revenues					
Fixed Charges [1]	$1,902,380	$1,911,558	$1,920,056	$1,929,234	$1,937,731
Variable Charges [2]	5,399,990	5,417,287	5,434,589	5,451,889	5,469,188
Subtotal Revenues From Current Rates	$7,302,370	$7,328,845	$7,354,645	$7,381,123	$7,406,919
Fire Protection Revenues	130,561	130,561	130,561	130,561	130,561
Total Revenues From Current Rates	$7,432,931	$7,459,406	$7,485,206	$7,511,684	$7,537,480

[1] FY 23-24 and forecast revenue calculated by multiplying current water rates by the number of projected customers.
[2] FY 23-24 and forecast revenue calculated by multiplying projected water sales by the current variable rates.

Miscellaneous revenue is a source of revenue that includes lease income, repayment advances, meter installations, set-up fees, hydrant rental, reimbursements, and other sources. Table 7 presents the projected miscellaneous revenue.

Table 7
Projected Water Miscellaneous Revenue

Description	Budget	Projected			
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Lease Income	$70,600	$72,000	$73,400	$74,900	$76,400
Advances Repayment from Sewer Fund	500,000	165,600	165,600	165,600	165,600
Installation - Connection Fees	10,000	26,600	26,600	26,600	26,600
Utility Account Set Up Fee	25,000	25,500	26,000	26,500	27,000
Miscellaneous Services	84,200	85,900	87,600	89,400	91,200
Hydrant Meter Rental	10,000	10,200	10,400	10,600	10,800
Refunds and Reimbursements	440,000	440,000	440,000	440,000	440,000
Miscellaneous Revenue	50,000	5,000	5,000	5,000	5,000
Damage Claim Recoveries	2,000	-	-	-	-
Total Miscellaneous Revenues	$1,191,800	$830,800	$834,600	$838,600	$842,600

Revenue Requirements

Revenue requirements of the water system include operation and maintenance expense, capital improvement funding, and debt service payments. Each of these items are discussed below.

Operation and Maintenance Expense

Operation and maintenance expenses (O&M) are an on-going obligation of the water system and such costs are normally met from water service revenue. O&M includes the cost to operate and maintain the water supply,

reservoirs, and distribution system facilities. Costs also include technical services and other general and administrative expenses.

O&M has been projected recognizing the major expense categories of personnel services, electric power expense, chemicals, purchased water, capital outlay, all other expenses following the inflation factors presented in Table 1. Table 8 provides a summary of the O&M expenses for the Study period.

Table 8
Budget and Projected Water Operation and Maintenance Expense

	Budget	Projected			
Description	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Operation and Maintenance Expense					
Water Administration	1,530,700	1,595,496	1,663,532	1,735,002	1,810,113
Water Production	4,224,200	4,382,807	4,548,052	4,720,249	4,899,741
Water Transmission and Distribution	1,389,500	1,448,923	1,511,359	1,576,993	1,646,013
Water Meters	404,700	396,228	412,463	429,493	447,366
Total Operation and Maintenance Exp	7,549,100	7,823,454	8,135,406	8,461,737	8,803,233

Capital Improvement Funding

The City pays for water system replacements and capital improvements from the water and water acquisition funds. The City plans for these expenses through its capital improvement planning during the fiscal year. The annual amount necessary to fund the improvements is included in the water financial plan such that revenue from water rates, as well as from reserves, are providing funding to aid in the cost of these replacements and improvements. Any money not spent accumulates into reserves to be used for future capital improvement spending. Project management overhead expenses are also incurred with each project of the CIP.

Annual Debt Service

The City has one outstanding loan on the water system. The 2016 Water Revenue Refunding Bonds issue has annual debt service payments of about $374,000 and will be retired in FY 2036. A new $4.35M loan from the Special Projects Construction Fund is providing funding to construct the 1.6 MG South Hills reservoir. The loan has a variable interest rate and will be repaid when the City receives Development Impact Fees (DIF) into the Water Acquisitions Fund. An estimated loan payment is used in the Study at 4 percent for 30 years and assumes projections of DIF revenue from the projected customer growth are similar in amount to the estimated payments.

Water Capital Improvement Program

The City has developed a water Capital Improvement Program (CIP) provided in Table 9 that lists capital expenditures for FY 2023-24 through FY 2027-28. Over this period the City projects that it will spend approximately $6,300,000. The major improvements include the South Hill Reservoir, waterline replacements, and other replacements and rehabilitations. The CIP is funded through water revenue, capital reserves, and DIFs.

Table 9
Water Capital Improvement Program

Description	Budget FY 23-24	Projected FY 24-25	FY 25-26	FY 26-27	FY 27-28
Current Capital Improvement Program (CIP) Projects [1]					
Replace water meters	$10,000	$5,200	$5,300	$0	$0
Campus St. - Replace water line	150,000	-	-	-	-
South Hill - Install 1.6 MG reservoir	4,500,000	-	-	-	-
Mt. View well No. 3 - Rehabilitation	180,000	-	-	-	-
Mt. View Ave. - Install new PRV	100,000	-	-	-	-
Install new 12" waterline, Beaumont Ave	200,000	-	-	-	-
Poplar St - Replace 6" with 8" waterline, Shepardson Dr.	-	618,000	-	-	-
Prospect Ave.- Replace 6" with 8" waterline , Poplar St.	-	-	530,500	-	-
Total Water CIP	**$5,140,000**	**$623,200**	**$535,800**	**$0**	**$0**

Water Financial Plan

A financial plan has been prepared that includes the revenues and revenue requirements that were identified for the water system and is presented in Table 10. The plan incorporates specific financial planning goals to provide guidance to maintain the health of the water utility on an on-going basis. The goals included the following.

- Generate positive levels of income in each year of the Study period
- Maintain the operating and capital reserves at or greater than target levels
- Maintain debt service coverage ratios at or greater than the minimum required
- Meet annual capital replacement and improvement spending requirements

Proposed Revenue Adjustments

Table 10 provides the annual revenue increases recommended to meet the financial planning criteria for the five-year Study period. The financial plan indicates that a 4.0 percent increase is recommended on May 1, 2024 and then for each January for the remainder of the Study period. The increases are necessary to meet the planning criteria discussed above.

Table 10
Water Financial Plan

Description	Projected				
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Proposed Revenue Increase (May 1)	**4.0%**				
Proposed Revenue Increase (January 1)		**4.0%**	**4.0%**	**4.0%**	**4.0%**
Revenue					
Revenues from Existing Water Rates [1]	$7,432,931	$7,459,406	$7,485,206	$7,511,684	$7,537,480
Total Additional Water Sales Revenue [2]	24,776	427,672	745,726	1,078,765	1,427,269
Miscellaneous Income	1,191,800	830,800	834,600	838,600	842,600
Interest Income [3]	171,628	168,389	163,774	169,262	183,718
Total Revenues	$8,821,135	$8,886,267	$9,229,306	$9,598,311	$9,991,067
Operations					
Operation and Maintenance Expense	$7,549,100	$7,823,454	$8,135,406	$8,461,737	$8,803,233
Capital Outlay	-	-	-	-	-
2016 Water Bonds Debt Service	371,756	372,381	367,725	367,788	368,875
New Debt Service [4]	-	251,600	251,600	251,600	251,600
Net Funds Available Before Capital	$7,920,856	$8,447,435	$8,754,731	$9,081,125	$9,423,708
Capital					
Sources of Funds					
Development Impact Fees	$979,600	$209,736	$209,736	$209,736	$209,736
Interest from Other Agencies	25,000	-	-	-	-
New Debt Proceeds	4,350,000	-	-	-	-
Total Capital Sources of Funds	$5,354,600	$209,736	$209,736	$209,736	$209,736
Uses of Funds					
Capital Improvement Projects (CIP)	$5,140,000	$623,200	$535,800	$0	$0
Repairs and Maintenance	122,400	-	-	-	-
Project Management Overhead	1,026,200	121,524	104,481	-	-
Total Capital Uses of Funds	6,288,600	744,724	640,281	-	-
Net Funds Available After Capital	**($33,721)**	**($96,156)**	**$44,030**	**$726,923**	**$777,095**
Available Reserves					
Beginning available reserves [5]	$6,882,000	$6,848,279	$6,752,123	$6,796,153	$7,523,075
Additions (reductions)	(33,721)	(96,156)	44,030	726,923	777,095
Rate Stabilization Set Aside	-	-	-	-	-
Ending available reserves	**$6,848,279**	**$6,752,123**	**$6,796,153**	**$7,523,075**	**$8,300,170**
Target Reserves [6]	$5,481,000	$5,769,000	$5,919,000	$6,074,000	$6,222,000
Above (below) Target	$1,367,279	$983,123	$877,153	$1,449,075	$2,078,170
Debt Service Coverage					
Net Revenues [7]	$1,128,035	$1,151,025	$1,199,155	$1,346,310	$1,397,570
Annual Debt Service	371,756	623,981	619,325	619,388	620,475
Coverage [8]	303%	184%	194%	217%	225%

[1] Projected using the existing rates.
[2] Additional revenue from proposed rate adjustments.
[3] Interest earnings on the average fund balance calculated at 2.50%.
[4] Loan from Special Projects Construction Fund at 4.0% for 30 years.
[5] The available beginning FY 23-24 cash balance provided by District.
[6] Target reserve includes Operating, Capital, and Emergency Capital reserves.
[7] Includes capacity charge revenue, property tax revenue, and miscellaneous and interest income.
[8] Minimum coverage is 125 percent.

Cost of Service

This section of the report discusses how the water system's operating and capital costs are allocated for use in designing rates. Establishing rates in California requires that the agency responsible for imposing property-related fees create a nexus between the cost of providing service and the rates to be imposed.

Industry Methodology

This Study uses methodologies from the American Water Works Association (AWWA) to allocate costs in an appropriate manner. AWWA is an industry trade organization that provides guidance on operations and management of water utilities. General principles are provided to assist agencies with the design of water rates such that the rates may be consistent with local requirements while also recognizing state laws and legal framework. The AWWA guidelines have been used to conduct this Study and have been used in the design of the City's water rates while also following Proposition 218 and the recent San Juan Capistrano court decision.

The annual costs of providing water service from the financial plan are allocated to cost components according to industry standards provided in the AWWA Manual M1. The methodology provides the basis to design rates to generate adequate revenue to meet estimated annual revenue requirements from the financial plan. Costs are then recovered through the design of fixed and variable charges.

Costs of Service to be Allocated

The annual cost of providing service consists of O&M expenses and capital costs of the water system. O&M expenses include costs related to water supply, water distribution, maintenance of the facilities, and general and administrative costs. Capital costs include annual capital improvement funding and debt service discussed in the financial plan.

Water rates are designed from cost allocations to water system cost components, based on the operating characteristics and design of the water system facilities. Cost allocations consider the average rate of water consumed as well as the peak rate at which water is consumed based on the design of the water system. Costs are recovered through fixed and variable charges that are related to average and peak demands as well as customer related costs.

The cost allocation components for water service are Water Supply (groundwater, replenishment, and import), Delivery, Peaking, Meters and Services, Customer, and Direct Fire Protection. FY 2023-24 operating and capital costs of the water system are assigned to each of these components. The total cost to be recovered from the users of the water system by cost component for FY 2023-24 is presented in Table 11. Appendix A provides a detailed allocation of revenue requirements to cost component.

Table 11
Allocation of Water Revenue Requirements to Cost Component

Year	Total Revenue Requirement	Water Supply			Delivery	Peaking		Customer		Direct Fire Protection
		Imported	Replenish	Groundwater		Max Day	Max Hour	Meters/Serv	Customer	
FY 23-24	$7,730,248	$78,540	$270,000	$1,290,060	$2,375,753	$1,660,845	$743,127	$879,512	$222,200	$210,211

Water Rate Design

The cost of service analyses described in the previous section provides the basis for water rate design. The goal of the design of rates is to achieve fairness while ensuring that each customer class pays its fair share of costs. Rates should be simple to administer, easy to understand, and comply with regulatory requirements. This section describes how water rates and charges are designed and includes the proposed schedule of water rates for implementation.

Proposed Rate Structure

The proposed water rate structure maintains the current rate structure. The current rate structure includes fixed charges by meter size, and a three-tier variable charge for SFR customers and a uniform volume charge for all other customers. The design of the fixed charges and variable charges are discussed below.

Proposed Fixed Charges

The proposed fixed charges recover the Meters and Services and Customer costs of service identified in Table 11, and additionally recover capacity costs related to public fire protection. Meters and Services costs are recovered on meter and service ratios provided by AWWA. Customer costs are recovered on the number of bills issued. Public fire protection costs are recovered based on meter capacity ratios provided by AWWA. Public fire protection costs are developed through the allocations presented in Appendix A-2.

Table 12 below presents the design of the proposed monthly fixed charges for water customers. The current fixed charges generate about 25 percent of revenue from water rates. The proposed fixed charges also generate approximately 25 percent of the revenue from water rates.

Table 12
Design of Water Fixed Charges

Customer Service Cost	FY 23-24
Customer Cost	$222,200
Number of Bills	33,876
Customer Cost per Unit	$6.56

Meters and Services Cost	FY 23-24
Meters and Services Cost	$879,512
Number of Equivalent Meters & Services	44,473
Meters and Services Cost per Unit	$19.78

Public Fire Capacity Costs	FY 23-24
Public Fire Protection	$905,836
Number of Equivalent Meters	58,500
Public Fire Capacity Costs per Unit	$15.48
Base Fixed Charge - 3/4" meter	$41.82

Fixed charges for meter sizes greater than 3/4 inch are increased through application of cost ratios as shown below in Table 13. The Meter and Service charge is increased through meter and service ratios while the public fire protection charge is increased through meter capacity ratios. The Customer charge is a charge per bill and does not increase with meter size. The charges are summed to provide the total bi-monthly charge by meter size as shown in the last column of Table 13.

Table 13
Design of Water Fixed Charges by Meter Size

Meter Size	Meter & Service Ratio	Meter & Services Charge	Meter Capacity Ratio	Public Fire Protection	Customer Charge	Total Bi-monthly Charge
inches						
3/4"	1.00	$19.78	1.00	$15.48	$6.56	$41.82
1"	1.27	$25.17	1.67	$25.81	$6.56	$57.54
1.5"	1.64	$32.36	3.33	$51.61	$6.56	$90.53
2"	2.64	$52.14	5.33	$82.58	$6.56	$141.28
3"	10.00	$197.77	10.67	$165.17	$6.56	$369.50
4"	12.73	$251.70	16.67	$258.07	$6.56	$516.33
6"	19.09	$377.55	40.00	$619.37	$6.56	$1,003.48
8"	26.36	$521.38	66.67	$1,032.29	$6.56	$1,560.23
10"	34.55	$683.19	100.00	$1,548.44	$6.56	$2,238.19

The fixed charges for years beyond FY 2023-24 are increased at the percentages identified in the financial plan in Table 10 and are presented in Table 14.

Table 14
Proposed Water Fixed Charges by Meter Size

	Current Rate	May 1, FY 23-24	January 1, FY 24-25	January 1, FY 25-26	January 1, FY 26-27	January 1, FY 27-28
Meter Size	Fixed Charge ($ per bi-month)					
3/4"	$39.15	$41.82	$43.49	$45.23	$47.04	$48.92
1"	$54.47	$57.54	$59.84	$62.23	$64.72	$67.31
1.5"	$86.44	$90.53	$94.15	$97.92	$101.84	$105.91
2"	$136.00	$141.28	$146.93	$152.81	$158.92	$165.28
3"	$361.38	$369.50	$384.28	$399.65	$415.64	$432.27
4"	$504.65	$516.33	$536.98	$558.46	$580.80	$604.03
6"	$977.44	$1,003.48	$1,043.62	$1,085.36	$1,128.77	$1,173.92
8"	$1,517.81	$1,560.23	$1,622.64	$1,687.55	$1,755.05	$1,825.25
10"	$2,175.22	$2,238.19	$2,327.72	$2,420.83	$2,517.66	$2,618.37

Private Fire Protection Fixed Charges. Annual costs allocated to the Fire Protection cost component are separated into Public and Private Fire Protection costs. Public Fire Protection costs are included in the service charges as shown in Table 12 and Table 13. Private Fire Protection costs are recovered from those customers that receive the direct fire protection benefit. The cost by equivalent (6") private fireline size is provided in Table 15.

Table 15
Design of Private Fire Protection Charge

Fire Protection Cost	FY 23-24
Private Fire Protection	$63,786
Private Fire Protection Eq. Hydrants	540
Private Fire Protection 6" Charge	$118.12

The 6" Private Fire Protection charge is increased or decreased based on fire hydrant ratios provided by the AWWA as provided in Table 16. The private fire protection charges for years beyond FY 2023-24 are increased with the percentages identified in Table 10 and are shown in Table 16.

Table 16
Proposed Bi-monthly Private Fire Protection Charges

Fireline Size	Hydrant Ratio	Current Charge	May 1, FY 23-24	January 1, FY 24-25	January 1, FY 25-26	January 1, FY 26-27	January 1, FY 27-28
inches							
1"	0.01	$1.01	$1.06	$1.10	$1.14	$1.19	$1.24
1.5"	0.03	$2.96	$3.08	$3.21	$3.34	$3.47	$3.61
2"	0.06	$6.31	$6.57	$6.83	$7.10	$7.38	$7.68
2.5"	0.10	$25.55	$11.81	$12.29	$12.78	$13.29	$13.82
3"	0.16	$39.06	$19.08	$19.85	$20.64	$21.47	$22.33
4"	0.34	$113.47	$40.66	$42.29	$43.98	$45.74	$47.57
6"	1.00	$241.78	$118.12	$122.85	$127.76	$132.87	$138.18
8"	2.13	$434.82	$251.72	$261.79	$272.26	$283.15	$294.48
10"	3.83	$702.35	$452.68	$470.79	$489.62	$509.20	$529.57

Proposed Variable Charges

Variable charges are designed to recover the Water Supply, Delivery, and Peaking costs from Table 11. Consumption and peaking characteristics of water system customers were analyzed to allocate costs to customer classification as well as between each tier. Water Supply costs, consisting of groundwater, replenishment, and imported water, were allocated to each tier based on water availability and the demand of each tier.

Tier Definitions. For Single-family Residential (SFR) customers, Tier 1 is defined as consumption to provide basic indoor water use and is based on an assumed 4 persons per household (pph) using 55 gallons per capita per day (gcpd) resulting in a Tier 1 breakpoint of 18 HCF (4 pph x 55 gpcd ÷ 748 gal/HCF x 365 days ÷ 6 bi-monthly billing periods). Tier 2 is defined as consumption related to outdoor water use and is all water consumed beyond Tier 1 and below Tier 3. Tier 3 is defined as excessive use beyond Tier 2 to encourage water conservation. The Tier 3 breakpoint is defined as the SFR summer peak demand, determined from billing information to be 50 HCF.

For the other customer classes of Multifamily/Apartments, Commercial, and Irrigation, these classes will have an individual uniform volume rate structure, however each also recognizes the peaking characteristics of each class in their variable rate. A uniform variable rate structure is recommended for these classes as most of the Multifamily and Commercial customers have separate Irrigation meters.

Delivery Costs. Delivery costs are those operating and capital costs that tend to vary with the total quantity of water consumed associated with service to customers under average-load conditions, without the cost elements of water supply or costs to meet peak system demands. These costs include a portion of O&M expense and capital costs related to treatment, pumping, and distribution and are shared uniformly by all customers of the system. Table 17 provides the per unit Delivery cost.

Table 17
Design of Uniform Volume Rate for Delivery Costs

Customer Class	Delivery Costs	Volume	Uniform Rate
Single Family	$1,150,017	1,012,290	$1.14
Multifamily/Apartments	465,360	409,628	$1.14
Commercial	340,543	299,759	$1.14
Irrigation	419,834	369,554	$1.14
Total Cost of Service	$2,375,753	2,091,231	$1.14

Peaking Costs. Peaking costs are costs associated with meeting peak demand rates of use requirements of the water system and include operating and capital costs beyond that required for average rates of use. Water system facilities are designed to meet peak characteristics and are apportioned to customer classes based on their system use characteristics. Peaking costs may be assigned to tiers in a tiered-rate structure based on the customers within the tier that are causing the peak demand.

Peaking costs are first allocated to each customer class based on their total demand. Then for SFR, peaking costs are allocated to the defined tiers based on the peaking factors that occur from customer use within the tiers based on the tier break points discussed above. Tier 1 is considered to have a peaking factor of 1.0, Tier 2 and Tier 3 have peaking factors that reflect the average use per customer within these tiers as a ratio to Tier 1.

Table 18 presents the SFR consumption, peaking factor, peaking cost allocation, and the resulting rate by tier for SFR customers.

Table 18
Design of Single-family Residential Peaking Rate

Tier	Percent Consumption in Tier	Consumption	Peaking Factor	Weighted Consumption	Peaking Cost Allocation	Rate in Tier
Tier 1 - 0 to 18 HCF	47.3%	478,657	1.00	478,657	205,632	$0.43
Tier 2 - 18 to 50 HCF	36.7%	371,241	2.06	766,130	329,132	$0.89
Tier 3 - Over 50 HCF	16.0%	162,392	4.46	724,948	311,440	$1.92
	100.0%	1,012,290		1,969,735	$846,204	

Water Supply Costs. The City's water supply consists of three sources including groundwater, replenishment water, and imported water. Groundwater accounts for about 77 percent of the total water supply. Recently, the City has implemented a Groundwater Replenishment Program to ensure the reliability of the groundwater source. The Replenishment water is the least expensive source and accounts for nearly 22 percent of the total water

supply. The most expensive water is imported water purchased from SBVMWD consisting of less than 500 acre-feet (AF) annually, and accounts for less than 1 percent of the total water supply.

The sources of water supply are allocated to each tier assuming the least expensive source of water is used first, followed by remaining sources in order of cost to meet the demand. Table 19 provides the City's demand by tier, the water supply source used to meet the demand in the tier, the costs associated with the water supply, and the resulting water supply rate in the tier.

Table 19
Design of Water Supply Costs by Tier

Tier	Projected Consumption	Consumption Met By			Water Supply Costs	Water Supply Rates
		Groundwater	Replenish	Imported		
	HCF	HCF	HCF	HCF	$	$/HCF
Tier 1 - 0 to 18 HCF	783,561	310,417	473,144		$517,552	$0.66
Tier 2 - 18 to 50 HCF	491,466	491,466			391,936	$0.80
Tier 3 - Over 50 HCF	816,203	815,781		423	729,112	$0.89
Total	2,091,230	1,617,665	473,144	423	$1,638,600	

Table 20 provides a summary of the variable rate components from Tables 17 through 19 applicable to each customer classification. Each class pays for the same Delivery costs; however, each class pays for their individual peaking requirements and differentiated water supply costs. SFR pays for a more expensive water supply in Tier 3 due to the customers in that tier causing the City to obtain more expensive water to meet that demand. Other customers pay for a blend of water supply based on their consumption within the defined tiers.

Table 20
Design of Water Rate Structure

Customer Class	Delivery Costs	Peaking Costs	Differentiated Supply Costs	Proposed Volume Rate
Single Family				
Tier 1 - 0 to 18 HCF	$1.14	$0.43	$0.66	$2.23
Tier 2 - 18 to 50 HCF	$1.14	$0.89	$0.80	$2.82
Tier 3 - Over 50 HCF	$1.14	$1.92	$0.89	$3.95
Multifamily/Apartments [1]	$1.14	$0.37	$0.73	$2.23
Commercial [1]	$1.14	$0.78	$0.87	$2.79
Irrigation [1]	$1.14	$1.12	$0.87	$3.13

[1] Peaking Differentiated Supply costs represent a blended rate.

Proposed Water Rates

Table 21 presents the proposed fixed and variable charges for the water system for the next five years. Current fixed charges are provided as well as the proposed fixed charges for May 1, 2024 developed in the tables above, and the proposed fixed charges for each January 1 through January 1, 2028. The table also includes the current and proposed uniform volume rates for SFR customers all other customers developed in this Study. SFR customers have a tiered rate structure while all other customers have a uniform volume rate structure. The variable charges are proposed for implementation beginning on May 1, 2024 and each January 1 through January 1, 2028.

Table 21
Proposed Water Fixed and Variable Charges

	Current Rate	May 1, FY 23-24	January 1, FY 24-25	January 1, FY 25-26	January 1, FY 26-27	January 1, FY 27-28
Meter Size	Fixed Charge ($ per bi-month)					
3/4"	$39.15	$41.82	$43.49	$45.23	$47.04	$48.92
1"	$54.47	$57.54	$59.84	$62.23	$64.72	$67.31
1.5"	$86.44	$90.53	$94.15	$97.92	$101.84	$105.91
2"	$136.00	$141.28	$146.93	$152.81	$158.92	$165.28
3"	$361.38	$369.50	$384.28	$399.65	$415.64	$432.27
4"	$504.65	$516.33	$536.98	$558.46	$580.80	$604.03
6"	$977.44	$1,003.48	$1,043.62	$1,085.36	$1,128.77	$1,173.92
8"	$1,517.81	$1,560.23	$1,622.64	$1,687.55	$1,755.05	$1,825.25
10"	$2,175.22	$2,238.19	$2,327.72	$2,420.83	$2,517.66	$2,618.37
Fireline Size	Fixed Charge ($ per bi-month)					
1"	$1.01	$1.06	$1.10	$1.10	$1.10	$1.10
1.5"	$2.96	$3.08	$3.21	$3.21	$3.21	$3.21
2"	$6.31	$6.57	$6.83	$6.83	$6.83	$6.83
2.5"	$25.55	$11.81	$12.29	$12.29	$12.29	$12.29
3"	$39.06	$19.08	$19.85	$19.85	$19.85	$19.85
4"	$113.47	$40.66	$42.29	$42.29	$42.29	$42.29
6"	$241.78	$118.12	$122.85	$122.85	$122.85	$122.85
8"	$434.82	$251.72	$261.79	$261.79	$261.79	$261.79
10"	$702.35	$452.68	$470.79	$470.79	$470.79	$470.79
	Variable Charge ($ per HCF)					
Single-family Residential						
Tier 1 - 0 to 18 HCF	$1.91	$2.23	$2.32	$2.41	$2.51	$2.61
Tier 2 - 18 to 50 HCF	$2.74	$2.82	$2.93	$3.05	$3.17	$3.30
Tier 3 - Over 50 HCF	$3.87	$3.95	$4.11	$4.27	$4.44	$4.62
Multiunit Residential	$2.11	$2.23	$2.32	$2.41	$2.51	$2.61
Commercial	$2.75	$2.79	$2.90	$3.02	$3.14	$3.27
Irrigation	$3.02	$3.13	$3.25	$3.38	$3.52	$3.66

Water Bill Impact Analysis

An impact analysis was performed to evaluate the change in SFR customer bills that would occur from the implementation of the proposed water rates for the May 2024 rate implementation. The impacts are provided in Table 22 below. For a SFR customer with a 3/4-inch meter size using the average consumption of 35 hundred cubic feet (HCF) bi-monthly, the bill will increase from $120.11 to $129.90, an increase of $9.79 or 8.2 percent. The 8.2 percent increase is higher than the overall 4.0 percent revenue increase required in the water financial plan due to cost of service adjustments the first year of the rate plan. Subsequent year rates increase at the percentages from the water financial plan in Table 10. Current and the proposed water bills for a SFR customer with a ¾-inch meter using various levels of consumption are shown in Table 22.

Table 22
Comparison of Current Single-family Residential Bi-monthly Water Bill with 3/4-inch Meter Size with Proposed Bill Using May 2023 Water Rates

		Current Bill			Proposed FY 23-24 Bill				
Description	Use (HCF)	Service Charge	Volume Charge	Current Bill	Service Charge	Volume Charge	Proposed Bill	Dollar Difference	Percent Change
	0	$39.15	$0.00	$39.15	$41.82	$0.00	$41.82	$2.67	6.8%
Very Low	5	$39.15	$9.55	$48.70	$41.82	$11.15	$52.97	$4.27	8.8%
Low	10	$39.15	$19.10	$58.25	$41.82	$22.30	$64.12	$5.87	10.1%
Median	24	$39.15	$50.82	$89.97	$41.82	$57.06	$98.88	$8.91	9.9%
Average	35	$39.15	$80.96	$120.11	$41.82	$88.08	$129.90	$9.79	8.2%
	50	$39.15	$122.06	$161.21	$41.82	$130.38	$172.20	$10.99	6.8%
High	60	$39.15	$160.76	$199.91	$41.82	$169.88	$211.70	$11.79	5.9%
	75	$39.15	$218.81	$257.96	$41.82	$229.13	$270.95	$12.99	5.0%
Very High	100	$39.15	$315.56	$354.71	$41.82	$327.88	$369.70	$14.99	4.2%

Water Rate Survey

A water rate survey was conducted for neighboring communities to the City of Loma Linda. Chart 1 compares the City's SFR bi-monthly water bill with those of neighboring communities at the same consumption of 35 HCF bi-monthly (the City's SFR average consumption). The rate survey includes rate schedules in effect November 2023. Water bills for the City are shown using the current rates and the proposed rates for implementation May 1, 2024. The chart indicates that with the proposed May 2024 water rates, a SFR customer using the average monthly consumption of 35 HCF will experience a bill that is in the mid to upper range of the communities listed.

Chart 1
Single-family Residential Bi-monthly Water Bills with 3/4-inch Meter Using 37 HCF
For Rates in Effect November 2023



Note: Above table uses water rates in effect November 2023. City's May 2024 bill is based on the rate structure and rates in Table 21.

Wastewater Financial Planning

Financial planning for the wastewater enterprise includes identifying and projecting revenues and revenue requirements of the wastewater system for a five-year planning period. Estimates of revenue from various sources are compared with the projected revenue requirements. This comparison allows the review of the adequacy of existing revenue to meet annual obligations and provide the basis for revenue adjustments. New wastewater rates and charges may be created to recover the City's annual operating and capital costs associated with the wastewater system.

This section discusses the current wastewater rates, user classifications, revenues and revenue requirements, planned capital improvement expenditures and financing sources, and proposed revenue adjustments.

Current Wastewater Rates

The current wastewater rates consist of fixed charges and variable charges. Residential (including single-family dwellings and multifamily with 1 to 3 dwellings) customers are charged a fixed charge per month. Non-Residential customer rates include a fixed charge and variable charge based on water consumption depending on a classification into one of seven classifications. The current rates are presented in Table 23.

Table 23
Current Wastewater Fixed and Variable Charges

Classification	Jan 1, 2023
	$/bi-month
Residential	$38.47
Commercial	$8.57

Classification	Jan 1, 2023
	$/HCF
Class I: MFR (>=4 units)	$1.58
Class II: Catergory a	1.98
Class II: Catergory b	1.84
Class III: Auto Service	2.00
Class IV: Laundry, Mortuary	2.11
Class V: Restaurant	2.11
Class VI	$1.89

Wastewater User Classifications

Number of Customers

The City currently classifies wastewater customers as Single-family Residential, Multifamily Residential, and Commercial, with Commercial being further classified into one of seven classifications. Residential customers account for about 87 percent of the total customers served by the wastewater system. Residential accounts and dwelling units are projected to grow at a rate of 0.50 percent annually following the assumptions listed in Table 1. Table 24 provides the historical and projected number of customers by classification.

Table 24
Historical and Projected Wastewater Customers by Classification

	Historical	Projected				
Customer Class	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Number of Accounts						
Single-family [1]	4,542	4,565	4,588	4,611	4,634	4,657
Multi Family (4+ units, Mobile Home Parks)	359	361	363	365	367	369
Commercial Class IIA- Non Offices (Retail,	80	80	80	80	80	80
Commercial Class IIB	60	60	60	60	60	60
Commercial Class III (Auto Repair, Car Wash)	11	11	11	11	11	11
Commercial Class IV (Laundromat)	2	2	2	2	2	2
Commercial Class V (Restaurants, Hotels)	28	28	28	28	28	28
Class VI (Institutional, LLU)	1	1	1	1	1	1
Class VI (Hospital, Convalescent Homes)	0	0	0	0	0	0
Class VI (Churches)	6	6	6	6	6	6
VA	3	3	3	3	3	3
Class VI (Hospitals)	24	24	24	24	24	24
Class VI (Schools)	6	6	6	6	6	6
Sewer Flat Rate	565	565	565	565	565	565
Total Accounts	5,687	5,712	5,737	5,762	5,787	5,812
Number of Dwelling Units						
Single-family [1]	4,542	4,565	4,588	4,611	4,634	4,657
Multi Family (4+ units, Mobile Home Parks) [1]	4,515	4,538	4,561	4,584	4,607	4,630
Total Dwelling Units	9,057	9,103	9,149	9,195	9,241	9,287

[1] Accounts are forecast to increase based on the assumed growth rate of 0.5% annually from Table 1.

Wastewater Financial Plan

The financial plan provides the means of analyzing the revenue and revenue requirements of the wastewater system and its impact on reserves as well as the ability to fund on-going operation and maintenance expense and capital infrastructure requirements. Below is a discussion of the projection of revenue, operation and maintenance expenses, capital improvement needs of the wastewater system and its financing, debt service, and revenue adjustments needed to maintain a sustainable wastewater enterprise.

Revenues

The City receives wastewater revenue from operating and miscellaneous sources. Operating revenue is received from rates and charges for wastewater service. The revenue is projected by applying the current wastewater rates from Table 23 to the projected number of accounts and non-residential water consumption. Table 25 presents the projected fixed and variable charge revenue from current wastewater rates of the wastewater system.

Table 25
Projected Rate-based Wastewater Revenue Using Current Rates

Description	Projected				
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Wastewater Service Revenues					
Fixed Charges [1]	$1,112,672	$1,118,084	$1,123,495	$1,128,907	$1,134,319
Variable Charges [2]	1,416,335	1,419,486	1,422,636	1,425,788	1,428,939
Total Revenues From Current Rates	$2,529,007	$2,537,570	$2,546,131	$2,554,695	$2,563,258

[1] FY 23-24 and forecast revenue calculated by multiplying current wastewater service charges by the number of projected customers and units.

[2] FY 23-24 and forecast revenue calculated by multiplying projected water sales volume of wastewater customers by the current variable rates.

Miscellaneous revenue includes City of San Bernardino pass-through revenue and miscellaneous income. The City collects revenue for wastewater treatment to its customers from charges and remits this to the City of San Bernardino. Projected revenue collected from City of San Bernardino wastewater treatment charges and other miscellaneous revenue is presented in Table 26.

Table 26
Projected Wastewater Miscellaneous Revenue

Description	Budget	Projected			
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Miscellaneous Income	$60,000	$0	$0	$0	$0
Refund and Reimbursements	600	500	500	500	500
San Bernardino Pass-Through Revenue	$3,502,200	$3,642,288	$3,787,980	$3,939,499	$4,097,079
Total Miscellaneous Revenues	$3,562,800	$3,642,788	$3,788,480	$3,939,999	$4,097,579

Revenue Requirements

Revenue requirements of the wastewater system include operation and maintenance expense, capital improvement funding, City of San Bernardino treatment expense, and advances repayment. Each of these items are discussed below.

Operation and Maintenance Expense

Operation and maintenance expenses (O&M) are an on-going obligation of the wastewater system and such costs are normally met from wastewater service revenue. O&M includes the cost to operate and maintain the wastewater collection system. Costs also include technical services and other general and administrative expenses.

O&M has been projected recognizing the major expense categories of personnel services, electric power expense, chemicals, purchased water, capital outlay, all other expenses following the inflation factors presented in Table 1. Table 27 provides a summary of the wastewater O&M expenses for the Study period.

Table 27
Projected Wastewater Operation and Maintenance Expense

	Budget	Projected			
Description	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Maintenance Personnel Services	$807,700	$851,164	$897,258	$946,161	$998,061
Maintenance and Operations	4,839,800	5,020,016	5,207,040	5,401,129	5,602,557
Total	$5,647,500	$5,871,180	$6,104,298	$6,347,290	$6,600,618

Capital Improvement Funding

The City pays for wastewater system replacements and capital improvements from the sewer and sewer capital funds. The City plans for these expenses through its capital improvement planning during the fiscal year. The annual amount necessary to fund the improvements is included in the wastewater financial plan such that revenue from wastewater rates, as well as from reserves, are providing funding to aid in the cost of these replacements and improvements. Any money not spent accumulates into reserves to be used for future capital improvement spending. Project management overhead expenses are also incurred with each project of the CIP.

Advances Repayment

In the past, the City borrowed funds from the water enterprise to meet annual wastewater revenue requirements. The wastewater financial plan proposes to repay the borrowed funds to the Water Fund in an amount of $500,000 in FY 2023-24, then about $165,600 annually for four years.

Wastewater Capital Improvement Program

The City has developed a wastewater CIP that lists capital expenditures for FY 2023-24 through FY 2027-28, presented in Table 28. Major projects include only collection system improvements including pump station installation and repairs and sewer line replacements since the City does not own treatment facilities. The CIP is funded through wastewater revenues, capital reserves, and DIFs.

Table 28
Wastewater Capital Improvement Program

	Budget	Projected			
Description	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Current Capital Improvement Projects (CIP) [1]					
Install sewer pump station at the end of Juanita St.	$250,000	$0	$0	$0	$0
Campus St. - Jack and bore steel pipe casing at UPRR	-	206,000	-	-	-
Lilac St. - Pipe bursting from 8" to 12" sewerline	-	257,500	-	-	-
Total Wastewater CIP	**$250,000**	**$463,500**	**$0**	**$0**	**$0**

Wastewater Financial Plan

A financial plan has been prepared for the wastewater utility that includes the revenues and revenue requirements that were identified for the wastewater system and is presented in Table 29. The plan incorporates specific financial planning goals to provide guidance to maintain the health of the wastewater utility on an on-going basis. The goals included the following.

- Generate positive levels of income in each year of the Study period
- Maintain the operating and capital reserves at or greater than target levels
- Maintain debt service coverage ratios at or greater than the minimum required
- Meet annual capital replacement and improvement spending requirements

Proposed Revenue Adjustments

Analysis of the revenues and revenue requirements of the wastewater financial plan indicates that no revenue increases are necessary. Revenue currently being received is sufficient to meet the financial planning criteria discussed above. Table 29 provides the wastewater financial plan.

Table 29
Wastewater Financial Plan

Description	Projected				
	FY 23-24	FY 24-25	FY 25-26	FY 26-27	FY 27-28
Proposed Revenue Increase (April 1)	**0.0%**				
Proposed Revenue Increase (January 1)		**0.0%**	**0.0%**	**0.0%**	**0.0%**
Sources of Funds					
Rate-based Revenues, Existing Rates [1]	$2,529,007	$2,537,570	$2,546,131	$2,554,695	$2,563,258
Total Additional Water Sales Revenue [2]	0	0	0	0	0
Miscellaneous Income	60,600	500	500	500	500
Invoiced San Bernardino Charges	3,502,200	3,642,288	3,787,980	3,939,499	4,097,079
Interest Income [3]	78,284	76,400	69,839	73,943	75,997
Total Sources of Funds	$6,170,091	$6,256,758	$6,404,450	$6,568,637	$6,736,834
Operations					
O&M and Capital Outlay	$2,145,300	$2,228,892	$2,316,318	$2,407,791	$2,503,539
San Bernardino Treatment Service	3,502,200	3,642,288	3,787,980	3,939,499	4,097,079
Advances Repayment	500,000	165,600	165,600	165,600	165,600
Net Funds Before Capital	$6,147,500	$6,036,780	$6,269,898	$6,512,890	$6,766,218
Capital					
Sources of Funds					
Development Imnpact Fees	$176,900	$69,000	$69,000	$69,000	$69,000
Total Sources of Capital Funds	$176,900	$69,000	$69,000	$69,000	$69,000
Uses of Funds					
Capital Improvements	$250,000	$463,500	$0	$0	$0
Project Management Overhead	48,800	90,383	0	0	0
Total Uses of Capital Funds	$298,800	$553,883	$0	$0	$0
Net Funds Available After Capital	**($99,309)**	**($264,905)**	**$203,552**	**$124,747**	**$39,616**
Available Reserves					
Beginning available reserves [4]	$3,056,000	$2,956,691	$2,691,786	$2,895,338	$3,020,085
Additions (reductions)	(99,309)	(264,905)	203,552	124,747	39,616
Ending available reserves	**$2,956,691**	**$2,691,786**	**$2,895,338**	**$3,020,085**	**$3,059,701**
Target Reserves [5]	$1,261,000	$1,305,000	$1,351,000	$1,400,000	$1,450,000
Above (below) Target	$1,695,691	$1,386,786	$1,544,338	$1,620,085	$1,609,701
Debt Service Coverage					
Net Revenues	$650,691	$364,195	$369,152	$290,347	$205,216
Annual Debt Service	$0	$0	$0	$0	$0
Coverage	0%	0%	0%	0%	0%

[1] Projected using the existing rates.
[2] Additional revenue from revenue adjustments.
[3] Interest earnings on the average fund balance calculated at 2.50%.
[4] The available FY 23-24 reserve balance provided by the City.
[5] Target reserve includes Operating, Capital, and Emergency Capital reserves.

Wastewater Rate Survey

A wastewater rate survey was conducted for neighboring communities to the City of Loma Linda. Chart 2 compares the City's current and proposed SFR bi-monthly wastewater bill with those of neighboring communities. The chart indicates that a City SFR customer will experience a bill that is in the mid-range of the communities surveyed.

Chart 2
Single-family Residential Bi-monthly Wastewater Bills
For Rates in Effect November 2023



Note: Above table uses wastewater rates in effect November 2023. City's May 2024 bill is based on the rate structure and rates in Table 23 and includes the San Bernardino Treatment charge.

Appendix A

Water Cost of Service Allocation is provided in Appendix A.

Appendix A-1
Allocation of Water Revenue Requirements to Cost Component

Line No.	Description	Total FY 23-24	Water Supply			Delivery	Peaking		Customer		Direct Fire Protection
			Imported	Replenish	Groundwater		Max Day	Max Hour	Meters/Serv	Customer	
	Water Production										
1	Salaries and Benefits	$840,400	$0	$0	$0	$494,353	$346,047	$0	$0	$0	$0
2	Utilities	1,292,500	2,440	-	1,290,060	-	-	-	-	-	-
3	Replenishment Water Purchases	270,000	-	270,000	-	-	-	-	-	-	-
4	Imported San Bernardino Water Purchases	76,100	76,100	-	-	-	-	-	-	-	-
5	Repairs and Maintenance	14,900	-	-	-	8,765	6,135	-	-	-	-
6	Materials & Other Services	3,000	-	-	-	1,765	1,235	-	-	-	-
7	All Other	1,727,300	-	-	-	1,016,059	711,241	-	-	-	-
8	Total Water Production	$4,224,200	$78,540	$270,000	$1,290,060	$1,520,941	$1,064,659	$0	$0	$0	$0
	Water Transmission and Distribution										
9	Salaries and Benefits	$730,600	$0	$0	$0	$129,691	$90,784	$269,758	$153,426	$0	$86,941
10	Repairs and Maintenance	105,900	-	-	-	18,799	13,159	39,101	22,239	-	12,602
11	Capital Asset Aquisition	53,700	-	-	-	9,532	6,673	19,828	11,277	-	6,390
12	All Other	497,000	-	-	-	88,224	61,757	183,506	104,370	-	59,143
13	Total Water Transmission and Distribution	$1,389,500	$0	$0	$0	$246,655	$172,658	$513,042	$291,795	$0	$165,351
	Water Meters										
14	Salaries and Benefits	$158,600	$0	$0	$0	$0	$0	$0	$158,600	$0	$0
15	Repairs and Maintenance	78,600	-	-	-	-	-	-	78,600	-	-
16	Cap Cont -Transf Of Cap Assets	64,100	-	-	-	-	-	-	64,100	-	-
17	All Other	103,400	-	-	-	-	-	-	103,400	-	-
18	Total Water Meters	$404,700	$0	$0	$0	$0	$0	$0	$404,700	$0	$0
19	**Water Administration**	1,530,700	0	0	0	525,095	367,566	152,408	206,906	229,605	49,120
20	Total Operation and Maintenance Expense	$7,549,100	$78,540	$270,000	$1,290,060	$2,292,691	$1,604,883	$665,449	$903,401	$229,605	$214,471
	Capital Costs										
21	2016 Water Bonds Debt Service	371,756	-	-	-	156,999	107,718	99,138	5,245	-	2,657
22	Total Capital Costs	$371,756	$0	$0	$0	$156,999	$107,718	$99,138	$5,245	$0	$2,657
	Adjustments										
23	Revenue Offsets	($1,363,428)	$0	$0	$0	($528,875)	($370,213)	($153,505)	($208,396)	($52,965)	($49,474)
24	Adjustments for Annual Cash Balance	(33,721)	-	-	-	(13,080)	(9,156)	(3,797)	(5,154)	(1,310)	(1,224)
25	Adjustments to Annualize Rate Increase (1)	1,206,541	-	-	-	468,019	327,613	135,842	184,416	46,870	43,781
26	Total Adjustments	($190,608)	$0	$0	$0	($73,936)	($51,756)	($21,460)	($29,134)	($7,405)	($6,917)
27	Total Cost of Service	$7,730,248	$78,540	$270,000	$1,290,060	$2,375,753	$1,660,845	$743,127	$879,512	$222,200	$210,211

[1] Adjustment accounts for a partial year rate increase.

Appendix A-2
Allocation of Costs to Public and Private Fire Protection

Description	Allocated Total Cost	Peaking		Direct Fire Protection
		Max Day	Max Hour	
Unit Costs of Service		$651.24	$36.01	$35.70
Units of Measure		Ccf/day	Ccf/day	Eq. Hyd
Public Fire Protection				
Units of Service		770	5,390	5,889
Allocated Cost of Service	$905,836	$501,493	$194,132	$210,211
Private Fire Protection				
Units of Service		71	494	0
Allocated Cost of Service	$63,786	$45,985	$17,801	$0

City of Loma Linda

Regular City Council Staff Report

Prepared By: Lynette Arreola

Approve an Agreement with CGI Digital in their Street Banner Program [Community Development]

Meeting	Agenda Group
Tuesday, January 9, 2024, 7:00 PM	New Business Item: 5A

To	From
City Council	Lorena Matarrita, Community Development Director

Via
T Jarb Thaipejr, City Manager

Approved/Continued/Denied by City Council

Date: _____

RECOMMENDATION:

It is recommended that the City Council approve and authorize the City Manager to execute a three-year agreement with Community Showcase Banners, LLC (DBA CGI Digital) for participation in their no-cost decorative street banner program.

BACKGROUND:

City staff, in collaboration with CGI Digital in 2023, successfully produced five videos showcasing the City of Loma Linda. Following the conclusion of this video program, CGI Digital has expressed interest in initiating a new project with the city, once again at no cost. The proposed project involves the introduction of fresh street banners annually, aiming to enhance the cityscape and overall aesthetic appeal.

ANALYSIS:

Under the terms of the agreement, CGI Digital/Community Showcase Banner, LLC, will provide the design, installation, and maintenance of custom graphic vinyl banners celebrating the City at no cost. These high-quality, double-sided vinyl banners can accommodate various pole sizes. City staff will conceptualize new designs and themes, offering flexibility based on preferences. CGI's graphic arts department is available to collaborate on design concepts, ranging from patriotic and historical themes to city logos. Local artists or school contests can also be integrated into the design process. In addition, this program allows for annual redesigns of the banners.

While CGI offers the program at no cost to the city, local companies have the option to sponsor banners, promoting their business. This provides valuable exposure to smaller businesses, enabling them to compete effectively. However, the program is not contingent on sponsorship, and CGI commits to providing 25 banners free of charge if no local businesses choose to sponsor.

The City of Loma Linda retains control over the final decision on participants, content, design, and banner locations. A letter of introduction from the city is part of the agreement, and there is no required number of partner participants. At the end of each year in the program, CGI will give each sponsor the option to proudly keep their designated banner.

Council’s approval not only endorses this innovative proposal but also contributes to the ongoing beautification and revitalization of our city streets. The agreement between Community Showcase Banners, LLC (DBA CGI Digital) and the City of Loma Linda will remain in effect from the date it is signed by both parties until the completion of the three (3) years of banner display. (See Attachments A and B for details.)

ENVIRONMENTAL IMPACT:

Installation of signs is ministerial and therefore exempt from the California Environmental Quality Act.

FINANCIAL IMPACT:

There is no cost to the City of Loma Linda. CGI Digital will be responsible for all costs associated with the development and production of all street banners.

Attachments

ATTACHMENT A - Agreement.pdf

ATTACHMENT B - City Letter Invitation Template.pdf

COMMUNITY
SHOWCASE BANNERS

Name: Lorena Matarrita
Title: Community Dev. Director
Address: 25541 Barton Road
City, State, Zip: Loma Linda, CA 92354
Phone: 909-799-2839
Email: lmatarrita@lomalinda-ca.gov
Website: www.lomalinda-ca.gov

This agreement is between Community Showcase Banners, LLC an affiliate company of CGI Communications, Inc. D/B/A CGI Digital and the city of Loma Linda, CA, and shall remain in effect from the date it is signed by both parties until the completion of the three (3) years of banner display, as described herein.

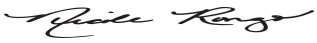
Community Showcase Banners shall provide the following:

- A minimum of 25 full-color, custom graphic vinyl banners for all permissible poles
- Business sponsors featured on the bottom 30% of the banner
- Artwork, design and size customized to meet your community's specifications (standard size 30" x 72")
- All brackets, hardware, installation, maintenance, and removal
- Quantity of banners determined by number of sponsor participants
- Duration of sponsor participation will be one (1) year with the option to renew each following year of the agreement
- Sponsorship fulfillment including all related aspects of marketing, production, and printing
- The city of Loma Linda, CA will assume no cost or liability for the sales and production of the banners for this project
- Will remove all banners, brackets, and hardware after the completion of the three year program

The city of Loma Linda, CA shall provide the following:

- Letter of introduction supporting the program on your organization's letterhead
- The right for Community Showcase Banners to use organization's name in connection with the preparation, production and marketing of the program set forth herein only
- Identification of, access to, and permission to utilize the preferred pole sites for proper banner placement
- Identification of and access to a minimum of 25 poles for banner placement

We, the undersigned, understand the above information and have full authority to sign this agreement.

Loma Linda, CA	**Community Showcase Banners / CGI Communications, Inc.**
Signature:	
Name (printed):	**Name (printed): Nicole Rongo**
Title:	**Title: Vice President, Government Relations & Strategic Partnerships, CGI Communications, Inc.**
Date:	**Date: 12/21/2023**

DATE HERE, 2024

Dear Valued Business Owners:

As you know the city of Loma Linda, CA is dedicated to making our community a great place to live, work, shop, and conduct business. Because of that, we have agreed to participate in a promotional street-scape banner campaign conducted by Community Showcase Banners.

This program will reinforce our Loma Linda, CA brand, brighten and invigorate our downtown. These banners, designed exclusively for the city of Loma Linda, CA will showcase our community's economic vitality and the support of our local businesses.

A representative from Community Showcase Banners will be contacting you to discuss the street-scape banner campaign. We encourage you to consider participating in this program as it provides an exciting new opportunity to showcase community pride and gives business owners the opportunity to market themselves unlike ever before.

To learn more about sponsorship opportunities visit the website below or reach out to the community’s program manager directly:

WEBSITE AND CONTACT INFORMATION FOR SPONSORSHIP REP WILL BE ADDED HERE!

Best Regards,

(SIGNATURE)

Signatory
Title